

वार्षिक लेखे
ANNUAL ACCOUNTS
2022-2023




सत्यमेव जयते

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

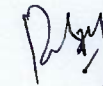
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सचिव/Secretary
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Delhi Urban Art Commission



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Delhi Urban Art Commission



DELHI URBAN ART COMMISSION
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI
CONSOLIDATED BALANCE SHEET AS ON 31.03.2023

Description	SCH	31.03.2023	31.03.2023	31.03.2023	31.03.2022	31.03.2022	31.03.2022
		Delhi Urban Art Commission Amount (in Rs.)	DUAC City Level Project Amount (in Rs.)	Total Amount (in Rs.)	Delhi Urban Art Commission Amount (in Rs.)	DUAC City Level Project Amount (in Rs.)	Total Amount (in Rs.)
CORPUS/ CAPITAL FUND AND LIABILITIES							
(i) Corpus/ Capital fu	1	56,71,705.78	1,85,095.00	58,56,800.78	-60,71,522.97	1,83,984.00	-58,87,538.97
(ii) Earmarked / Endowment fund (Assets Fund)	2	9,22,686.15	10,57,925.28	19,80,611.43	8,96,589.28	10,94,083.40	19,90,672.68
(iii) Current Liabilities	3						
a) Current Liabilities		2,30,269.00	1,77,583.00	4,07,852.00	1,53,193.00	1,77,583.00	3,30,776.00
b) Provisions		15,04,311.00	2,09,803.00	17,14,114.00	72,58,696.00	2,09,803.00	74,68,499.00
TOTAL		83,28,971.93	16,30,406.28	99,59,378.21	22,36,955.31	16,65,453.40	39,02,408.71
ASSETS							
(i) Fixed Assets	4	11,77,131.14	10,58,257.88	22,35,389.02	11,51,034.28	10,94,415.40	22,45,449.68
(ii) Current Assets, Li	5	71,51,840.79	5,72,148.40	77,23,989.19	10,85,921.03	5,71,038.00	16,56,959.03
TOTAL		83,28,971.93	16,30,406.28	99,59,378.21	22,36,955.31	16,65,453.40	39,02,408.71
(i) SIGNIFICANT AC	9						
(ii) CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	10						

Secretary

Ruby

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सचिव/Secretary

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DELHI URBAN ART COMMISSION
INDIA HABITAT CENTRE CORE 6A LODHI ROAD NEW DELHI
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2023

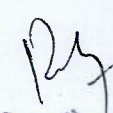
Description	SCH	31.03.2023	31.03.2023	31.03.2023	31.03.2022	31.03.2022	31.03.2022
		Delhi Urban Art Commission Amount (in Rs.)	DUAC City Level Project Amount (in Rs.)	Total Amount (in Rs.)	Delhi Urban Art Commission Amount (in Rs.)	AC City Level Project Amount (in Rs.)	Total Amount (in Rs.)
INCOME							
Grant Received (Including Interest on (i) Unutilised Grant)		5,44,19,493.00	-	5,44,19,493.00	4,38,98,582.00		4,38,98,582.00
Grant Received for DUAC Employees							
(ii) Group Pension Scheme		-	-	-			-
(iii) Less: Capital expenditure during the year	4	4,12,277.00	-	4,12,277.00	3,05,708.00		3,05,708.00
		54007216	0	54007216	43592874	0	4,35,92,874.00
(iv) Other Income	6	195687	1111	1,96,798.00	153685	1853	1,55,538.00
Deffered income on account of							
(v) Depreciation	4	3,86,180.13	36158.12	4,22,338.25	371927.72	78734	4,50,661.72
		54589083.13	37269.11818	54626352.25	44118486.72	80587	44199073.72
EXPENDITURE							
Establishment Expenses/Man Power							
(i) Charges	7	3,10,50,738.00	-	3,10,50,738.00	3,00,07,637.00		3,00,07,637.00
(ii) Other Administration Expenses	8	1,23,24,706.24		1,23,24,706.24	1,25,81,299.44	46,964.00	1,26,28,263.44
(iii) Depreciation	4	3,86,180.13	36,158.12	4,22,338.25	3,71,927.72	78,734.60	4,50,662.32
(iv) Add/Less Prior Period Adjustment							
		4,37,61,624.37	36,158.12	4,37,97,782.49	4,29,60,864.16	1,25,698.60	4,30,86,562.76
Surplus/ (Deficit) carried to Corpus/							
(i) Capital Fund		1,08,27,458.76	1,111.00	1,08,28,569.76	11,57,622.56	-45,111.60	11,12,510.96
		10827458.76	1111.00	10828569.76	1157622.56	(45111.60)	1112510.96
(i) SIGNIFICANT ACCOUNTING POLICIES	9						
CONTINGENT LIABILITIES AND							
(ii) NOTES ON ACCOUNTS	10						

Secretary


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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 31.03.2023

	31.03.2023 Delhi Urban Art Commission Amount (in Rs.)	31.03.2023 DUAC City Level Project Amount (in Rs.)	31.03.2023 Total Amount (in Rs.)	31.03.2022 Delhi Urban Art Commission Amount (in Rs.)	31.03.2022 D UAC City Level Project Amount (in Rs.)	31.03.2022 Total Amount (in Rs.)
RECEIPTS						
Opening Balance						
(i) Cash	-	9,853.00	9,853.00		9,853.00	9,853.00
(ii) Bank	89,032.99	40,764.00	1,29,796.99	2,44,348.50	85,875.00	3,30,223.50
(iii) Postage Stamps	2,366.00	-	2,366.00	399.00	-	399.00
(iv) SBI Prepaid Card	7,135.24	-	7,135.24	7,253.24	-	7,253.24
	98,534.23	50,617.00	1,49,151.23	2,52,000.74	95,728.00	3,47,728.74
Add: Receipts						
Grant received						
(i) Receipts from Ministry for DUAC	5,44,19,493.00	-	5,44,19,493.00	4,38,98,582.00	-	4,38,98,582.00
(ii) Employees Group Pension Scheme	-	-	-	-	-	-
(iii) Receipts under RTI	10.00	-	10.00	-	-	-
(iv) Misc Receipts	30,611.00	-	30,611.00	200.00	-	200.00
(v) Receipts from LIC	-	-	-	-	-	-
(vi) FDR With Bank Encashed	-	1,111.00	1,111.00	-	-	-
Receipts from DUAC Employees PF						
(vii) contributory fund Trust	-	-	-	-	-	-
(viii) Interest Received from Saving Bank	1,65,066.00	-	1,65,066.00	1,54,608.00	1853	1,56,461.00
(vix) Earnest Money Deposit	1,55,700.00	-	1,55,700.00	25000.00	-	25,000.00
(vx) Security Deposit in lieu of guarantee	-	-	-	-	-	-
	5,47,70,880.00	1,111.00	5,47,71,991.00	4,40,78,390.00	1,853.00	4,40,80,243.00
TOTAL	5,48,69,414.23	51,728.00	5,49,21,142.23	4,43,30,390.74	97,581.00	4,44,27,971.74


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 Delhi Urban Art Commission

	31.03.2023 Delhi Urban Art Commission Amount (in Rs.)	31.03.2023 DUAC City Level Project Amount (in Rs.)	31.03.2023 Total Amount (in Rs.)	31.03.2022 Delhi Urban Art Commission Am ount (in Rs.)	31.03.2022 D UAC City Level Project Amo unt (in Rs.)	31.03.2022 Total Amount (in Rs.)
PAYMENT						
Capital Expenditure						
(i)	4,12,277.00	-	412277	3,05,708.00	-	3,05,708.00
(ii)	48,04,100.00	-	4804100	-	-	-
	52,16,377.00	0	5216377	3,05,708.00	-	3,05,708.00
Revenue Expenses						
I	3,88,318.00	-	3,88,318.00	3,21,287.00	-	3,21,287.00
II	2,90,75,893.00	-	2,90,75,893.00	2,81,23,060.00	-	2,81,23,060.00
III	6,200.00	-	6,200.00	-	-	-
IV	18,305.00	-	18,305.00	18,305.00	-	18,305.00
V	18,305.00	-	18,305.00	20,95,871.00	-	20,95,871.00
VI	3,08,256.00	-	3,08,256.00	3,21,563.00	-	3,21,563.00
VII	3,04,970.00	-	3,04,970.00	3,64,150.00	-	3,64,150.00
VIII	3,30,400.00	-	3,30,400.00	28,910.00	-	28,910.00
IX	59,000.00	-	59,000.00	1,77,000.00	-	1,77,000.00
X	1,77,000.00	-	1,77,000.00	-	-	-
XI	1,00,000.00	-	1,00,000.00	-	-	-
XII	22,590.00	-	22,590.00	22,590.00	-	22,590.00
XIII	26,21,600.00	-	26,21,600.00	23,03,667.00	-	23,03,667.00
XIV	51,141.00	-	51,141.00	50,904.00	-	50,904.00
XV	177.24	-	177.24	265.50	-	265.50
XVI	8,745.00	-	8,745.00	-	-	-
XVII	-	-	-	-	-	-
XVIII	-	-	-	-	-	-
XIX	1,20,824.00	-	1,20,824.00	14,749.00	-	14,749.00
XX	-	-	-	-	-	-
XXI	14,875.00	-	14,875.00	17,130.00	-	17,130.00
XXII	35,70,814.00	-	35,70,814.00	37,28,023.00	-	37,28,023.00
	3,48,055.00	-	3,48,055.00	1,83,149.01	-	1,83,149.01
	22,695.00	-	22,695.00	9,106.00	-	9,106.00
	42766235.24	0	42766235.24	3,80,85,437.51	-	3,80,85,437.51
Sub Total Carried Forward						


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	31.03.2023 Delhi Urban Art Commission Amount (in Rs.)	31.03.2023 DUAC City Level Project Amount (in Rs.)	31.03.2023 Total Amount (in Rs.)	31.03.2022 Delhi Urban Art Commission Amount (in Rs.)	31.03.2022 D UAC City Level Project Amount (in Rs.)	31.03.2022 Total Amount (in Rs.)
PAYMENT						
Sub Total Carried Forward	42766235.24	0	42766235.24	38085437.51		38085437.51
XXIII Prior Period Expenses	0	-	0	-		0.00
XXIV Printing Binding & Stationery	1,06,625.00	-	106625	327778 -		327778
XXV Prize distribution exp.	52,000.00	-	52000	26300 -		26300
XXVI Professional & Special fees	31,87,988.00	-	3187988	2329926	46964	2376890
XXVII News paper Advertisement	12,148.00	-	12148	139519 -		139519
XXVIII Security Services	3,83,606.00	-	383606	367573 -		367573
XXIX FDR With BANK	0	-	0	-		0
XXX Payable to windoors International Limited	0	-	0	-		0
XXXI Printer AMC Charges		-				551831
XXXII Tour & Travelling Exp.	5,27,449.00	-	527449	551831		551831
XXXIII Ground Rent Expenses	25,163.00	-	25163	22073 -		22073
XXXIV Payment to Softech Engg	0	-	0	-		0
XXXV Purchase of Computer cartridge	2,99,304.00	-	299304	149529 -		149529
XXXVI Property Tax	57,57,939.00	-	5757939	1025895 -		1025895
XXXVII Software maintenance expenses	8,22,327.00	-	822327	1046011		1046011
XXXVIII fees and subscription	226218.00	-	226218	-		0
XXXIX SMS Purchases	42,310.00	-	42310	135700		135700
XXXX Security In Leiw of Gurantee	-	-	0	24284		24284
	54209312.24	0	54167002.24	44231856.51	46964	44278820.51
Closing Balance						
(i) Cash	0	9853	9853 -		9,853.00	9853
(ii) Bank	6,53,607.99	41875	695482.99	89032.99	40,764.00	129796.99
(iii) Postage Stamps	733.00	-	733	2366 -		2366
(iv) SBI PREPAID CARD	5,761.00	-	5761	7135.24 -		7135.24
	660101.99	51728	711829.99	98534.23	50617	149151.23
Total	54869414.23	51728	54878832.23	44330390.74	97581	44427971.74

Secretary



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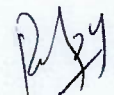
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Delhi Urban Art Commission


DELHI URBAN ART COMMISSION
INDIA HABITAT CENTRE CORE 6A LODHI ROAD NEW DELHI
CONSOLIDATED SCHEDULE FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31.03.2022

Description	31.03.2023 Delhi Urban Art Commission Amount (in Rs.)	31.03.2023 DUAC City Level Project Amount (in Rs.)	31.03.2023 Total Amount (in Rs.)	31.03.2022 Delhi Urban Art Commission Amount (in Rs.)	31.03.2022 DUAC City Level Project Amount (in Rs.)	31.03.2022 Total Amount (in Rs.)
SCHEDULE - 1						
CORPUS/ CAPITAL FUND						
(i) Opening Balance	-60,71,522.97	1,83,984.00	-58,87,538.97	-72,29,145.53	2,29,095.00	-70,00,050.53
(ii) Add: Consolidated excess of Income over Expenditure	1,08,27,458.76	1,111.00	1,08,28,569.76	11,57,622.56	-45,111.00	11,12,511.56
(iii) Less: Property Tax Adjusted (which is being paid to indian hal	9,15,769.99	0	0			
	56,71,705.78	1,85,095.00	49,41,030.79	-60,71,522.97	1,83,984.00	-58,87,538.97

Secretary

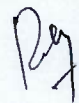

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 Delhi Urban Art Commission

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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 31.03.2023

Description	31.03.2023 Delhi Urban Art Commission Amount (in Rs.)	31.03.2023 DUAC City Level Project Amount (in Rs.)	31.03.2023 Total Amount (in Rs.)	31.03.2022Del hi Urban Art CommissionA mount (in Rs.)	31.03.2022DUA C City Level ProjectAmount (in Rs.)	31.03.2022Tot al Amount (in Rs.)
SCHEDULE - 2						
EARMARKED/ ENDOWMENT FUND (Assets Fund)						
(i) Opening Balance	8,96,589.28	10,94,083.40	19,90,672.68	9,62,809.00	11,72,818.00	21,35,627.00
(ii) Add: Addition during the year on account of capital expenditure	4,12,277.00	-	4,12,277.00	3,05,708.00	-	3,05,708.00
(iii) Less: Deffered income on a/c of Depreciation	3,86,180.13	-36,158.12	3,50,022.01	3,71,927.72	-78,734.60	2,93,193.12
	9,22,686.15	10,57,925.28	20,52,927.67	8,96,589.28	10,94,083.40	21,48,141.88

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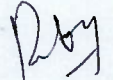

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 Delhi Urban Art Commission



DELHI URBAN ART COMMISSION
INDIA HABITAT CENTRE 6A LODHI ROAD NEW DELHI
CONSOLIDATED SCHEDULE FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31.03.2023

Description	31.03.2023 Delhi Urban Art Commission Amount (In Rs.)	31.03.2023 DUAC City Level Project Amount (In Rs.)	31.03.2023 Total Amount (In Rs.)	31.03.2022 Delhi Urban Art Commission Amount (In Rs.)	31.03.2022 DUAC City Level Project Amount (In Rs.)	31.03.2022 Total Amount (In Rs.)
SCHEDULE - 3						
CURRENT LIABILITIES AND PROVISIONS						
(A) CURRENT LIABILITIES						
I Earnest Money Deposit	1,09,200.00	5,000.00	1,14,200.00	53,500.00	5,000.00	58,500.00
II CCTV Maintenance Payable	-	3,917.00	3,917.00	-	3,917.00	3,917.00
III Lease hold improvement charges payable	-	1,00,000.00	1,00,000.00	-	1,00,000.00	1,00,000.00
IV Tour & travel exp. Payable	-	-	-	38,440.00	-	38,440.00
V Fee and Honanirium Payable	-	5,380.00	5,380.00	-	5,380.00	5,380.00
VI Newspaper Expenses Payable	1,894.00	-	1,894.00	3,605.00	-	3,605.00
VII Newspaper Advertisement Exp Payable	-	63,286.00	63,286.00	-	63,286.00	63,286.00
VIII Printer AMC Charges Payable	17,210.00	-	17,210.00	-	-	-
IX Printing & Stationary Exp Payable	-	-	-	-	-	-
X Security Charges Payable	-	-	-	-	-	-
XI Local Conveyance Payable	690.00	-	690.00	615.00	-	615.00
XII Retention Payable to	57,033.00	-	57,033.00	57,033.00	-	57,033.00
	44,242.00	-	44,242.00	-	-	-
SUB TOTAL (A)	2,30,269.00	1,77,583.00	3,63,610.00	1,53,193.00	1,77,583.00	3,30,776.00

Secretary

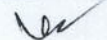

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INDIA HABITAT CENTRE CORE 6A LODHI ROAD NEW DELHI
CONSOLIDATED SCHEDULE FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31.03.2023

Description	31.03.2023	31.03.2023	31.03.2023	31.03.2022	31.03.2022	31.03.2022
	Delhi Urban Art Commission Amount (in Rs.)	DUAC City Level Project Amount (in Rs.)	Total Amount (in Rs.)	Delhi Urban Art Commission Amount (in Rs.)	DUAC City Level Project Amount (in Rs.)	Total Amount (in Rs.)
(B) PROVISIONS						
I Gratuity payable	-	-	-	-	-	-
II Electricity Expenses Payable	49,103.00	-	49,103.00	52,713.00	-	52,713.00
III Telephone Expenses Payable	2,217.00	43,197.00	45,414.00	2,892.00	-	2,892.00
IV Man Power Charges Payable	-	-	-	-	43,212.00	43,212.00
V Leave encasment payable	-	43,212.00	43,212.00	-	-	-
VI Professional & Special Fees	5,66,400.00	93,928.00	6,60,328.00	5,66,400.00	93,928.00	6,60,328.00
VII Medical Expenses Payable	-	-	-	-	-	-
VIII Internal Audit Fee Payable	20,000.00	29,466.00	49,466.00	20,000.00	29,466.00	49,466.00
IX Property tax payable	-	-	-	49,44,360.00	-	49,44,360.00
X Children Education allowance payable	81,000.00	-	81,000.00	1,08,000.00	-	1,08,000.00
XI DVAT TDS 6%	-	-	-	-	43,197.00	43,197.00
XII TDS under IGST	-	-	-	-	-	-
XIII TDS Payable	-	-	-	-	-	-
XIV Audit fee payable	6,61,682.00	-	6,61,682.00	7,00,000.00	-	7,00,000.00
XV Ground Rent Payable	-	-	-	-	-	-
XVI Leave Travel Concession Payable	-	-	-	-	-	-
XVII Interest on Property Tax Payable	-	-	-	7,64,422.00	-	7,64,422.00
Dearness Allowance Payable	1,23,909.00	-	1,23,909.00	99,909.00	-	99,909.00
SUB TOTAL (B)	16,04,311.00	2,09,803.00	17,14,114.00	72,58,696.00	2,09,803.00	74,68,499.00
GRAND TOTAL (A+B)	17,34,580.00	3,87,386.00	20,77,724.00	74,11,889.00	3,87,386.00	77,99,275.00

Secretary


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



ANNEXURE - 3 TO SCHEDULE 4

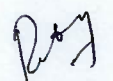
(in Rs.)

DESCRIPTION FIXED ASSTES	GROSS BLOCK				DEPRECIATION				NET BLOCK		
	Cost		Deletion/	Cost	Balance as on 01.04.2022	CHARGE DURING THE YEAR	Deletion / adjustment	Balance upto 31.03.2023	Balance as on 31.03.2023	Balance as on	
	01.04.2022	Addition/								31.03.2023	31.03.2022
COMPUTER											
(i) Computers	860981.00	0	0.00	8,60,981.00	8,11,281.71	6,621.24	0.00	8,17,912.95	43,048.05	49,860.29	
(ii) Laptop	487296.00	0	0.00	4,87,296.00	3,78,064.50	68,989.87	0.00	4,47,054.17	40,240.83	1,09,230.50	
(iii) Printer	561537.00	99,875.00	0.00	6,61,412.00	4,80,890.67	43,788.92	0.00	5,24,477.58	1,26,734.41	70,846.33	
(iv) CD Writer	3599.00	0.00	0.00	3,599.00	3,419.00	0.00	0.00	3,419.00	180.00	180.00	
(v) Scanner	21100.00	0.00	0.00	21,100.00	20,045.00	0.00	0.00	20,045.00	1,055.00	1,055.00	
(vi) UPS/Stabiliser	128161.00	25,234.00	0.00	1,51,385.00	1,19,853.00	1,869.90	0.00	1,21,719.90	26,875.10	8,308.00	
(vii) APS Machine	28520.00	0.00	0.00	28,520.00	25,194.00	0.00	0.00	25,194.00	1,328.00	1,328.00	
(viii) Touch Screen	48900.00	0.00	0.00	48,900.00	46,360.00	0.00	0.00	46,360.00	2,440.00	2,440.00	
(ix) HP Computer System	680400.00	0.00	0.00	6,80,400.00	6,46,380.00	0.00	0.00	6,46,380.00	34,020.00	34,020.00	
(x) HP Laser Jet Printer	66910.00	0.00	0.00	66,910.00	63,965.00	0.00	0.00	63,965.00	4,945.00	4,945.00	
(xi) HP Office Jet Printer	41295.00	0.00	0.00	41,295.00	38,239.95	991.30	0.00	39,239.25	2,054.75	3,058.05	
(xii) 4 in Printer	43473.00	0.00	0.00	43,473.00	41,299.00	0.00	0.00	41,299.00	2,174.00	2,174.00	
(xiii) CPE AP System	128425.00	0.00	0.00	1,28,425.00	1,22,954.00	0.00	0.00	1,22,954.00	6,471.00	6,471.00	
(xiv) Pen Drive	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
(xv) wi-fi	12196.00	0.00	0.00	12,196.00	8,872.42	2,100.44	0.00	10,872.66	1,225.14	3,325.58	
(xvi) Computer Server	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
(xvii) Monitor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
(xviii) Plotter	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
(xix) 4TB Portable Harddisk	25372.00	0.00	0.00	25,372.00	20,749.32	2,919.88	0.00	23,969.00	1,703.00	4,622.68	
(xx) Portable Harddisk 2	3533.00	0.00	0.00	3,533.00	3,237.38	118.97	0.00	3,358.35	178.65	295.62	
(xxi) Hard disk WD 2TB portable	4999.00	0.00	0.00	4,999.00	4,686.46	192.59	0.00	4,749.05	249.95	412.54	
(xxii) Webcam	12999.00	0.00	0.00	12,999.00	157.42	8,108.65	0.00	8,266.27	4,729.73	12,836.68	
TOTAL	3178574.00	124909.00	0.00	3303483.00	2865357.83	135666.56	0.00	3001024.39	302468.61	313216.17	
PREVIOUS YEAR											
TOTAL	12635647.00	16878.00	0.00	12852425.00	12042255.00	85913.00	0.00	12128168.00	724287.00	793292.00	

ANNEXURE - 2 TO SCHEDULE 4

DESCRIPTION FIXED ASSTES	GROSS BLOCK				DEPRECIATION				NET BLOCK		
	Cost		Deletion/	Cost	Balance as on 01.04.2022	CHARGE DURING THE YEAR	Deletion / adjustment	Balance upto 31.03.2023	Balance as on 31.03.2023	Balance as on	
	01.04.2022	Addition/								31.03.2023	31.03.2022
EPBX											
(i) EPBX System	3,59,832.00	0.00	0.00	3,59,832.00	3,41,649.59	0.00	0.00	3,41,649.59	17,982.41	17,982.41	
(ii) Deed Phone	12,229.00	0.00	0.00	12,229.00	11,818.00	0.00	0.00	11,818.00	611.00	611.00	
(iii) Digital Phone	22,293.00	0.00	0.00	22,293.00	21,178.00	0.00	0.00	21,178.00	1,115.00	1,115.00	
(iv) Telephone Instruments	37,051.00	24,225.00	0.00	61,276.00	35,203.00	987.13	0.00	36,190.13	25,085.87	1,848.00	
TOTAL	431205.00	24225.00	0.00	455430.00	409648.59	987.13	0.00	410636.72	44794.28	21556.41	
PREVIOUS YEAR											
TOTAL	438305.00	0.00	0.00	438305.00	408467.59	5811.00	0.00	414358.59	23946.41	20757.41	

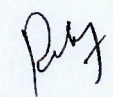
Secretary


रुबी कौशल
RUBY KAUSHAL
सचिव/Secretary
 दिल्ली नगरपालिका 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 31.03.2023**

Description	31.03.2023	31.03.2023	31.03.2023	31.03.2023	31.03.2023	31.03.2023
	Delhi Urban Art Commission Amount (in Rs.)	DUAC City Level Project Amount (in Rs.)	Total Amount (in Rs.)	Delhi Urban Art Commission Amount (in Rs.)	DUAC City Level Project Amount (in Rs.)	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	6,53,807.99	41,875.00	6,95,482.99	89,032.99	40,764.35	1,29,797.34
(iii) Computer cartridge stock	3,26,635.80	-	3,26,635.80	3,81,584.80	-	3,81,584.80
(iv) Postage Stamp	733.00	-	733.00	2,366.00	-	2,366.00
(v) SGST in Cash Ledger	-	386.70	386.70	533.00	387.00	920.00
(vi) CGST in Cash Ledger	-	386.70	386.70	533.00	387.00	920.00
(vii) IGST Input on Reverse Charge	-	-	-	-	-	-
(viii) Laptop Advance	45,832.00	-	45,832.00	-	-	-
(ix) CGST Reverse Charge Input	-	-	-	-	-	-
(x) SGST Reverse Charge Input	-	-	-	-	-	-
(xi) SBI prepaid card	5,761.00	-	5,761.00	7,135.24	-	7,135.24
(xii) Amount receivable from LIC	-	-	-	-	-	-
(xiii) CPWD	48,04,100.00	-	48,04,100.00	-	-	-
(xiv) Prepaid Printer AMC charges	3,258.00	-	3,258.00	-	-	-
(xv) Prepaid Telephone Expenses	61,950.00	-	61,950.00	-	-	-
(xvi) CGST under RCM	-	-	-	-	-	-
i) SGST under RCM	8,023.00	-	8,023.00	7,155.00	-	7,155.00
ii) CGST under RCM	8,023.00	-	8,023.00	7,155.00	-	7,155.00
(xix) SMS Purchase	66,240.00	-	66,240.00	-	-	66,240.00
(xx) Prepaid Office Maintenance	-	-	-	1,08,550.00	-	1,08,550.00
	7,34,070.00	-	7,34,070.00	-	-	1,08,550.00
A	67,18,233.79	52,501.40	67,70,735.19	6,04,045.03	51,391.35	6,55,436.38
LOANS & ADVANCES						
(i) TDS with Income Tax Department	-	5,05,559.00	5,05,559.00	-	5,05,559.00	5,05,559.00
(ii) Prepaid Computer Maintenance Expenses	-	14,050.00	14,050.00	-	14,050.00	14,050.00
(iii) Interest Accrued on Saving	-	38.00	38.00	-	38.00	38.00
(iv) Advance for Corporate Membership Fee	1,77,000.00	-	1,77,000.00	-	-	1,77,000.00
(v) Advance for Software Application	10,810.00	-	10,810.00	1,77,000.00	-	1,77,000.00
(vi) Prepaid photocopier machine AMC	4,050.00	-	4,050.00	-	-	-
(vii) CGHS Advance for Deputation Employees	13,336.00	-	13,336.00	-	-	-
(viii) Leave encashment contribution in advance	2,28,411.00	-	2,28,411.00	11,257.00	-	11,257.00
B	4,33,607.00	5,19,647.00	9,53,254.00	1,88,257.00	5,19,647.00	7,07,904.00
A+B	71,51,840.79	5,72,148.40	77,23,989.19	7,92,302.03	5,71,038.35	13,63,340.38


Secretary


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 DELH

Description	31.03.2023	31.03.2023	31.03.2023	31.03.2022Delhi	31.03.2022DUAC	31.03.2022Total
	Delhi Urban Art Commission Amount (in Rs.)	DUAC City Level Project Amount (in Rs.)	Total Amount (in Rs.)	Urban Art Commission Amount (in Rs.)	City Level Project Amount (in Rs.)	Amount (in Rs.)
SCHEDULE - 6						
OTHER INCOME						
(i) Receipts under RTI	10.00	-	10.00	-	-	-
(ii) Misc Receipts	30,611.00	1,111.00	31,722.00	200.00	1,853.00	2,053.00
(iii) Interest from Saving Bank	1,65,066.00	-	1,65,066.00	1,53,485.00	-	1,53,485.00
	1,95,687.00	1,111.00	1,96,798.00	1,53,685.00	1,853.00	1,55,538.00

Secretary

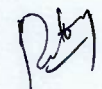

रुबी कौशल
RUBY KAUSHAL
 सचिव/Secretary
 दिल्ली नगर कला आयोग
 Delhi Urban Art Commission

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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 31.03.2023

Description	31.03.2023 Delhi Urban Art Commission Amount (In Rs.)	31.03.2023 DUAC City Level Project Amount (In Rs.)	31.03.2023 Total Amount (In Rs.)	31.03.2022 Delhi Urban Art Commission Amount (In Rs.)	31.03.2022 DUAC City Level Project Amount (In Rs.)	31.03.2022 Total Amount (In Rs.)
SCHEDULE - 7						
ESTABLISHMENT EXPENSES						
(i) Basic Pay	1,18,62,068.00	-	1,18,62,068.00	1,21,38,214.00	-	1,21,38,214.00
(ii) Employer NPS Contribution	8,63,018.00	-	8,63,018.00	10,22,287.00	-	10,22,287.00
(iii) E.P.F. (DUAC,s Contribution)	-	-	-	-	-	-
(iv) DA on TA	3,19,697.00	-	3,19,697.00	2,46,154.00	-	2,46,154.00
(v) Dearness Allowance	45,08,534.00	-	45,08,534.00	34,87,909.00	-	34,87,909.00
(vi) Children Education allowance	81,000.00	-	81,000.00	1,08,000.00	-	1,08,000.00
(vii) Deputation Allowance	1,00,800.00	-	1,00,800.00	81,620.00	-	81,620.00
(viii) Travelling Allowances	2,51,338.00	-	2,51,338.00	-	-	-
(ix) TA	8,44,839.00	-	8,44,839.00	9,13,499.00	-	9,13,499.00
(x) Gratuity expense	-	-	-	-	-	-
(xi) H.R.A.	32,10,593.00	-	32,10,593.00	31,99,934.00	-	31,99,934.00
(xii) Leave Encashment L.T.C.	19,539.00	-	19,539.00	45,057.00	-	45,057.00
(xiii) Leave Encashment	1,17,682.00	-	1,17,682.00	3,64,700.00	-	3,64,700.00
(xiv) Medical Reimbursement	8,04,103.00	-	8,04,103.00	8,11,694.00	-	8,11,694.00
(xv) Employer Pension contribution	-	-	-	-	-	-
(xvi) Recovery of pay	-	-	-	-	-	-
(xvii) Arrears of Salary & Allowance	-	-	-	-	-	-
(xviii) Manpower Charges	10,46,279.00	-	10,46,279.00	10,07,673.00	-	10,07,673.00
(xix) Dress Allowance	25,000.00	-	25,000.00	25,000.00	-	25,000.00
(xx) Contribution to DUAC Employees group pension scheme	-	-	-	-	-	-
(xxi) Extra work allowance	6,192.00	-	6,192.00	9,506.00	-	9,506.00
(xxii) Leave Salary Contribution	2,46,369.00	-	2,46,369.00	99,990.00	-	99,990.00
(xxiii) Pension Contribution	3,18,687.00	-	3,18,687.00	1,76,400.00	-	1,76,400.00
(xxiv) Group Gratuity with LIC	35,55,000.00	-	35,55,000.00	31,35,000.00	-	31,35,000.00
(xxv) Leave Encashment with LIC	28,70,000.00	-	28,70,000.00	31,35,000.00	-	31,35,000.00
	3,10,60,738.00	-	3,10,60,738.00	3,00,07,637.00	-	3,00,07,637.00

Secretary


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 31.03.2022

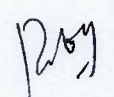
Description	31.03.2023	31.03.2023	31.03.2023	31.03.2022	31.03.2022	31.03.2022
	Delhi Urban Art Commission Amount (in Rs.)	DUAC City Level Project Amount (in Rs.)	Total Amount (in Rs.)	Delhi Urban Art Commission Amount (in Rs.)	AC City Level Project Amount (in Rs.)	Total Amount (in Rs.)
SCHEDULE - 8						
OTHER ADMINISTRATION EXPENSES						
I Audit fees	3,50,000.00	-	3,50,000.00	3,50,000.00	-	3,50,000.00
II Bank Charges	177.24	-	177.24	265.50	-	265.50
III Books & periodicals	8,745.00	-	8,745.00	-	-	-
IV Computer maintenance	3,54,253.00	-	3,54,253.00	7,623.00	-	7,623.00
V Corporate Membership Fees	1,77,000.00	-	1,77,000.00	1,47,500.00	-	1,47,500.00
VI Electricity expenses	3,04,646.00	-	3,04,646.00	12,33,512.25	-	12,33,512.25
VII EPABX Maintainance Charges	22,590.00	-	22,590.00	11,295.00	-	11,295.00
VIII Fees & Honorarium	3,30,400.00	-	3,30,400.00	3,64,150.00	-	3,64,150.00
IX Hospitality	-	-	-	14,749.00	-	14,749.00
X Ground Rent Charges	26,046.00	-	26,046.00	22,073.00	-	22,073.00
XI Internal Audit Fee	20,000.00	-	20,000.00	20,000.00	-	20,000.00
XII Staff Selection charges	-	-	-	-	-	-
XIII Interest on TDS & GST	115.00	-	115.00	6,708.00	-	6,708.00
XIV Local Conveyance	14,950.00	-	14,950.00	37,244.00	-	37,244.00
XV News Paper Exp	49,430.00	-	49,430.00	48,614.00	-	48,614.00
XVI Newspaper advertisement exp.	-	-	-	-	-	-
XVII Other Expenses	-	-	-	-	-	-

Secretary

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

Description						
XVIII	Advertisement Charges	12,148.00	-	12,148.00	1,39,519.00	1,39,519.00
XIX	Office maintenance	29,36,280.00	-	29,36,280.00	30,80,606.00	30,80,606.00
XX	Miscellaneous & Other expen:	4,000.00	-	4,000.00	1,39,493.00	1,39,493.00
XXI	Photocopy	-	-	-	7,097.20	7,097.20
XXII	Postage Expense	7,833.00	-	7,833.00	2,033.00	2,033.00
XXIII	Printing Binding & Stationery/ consumables	1,06,625.00	-	1,06,625.00	6,58,660.00	6,58,660.00
XXIV	Printer Maintenance	2,14,664.00	-	2,14,664.00	-	-
XXV	Prize distribution exp.	52,000.00	-	52,000.00	26,300.00	26,300.00
XXVI	Professional & Special fees	35,43,249.00	-	35,43,249.00	29,43,564.00	29,90,528.00
XXVII	Property Tax	9,80,300.00	-	9,80,300.00	10,25,895.00	10,25,895.00
XXVIII	Security Services	3,97,068.00	-	3,97,068.00	3,80,465.00	3,80,465.00
XXIX	Telephone & Communication expenses	3,02,921.00	-	3,02,921.00	2,59,106.48	2,59,106.48
XXX	Tour & travelling	4,99,772.00	-	4,99,772.00	5,92,679.00	5,92,679.00
XXXI	Software subscription fees	6,86,026.00	-	6,86,026.00	6,105.00	6,105.00
XXXII	AMC charges for Xerox	22,695.00	-	22,695.00	9,80,844.01	9,80,844.01
XXXIII	Consolidated fund of india	1,65,066.00	-	1,65,066.00	-	-
XXXIV	FSMA Repair & Maintenance	59,000.00	-	59,000.00	-	-
XXXV	Fees And Subscription	2,39,557.00	-	2,39,557.00	-	-
XXXVI	Consultancy payable	-	-	-	-	-
XXXVII	Office Expense	-	-	-	-	-
XXXVIII	Man Power	-	-	-	7,324.00	7,324.00
XXXIX	Other Expense	4,28,300.00	-	4,28,300.00	34,909.00	34,909.00
XXXX	Office Bag	-	-	-	28,910.00	28,910.00
XXXXI	Amc Ups	8,850.00	-	8,850.00	4,056.00	4,056.00
		1,23,24,706.24	-	1,23,24,706.24	1,25,81,299.44	46,964.00
						1,26,28,263.44

Secretary


रुबी कौशल
RUBY KAUSHAL
 सचिव/Secretary
 दिल्ली नगर निकाश आयोग
 Delhi Urban Aut Commission

DELHI URBAN ART COMMISSION

Financial Year 2022-23

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.

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 account in the Year of Purchase.



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- 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 (lease hold 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 man power 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 PF 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.6425000.00 to LIC of India last year (Rs. 62,70,000)

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 P.F. Trust


1 Investments:

Investments of 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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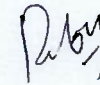
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SCHEDULE - 10 CONTINGENT LIABILITIES AND NOTES ON ACCOUNT

- 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. 5216377.00 (Previous Year Rs. 305708.00) 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. 422338.24 (Previous Year Rs. 4,50,660.00) 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 31.03.2023 the closing Cartridge stocks are of Rs. 326635.80 (Previous Year Rs. 3,81,584.80) which remains in hand after consumption during the year.
- **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 lacs has been received in 2020 from the Ministry of Housing and Urban Affairs, Govt. of India in the Commission bank account and the amount so 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 31.03.2023, and the Income and Expenditure account for the year ended on that date.



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DELHI URBAN ART COMMISSION
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI
BALANCE SHEET AS ON 31.03.2023

DESCRIPTION	SCHEDULE	As on 31.03.2023 Amount (in Rs.)	As on 31.03.2022 Amount (in Rs.)
CORPUS/ CAPITAL FUND AND LIABILITIES			
I Corpus/ Capital fund	1	56,71,705.78	-60,71,522.97
II Earmarked / Endowment fund (Assets Fund)	2	9,22,686.15	8,96,589.28
III Current Liabilities and Provisions	3		
a) Current Liabilities		2,30,269.00	1,53,193.00
b) Provisions		15,04,311.00	72,58,696.00
	TOTAL	83,28,971.93	22,36,955.31
ASSETS			
I Fixed Assets	4	11,77,131.14	11,51,034.28
II Current Assets, Loans & Advances	5	71,51,840.79	10,85,921.03
	TOTAL	83,28,971.93	22,36,955.31
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 31.03.2023

DESCRIPTION	SCHEDULE	For the year ended 31.03.2023 Amount (in Rs.)	For the year ended 31.03.2022 Amount (in Rs.)
INCOME			
I Grant Received from Ministry of Housing and Urban Affairs (Including Interest on Unutilised Grants)		5,44,19,493.00	4,38,98,582.00
II Grant Received for DUAC Employees Group Pension Scheme Less: Capital expenditure during the year	4	4,12,277.00	3,05,708.00
		5,40,07,216.00	4,35,92,874.00
III Other Income	6	1,95,687.00	1,53,685.00
IV Deffered income on account of Depreciation	4	3,86,180.13	3,71,927.72
		5,45,89,083.13	4,41,18,486.72
Total Income			
EXPENDITURE			
I Establishment Expenses	7	3,10,50,738.00	3,00,07,637.00
II Other Administration Expenses	8	1,23,24,706.24	1,25,81,299.44
III Depreciation	4	3,86,180.13	3,71,927.72
IV Add: Prior Period Adjustment (Previous year Add: Prior Period Adjustment)		4,37,61,624.37	4,29,60,864.16
Total Expenditure			
I Excess of Expenditures over Income carried to Corpus/ Capital Fund (Previous year Excess of Income over Expenditure)		1,08,27,458.76	11,57,622.56
		1,08,27,458.76	11,57,622.56

- I SIGNIFICANT ACCOUNTING POLICIES
II CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

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
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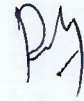
**DELHI URBAN ART COMMISSION
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI
RECEIPT AND PAYMENT ACCOUNT**

RECEIPTS	31.03.2023 Amount (In Rs.)		31.03.2022 Amount (In Rs.)	
Opening Balance				
I Prepaid Card	7,135.24		7,253.24	
II Bank	89,032.99		2,44,348.50	
III Postage Stamps	2,366.00	98,534.23	399.00	2,52,000.74
Add: Receipts				
I Grant from Government	5,44,19,493.00		4,38,98,582.00	
(i) Receipts from Ministry for DUAC Employees				4,38,98,582.00
II (ii) Group Pension Scheme	-	5,44,19,493.00	-	
Other Receipts				
I Receipts under RTI	10.00		-	
II Misc. Receipts	30,611.00		200.00	
III Security Deposit in lieu of guarantee	-		-	
IV Receipts from DUAC Employees PF Contributory fund Trust	-		-	
V Interest Received From Saving Bank	1,65,066.00		1,54,608.00	
VI Earnest Money Deposit	1,55,700.00		25,000.00	
		3,51,387.00		1,79,808.00
TOTAL		5,48,69,414.23		4,43,30,390.74


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		31.03.2023	31.03.2022
		Amount (in Rs.)	Amount (in Rs.)
PAYMENTS			
<u>Capital Expenditure</u>			
I	Fixed Assets	4,12,277.00	3,05,708.00
	Advance to CPWD	48,04,100.00	-
<u>Revenue Expenses</u>			
I	Audit Fees	3,88,318.00	3,21,287.00
II	Salary and Allowances & Man power Charges	2,90,75,893.00	2,81,23,060.00
			-
III	Postage Expenses	6,200.00	
IV	Internal Audit fee	18,305.00	18,305.00
V	Telephone & Communication Exp.	3,04,970.00	3,21,563.00
VI	Electricity Expenses	3,08,256.00	20,95,871.00
VII	Computer maintaince exp.	-	-
VIII	Printing, Binding & Stationery	1,06,625.00	3,27,778.00
IX	Fees & Honorarium	3,30,400.00	3,64,150.00
X	Professional & Special fees	31,87,988.00	23,29,926.00
XI	Deposit of interest C.F.I	1,20,824.00	14,749.00
			-
XII	Advertisement Expense	-	
XIII	Other Miscellaneous expenses	3,48,055.00	1,83,149.01
XIV	Fees & Subscription	226218.00	-
XV	Books & Periodicals	8,745.00	-
XVI	Repair & Maintenance	59,000.00	28,910.00
XVII	Bank Charges	177.24	265.50
XVIII	Local Conveyance	14875.00	17,130.00
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		31.03.2023		31.03.2022
PAYMENTS		Amount (in Rs.)		Amount (in Rs.)
XXI	Corporate Membership Fees	1,77,000.00		1,77,000.00
XXII	Refund of Earnest Money Deposit	1,00,000.00		-
XXIII	Prize distribution exp	52,000.00		26,300.00
XXIV	AMC XEROX	22695.00		9,106.00
XXV	Tour and travelling	5,27,449.00		5,51,831.00
XXVI	Security Services	3,83,606.00		3,67,573.00
XXVII	EPABX Charges	22,590.00		22,590.00
XXVIII	GST & Income Tax payment	26,21,600.00		23,03,667.00
XXIX	Office Maintenance Exp.	35,70,814.00		37,28,023.00
XXX	Software and computer maintainance	8,22,327.00		10,46,011.00
XXXI	Property Tax & Cess	5757939.00		10,25,895.00
XXXII	Newspaper Advertisement expense	12,148.00		1,39,519.00
XXXIII	Purchase of Computer Catridge	2,99,304.00		1,49,529.00
XXXIV	News Paper Expenses	51,141.00		50,904.00
XXXV	Ground Rent	25,163.00		22,073.00
XXXVI	SMS Purchases	42,310.00		1,35,700.00
XXXVII	Security Deposit in Leiw of Gurantee	-		24,284.00
			5,42,09,312.24	4,42,31,856.51
	Closing Balance			
I	Bank	6,53,607.99		89,032.99
II	Postage Stamps	733.00		2,366.00
III	Prepaid card	5,761.00	6,60,101.99	7,135.24
				98,534.23
			5,48,69,414.23	4,43,30,390.74

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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 31.03.2023

DESCRIPTION	As on 31.03.2023 Amount (in Rs.)	As on 31.03.2022 Amount (in Rs.)
<u>SCHEDULE - 1</u>		
<u>CORPUS/ CAPITAL FUND</u>		
I Opening Balance	-60,71,522.97	-72,29,145.53
II Less: Excess of Expenditures over Income (Previous year Add: excess of Income Over Expenditure)	1,08,27,458.76	11,57,622.56
III Add/Less: Property Tax Adjusted (which is being paid to indian habitat centre)	9,15,769.99	
	56,71,705.78	-60,71,522.97

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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 31.03.2023

DESCRIPTION	As on 31.03.2023 Amount (in Rs.)	As on 31.03.2022 Amount (in Rs.)
SCHEDULE - 2		
<u>EARMARKED/ ENDOWMENT FUND (Assets Fund)</u>		
I Opening Balance	8,96,589.28	9,62,809.00
II Add: Addition during the year on account of capital expenditure	4,12,277.00	3,05,708.00
II Less: Deffered income on a/c of		
I Depreciation	3,86,180.13	3,71,927.72
	9,22,686.15	8,96,589.28


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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 31.03.2023

DESCRIPTION	As on 31.03.2023 Amount (in Rs.)	As on 31.03.2022 Amount (in Rs.)
SCHEDULE - 3		
CURRENT LIABILITIES AND PROVISIONS		
(A) CURRENT LIABILITIES		
I Earnest Money Deposit	1,09,200.00	53,500.00
II Fee and honanirum Payable	-	-
III Local Conveyance Payable	690.00	615.00
IV Manpower Charges Payable	-	-
V EPABX System maintenance charges payable	-	-
VI Newspaper Expenses Payable	1,894.00	3,605.00
VII Payable to CSDC India Pvt. Ltd.	-	-
VIII Security Charges Payable	-	-
IX Tour & travel exp. Payable	-	38,440.00
X Payable to Softtech Engineers Pvt. Ltd.	-	-
XI Printing & Stationery Exp. Payable	17,210.00	-
XII Payable to Consolidated Fund of India	44,242.00	-
XIII Retention Money	57,033.00	57,033.00
SUB TOTAL (A)	2,30,269.00	1,53,193.00


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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 31.03.2023

DESCRIPTION	As on 31.03.2023 Amount (in Rs.)	As on 31.03.2022 Amount (in Rs.)
(B) PROVISIONS		
I Audit fee payable	6,61,682.00	7,00,000.00
II Electricity Expenses	49,103.00	52,713.00
III Gratuity payable	-	-
IV Internal Audit Fee Payable	20,000.00	20,000.00
V Leave encashment payable	-	-
VI Professional & Special Fees	5,66,400.00	5,66,400.00
VII Property tax payable	-	49,44,360.00
VIII Children Education allowance payable	81,000.00	1,08,000.00
IX Medical exp. Payable	-	-
X Telephone Expenses payable	2,217.00	2,892.00
XI Ground Rent Payable	-	-
XII Leave Travel Concession Payable	-	-
XIII Reimbursement Payable	-	-
XIV Interest on Property Tax Payable	-	7,64,422.00
XV Dearness Allowance Payable	1,23,909.00	99,909.00
SUB TOTAL (B)	15,04,311.00	72,58,696.00
GRAND TOTAL (A+B)	17,34,580.00	74,11,889.00

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DELHI URBAN ART COMMISSION
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2023

SCHEDULE - 4

FIXED ASSETS

(in Rs)

Tangible Assets		GROSS BLOCK				DEPRECIATION			NET BLOCK			
DESCRIPTION	FIXED ASSETS	Cost	Addition/	Deletion/	Cost	Balance as on	Charge during	Adjustm	Balance upto	Balance as on	Balance as on	
		01.04.2022			31.03.2023	01.04.2022	the year	ent	31.03.2023	31.03.2023	31.03.2022	
(i)	Computer (Annexure -1)	63.16%	31,78,574.00	1,24,909.00	0	33,03,483.00	28,65,357.83	135666.56	0	3001024.39	302458.61	313216.17
(ii)	EPABX (Annexure - 2)	45.07%	4,31,205.00	24,225.00	0.00	4,55,430.00	409649	987.13	0	410636.13	44793.87	21556
(iii)	Camera	45.07%	67,229.00	0	0	67,229.00	61227	2640.55	0	63867.55	3361.45	6002
(iv)	Delivery Van	31.23%	47,064.00	0	0	47,064.00	44711	0.00	0	44711.00	2353.00	2353
(v)	Fax Machine	45.07%	56,520.00	0	0	56,520.00	53694	0.00	0	53694.00	2826.00	2826
(vi)	LCD Projector	45.07%	2,75,350.00	0	0	2,75,350.00	261583	0.00	0	261583.00	13767.00	13767
(vii)	Photostate	45.07%	7,30,520.00	0	0	7,30,520.00	662134	30821.57	0	692955.57	37564.43	68386
(viii)	Wall Clock	45.07%	17,865.00	0	0	17,865.00	16969	2.75	0	16971.75	893.25	896
(ix)	Furniture	25.89%	22,81,083.00	0	0	22,81,083.00	2059233	57436.97	0	2116669.97	164413.04	221850
(x)	Chairs	25.89%	0.00	157500.00	0	1,57,500.00	0	335.15	0	335.15	157184.85	0
(xi)	Induction Heater	45.07%	0.00	6643.00	0	6,643.00	0	270.69	0	270.69	6372.31	0
(xii)	Mantra 300 Biometric	45.07%	0.00	24900.00	0	24,900.00	0	8639.73	0	8639.73	16260.27	0
(xiii)	Metal shelving Racks	25.89%	99,000.00	74100.00	0	1,73,100.00	20364.44	37125.47	0	57489.91	115610.09	78,635.57
(xiv)	Flooring & Furnishing	25.89%	3,36,961.00	0	0	3,36,961.00	320113	0.00	0	320113.00	16848.00	16848
(xv)	Fan	45.07%	4,500.00	0	0	4,500.00	3992	228.96	0	4220.96	279.04	508
(xvi)	Water Purifier	45.07%	14,500.00	0	0	14,500.00	13775	0.00	0	13775.00	725.00	725
(xvii)	Microwave	45.07%	6,000.00	0	0	6,000.00	4192	814.87	0	5006.87	993.13	1808
(xviii)	Refrigerator	45.07%	14,950.00	0	0	14,950.00	10466	2020.94	0	12486.94	2463.06	4484
(xix)	LED Lamp	45.07%	10,294.00	0	0	10,294.00	9779	0.00	0	9779.00	515.00	515
(xx)	Professional LED TV	45.07%	3,50,749.00	0	0	3,50,749.00	163420	84429.18	0	247849.18	102899.82	187329
(xxi)	Office Bag	45.07%	0	0	0	0.00	0	0.00	0	0.00	0.00	0
(xxii)	Paper Shredder	45.07%	15,340.00	0	0	15,340.00	12899	1100.16	0	13999.16	1340.84	2441
TOTAL(A)			79,37,704.00	4,12,277.00	0.00	83,49,981.00	69,93,558.27	3,62,520.66	0.00	73,56,078.93	9,93,902.07	9,44,145.74
Previous year Total			76,31,996.00	3,05,708.00	#	79,37,704.00	68,74,753.00	1,18,805.26	0.00	69,93,558.26	9,44,145.74	7,57,243.00
Intangible Assets		NET BLOCK										
DESCRIPTION	FIXED ASSETS	Cost	Addition	Deletion	Cost	Balance as on	Charge during	Adjustm	Balance upto	Balance as on	Balance as on	
		01.04.2022			31.03.2023	01.04.2022	the year	ent	31.03.2023	31.03.2023	31.03.2022	
(i)	Computer software	28.07%	3,26,440.00	0	0	3,26,440.00	302266	6784.78	0	309050.7756	17,389.22	24174
(ii)	Software Application	57.15%	33,16,797.00	0	0	33,16,797.00	3134082.458	16874.69	0	3150957.148	1,65,839.85	182714.54
TOTAL(B)			36,43,237.00	0.00	0.00	36,43,237.00	34,36,348.46	23659.47	0.00	34,60,007.92	1,83,229.08	2,06,888.54
Total (A+B)			1,15,80,941.00	4,12,277.00	0.00	1,19,93,218.00	1,04,29,906.73	3,86,180.13	0.00	1,08,16,086.86	11,77,131.14	11,51,034.28
Previous year Total			36,43,237.00	0.00	#	36,43,237.00	31,83,226.00	2,53,122.00	0.00	34,36,348.00	2,06,889.00	4,60,011.00

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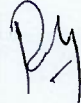
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ANNEXURE - 1 TO SCHEDULE 4

Tangible Assets

DESCRIPTION FIXED ASSETS	Cost			Balance as on			Adjustment	NET BLOCK		
	01.04.2022	Addition/	Deletion	31.03.2023	01.04.2022	Charge during the year		Balance upto 31.03.2023	Balance as on 31.03.2023	Balance as on 31.03.2022
COMPUTER										
(i) Computers	8,60,961.00	-	-	8,60,961.00	8,11,291.71	6,621.24	-	8,17,912.95	43,048.05	49,669.29
(ii) Laptop	4,87,295.00	-	-	4,87,295.00	3,78,064.50	68,989.67	-	4,47,054.17	40,240.83	1,09,230.00
(iii) Printer	5,51,537.00	99,675.00	-	6,51,212.00	4,80,690.67	43,786.92	-	5,24,477.59	1,26,734.41	70,846.33
(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	1,26,161.00	25,234.00	-	1,51,395.00	1,19,853.00	1866.900042	-	1,21,719.90	29,675.10	6,308.00
(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	38,238.95	991.30	-	39,230.25	2,064.75	3,056.05
(xii) 4 in Printer	43,473.00	-	-	43,473.00	41,289.00	-	-	41,289.00	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	8,872.42	2,100.44	-	10,972.86	1,225.14	3,325.58
(xv) 4TB Portable Harddisk	25,372.00	-	-	25,372.00	20,749.32	2,919.68	-	23,669.00	1,703.00	4,622.68
(xvi) Portable Harddisk 2	3,533.00	-	-	3,533.00	3,237.38	118.97	-	3,356.35	176.66	295.62
(xvii) Hard disk WD 2TB portable	4,999.00	-	-	4,999.00	4,586.46	162.59	-	4,749.05	249.95	412.54
(xviii) Web Cam	12,996.00	-	-	12,996.00	157.42	8,108.85	-	8,266.27	4,729.73	12,838.58
TOTAL	31,78,574.00	1,24,909.00	0.00	33,03,483.00	28,66,367.83	1,36,866.66	0.00	30,01,024.39	3,02,456.61	3,13,215.7
Previous year Total										

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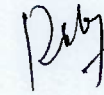

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ANNEXURE - 2 TO SCHEDULE 4

DESCRIPTION FIXED ASSETS	Cost			Cost 31.03.2023	Balance as on 01.04.2022	CHARGE DURING THE YEAR	Adjustme nt	Balance upto 31.03.2023	NET BLOCK		
	01.04.2022	Addition/	Deletio						Balance as on 31.03.2023	Balance as on 31.03.2022	Balance as on 31.03.2022
EPEBX											
(i) EPEBX System	3,59,632.00	0	0	3,59,632.00	3,41,649.59	0.00	0.00	3,41,649.59	17,982.41	17,982.41	17,982.41
(ii) Detect Phone	12,229.00	0	0	12,229.00	11,618.00	0.00	0.00	11,618.00	611.00	611.00	611.00
(iii) Digital Phone	22,293.00	0	0	22,293.00	21,178.00	0.00	0.00	21,178.00	1,115.00	1,115.00	1,115.00
(iv) Telephone Instruments	37,051.00	24225	0	61,276.00	35,203.00	987	0.00	36,190.13	25,085.87	1,848.00	1,848.00
TOTAL	4,31,205.00	24,225.00	0.00	4,55,430.00	4,09,648.59	987.13	0.00	4,10,635.72	44,794.28	21,556.41	21,556.41
Previous year Total											

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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 31.03.2023

DESCRIPTION	As on 31.03.2023 Amount (in Rs.)	As on 31.03.2022 Amount (in Rs.)
<u>SCHEDULE - 5</u>		
<u>CURRENT ASSETS, LOANS &</u>		
<u>ADVANCES CURRENT ASSETS</u>		
(i) Cash at Bank	6,53,607.99	89,032.99
(ii) Computer Cartridge Stock	3,26,635.80	3,81,584.80
(iii) Postage Stamp	733.00	2,366.00
(iv) IGST Input On Reverse Charge	-	-
(v) SGST In Cash Ledger	-	533.00
(vi) SGST Reverse Charge Input	-	-
(vii) CGST In Cash Ledger	-	533.00
(viii) CGST Reverse Charge Input	-	-
(ix) SBI Prepaid card	5,761.00	7,135.24
(x) Amount receivable from LIC	-	-
(xi) CGST under RCM	8,023.00	7,155.00
(xii) SGST under RCM	8,023.00	7,155.00
(xiii) SMS Purchase	66,240.00	1,08,550.00
(xiv) Stock of Stationery Items	-	-
A	10,69,023.79	6,04,045.03

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LOANS & ADVANCES			
(i)	Advance for Corporate Membership Fee	1,77,000.00	1,77,000.00
(ii)	Prepaid Software Maintenance	10,810.00	11,257.00
(iii)	CGHS advance for deputation employee	13,336.00	-
(iv)	Interest accrued on saving account	-	-
(v)	Laptop Advance	45,832.00	-
(vi)	Prepaid Office Maintenance	7,34,070.00	-
(vii)	CPWD	48,04,100.00	-
(viii)	Prepaid Computer Maintenance	-	-
	Leave eancashment contribution in		
(ix)	advance	2,28,411.00	2,28,411.00
(x)	Prepaid Telephone Expense	61,950.00	61,950.00
(xi)	Prepaid Printer AMC Charge	3,258.00	3,258.00
(xii)	Xerox India Limited	4,050.00	-
	B	60,82,817.00	4,81,876.00
	A+B	71,51,840.79	10,85,921.03

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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 31.03.2023

DESCRIPTION	As on 31.03.2023 Amount (in Rs.)	As on 31.03.2022 Amount (in Rs.)
<u>SCHEUDLE - 6</u>		
<u>OTHER INCOME</u>		
(i) Receipts under RTI	10	-
(ii) Miscellaneous receipts	30611	200.00
(iii) Interest from Saving Banl	165066	1,53,485.00
	1,95,687.00	1,53,685.00

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DELHI URBAN ART COMMISSION
CORE 6A INDIA HABITAT CENTRE, LODHI ROAD, NEW DELHI SCHEDULE FORMING PART OF
BALANCE SHEET AS AT 31.03.2023

DESCRIPTION	As on 31.03.2023 Amount (in Rs.)	As on 31.03.2022 Amount (in Rs.)
SCHEDULE - 7		
ESTABLISHMENT EXPENSES		
(i) Basic Pay	1,18,62,068.00	1,21,38,214.00
(ii) TA	8,44,839.00	9,13,499.00
(iii) Employer NPS Contribution	8,63,018.00	10,22,287.00
(iv) E.P.F. (DUAC,s Contribution)		
(v) DA on TA	3,19,697.00	2,46,154.00
(vi) Dearness Allowance	45,08,534.00	34,87,909.00
(vii) Children Education allowance	81,000.00	1,08,000.00
(viii) Deputation Allowance	1,00,800.00	81,620.00
(ix) Gratuity\ Group Gratuity expense		
(x) H.R.A.	32,10,593.00	31,99,934.00
(xi) Leave travel concession	19,539.00	45,057.00
(xii) Leave Encashment & Leave Encashment Contribui	1,17,682.00	3,64,700.00
(xiii) Medical Reimbursement	8,04,103.00	8,11,694.00
(xiv) Employer Pension contribution		-
(xv) Arrears of Salary & Allowance		
(xvi) Travelling allowance	2,51,338.00	-
(xvii) Contribution to DUAC Employees group pension scheme		
(xviii) Manpower Charges	10,46,279.00	10,07,673.00
(xix) Dress Allowance	25,000.00	25,000.00
(xx) Extra work allowance	6,192.00	9,506.00
(xxi) Leave Salary Contribution	2,46,369.00	99,990.00
(xxii) Pension Contribution	3,18,687.00	1,76,400.00
(xxiii) Group Gratuity with LIC	35,55,000.00	31,35,000.00
(xxiv) Leave Encashment fund with LIC	28,70,000.00	31,35,000.00
(xxv) Recovery of Pay		
	3,10,50,738.00	3,00,07,637.00


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DELHI URBAN ART COMMISSION
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2023

DESCRIPTION	As on 31.03.2023 Amount (in Rs.)	As on 31.03.2022 Amount (in Rs.)
<u>SCHEDULE - 8</u>		
<u>OTHER ADMINISTRATION EXPENSES</u>		
(i) Audit fees	3,50,000.00	3,50,000.00
(ii) Bank Charges	177.24	265.50
(iii) Books & periodicals	8,745.00	-
(iv) Computer maintainance	3,54,253.00	7,623.00
(v) Corporate Membership Fees	1,77,000.00	1,47,500.00
(vi) Electricity expenses	3,04,646.00	12,33,512.25
(vii) EPABX Maintainance Charges	22,590.00	11,295.00
(viii) Fees & Honorarium	3,30,400.00	3,64,150.00
(ix) Ground rent	26,046.00	22,073.00
(x) Hospitality	-	14,749.00
(xi) Internal Audit Fee	20,000.00	20,000.00
(xii) Local Conveyance	14,950.00	37,244.00
(xiv) Miscellaneous & Other expenses	4,000.00	1,39,493.00
(xv) News Paper Exp	49,430.00	48,614.00
(xvi) Newspaper advertisement exp.	-	-
(xvii) Office maintenance	29,36,280.00	30,80,606.00
(xix) Consolidated fund of india	165066	0


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DESCRIPTION	As on 31.03.2023 Amount (in Rs.)	As on 31.03.2022 Amount (in Rs.)
(xx) Postage Expense	7,833.00	2,033.00
(xxi) Printing Binding & Stationery/ consumables	1,06,625.00	6,58,660.00
(xxii) Prize Distribution Expenses	52,000.00	26,300.00
(xxiii) Professional and Special fees	35,43,249.00	29,43,564.00
(xxiv) Property Tax	9,80,300.00	10,25,895.00
(xxv) Security Services	3,97,068.00	3,80,465.00
(xxvi) Telephone & Communication expenses	3,02,921.00	2,59,106.48
(xxvii) Tour & travelling	4,99,772.00	5,92,679.00
(xxviii) Repair & Maintenance Expenses	59,000.00	-
(xxxi) Photostate Expenses	-	7,097.20
(xxxiv) Interest on TDS & GST	115.00	6,708.00
(xxxvi) man power	-	7,324.00
(xxxvii) Advertisement Charges	12,148.00	1,39,519.00
(xxxviii) Other Expense	4,28,300.00	34,909.00
(xxxix) Printer Maintenance	2,14,664.00	28,910.00
(xxxx) Software Subscription Fees	6,86,026.00	6,105.00
(xxxxi) AMC Charges for xerox	22,695.00	9,80,844.01
(xxxxii) Amc Ups	8,850.00	4,056.00
(xxxxiii) Fees And Subscription	2,39,557.00	-
	1,23,24,706.24	1,25,81,299.44

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 Delhi Urban Civil Commission

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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.

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

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Delhi Urban Art Commission

- 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 man power 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 PF 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.64,25,000.00 to LIC of India last year (Rs. 62,70,000.00)

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 P.F. Trust

1 Investments:

Investments of .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.

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.5216377.00 (Previous Year Rs. 305708.00) 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.386180.00 (Previous Year Rs. 4,50,660.00) 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 31.03.2023 the closing Cartridge stocks are of Rs.326635.80 (Previous Year Rs. 3,81,584.80) 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 31.03.2023, and the Income and Expenditure account for the year ended on that date.

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Delhi Urban Art Commission

Secretary

➤ **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 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), an amount of Rs. 15.44 lacs received in 2020 from the Ministry of Housing and Urban Affairs, Govt. of India in the Commission bank account and the amount so 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 31.03.2023, and the Income and Expenditure account for the year ended on that date

Related to .P.F. Trust

- As on date of balance sheet there is contingent liability of NIL (previous year Rs.NIL)
- During the year there is prior period adjustment of Rs.NIL (previous year Rs. 227592 (Net)) mainly on account of Pre mature 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 section 10(25)(i) of the income tax act,1961.

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**DUAC CITY LEVEL PROJECT
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI
BALANCE SHEET AS ON 31.03.2023**

DESCRIPTION	SCHEDULE	As on 31.03.2023 Amount (in Rs.)	As on 31.03.2022 Amount (in Rs.)
<u>CORPUS/ CAPITAL FUND AND LIABILITIES</u>			
(i) Corpus/ Capital fund Earmarked / Endowment fund (Assets	1	1,85,095.00	1,83,984.00
(ii) Fund)	2	10,57,925.28	10,94,083.40
(iii) Current Liabilities and Provisions	3		
a) Current Liabilities		1,77,583.00	1,77,583.00
b) Provisions		2,09,803.00	2,09,803.00
	TOTAL	16,30,406.28	16,65,453.40
<u>ASSETS</u>			
(i) Fixed Assets	4	10,58,257.88	10,94,415.40
(ii) Current Assets, Loans & Advances	5	5,72,148.40	5,71,038.00
	TOTAL	16,30,406.28	16,65,453.40
(i) SIGNIFICANT ACCOUNTING POLICIES			
(ii) CONTINGENT LIABILITIES AND NOTES ON			

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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 31.03.2023**

DESCRIPTION	SCHEDULE	As on 31.03.2023 Amount (in Rs.)	As on 31.03.2022 Amount (in Rs.)
<u>INCOME</u>			
(i) Grant Received (Including Interest on Unutilised Grant)		0.00	0.00
(ii) Less: Capital expenditure during the year	4	0.00	0.00
		<u>0.00</u>	<u>0.00</u>
(iii) Other Income		1,111.00	1,853.00
(iv) Deferred income on account of Depreciation	4	36,158.12	78,734.60
		<u>37,269.12</u>	<u>80,587.60</u>
<u>EXPENDITURE</u>			
(i) Administration Expenses	4	0.00	46,964.00
(ii) Depreciation	6	36,158.12	78,734.60
(iii) Add/Less: Prior Period Adjustment Account (Previous year Add: Prior Period Adjustment Account)		0.00	0.00
		<u>36,158.12</u>	<u>1,25,698.60</u>
Excess of Expenditure Over Income (Previous year Excess of Income Over			
(i) Expenditure)		1,111.00	-45,111.00
		<u>1,111.00</u>	<u>-45,111.00</u>
(i) SIGNIFICANT ACCOUNTING POLICIES	7		
CONTINGENT LIABILITIES AND NOTES ON			
(ii) ACCOUNTS	8		


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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 31.03.2023**

RECEIPTS	As on 31.03.2023 Amount (in Rs.)	As on 31.03.2022 Amount (in Rs.)		
<u>Opening Balance</u>				
(i) Cash	9,853.00	9,853.00		
(ii) Bank	40,764.00	50,617.00	85,875.35	95,728.35
(iii) FDR With BANK				
<u>Add: Reciepts</u>				
(i) Grant Received	-	-		
(ii) Misc. Receipts	1,111.00	1853.00		
(iii) FDR With Bank Encashed		1,111.00	-	1,853.00
TOTAL		<u>51,728.00</u>	<u>97,581.35</u>	


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PAYMENTS	As on 31.03.2023 Amount (in Rs.)	As on 31.03.2022 Amount (in Rs.)
Investments		
(i) FDR with Bank	-	-
Revenue Expenses		
(i) Bank Charges	-	-
(ii) Books & periodicals	-	-
(iii) Computer maintainance	-	-
(iv) Hospitality	-	-
(v) Photocopy Machine Maint Exp	-	-
(vi) Printer AMC Charges	-	-
(vii) Local Conveyance	-	-
(viii) Office Maintainance	-	-
(ix) Other Misc. Expenses	-	-
(x) Photocopy	-	-
(xi) Internal Audit Fees	-	-
Sub Total Carried forward	-	-

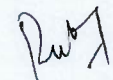

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DUAC CITY LEVEL PROJECT
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI

PAYMENTS	31.03.2023 (Amount in Rs)	31.03.2022 (Amount in Rs)
Sub Total Brought forward		
xii) Printing Binding & Stationery	-	-
xiii) Prior Period Expenses	-	-
xiv) Professional & Special fees	-	46,964.00
xv) News paper Advertisement	-	-
xvi) Telephone Expenses & Reimbursement	-	-
xvii) Tour & Travelling Expenses	-	-
xviii) OTHER ADMINISTRATION EXPENSES	-	-
xix) Short & Excess	-	-
xx) Payment of Income tax & GST	-	-
xxi) Repairs & Maintenance	-	-
xxii) Software maintenance Charges	-	-
	-	<u>46,964.00</u>
<u>Closing Balance</u>		
i) Cash	9,853.00	9,853.00
ii) Bank	41,875.00	40,764.00
	<u>51,728.00</u>	<u>50,617.00</u>
	<u>51,728.00</u>	<u>50,617.35</u>

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

DESCRIPTION	For the Year Ended 31.03.2023 (Amount in Rs.)	For the Year Ended 31.03.2022 (Amount in Rs.)
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SCHEDULE - 1

CORPUS/ CAPITAL FUND

(i) Opening Balance	1,83,984.00	2,29,095.00
(ii) OTHER ADMINISTRATION EXPENSES (Previous year Add: Excess of Income Over Expenditure)	1,111.00	-45,111.00
	<u>1,85,095.00</u>	<u>1,83,984.00</u>

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


DESCRIPTION	For the Year Ended 31.03.2023 (Amount in Rs.)	For the Year Ended 31.03.2022 (Amount in Rs.)
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SCHEDULE - 2

EARMARKED/ ENDOWMENT FUND (Assets Fund)

(i) Opening Balance	10,94,083.40	11,72,818.00
(ii) Add: Addition during the year on account of capital Expenditure	-	-
(iii) Less: Deffered income on a/c of Depreciation	-36,158.12	-78,734.60
	<u>10,57,925.28</u>	<u>10,94,083.40</u>

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

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DUAC CITY LEVEL PROJECT
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2023

DESCRIPTION	For the Year Ended 31.03.2023 (Amount in Rs.)	For the Year Ended 31.03.2022 (Amount in Rs.)
SCHEDULE - 3		
CURRENT LIABILITIES		
a) Current Liabilities		
(i) OTHER ADMINISTRATION EXPENSES	5,000.00	5,000.00
(ii) Lease hold improvement charges payable	1,00,000.00	1,00,000.00
(iii) Office Maintenance Payable	-	-
(iv) Photostate Expenses Payable	-	-
(v) Hospitality Expenses Payable	-	-
(vi) Newspaper Advertisement Exp Payable	63,286.00	63,286.00
(vii) Printer AMC Charges Payable	-	-
(viii) Fee and Honanirium Payable	5,380.00	5,380.00
(ix) CCTV Maintenance Payable	3,917.00	3,917.00
SUB TOTAL (a)	1,77,583.00	1,77,583.00
b) Provisions		
(i) TDS Payable	-	-
(ii) Telephone Expenses Payable	43,197.00	43,197.00
(iii) Professional fee payable	93,928.00	93,928.00
(iv) Man Power charges Payable	43,212.00	43,212.00
(v) Tds under IGST	-	-
(vi) Internal Audit Fees Payable	29,466.00	29,466.00
SUB TOTAL (b)	2,09,803.00	2,09,803.00
GRAND TOTAL (a+b)	3,87,386.00	3,87,386.00

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**DUAC CITY LEVEL PROJECT
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI**

**SCHEDULE - 4
Tangible Assets**

FIXED ASSETS

DESCRIPTION Fixed Assets	Rate	Cost 01.4.2022	GROSS BLOCK		Cost 31.03.2023	DEPRECIATION			NET BLOCK		
			Addition	Deletion/ Adjustments		Balance as on 01.4.2022	Charged during the year	Deletion/ Adjustments	Balance upto 31.03.2023	Balance as on 31.03.2023	Balance as on 31.03.2022
(i) Computer (Annexure -1)		98,80,559.00	0.00	0.00	98,80,559.00	93,94,770.00	0	0	93,94,770.00	4,85,789.00	4,85,789.00
(ii) Leasehold improvement		35,05,210.00	0.00	0.00	35,05,210.00	33,29,949	0	0	33,29,949	1,75,261.00	1,75,261.00
(iii) Camera	33.06%	10,83,451.00	0.00	0.00	10,83,451.00	10,26,178	3,100	0	10,29,278	54,172.55	57,273.19
(iv) Hotcase		3,406.00	0.00	0.00	3,406.00	3,236	0	0	3,236	170.00	170.00
(v) MTNL lease Line		2,28,432.00	0.00	0.00	2,28,432.00	2,17,010	0	0	2,17,010	11,422.00	11,422.00
(vi) Finger Print Card Device	40.88%	26,495.00	0.00	0.00	26,495.00	24,621	549	0	25,170	1,324.75	1,873.51
(vii) Photostate		3,05,474.00	0.00	0.00	3,05,474.00	2,90,200	0	0	2,90,200	15,274.00	15,274.00
(viii) Furniture and fixture	26.11%	12,09,723.00	0.00	0.00	12,09,723.00	1,08,5198	32,508	0	11,17,706	92,016.58	1,24,524.70
(ix) Projector		60,750.00	0.00	0.00	60,750.00	5,7712	0	0	57,712	3,038.00	3,038.00
x) Samsung TAB 3		14,800.00	0.00	0.00	14,800.00	14,060	0	0	14,060	740.00	740.00
xi) Sony LED		1,62,578.00	0.00	0.00	1,62,578.00	1,54,470	0	0	1,54,470	8,108.00	8,108.00
xii) Spiral Binding Machine		31,500.00	0.00	0.00	31,500.00	29,925	0	0	29,925	1,575.00	1,575.00
xiii) Telephone Instruments		7,100.00	0.00	0.00	7,100.00	6,745	0	0	6,745	355.00	355.00
xiv) Wall Clock		2,228.00	0.00	0.00	2,228.00	2,117	0	0	2,117	111.00	111.00
TOTAL		1,65,21,706.00	0	0	1,65,21,706.00	1,56,36,191	36,158.12	0	1,56,72,349.12	8,49,356.88	8,85,514.40

Previous Year
Total

1,65,21,706.00	0	0	1,65,21,706.00	1,54,19,868	1,42,499.00	0	1,55,57,457.00	9,64,249.00	11,06,748.00
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Intangible Assets


DESCRIPTION Fixed Assets	Cost 01.4.2022	GROSS BLOCK		Cost 31.03.2023	DEPRECIATION			NET BLOCK		
		Addition	Deletion/ Adjustments		Balance as on 01.4.2022	Charged during the year	Deletion/ Adjustments	Balance upto 31.03.2023	Balance as on 31.03.2023	Balance as on 31.03.2022
i) Computer Software	41,78,018.00	0	0	41,78,018.00	39,69,117	0	0	39,69,117	2,08,901.00	2,08,901.00
TOTAL	41,78,018.00	0	0	41,78,018.00	39,69,117	0.00	0.00	39,69,117.00	2,08,901.00	2,08,901.00

Previous year

TOTAL

41,78,018.00	0.00	0.00	41,78,018.00	39,69,117	0.00	0.00	39,69,117.00	2,08,901.00	2,08,901.00
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Secretary


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ANNEXURE - 1 TO SCHEDULE 4

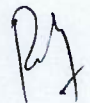
DUAC CITY LEVEL PROJECT
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI

DESCRIPTION Fixed Assets	Cost 01.4.2022	Addition	Deletion/ Adjustment s	Cost 31.03.2023	Balance as on 01.4.2022	Charged during the year	Deletion/ Adjustments	Balance upto 31.03.2023	Balance as on 31.03.2023	Balance as on 31.03.2022
COMPUTER										
(i) Computers	67,00,031.00	-	-	67,00,031.00	63,73,269.00	-	-	63,73,269.00	3,26,762.00	3,26,762.00
(ii) Laptop	11,49,137.00	-	-	11,49,137.00	10,91,680.00	-	-	10,91,680.00	57,457.00	57,457.00
(iii) Printer	14,98,607.00	-	-	14,98,607.00	14,23,677.00	-	-	14,23,677.00	74,930.00	74,930.00
(iv) Pen Drive	16,544.00	-	-	16,544.00	15,717.00	-	-	15,717.00	827.00	827.00
(v) UPS	1,20,621.00	-	-	1,20,621.00	1,14,590.00	-	-	1,14,590.00	6,031.00	6,031.00
(vi) Wifi	7,050.00	-	-	7,050.00	6,697.00	-	-	6,697.00	353.00	353.00
(vii) Monitor	11,550.00	-	-	11,550.00	10,972.00	-	-	10,972.00	578.00	578.00
(viii)) Plotter	13,125.00	-	-	13,125.00	12,469.00	-	-	12,469.00	656.00	656.00
(ix) Computer Server	3,63,894.00	-	-	3,63,894.00	3,45,699.00	-	-	3,45,699.00	18,195.00	18,195.00
TOTAL	98,80,559.00	-	-	98,80,559.00	93,94,770.00	-	-	93,94,770.00	4,85,789.00	4,85,789.00
Previous year										
TOTAL	98,80,559.00	-	-	98,80,559.00	93,94,770.00	-	-	93,94,770.00	4,85,789.00	4,85,789.00

Secretary

Date:

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

DESCRIPTION	For the Year Ended 31.03.2023 (Amount in Rs.)	For the Year Ended 31.03.2022 (Amount in Rs.)
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SCHEDULE - 5

CURRENT ASSETS, LOANS & ADVANCES

CURRENT ASSETS

i) Cash in hand	9,853.00	9,853.00	
ii) Bank	41,875.00	40,764.00	
iii) SGST In Cash Ledger	386.70	387.00	
iv) CGST In Cash Ledger	386.70	387.00	
A	52,501.40	51,391.00	

LOANS & ADVANCES

i) TDS with Income Tax Department	5,05,559.00	5,05,559.00	
ii) Prepaid computer maintenance	14,050.00	14,050.00	
iii) Prepaid Printer AMC charges	-	-	
iv) Interest accrued on Saving account	38.00	38.00	
v) Prepaid Leaseline Expenses	-	-	
vi) Prepaid photocopier machine AMC	-	-	
B	5,19,647.00	5,19,647.00	
A+B	5,72,148.40	5,71,038.00	

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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 31.03.2023

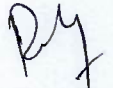
DESCRIPTION	For the Year Ended 31.03.2023 (Amount in Rs.)	For the Year Ended 31.03.2022 (Amount in Rs.)
SCHEDULE - 6 (Misc. Receipts)	1,111.00	1853.00
<u>OTHER ADMINISTRATION EXPENSES</u>		
i) Bank Charges	-	-
ii) Books & periodicals	-	-
iii) Computer maintainance	-	
iv) Man power charges	-	
v) Hospitality	-	
vi) Local Conveyance	-	
vii) Office Maintainance	-	
viii) Photostate Expenses	-	
	-	-

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DESCRIPTION	For the Year Ended 31.03.2023 (Amount in Rs.)	For the Year Ended 31.03.2022 (Amount in Rs.)
ix) Printing Binding & Stationery	-	-
x) Printer Maintenance	-	-
xi) Professional & Special fees	-	-
xii) Internal Audit Fees	-	-
xiii) Software Maintenance Expenses	-	-
xiv) Tour and travelling	-	-
xv) Telephone Expenses	-	-
xvi) Software subscription fees	-	-
xvii) Printer AMC charges	-	-
xviii) Advertisement expenses	-	-
xix) Misc Expenses	-	-
xx) Short & Excess	-	-
xxi) Photocopy machine maintenance expenses	-	-
	-	-
	-	-
	-	-

Secretary


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SCHEDULE -7: SIGINIFICANT ACCOUNTING POLICIES

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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.

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.

4 Depreciation :

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

- 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)

5 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.

6 Goods & Service Tax:

- Delhi city Level Projects is not engaged in any Revenue Generating Activities and accordingly has not incurred any Liability of Output GST as per provisions of GST Act, accordingly all Input GST Paid on Goods & Services received by Delhi Urban Art Commission and City Level Projects are debited to specified Expenditure and charged to Profit & loss account as a part of cost of the Delhi Urban Art Commission City Level Projects.


7 Recognition of Expenditure:

- All expenses are accounted for on accrual basis including manpower charges to contractors/consultants.

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.

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SCHEDULE - 8: CONTINGENT LIABILITIES AND NOTES ON ACCOUNT

- As on date of balance sheet, there is NIL contingent liability (previous year NIL).
- Taxation: In accordance with the Clause (b) of section 2 (24) (xviii) of the Income tax Act,1961, Provision for Income tax has not been created .
- During the year DUAC city level project has incurred capital expenditure of Rs. NIL (Previous year Rs.NIL) the expenditure on fixed assets is reduced from the grants received and same has been shown as separate earmarked (asset) fund.
- During the year DUAC City level project has charged depreciation in accordance with schedule II of Companies Act, 2013 of Rs.36158.12 (Previous year Rs. 78,734.00) & has shown separately in the Income & expenditure a/c and correspondingly, deffered income of Rs36158.12 (Previous year Rs. 78734.00) is recognised & credited to Income & Expenditure a/c and has been reduced from the asset fund.
- DUAC city level project has been authorized by Ministry of Urban Development to execute seven city level project namely
 - I. Site specific design for Ward in Delhi
 - II. Rehabilitation of Slum
 - III. Rehabilitation of Un-authorized colonies
 - IV. Vision of Delhi
 - V. High rise development proposals along Metro corridors(v) Rejuvenation of gardens
 - VI. High-tech Public toilets and
 - VII. Unified Building Bye-laws for Delhi of putting in place single window cleaning system.
- The TDS deducted during the year by DUAC City Level Project has been deposited under the TAN allotted to Delhi Urban Art commission and TDS returns are filed along with Delhi Urban Art Commission
- During the year, the Delhi Urban Art Commission City Level Project has earned Interest Income of Rs.1111.00 (Previous year of Rs. 1853.00) as per Profit & Loss A/c and the same is shown underutilization certificate also. Accordingly, the Government Grantreceivable in Subsequent year from government is to be received after adjusting of such interest income.
- During the year DUAC City Level Project has debited prior period adjustment account to Income and Expenditure account of Rs. NIL (Previous year Rs. NIL) on account of Short or Excess Provisions of expenses and /or short or excess accounting of income in earlier years.
- Corresponding figures for the previous year have been regrouped/rearranged, wherever necessary.
- Schedule 1 to 8 are annexed to and form an integral part of Balance Sheet as at 31.03.2023, and the Income and Expenditure account for the year ended on that date.


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

DELHI URBAN ART COMMISSION
EMPLOYEE'S PROVIDENT FUND
BALANCE SHEET AS ON 31.03.2023

DESCRIPTION	SCHEDULE	For the Year Ended 31.03.2023 (Amount in Rs.)	For the Year Ended 31.03.2022 (Amount in Rs.)
<u>CORPUS/ CAPITAL FUND AND LIABILITIES</u>			
i) Corpus/ Capital fund Surplus (E.P. Fund)	1	13345299.00	18460110.00
ii) - Opening Balance		(196733.50)	(469054.50)
iii) - Less: Excess of expenditure over income (Previous year less excess of Expense over Income)		1672076.00	272321.00
	TOTAL	14820641.50	18263376.50
<u>ASSETS</u>			
i) E.P. Fund Investments	2	12719705.00	12553257.00
<u>Current Assets</u>			
ii) Loans & Advances and other Current Assets	3	1378745.50	4987928.50
iii) Accrued Interest		722191.00	722191.00
	TOTAL	14820641.50	18263376.50
SIGNIFICANT ACCOUNTING POLICIES	5		
CONTINGENT LIABILITIES AND NOTES ON A/C	6		

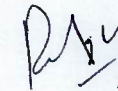

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Delhi Urban Art Commission

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**DELHI URBAN ART COMMISSION
EMPLOYEE'S PROVIDENT FUND**

DESCRIPTION	SCHEDULE	For the Year Ended 31.03.2023 (Amount in Rs.)	For the Year Ended 31.03.2022 (Amount in Rs.)
<u>INCOME</u>			
i) Interest earned	4	16,74,576.00	2,74,821.00
		16,74,576.00	2,74,821.00
<u>EXPENDITURE</u>			
i) Interest			
ii) Honoraium to staff		2,500.00	2,500.00
iii) Prior Period Adjustment Account		-	-
		2,500.00	2,500.00
Surplus/ (Deficit) carried to Corpus/ Capital Fund		16,72,076.00	2,72,321.00

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
DELHI URBAN ART COMMISSION
EMPLOYEE'S PROVIDENT FUND
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2023

RECEIPTS	31.03.2023 (Amount in Rs)		31.03.2022 (Amount in Rs)	
<u>Opening Balance</u>				
i) State Bank of Hyderabad S.B. a/c	47,00,719.50	47,00,719.50	<u>37,08,044.50</u>	37,08,044.50
<u>Add: Receipts</u>				
i) Employees /DUACContribution	19,32,120.00		22,46,925.00	
ii) Refund of Advances	1,99,250.00			
iii) Amount received from Retired Employees	<u>-</u>	21,31,370.00	<u>-</u>	22,46,925.00
<u>EPF Investment Sold / Encashed</u>				
i) SBH FDR 6.25%	-		-	
ii) ICICI FDR 6.40%	81,44,251.00		-	
iii) State Bank of Hydrabad FDR 6.75% (1000 Day	-		-	
iv) State Bank of Hydrabad FDR 6.75% (730 Days)	-		-	
v) SBH FDR 6.35%	-	81,44,251.00	-	
<u>Interest received</u>				
i) From Special Deposit A/c	2,52,493.00		2,52,493.00	
ii) From FDR	-		-	
iii) From Saving Bank a/c	1,11,384.00	3,63,877.00	92,294.00	3,44,787.00
	TOTAL	1,53,40,217.50	TOTAL	62,99,756.50

DELHI URBAN ART COMMISSION
EMPLOYEE'S PROVIDENT FUND
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2023

PAYMENTS	31.03.2023 (Amount in Rs)		31.03.2022 (Amount in Rs)	
i) DUAC Employees Group Pension Fund	-	-	-	-
ii) Advance to Employee	14,50,000.00	-	4,90,000.00	-
iii) SBH FDR 6.35%	-	-	-	-
iv) ICICI FDR 6.40%	-	-	-	-
v) SBI FDR 6.75%	70,00,000.00	-	-	-
vi) Honorarium to staff	2,500.00	-	2,500.00	-
vii) Full and Final Payment	57,96,181.00	-	-	-
viii) Bank of India SDS A/c	-	1,42,48,681.00	11,06,537.00	15,99,037.00
i) <u>Closing Balance</u>	10,91,536.50	10,91,536.50	47,00,719.50	47,00,719.50
State Bank of Hyderabad S.B. a/ TOTAL	10,91,536.50	TOTAL	47,00,719.50	47,00,719.50

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

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Delhi Urban Art Commission

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DELHI URBAN ART COMMISSION
EMPLOYEE'S PROVIDENT FUND
SCHEDULE FORMING PART OF BALANCE SHEET FOR THE YEAR ENDING 31.03.2023

DESCRIPTION	AS ON 31.03.2023 (Amount in Rs.)	AS ON 31.03.2022 (Amount in Rs.)
SCHEDULE - 1		
<u>CORPUS/ CAPITAL FUND</u>		
i) Opening Balance	1,40,41,218.00	1,40,41,218.00
ii) Add: Employees /DUAC Contribution	54,12,444.00	34,80,324.00
iii) Add: Refund of Advance	7,59,900.00	5,60,650.00
Add: Funds Received Back from Retired	-	-
iv) Add: Employee Cont. to CPF Payable	-	-
v) Add: Interest During the year	9,80,418.00	9,80,418.00
Total Addition During The Year	2,11,93,980.00	1,90,62,610.00
vi) Less: Advance during the year	20,52,500.00	6,02,500.00
vii) Less : Full and Final payment	57,96,181.00	-
viii) Less : Surplus in Cp Fund	-	-
ix) Less : DUAC Employees Group Pension scher	-	-
Total Withdrawal during the year	78,48,681.00	6,02,500.00
	1,33,45,299.00	1,84,60,110.00

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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 01.04.2022	Addition during the year	Total	Received/ Withdraw	Balance as on 31.03.23	% of Total Investment
i) Bank Of India S.D. S. a/c	46,62,779.00		46,62,779.00	0	46,62,779.00	37%
ii) ICICI FDR 6.40%	68,33,552.00	0	68,33,552.00	6833552.00	0.00	0%
iii) SBI FDR 6.75%	0.00	0	0.00	(7000000.00)	70,00,000.00	55%
iv) SBI FDR 6.80%(731 days)	10,56,926.00	0	10,56,926.00	0	10,56,926.00	8%
	1,25,53,257.00	0.00	1,25,53,257.00	-1,66,448.00	1,27,19,705.00	100%
GRAND TOTAL	1,25,53,257.00	0.00	1,25,53,257.00	-1,66,448.00	1,27,19,705.00	


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Delhi Urban Art Commission

DELHI URBAN ART COMMISSION
EMPLOYEE'S PROVIDENT FUND
SCHEDULE FORMING PART OF BALANCE SHEET FOR THE YEAR ENDING 31.03.2023

DESCRIPTION	For the Year Ended 31.03.2023 (Amount in Rs.)	For the Year Ended 31.03.2022 (Amount in Rs.)
SCHEDULE - 3		
CURRENT ASSETS, LOANS & ADVANCES		
CURRENT ASSETS		
i) CURRENT ASSETS		
- State Bank of India SB a/c	10,91,536.50	47,00,719.50
	<u>10,91,536.50</u>	<u>47,00,719.50</u>
i) - Tax deducted at source	2,87,209.00	2,87,209.00
SUB TOTAL	<u>13,78,745.50</u>	<u>49,87,928.50</u>
INTEREST ACCURED BUT NOT DUE		
i) INTT Accured on BOI SD A/C	2,149.00	2,149.00
ii) INTT Accured on ICICI FDR 6.4%(990 days)	5,72,243.00	5,72,243.00
iii) INTT Accured on SBI FDR 6.8% (731 days)	1,46,153.00	1,46,153.00
IV) INTT Accured on Saving account	1,646.00	1,646.00
	<u>7,22,191.00</u>	<u>7,22,191.00</u>
	<u>21,00,936.50</u>	<u>57,10,119.50</u>

Secretary



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DELHI URBAN ART COMMISSION
EMPLOYEE'S PROVIDENT FUND
SCHEDULE FORMING PART OF BALANCE SHEET FOR THE YEAR ENDING 31.03.2023

DESCRIPTION	For the Year Ended 31.03.2023 (Amount in Rs.)	For the Year Ended 31.03.2022 (Amount in Rs.)
SCHEDULE - 4		
<u>INTEREST EARNED</u>		
<u>INTEREST RECEIVED</u>		
i) From Special Deposit a/c	2,52,493.00	
ii) From Saving bank a/c	1,11,384.00	
iii) From FDR	13,10,699.00	16,74,576.00
	-	-
<u>INTEREST ACCURED BUT NOT DUE</u>		
i) From Bank. FDR		1,82,527.00
ii) From Special Deposit a/c		92,924.00
iii) From Saving bank a/c	-	2,74,821.00
Grand Total	16,74,576.00	2,74,821.00

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DELHI URBAN ART COMMISSION EMPLOYEES CONTRIBUTORY PROVIDENT FUND

SCHEDULE - 5 SIGNIFICANT ACCOUNTING POLICIES

Related to E.C.P.F. Trust

1 Investments :

- Investments of E.C.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.

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SCHEDULE - 6 CONTINGENT LIABILITIES AND NOTES ON ACCOUNT

Related to C.P.F. Trust

- As on date of balance sheet 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 Pre mature 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 section 10(25)(i) of the income tax act,1961.

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