



# GUPTA NANDAN & ASSOCIATE

CHARTERED ACCOUNTANT

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## AUDITOR'S REPORT

To  
The Governing Body,  
Swami Shraddhanand College,  
University of Delhi,  
Alipur, Delhi -110036

Reg.: Audit of your college for the year ended 31<sup>st</sup> March, 2023.

Dear Sirs,

We have audited the accompanying financial statements of "Maintenance grant Account, of Swami Shraddhanand College, University of Delhi, Alipur, Delhi - 110036 which comprise the Balance Sheet as at 31<sup>st</sup> March, 2023, and the Income and Expenditure Account for the year ended on that date and other explanatory information and report that.

1. We have obtained all the information & explanation which to the best of our knowledge and belief were necessary for the purpose of our audit. In our opinion proper books of accounts have been kept by the college as appears from our examination of the books.
2. In our opinion and to the best of our information and according to explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view:-
  - a) In the case of the Balance Sheet, of the state of affairs of the Maintenance Grant Account of College as at 31st March, 2023;
  - b) In the case of the Income & Expenditure Account, of the excess of Income over Expenditure for the year ended on that date.
3. The College follows Cash Basis System of Accounting consistently in whole of the financial year.
4. The Balance Sheet and Income & Expenditure Account dealt with by this Report are in agreement with the books of account.



### Management's Responsibility for the Financial Statement

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance. 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.

### Auditor's 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 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 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 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 management, as well as evaluating the overall presentation of the financial statements.

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

For Gupta Nandan & Associates  
Chartered Accountants  
ICAI Firm Registration Number 007724N



Pawan kumar Gupta  
Proprietor  
Membership Number 086537

Date: 6<sup>th</sup> July, 2023  
Place: New Delhi



स्वामी श्रद्धानन्द महाविद्यालय  
( दिल्ली विश्वविद्यालय ), अलीपुर, दिल्ली-110036  
**Swami Shraddhanand College**  
(University of Delhi), Alipur, Delhi-110036

Ref. No. ....

Dated.....

The Registrar,  
University of Delhi,  
Delhi- 110007.

Dear Sir,

Enclosed please find herewith the copies of ANNUAL AUDITED ACCOUNTS of college for the year 2022-2023 alongwith the following certificates and documents in duplicate for onward transmission of the University Grants Commission:-

1. Annual Audited Report for the year 2022-2023 along with Balance Sheet and Income Expenditure Accounts of Maintenance Grant Account and Balance Sheet of Provident Fund, Student Society and Building Capital Fund Accounts.
2. Comments of the college on the Audit Report.
3. Certificate from the Chairman to the effect that college has fulfilled all the condition for grant.
4. Salary statement for teaching and non-teaching staff (Administrative, Library, Laboratory and Class IV staff) duly signed by the Auditors.
5. Statement of teaching and non-teaching staff that were on extra ordinary leave and lieu during the year 2022-2023.
6. Statement of teaching and non-teaching staff that were on study leave during the year 2022-2023.
7. Statement showing the number of students on roll of the college during the academic year 2022-2023.
8. List of Laboratory staff.
9. Detail of Expenditure on Maintenance of Garden and Play field.
10. Detail of Recurring Contingency.
11. Detail of Library Recurring Accounts.
12. Other certificate duly signed by the Principal and Chartered Accountant.
13. Certificate of inventory from Auditors.
14. Certificate of Auditor of Electricity & Water Charges.

Thanking you,

Principal

- C.C. : 1. The Secretary, University Grant Commission  
Bahadur Shah Zafar Marg, New Delhi
2. The Deputy Director / DHE  
Govt. of NCT of Delhi,  
Directorate of Higher Education, 5 Sham Nath Marg,  
Delhi - 110 054

Encl:- As above.



स्वामी श्रद्धानन्द महाविद्यालय  
( दिल्ली विश्वविद्यालय ), अलीपुर, दिल्ली-110036  
**Swami Shradhdhanand College**  
(University of Delhi), Alipur, Delhi-110036

Ref. No. ....

Dated.....

CERTIFICATE

Certified that the College has fulfilled all the conditions of the Government Maintenance Grants sanctioned to the College during the financial year 2022 - 2023 laid - down by the University Grants Commission. The list of certificates to fulfill the conditions of Maintenance Grants is also enclosed.

Principal

Treasurer / Chairman  
Governing Body



**Swami Shraddhanand College**  
**University of Delhi**  
**Alipur, Delhi-11036**

**E-Governance Policy**

Swami Shraddhanand College is committed to promoting a culture of impartiality, inclusiveness, and a learner-centric approach. The college has followed a synergistic and integrated approach towards administration, management, examination and finance-related matters. It also aspires to support physical governance and a system of uniform information-sharing amongst various stakeholders. The mission and vision of the college can only be achieved through the efforts of its dedicated faculty and the college ensures the wholehearted participation of all the faculty members. The college also follows a decentralised and collaborative management practice which is visible in its transparent methods of decision-making.

**Aim**

E-Governance strives to strengthen the entire system of governance for the overall development of the college by employing innovative ICT-enabled technologies and extends to the following areas:

- Website
- ICT Infrastructure
- Administration
- Account and Finance
- Admission
- Examination
- Library

**Objectives**

- The objective of the E-governance policy is to provide an efficient governance framework to incorporate e-governance in every aspect of the college's functioning.
- To ensure quality in teaching-learning, administration, accounts, admission process and all other support services.
- To establish a Wi-Fi-equipped campus and classrooms with modern accessories.
- To improve the learners' performance by providing them with the skills and opportunities to participate in events by regularly analysing the academic results through IQAC.
- The construction of a new academic block, use of alternate resources of energy, automation of the library, recruitment of teaching and non-teaching staff, academic

growth of teaching and non-teaching members, social media updating, and remarkable performance in sports are some of the indicators of college governance.

- An automated library.
- E-governance encourages transparency and accountability by providing quick and ready access to information.

### **Policy:**

Swami Shraddhanand College has implemented e-governance in several areas of its functioning, including administration, accounting, teaching, library, admissions, etc. The following policies and procedures have been developed in different areas of the college:

#### **1. Website:**

The institute has a website that displays a detailed list of the aims, mission, history, objectives, and comprehensive information of the institute. The website informs us about different faculties, disciplines of subjects, admission process, activities and initiatives taken by the institute. The program-specific and course-specific outcomes are also available for all its stakeholders on the College website. The college obtains feedback on the academic performance and ambience of the institution from various stakeholders, students, teachers, alumni, etc. The college website also highlights the activities, like seminars, workshops, and training programs organized occasionally. The website also offers information regarding the master timetable for all UG programs as per the university norms. These timetables are prepared by the teachers in charge of various departments and the timetable committee of the college. The college's organizational structure is depicted on the college website, and all the members work in a decentralized and transparent manner.

The college has a responsible team of teachers and technical staff to ensure the smooth functioning of the college website. The committee regularly works for the continuous update of the latest policies/activities. The website displays the active and vibrant role of the college in almost all the activities.

#### **2. ICT Infrastructure**

- Various office automation software packages are used for students and faculties.
- The College provides adequate desktops and laptops for students and staff.
- The administrative block provides several computers and printers, making them available for official purposes.
- Projectors, printers, and other multimedia devices are provided in the seminar hall, a few classrooms and laboratories.
- The College maintains adequate software configuration servers to transmit data to the various computers faster.

#### **3. Administration:**

The administrative office uses advanced Excel and File Management System tools to maintain an efficient database. The Administrative staff undergoes regular training to stay updated with the new technology.

4. **Account and Finance:**

The finance department uses Tally ERP 9 and Oracle 10g software, which provides advanced features for managing the college's financial records related to pensions, salaries, admissions, and fees. Adequate security measures are used to ensure the confidentiality of the transactions. The college uses the Public Finance Management System (PFMS) for financial transactions and conducting External/Internal audits for accounts, including salary calculation, generation of salary slips, and dispersal of the same to various bank accounts. TDS, Provident Fund, and Allowances are also managed through PMFS. The Accounts and Administrative staff are well versed in computer skills. The college's Accounts department undertakes the planning, allocation, and utilization of funds along with the Purchase Committee and the Building Committee. The college conducts training of the existing staff and ensures that the software is updated regularly.

5. **Admission:**

The college follows an online process for admissions to all Undergraduate courses, centrally managed by the University of Delhi. Counseling, document verification, and fee submissions for admission are done online to ensure transparency in the admission process, reinforced by the code of ethics and conduct. All admission-related matters, such as updates on the number of applicants applying for each course, fee submissions, withdrawals, grievances, etc., are handled via the admission site. The college has constituted an admission helpdesk committee to solve admission-related issues. The college appoints a Nodal Officer under the College Admission Committee and Grievance Redressal Committee for the transparent admission process.

6. **Examination:**

The college follows an online system with efficient technical staff and a dedicated examination cell to handle all students' academic records, where students can check the record of their internal assessment marks at the end of each semester and report discrepancies, if any. The University regulates the Examination process, so the college's governance policy is to be adopted following this. The college has constituted a particular Help Desk to address the issues related to the Examination.

7. **Library:**

The mainstay of the college is not only to disseminate affordable and quality education to all but also to create a composite culture that enables students from diverse backgrounds to co-exist. The college library is automated with ILMS software and has 112953 books and e-resources. SOUL software 3.0 is used for automation, featuring a web-based Online Public Access Catalogue (OPAC) for easy access to study material. Additionally, it offers access to a vast range of digital resources, including e-books and e-journals through INFLIBNET NLIST Consortium and Delhi University Library System (DULS)

subscriptions. The library caters to visually challenged students with assistive tools and a Braille collection. It has also enabled computers with Jaws software to help visually impaired students. The college maintains the regular and efficient use of the library by the faculties and students. A record is maintained to ensure transparency and smoothness while accessing the books. The library also has a reading room, which subscribes to various dailies, weeklies, periodicals, and journals on various subjects. Library takes timely recommendations from teachers of different disciplines to update books and e-resources.