



SLC (University of Delhi)
Shyam Lal College

Auditor Reports 2018-19



AUDITOR REPORTS

To the Members of

Governing Body of Shyam Lal College (Morning), Delhi

Report on the Financial Statements

We have audited the accompanying financial statements of **Shyam Lal College (Morning)** which comprise the Balance Sheet as at 31st March 2019 and the Income & Expenditure Accounts for the year ended and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The College's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the College in accordance with the Accounting Standards generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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



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

Basis for qualified opinion

1. The title deed of the College land has not been transferred in the name of the governing body as required by UCG. This is the pending remark since many years.

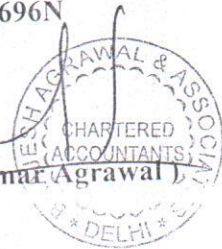
Opinion

In our opinion and to the best of our information and according to the explanations given to us, except for the matter described in the Basis for Qualified Opinion paragraph, the financial statements give the information required and give a true and fair view in conformity with the accounting principles generally accepted in India :

- (a) In the case of the Balance Sheet, of the state of affairs of the College as at 31st March, 2019;
- (b) In the case of the Income & Expenditure Account, of the NIL excess of expenditure over income for the year ended on that date.

For Brajesh Agrawal & Associates
Chartered Accountants
Firm Reg.No. 010696N

(CA Brajesh Kumar Agrawal)
Partner
M.No. 089312



Place: Delhi
Dated: 30/09/2019

UDIN - 19089312 AAAARC4636



SLC (University of
Shyam Lal College

**COLLEGE COMMENTS ON THE AUDIT REPORT FOR
THE YEAR ENDING 31ST MARCH, 2019**

BALANCE SHEET

Point No.1

So far the title deed of the College has not been transferred in the name of Governing Body. The case is under consideration with the Land & Development authorities.

Principal

AW *AV*





SLC (University of Delhi)
Shyam Lal College

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Certificate

Certified that no payment of salary has been made to the Director, Physical Education in the college beyond the age of superannuation i.e. 62 years during the financial year 2018-2019 in compliance of the directions received from the University/UGC in this regard.

A
S.O.(A/cs)

P. Dharma
Bursar

[Signature]
Principal





SLC (University of Delhi)

Shyam Lal College

DECLARATION:

- 1) Name of the College : SHYAM LAL COLLEGE
- 2) Address : G.T. ROAD SHAHDARA, DELHI-110032
- 3) Name of the Principal : Dr. Rabi Narayan Kar
- 4) Name of the Treasurer : Governing body not yet approved by University of Delhi
- 5) Annual Accounts, Financial year : 2018-19
- 6) Name, Address of the Auditor : Brajesh Agrawal & Associates, Laxmi Nagar, Delhi - 110092

S.No	Particulars	Remarks
1)	During the accounting period, has the College received any complaint (s) whatsoever relating to financial irregularities, if any, i.e. on any issues pertaining to the college	No
2)	If yes, kindly provide the necessary details for the same	***
3)	Also, the current status of Action Taken Report on the above complaint(s), if any.	***
4)	Whether General Financial Rules are followed in all procurements and works.	Yes
5)	If no, kindly provide the necessary details for the same.	****
6)	Whether E-Procurement is following	Yes
7)	If no, kindly provide the necessary details for the same.	****
8)	Whether the Auditor raised any objections on the Annual Accounts	Yes
9)	If yes, kindly provide the necessary details for the same.	The title deed of the college land has not been transferred in the name of the governing body as required by UGC.
10)	Also, the current status of Action Taken Report on the above complaint(s), if any	The above case is under consideration with the Land & Development authorities.

AK
Principal

Sau
Chairperson

Chairperson
Governing Body
Shyam Lal College
(Delhi University)
Delhi-110032

JR/DR/AR (College Branch)

Internal Audit Officer

Finance Officer/JFO

Dir, (UDSC)/Dean of Colleges



SHYAM LAL COLLEGE : SHAHDARA, DELHI- 110032
(UNIVERSITY OF DELHI)
BALANCE SHEET AS ON 31st MARCH, 2019

(Amount - Rs.)

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	62,613,707.93	62,124,675.93
DESIGNATED/EARMARKED/ ENDOWMENT FUNDS	2	411,347,202.37	383,906,152.35
CURRENT LIABILITES & PROVISIONS	3	406,941,433.48	351,153,822.30
Total		880,902,343.78	797,184,650.58

APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
FIXED ASSETS	4	52,350,182.93	54,442,344.93
INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS	5	682,921,987.01	623,078,603.01
CURRENT ASSETS	6	39,814,891.82	35,145,517.62
LOANS, ADVANCES & DEPOSITS	7	105,815,282.02	84,518,185.02
TOTAL		880,902,343.78	797,184,650.58

Significant Accounting Policies

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Contingent liabilities & Notes to Accounts

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[Signature]
S.O. (Acs)

[Signature]
Admn. Officer

[Signature]
Bursar

[Signature]
Principal

[Signature]
Chairperson
Chairperson
Governing Body
Shyam Lal College
(Delhi University)
Delhi-110032

In terms of our separate report of even date attached
FOR BRAJESH AGRAWAL & ASSOCIATES
Chartered Accountants
FRN 010696N

(CA BRAJESH KUMAR AGRAWAL)

PARTNER
M.NO.089312

Place: Delhi

Dated: 30/9/2019

UDIN- 19089312AAAAAC 4636

SHYAM LAL COLLEGE (UNIVERSITY OF DELHI) SHAHDARA, DELHI - 110032

SCHEDULE -1 CORPUS/CAPITAL FUND

Particulars		Current Year	Previous Year
		2018-19	2017-18
	Balance at the begining of the year	62124675.93	57316798.93
Add:	Contributions towards Corpus/Capital Fund		
Add:	Grants (OBC Expansion fund) from UGC/UNIVERSITY to the extent utilized for capital expenditure		
Add:	Assets Purchased out of Earmarked Fund	489032.00	4807877.00
Add:	Assets Purchased out of Sponsored Projects	0	0.00
Add:	Asstets Donated/Gifts Received	0	
Add:	Other Additions	0	
Add:	Excess of Income over expenditure transferred from Income & Expenditure Account	0	
	Balance at the year end	62613707.93	62124675.93

AA
S.O.(A/CS)

AA
ADM. OFFICER

Prerna
BURSAR

[Signature]
PRINCIPAL

[Signature]
CHAIRPERSON
Governing Body
Shyam Lal College
(Delhi University)
Delhi-110032



SHYAM LAL COLLEGE (University of Delhi) : SHAHDARA, DELHI - 110032.
STATEMENT OF CAPITAL ACCOUNT - A FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH 2019

Schedule No.1 (illustrated)

S.No.	UNIVERSITY NON-RECURRING GRANT (Rs.)	UGC NON RECURRING GRANT (Rs.)	RECURRING GRANT (Rs.)	MANAGEMENT SHARE (Rs.)	FINANCING SCHEME (Rs.)	OTHER COLLEGE FUNDS (Rs.)	TOTAL (Rs.)	
	Tangible Assets							
1				91441.00			91441.00	
2	Buildings							
		437030.72		437030.73				
		150000.00						
	32891186			33367.03			33948614.48	
3	Furniture, Fixtures & Fittings							
	3421220	4479819.92	1136155.08	35000.00	111221.60	2586024.00		
		13073.70	33633.00	9978.50		348773.00		
			131800.00			825258.00	13131956.80	
4	Office Equipment							
		81840.00				171510.00		
						92177.00		
			59385.00			281858.00	686770.00	
5	Laboratory & Scientific Equipment							
	325426.00	770029.31	1095589.97			14850.00		
						30000.00	2235895.28	
6	Audio Visual Equipment							
						232968.00		
		23520.00				315663.00		
	81500.00							
						634264.00		
						140570.00		
						96814.00	1525299.00	
7	Electrical Installation and Equipment							
			6400.00			1335657.00	1342057.00	
8	Computers & Peripherals							
	150000.00	121971	699755.00		799540.00	1627788.00		
						263115.00	3662169.00	
9	Library Books, Journals & Book bank							
		1634593.07	4159194.48	31497.82			5825285.37	
10	Fire Extinguisher							
						32906.00	32906.00	
11	Garden equipments							
						131314.00	131314.00	
	Total	36869332.00	7711877.72	7321912.53	638315.08	910761.60	9161509.00	62613707.93

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S.O.(A/CS)

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ADMN. OFFICER

Dicem
BURSAR

[Signature]
PRINCIPAL

Gov
CHAIRPERSON
Governing Body
Shyam Lal College



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SCHEDULE-2 DESIGNATED/EARMARKED/ENDOWMENT FUNDS (PART-1)

2018-2019

Particulars	Magazine Fund	Medical Fund	Development Fund	Students' Aid Fund	Students Fund (Anx-1)	Provident Fund (Anx-2)	Current year 2018-19 Total	Previous year 2017-18 Total
	1	2	3	4	5	6		
a) Opening Balance of the funds	2,286,116.05	2,785,525.67	84,711,870.04	1,607,437.05	93,203,342.27	126,941,222.01	311,535,513.09	274,859,279.04
b) Additions to the funds								
i) Fees/Additions during the year	290,000.00	725,000.00	18,872,463.12	604,723.20	27,683,222.92	19,400,308.00	67,575,717.24	45,941,313.08
ii) Income from investments made of the funds							-	2,087,198.90
iii) Accrued Interest on investments					2,557,818.00		2,557,818.00	5,407,158.00
iv) Interest on Saving Bank a/c							-	72,070.00
v) Other additions (specify nature)							-	-
Total(a + b)	2,576,116.05	3,510,525.67	103,584,333.16	2,212,160.25	123,444,383.19	146,341,530.01	381,669,048.33	328,367,019.02
c) Utilisation/Expenditure towards objectives of funds								
i) Capital Expenditure							-	-
ii) Revenue Expenditure		273,896.00	4,338,922.00	8,000.00	14,204,446.01		18,825,264.01	15,475,752.93
iii) PF Withdrawal						28,250,368.00	28,250,368.00	1,355,753.00
Total	-	273,896.00	4,338,922.00	8,000.00	14,204,446.01	28,250,368.00	47,075,632.01	16,831,505.93
Closing balance at the year end (a+b-c)	2,576,116.05	3,236,629.67	99,245,411.16	2,204,160.25	109,239,937.18	118,091,162.01	334,593,416.32	311,535,513.09

Represented by								
Cash and Bank Balance			14,630,377.16	179,053.25	19,330,503.18	10,373,099.01	44,513,032.60	4,783,562.32
Investments			81,374,937.00	2,054,724.00	84,304,036.00	98,073,938.00	265,807,635.00	245,488,472.00
Interest accrued but not due			2,633,212.00	20,243.00	2,530,131.00	9,108,140.00	14,291,726.00	16,754,365.00
Total	-	-	98,638,526.16	2,254,020.25	106,164,670.18	117,555,177.01	324,612,393.60	267,026,399.32

S.O.(A/CS)

ADM. OFFICER

BURSAR

PRINCIPAL

CHAIRPERSON

Chairperson
Governing Body
Shyam Lal College
(Delhi University)
Delhi-110032



SCHEDULE-2 DESIGNATED/EARMARKED/ENDOWMENT FUNDS (PART-2)

Particulars	Total of Current year of Part-1 B/f	SLC Miscellaneous Fund	Students Security Unclaimed	PGDC fund (Anx-3)	Endowment Fund (Sch-2A)	Accumulated fund	Total	
							Current year 2018-19 Total	Previous year 2017-18 Total
		7	8	9	10	11		
a) Opening Balance of the funds	311,535,513.09	21,535,655.32	19,098,473.50	1,593,655.50	2,203,000.00	27,939,854.94	383,906,152.35	340,200,636.68
b) Additions to the funds							71,960,301.03	45,941,313.08
i) Fees/Additions during the year	67,575,717.24	2,838,825.74	1,545,758.05				-	2,087,198.90
ii) Income from investments made of the funds	-						2,557,818.00	8,062,714.00
iii) Accrued Interest on investments	2,557,818.00			3,283.00			3,283.00	1,147,578.95
iv) Interest on Saving Bank a/c	-						-	3,315,800.00
f) Other additons (specify nature)	-				2,203,000.00	27,939,854.94	458,427,554.38	400,755,241.61
Total(a + b)	381,669,048.33	24,374,481.06	20,644,231.55	1,596,938.50			-	-
c) Utilisation/Expenditure towards objectives of funds							18,829,984.01	15,493,336.26
i) Capital Expenditure	18,825,264.01	4,720.00					28,250,368.00	1,355,753.00
ii) Revenue Expenditure	28,250,368.00						47,080,352.01	16,849,089.26
iii) PF Withdrawal	47,075,632.01	4,720.00					-	-
Total	-						-	-
Closing balance at the year end (a+b-c)	334,593,416.32	24,369,761.06	20,644,231.55	1,596,938.50	2,203,000.00	27,939,854.94	411,347,202.37	383,906,152.35

Represented by				92,559.50			48,199,809.78	17,852,160.70
Cash and Bank Balance	44,513,032.60	2821583.13	772,634.55		2,203,000.00		339,861,216.00	267,481,024.00
Investments	265,807,635.00	46447421.00	25,403,160.00				15,902,081.00	13,530,899.00
Interest accrued but not due	14,291,726.00	537318.00	1,073,037.00				403,963,106.78	298,864,083.70
Total	324,612,393.60	49806322.13	27,248,831.55	92,559.50	2,203,000.00			

S.O.(A/Cs)

ADM. OFFICER

BURSAR

PRINCIPAL

CHAIRPERSON

Chairperson
Governing body
Shyam Lal College
(Delhi University)
Delhi-110032



SHYAM LAL COLLEGE : SHAHDARA, DELHI- 110032
(UNIVERSITY OF DELHI)

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SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2019

Student Funds

Annexure-1

Sl. No	Name of the Fund	Opening Balance of the funds as on 1.4.2018	Additions to the funds the Year	Total	Expenditure towards objectives of funds during the Year	Closing Balance as on 31.3.2019
		1	2	3=1+2	4	5=3-4
1	Games & Sports	4,282,646.31	2,823,075.00	7,105,721.31	2,180,706.00	4,925,015.31
2	College Societies	517,302.40	280,500.00	797,802.40	433,572.00	364,230.40
3	Common Room	2,830,411.33	280,500.00	3,110,911.33	103,212.00	3,007,699.33
4	Social Gathering Fund	2,976,640.50	1,402,500.00	4,379,140.50	431,631.00	3,947,509.50
5	Home Examination	39,120.00	-	39,120.00	-	39,120.00
6	C.C. against Sexual Harassment	833,675.00	280,500.00	1,114,175.00	1,200.00	1,112,975.00
7	N.C.C.Fund	788,101.00	280,500.00	1,068,601.00	16,800.00	1,051,801.00
8	Students Union	632,778.00	728,250.00	1,361,028.00	1,169,182.00	191,846.00
9	Computer Fund	7,532,306.00	1,950,440.00	9,482,746.00	1,106,797.00	8,375,949.00
10	Repair & Maitenance (Electricity)	5,543,008.00	1,122,190.00	6,665,198.00	1,125,639.00	5,539,559.00
11	Sports Ground Maintenance	4,228,085.50	841,800.00	5,069,885.50	523,471.00	4,546,414.50
12	Science Laboratory fees	1,873,915.12	346,507.00	2,220,422.12	92,878.00	2,127,544.12
13	General Amenities	30,804,331.11	8,505,129.92	39,309,461.03	1,867,863.01	37,441,598.02
14	Library Automation	9,344,068.00	1,403,000.00	10,747,068.00	241,889.00	10,505,179.00
15	Fine, Arts, Debating & Literary	1,553,450.00	841,800.00	2,395,250.00	854,954.00	1,540,296.00
16	Security Arrangment fees	13,711,825.00	4,573,033.00	18,284,858.00	2,892,547.00	15,392,311.00
17	Seminar fees	3,001,212.00	1,699,850.00	4,701,062.00	633,460.00	4,067,602.00
18	Antardhvani festival fund	646,047.00		646,047.00		646,047.00
19	Science practical fees	357,247.00	68,300.00	425,547.00	23,464.00	402,083.00
20	I.A. Examination account	339,868.00	139,350.00	479,218.00	5,000.00	474,218.00
21	Ambedkar society	44,680.00	140,250.00	184,930.00	113,223.00	71,707.00
22	Eco Club	176,250.00	300,500.00	476,750.00	-	476,750.00
23	Placement Cell	162,503.00	288,500.00	451,003.00	25,150.00	425,853.00
24	Skill Development Fund	256,276.00	320,500.00	576,776.00	81,660.00	495,116.00
25	Centre for Holostic Development	31,619.00	162,266.00	193,885.00	67,511.00	126,374.00
26	Entrepreneurship Cell	56,921.00	196,350.00	253,271.00	126,120.00	127,151.00
27	Gandhi Study Circle	68,725.00	140,250.00	208,975.00	46,384.00	162,591.00
28	Lawn Maintenance	-	561,200.00	561,200.00	21,910.00	539,290.00
29	Academic affairs	-	280,500.00	280,500.00	4,433.00	276,067.00
30	Women Development Committee	570,331.00	283,500.00	853,831.00	13,790.00	840,041.00
	Total	93,203,342.27	30,241,040.92	123,444,383.19	14,204,446.01	109,239,937.18

Section Officer (A/C)

A.O.

Bursar

Principal



**SHYAM LAL COLLEGE : SHAHDARA, DELHI-110032
(UNIVERSITY OF DELHI)**

Annexure-2

BALANCE SHEET OF PROVIDENT FUND ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

LIABILITIES	AMOUNT Rs.	ASSETS	AMOUNT Rs.
PROVIDENT FUND		INVESTMENTS	
Balance as per last year	124490836.80	Principal Amount (As per details attached)	98073938.00
Add:- During the year		Interest accrued on Investment	
1) Employee Subscription	10758576.00	Balance as per last year	3294386.00
2) College Contribution	1469419.00	Add: during the year	6667628.00
	136718831.80		9962014.00
	28250368.00	Less : matured during the year	853874.00
Less:- Withdrawals/refunded during the year			
	108468463.80	LOAN (given against PF to staff)	
	8395764.00	Balance as per last year	258490.00
Add:- Interest credited during the year		Add:- Paid during the year	258490.00
	2322606.21		181000.00
INTEREST		Less : refunded by subscribers	
Balance as per last year	504685.00		
Add : Received during the year	9962014.00	New Pension Scheme	7022.00
Add : Accrued upto 31.3.2019	12789305.21	SLC Staff Salary Account	451473.00
	3294386.00		
Less:- Accrued on 31.3.2018	9494919.21	CLOSING BALANCES	
	8395764.00	CENTRAL BANK OF INDIA	138312.27
*Less:- Interest credited in subscribers accounts		ORIENTAL BANK OF COMMER.CE	10234786.74
	1099155.21		
*As per University letter No.FIN.-VIII/2018-19 dt. 25.1.2019]			
	5926.00		
SLC Maintenance Grant Account	1889.00		
Mr. Angan Lal	119964.00		
Mr. Vinod Gupta H/o Late Smt. Sneha Gupta			
	118091162.01		118091162.01

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Principal

[Signature]
Chairperson



SHYAM LAL COLLEGE : SHABDARA, DELHI-110 032

(UNIVERSITY OF DELHI)

DETAILS OF INVESTMENT OF PROVIDENT FUND A/C WITH ORIENTAL BANK OF COMMERCE AS ON 31.3.2019

F.D.R.No	Date of Investment	Principal Amount	Rate of Interest	Date of Maturity	Maturity Value	Int. accrued during the year 2017-18	Add during the year 2018-19	Interest Accrued upto 31.3.2019	
1	123031040514	02/11/2017	4,183,783.00	6.60%	02/10/2019	4,743,347.00	115,059.00	290,823.00	405,882.00
2	123031040521	02/11/2017	4,183,783.00	6.60%	02/10/2019	4,743,347.00	115,059.00	290,823.00	405,882.00
3	123031040538	02/11/2017	4,183,783.00	6.60%	02/10/2019	4,743,347.00	115,059.00	290,823.00	405,882.00
4	123031040545	02/11/2017	4,183,783.00	6.60%	02/10/2019	4,743,347.00	115,059.00	290,823.00	405,882.00
5	123031040552	02/11/2017	4,183,783.00	6.60%	02/10/2019	4,743,347.00	115,059.00	290,823.00	405,882.00
6	123031040569	02/11/2017	4,183,783.00	6.60%	02/10/2019	4,743,347.00	115,059.00	290,823.00	405,882.00
7	123031040590	02/11/2017	4,183,783.00	6.60%	02/10/2019	4,743,347.00	115,059.00	290,823.00	405,882.00
8	123031040606	02/11/2017	4,183,783.00	6.60%	02/10/2019	4,743,347.00	115,059.00	290,823.00	405,882.00
9	123031040613	02/11/2017	4,183,783.00	6.60%	02/10/2019	4,743,347.00	115,059.00	290,823.00	405,882.00
10	123031040620	02/11/2017	4,183,783.00	6.60%	02/10/2019	4,743,347.00	115,059.00	290,823.00	405,882.00
11	123031040637	02/11/2017	4,183,783.00	6.60%	02/10/2019	4,743,347.00	115,059.00	290,823.00	405,882.00
12	123031040668	02/11/2017	4,183,783.00	6.60%	02/10/2019	4,743,347.00	115,059.00	290,823.00	405,882.00
13	123031040675	02/11/2017	4,183,783.00	6.60%	02/10/2019	4,743,347.00	115,059.00	290,823.00	405,882.00
14	123031040682	02/11/2017	4,183,783.00	6.60%	02/10/2019	4,743,347.00	115,059.00	290,823.00	405,882.00
15	123031040699	02/11/2017	4,183,783.00	6.60%	02/10/2019	4,743,347.00	115,059.00	290,823.00	405,882.00
16	123031040705	02/11/2017	4,183,783.00	6.60%	02/10/2019	4,743,347.00	115,059.00	290,823.00	405,882.00
17	123031040712	02/11/2017	4,183,783.00	6.60%	02/10/2019	4,743,347.00	115,059.00	290,823.00	405,882.00
18	123031040729	02/11/2017	4,183,783.00	6.60%	02/10/2019	4,743,347.00	115,059.00	290,823.00	405,882.00
19	123031040736	02/11/2017	4,183,783.00	6.60%	02/10/2019	4,743,347.00	115,059.00	290,823.00	405,882.00
20	123031040743	02/11/2017	174,082.00	6.60%	02/10/2019	197,365.00	4,787.00	12,101.00	16,888.00
21	123031048244	03/11/2017	1,517,611.00	6.60%	03/10/2019	1,720,555.00	41,462.00	105,434.00	146,936.00
22	123031040576	17/11/2017	4,197,108.00	6.60%	17/10/2019	4,758,455.00	104,071.00	290,982.00	395,053.00
23	123031040583	17/11/2017	4,197,108.00	6.60%	17/10/2019	4,758,455.00	104,071.00	290,982.00	395,053.00
			89,577,786.00			101,558,423.00	2,440,512.00	6,225,178.00	8,665,588.00

DETAILS OF INVESTMENT OF PROVIDENT FUND A/C WITH CENTRAL BANK OF INDIA AS ON 31.3.2019

Sr.No	F.D.R.No	Date of Investment	Principal Amount	Rate of Interest	Date of Maturity	Maturity Value	Int. accrued during the year 2017-18	Add during the year 2018-19	Interest Accrued upto 31.3.2019
1	3155390875	16/06/2018	4,248,076.00	6.60%	16/06/2018	4,535,465.00	-	221,226.00	221,226.00
2	3155390955	16/06/2018	4,248,076.00	6.60%	16/06/2018	4,535,465.00	-	221,226.00	221,226.00
			8,496,152.00			9,070,930.00			442,452.00

SUMMARY

Investment with Oriental Bank of Commerce	89,577,786.00	8,665,588.00
Investment with Central Bank of India	8,496,152.00	442,452.00
Total Investment	98,073,938.00	9,108,140.00

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Bursar

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Principal



SHYAM LAL COLLEGE: SHAHDARA, DELHI-32
 (UNIVERSITY OF DELHI)
POST GRADUATE DIPLOMA IN COSMETOLOGY
DEPARTMENT OF CHEMISTRY

RECEIPT AND PAYMENT AS ON 31.3.2019

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNT</u>
OPENING BALANCE AT BANK	92,559.50	CASH AT BANK	95,842.50
INTEREST RECEIVED ON S.B.A/C	3,283.00		
	95,842.50		

INCOME & EXPENDITURE AS ON 31.3.2019

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
EXCESS OF INCOME OVER EXPENDITURE	3,283.00	INTEREST ON SAVING BANK A/C	3,283.00
	3,283.00		3,283.00

BALANCE SHEET AS ON 31.3.2019

<u>LIABILITIES</u>		<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>
CAPITAL A/C			EQUIPMENTS	1,500,088.00
Balance as per last year	1,593,655.50			
Add: Excess of Income over Expenditure	3,283.00	1,596,938.50	SHYAM LAL COLLEGE MAINT.GRANT A/C	389.00
			CENTRAL BANK OF INDIA, EXT COUNTER SLC (S.B./A/C NO 300917/53-6)	95,842.50
		1,596,938.50		1,596,938.50

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PRINCIPAL



SHYAM LAL COLLEGE: SHAHDARA, DELHI-110 032

(UNIVERSITY OF DELHI)

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2019

SCHEDULE 3 - CURRENT LIABILITIES AND PROVISIONS

(Amount - Rs.)

	Current Year	Previous Year
A. CURRENT LIABILITIES		
1. Deposit-Others		
a) Book Binding Security	3,500.00 ✓	3,500.00
b) Canteen Security deposit	15,000.00 ✓	15,000.00
c) Canteen Earnest Money	2,700.00 ✓	2,700.00
d) Security deposits	1,838,452.00 ✓	21,981.00
e) Saifi Interior-Earnest money (Development fund)	185,000.00	185,000.00
f) Saifi Interior- Security Deposit (Development fund)	75,942.00	75,942.00
g) Contractors earnest money	35,000.00	35,000.00
2. Sundry Creditors		
a) Development Fund A/c		1,200,000.00
b) Provident Fund A/c	451,973.00 ✓	213,600.00
c) PG Diploma in Cosmetology	1,040.00 ✓	1,040.00
d) SLC Miscellaneous Fund Account	6,624,655.00 ✓	2,067,717.00
e) Group Insurance Scheme	4,000.00 ✓	3,200.00
f) R. K.Gupta (Gratuity)	183,298.00 ✓	183,298.00
g) Special Grant HSS	59,700.00 ✓	59,700.00
h) Dr. R.M. Kohli, Ex-Principal	5,000.00 ✓	5,000.00
i) Bharat Bhushan, Retired Sr. Assistant	50,000.00 ✓	50,000.00
j) OBC Association fund	5.00 ✓	5.00
k) Manish Sharma, Adhoc -Teacher	2,016.00 ✓	2,016.00
l) Dr. A.K. Ganguli, Ex-Reader	500.00 ✓	500.00
m) New Pension Scheme	12,886.00 ✓	12,886.00
n) National seminar fund	577,000.00 ✓	577,000.00
o) IQAC Grant		88,453.00
p) Admission fees refund payable	113,410.00 ✓	125,230.00
q) DUTA	120.00 ✓	120.00
3. Statutory Liabilities		
4. Other current liabilities		
a) Unutilised maintenance grant-in-aid during the year (Sch-3A)	263,441,148.81	225,990,043.74
b) Unutilised Plan Grants (As per Schedule 3B)	95,455,581.10	90,378,886.10
c) INNOVATION PROJECTS [Nos.301-306]	558,422.00	558,422.00
d) SHYAM LAL CHARITABLE TRUST	45,720.50 ✓	45,720.50
5) Other College Funds		
A. Students' Security Fund		
a) Library Book	6,513,035.00	6,989,435.00
b) Laboratory	163,565.00	163,715.00
c) BIT Fund	110,000.00	110,000.00

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SHYAM LAL COLLEGE: SHAHDARA, DELHI-110 032

(UNIVERSITY OF DELHI)

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2019

SCHEDULE 3 - CURRENT LIABILITIES AND PROVISIONS

(Amount - Rs.)

B. Miscellaneous fund A/c			
a) Teaching posts application fees		2,543,506.00	1,419,006.00
b) BDP Fees		168,000.00	168,000.00
c) University Enrolment Fees		647,100.00	433,500.00
d) University Examination Fees		12,674,184.00	12,745,294.00
e) M/s R.K.Films & Media academy A/c		1,200.00	1,200.00
f) College Library Security A/c		194,000.00	198,000.00
g) Refund of fees account		136,520.00	136,520.00
h) Students LAPTOP Maintt. Fees		610,453.00	613,753.00
i) Annual Practical Examination		115,181.00	117,658.00
j) Dr. Ruchika Ramakrishnan		433.00	809.00
k) Add-on courses fees		857,009.00	-
l) S.O.L. Fund			10,000.00
m) Student fund account		32,456.00	352,218.00
n) CHD - National symposium			60,327.00
o) V.C. Fund		115,000.00	115,000.00
p) IAEA (F43024) project		397,851.00	-
q) EDMC GRANT-CCTV		1,908,768.00	-
r) WUS-DUC		77,861.00	69,161.00
s) Prize fund		250.00	-
t) FDP on teaching		63,260.00	46,500.00
u) Annual Examination fees			-
v) Scholarships		5,000.00	5,000.00
w) SLC Students Union Security deposit		36,000.00	15,000.00
x) Fees & funds		9,395,162.07	5,388,916.96
y) PMSSS for J&K candidates		168,270.00	12,020.00
z) Fee received for non-teaching post application		148,150.00	
C. Student Fund Account			
D. Student Aid Fund Account			
Students freeships account		49,860.00	54,000.00
E. University Dues			
a) National Service Scheme		59,790.00	19,263.00
b) Delhi University Library fees			66.00
6) PROVISIONS			
<u>Unpaid expenses during the year</u>			7,500.00
PTAC		7,500.00	
TOTAL		406,941,433.48	351,153,822.30
S.O.(A/cs)	Admn Officer	Bursar	Principal
			 Chairperson Governing Body Shyam Lal College (Delhi University) Delhi-110032



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SHYAM LAL COLLEGE: SHAHDARA, DELHI 110032

Financial year 2018-19

SCHEDULE 3(A) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIAN AND STATE GOVERNMENTS
UGC Grants-in-aid : Non Plan (Maintenance Grant)

Particulars	Current year year 2018-19	Previous Year year 2017-18
Balance B/F	225,990,043.74	211,356,225.29
Add: Receipts during the year	301,208,000.00	211,938,000.00
Total (a)	527,198,043.74	423,294,225.29
Less Refunds		
Less: Utilized for Revenue Expenditure	263,756,894.93	197,304,181.55
Less: Utilized for Capital Expenditure		
Total (b)	263,756,894.93	197,304,181.55
Unutilized carried forward	263,441,148.81	225,990,043.74

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Chairperson
Governing Body
Shyam Lal College
(Delhi University)
Delhi-110032



AUDITOR

Financial year 2018-19

SHYAM LAL COLLEGE (University of Delhi) : SHAHDARA, DELHI - 110032.**SCHEDULE 3(B) UNUTILISED PLAN GRANTS-IN-AID RECEIVED FROM UGC/UNIVERSITY OF DELHI**

UGC Grants-in-Aid : Plan	OBC EXPENSION PLAN GRANT			Plan Grants				TOTAL	
	Library Book Grants	Non-recurring Grants-in-aid	Recurring Grants-in-aid	XII Plan Grants-in-Aid	XI Plan Grants in Aid (Dev. Asstt.)	XI Plan Grants-in-aid (Merged Scheme)	Laboratory infrastructure	Current Year	Previous Year
Balance B/F	23360	55349735.10	6826643	28177796			1352	90378886.10	54384305.10
Add: Receipts during the year								0.00	36036760.00
Add: Interest received during the year		11010000.00	450000	1700000				13160000.00	3599303.00
Total (a)	23360	66359735.1	7276643	29877796	0	0	1352	103538886.10	94020368.10
Less Refunds								0.00	3641482.00
Less: Utilized for Revenue Expenditure								0.00	
Less: Utilized for Capital Expenditure		8083305.00						8083305.00	
Total (b)	0	8083305.00	0	0	0	0	0	8083305.00	3641482.00
Unutilized carried forward	23360	58276430.10	7276643	29877796	0	0	1352	95455581.10	90378886.10

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CHAIRPERSON
Chairperson
Governing Body
Shyam Lal College



SHYAM LAL COLLEGE: SHAHDARA DELHI-110 032
(UNIVERSITY OF DELHI)

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2019

Schedule 4 – Fixed Assets

S.No.	Assets Heads	Gross Block				Depreciation			Net Block		
		Cost/value at the beginning of the year (1.4.2018)	Addition during the year	Deductions during the year	Cost/value at the year end (31.3.2019)	At the beginning of the year	For the year	Deductio ns/ Adjustme nts	Total upto year end	As at the current year end (31.3.2019)	As at the previous year end (31.3.2018)
		1	2	3	4	5	6	7	8	(4 - 8)	
	Tangible Assets										
1	Land	91,441.00			91,441.00	-			-	91,441.00	91,441.00
2	<u>Buildings</u>										
	a) College main Building	874,061.45			874,061.45	67,855.00	16,124.00		83,979.00	790,082.45	806,206.45
	b) Laboratory Building	183,367.03			183,367.03	14,235.00	3,383.00		17,618.00	165,749.03	169,132.03
	c) Semi structured Building (OBC Expan.)	32,891,186.00			32,891,186.00	1,934,265.00	619,138.00		2,553,403.00	30,337,783.00	30,956,921.00
3	<u>Electrical Installation</u>										
	a) Wall fans,Ceiling fans, Desert Coolers	581,771.00	3,245.00		585,016.00	61,685.00	26,167.00		87,852.00	497,164.00	520,086.00
	b) Water Coolers, R.O. System	348,773.00			348,773.00	41,914.00	15,343.00		57,257.00	291,516.00	306,859.00
	c) Air conditioners	825,258.00			825,258.00	142,872.00	34,119.00		176,991.00	648,267.00	682,386.00
	d) Other electrical equipments	710,826.00	39,815.00		750,641.00	66,670.00	34,199.00		100,869.00	649,772.00	644,156.00
4	<u>Office Equipments</u>										
	a) Xerox machine	171,510.00			171,510.00	45,949.00	9,417.00		55,366.00	116,144.00	125,561.00
	b) EPABX System	281,858.00			281,858.00	75,511.00	15,476.00		90,987.00	190,871.00	206,347.00
	c) Other Office equipments	70,433.00	21,744.00		92,177.00	10,168.00	6,151.00		16,319.00	75,858.00	60,265.00
5	<u>Laboratory & Scientific Equipments</u>										
	a) Science Apparatus & Other	2,691,880.35			2,691,880.35	763,436.00	154,276.00		917,712.00	1,774,168.35	1,928,444.35
	b) Equipment- Cosmetology	1,500,056.00			1,500,056.00	425,426.00	85,970.00		511,396.00	988,660.00	1,074,630.00
	c) Refrigerator for lab.	30,000.00			30,000.00	8,508.00	1,719.00		10,227.00	19,773.00	21,492.00
6	<u>Audio Visual Equipments</u>										
	a) Musical Instruments	160,018.00	72,950.00		232,968.00	30,236.00	15,205.00		45,441.00	187,527.00	129,782.00
	b) Projectors	315,663.00			315,663.00	56,201.00	19,460.00		75,661.00	240,002.00	259,462.00
	c) Digital pocket diaries (for blind)	81,500.00			81,500.00	21,835.00	4,475.00		26,310.00	55,190.00	59,665.00
	d) Digital camera, CCTV	584,687.00	49,577.00		634,264.00	101,299.00	39,972.00		141,271.00	492,993.00	483,388.00
	e) LED TV for CCTV	176,649.00	11,900.00		188,549.00	33,520.00	11,627.00		45,147.00	143,402.00	143,129.00
	e) Sound System	48,835.00			48,835.00	6,927.00	3,143.00		10,070.00	38,765.00	41,908.00
7	Furniture & Fixtures	12,680,746.73	33,850.00		12,714,596.73	2,048,345.00	799,969.00		2,848,314.00	9,866,282.73	10,632,401.73
8	<u>Computers/Peripherals</u>										
	a) Computer & Equipment	2,071,592.00	255,951.00		2,327,543.00	1,124,083.00	240,692.00		1,364,775.00	962,768.00	947,509.00
	b) Laptop (Innovation project)	263,115.00			263,115.00	129,195.00	26,784.00		155,979.00	107,136.00	133,920.00
9	Library Books, Journals & Book bank	5,825,285.37			5,825,285.37	1,941,645.00	388,364.00		2,330,009.00	3,495,276.37	3,883,640.37
10	Fire Extinguishers	32,906.00			32,906.00	8,816.00	1,807.00		10,623.00	22,283.00	24,090.00
11	Garden equipments	131,314.00			131,314.00	21,791.00	8,214.00		30,005.00	101,309.00	109,523.00
	Total	63,624,731.93	489,032.00	-	64,113,763.93	9,182,387.00	2,581,194.00	-	11,763,581.00	52,350,182.93	54,442,344.93

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Principal

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Chairperson
Governing Body
Shyam Lal College

AGRAWAL & ASSOCIATES
CHARTERED
AUDITORS

SHYAM LAL COLLEGE: SHAHDARA, DELHI 110032
(UNIVERSITY OF DELHI)
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2019

SCHEDULE 5 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

(Amount - Rs.)

	Current Year	Previous Year
Term Deposits with Banks		
a. Endowment Fund		
1. Receipt No. CD-047/4669766	734,000.00	734,000.00
2. Receipt No. CD-047/4669748	1,469,000.00	1,469,000.00
b. Earmarked funds		
1. Student Security Fund	25,403,160.00	23,846,836.00
2. Miscellaneous Fund	46,447,421.00	26,288,300.00
3. Provident Fund (as per annexure no.2)	118,091,162.01	126,941,222.01
4. Student Fund	84,304,036.00	70,778,905.00
5. Student Aid Fund	2,054,724.00	1,379,124.00
6. Development Fund	81,374,937.00	74,640,668.00
7. Maintenance Grant A/e	323,043,547.00	297,000,548.00
TOTAL (a+b)	682,921,987.01	623,078,603.01


S.O.(A/cs)


Admn Officer


Bursar


Principal


Chairperson

Chairperson
Governing Body
Shyam Lal College
(Delhi University)
Delhi-110032



SHYAM LAL COLLEGE: SHAHDARA, DELHI 110032
(UNIVERSITY OF DELHI)
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2019

SCHEDULE 6 - CURRENT ASSETS

(Amount - Rs.)

	Current Year	Previous Year
I. Sundry Debtors:		
a) Academic Staff Association	150.00	150.00
b) S.I.C Provident fund account	5,876.00	5,876.00
Saving Bank Accounts		
1. Shyam Lal College Maintenance grant A/c	1,978,872.05	3,233,124.98
2. Shyam Lal College PG Cosmetology A/c	95,842.50	92,559.50
3. Shyam Lal College Students fund A/c	19,330,503.18	16,784,748.27
4. Shyam Lal College Student Aid Fund A/c	179,053.25	263,490.05
5. Shyam Lal College Student Security A/c	772,634.55	1,219,860.50
6. Shyam Lal College Miscellaneous fund A/c	2,821,583.13	7,292,529.28
7. Shyam Lal College Development fund A/c	14,630,377.16	6,253,179.04
TOTAL	39,814,891.82	35,145,517.62

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Governing Body
Shyam Lal College
(Delhi University)
Delhi-110032



SHYAM LAL COLLEGE: SHAHDARA, DELHI 110032

(UNIVERSITY OF DELHI)

SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2019

SCHEDULE 7 - LOANS, ADVANCES & DEPOSITS

Schedule 7 PAGE NO. 1

(Amount - Rs.)

	Current Year	Previous Year
1. Advances to employees (Non-interest bearing)		
a) L.T.C Advance	824,832.00	67,500.00
b) Festival Advance	64,800.00	73,800.00
c) H.T.C. Advance	68,450.00	450.00
d) Jagat Pal, Assistant		5,000.00
e) V.K. Bajpai	5,000.00	
f) IQAC Grant	1,798.00	
g) Shri Anil Khurana	2,590.00	2,590.00
h) Salary arrears to teachers	6,100,000.00	6,100,000.00
i) Mrs. Shweta Satija	10,500.00	
j) Dr. R.N. Sharma	1,382.00	1,382.00
2. Advances and other amounts recoverable		
Suppliers		
a) M/s Mathur Ugam & Associates	154,420.00	154,420.00
b) M/s Studio Plus	700,000.00	700,000.00
c) M/s OTIS Elevator Co. Ltd. (For Lift)		340,000.00
d) M/s Hindustan Steelworks Construction Limited	45,547,191.00	26,329,420.00
e) M/s Kendriya Bhandar		12,936.00
f) M/s Khadi Gramudhyog Vikas Samiti	200.00	2,203.00
g) M/s ABROL SONS	29,587.00	74,687.00
3. Deposits		
a) D.E.S.U. (Electricity)	4,875.00	4,875.00
b) MCD (Water)	391.00	391.00
c) Indraprastha Gas Limited (Security)	86,845.00	
4. Income Accrued :		
On Investment from Earmarked/Endowment Funds		
a) SLC Students Security Fund	1,073,037.00	1,114,927.00
b) SLC Miscellaneous Fund	537,318.00	1,540,629.00
c) SLC Student Fund	2,530,131.00	2,557,818.00
d) SLC Student Aid Fund	20,243.00	18,823.00
e) SLC Development Fund	2,633,212.00	2,830,517.00
f) SLC Maintenance Grant Account	16,507,110.00	17,881,090.00
4. Other receivable		
a) One Time Special Grant For Repair & Maint	35,021.52	35,021.52
b) Governing Body Share 5% (Recoverable)	9,719,408.00	8,138,726.00
c) UGC Building Fund (Recoverable)	45,720.50	45,720.50
d) Annual fee recoverable (University of Delhi)	576,840.00	767,743.00
5. Claims Receivable		
Tax deducted at source (TDS) recoverable	8,930,981.00	5,622,126.00

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SHYAM LAL COLLEGE: SHAHDARA, DELHI 110032
(UNIVERSITY OF DELHI)
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2019

SCHEDULE 7 - LOANS, ADVANCES & DEPOSITS

Schedule 7 PAGE NO. 2

	(Amount - Rs.)	
	Current Year	Previous Year
6. Other College funds		
A. Student Funds - As per statement enclosed	3,075,267.00	3,081,871.00
B. P.G.D.Cosmetology		
Recoverable from SLC Maintenance A/c	1,040.00	1,040.00
C. Development Fund Account		
Recoverable from SLC Maintenance A/c		1,200,000.00
Shyam Lal College (Evening)	866,279.00	46,900.00
SLC Student Fund Account	1,548.00	1,548.00
D. Students Security Account		
Book Security Deposit	182,000.00	180,000.00
E. SLC Miscellaneous Fund Account		
a) Dr. Bharat Bhushan	15,000.00	15,000.00
b) Mr. Mahender Kumar		
c) Entrepreneurship cell	26,910.00	26,910.00
d) Dr. Nartam Vivekanand Motiram		25,000.00
e) International conference	20,612.00	20,612.00
f) National Conference - History	139,046.00	205,526.00
g) National Conference - Chemistry	172,969.00	172,969.00
h) National Conference - Economics	111,050.00	111,050.00
i) WDC National Seminar	179,856.00	199,856.00
j) CHD - National symposium	52,820.00	
k) National symposium on Gandhian	4,000.00	
l) Dr. Kusha Tiwari	335.00	335.00
m) Dr. Sita Ram Kumbhar		3,943.00
n) Dr. Alka Sharma		30,000.00
o) Dr. Anil Kumar Thakur		15,450.00
p) National Seminar (Pol. Science)	229,446.00	97,291.00
r) Dr. Neena Shireesh		25,000.00
s) Dr. Shyam Sunder Prasad		18,994.00
t) SLC Maintenance Grant Account	4,388,934.00	4,273,834.00
u) India International Centre		94,191.00
v) International Winter School-IQAC	136,287.00	248,070.00
TOTAL	105,815,282.02	84,518,185.02

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Admn. Officer

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Bursar

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Principal

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Chairperson
Chairperson
Governing Body
Shyam Lal College
(Delhi University)
Delhi - 110032



SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2019

SCHEDULE 7 (Part) - LOANS, ADVANCES & DEPOSITS - Student Fund Account

Schedule 7 PAGE NO. 1

	(Amount - Rs.)	
	Current Year	Previous Year
a) Recoverable from SLC Maintenance A/c	10,707.00	10,707.00
b) Mr. M. Abbas	28,036.00	95,650.00
c) Mr. Suresh Kumar	3,000.00	
d) Dr. Bharti Bhushan		20,627.00
e) Dr. Gayatri Chaturvedi		5,000.00
f) Shyam Lal College (Evening)		56,640.00
g) SLC Development Fund account	2,834,107.00	2,075,287.00
h) SLC Miscellaneous fund account	22,082.00	341,215.00
i) Ms. Jyoti Atri	20,000.00	5,000.00
j) Dr. Kusha Tiwari	5,567.00	
k) Dr. Rajeshwari		23,835.00
l) Shri Atul Kumar Jain		1,222.00
m) Ms. Kavita Arora	5,000.00	
n) Mr. Rajarshi Kalita	5,000.00	5,000.00
o) Mr. Sanoj Kumar	15,000.00	15,000.00
p) Mrs. Deepti Sharma	5,000.00	
q) Dr. V.K. Agrawal	15,000.00	15,000.00
r) SLC Conference and Seminar A/c	2,000.00	
s) National Seminar Economics	73,108.00	73,108.00

<u>Advances to staff members and others</u>		
Mr. Aakash Saxena		10,000.00
Mr. Abhishek Singh		20,000.00
Mrs. Alka Sharma	17,000.00	10,000.00
Mr. Benu Gola		10,000.00
Mr. Deepak Kumar		10,000.00
Mr. Gaurav Vermani		10,000.00
Dr. Jaya Kakkar		5,000.00
Mr. Kapil Dev		10,000.00
Mrs. Kusha Tiwari		5,000.00
Mrs. Matray Sharma		10,000.00
Mr. Narender Singh		10,000.00
Mr. Narender Nagar		10,000.00
Mrs. Neema Bedwal		10,000.00
Mr. Pankaj Kashyap		10,000.00
Ms. Preeti		10,000.00
Mr. Rajesh Kumar Dhapa		10,000.00
Mr. Ram Varan		10,000.00
Mr. Ravindra Kumar	14,660.00	32,000.00
Mr. Sanjay Singh		10,000.00
Mr. Shiv Varan		10,000.00
Mr. Shobhan Singh		10,000.00
Mr. Sonu Kumar		10,000.00
Mr. Suman Shankar Jah		10,000.00
Mr. Sunny Sharma		10,000.00
M/s The Little Theatre Group		56,580.00
Mr. Vishan Singh		10,000.00
Mr. Yogesh Singh Negi		10,000.00
TOTAL	3,075,267.00	3,081,871.00

AS
S.O.(A/c)

AS
Admn. Officer

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Bursar

AS
Principal

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Chairperson

Chairperson
Governing Body
Shyam Lal College
(Delhi University)
Delhi-110032

Auditors



SHYAM LAL COLLEGE : SHAHDARA, DELHI- 110032

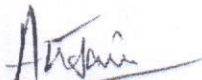
(UNIVERSITY OF DELHI)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2019

(Amount - Rs.)

INCOME	Schedule	Current Year	Previous Year
Academic Receipts	8	1,942,479.00	1,901,727.00
Grants/Subsidies	9	266,937,576.93	199,780,668.55
Income from Investments	10	11,727,262.00	14,773,777.00
Other Income	11	2,286,851.50	246,817.00
TOTAL (A)		282,894,169.43	216,702,989.55
EXPENDITURE			
Staff Payments & Benefits	12	275,679,697.00	209,857,686.00
Academic Expenses	13	170,310.00	371,682.00
Administrative and General Expenses	14	3,386,842.43	2,588,076.55
Repairs & Maintenance	15	1,076,126.00	1,160,332.00
Depreciation	4	2,581,194.00	2,725,213.00
TOTAL (B)		282,894,169.43	216,702,989.55
Balance being excess of Income over Expenditure (A-B)			
Transfer to/from Designated Fund		-	-
Building Fund		-	-
Others (specify)			
Balance being surplus/Defic Carried to Capital Fund		-	-

Significant Accounting Policies 16
Contingent liabilities & Notes to Accounts 17


S.O.(A/cs)


Admn. Officer

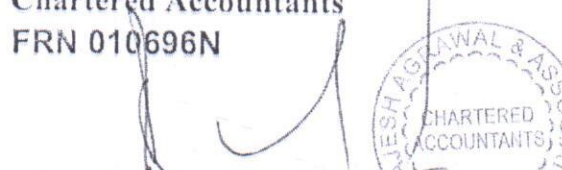

Bursar


Principal


Chairperson

Chairperson
Governing Body
Shyam Lal College
(Delhi University)
Delhi-110032

In terms of our separate report of even date attached
FOR BRAJESH AGRAWAL & ASSOCIATES
Chartered Accountants
FRN 010696N


(CA BRAJESH KUMAR AGRAWAL)
PARTNER
M.NO.089312



UDIN- 089312 AAAAFC 4630

Place: Delhi

Dated: 30/5/2019

202

SHYAM LAL COLLEGE: SHAHDARA, DELHI 110032
(UNIVERSITY OF DELHI)


SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR YEAR ENDED 31 MARCH 2019

SCHEDULE 8 - ACADEMIC RECEIPTS


(Amount - Rs.)

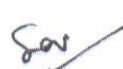
	Current Year	Previous Year
<u>FEES FROM STUDENTS</u>		
<u>Academic</u>		
1) Tuition Fees	522,684.00	510,084.00
2) Admission Fees	58,360.00	56,960.00
3) Laboratory Fees	48,860.00	46,690.00
4) Reading Room and Library Room Fees	435,000.00	424,500.00
TOTAL (A)	1,064,904.00	1,038,234.00
<u>Other Fees</u>		
1) Identity Card Fees	145,900.00	142,400.00
2) Electricity and Water Fees	290,000.00	283,000.00
3) Garden Fees	290,000.00	283,000.00
4) Fine recovered from students	1,630.00	6,615.00
5) Loss of Library Books (fine from students)	11,264.00	20,858.00
6) Breakage of Science Apparatus (fine from students)	5,061.00	3,020.00
TOTAL (B)	743,855.00	738,893.00
<u>Sale of Publications</u>		
1) Sale of Prospectus & forms	133,720.00	124,600.00
TOTAL (C)	133,720.00	124,600.00
GRAND TOTAL (A+B+C)	1,942,479.00	1,901,727.00


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Bursar


Principal


Chairperson
Chairperson
Governing Body
Shyam Lal College
(Delhi University)
Delhi-110032



SHYAM LAL COLLEGE : SHAHDARA, DELHI- 110032

(UNIVERSITY OF DELHI)

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR YEAR ENDED 31 MARCH 2019

Schedule No :9 : GRANTS / SUBSIDIES (IRREVOCABLE GRANTS & SUBSIDIES RECEIVED)

PARTICULARS	Non Plan UGC		Amount Rs.	
	College- UGC	GOVERNING BODY SHARE	Current Year Total	Previous Year Total
Balance B/F	225,990,043.74	-	225,990,043.74	211,356,225.29
Add: Receipts during the year	301,208,000.00	1,600,000.00	302,808,000.00	211,938,000.00
Add : Governing Body share recoverable		1,580,682.00	1,580,682.00	2,476,487.00
TOTAL	527,198,043.74	3,180,682.00	530,378,725.74	425,770,712.29
LESS : UTILIZED FOR CAPITAL EXPENDITURE (A)	-	-	-	
BALANCE	527,198,043.74	3,180,682.00	530,378,725.74	425,770,712.29
Less: Utilized for Revenue Expenditure (B)	263,756,894.93	3,180,682.00	266,937,576.93	199,780,668.55
Balance C/F ©	263,441,148.81	-	263,441,148.81	225,990,043.74

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Principal

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Governing Body
Shyam Lal College
(Delhi University)
Delhi-110032




SHYAM LAL COLLEGE: SHAHDARA, DELHI 110032

(UNIVERSITY OF DELHI)

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR YEAR ENDED 31 MARCH 2019

SCHEDULE 10- INCOME FROM INVESTMENT


Particulars	Earmarked/Endowment Funds		Other Investments	
	Current Year	Previous Year	Current Year	Previous Year
1. Interest				
a. On Government Securities				
b. Other Bonds/Debentures				
2. Interest on Term Deposits				
Fixed deposit with Central Bank of India			10,915,394.00	13,651,258.00
3. Income accrued but not due on Term Deposits/Interest bearing advances to employees				
Interest received on Vehicle advances				
4. Interest on Savings Bank Accounts			811,868.00	1,122,519.00
5. Others (Specify)				
Total			11,727,262.00	14,773,777.00
Transferred to Earmarked/Endowment Funds				
Balance				


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PRINCIPAL


CHAIRPERSON
Chairperson
Governing Body
Shyam Lal College
(Delhi University)
Delhi-110032


AGRAWAL & ASSOCIATES
AUDITORS
CHARTERED
ACCOUNTANTS
DELHI



SHYAM LAL COLLEGE: SHAHDARA, DELHI 110032

(UNIVERSITY OF DELHI)

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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR YEAR ENDED 31 MARCH 2019

SCHEDULE 11 - OTHER INCOME

(Amount - Rs.)

	Current Year	Previous Year
A. INCOME FORM LAND & BUILDING		
TOTAL (A)	-	-
Others		
1) RTI fees	110.00	200.00
2) Penalty charges from contractor	2,038,006.00	
2) Misc. Receipts (Sale of tender form, waste paper etc.)	248,735.50	246,617.00
TOTAL (B)	2,286,851.50	246,817.00
GRAND TOTAL (A+B)	2,286,851.50	246,817.00

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Principal

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Chairperson
Governing Body
Shyam Lal College
(Delhi University)
Delhi-110032


 Auditors
 CHARTERED
 ACCOUNTANTS
 DELHI-110032



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SHYAM LAL COLLEGE: SHAHDARA, DELHI 110032
(UNIVERSITY OF DELHI)
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR YEAR ENDED 31ST MARCH 2019
(Amount - Rs.)

SCHEDULE 12 - STAFF PAYMENTS & BENEFITS

	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Salaries and wages						
1. Teaching Staff		155,467,290.00			119,341,790.00	
2. Laboratory Staff		7,696,013.00			5,376,325.00	
3. Non-teaching Staff (Excluding Lab.Staff Salary)		29,326,517.00			21,168,409.00	
4. OBC Salary (Teaching and Non-teaching)		23,458,429.00			17,448,317.00	
b) Non- Productivity Bonus						
c) Contribution to Provident Fund						
d) Contribution to New Pension Scheme						
e) Retirement and Terminal Benefits						
1. Pension		36,887,963.00			35,386,486.00	
2. Gratuity		5,217,691.00			386,553.00	
3. Leave Encashment		3,307,650.00			170,578.00	
4. Commutation value of Pension		-			278,662.00	
f) LTC facility		147,035.00			297,903.00	
g) Home Town LTC facility		195,673.00			144,171.00	
h) Medical facility		11,449,918.00			7,456,264.00	
i) Children Education Allowance		2,070,361.00			2,023,394.00	
j) Administrative charges (New Pension scheme)		15,453.00			11,523.00	
k) Legal Expenses		10,100.00			36,790.00	
l) Encashment of 10 days earned leave after availing LTC		429,604.00			330,521.00	
TOTAL		275,679,697.00			209,857,686.00	

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Principal

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Governing Body
Shyam Lal College
(Delhi University)
Delhi-110032



SHYAM LAL COLLEGE: SHAHDARA, DELHI 110032
(UNIVERSITY OF DELHI)

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR YEAR ENDED 31ST MARCH 2019

(Amount - Rs.)

SCHEDULE 13 - ACADEMIC EXPENSES

	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Laboratory expenses						
A) Physics & Biology Lab. Expenses		37,764.00			58,254.00	
B) Chemistry Lab. Expenses		62,615.00			16,970.00	
b) Library expenses						
A) Library Books		63,769.00			252,856.00	
B) Library contingency expenses		6,162.00			43,602.00	
C) Priodicals/journals						
<u>TOTAL</u>		170,310.00			371,682.00	

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Governing Body
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(Delhi University)
Delhi-110032



SHYAM LAL COLLEGE: SHAHDARA, DELHI 110032
(UNIVERSITY OF DELHI)

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR YEAR ENDED 31ST MARCH 2019
(Amount - Rs.)

	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
A. Infrastructure						
a) Electricity and power		1,016,624.00			1,321,022.00	
b) Water charges		164,080.00			155,797.00	
c) Insurance		22,970.00			-	
d) Rent Rates and taxes (including Property tax)		1,520,789.00			299,213.00	
B. Communication						
e) Postage and Stationery		16,667.00			5,661.00	
f) Telephone, Fax and Internet charges		15,526.00			32,148.00	
C. Others						
a) Printing and stationery		420,396.00			657,889.00	
b) Travelling and conveyance expenses		39,677.00			39,454.00	
c) Auditors Remuneration		3,000.00			3,000.00	
d) Advertisement and Publicity		77,597.00			37,775.00	
e) Uniform to Class -Ivth Staff		76,838.00			5,655.00	
f) Free-ships to students					16,020.00	
g) Teachers Attending Conferences		7,500.00			7,500.00	
h) Bank charges		5,178.43			6,942.55	
TOTAL		3,386,842.43			2,588,076.55	

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Principal

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Governing Body
Shyam Lal College
(Delhi University)
Delhi-110032



SHYAM LAL COLLEGE: SHAHDARA, DELHI 110032
(UNIVERSITY OF DELHI)

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR YEAR ENDED 31ST MARCH 2019
(Amount - Rs.)

SCHEDULE 15 - REPAIRS & MAINTENANCE

	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Building						
b) Furniture and fixtures					53,000.00	
c) Book binding charges					193,231.00	
d) Gardening charges		121,603.00			914,101.00	
e) Cleaning and sanitary services (Outsourcing)		954,523.00			1,160,332.00	
TOTAL		1,076,126.00				

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Bursar

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Principal

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Chairperson



Auditors

SCHEDULE FORMING PART OF THE BALANCE SHEET FOR THE YEAR ENDED
31.03.2019

A. SCHEDULE 16 – SIGNIFICANT ACCOUNTING POLICIES

1. Accounting Convention

The financial statements are prepared on the basis of historical cost convention unless otherwise stated.

2. Method of Accounting

- (a) College is following the accrual method of accounting unless otherwise stated. Income and Expenditure are recognized on receipt and payment basis only.
- (b) The amount received / collected for specific purposes are credited directly to the specific earmarked fund. These funds are kept invested till its utilization. Any income out of these investments is directly credited to the specific funds and the amount utilized towards objective is debited the fund accordingly.

3. Investments

- (a) Investments against specific funds are classified as earmarked investments.
- (b) Investments are shown at the principal value & interest accrued shown separately.

4. Fixed Assets

Fixed assets are stated at cost of acquisition inclusive of duties and taxes thereon. Other direct expenses related to acquisition are not capitalized.

5. Depreciation

The College is providing depreciation on its assets using Diminishing Balance Method.

6. Government Grant


- (a) Government Grants are accounted on cash basis.
- (b) Grants utilized towards the addition of fixed assets are transferred to the Corpus Fund.


7. Retirement Benefits

- (a) Retirement benefits are accounted on cash basis. No provision for Gratuity payable, leave encashment etc. is made.
- (b) The College is maintaining its own C.P.F., G.P.F.. New Pension Fund is being transferred to CRA.

8. Capital Account

Shyam Lal Charitable Trust & Management Share are same, hence column of Shyam Lal Charitable Trust has been merged in Management Share.


S.O.(A/cs)


Admn. Officer


Bursar



Principal



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SHYAM LAL COLLEGE : DELHI

SCHEDULE FORMING PART OF THE BALANCE SHEET FOR THE YEAR ENDED 31.03.2019

B. SCHEDULE 17 – NOTES OF THE ACCOUNTS.

1. The Balance Sheet and Income & Expenditure are regrouped and presented in the vertical format as per the guidelines issued by University Grants Commission vide D.O.No. F. 19-2/2012 (CU-IA)/172 dated 07.02.2013.
2. **Maintenance Grant** :- Maintenance Grant received from University Grants Commission to the extent utilized for meeting revenue expenditure are recognized as income and credited to Income & Expenditure account. The balance amount of unutilized grant is shown under the head current liability. (Refer schedule no. 3).
3. **Income & Expenditure Account** :- All the income and expenditure are recognized on cash basis unless otherwise stated. In case of grant / subsidies, the income is recognized to the extent it is utilized towards revenue expenditure and accordingly there is no surplus / deficit in income & expenditure.
4. **Accumulated Fund (Income & Expenditure Account)**:- Excess of Income over Expenditure in previous years which is accumulated over a period of years and was being shown under the head Governing Body account (under schedule Current Liabilities) is now depicted as Accumulated fund (Income & Expenditure Account) under the head Other Funds (Refer schedule 3). This amount is free reserve and can be used for the objectives of the institution and are not available for distribution.
5. **Current Assets, Loans & Advances** :- In the opinion of the management of the College, the other current assets, loans & advances have a realizable value equal at least to the amount shown in the Balance Sheet, in the ordinary course of its affairs.
6. **Provision for Taxation** :- In view of the income of the College being exempt from tax, no provision for taxation has been made.
7. The College received / receivable contribution from the Governing Body of the College upto 5% of the total cost of establishment & office expenditure reduced by the income generated by the College on its own, proportionate to the extent of 1000 students.
8. Academic expenditure are met out of fees collected from student and shown in the student funds.
9. Corresponding figures for the previous years have been regrouped / rearranged, wherever necessary.

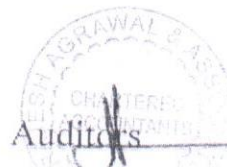

S.O.(A/cs)


Admn. Officer


Bursar




Principal



Auditor's

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
I Opening Balances:			I Expenses		
a) Cash in hand	0.00	0.00	a) Staff payments and benefits (Schedule 12)	275,679,697.00	209,857,686.00
b) Bank Balances	3,233,124.98	48,772,558.53	b) Academic Expenses (Schedule 13)	170,310.00	371,682.00
II Grant Received			c) Administrative Expenses (Schedule 14)	3,386,842.43	2,580,576.55
a) From Government of India (UGC)	301,208,000.00	211,938,000.00	d) Repairs & Maintenance (Schedule 15)	1,076,126.00	1,160,332.00
b) From Governing Body 5% share	1,600,000.00		e) Prior Period expenses		
III Academic Receipts (Schedule 8)	1,942,479.00	1,901,727.00	II Payment against Earmarked/Endowment Funds		
IV Receipts against Earmarked/Endowment			a) Medical & Hygiene fund	273,896.00	216,343.00
College magazine fees	290,000.00	283,000.00	b) College magazine		1,072.00
Medical & hygiene fund	725,000.00	707,500.00	c) Development Fund Account	4,236,000.00	5,133,340.00
Student Aid fund Account	60,720.00	164,940.00	d) SLC Student Aid Fund	60,720.00	165,000.00
Student Fund Account	8,603,490.00	18,982,910.00	e) SLC Miscellaneous fund	4,145,484.00	2,360,287.00
Development fund account	3,036,000.00	6,331,340.00	f) SLC Student Fund	8,603,490.00	18,994,068.00
SLC Misc. Fund account	5,380,622.00	2,208,817.00	g) SLC Provident Fund Account	1,316,702.00	
SLC Provident Fund account	1,555,075.00		III Term Deposits with Scheduled Banks	308,043,547.00	262,000,548.00
V Income on Investments from			Interest accrued during the year	16,507,110.00	17,881,090.00
a) On Investment (fixed deposits)	10,915,394.00	17,250,561.00	IV Refunds of Grants		
b) Interest accrued during the year	17,881,090.00	12,349,432.00	XIth Plant Grant (Development Assistance)		508,934.00
VI Interest received on			XIth Plant Grant (merged scheme)		3,132,548.00
a) On Bank deposits	811,868.00	1,122,519.00	V Deposits and Advances		
b) Loans, Advances etc.			HTC advances	306,200.00	79,300.00
VII Term Deposits with Scheduled Banks			LTC advances	916,800.00	
Investment encashed	282,000,548.00	200,579,098.00	Advance salary arrears to teachers		4,600,000.00
VIII Other income (Schedule 11)	2,286,851.50	246,817.00	M/s Abrol sons		74,687.00
IX Deposits, advances and others			Income tax deducted at source	3,308,855.00	
XIth Plant Grant (Development Assistance)		70,577.00	Festival advances	126,000.00	121,500.00
XIth Plant Grant (merged scheme)		434,415.00	Kendriya Bhandar		12,936.00
Veena Tiwari (Imprest advance)		5,000.00	Khadi Gram Udyog		2,203.00
SLC Evening share Electricity & water	3,289,300.00	2,797,839.00	Shri V.K. Bajpai imprest advance	5,000.00	
Cycle advance		1,100.00	Mrs. Shweta Satija	10,500.00	
Security Deposit	1,816,471.00		SLC Evening share Electricity & Water-	3,289,300.00	2,797,839.00
OBC Grant (Non-recurring)	11,010,000.00	10,531,768.00	Dr. Ashu Gupta		45,000.00
Group Insurance	800.00		M/s Hindustan Steelworks Construction Ltd.	19,217,771.00	26,329,420.00
Festival Advance	135,000.00	132,750.00	Fee refunded (payable)	11,820.00	186,260.00
HTC Advance	238,200.00	103,300.00	Fees recoverable from Delhi University	578,641.00	767,743.00
LTC Advance	159,468.00	19,300.00	VI Capital Works-in-Progress		
Fees recoverable from Delhi University	759,544.00		Work-in-progress (OBC infrastructure fund)	8,083,305.00	
Dr. Ashu Gupta		75,001.00	VII Other Payments		
National Seminar Grant		457,000.00	Indraprastha Gas Limited (Security)	86,845.00	
Central Bank of India (Excess Payment)		146,250.00	IQAC Grant Expenses	90,251.00	
OTIS Elevator Company Limited	3,400,000.00		OTIS Elevator Company Limited	3,060,000.00	
XII Plan Grant received	1,700,600.00	25,000,000.00			
M/s Abrol Sons	45,100.00				
Shri Jagat Pal Advanace	5,000.00				
Kendriya Bhandar	12,936.00				
Khadi Gramudhyog Vikas Samiti	2,003.00				
OBC Grant (Recurring)	450,000.00				
TOTAL	664,570,084.48	562,613,519.53	TOTAL	664,570,084.48	562,613,519.53
			VIII Closing Balances as on 31.3.2018		
			a) Cash in hand	0.00	
			b) Bank Balances	1,978,872.05	3,233,124.98

Agrawal
Section Officer (A/C)

Ans
Admn. Officer

Queen
Bursar

[Signature]
Principal

Saw
Chairperson

In terms of our separate report of even date attached
FOR BRAJESH AGRAWAL & ASSOCIATES
Chartered Accountants
FRN 010696N

(CA BRAJESH KUMAR AGRAWAL)
PARTNER
M.NO.089312



Chairperson
Governing Body
Shyam Lal College
(Delhi University)
Delhi-110032

Place: Delhi

Dated: 30/9/2019