

वार्षिक लेखे
ANNUAL ACCOUNTS
2024-2025

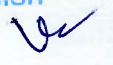


दिल्ली नगर कला आयोग
भारत पर्यावास केन्द्र, कोर-6ए
लोधी रोड, नई दिल्ली-110003
Delhi Urban Art Commission
India Habitat Centre, Core-6A
Lodhi Road, New Delhi-110003

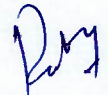
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रुबी काशल
RUBY KAUSHAL
सचिव/Secretary
दिल्ली नगर कला आयोग
Delhi Urban Art Commission



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रुबी कौशल
RUBY KAUSHAL
सचिव/Secretary
 दिल्ली नगर कला आयोग
 Delhi Urban Art Commission



DELHI URBAN ART COMMISSION
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI
CONSOLIDATED BALANCE SHEET AS ON 31.03.2025

Description	SCHEDULE	31.03.2025 Delhi Urban Art Commission Amount (in Rs.)	31.03.2025 DUAC City Level Project Amount (in Rs.)	31.03.2025 Total Amount (in Rs.)	31.03.2024 Delhi Urban Art Commission Amount (in Rs.)	31.03.2024 DUAC City Level Project Amount (in Rs.)	31.03.2024 Total Amount (in Rs.)
CORPUS/ CAPITAL FUND AND LIABILITIES							
(i) Corpus/ Capital fund	1	76,50,580.93	54,044.35	77,04,625.28	57,75,293.69	-10,05,051.93	47,70,241.76
(ii) Earmarked / Endowment fund (Assets Fund)	2	37,12,306.93	-	37,12,306.93	29,80,687.43	10,57,925.28	40,38,612.71
(iii) Current Liabilities and Provisions		-	-	-			
a) Current Liabilities	3	2,15,702.00	-	2,15,702.00	2,73,613.00	-	2,73,613.00
b) Provisions	3a	14,88,988.87	-	14,88,988.87	17,68,952.00	-	17,68,952.00
TOTAL		1,30,67,578.73	54,044.35	1,31,21,623.08	1,07,98,546.12	52,873.35	1,08,51,419.47
ASSETS							
(i) Fixed Assets	4	39,64,399.33	-	39,64,399.33	32,35,132.83	-	32,35,132.83
(ii) Current Assets, Loans & Advances	5	91,03,179.40	54,044.35	91,57,223.75	75,63,413.29	52,873.35	76,16,286.64
TOTAL		1,30,67,578.73	54,044.35	1,31,21,623.08	1,07,98,546.12	52,873.35	1,08,51,419.47
SIGNIFICANT ACCOUNTING							
(i) POLICIES	9						
(ii) CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	10						

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रुबी काशल
RUBY KAUSHAL
सचिव/Secretary
दिल्ली नगर कला आयोग
Delhi Urban Art Commission

DELHI URBAN ART COMMISSION
INDIA HABITAT CENTRE CORE 6A LODHI ROAD NEW DELHI
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2025

Description	SCHEDULE	31.03.2025 Delhi Urban Art Commission Amount (in Rs.)	31.03.2025 DUAC City Level Project	31.03.2025 Total Amount (in Rs.)	31.03.2024 Delhi Urban Art Commission Amount (in Rs.)	31.03.2024 DUAC City Level Project Amount (in Rs.)	31.03.2024 Total Amount (in Rs.)
INCOME							
(i) Grant Received (Including Interest on Unutilised Grant)		4,31,88,689.00	-	4,31,88,689.00	4,59,14,077.00	-	4,59,14,077.00
(ii) Grant Received for DUAC Employees Group Pension Scheme		-	-	-	-	-	-
(iii) Less: Capital expenditure during the year	4	16,86,671.00	-	16,86,671.00	26,94,293.00	-	26,94,293.00
		4,15,02,018.00	-	4,15,02,018.00	4,32,19,784.00	-	4,32,19,784.00
(iv) Other Income	6	1,16,327.00	1,171.00	1,17,498.00	3,04,537.00	1,145.35	3,05,682.35
(v) Deferred income on account of Depreciation	4	9,55,051.50	-	9,55,051.50	6,36,291.72	-	6,36,291.72
TOTAL		4,25,73,396.50	1,171.00	4,25,74,567.50	4,41,60,612.72	1,145.35	4,41,61,758.07
EXPENDITURE							
(i) Establishment Expenses/Man Power Charges	7	2,61,79,638.00	-	2,61,79,638.00	2,83,67,030.00	-	2,83,67,030.00
(ii) Other Administration Expenses	8	1,42,67,461.76	-	1,42,67,461.76	1,48,09,246.09	-	1,48,09,246.09
(iii) Depreciation	4	9,55,051.50	-	9,55,051.50	6,36,291.72	-	6,36,291.72
(iv) Add/Less Prior Period Adjustment		-	-	-	-	-	-
TOTAL		4,14,02,151.26	-	4,14,02,151.26	4,38,12,567.81	-	4,38,12,567.81
(i) Surplus/ (Deficit) carried to Corpus/ Capital Fund		11,71,245.24	1,171.00	11,72,416.24	3,48,044.91	1,145.35	3,49,190.26
		11,71,245.24	1,171.00	11,72,416.24	3,48,044.91	1,145.35	3,49,190.26
(i) SIGNIFICANT ACCOUNTING POLICIES	9						
(ii) CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	10						

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रुबी कौशल
RUBY KAUSHAL
सचिव/Secretary
दिल्ली नगर कला आयोग
Delhi Urban Art Commission

DELHI URBAN ART COMMISSION INDIA HABITAT CENTRE CORE 6A, LODHI ROAD NEW DELHI CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.03.2025						
	31.03.2025 Delhi Urban Art Commission Amount (in Rs.)	31.03.2025 DUAC City Level Project Amount (in Rs.)	31.03.2026 Total Amount (in Rs.)	31.03.2024 Delhi Urban Art Commission Amount (in Rs.)	31.03.2024 DUAC City Level Project Amount (in Rs.)	31.03.2024 Total Amount (in Rs.)
RECEIPTS						
<u>Opening Balance</u>						
(i) Cash	-	9,853.00	9,853.00	-	9,853.00	9,853.00
(ii) Bank	14,11,358.44	43,020.35	14,54,378.79	6,53,607.99	41,875.00	6,95,482.99
(iii) Postage Stamps	687.00	-	687.00	733.00	-	733.00
(iv) SBI Prepaid Card	14,301.72	-	14,301.72	5,761.00	-	5,761.00
	14,26,347.16	52,873.35	14,79,220.51	6,60,101.99	51,728.00	7,11,829.99
<u>Add: Receipts</u>						
Grant received						
(i) Receipts from Ministry for DUAC	4,31,88,689.00	-	4,31,88,689.00	4,59,14,077.00	-	4,59,14,077.00
(ii) Employees Group Pension Scheme	-	-	-	-	-	-
(iii) Receipts under RTI	252.00	-	252.00	340.00	-	340.00
(iv) Misc Receipts	200.00	1,171.00	1,371.00	12,648.00	1,145.35	13,793.35
(v) Receipts from LIC	-	-	-	-	-	-
(vi) FDR With Bank Encashed	-	-	-	-	-	-
Receipts from DUAC Employees PF	-	-	-	-	-	-
(vii) contributory fund Trust	-	-	-	-	-	-
(viii) Interest Received from Saving Bank	1,54,707.00	-	1,54,707.00	2,93,497.00	-	2,93,497.00
(vix) Earnest Money Deposit	2,242.00	-	2,242.00	5,000.00	-	5,000.00
(x) Security Deposit in lieu of guarantee	-	-	-	-	-	-
	4,33,46,090.00	1,171.00	4,33,47,261.00	4,62,25,562.00	1,145.35	4,62,26,707.00
TOTAL	4,47,72,437.16	54,044.35	4,48,26,481.51	4,68,85,663.99	52,873.35	4,69,38,537.34

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रुबी कौशल
RUBY KAUSHAL
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Delhi Urban Art Commission

	31.03.2025 Delhi Urban Art Commission Amount (in Rs.)	31.03.2025 DUAC City Level Project Amount (in Rs.)	31.03.2025 Total Amount (in Rs.)	31.03.2024 Delhi Urban Art Commission Amount (in Rs.)	31.03.2024 DUAC City Level Project Amount (in Rs.)	31.03.2024 Total Amount (in Rs.)
PAYMENT						
Capital Expenditure						
(i) Fixed Assets	15,32,426.00	-	15,32,426.00	26,94,293.00	-	26,94,293.00
(ii) CPWD	-	-	-	-	-	-
				26,94,293.00	-	26,94,293.00
Revenue Expenses						
I Audit fees	-	-	-	6,47,737.00	-	6,47,737.00
II Salary Allowances / Man Power Charges	2,61,15,830.00	-	2,61,15,830.00	2,39,64,231.00	-	2,39,64,231.00
III Postage Expenses	4,000.00	-	4,000.00	5,046.00	-	5,046.00
IV Internal Audit fees	17,405.00	-	17,405.00	34,235.00	-	34,235.00
V Electricity Expenses	2,87,685.00	-	2,87,685.00	3,02,242.00	-	3,02,242.00
VI Telephone & Communication Charges	3,51,814.55	-	3,51,814.55	2,73,464.00	-	2,73,464.00
VII Fees & Honorarium	27,000.00	-	27,000.00	27,230.00	-	27,230.00
VIII Repair & Maintenance	-	-	-	33,034.00	-	33,034.00
IX Corporate Membership Fees	1,94,700.00	-	1,94,700.00	1,94,700.00	-	1,94,700.00
X Refund of earnest money Deposit	-	-	-	-	-	-
XI EPABX Charges	22,590.00	-	22,590.00	11,295.00	-	11,295.00
XII GST & Income Tax payment	1,41,436.00	-	1,41,436.00	29,57,123.00	-	29,57,123.00
XIII News Paper Expenses	43,117.00	-	43,117.00	23,132.00	-	23,132.00
XIV Bank Charges	49.56	-	49.56	619.50	-	619.50
XV Books & periodicals	6,280.00	-	6,280.00	-	-	-
XVI Computer maintenance	1,36,457.00	-	1,36,457.00	-	-	-
XVII Deposit of interest C.F.I	1,54,707.00	-	1,54,707.00	3,37,739.00	-	3,37,739.00
XVIII AMC UPS	17,700.00	-	17,700.00	17,700.00	-	17,700.00
XIX Local Conveyance	39,849.00	-	39,849.00	-	-	-
XX Office Maintenance	32,78,572.00	-	32,78,572.00	28,56,744.00	-	28,56,744.00
XXI Other Misc. Expenses	9,841.13	-	9,841.13	2,04,273.00	-	2,04,273.00
XXII AMC Charges for xerox	78,797.00	-	78,797.00	1,07,370.00	-	1,07,370.00
Sub Total Carried Forward	3,24,60,256.24	-	3,24,60,256.24	3,46,92,207.50	-	3,46,92,207.50

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रुबी काउशल
RUBY KAUSHAL
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	31.03.2025 Delhi Urban Art Commission Amount (in Rs.)	31.03.2025 DUAC City Level Project Amount (in Rs.)	31.03.2025 Total Amount (in Rs.)	31.03.2024 Delhi Urban Art Commission Amount (in Rs.)	31.03.2024 DUAC City Level Project Amount (in Rs.)	31.03.2024 Total Amount (in Rs.)
PAYMENT						
Sub Total Carried Forward	3,24,60,256.24	-	3,24,60,256.24	3,48,92,207.60	-	34692207.5
XXIII Prior Period Expenses	-	-	-	-	-	-
XXIV Printing Binding & Stationery	4,71,032.00	-	4,71,032.00	1,95,469.00	-	1,95,469.00
XXV Prize distribution exp.	53,900.00	-	53,900.00	55,100.00	-	55,100.00
XXVI Professional & Special fees	58,23,045.00	-	58,23,045.00	51,00,500.00	-	51,00,500.00
XXVII News paper Advertisement	2,573.00	-	2,573.00	46,180.00	-	46,180.00
XXVIII Security Services	9,02,209.00	-	9,02,209.00	4,53,945.00	-	4,53,945.00
XXIX FDR With BANK	-	-	-	-	-	-
XXX Payable to windoors International Limited	-	-	-	-	-	-
XXXI Printer AMC Charges	1,77,335.00	-	1,77,335.00	1,95,093.00	-	1,95,093.00
XXXII Tour & Travelling Exp.	5,44,131.00	-	5,44,131.00	4,93,641.00	-	4,93,641.00
XXXIII Ground Rent Expenses	1,04,184.00	-	1,04,184.00	5,11,040.00	-	5,11,040.00
XXXIV Office Expenses	1,40,187.00	-	1,40,187.00	-	-	-
XXXV Purchase of Computer catridge	21,130.00	-	21,130.00	94,052.00	-	94,052.00
XXXVI Property Tax	10,37,294.00	-	10,37,294.00	10,37,294.00	-	10,37,294.00
XXXVII Software Subscription Fees	52,510.00	-	52,510.00	2,12,511.00	-	2,12,511.00
XXXVIII fees and subscription	80,678.09	-	80,678.09	1,11,208.33	-	1,11,208.33
XXXIX SMS Purchases	-	-	-	33,040.00	-	33,040.00
XXXX Security In Letw of Gurantee	-	-	-	-	-	-
xxxxi Airport Authority of India	-	-	-	2,832.00	-	2,832.00
xxxxii Imprest Expense	-	-	-	2,67,221.00	-	2,67,221.00
xxxxiii LIC gratuity expense	-	-	-	19,57,983.00	-	19,57,983.00
xxxxiv Meeting Expense	80,212.00	-	80,212.00	-	-	-
	4,19,50,676.33	-	4,19,50,676.33	4,54,59,316.83	-	4,54,59,316.83
Closing Balance						
(i) Cash	-	9,853.00	9,853.00	-	9,853.00	9,853.00
(ii) Bank	28,11,330.29	44,191.35	28,55,521.64	14,11,358.44	43,020.35	14,54,378.79
(iii) Postage Stamps	1,302.00	-	1,302.00	687.00	-	687.00
(iv) SBI PREPAID CARD	9,128.54	-	9,128.54	14,301.72	-	14,301.72
	28,21,760.83	54,044.35	28,75,805.18	14,26,347.16	52,873.35	14,79,220.51
Total	4,47,72,437.16	54,044.35	4,48,26,481.51	4,68,85,663.99	52,873.35	4,69,38,537.34

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रुबी काशल
RUBY KAUSHAL
सचिव/Secretary
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Delhi Urban Art Commission

DELHI URBAN ART COMMISSION
INDIA HABITAT CENTRE CORE 6A LODHI ROAD NEW DELHI
CONSOLIDATED SCHEDULE FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31.03.2025

Description	31.03.2025 Delhi Urban Art Commission Amount (in Rs.)	31.03.2025 DUAC City Level Project	31.03.2025 Total Amount (in Rs.)	31.03.2024 Delhi Urban Art Commission Amount (in Rs.)	31.03.2024 DUAC City Level Project Amount (in Rs.)	31.03.2024 Total Amount (in Rs.)
SCHEDULE - 1						
CORPUS/ CAPITAL FUND						
(i) Opening Balance	57,75,293.69	-10,05,051.93	47,70,241.76	56,71,705.78	1,85,095.00	58,56,800.78
(ii) Add: Consolidated excess of Income over Expenditure	11,71,245.24	1,171.00	11,72,416.24	3,48,044.91	1,145.35	3,49,190.26
(iii) Add: Transfer of all Liabilities to corpus	-	-	-	-	3,87,386.00	3,87,386.00
(iv) Less: Transfer of all Assets to corpus	-2,353.00	-	-2,353.00	-	-15,78,678.28	-15,78,678.28
(v) Transfer of all Assets from Sch 2	-	10,57,925.28	10,57,925.28	-	-	-
(vi) Less: Leave Encashment Contribution in Advance	-	-	-	-2,44,457.00	-	-2,44,457.00
(vii) Add: Earnest Money deposit	5,000.00	-	5,000.00			
(viii) Add: Adjustment	7,05,445.00		7,05,445.00			
(ix) Less: Debtors written off	-4,050.00		-4,050.00			
	76,50,580.93	54,044.35	77,04,625.28	57,75,293.69	(10,05,051.93)	47,70,241.76

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RUBY KAUSHAL
 सचिव/Secretary
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DELHI URBAN ART COMMISSION
INDIA HABITAT CENTRE CORE 6A LODHI ROAD NEW DELHI
CONSOLIDATED SCHEDULE FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31.03.2025

Description	31.03.2025 Delhi Urban Art Commission Amount (in Rs.)	31.03.2025 DUAC City Level Project	31.03.2025 Total Amount (in Rs.)	31.03.2024 Delhi Urban Art Commission Amount (in Rs.)	31.03.2024 DUAC City Level Project Amount (in Rs.)	31.03.2024 Total Amount (in Rs.)
SCHEDULE - 2						
EARMARKED/ ENDOWMENT FUND (Assets Fund)						
(i) Opening Balance	29,80,687.43	10,57,925.28	40,38,612.71	9,22,686.15	10,57,925.28	19,80,611.43
(ii) Add: Addition during the year on account of capital expenditure	16,86,671.00		16,86,671.00	26,94,293.00	-	26,94,293.00
(iii) Less: Deffered income on a/c of Depreciation	9,55,051.50	-	9,55,051.50	6,36,291.72	-	6,36,291.72
(iv) Less: Transfer to capital fund Account		-10,57,925.28	-10,57,925.28			
	37,12,306.93	-	37,12,306.93	29,80,687.43	10,57,925.28	40,38,612.71

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RUBY KAUSHAL
 सचिव/Secretary
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DELHI URBAN ART COMMISSION
INDIA HABITAT CENTRE CORE 6A LODHI ROAD NEW DELHI
CONSOLIDATED SCHEDULE FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31.03.2025

Description	31.03.2025 Delhi Urban Art Commission	31.03.2025 DUAC City Level Project	31.03.2025 Total Amount (in Rs.)	31.03.2024 Delhi Urban Art Commission Amount (in Rs.)	31.03.2024 DUAC City Level Project Amount (in Rs.)	31.03.2024 Total Amount (in Rs.)
<u>SCHEDULE - 3</u>						
<u>CURRENT LIABILITIES AND PROVISIONS</u>						
(A) CURRENT LIABILITIES						
(i) Earnest Money Deposit	1,11,442.00	-	1,11,442.00	1,14,200.00	-	1,14,200.00
(ii) CCTV Maintenance Payable	-	-	-	-	-	-
(iii) Lease hold improvement charges payable	-	-	-	-	-	-
(iv) Tour & travel exp. Payable	45,108.00	-	45,108.00	40,099.00	-	40,099.00
(v) Fee and Honanirium Payable	-	-	-	-	-	-
(vi) Newspaper Expenses Payable	2,119.00	-	2,119.00	1,916.00	-	1,916.00
(vii) Newspaper Advertisement Exp Payable	-	-	-	-	-	-
(viii) Printer AMC Payable	-	-	-	32,155.00	-	32,155.00
(ix) EPABX System maintenance charges payable	-	-	-	11,295.00	-	11,295.00
(x) Photostate Expenses Payable	-	-	-	10,674.00	-	10,674.00
(xi) Local Conveyance Payable	-	-	-	-	-	-
(xii) Retention Money	57,033.00	-	57,033.00	57,033.00	-	57,033.00
(xiii) Payable to Consolidated Fund of India	-	-	-	-	-	-
(xiv) CGHS GLIS Pavable	-	-	-	-	-	-
(xv) TDS Pavable	-	-	-	6,241.00	-	6,241.00
SUB TOTAL (A)	2,15,702.00	-	2,15,702.00	2,73,613.00	-	2,73,613.00

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RUBY KAUSHAL
 सचिव/Secretary
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 Delhi Urban Art Commission

DELHI URBAN ART COMMISSION INDIA HABITAT CENTRE CORE 6A LODHI ROAD NEW DELHI CONSOLIDATED SCHEDULE FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31.03.2025						
Description	31.03.2025 Delhi Urban Art Commission Amount (in Rs.)	31.03.2025 DUAC City Level Project Amount (in Rs.)	31.03.2025 Total Amount (in Rs.)	31.03.2024 Delhi Urban Art Commission Amount (in Rs.)	31.03.2024 DUAC City Level Project Amount (in Rs.)	31.03.2024 Total Amount (in Rs.)
(B) PROVISIONS						
(i) Electricity Expenses Payable	44,556.00	-	44,556.00	52,470.00	-	52,470.00
(ii) Telephone Expenses Payable	-	-	-	1,560.00	-	1,560.00
(iii) Professional & Special Fees Payable	5,66,400.00	-	5,66,400.00	11,32,800.00	-	11,32,800.00
(iv) Internal Audit Fee Payable	17,405.00	-	17,405.00	17,405.00	-	17,405.00
(v) Children Education allowance payable	1,01,250.00	-	1,01,250.00	86,064.00	-	86,064.00
(vi) CGHS Payable	2,041.87	-	2,041.87	4,064.00	-	4,064.00
(vii) Audit fee payable	7,00,000.00	-	7,00,000.00	3,50,000.00	-	3,50,000.00
(viii) Dearness Allowance Payable	57,336.00	-	57,336.00	1,24,589.00	-	1,24,589.00
SUB TOTAL (B)	14,88,988.87	-	14,88,988.87	17,68,952.00	-	17,68,952.00
GRAND TOTAL (A+B)	17,04,690.87	-	17,04,690.87	20,42,565.00	-	20,42,565.00

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रुबी कौशल
RUBY KAUSHAL
सचिव/Secretary
दिल्ली नगर कला आयोग
Delhi Urban Art Commission

DELHI URBAN ART COMMISSION
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2025

SCHEDULE - 4										
FIXED ASSETS										
Tangible Assets										
DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
				Cost 31.03.2025				Balance upto 31.03.2025		
	Cost 01.04.2024	Addition	Deletion		Balance as on 01.04.2024	Charge during the year	Adjustment		Balance as on 31.03.2025	Balance as on 31.03.2024
(i) Computer (Annexure -1)	41,40,554.00	5,35,021.00	-	46,75,575.00	32,10,831.48	7,69,104.53	-	39,79,936.00	6,95,639.00	9,29,722.52
(ii) EPABX (Annexure - 2)	4,55,430.00	4,580.00	-	4,60,010.00	4,31,061.05	2,019.19	-	4,33,080.24	26,929.76	24,368.95
(iii) Camera	67,229.00	-	-	67,229.00	63,867.55	-	-	63,867.55	3,361.45	3,361.45
(iv) Delivery Van	47,064.00	-	2,353.00	44,711.00	44,711.00	-	-	44,711.00	-	2,353.00
(v) Fax Machine	56,520.00	-	-	56,520.00	53,694.00	-	-	53,694.00	2,826.00	2,826.00
(vi) LCD Projector	2,75,350.00	-	-	2,75,350.00	2,81,583.00	-	-	2,81,583.00	13,767.00	13,767.00
(vii) Photostate	7,30,520.00	-	-	7,30,520.00	6,93,994.00	-	-	6,93,994.00	36,526.00	36,526.00
(viii) Wall Clock	17,865.00	-	-	17,865.00	16,971.75	-	-	16,971.75	893.25	893.25
(ix) Furniture	22,81,083.00	34,004.00	-	23,15,087.00	21,67,028.85	111.79	-	21,67,140.64	1,47,946.36	1,14,054.15
(x) Chairs	1,57,500.00	-	-	1,57,500.00	16,085.15	15,750.00	-	31,835.15	1,25,664.85	1,41,414.85
(xi) Induction Heater	6,643.00	-	-	6,643.00	1,599.29	1,328.60	-	2,927.89	3,715.11	5,043.71
(xii) Mantra 300 Biometric	24,900.00	-	-	24,900.00	13,619.73	4,980.00	-	18,599.73	6,300.27	11,280.27
(xiii) Metal shelving Racks	1,73,100.00	-	-	1,73,100.00	74,799.91	17,310.00	-	92,109.91	80,990.09	98,300.09
(xiv) Flooring & Furnishing	3,36,961.00	-	-	3,36,961.00	3,20,113.00	-	-	3,20,113.00	16,848.00	16,848.00
(xv) Fan	4,500.00	-	-	4,500.00	4,275.00	-	-	4,275.00	225.00	225.00
(xvi) Water Purifier	14,500.00	-	-	14,500.00	13,775.00	-	-	13,775.00	725.00	725.00
(xvii) Microwave	6,000.00	-	-	6,000.00	5,700.00	-	-	5,700.00	300.00	300.00
(xviii) Refrigerator	14,950.00	-	-	14,950.00	14,202.50	-	-	14,202.50	747.50	747.50
(xix) LED Lamp	10,294.00	-	-	10,294.00	9,779.00	-	-	9,779.00	515.00	515.00
(xx) Professional LED TV	3,50,749.00	-	-	3,50,749.00	3,17,998.98	15,212.57	-	3,33,211.55	17,537.45	32,750.02
(xxi) Paper Shredder	15,340.00	-	-	15,340.00	14,573.00	-	-	14,573.00	767.00	767.00
(xxii) Office Machinery	17,93,222.00	-	-	17,93,222.00	44,575.51	-	-	44,575.51	17,48,646.49	17,48,646.49
(xxiii) Dell Workstation with intel core	-	6,17,661.00	-	6,17,661.00	-	33,784.49	-	33,784.49	5,83,876.51	-
TOTAL(A)	1,09,80,274.00	11,91,266.00	2,353.00	1,21,69,187.00	77,94,838.75	8,59,601.17	-	86,54,439.92	35,14,747.08	31,85,435.25

Intangible Assets										
DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
				Cost 31.03.2025				Balance upto 31.03.2025		
	Cost 01.04.2024	Addition	Deletion		Balance as on 01.04.2024	Charge during the year	Adjustment		Balance as on 31.03.2025	Balance as on 31.03.2024
(i) Computer software	3,26,440.00	1,77,000.00	-	5,03,440.00	3,26,440.00	31,035.62	-	3,57,475.62	1,45,964.38	-
(ii) Software Application	33,16,797.00	-	-	33,16,797.00	33,16,797.00	-	-	33,16,797.00	-	-
(iii) Sophos Firewall	64,000.00	-	-	64,000.00	14,302.42	12,800.00	-	27,102.42	36,897.58	49,697.58
(iv) Opaas Software	-	3,18,405.00	-	3,18,405.00	-	51,614.72	-	51,614.72	2,66,790.28	-
TOTAL(B)	37,07,237.00	4,95,405.00	-	42,02,642.00	36,57,539.42	95,450.33	-	37,52,989.75	4,49,652.25	49,697.58
Total (A+B)	1,46,87,511.00	16,86,671.00	2,353.00	1,63,71,829.00	1,14,52,378.17	9,55,051.50	-	1,24,07,429.68	39,64,399.32	32,35,132.83

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DELHI URBAN ART COMMISSION
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2025

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2026

ANNEXURE - 1 TO SCHEDULE 4										
Tangible Assets										
FIXED ASSETS	GROSS BLOCK			DEPRECIATION			NET BLOCK			
	Cost 01.04. 2024	Addition	Deletion	Cost 31.03.2025	Balance as on 01.04.2024	Charge during the year	Adjustme nt	Balance upto 31.03.2025	Balance as on 31.03.2025	Balance as on 31.03.2024
COMPUTER										
(i) Computers	13,12,036.00	4,30,001.00	-	17,42,037.00	8,31,918.93	4,52,999.38	-	12,84,918.31	4,57,118.69	4,80,117.07
(ii) Laptop	4,87,295.00	99,998.00	-	5,87,293.00	4,62,930.25	7,853.72	-	4,70,783.97	1,16,509.03	24,364.75
(iii) Printer	10,37,208.00	-	-	10,37,208.00	6,77,167.69	3,08,179.91	-	9,85,347.60	51,860.40	3,60,040.31
(iv) CD Writer	3,599.00	-	-	3,599.00	3,419.00	-	-	3,419.00	180.00	180.00
(v) Scanner	21,100.00	-	-	21,100.00	20,045.00	-	-	20,045.00	1,055.00	1,055.00
(vi) UPS/Stabliser	1,51,395.00	-	-	1,51,395.00	1,43,825.25	-	-	1,43,825.25	7,569.75	7,569.75
(vii) APS Machine	26,520.00	-	-	26,520.00	25,194.00	-	-	25,194.00	1,326.00	1,326.00
(viii) Touch Screen	48,800.00	-	-	48,800.00	46,360.00	-	-	46,360.00	2,440.00	2,440.00
(ix) HP Computer System	6,80,400.00	-	-	6,80,400.00	6,46,380.00	-	-	6,46,380.00	34,020.00	34,020.00
(x) HP Laser Jet Printer	98,910.00	-	-	98,910.00	93,965.00	-	-	93,965.00	4,945.00	4,945.00
(xi) HP Office Jet Printer	41,295.00	-	-	41,295.00	39,230.25	-	-	39,230.25	2,064.75	2,064.75
(xii) 4 in Printer	43,473.00	-	-	43,473.00	41,299.00	-	-	41,299.00	2,174.00	2,174.00
(xiii) CPE AP System	1,29,425.00	-	-	1,29,425.00	1,22,954.00	-	-	1,22,954.00	6,471.00	6,471.00
(xiv) Wifi	12,198.00	-	-	12,198.00	11,588.10	-	-	11,588.10	609.90	609.90
(xv) 4TB Portable Harddisk	25,372.00	-	-	25,372.00	24,103.40	-	-	24,103.40	1,268.60	1,268.60
(xvi) Portable Harddisk 2	3,533.00	-	-	3,533.00	3,356.35	-	-	3,356.35	176.65	176.65
(xvii) Hard disk WD 2TB portable	4,999.00	-	-	4,999.00	4,749.05	-	-	4,749.05	249.95	249.95
(xviii) Web Cam	12,996.00	4,000.00	-	16,996.00	12,346.20	58.45	-	12,404.65	4,591.35	649.80
(xix) Keyboard	-	1,022.00	-	1,022.00	-	13.07	-	13.07	1,008.93	-
TOTAL	41,40,554.00	5,35,021.00	-	46,75,575.00	32,10,831.48	7,69,104.53	-	39,79,936.00	6,95,639.00	9,29,722.52

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रुबी काशाल
RUBY KAUSHAL
 सचिव/Secretary
 दिल्ली नगर कला आयोग
 Delhi Urban Art Commission

ANNEXURE - 2 TO SCHEDULE 4

DESCRIPTION FIXED ASSETS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Cost 01.04.2024	Addition	Deletion	Cost 31.03.2025	Balance as on 01.04.2024	Charge during the year	Adjustment	Balance upto 31.03.2025	Balance as on 31.03.2025	Balance as on 31.03.2024
EPEBX										
(i) EPEBX System	3,59,632.00	-	-	3,59,632.00	3,41,649.59	-	-	3,41,649.59	17,982.41	17,982.41
(ii) Detect Phone	12,229.00	-	-	12,229.00	11,618.00	-	-	11,618.00	611.00	611.00
(iii) Digital Phone	22,293.00	-	-	22,293.00	21,178.00	-	-	21,178.00	1,115.00	1,115.00
(iv) Telephone Instruments	61,276.00	4,580.00	-	65,856.00	56,815.46	2,019.19	-	58,634.65	7,221.35	4,660.54
TOTAL	4,55,430.00	4,580.00	0.00	4,60,010.00	4,31,061.05	2,019.19	-	4,33,080.24	26,529.76	24,368.95

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रुबी कौशल
RUBY KAUSHAL
सचिव/Secretary
दिल्ली नगर कला आयोग
Delhi Urban Art Commission



DELHI URBAN ART COMMISSION INDIA HABITAT CENTRE CORE 6A LODHI ROAD NEW DELHI CONSOLIDATED SCHEDULE FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31.03.2025						
Description	31.03.2025 Delhi Urban Art Commission Amount (in Rs.)	31.03.2025 DUAC City Level Project Amount (in Rs.)	31.03.2025 Total Amount (in Rs.)	31.03.2024 Delhi Urban Art Commission Amount (in Rs.)	31.03.2024 DUAC City Level Project Amount (in Rs.)	31.03.2024 Total Amount (in Rs.)
SCHEDULE - 5						
CURRENT ASSETS, LOANS & ADVANCES						
CURRENT ASSETS						
(i) Cash in Hand	-	9,853.00	9,853.00	-	9,853.00	9,853.00
(ii) Cash at Bank	28,11,330.29	44,191.35	28,55,521.64	14,11,358.44	43,020.35	14,54,378.79
(iii) Computer Cartridge Stock	3,32,108.00	-	3,32,108.00	2,66,457.00	-	2,56,457.00
(iv) Postage Stamp	1,302.00	-	1,302.00	687.00	-	687.00
(v) SGST In Cash Ledger	-	-	-	-	-	-
(vi) CGST in Cash Ledger	-	-	-	-	-	-
(vii) IGST input on Reverse Charge	-	-	-	-	-	-
(viii) Laptop Advance	20,824.00	-	20,824.00	33,328.00	-	33,328.00
(ix) CGST Reverse Charge Input	-	-	-	-	-	-
(x) SGST Reverse Charge Input	-	-	-	-	-	-
(xi) SBI prepaid card	9,128.54	-	9,128.54	14,301.72	-	14,301.72
(xii) Sundry Debtors	-	-	-	-	-	-
(xiii) CPWD	48,04,100.00	-	48,04,100.00	48,04,100.00	-	48,04,100.00
(xiv) Prepaid Printer AMC Charge	-	-	-	-	-	-
(xv) Prepaid Telephone Expense	-	-	-	61,950.00	-	61,950.00
(xvi) CGST under RCM	19,561.50	-	19,561.50	-	-	-
(xvii) SGST under RCM	19,561.50	-	19,561.50	-	-	-
(xviii) SMS Purchase	5,057.00	-	5,057.00	33,040.00	-	33,040.00
(xix) Prepaid Office Maintenance	7,34,069.00	-	7,34,069.00	7,34,069.00	-	7,34,069.00
A	87,57,041.83	54,044.35	88,11,086.18	73,49,291.16	52,873.35	74,02,164.51
LOANS & ADVANCES						
(i) TDS with Income Tax Department	-	-	-	-	-	-
(ii) Prepaid Fees & Subscription	62,315.44	-	62,315.44	-	-	-
(iii) Interest accrued on saving account	-	-	-	-	-	-
(iv) Advance for Corporate Membership Fee	1,94,700.00	-	1,94,700.00	1,94,700.00	-	1,94,700.00
(v) Prepaid Software Maintenance	-	-	-	-	-	-
(vi) Prepaid Telephone Expense	73,750.00	-	73,750.00	-	-	-
(vii) CGHS Advance for Deputation Employees	15,372.13	-	15,372.13	15,372.13	-	15,372.13
(viii) Leave encashment contribution in advance	-	-	-	-	-	-
Xerox India Limited	-	-	-	4,050.00	-	4,050.00
B	3,46,137.57	-	3,46,137.57	2,14,122.13	-	2,14,122.13
A+B	91,03,179.40	54,044.35	91,57,223.75	75,63,413.29	52,873.35	76,16,286.64

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रूपी काशल
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सचिव/Secretary
दिल्ली नगर कला आयोग
Delhi Urban Art Commission

DELHI URBAN ART COMMISSION
INDIA HABITAT CENTRE CORE 6A LODHI ROAD NEW DELHI
CONSOLIDATED SCHEDULE FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31.03.2025

Description	31.03.2025 Delhi Urban Art Commission Amount (in Rs.)	31.03.2025 DUAC City Level Project Amount (in Rs.)	31.03.2025 Total Amount (in Rs.)	31.03.2024 Delhi Urban Art Commission Amount (in Rs.)	31.03.2024 DUAC City Level Project	31.03.2024 Total Amount (in Rs.)
SCHEUDLE - 6						
OTHER INCOME						
(i) Receipts under RTI	252.00	-	252.00	340.00	-	340.00
(ii) Miscellaneous receipts	200.00	-	200.00	10,700.00	-	10,700.00
(iii) Recovery of deputation Allowance	1,15,875.00	-	1,15,875.00	-	-	-
(iv) Interest from saving bank	-	1,171.00	1,171.00	2,93,497.00	1,145.35	2,94,642.35
	1,16,327.00	1,171.00	1,17,498.00	3,04,537.00	1,145.35	3,05,682.35

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 सचिव/Secretary
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 Delhi Urban Art Commission

DELHI URBAN ART COMMISSION INDIA HABITAT CENTRE CORE 6A LODHI ROAD NEW DELHI CONSOLIDATED SCHEDULE FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31.03.2025						
Description	31.03.2025 Delhi Urban Art Commission Amount (in Rs.)	31.03.2025 DUAC City Level Project	31.03.2025 Total Amount (in Rs.)	31.03.2024 Delhi Urban Art Commission Amount (in Rs.)	31.03.2024 DUAC City Level Project Amount (in Rs.)	31.03.2024 Total Amount (in Rs.)
SCHEDULE - 7						
ESTABLISHMENT EXPENSES						
(i) Basic Pay	1,10,36,102.00	-	1,10,36,102.00	1,21,64,752.00	-	1,21,64,752.00
(ii) Employer NPS Contribution	10,18,340.00	-	10,18,340.00	9,84,283.00	-	9,84,283.00
(iii) E.P.F. (DUAC.s Contribution)	-	-	-	-	-	-
(iv) DA on TA	3,81,748.00	-	3,81,748.00	3,88,872.00	-	3,88,872.00
(v) Dearness Allowance	58,13,079.00	-	58,13,079.00	55,52,400.00	-	55,52,400.00
(vi) Children Education allowance	1,01,250.00	-	1,01,250.00	86,064.00	-	86,064.00
(vii) Deputation Allowance	67,036.00	-	67,036.00	1,02,240.00	-	1,02,240.00
(viii) Travelling allowance	78,886.00	-	78,886.00	1,19,430.00	-	1,19,430.00
(ix) TA	7,30,916.00	-	7,30,916.00	8,46,000.00	-	8,46,000.00
(x) Gratuity expense	-	-	-	-	-	-
(xi) H.R.A.	34,01,565.00	-	34,01,565.00	32,82,164.00	-	32,82,164.00
(xii) Leave Encashment L.T.C.	-	-	-	-	-	-
(xiii) Leave Encashment & Leave Encashment Contribution	20,500.00	-	20,500.00	1,03,229.00	-	1,03,229.00
(xiv) Medical Reimbursement	5,11,810.00	-	5,11,810.00	10,36,967.00	-	10,36,967.00
(xv) Leave travel concession	58,973.00	-	58,973.00	69,901.00	-	69,901.00
(xvi) Recovery of pay	-	-	-	-	-	-
(xvii) Arrears of Salary & Allowance	-	-	-	-	-	-
(xviii) Manpower Charges	15,27,450.00	-	15,27,450.00	10,41,284.00	-	10,41,284.00
(xix) Dress Allowance	25,000.00	-	25,000.00	20,000.00	-	20,000.00
(xx) Contribution to DUAC Employees group pension scheme	-	-	-	-	-	-
(xxi) Extra work allowance	8,329.00	-	8,329.00	6,648.00	-	6,648.00
(xxii) Leave Salary Contribution	2,23,938.00	-	2,23,938.00	2,18,135.00	-	2,18,135.00
(xxiii) Pension Contribution	4,93,284.00	-	4,93,284.00	3,86,160.00	-	3,86,160.00
(xxiv) Group Gratuity with LIC	838.00	-	838.00	19,35,590.00	-	19,35,590.00
(xxv) Leave Encashment fund with LIC	419.00	-	419.00	22,911.00	-	22,911.00
(xxvi) Medical Expenses	6,80,175.00	-	6,80,175.00	-	-	-
	2,61,79,638.00	-	2,61,79,638.00	2,83,67,030.00	-	2,83,67,030.00

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RUBY KAUSHAL
सचिव/Secretary
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INDIA HABITAT CENTRE CORE 6A LODHI ROAD NEW DELHI
CONSOLIDATED SCHEDULE FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31.03.2025

Description	31.03.2025 Delhi Urban Art Commission Amount (in Rs.)	31.03.2025 DUAC City Level Project Amount (in Rs.)	31.03.2025 Total Amount (in Rs.)	31.03.2024 Delhi Urban Art Commission Amount (in Rs.)	31.03.2024 DUAC City Level Project Amount (in Rs.)	31.03.2024 Total Amount (in Rs.)
<u>SCHEDULE - 8</u>						
<u>OTHER ADMINISTRATION EXPENSES</u>						
(i) Audit fees	3,50,000.00	-	3,50,000.00	3,36,055.00	-	3,36,055.00
(ii) Bank Charges	49.56	-	49.56	619.50	-	619.50
(iii) Books & periodicals	6,280.00	-	6,280.00	-	-	-
(iv) Computer maintenance	1,36,457.00	-	1,36,457.00	1,64,230.80	-	1,64,230.80
(v) Corporate Membership Fees	1,94,700.00	-	1,94,700.00	1,77,000.00	-	1,77,000.00
(vi) Electricity expenses	2,79,771.00	-	2,79,771.00	3,05,609.00	-	3,05,609.00
(vii) EPABX Maintainance Charges	11,295.00	-	11,295.00	11,295.00	-	11,295.00
(viii) Fees & Honorarium	27,000.00	-	27,000.00	27,230.00	-	27,230.00
(ix) Hospitality	9,550.00	-	9,550.00	560.00	-	560.00
(x) Ground rent	1,04,184.00	-	1,04,184.00	5,11,040.00	-	5,11,040.00
(xi) Internal Audit Fee	34,810.00	-	34,810.00	34,810.00	-	34,810.00
(xii) Staff Selection charges	-	-	-	-	-	-
(xiii) Interest on TDS & GST	-	-	-	-	-	-
(xiv) Local Conveyance	39,849.00	-	39,849.00	22,530.00	-	22,530.00
(xv) News Paper Exp	43,320.00	-	43,320.00	41,154.00	-	41,154.00
(xvi) Round Off	-	-	-	8.59	-	8.59
(xvii) Airport Authority of India	-	-	-	2,832.00	-	2,832.00

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Description	31.03.2025 Delhi Urban Art Commission Amount (in Rs.)	31.03.2025 DUAC City Level Project Amount (in Rs.)	31.03.2025 Total Amount (in Rs.)	31.03.2024 Delhi Urban Art Commission Amount (in Rs.)	31.03.2024 DUAC City Level Project Amount (in Rs.)	31.03.2024 Total Amount (in Rs.)
(xviii) Advertisement Charges	2,573.00	-	2,573.00	46,180.00	-	46,180.00
(xix) Office maintenance	32,78,572.00	-	32,78,572.00	29,45,279.00	-	29,45,279.00
(xx) Miscellaneous & Other expenses	-	-	-	-	-	-
(xxi) Photostate Expenses	-	-	-	-	-	-
(xxii) Postage Expense	3,385.00	-	3,385.00	5,046.00	-	5,046.00
(xxiii) Printing Binding & Stationery/ consumables	4,71,032.00	-	4,71,032.00	2,03,109.00	-	2,03,109.00
(xxiv) Printer Maintenance	1,65,299.00	-	1,65,299.00	2,12,399.00	-	2,12,399.00
(xxv) Prize Distribution Expenses	53,900.00	-	53,900.00	55,100.00	-	55,100.00
(xxvi) Professional and Special fees	58,23,045.00	-	58,23,045.00	62,31,511.00	-	62,31,511.00
(xxvii) Property Tax	10,37,294.00	-	10,37,294.00	10,37,294.00	-	10,37,294.00
(xxviii) Security Services	9,02,209.00	-	9,02,209.00	4,69,871.00	-	4,69,871.00
(xxix) Telephone & Communication expenses	3,38,454.55	-	3,38,454.55	3,24,261.28	-	3,24,261.28
(xxx) Tour & travelling	5,49,140.00	-	5,49,140.00	5,43,813.00	-	5,43,813.00
(xxxi) Software subscription fees	52,510.00	-	52,510.00	2,40,806.00	-	2,40,806.00
(xxxii) AMC charges for Xerox	68,123.00	-	68,123.00	1,16,096.00	-	1,16,096.00
(xxxiii) Consolidated fund of india	-	-	-	2,93,497.00	-	2,93,497.00
(xxxiv) FSMA	-	-	-	-	-	-
(xxxv) Repair & Maintenance Expenses	-	-	-	27,613.00	-	27,613.00
(xxxvi) Fees And Subscription	18,362.65	-	18,362.65	1,23,006.92	-	1,23,006.92
(xxxvii) Consultancy payable	-	-	-	-	-	-
(xxxviii) NSDL Charges	1,770.00	-	1,770.00	3,431.00	-	3,431.00
(xxxix) Man Power	-	-	-	-	-	-
(xxxx) Other Expense	35,978.00	-	35,978.00	2,43,404.00	-	2,43,404.00
(xxxxi) Office Bag	-	-	-	-	-	-
(xxxxii) Amc Ups	17,700.00	-	17,700.00	17,700.00	-	17,700.00
(xxxxiii) GST Expense	-	-	-	34,855.00	-	34,855.00
(xxxxix) Meeting Expenses	70,662.00	-	70,662.00	-	-	-
(xxxxix) Office Expenses	1,40,187.00	-	1,40,187.00	-	-	-
	1,42,67,461.76	-	1,42,67,461.76	1,48,09,246.09	-	1,48,09,246.09

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RUBY KAUSHAL
सचिव/Secretary
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DELHI URBAN ART COMMISSION

Financial Year 2024-25

SCHEDULE-9: SIGNIFICANT ACCOUNTING POLICIES

Related to Delhi Urban Art Commission


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1. Accounting Convention:

- The Financial Statement are prepared on the basis of Historical cost convention and on the basis of accrual method of accounting, unless otherwise stated in the accounting policies stated below.

2. Government Grants:

- Government grant received for salary expenditure & other administrative expenditure (general purpose grant) is accounted for on receipt basis.
- The commission is not receiving separate grant for acquisition of capital expenditure and capital expenditure are incurred from grant received for administrative expenditure.
- Earmarked Fund has been created for fixed assets acquired out of the Government Grant and the same has been shown as separate asset fund in the Balance Sheet after reducing depreciation charged during the year.
- The commission has also received grant under The Delhi Urban Art Commission Group Pension Scheme governed by Delhi Urban Art Commission Employees (Group Pension Scheme) Regulations, 2020 which has been further paid to LIC of India as per scheme.

3. Fixed Assets:

- Fixed assets are stated at written down value after charging depreciation.
- All the fixed assets are recognized as per the rules and regulations as provided in the General Financial Rules, 2017, amended upto date.
- In accordance with schedule II of the Companies Act, 2013 all fixed assets including cost up to Rs. 5000 are capitalized & are not being charged to revenue account.
- The Library Books being purchased by the commission are for the purpose of in-house library for employees of the commission and hence are not considered capital assets of the commission and books purchased are being charged to Revenue accounting the Year of Purchase.
- As per scheme of city level projects, the commission will develop HI-Tech Toilets projects and develop and study other schemes & after completion, same will be handed over to local authorities and same will not be Fixed. Other assets of DUAC City Level Projects & Accordingly expenditure incurred on such Projects during the year are charged to revenue A/c.

4. Depreciation:

- Depreciation on assets is provided on Pro-rata basis as per written Down value method considering the useful life and residual value prescribed under the schedule II of the Companies Act, 2013.
- The Delhi Urban Art Commission has used the following useful life to provide depreciation on its Fixed Assets.

Useful Life (years)	
Buildings (leasehold Improvements)	3 years
Vehicles	8 Years
Computers	3 Years
Furniture & Fixtures	10 years
Office Equipment's	5 years
Intangible assets (Software)	3 Years


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- Government grants related to depreciable fixed assets credited under Earmarked Funds created for Fixed Assets and depreciation on such Fixed Assets is being treated as deferred income which is recognized in the profit and loss statement on a systematic and rational basis over the useful life of the asset

5. Recognition of Expenditure:

- All expenses are accounted for on accrual basis including salary to employees and manpower charges and payments to consultants and contractors.

6. Recognition of Income:

- The grant received by the commission are accounted for on receipt basis.
- The interest income earned on surplus funds are recognized as income of the year in which it is earned & same is recognized as amount payable to government. The same is not recognized as payable in earlier years since in earlier years grants are being received after adjusting such interest income & accordingly the interest income so earned on unutilized grant is added to the grant received.
- All income has been accounted for on accrual basis except Grants received from Government, which has been accounted for on receipts basis & capital expenditure incurred during the year from the grant has been reduced & added to earmarked fund created for fixed assets.

7. Retirement Benefits:

- Defined contribution scheme i.e. Employer's contribution to EPF is recognized on the basis of actual payment to Delhi Urban Art Commission Employees Provident Fund Trust. In case of defined benefit scheme like gratuity & leave encashment, commission has made tie up with LIC of India Ltd. in order to meet out future benefits of gratuity & leave encashment of retiring employees. As per policy of the commission the gratuity contribution payable to LIC Of India is charged to revenue account.
- Commission has paid Rs. 1958501.00 to LIC of India last year (Rs.1257.00)

8. Prior Period Items:

- All the prior period rectification related to earlier year income or expense are passed through the prior period adjustment a/c & has been shown separately in the Income & Expenditure account under the head of prior period items.

9. Goods & Service Tax:

- Delhi Urban Art commission is not engaged in any Revenue Generating Activities and accordingly has not incurred any Liability of Output GST & accordingly as per provisions of GST Act all input GST paid on Goods & Services received by Delhi Urban Art Commission are charged to Revenue account as a part of cost. Reverse charge of GST is also charged to revenue account.

Related to E.P.F.Trust

1 Investments:

Investments

of E.P.fund in Govt. Securities/Bonds and Deposits with Banks are shown at cost of acquisition.

2 Income Recognition:

All interest income on investment of the trust is recognized on accrual basis.

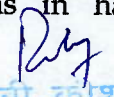
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SCHEDULE-10 CONTINGENT LIABILITIES AND NOTES ON ACCOUNT

- As on date of balance sheet there is NIL contingent liability (Previous year Amount NIL).
- Taxation: In accordance with the Clause (b) of section 2 (24) (xviii) of the Income tax Act, 1961, read with various deductions and exemptions, provision of Income tax has not been created.
- During the year DUAC has incurred capital expenditure of Rs. 15,32,426.00 (Previous Year Rs. 26,94,293.00) which is reduced from the Revenue grant received from Ministry of Urban Development.
- During the year DUAC has charged depreciation in accordance with WDV Method of Schedule II of Companies Act, 2013 of Rs. 9,55,051.50 (Previous Year Rs. 6,36,291.72) on assets having remaining useful life either in current financial year or in future financial years after keeping residual value of 5% of actual cost of acquisition.
- During the year DUAC has debited prior period adjustment account to Income and Expenditure account of Rs. Nil (Previous year Rs. Nil (Net)) on account of Short or Excess Provisions of expenses and /or short or excess accounting of income in earlier years.
- As per IHC demand the commission is liable to pay Interest on outstanding demand of Property tax payable and accordingly the commission has Created Interest provision of Rs Nil on property tax payable to IHC.
- The interest income earned on surplus funds are recognized as income of the year in which it is earned & same is recognized as amount payable to government. The same is not recognized as payable in earlier years since in earlier years grants are being received after adjusting such interest income & accordingly the interest income so earned on unutilized grant is added to the grant received.
- The office premises is being used by both Delhi Urban Art Commission and City Level Projects But major of the expenses relating to office Premises are being borne by Delhi Urban Art Commission.
- **Computer Cartridge Stock:**
Computer Cartridge purchased during the year has been treated as Current Assets & same is charged to revenue account as per actual consumption of cartridge during the year. As on 31.03.2025 the closing Cartridge stocks are of Rs. 3,32,108.00 (Previous Year Rs. 2,56,457.00) which remains in hand after consumption during the year.

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➤ **Delhi Urban Art Commission Group Pension Scheme of LIC:**

During the Financial year 2021-22, Delhi Urban Art Commission Group Pension Scheme governed by Delhi Urban Art Commission Employees (Group Pension Scheme) Regulations, 2020 Has been approved by the Govt. of India. The Government has since been agreed to provide the requisite fund as a one time measure for operating the Pension Scheme through the LIC of India who would act as Fund Manager for the purpose. Since there was not any specific account of Delhi Urban Art Commission Employees (Group Pension Scheme), the amount of Rs. 15.44 crore in 2020 has been received from the Ministry of Housing and Urban Affairs, Govt. of India in the Commission bank account and the amounts received had been paid to Life insurance corporation of India as fund Manager As per scheme.

- Corresponding figures for the previous year have been regrouped/re-arranged, wherever necessary.
- Schedule 1 to 10 are annexed to and form an integral part of Balance Sheet as at 31.03.2025, and the Income and Expenditure account for the year ended on that date.

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RUBY KAUSHAL
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DELHI URBAN ART COMMISSION
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI
BALANCE SHEET AS ON 31.03.2025

DESCRIPTION		SCHEDULE	For the year ended 31.03.2025 Amount (in Rs.)	For the year ended 31.03.2024 Amount (in Rs.)
CORPUS/ CAPITAL FUND AND LIABILITIES				
(i)	Corpus/ Capital fund	1	76,50,580.93	57,75,293.69
(ii)	Earmarked / Endowment fund (Assets Fund)	2	37,12,306.93	29,80,687.43
(iii)	Current Liabilities and Provisions			
	a) Current Liabilities	3	2,15,702.00	2,73,613.00
	b) Provisions	3a	14,88,988.87	17,68,952.00
		TOTAL	1,30,67,578.73	1,07,98,546.12
ASSETS				
(i)	Fixed Assets	4	39,64,399.33	32,35,132.83
(ii)	Current Assets, Loans & Advances	5	91,03,179.40	75,63,413.29
		TOTAL	1,30,67,578.73	1,07,98,546.12
(i)	SIGNIFICANT ACCOUNTING POLICIES	9		
(ii)	CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	10		

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DELHI URBAN ART COMMISSION
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2025

DESCRIPTION	SCHEDULE	As on 31.03.2025 Amount (in Rs.)	As on 31.03.2024 Amount (in Rs.)
INCOME			
(i) Grant Received from Ministry of Housing and Urban Affairs (Including Interest on Unutilised Grants)		4,31,88,689.00	4,59,14,077.00
(ii) Grant Received for DUAC Employees Group Pension Scheme		-	-
Less: Capital expenditure during the year	4	16,86,671.00	26,94,293.00
		4,15,02,018.00	4,32,19,784.00
(iii) Other Income	6	1,16,327.00	3,04,537.00
(iv) Deffered income on account of Depreciation	4	9,55,051.50	6,36,291.72
Total Income		4,25,73,396.50	4,41,60,612.72
EXPENDITURE			
(i) Establishment Expenses	7	2,61,79,638.00	2,83,67,030.00
(ii) Other Administration Expenses	8	1,42,67,461.76	1,48,09,246.09
(iii) Depreciation	4	9,55,051.50	6,36,291.72
Total Expenditure		4,14,02,151.26	4,38,12,567.81
(i) Excess of Income over Expenditure carried to Corpus/ Capital Fund		11,71,245.24	3,48,044.91
		11,71,245.24	3,48,044.91
(i) SIGNIFICANT ACCOUNTING POLICIES			
(ii) CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS			

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**DELHI URBAN ART COMMISSION
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI
RECEIPT AND PAYMENT ACCOUNT
FOR THE YEAR ENDING 31.03.2025**

RECEIPTS	31.03.2025 Amount (In Rs.)	31.03.2024 Amount (In Rs.)
Opening Balance		
(i) Prepaid Card	14,301.72	5,761.00
(ii) Bank	14,11,358.44	6,53,607.99
(iii) Postage Stamps	687.00	733.00
	14,26,347.16	6,60,101.99
Add: Reciepts		
(i) Grant from Government		
(i) Receipts from Ministry for DUAC Employees	4,31,88,689.00	4,59,14,077.00
(ii) Group Pension Scheme	-	-
	4,31,88,689.00	4,59,14,077.00
Other Receipts		
(i) Receipts under RTI	252.00	340.00
(ii) Misc. Receipts	200.00	12,648.00
(iii) Interest Received From Saving Bank	1,54,707.00	2,93,497.00
(iv) Earnest Money Deposit	2,242.00	5,000.00
	1,57,401.00	3,11,485.00
Total Receipt		
	4,47,72,437.16	4,68,85,663.99
TOTAL		
	4,47,72,437.16	4,68,85,663.99

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PAYMENTS	31.03.2025	31.03.2024
	Amount (in Rs.)	Amount (in Rs.)
<u>Capital Expenditure</u>		
(i) Fixed Assets	15,32,426.00	26,94,293.00
Advance to CPWD	-	-
<u>Revenue Expenses</u>		
(i) Audit Fees	-	6,47,737.00
(ii) Salary and Allowances & Man power Charges	2,61,15,830.00	2,39,64,231.00
(iii) Postage Expense	4,000.00	5,046.00
(iv) Internal Audit fee	17,405.00	34,235.00
(v) Telephone & Communication expenses	3,51,814.55	2,73,464.00
(vi) Electricity Expenses	2,87,685.00	3,02,242.00
(vii) Computer maintenance	1,36,457.00	-
(viii) Printing Binding & Stationery/ consumables	4,71,032.00	1,95,469.00
(ix) Fees & Honorarium	27,000.00	27,230.00
(x) Professional and Special fees	58,23,045.00	51,00,500.00
(xi) Deposit of interest C.F.I	1,54,707.00	3,37,739.00
(xii) AMC UPS	17,700.00	17,700.00
(xiii) Other Expense	9,841.13	2,04,273.00
(xiv) Fees And Subscription	80,678.09	1,11,208.33
(xv) Books & periodicals	6,280.00	-
(xvi) Repair & Maintenance Expenses	-	33,034.00
(xvii) Bank Charges	49.56	619.50
(xviii) Local Conveyance	39,849.00	-

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 Delhi Urban Art Commission

		31.03.2025		31.03.2024	
PAYMENTS		Amount (in Rs.)		Amount (in Rs.)	
(xix)	Corporate Membership Fees	1,94,700.00		1,94,700.00	
(xx)	Refund of Earnest Money Deposit	-		-	
(xxi)	Prize Distribution Expenses	53,900.00		55,100.00	
(xxii)	AMC Charges for xerox	78,797.00		1,07,370.00	
(xxiii)	Tour & travelling	5,44,131.00		4,93,641.00	
(xxiv)	Security Services	9,02,209.00		4,53,945.00	
(xxv)	EPABX Maintainance Charges	22,590.00		11,295.00	
(xxvi)	GST & Income Tax payment	1,41,436.00		29,57,123.00	
(xxvii)	Office maintenance	32,78,572.00		28,56,744.00	
(xxviii)	Software Subscription Fees	52,510.00		2,12,511.00	
(xxix)	Property Tax	10,37,294.00		10,37,294.00	
(xxx)	Newspaper Advertisement expense	2,573.00		46,180.00	
(xxxii)	Purchase of Computer Catridge	21,130.00		94,052.00	
(xxxii)	News Paper Exp	43,117.00		23,132.00	
(xxxiii)	Ground Rent	1,04,184.00		5,11,040.00	
(xxxiv)	SMS Purchases	-		33,040.00	
(xxxv)	Security Deposit in Liw of Gurantee	-		-	
(xxxvi)	Printer Maintenance	1,77,335.00		1,95,093.00	
(xxxvii)	Airport Authority of India	-		2,832.00	
(xxxviii)	Imprest Expense	-		2,67,221.00	
(xxxix)	LIC gratuity expense	-		19,57,983.00	
(xxxx)	Meeting expenses	80,212.00		-	
(xxxxii)	Office Expenses	1,40,187.00			
			4,19,50,676.33		4,54,59,316.83
	Closing Balance				
I	Bank	28,11,330.29		1411358.44	
II	Postage Stamps	1,302.00		687.00	
III	Prepaid card	9,128.54	28,21,760.83	14301.72	14,26,347.16
			4,47,72,437.16		4,68,85,663.99

**DELHI URBAN ART COMMISSION
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2025**

DESCRIPTION	For the year ended 31.03.2025	For the year ended 31.03.2024
	Amount (in Rs.)	Amount (in Rs.)
SCHEDULE - 1 CORPUS/ CAPITAL FUND		
(i) Opening Balance	57,75,293.69	56,71,705.78
(ii) Add: Excess of income over Expenditure	11,71,245.24	3,48,044.91
(iii) Less: Debtors written off	-4,050.00	-
(iv) Less: Leave Encashment Contribution in Advance	-	-2,44,457.00
(v) Less: Trasnfer from assets (Delivery Van)	-2,353.00	-
(vi) Add: Earnest Money deposit	5,000.00	-
(v) Add: Adjustment	7,05,445.00	-
	76,50,580.93	57,75,293.69

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 सचिव/Secretary
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DELHI URBAN ART COMMISSION
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2025

DESCRIPTION	For the year ended 31.03.20245 Amount (in Rs.)	For the year ended 31.03.2024 Amount (in Rs.)
SCHEDULE - 2		
EARMARKED/ ENDOWMENT FUND (Assets Fund)		
(i) Opening Balance	29,80,687.43	9,22,686.15
(ii) Add: Addition during the year on account of capital expenditure	16,86,671.00	26,94,293.00
(iii) Less: Deffered income on a/c of Depreciation	9,55,051.50	6,36,291.72
	37,12,306.93	29,80,687.43

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DELHI URBAN ART COMMISSION
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2025

DESCRIPTION	For the year ended 31.03.2025 Amount (in Rs.)	For the year ended 31.03.2024 Amount (in Rs.)
SCHEDULE - 3		
CURRENT LIABILITIES AND PROVISIONS		
(A) CURRENT LIABILITIES		
(i) Earnest Money Deposit	1,11,442.00	1,14,200.00
(ii) Printer AMC Payable	-	32,155.00
(iii) EPABX System maintenance charges payable	-	11,295.00
(iv) Newspaper Expenses Payable	2,119.00	1,916.00
(v) Tour & travel exp. Payable	45,108.00	40,099.00
(vi) TDS Payable	-	6,241.00
(vii) Retention Money	57,033.00	57,033.00
(viii) Photostate Expenses Payable	-	10,674.00
SUB TOTAL (A)	2,15,702.00	2,73,613.00

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DELHI URBAN ART COMMISSION
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2025

DESCRIPTION	For the year ended 31.03.2025 Amount (in Rs.)	For the year ended 31.03.2024 Amount (in Rs.)
(B) PROVISIONS		
(i) Audit fee payable	7,00,000.00	3,50,000.00
(ii) Electricity Expenses Payable	44,556.00	52,470.00
(iii) Internal Audit Fee Payable	17,405.00	17,405.00
(iv) Professional & Special Fees Payable	5,66,400.00	11,32,800.00
(v) Children Education allowance payable	1,01,250.00	86,064.00
(vi) Telephone Expenses payable	-	1,560.00
(vii) Dearness Allowance Payable	57,336.00	1,24,589.00
(viii) CGHS Payable	2,041.87	4,064.00
SUB TOTAL (B)	14,88,988.87	17,68,952.00
GRAND TOTAL (A+B)	17,04,690.87	20,42,565.00

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DELHI URBAN ART COMMISSION
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2025

SCHEDULE - 4										
FIXED ASSETS										
Tangible Assets										
DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
				Cost 31.03.2025				Balance upto 31.03.2025		
	Cost 01.04.2024	Addition	Deletion		Balance as on 01.04.2024	Charge during the year	Adjustment		Balance as on 31.03.2025	Balance as on 31.03.2024
(i) Computer (Annexure -1)	41,40,554.00	5,35,021.00	-	46,75,575.00	32,10,831.48	7,69,104.53	-	39,79,936.00	6,95,639.00	9,29,722.52
(ii) EPABX (Annexure - 2)	4,55,430.00	4,580.00	-	4,60,010.00	4,31,061.05	2,019.19	-	4,33,080.24	26,929.76	24,368.95
(iii) Camera	67,229.00	-	-	67,229.00	63,867.55	-	-	63,867.55	3,361.45	3,361.45
(iv) Delivery Van	47,064.00	-	2,353.00	44,711.00	44,711.00	-	-	44,711.00	-	2,353.00
(v) Fax Machine	56,520.00	-	-	56,520.00	53,694.00	-	-	53,694.00	2,826.00	2,826.00
(vi) LCD Projector	2,75,350.00	-	-	2,75,350.00	2,61,583.00	-	-	2,61,583.00	13,767.00	13,767.00
(vii) Photostate	7,30,520.00	-	-	7,30,520.00	6,93,994.00	-	-	6,93,994.00	36,526.00	36,526.00
(viii) Wall Clock	17,865.00	-	-	17,865.00	16,971.75	-	-	16,971.75	893.25	893.25
(ix) Furniture	22,81,083.00	34,004.00	-	23,15,087.00	21,67,028.85	111.79	-	21,67,140.64	1,47,946.36	1,14,054.15
(x) Chairs	1,57,500.00	-	-	1,57,500.00	16,085.15	15,750.00	-	31,835.15	1,25,664.85	1,41,414.85
(xi) Induction Heater	6,843.00	-	-	6,843.00	1,599.29	1,328.60	-	2,927.89	3,715.11	5,043.71
(xii) Mantra 300 Biometric	24,900.00	-	-	24,900.00	13,619.73	4,980.00	-	18,599.73	6,300.27	11,280.27
(xiii) Metal shelving Racks	1,73,100.00	-	-	1,73,100.00	74,799.91	17,310.00	-	92,109.91	80,990.09	98,300.09
(xiv) Flooring & Furnishing	3,36,961.00	-	-	3,36,961.00	3,20,113.00	-	-	3,20,113.00	16,848.00	16,848.00
(xv) Fan	4,500.00	-	-	4,500.00	4,275.00	-	-	4,275.00	225.00	225.00
(xvi) Water Purifier	14,500.00	-	-	14,500.00	13,775.00	-	-	13,775.00	725.00	725.00
(xvii) Microwave	6,000.00	-	-	6,000.00	5,700.00	-	-	5,700.00	300.00	300.00
(xviii) Refrigerator	14,950.00	-	-	14,950.00	14,202.50	-	-	14,202.50	747.50	747.50
(xix) LED Lamp	10,294.00	-	-	10,294.00	9,779.00	-	-	9,779.00	515.00	515.00
(xx) Professional LED TV	3,50,749.00	-	-	3,50,749.00	3,17,998.98	15,212.57	-	3,33,211.55	17,537.45	32,750.02
(xxi) Paper Shredder	15,340.00	-	-	15,340.00	14,573.00	-	-	14,573.00	767.00	767.00
(xxii) Office Machinery	17,93,222.00	-	-	17,93,222.00	44,575.51	-	-	44,575.51	17,48,646.49	17,48,646.49
(xxiii) Dell Workstation with intel core	-	6,17,661.00	-	6,17,661.00	-	33,784.49	-	33,784.49	5,83,876.51	-
TOTAL(A)	1,09,80,274.00	11,91,266.00	2,353.00	1,21,69,187.00	77,94,838.75	8,59,601.17	-	86,54,439.92	35,14,747.08	31,85,435.25
Previous year Total	83,49,981.00	26,30,293.00	-	1,09,80,274.00	73,56,078.52	4,38,760.23	-	77,94,838.75	31,85,435.25	9,93,902.49
Intangible Assets										
DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
				Cost 31.03.2025				Balance upto 31.03.2025		
	Cost 01.04.2024	Addition	Deletion		Balance as on 01.04.2024	Charge during the year	Adjustment		Balance as on 31.03.2025	Balance as on 31.03.2024
(i) Computer software	3,26,440.00	1,77,000.00	-	5,03,440.00	3,26,440.00	31,035.62	-	3,57,475.62	1,45,964.38	-
(ii) Software Application	33,16,797.00	-	-	33,16,797.00	33,16,797.00	-	-	33,16,797.00	-	-
(iii) Sophos Firewall	64,000.00	-	-	64,000.00	14,302.42	12,800.00	-	27,102.42	36,897.58	49,697.58
(iv) Opaas Software	-	3,18,405.00	-	3,18,405.00	-	51,614.72	-	51,614.72	2,66,790.28	-
TOTAL(B)	37,07,237.00	4,95,405.00	-	42,02,642.00	36,57,539.42	95,450.33	-	37,52,989.75	4,49,652.25	49,697.58
Total (A+B)	1,46,87,511.00	16,86,671.00	2,353.00	1,63,71,829.00	1,14,52,378.17	9,55,051.50	-	1,24,07,429.68	39,64,399.32	32,35,132.83
Previous year Total	36,43,237.00	64,000.00	-	37,07,237.00	34,60,007.92	1,97,531.50	-	36,57,539.42	49,697.58	1,83,229.08

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RUBY KAUSHAL
 सचिव/Secretary
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 Delhi Urban Art Commission

DELHI URBAN ART COMMISSION
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2025

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2025

ANNEXURE - 1 TO SCHEDULE 4										
Tangible Assets										
FIXED ASSETS										
	GROSS BLOCK			Cost 31.03.2025	DEPRECIATION			NET BLOCK		
	Cost 01.04.2024	Addition	Deletion		Balance as on 01.04.2024	Charge during the year	Adjustme nt	Balance upto 31.03.2025	Balance as on 31.03.2025	Balance as on 31.03.2024
<u>COMPUTER</u>										
(i) Computers	13,12,036.00	4,30,001.00	-	17,42,037.00	8,31,918.93	4,52,999.38	-	12,84,918.31	4,57,118.69	4,80,117.07
(ii) Laptop	4,87,295.00	99,998.00	-	5,87,293.00	4,62,930.25	7,853.72	-	4,70,783.97	1,16,509.03	24,364.75
(iii) Printer	10,37,208.00	-	-	10,37,208.00	6,77,167.69	3,08,179.91	-	9,85,347.60	51,860.40	3,60,040.31
(iv) CD Writer	3,599.00	-	-	3,599.00	3,419.00	-	-	3,419.00	180.00	180.00
(v) Scanner	21,100.00	-	-	21,100.00	20,045.00	-	-	20,045.00	1,055.00	1,055.00
(vi) UPS/Stabiliser	1,51,395.00	-	-	1,51,395.00	1,43,825.25	-	-	1,43,825.25	7,569.75	7,569.75
(vii) APS Machine	26,520.00	-	-	26,520.00	25,194.00	-	-	25,194.00	1,326.00	1,326.00
(viii) Touch Screen	48,800.00	-	-	48,800.00	46,360.00	-	-	46,360.00	2,440.00	2,440.00
(ix) HP Computer System	6,80,400.00	-	-	6,80,400.00	6,46,380.00	-	-	6,46,380.00	34,020.00	34,020.00
(x) HP Laser Jet Printer	98,910.00	-	-	98,910.00	93,965.00	-	-	93,965.00	4,945.00	4,945.00
(xi) HP Office Jet Printer	41,295.00	-	-	41,295.00	39,230.25	-	-	39,230.25	2,064.75	2,064.75
(xii) 4 in Printer	43,473.00	-	-	43,473.00	41,299.00	-	-	41,299.00	2,174.00	2,174.00
(xiii) CPE AP System	1,29,425.00	-	-	1,29,425.00	1,22,954.00	-	-	1,22,954.00	6,471.00	6,471.00
(xiv) Wifi	12,198.00	-	-	12,198.00	11,588.10	-	-	11,588.10	609.90	609.90
(xv) 4TB Portable Harddisk	25,372.00	-	-	25,372.00	24,103.40	-	-	24,103.40	1,268.60	1,268.60
(xvi) Portable Harddisk 2	3,533.00	-	-	3,533.00	3,356.35	-	-	3,356.35	176.65	176.65
(xvii) Hard disk WD 2TB portable	4,999.00	-	-	4,999.00	4,749.05	-	-	4,749.05	249.95	249.95
(xviii) Web Cam	12,996.00	4,000.00	-	16,996.00	12,346.20	58.45	-	12,404.65	4,591.35	649.80
(xix) Keyboard	-	1,022.00	-	1,022.00	-	13.07	-	13.07	1,008.93	-
TOTAL	41,40,654.00	5,35,021.00	-	46,75,675.00	32,10,831.48	7,69,104.53	-	39,79,936.00	6,95,639.00	9,29,722.52

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RUBY KAUSHAL
सचिव/Secretary
दिल्ली नगर कला आयोग
Delhi Urban Art Commission

ANNEXURE - 2 TO SCHEDULE 4

DESCRIPTION FIXED ASSETS	GROSS BLOCK			Cost 31.03.2025	DEPRECIATION			NET BLOCK	
	Cost 01.04.2024	Addition	Deletion		Balance as on 01.04.2024	Charge during the year	Adjustment	Balance upto 31.03.2025	Balance as on 31.03.2025
EPEBX									
(i) EPEBX System	3,59,632.00	-	-	3,59,632.00	3,41,649.59	-	-	3,41,649.59	17,982.41
(ii) Detect Phone	12,229.00	-	-	12,229.00	11,618.00	-	-	11,618.00	611.00
(iii) Digital Phone	22,293.00	-	-	22,293.00	21,178.00	-	-	21,178.00	1,115.00
(iv) Telephone Instruments	61,276.00	4,580.00	-	65,856.00	56,615.46	2,019.19	-	58,634.65	7,221.35
TOTAL	4,55,430.00	4,580.00	0.00	4,60,010.00	4,31,061.05	2,019.19	-	4,33,080.24	28,929.76
Previous year Total	4,55,430.00	0.00	0.00	4,55,430.00	4,10,635.72	20,425.33	0.00	4,31,061.05	24,368.95

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 RUBY KAUSHAL
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DELHI URBAN ART COMMISSION
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2025

DESCRIPTION	For the year ended 31.03.2025 Amount (In Rs.)	For the year ended 31.03.2024 Amount (In Rs.)
SCHEDULE - 5		
(A) CURRENT ASSETS		
(i) Cash at Bank	28,11,330.29	14,11,358.44
(ii) Computer Cartridge Stock	3,32,108.00	2,56,457.00
(iii) Postage Stamp	1,302.00	687.00
(iv) SBI Prepaid card	9,128.54	14,301.72
(v) Amount receivable from LIC	-	-
(vi) CGST under RCM	19,561.50	-
(vii) SGST under RCM	19,561.50	-
(viii) SMS Purchase	5,057.00	33,040.00
Total	A	
	31,98,048.83	17,15,844.16
(B) LOANS & ADVANCES		
(i) Advance for Corporate Membership Fee	1,94,700.00	1,94,700.00
(iii) CGHS advance for deputation employees	15,372.13	15,372.13
(iv) Interest accrued on saving account	-	-
(v) Laptop Advance	20,824.00	33,328.00
(vi) Prepaid Office Maintainance	7,34,069.00	7,34,069.00
(vii) CPWD	48,04,100.00	48,04,100.00
(x) Prepaid Telephone Expense	73,750.00	61,950.00
(xii) Xerox India Limited	-	4,050.00
(Xiii) Prepaid Fees & Subscription	62,315.44	-
Total	B	
	59,05,130.57	58,47,569.13
Grand Total	A+B	
	91,03,179.40	75,63,413.29

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RUBY KAUSHAL
सचिव/Secretary
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DELHI URBAN ART COMMISSION
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2025

DESCRIPTION	As on 31.03.2025 Amount (in Rs.)	As on 31.03.2024 Amount (in Rs.)
SCHEDULE - 6		
OTHER INCOME		
(i) Receipts under RTI	252.00	340.00
(ii) Miscellaneous receipts	200.00	10,700.00
(iii) Interest from Saving Bank	-	2,93,497.00
(iv) Recovery of deputation Allowance	1,15,875.00	-
	1,16,327.00	3,04,537.00

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RUBY KAUSHAL
सचिव/Secretary
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DELHI URBAN ART COMMISSION
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2025

DESCRIPTION	As on 31.03.2025 Amount (in Rs.)	As on 31.03.2024 Amount (in Rs.)
SCHEDULE - 7		
ESTABLISHMENT EXPENSES		
(i) Basic Pay	1,10,36,102.00	1,21,64,752.00
(ii) TA	7,30,916.00	8,46,000.00
(iii) Employer NPS Contribution	10,18,340.00	9,84,283.00
(iv) DA on TA	3,81,748.00	3,88,872.00
(v) Dearness Allowance	58,13,079.00	55,52,400.00
(vi) Children Education allowance	1,01,250.00	86,064.00
(vii) Deputation Allowance	67,036.00	1,02,240.00
(viii) H.R.A.	34,01,565.00	32,82,164.00
(ix) Leave travel concession	58,973.00	69,901.00
(x) Leave Encashment & Leave Encashment Contribution	20,500.00	1,03,229.00
(xi) Medical Reimbursement	5,11,810.00	10,36,967.00
(xii) Travelling allowance	78,886.00	1,19,430.00
(xiii) Manpower Charges	15,27,450.00	10,41,284.00
(xiv) Dress Allowance	25,000.00	20,000.00
(xv) Extra work allowance	8,329.00	6,648.00
(xvi) Leave Salary Contribution	2,23,938.00	2,18,135.00
(xvii) Pension Contribution	4,93,284.00	3,86,160.00
(xviii) Group Gratuity with LIC	838.00	19,35,590.00
(xix) Leave Encashment fund with LIC	419.00	22,911.00
(xx) Medical Expenses	6,80,175.00	-
	2,61,79,638.00	2,83,67,030.00

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RUBY KAUSHAL
सचिव/Secretary
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Delhi Urban Art Commission

DELHI URBAN ART COMMISSION CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2025		
DESCRIPTION	As on 31.03.2025 Amount (in Rs.)	As on 31.03.2024 Amount (in Rs.)
SCHEDULE - 8		
OTHER ADMINISTRATION EXPENSES		
(i) Audit fees	3,50,000.00	3,38,055.00
(ii) Bank Charges	49.56	619.50
(iii) Books & periodicals	6,280.00	-
(iv) Computer maintenance	1,36,457.00	1,64,230.80
(v) Corporate Membership Fees	1,94,700.00	1,77,000.00
(vi) Electricity expenses	2,79,771.00	3,05,609.00
(vii) EPABX Maintenance Charges	11,295.00	11,295.00
(viii) Fees & Honorarium	27,000.00	27,230.00
(ix) Ground rent	1,04,184.00	5,11,040.00
(x) Hospitality	9,550.00	560.00
(xi) Internal Audit Fee	34,810.00	34,810.00
(xii) Local Conveyance	39,849.00	22,530.00
(xv) News Paper Exp	43,320.00	41,154.00
(xvi) Round Off	-	8.59
(xvii) Office maintenance	32,78,572.00	29,45,279.00
(xix) Consolidated fund of india	-	2,93,497.00
(xx) Postage Expense	3,385.00	5,046.00
(xxi) Printing Binding & Stationery/ consumables	4,71,032.00	2,03,109.00
(xxii) Prize Distribution Expenses	53,900.00	55,100.00
(xxiii) Professional and Special fees	58,23,045.00	62,31,511.00
(xxiv) Property Tax	10,37,294.00	10,37,294.00
(xxv) Security Services	9,02,209.00	4,69,871.00
(xxvi) Telephone & Communication expenses	3,38,454.55	3,24,261.28
(xxvii) Tour & travelling	5,49,140.00	5,43,813.00
(xxviii) Repair & Maintenance Expenses	-	27,613.00
(xxix) Advertisement Charges	2,573.00	46,180.00
(xxx) Other Expense	35,978.00	2,43,404.00
(xxiv) Printer Maintenance	1,65,299.00	2,12,399.00
(xxv) Software Subscription Fees	52,510.00	2,40,806.00
(xxvi) AMC Charges for xerox	68,123.00	1,16,096.00
(xxxxii) Amc Ups	17,700.00	17,700.00
(xxxxiii) Fees And Subscription	18,362.65	1,23,006.92
(xxxxiv) NSDL Charges	1,770.00	3,431.00
(xxxxv) Airport Authority of India	-	2,832.00
(xxxxvi) GST Expense	-	34,855.00
(xxxxvi) Meeting Expenses	70,662.00	-
(xxxxvii) Office Expense	1,40,187.00	-
Total	1,42,67,461.76	1,48,09,246.09

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RUBY KAUSHAL
सचिव/Secretary
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DELHI URBAN ART COMMISSION

SCHEDULE-9: SIGNIFICANT ACCOUNTING POLICIES

Related to Delhi Urban Art Commission

1 Accounting Convention:

- The Financial Statement are prepared on the basis of Historical cost convention and on the basis of accrual method of accounting, unless otherwise stated in the accounting policies stated below.

2 Government Grants

- Government grant received
- For salary expenditure & other administrative expenditure (general purpose grant) is accounted for on receipt basis.
- The commission is not receiving separate grant for acquisition of capital expenditure and capital expenditure are incurred from grant received for administrative expenditure.
- Earmarked Fund has been created for fixed assets acquired out of the Government Grant and the same has been shown as separate asset fund in the Balance Sheet after reducing depreciation charged during the year.
- The commission has also received grant under The Delhi Urban Art Commission Group Pension Scheme governed by Delhi Urban Art Commission Employees (Group Pension Scheme) Regulations, 2020 which has been further paid to LIC of India as per scheme.

3 Fixed Assets:

- Fixed assets are stated at written down value after charging depreciation.
- All the fixed assets are recognized as per the rules and regulations as provided in the General Financial Rules, 2017, amended up to date.
- In accordance with schedule II of the Companies Act, 2013 all fixed assets including cost up to Rs.5000 are capitalized & are not being charged to revenue account.
- The Library Books being purchased by the commission are for the purpose of in-house library for employees of the commission and hence are not considered capital assets of the commission and books purchased are being charged to Revenue account in the Year of Purchase.

4 Depreciation:

- Depreciation on assets is provided on Pro-rata basis as per written down value method considering the useful life and residual value prescribed under the schedule II of the Companies Act, 2013.
- The Delhi Urban Art Commission has used the following useful life to provide depreciation on its Fixed Assets.

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Useful Life(years)

<u>Buildings(leasehold Improvements)</u>	<u>3years</u>
<u>Vehicles</u>	<u>8Years</u>
<u>Computers</u>	<u>3Years</u>
<u>Furniture & Fixtures</u>	<u>10years</u>
<u>Office Equipment's</u>	<u>5years</u>
<u>Intangible assets (Software)</u>	<u>3Years</u>

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- Government grants related to depreciable fixed assets credited under Earmarked Fund created for Fixed Assets and depreciation on such Fixed Assets is being treated as deferred income which is recognized in the profit and loss statement on a systematic and rational basis over the useful life of the asset

5 Recognition of Expenditure:

- All expenses are accounted for on accrual basis including salary to employees and manpower charges and payments to consultants and contractors.

6 Recognition of Income:

- The grant received by the commission are accounted for on receipt basis.
- The interest income earned on surplus funds are recognized as income of the year in which it is earned & same is recognized as amount payable to government. The same is not recognized as payable in earlier years since in earlier years grants are being received after adjusting such interest income & accordingly the interest income so earned on unutilized grant is added to the grant received.
- All income has been accounted for on accrual basis except Grants received from Government, which has been accounted for on receipts basis & capital expenditure incurred during the year from the grant has been reduced & added to earmarked fund created for fixed assets.

7 Retirement Benefits:

- Defined contribution scheme i.e. employer's EPF is recognized on the basis of actual payment to Delhi Urban Art Commission Employees Provident Fund Trust. In case of defined benefit scheme like gratuity & leave encashment, commission has made tie up with LIC of India Ltd. in order to meet our future benefits of gratuity & leave encashment of retiring employees. As per policy of the commission the gratuity contribution payable to LIC Of India is charged to revenue account
- Commission has paid Rs. 1958501.00 to LIC of India last year (Rs.1257.00)

8 Prior Period Items:

- All the prior period rectification related to earlier year income or expense are passed through the prior period adjustment a/c & has been shown separately in the Income & Expenditure account under the head of prior period items.

9 Goods & Service Tax:

- Delhi Urban Art commission is not engaged in any Revenue Generating Activities and accordingly has not incurred any Liability of Output GST & accordingly as per provisions of GST Act all input GST paid on Goods & Services received by Delhi Urban Art Commission are charged to Revenue account as a part of cost. Reverse charge of GST is also charged to revenue account.

Related to E.P.F.Trust

1 Investments:

Investments of E.P.fund in Govt. Securities/Bonds and Deposits with Banks are shown at cost of acquisition.

2 Income Recognition:

All interest income on investment of the trust is recognized on accrual basis.


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सचिव/Secretary
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Delhi Urban Art Commission

SCHEDULE-10 CONTINGENT LIABILITIES AND NOTES ON ACCOUNT

- As on date of balance sheet there is NIL contingent liability (Previous year Amount NIL).
- Taxation: In accordance with the Clause(b) of section 2(24)(xviii) of the Income tax Act, 1961, read with various deductions and exemptions, provision of Income tax has not been created.
- During the year DUAC has incurred capital expenditure of Rs.15,32,426.00 (Previous Year Rs.26,94,293.00) which is reduced from the Revenue grant received from Ministry of Urban Development.
- During the year DUAC has charged depreciation in accordance with WDV Method of Schedule II of Companies Act, 2013 of Rs.9,55,051.50 (Previous Year Rs.6,36,291.72) on assets having remaining useful life either in current financial year or in future financial years after keeping residual value of 5% of actual cost of acquisition.
- As per IHC demand the commission is liable to pay Interest on outstanding demand of Property tax payable and accordingly the commission has Created Interest provision of Rs NIL on property tax payable to IHC.
- The interest income earned on surplus funds are recognized as income of the year in which it is earned & same is recognized as amount payable to government. The same is not recognized as payable in earlier years since in earlier years grants are being received after adjusting such interest income & accordingly the interest income so earned on unutilized grant is added to the grant received.
- The office premises is being used by both Delhi Urban Art Commission and City Level Projects But major of the expenses relating to office Premises are being borne by Delhi Urban Art Commission.
- **Computer Cartridge Stock:**
Computer Cartridge purchased during the year has been treated as Current Assets & same is charged to revenue account as per actual consumption of cartridge during the year. As on 31.03.2025 the closing Cartridge stocks are of Rs.3,32,108.00 (Previous Year Rs. 2,56,457.00) which remains in hand after consumption during the year.
Corresponding figures for the previous year has been regrouped/ rearranged, wherever necessary.

Schedule 1 to 10 are annexed to and form an integral part of Balance Sheet as at 31.03.2025, and the Income and Expenditure account for the year ended on that date.

➤ **Delhi Urban Art Commission Group Pension Scheme of LIC:**

During the Financial year 2021-22, Delhi Urban Art Commission Group Pension Scheme governed by Delhi Urban Art Commission Employees (Group Pension Scheme) Regulations, 2020 has been approved by the Govt. of India. The Government has since been agreed to provide the requisite fund as a one time measure for operating the Pension Scheme through the LIC of India who would act as Fund Manager for the purpose. Since there was not any specific account of Delhi Urban Art Commission Employees (Group Pension Scheme), the amount of Rs. 15.44 crore has been received from the Ministry of Housing and Urban Affairs, Govt. of India in the Commission bank account and the amount received had been paid to Life insurance corporation of India as fund Manager As per scheme.

- Corresponding figures for the previous year have been regrouped/rearranged, wherever necessary.
- Schedule 1 to 10 are annexed to and form an integral part of Balance Sheet as at 31.03.2025, and the Income and Expenditure account for the year ended on that date.

Related to E.P.F. Trust

- As on date of balancesheet there is contingent liability of NIL(previous year Rs.NIL)
- During the year there is prior period adjustment of Rs.NIL(previous year Rs.NIL)mainly on account of Premature FDR's resulting in reversal of interest accounted for in earlier income of earlier years.
- Taxation: Provisions for Tax is not created during the year, since Income of the trust is not taxable in accordance with provisions of the section10(25)(i) of the income tax act,1961.

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RUBY KAUSHAL
सचिव/Secretary
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**DUAC CITY LEVEL PROJECT
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI
BALANCE SHEET AS ON 31.03.2025**

DESCRIPTION	SCHEDULE	For the year ended 31.03.2025 Amount (in Rs.)	For the year ended 31.03.2024 Amount (in Rs.)
CORPUS/ CAPITAL FUND AND LIABILITIES			
(i) Corpus/ Capital fund	1	54,044.35	-10,05,051.93
(ii) Earmarked / Endowment fund (Assets Fund)	2		10,57,925.28
	TOTAL	54,044.35	52,873.35
ASSETS			
(i) Current Assets	5	54,044.35	52,873.35
	TOTAL	54,044.35	52,873.35

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सचिव/Secretary
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**DUAC CITY LEVEL PROJECT
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2025**

DESCRIPTION	SCHEDULE	As on 31.03.2025 Amount (in Rs.)	As on 31.03.2024 Amount (in Rs.)
<u>INCOME</u>			
(i) Grant Received (Including Interest on Unutilised Grant)		-	-
(ii) Less: Capital expenditure during the year	4	-	-
		-	-
(iii) Other Income		1,171.00	1,145.35
	6	-	-
		1,171.00	1,145.35
<u>EXPENDITURE</u>			
(i) Administration Expenses		-	-
		-	-
		-	-
		-	-
(i) Excess of Income Over Expenditure		1,171.00	1,145.35
		1,171.00	1,145.35

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सचिव/Secretary
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DUAC CITY LEVEL PROJECT
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2025

RECEIPTS	As on 31.03.2025 Amount (in Rs.)	As on 31.03.2024 Amount (in Rs.)
<u>Opening Balance</u>		
(i) Cash	9,853.00	9,853.00
(ii) Bank	43,020.35	41,875.00
	-	-
	<u>52,873.35</u>	<u>51,728.00</u>
<u>Add: Reciepts</u>		
(i) Misc. Receipts	1,171.00	1,145.35
	-	-
	<u>54,044.35</u>	<u>52,873.35</u>
TOTAL		

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 Delhi Urban Art Commission

DUAC CITY LEVEL PROJECT CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI					
	PAYMENTS		31.03.2025 (Amount in Rs)		31.03.2024 (Amount in Rs)
	Closing Balance				
i)	Cash	9,853.00		9,853.00	
ii)	Bank	44,191.35		43020.35	
			54044.35		52,873.35
			54044.35		52,873.35

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सचिव/Secretary
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DUAC CITY LEVEL PROJECT
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI

DESCRIPTION	For the Year Ended	For the Year Ended
	31.03.2025(Amount in Rs.)	31.03.2024 (Amount in Rs.)
<u>SCHEDULE - 1</u>		
<u>CORPUS/ CAPITAL FUND</u>		
(i) Opening Balance	-10,05,051.93	1,85,095.00
(ii) (Add: excess of Income Over Expenditure)	1,171.00	1145.35
(iii) Tranfer of all Assets from Sch 2	10,57,925.28	-15,78,678.28
Add: Transfer of all Liabilities to corpus	-	3,87,386.00
(iv)	54,044.35	-10,05,051.93

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<u>DUAC CITY LEVEL PROJECT</u> <u>CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI</u>		
DESCRIPTION	For the Year Ended 31.03.2025 (Amount in Rs.)	For the Year Ended 31.03.2024 (Amount in Rs.)
<u>SCHEDULE - 2</u>		
<u>EARMARKED/ ENDOWMENT FUND (Assets Fund)</u>		
(i) Opening Balance	10,57,925.28	10,57,925.28
(ii) Less: Transfer to capital fund account	-10,57,925.28	-
	-	-
	-	10,57,925.28

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 सचिव/Secretary
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DUAC CITY LEVEL PROJECT
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI

DESCRIPTION	For the Year Ended 31.03.2025 (Amount in Rs.)	For the Year Ended 31.03.2024 (Amount in Rs.)
<u>SCHEDULE - 5</u>		
<u>CURRENT ASSETS</u>		
i) Cash in hand	9,853.00	9,853.00
ii) Cash at Bank	44,191.35	43,020.35
	54,044.35	52,873.35

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DUAC CITY LEVEL PROJECT CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2025		
DESCRIPTION	For the Year Ended 31.03.2025(Amount in Rs.)	For the Year Ended 31.03.2024 (Amount in Rs.)
<u>SCHEDULE - 6 (Misc. Receipts)</u>		
(i) Interest from Saving Bank	1,171.00	1,145.35
	<u>1,171.00</u>	<u>1,145.35</u>

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DELHI URBAN ART COMMISSION
EMPLOYEE'S PROVIDENT FUND
BALANCE SHEET AS ON 31.03.2025

DESCRIPTION	SCHEDULE	For the Year Ended 31.03.2025 (Amount in Rs.)		For the Year Ended 31.03.2024 (Amount in Rs.)	
<u>CORPUS/ CAPITAL FUND AND LIABILITIES</u>					
i) Corpus/ Capital fund Surplus (E.P. Fund)	1		37,80,664.00		1,29,82,835.00
ii) - Opening Balance		23,53,769.50		14,75,342.50	
iii) Add: Excess of income over expenditure		4,44,760.00	27,98,529.50	8,78,427.00	23,53,769.50
	TOTAL		65,79,193.50		1,53,36,604.50
<u>ASSETS</u>					
i) E.P. Fund Investments	2		50,91,078.00		1,24,41,518.00
<u>Current Assets</u>					
ii) Loans & Advances and other Current Assets	3		14,88,115.50		28,94,227.50
iii) Accured Interest			-		859.00
	TOTAL		65,79,193.50		1,53,36,604.50
SIGNIFICANT ACCOUNTING POLICIES	5				
CONTINGENT LIABILITIES AND NOTES ON A/C	6				

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Delhi Urban Art Commission

**DELHI URBAN ART COMMISSION
EMPLOYEE'S PROVIDENT FUND
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2025**

DESCRIPTION	SCHEDULE	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024 (Amount in Rs.)
<u>INCOME</u>			
i) Interest earned	4	4,47,260.00	8,80,927.00
		4,47,260.00	8,80,927.00
<u>EXPENDITURE</u>			
i) Honoraium to staff		2,500.00	2,500.00
		-	-
		2,500.00	2,500.00
Surplus/ (Deficit) carried to Corpus/ Capital Fund		4,44,760.00	8,78,427.00

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DELHI URBAN ART COMMISSION
EMPLOYEE'S PROVIDENT FUND
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2025

RECEIPTS		31.03.2025 (Amount in Rs)		31.03.2024 (Amount in Rs)
<u>Opening Balance</u>				
i) State Bank of Hyderabad S.B. a/c	26,87,137.50	26,87,137.50	10,91,536.50	10,91,536.50
<u>Add: Reciepts</u>				
i) Employees /DUACContribution	11,49,820.00		15,26,920.00	
ii) Refund of Advances	56,518.00		17,595.00	
iii) Amount received from Retired Employees	-		-	
		12,06,338.00		15,44,515.00
<u>EPF Investment Sold / Encashed</u>				
i) SBH FDR 6.25%			-	
ii) ICICI FDR 6.40%			-	
iii) State Bank of Hydrabad FDR 6.75% (1000 Days)	74,40,634.00		-	
iv) State Bank of Hydrabad FDR 6.75% (730 Days)			-	
v) SBH FDR 6.35%			-	
		74,40,634.00		-
<u>Interest received</u>				
i) From Special Deposit A/c	2,52,493.00		2,52,493.00	
ii) From FDR	42,048.00		-	
iii) From Saving Bank a/c	53,355.00	3,47,896.00	43,793.00	2,96,286.00
TOTAL		1,16,82,005.50	TOTAL	29,32,337.50

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 सचिव/Secretary
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DELHI URBAN ART COMMISSION
EMPLOYEE'S PROVIDENT FUND
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2025

PAYMENTS	31.03.2025 (Amount in Rs)	31.03.2024 (Amount in Rs)
i) DUAC Employees Group Pension Fund	-	-
ii) Advance to Employee	2,00,000.00	2,42,700.00
iii) SBH FDR 6.35%	-	-
iv) ICICI FDR 6.40%	-	-
v) SBI FDR 6.75%	-	-
vi) Honorarium to staff	2,500.00	2,500.00
vii) Full and Final Payment	1,00,01,419.00	-
viii) Bank of India SDS A/c	-	-
	<u>1,02,03,919.00</u>	<u>2,45,200.00</u>
i) <u>Closing Balance</u>	<u>14,78,086.50</u>	<u>26,87,137.50</u>
TOTAL	<u>1,16,82,005.50</u>	<u>26,87,137.50</u>

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सचिव/Secretary
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DELHI URBAN ART COMMISSION
EMPLOYEE'S PROVIDENT FUND
SCHEDULE FORMING PART OF BALANCE SHEET FOR THE YEAR ENDING 31.03.2025

DESCRIPTION	For the Year Ended 31.03.2025 (Amount in Rs.)	For the Year Ended 31.03.2024 (Amount in Rs.)
SCHEDULE - 1		
<u>CORPUS/ CAPITAL FUND</u>		
i) Opening Balance	1,29,82,835.00	1,40,41,218.00
ii) Add: Employees /DUAC Contribution	11,49,820.00	69,39,364.00
iii) Add: Refund of Advance	56,518.00	7,77,495.00
Add: Funds Received Back from Retired	-	-
iv) Add: Employee Cont. to CPF Payable	-	-
v) Add: Interest During the year	-	9,80,418.00
vi) Adjustments		-74,60,460.00
Total Addition During The Year	1,41,89,173.00	1,52,78,035.00
vi) Less: Advance during the year	2,00,000.00	22,95,200.00
vii) Less : Full and Final payment	1,00,01,419.00	-
viii) Less : Surplus in Cp Fund	2,07,090.00	-
ix) Less : DUAC Employees Group Pension scl	-	-
Total Withdrawal during the year	1,04,08,509.00	22,95,200.00
	37,80,664.00	1,29,82,835.00

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सचिव/Secretary
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DELHI URBAN ART COMMISSION
EMPLOYEE'S PROVIDENT FUND

SCHEDULE - 2 DETAIL OF E.P.F. INVESTMENT

Name of Employees	Balance As on 01.04.2024	Addition during the year	Total	Received/ Withdraw/ Adjustments	Balance as on 31.03.25	% of Total Investmen t
(i) Bank Of India S.D. S. a/c	36,05,853.00	-	36,05,853.00	-	36,05,853.00	28%
(ii) SBI FDR 6.75%	74,40,634.00	-	74,40,634.00	74,40,634.00	-	0%
(iii) SBI FDR 6.80%(731 days)	13,95,031.00	90,194.00	14,85,225.00	-	14,85,225.00	12%
	1,24,41,518.00	90,194.00	1,25,31,712.00	74,40,634.00	50,91,078.00	40%
GRAND TOTAL	1,24,41,518.00	90,194.00	1,25,31,712.00	74,40,634.00	50,91,078.00	

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RUBY KAUSHAL
सचिव/Secretary
दिल्ली नगर कला आयोग
Delhi Urban Art Commission

DELHI URBAN ART COMMISSION
EMPLOYEE'S PROVIDENT FUND
SCHEDULE FORMING PART OF BALANCE SHEET FOR THE YEAR ENDING 31.03.2025

DESCRIPTION	For the Year Ended 31.03.2025 (Amount in Rs.)	For the Year Ended 31.03.2024 (Amount in Rs.)
SCHEDULE - 3		
<u>CURRENT ASSETS, LOANS & ADVANCES</u>		
CURRENT ASSETS		
i) CURRENT ASSETS		
- State Bank of India SB a/c	14,78,086.50	26,87,137.50
	<u>14,78,086.50</u>	<u>26,87,137.50</u>
i) - Tax deducted at source	10,029.00	2,07,090.00
SUB TOTAL	<u>14,88,115.50</u>	<u>28,94,227.50</u>
INTEREST ACCURED BUT NOT DUE		
i) INTT Accured on BOI SD A/C	-	-
ii) INTT Accured on ICICI FDR 6.4%(990 days)	-	-
iii) INTT Accured on SBI FDR 6.8% (731 days)	-	-
IV) INTT Accured on Saving account	-	859.00
	<u>14,88,115.50</u>	<u>859.00</u>
		<u>28,95,086.50</u>

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RUBY KAUSHAL
सचिव/Secretary
दिल्ली नगर कला आयोग
Delhi Urban Art Commission

<u>DELHI URBAN ART COMMISSION</u> <u>EMPLOYEE'S PROVIDENT FUND</u> <u>SCHEDULE FORMING PART OF BALANCE SHEET FOR THE YEAR ENDING 31.03.2025</u>		
DESCRIPTION	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
SCHEDULE - 4		
<u>INTEREST EARNED</u>		
<u>INTEREST RECEIVED</u>		
i) From Special Deposit a/c	1,00,223.00	2,52,493.00
ii) From Saving bank a/c	52,496.00	43,793.00
iii) From FDR	42,048.00	4,33,280.00
iv) From BOI Special Deposit	2,52,493.00	-
	4,47,260.00	7,29,566.00
<u>INTEREST ACCURED BUT NOT DUE</u>		
i) From Bank. FDR	-	1,50,502.00
ii) From Special Deposit a/c	-	-
iii) From Saving bank a/c	-	859.00
Grand Total	4,47,260.00	8,80,927.00

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RUBY KAUSHAL
सचिव/Secretary
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DELHI URBAN ART COMMISSION EMPLOYEES PROVIDENT FUND

SCHEDULE-5 SIGNIFICANT ACCOUNTING POLICIES

Related to E..P.F.Trust

1 Investments:

- Investments of E.P.F.in Govt. Securities/Bonds and Deposits with Banks are shown at cost of acquisition.

2 Income Recognition:

- All interest income on investment of the trust is recognized on accrual basis.

SCHEDULE-6 CONTINGENT LIABILITIES AND NOTES ON ACCOUNT

Related to E.P.F.Trust

- As on date of balancesheet there is contingent liability of NIL(previous year Rs.NIL)
- During the year there is prior period adjustment of Rs.NIL(previous year Rs. NIL)mainly on account of Premature FDR's resulting in reversal of interest accounted for in earlier income of earlier years.
- Taxation: Provisions for Tax is not created during the year,since Income of the trust is not taxable in accordance with provisions of the section10(25)(i)of the income tax act,1961.

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रुबी कौशल
RUBY KAUSHAL
सचिव/Secretary
दिल्ली नगर कला आयोग
Delhi Urban Art Commission

