

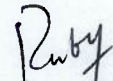
**वार्षिक लेखे**  
**ANNUAL ACCOUNTS**  
**2023-2024**



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

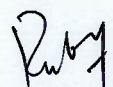
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रुबी कौशल  
RUBY KAUSHAL  
सचिव/Secretary  
दिल्ली नगर कला आयोग  
Delhi Urban Art Commission




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

**DELHI URBAN ART COMMISSION**  
**CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI**  
**CONSOLIDATED BALANCE SHEET AS ON 31.03.2024**

Description	SCHEDULE	31.03.2024 Delhi Urban Art Commission Amount (In Rs.)	31.03.2024 DUAC City Level Project Amount (In Rs.)	31.03.2024 Total Amount (In Rs.)	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.)
<b>CORPUS/ CAPITAL FUND AND LIABILITIES</b>							
(i) Corpus/ Capital fund	1	57,75,293.69	-10,05,051.93	47,70,241.76	56,71,705.78	1,85,095.00	58,56,800.78
(ii) Earmarked / Endowment fund (Assets Fund)	2	29,80,687.43	10,57,925.28	40,38,612.71	9,22,686.15	10,57,925.28	19,80,611.43
(iii) Current Liabilities and Provisions	3						
a) Current Liabilities		2,73,613.00	-	2,73,613.00	2,30,269.00	1,77,583.00	4,07,852.00
b) Provisions		17,68,952.00	-	17,68,952.00	15,04,311.00	2,09,803.00	17,14,114.00
<b>TOTAL</b>		<b>1,07,98,546.12</b>	<b>52,873.35</b>	<b>1,08,51,419.47</b>	<b>83,28,971.93</b>	<b>16,30,406.28</b>	<b>99,59,378.21</b>
<b>ASSETS</b>							
(i) Fixed Assets	4	32,35,132.83	-	32,35,132.83	11,77,131.14	10,58,257.88	22,35,389.02
(ii) Current Assets, Loans & Advances	5	75,63,413.29	52,873.35	76,16,286.64	71,51,840.79	5,72,148.40	77,23,989.19
<b>TOTAL</b>		<b>1,07,98,546.12</b>	<b>52,873.35</b>	<b>1,08,51,419.47</b>	<b>83,28,971.93</b>	<b>16,30,406.28</b>	<b>99,59,378.21</b>
(i) SIGNIFICANT ACCOUNTING POLICIES	9						
(ii) CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	10						

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 INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2024**

Description	SCHEDULE	31.03.2024 Delhi Urban Art Commission Amount (in Rs.)	31.03.2024 DUAC City Level Project Amount (in Rs.)	31.03.2024 Total Amount (in Rs.)	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.)
<b>INCOME</b>							
(i) Grant Received (Including Interest on Unutilised Grant)		4,59,14,077.00	-	4,59,14,077.00	5,44,19,493.00	-	5,44,19,493.00
(ii) Grant Received for DUAC Employees Group Pension Scheme							
(iii) Less: Capital expenditure during the year	4	26,94,293.00	-	26,94,293.00	4,12,277.00	-	4,12,277.00
		<b>4,32,19,784.00</b>	-	<b>4,32,19,784.00</b>	<b>5,40,07,216.00</b>	-	<b>5,40,07,216.00</b>
(iv) Other Income	6	3,04,537.00	1,145.35	3,05,682.35	1,95,687.00	1,111.00	1,96,798.00
(v) Deferred income on account of Depreciation	4	6,36,291.72	-	6,36,291.72	3,86,180.13	36,158.12	4,22,338.25
<b>TOTAL</b>		<b>4,41,60,612.72</b>	<b>1,145.35</b>	<b>4,41,61,758.07</b>	<b>5,45,89,083.13</b>	<b>37,269.12</b>	<b>5,46,26,352.25</b>
<b>EXPENDITURE</b>							
(i) Establishment Expenses/Man Power Charges	7	2,83,67,030.00	-	2,83,67,030.00	3,10,50,738.00	-	3,10,50,738.00
(ii) Other Administration Expenses	8	1,48,09,246.09	-	1,48,09,246.09	1,23,24,706.24		1,23,24,706.24
(iii) Depreciation	4	6,36,291.72	-	6,36,291.72	3,86,180.13	36,158.12	4,22,338.25
(iv) Add/Less Prior Period Adjustment							
<b>TOTAL</b>		<b>4,38,12,567.81</b>	-	<b>4,38,12,567.81</b>	<b>4,37,61,624.37</b>	<b>36,158.12</b>	<b>4,37,97,782.49</b>
(i) Surplus/ (Deficit) carried to Corpus/ Capital Fund		3,48,044.91	1,145.35	3,49,190.26	1,08,27,458.76	1,111.00	1,08,28,569.76
		<b>3,48,044.91</b>	<b>1,145.35</b>	<b>3,49,190.26</b>	<b>1,08,27,458.76</b>	<b>1,111.00</b>	<b>1,08,28,569.76</b>
(i) SIGNIFICANT ACCOUNTING POLICIES	9						
(ii) CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	10						

Secretary

*Ruby*

रुबी काशल  
**RUBY KAUSHAL**  
 सचिव/Secretary

भारतीय नगर विकास आयोग  
 Delhi Urban Art Commission

W

**DELHI URBAN ART COMMISSION**  
**INDIA HABITAT CENTRE CORE 6A LODHI ROAD NEW DELHI**  
**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31.03.2024**

	31.03.2024 Delhi Urban Art Commission Amount (in Rs.)	31.03.2024 DUAC City Level Project Amount (in Rs.)	31.03.2024 Total Amount (in Rs.)	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.)
<b>RECEIPTS</b>						
<b>Opening Balance</b>						
(i) Cash	-	9,853.00	9,853.00	-	9,853.00	9,853.00
(ii) Bank	6,53,607.99	41,875.00	6,95,482.99	89,032.99	40,764.00	1,29,796.99
(iii) Postage Stamps	733.00		733.00	2,366.00	-	2,366.00
(iv) SBI Prepaid Card	5,761.00		5,761.00	7,135.24	-	7,135.24
	<b>6,60,101.99</b>	<b>51,728.00</b>	<b>7,11,829.99</b>	<b>98,534.23</b>	<b>50,817.00</b>	<b>1,49,151.23</b>
<b>Add: Receipts</b>						
Grant received						
(i) Receipts from Ministry for DUAC	4,59,14,077.00		4,59,14,077.00	5,44,19,493.00	-	5,44,19,493.00
(ii) Employees Group Pension Scheme			-	-	-	-
(iii) Receipts under RTI	340.00		340.00	10.00	-	10.00
(iv) Misc Receipts	12,648.00	1145.35	13,793.35	30,611.00	-	30,611.00
(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	293497		2,93,497.00	1,65,066.00	-	1,65,066.00
(vix) Earnest Money Deposit	5000		5,000.00	1,55,700.00	-	1,55,700.00
(vx) Security Deposit in lieu of guarantee			-	-	-	-
	<b>4,62,25,562.00</b>	<b>1,145.35</b>	<b>4,62,26,707.35</b>	<b>5,47,70,880.00</b>	<b>1,111.00</b>	<b>5,47,71,991.00</b>
<b>TOTAL</b>	<b>4,68,85,663.99</b>	<b>52,873.35</b>	<b>4,69,38,537.34</b>	<b>5,48,69,414.23</b>	<b>51,728.00</b>	<b>5,49,21,142.23</b>

Secretary

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



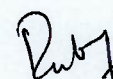
	31.03.2024 Delhi Urban Art Commission Amount (In Rs.)	31.03.2024 DUAC City Level Project Amount (In Rs.)	31.03.2024 Total Amount (In Rs.)	31.03.2023 Delhi Urban Art Commission Amount (In Rs.)	31.03.2023 DUAC City Level Project Amount (In Rs.)	31.03.2023 Total Amount (In Rs.)
<b>PAYMENT</b>						
<b>Capital Expenditure</b>						
(i) Fixed Assets	26,94,293.00	-	2694293	4,12,277.00	-	412277
(ii) CPWD		-	0	48,04,100.00	-	4804100
	<b>2694293</b>	<b>0</b>	<b>2694293</b>	<b>52,16,377.00</b>	<b>0</b>	<b>5216377</b>
<b>Revenue Expenses</b>						
I Audit fees	647737	-	6,47,737.00	3,88,318.00	-	3,88,318.00
II Salary Allowances / Man Power Charges	23964231	-	2,39,64,231.00	2,90,75,893.00	-	2,90,75,893.00
III Postage Expenses	5046	-	5,046.00	6,200.00	-	6,200.00
IV Inter alia Audit fees	34235	-	34,235.00	18,305.00	-	18,305.00
V Electricity Expenses	302242	-	3,02,242.00	3,08,256.00	-	3,08,256.00
VI Telephone & Communication Charges	273464	-	2,73,464.00	3,04,970.00	-	3,04,970.00
VII Fees & Honorarium	27230	-	27,230.00	3,30,400.00	-	3,30,400.00
VIII Repair & Maintenance	33034	-	33,034.00	59,000.00	-	59,000.00
IX Corporate Membership Fees	194700	-	1,94,700.00	1,77,000.00	-	1,77,000.00
X Refund of earnest money Deposit		-	-	1,00,000.00	-	1,00,000.00
XI EPABX Charges	11295	-	11,295.00	22,590.00	-	22,590.00
XII GST & Income Tax payment	2957123	-	29,57,123.00	26,21,600.00	-	26,21,600.00
XIII News Paper Expenses	23132	-	23,132.00	51,141.00	-	51,141.00
XIV Bank Charges	619.5	-	619.50	177.24	-	177.24
XV Books & periodicals		-	-	8,745.00	-	8,745.00
XVI Computer maintenance		-	-	-	-	-
XVII Deposit of Interest C.F.I	337739	-	3,37,739.00	1,20,824.00	-	1,20,824.00
XVIII AMC UPS	17700	-	17,700.00	-	-	-
XIX Local Conveyance		-	-	14,875.00	-	14,875.00
XX Office Maintenance	2856744	-	28,56,744.00	35,70,814.00	-	35,70,814.00
XXI Other Misc. Expenses	204273	-	2,04,273.00	3,48,055.00	-	3,48,055.00
XXII AMC Charges for xerox	107370	-	1,07,370.00	22,695.00	-	22,695.00
<b>Sub Total Carried Forward</b>	<b>3,46,92,207.50</b>	<b>0</b>	<b>34692207.5</b>	<b>42766235.24</b>	<b>0</b>	<b>42766235.24</b>

Secretary

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

	31.03.2024 Delhi Urban Art Commission Amount (In Rs.)	31.03.2024 DUAC City Level Project Amount (In Rs.)	31.03.2024 Total Amount (In Rs.)	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.)
<b>PAYMENT</b>						
<b>Sub Total Carried Forward</b>	<b>34692207.5</b>	<b>0</b>	<b>34692207.5</b>	<b>42766235.24</b>	<b>0</b>	<b>42766235.24</b>
XXIII Prior Period Expenses		-	0	0	-	0
XXIV Printing Binding & Stationery	195489	-	195489	1,06,625.00	-	106625
XXV Prize distribution exp.	55100	-	55100	52,000.00	-	52000
XXVI Professional & Special fees	5100500	-	5100500	31,87,988.00	-	3187988
XXVII News paper Advertisement	46180	-	46180	12,148.00	-	12148
XXVIII Security Services	453945	-	453945	3,83,606.00	-	383606
XXIX FDR With BANK		-	0	0	-	0
XXX Payable to windoors International Limited		-	0	0	-	0
XXXI Printer AMC Charges	195093	-	195093	5,27,449.00	-	527449
XXXII Tour & Travelling Exp.	493641	-	493641	25,163.00	-	25163
XXXIII Ground Rent Expenses	511040	-	511040		-	0
XXXIV Payment to Softech Engg		-	0	0	-	0
XXXV Purchase of Computer catridge	94052	-	94052	2,99,304.00	-	299304
XXXVI Property Tax	1037294	-	1037294	57,57,939.00	-	5757939
XXXVII Software Subscription Fees	212511	-	212511	8,22,327.00	-	822327
XXXVIII fees and subscription	111208.33	-	111208.33	226218.00	-	226218
XXXIX SMS Purchases	33040	-	33040	42,310.00	-	42310
XXXX Security In Leiw of Gurantee		-	0	-	-	0
xxxxi Airport Authority of India	2832	-	2832		-	
xxxxii Imprest Expense	267221	-	267221		-	
xxxxiii LIC gratuity expense	1957983	-	1957983		-	
	<b>45459316.83</b>	<b>0</b>	<b>45459316.83</b>	<b>54209312.24</b>	<b>0</b>	<b>54167002.24</b>
<b>Closing Balance</b>				0	9853	9853
(i) Cash		9,853.00	9853	6,53,607.99	41875	695482.99
(ii) Bank	1411358.44	43,020.35	1454378.79	733.00	-	733
(iii) Postage Stamps	687.00		687	5,781.00	-	5781
(iv) SBI PREPAID CARD	14301.72		14301.72	660101.99	51728	711829.99
	<b>1426347.16</b>	<b>52873.35</b>	<b>1479220.51</b>			
<b>Total</b>	<b>46885663.99</b>	<b>52873.35</b>	<b>46938537.34</b>	<b>54869414.23</b>	<b>51728</b>	<b>54878832.23</b>

Secretary

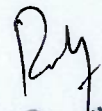
  
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 Delhi Urban Art Commission



**DELHI URBAN ART COMMISSION**  
**INDIA HABITAT CENTRE CORE 6A LODHI ROAD NEW DELHI**  
**CONSOLIDATED SCHEDULE FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31.03.2024**

Description	31.03.2024 Delhi Urban Art Commission Amount (In Rs.)	31.03.2024 DUAC City Level Project Amount (In Rs.)	31.03.2024 Total Amount (In Rs.)	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.)
<b>SCHEDULE - 1</b>						
<b>CORPUS/ CAPITAL FUND</b>						
(i) Opening Balance	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) Add: Consolidated excess of Income over Expenditure	3,48,044.91	1,145.35	3,49,190.26	1,08,27,458.76	1,111.00	1,08,28,569.76
(iii) Add: Transfer of all Liabilities to corpus	-	3,87,386.00	3,87,386.00			
(iv) Less: Transfer of all Assets to corpus	-	-15,78,678.28	-15,78,678.28			
(v) Less: Property Tax Adjusted	-	-	-	9,15,769.99	-	-
(vi) Less: Leave Encashment Contribution in Advance	-2,44,457.00	-	-2,44,457.00			
	<b>57,75,293.69</b>	<b>-10,05,051.93</b>	<b>47,70,241.76</b>	<b>56,71,705.78</b>	<b>1,85,095.00</b>	<b>49,41,030.79</b>

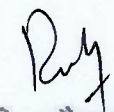
Secretary

  
**रुबी कौशल**  
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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 31.03.2024**

Description	31.03.2024 Delhi Urban Art Commission Amount (In Rs.)	31.03.2024 DUAC City Level Project Amount (In Rs.)	31.03.2024 Total Amount (In Rs.)	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.)
<b>SCHEDULE - 2</b>						
<b>EARMARKED/ ENDOWMENT FUND (Assets Fund)</b>						
(i) Opening Balance	9,22,686.15	10,57,925.28	19,80,611.43	8,96,589.28	10,94,083.40	19,90,672.68
(ii) Add: Addition during the year on account of capital expenditure	26,94,293.00	0	26,94,293.00	4,12,277.00	-	4,12,277.00
(iii) Less: Deferred income on a/c of Depreciation	6,36,291.72	0	6,36,291.72	3,86,180.13	-36,158.12	3,50,022.01
	<b>29,80,687.43</b>	<b>10,57,925.28</b>	<b>40,38,612.71</b>	<b>9,22,686.15</b>	<b>10,57,925.28</b>	<b>20,52,927.67</b>

Secretary

  
**रुबी कौशल**  
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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 31.03.2024**

Description	31.03.2024 Delhi Urban Art Commission Amount (In Rs.)	31.03.2024 DUAC City Level Project Amount (In Rs.)	31.03.2024 Total Amount (In Rs.)	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.)
<b><u>SCHEDULE - 3</u></b>						
<b><u>CURRENT LIABILITIES AND PROVISIONS</u></b>						
<b>(A) CURRENT LIABILITIES</b>						
(i) Earnest Money Deposit	1,14,200.00	-	1,14,200.00	1,09,200.00	5,000.00	1,14,200.00
(ii) CCTV Maintenance Payable	-	-	-	-	3,917.00	3,917.00
(iii) Lease hold improvement charges payable	-	-	-	-	1,00,000.00	1,00,000.00
(iv) Tour & travel exp. Payable	40,099.00	-	40,099.00	-	-	-
(v) Fee and Honorarium Payable	-	-	-	-	5,380.00	5,380.00
(vi) Newspaper Expenses Payable	1,916.00	-	1,916.00	1,894.00	-	1,894.00
(vii) Newspaper Advertisement Exp Payable	-	-	-	-	63,286.00	63,286.00
(viii) Printer AMC Payable	32,155.00	-	32,155.00	17,210.00	-	17,210.00
(ix) EPABX System maintenance charges payable	11,295.00	-	11,295.00	-	-	-
(x) Photostate Expenses Payable	10,674.00	-	10,674.00	-	-	-
(xi) Local Conveyance Payable	-	-	-	690.00	-	690.00
(xii) Retention Money	57,033.00	-	57,033.00	57,033.00	-	57,033.00
(xiii) Payable to Consolidated Fund of India	-	-	-	44,242.00	-	44,242.00
(xiv) CGHS GLIS Payable	-	-	-	-	-	-
(xv) TDS Payable	6,241.00	-	6,241.00	-	-	-
<b>SUB TOTAL (A)</b>	<b>2,73,613.00</b>	<b>-</b>	<b>2,73,613.00</b>	<b>2,30,269.00</b>	<b>1,77,583.00</b>	<b>4,07,852.00</b>

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 31.03.2024**

Description	31.03.2024 Delhi Urban Art Commission Amount (in Rs.)	31.03.2024 DUAC City Level Project Amount (in Rs.)	31.03.2024 Total Amount (in Rs.)	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.)
<b>(B) PROVISIONS</b>						
(i) Gratuity payable	-	-	-	-	-	-
(ii) Electricity Expenses Payable	52,470.00	-	52,470.00	49,103.00	-	49,103.00
(iii) Telephone Expenses Payable	1,560.00	-	1,560.00	2,217.00	43,197.00	45,414.00
(iv) Man Power Charges Payable	-	-	-	-	-	-
(v) Leave encasement payable	-	-	-	-	43,212.00	43,212.00
(vi) Professional & Special Fees Payable	11,32,800.00	-	11,32,800.00	5,66,400.00	93,928.00	6,60,328.00
(vii) Medical Expenses Payable	-	-	-	-	-	-
(viii) Internal Audit Fee Payable	17,405.00	-	17,405.00	20,000.00	29,466.00	49,466.00
IX Property tax payable	-	-	-	-	-	-
X Children Education allowance payable	86,064.00	-	86,064.00	81,000.00	-	81,000.00
XI CGHS Payable	4,064.00	-	4,064.00	-	-	-
XII TDS under IGST	-	-	-	-	-	-
XIII TDS Payable	-	-	-	-	-	-
XIV Audit fee payable	3,50,000.00	-	3,50,000.00	6,61,682.00	-	6,61,682.00
XV Ground Rent Payable	-	-	-	-	-	-
XVI Leave Travel Concession Payable	-	-	-	-	-	-
XVII Interest on Property Tax Payable	-	-	-	-	-	-
XVIII Dearness Allowance Payable	1,24,589.00	-	1,24,589.00	1,23,909.00	-	1,23,909.00
<b>SUB TOTAL (B)</b>	<b>17,68,952.00</b>	<b>-</b>	<b>17,68,952.00</b>	<b>15,04,311.00</b>	<b>2,09,803.00</b>	<b>17,14,114.00</b>
<b>GRAND TOTAL (A+B)</b>	<b>20,42,565.00</b>	<b>-</b>	<b>20,42,565.00</b>	<b>17,34,580.00</b>	<b>3,87,386.00</b>	<b>21,21,966.00</b>

Secretary

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

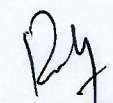


**DELHI URBAN ART COMMISSION  
CONSOLIDATED SCHEDULE FORMING PART OF  
CONSOLIDATED BALANCE SHEET AS ON 31.03.2024**

SCHEDULE-4		FIXED ASSETS			DEPRECIATION			NET BLOCK			
DESCRIPTION FIXED ASSETS		GROSS BLOCK			Charge during the year			Balance as on			
		Cost	Addition/	Deletion/	Cost	Balance as on	Deletion /	Balance upto	Balance as on	Balance as on	
		01.04.2023		01.04.2023	31.03.2024	01.04.2023	adjustment	31.03.2024	31.03.2024	31.03.2023	
(i)	Computer (Annexure -1)	1,31,84,042.00	8,37,071.00	98,80,559.00	41,40,554.00	1,23,95,794.39	2,09,807.09	93,94,770.00	32,10,831.48	9,29,722.52	7,88,247.61
(ii)	EPABX (Annexure - 2)	4,55,430.00	0.00	0.00	4,55,430.00	4,10,835.72	20,425.33	0.00	4,31,081.05	24,368.95	44,794.28
(iii)	Camera	11,50,680.00	0.00	10,83,451.00	67,229.00	10,90,045.54	0.00	10,26,178.00	63,867.54	3,361.46	60,634.46
(iv)	Delivery Van	47,064.00	0.00	0.00	47,064.00	44,711.00	0.00	0.00	44,711.00	2,353.00	2,353.00
(v)	Fax Machine	56,520.00	0.00	0.00	56,520.00	53,694.00	0.00	0.00	53,694.00	2,826.00	2,826.00
(vi)	LCD Projector	3,36,100.00	0.00	60,750.00	2,75,350.00	3,19,295.00	0.00	57,712.00	2,61,583.00	13,767.00	16,805.00
(vii)	Photostate	10,35,994.00	0.00	3,05,474.00	7,30,520.00	9,83,155.57	1,038.43	2,90,200.00	6,93,994.00	36,526.00	52,838.43
(viii)	Wall Clock	20,093.00	0.00	2,228.00	17,865.00	19,088.75	0.00	2,117.00	16,971.75	893.25	1,004.25
(ix)	Furniture	34,90,808.00	0.00	12,09,723.00	22,81,083.00	32,01,867.97	50,358.89	10,85,198.00	21,67,028.86	1,14,054.15	2,88,938.03
(x)	Chairs	1,57,500.00	0.00	0.00	1,57,500.00	335.15	15,750.00	0.00	16,085.15	1,41,414.85	1,57,164.85
(xi)	Induction Heater	6,643.00	0.00	0.00	6,643.00	270.89	1,328.60	0.00	1,599.29	5,043.71	6,372.31
(xii)	Mantra 300 Biometric	24,900.00	0.00	0.00	24,900.00	8,639.73	4,980.00	0.00	13,619.73	11,280.27	16,260.27
(xiii)	Metal shelving Racks	1,73,100.00	0.00	0.00	1,73,100.00	57,489.91	17,310.00	0.00	74,799.91	98,300.09	1,15,610.09
(xiv)	Flooring & Furnishing	3,36,961.00	0.00	0.00	3,36,961.00	3,20,113.00	0.00	0.00	3,20,113.00	16,848.00	16,848.00
(xv)	Fan	4,500.00	0.00	0.00	4,500.00	4,220.96	54.04	0.00	4,275.00	225.00	279.04
(xvi)	Water Purifier	14,500.00	0.00	0.00	14,500.00	13,775.00	0.00	0.00	13,775.00	725.00	725.00
(xvii)	Microwave	6,000.00	0.00	0.00	6,000.00	5,006.87	693.13	0.00	5,700.00	300.00	993.13
(xviii)	Refrigerator	14,950.00	0.00	0.00	14,950.00	12,486.94	1,715.56	0.00	14,202.50	747.50	2,483.06
(xix)	LED Lamp	10,294.00	0.00	0.00	10,294.00	9,779.00	0.00	0.00	9,779.00	515.00	515.00
(xx)	Professional LED TV	3,50,749.00	0.00	0.00	3,50,749.00	2,47,849.18	70,149.80	0.00	3,17,998.98	32,750.02	1,02,899.82
(xxi)	Paper Shredder	15,340.00	0.00	0.00	15,340.00	13,999.18	573.84	0.00	14,573.00	767.00	1,340.84
(xxii)	Office Machinery	0.00	17,93,222.00	0.00	17,93,222.00	0.00	44,575.51	0.00	44,575.51	17,48,646.49	0.00
(xxiii)	Leasehold improvement	35,05,210.00	0.00	35,05,210.00	0.00	33,29,949.00	0.00	33,29,949.00	0.00	0.00	1,75,261.00
(xxiv)	Hotcase	3,406.00	0.00	3,406.00	0.00	3,238.00	0.00	3,238.00	0.00	0.00	170.00
(xxv)	MTNL lease Line	2,28,432.00	0.00	2,28,432.00	0.00	2,17,010.00	0.00	2,17,010.00	0.00	0.00	11,422.00
(xxvi)	Finger Print Card Device	26,495.00	0.00	26,495.00	0.00	24,621.00	0.00	24,621.00	0.00	0.00	1,874.00
(xxvii)	Samsung TAB 3	14,800.00	0.00	14,800.00	0.00	14,080.00	0.00	14,080.00	0.00	0.00	740.00
(xxviii)	Sony LED	1,62,578.00	0.00	1,62,578.00	0.00	1,54,470.00	0.00	1,54,470.00	0.00	0.00	8,108.00
(xxix)	Spiral Binding Machine	31,500.00	0.00	31,500.00	0.00	29,925.00	0.00	29,925.00	0.00	0.00	1,575.00
(xxx)	Telephone Instruments	7,100.00	0	7,100.00	0.00	6,745.00	0.00	6,745.00	0.00	0.00	355.00
TOTAL(A)		2,48,71,687.00	26,30,293.00	1,65,21,706.00	1,09,80,274.00	2,29,92,269.52	4,38,760.23	1,56,36,191.00	77,94,838.75	31,85,435.25	18,79,417.48

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

Intangible Assets		GROSS BLOCK					DEPRECIATION			NET BLOCK	
DESCRIPTION											
FIXED ASSTES											
		Cost			Cost	Balance as on		Deletion /	Balance upto	Balance as on	Balance as on
		01.04.2023	Addition/	Deletion/	31.03.2024	01.04.2023	Charge During the Year	adjustment	31.03.2024	31.03.2024	31.03.2023
(i)	Computer Software	45,04,458.00	0.00	41,78,018.00	3,26,440.00	42,78,167.78	17,389.22	39,69,117.00	326440.00	0.00	226290.22
(ii)	Software Application	33,16,797.00		0.00	33,16,797.00	31,50,957.15	1,65,839.85	0.00	3316797.00	0.00	165839.85
(iii)	Sophos Firewall	0.00	64,000.00	0.00	64,000.00	0.00	14,302.42	0.00	14,302.42	49,697.58	0.00
TOTAL(B)		78,21,255.00	64,000.00	41,78,018.00	37,07,237.00	74,29,124.92	1,97,531.50	39,69,117.00	36,57,539.42	49,697.58	3,92,130.08
TOTAL(A+B)		3,26,92,942.00	26,94,293.00	2,06,99,724.00	1,46,87,511.00	3,04,21,394.44	836291.72	1,96,05,308.00	1,14,52,378.17	32,35,132.83	22,71,547.56

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



## ANNEXURE - 1 TO SCHEDULE 4

## Tangible Assets

(in Rs.)

DESCRIPTION FIXED ASSETS	GROSS BLOCK			DEPRECIATION							NET BLOCK	
	Cost 01.04.2023	Addition/	Deletion/	Cost 31.03.2024	Balance as on 01.04.2023	CHARGE DURING THE YEAR	Deletion / adjustment	Balance upto 31.03.2024	Balance as on 31.03.2024	Balance as on 31.03.2023		
<b>COMPUTER</b>												
(i) Computers	7580992.00	451075.00	6700031.00	13,12,038.00	71,91,181.95	14,005.98	63,73,269.00	8,31,918.93	4,80,117.07	3,69,810.05		
(ii) Laptop	1838432.00	0.00	1149137.00	4,87,295.00	15,38,734.17	15,878.08	10,91,680.00	4,82,930.25	24,364.75	97,897.83		
(iii) Printer	2149819.00	385996.00	1498807.00	10,37,208.00	19,48,154.59	1,52,690.10	14,23,677.00	6,77,167.89	3,60,040.31	2,01,664.41		
(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	272016.00	0.00	120621.00	1,51,395.00	2,38,309.90	22,105.35	1,14,590.00	1,43,825.25	7,589.75	35,706.10		
(vii) APS Machine	26520.00	0.00	0.00	26,520.00	25,194.00	0.00	0.00	25,194.00	1,326.00	1,326.00		
(viii) Touch Screen	48800.00	0.00	0.00	48,800.00	46,380.00	0.00	0.00	46,380.00	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	98910.00	0.00	0.00	98,910.00	93,965.00	0.00	0.00	93,965.00	4,945.00	4,945.00		
(xi) HP Office Jet Printer	41295.00	0.00	0.00	41,295.00	39,230.25	0.00	0.00	39,230.25	2,064.75	2,064.75		
(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	129425.00	0.00	0.00	1,29,425.00	1,22,954.00	0.00	0.00	1,22,954.00	6,471.00	6,471.00		
(xiv) Wifi	19248.00	0.00	7050.00	12,198.00	17,669.86	615.24	6,697.00	11,588.10	609.90	1,578.14		
(xv) 4TB Portable Harddisk	25372.00	0.00	0.00	25,372.00	23,689.00	434.40	0.00	24,103.40	1,268.60	1,703.00		
(xvi) Portable Harddisk 2	3533.00	0.00	0.00	3,533.00	3,356.35	0.00	0.00	3,356.35	178.65	178.65		
(xvii) Hard disk WD 2TB portable	4999.00	0.00	0.00	4,999.00	4,749.05	0.00	0.00	4,749.05	249.95	249.95		
(xviii) Web Cam	12998.00	0.00	0.00	12,998.00	8,266.27	4,079.93	0.00	12,346.20	649.80	4,729.73		
(xix) Pen Drive	16544.00	0.00	16544.00	0.00	15,717.00	0.00	15,717.00	0.00	0.00	827.00		
(xx) Monitor	11550.00	0.00	11550.00	0.00	10,972.00	0.00	10,972.00	0.00	0.00	578.00		
(xxi) Plotter	13125.00	0.00	13125.00	0.00	12,469.00	0.00	12,469.00	0.00	0.00	658.00		
(xxii) Computer Server	3,63,894.00	0	3,63,894.00	0.00	3,45,699.00	0	3,45,699.00	0	0	18,195.00		
<b>TOTAL</b>	<b>13184042.00</b>	<b>837071.00</b>	<b>9880559.00</b>	<b>4140554.00</b>	<b>12395794.39</b>	<b>209807.09</b>	<b>9394770.00</b>	<b>3210831.48</b>	<b>929722.52</b>	<b>788247.61</b>		

## ANNEXURE - 2 TO SCHEDULE 4

DESCRIPTION  
FIXED ASSETS

DESCRIPTION FIXED ASSETS	GROSS BLOCK			DEPRECIATION							NET BLOCK	
	Cost 01.04.2023	Addition/	Deletion/	Cost 31.03.2024	Balance as on 01.04.2023	CHARGE DURING THE YEAR	Deletion / adjustment	Balance upto 31.03.2024	Balance as on 31.03.2024	Balance as on 31.03.2023		
<b>EPEBX</b>												
(i) EPEBX 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) Dect 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	61,276.00	0.00	0.00	61,276.00	38,190.13	20,425.33	0.00	56,815.48	4,660.54	25,085.87		
<b>TOTAL</b>	<b>455430.00</b>	<b>0.00</b>	<b>0.00</b>	<b>455430.00</b>	<b>410635.72</b>	<b>20425.33</b>	<b>0.00</b>	<b>431061.05</b>	<b>24368.95</b>	<b>44794.28</b>		

Secretary

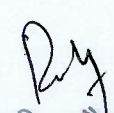
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Delhi Urban Art Commission



**DELHI URBAN ART COMMISSION**  
**INDIA HABITAT CENTRE CORE 6A LODHI ROAD NEW DELHI**  
**CONSOLIDATED SCHEDULE FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31.03.2024**

Description	31.03.2024 Delhi Urban Art Commission Amount (In Rs.)	31.03.2024 DUAC City Level Project Amount (In Rs.)	31.03.2024 Total Amount (In Rs.)	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.)
<b>SCHEDULE - 6</b>						
<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>						
<b>CURRENT ASSETS</b>						
(i) Cash In Hand	-	9,853.00	9,853.00	-	9,853.00	9,853.00
(ii) Cash at Bank	14,11,358.44	43,020.35	14,54,378.79	6,53,607.99	41,875.00	6,95,482.99
(iii) Computer Cartridge Stock	2,56,457.00	-	2,56,457.00	3,26,835.80	-	3,26,835.80
(iv) Postage Stamp	687.00	-	687.00	733.00	-	733.00
(v) SGST In Cash Ledger	-	-	-	-	386.70	386.70
(vi) CGST In Cash Ledger	-	-	-	-	386.70	386.70
(vii) IGST Input on Reverse Charge	-	-	-	-	-	-
(viii) Laptop Advance	33,328.00	-	33,328.00	45,832.00	-	45,832.00
(ix) CGST Reverse Charge Input	-	-	-	-	-	-
(x) SGST Reverse Charge Input	-	-	-	-	-	-
(xi) SBI prepaid card	14,301.72	-	14,301.72	5,761.00	-	5,761.00
(xii) Sundry Debtors	-	-	-	-	-	-
(xiii) CPWD	48,04,100.00	-	48,04,100.00	48,04,100.00	-	48,04,100.00
(xiv) Prepaid Printer AMC Charge	-	-	-	3,258.00	-	3,258.00
(xvi) Prepaid Telephone Expense	61,950.00	-	61,950.00	61,950.00	-	61,950.00
(xvii) CGST under RCM	-	-	-	8,023.00	-	8,023.00
(xviii) SGST under RCM	-	-	-	8,023.00	-	8,023.00
(xix) SMS Purchase	33,040.00	-	33,040.00	66,240.00	-	66,240.00
(xx) Prepaid Office Maintenance	7,34,069.00	-	7,34,069.00	7,34,070.00	-	7,34,070.00
<b>A</b>	<b>73,49,291.16</b>	<b>52,873.35</b>	<b>74,02,164.51</b>	<b>67,18,233.79</b>	<b>52,501.40</b>	<b>67,70,735.19</b>
<b>LOANS &amp; ADVANCES</b>						
(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) Interest accrued on saving account	-	-	-	-	38.00	38.00
(iv) Advance for Corporate Membership Fee	1,94,700.00	-	1,94,700.00	1,77,000.00	-	1,77,000.00
(v) Prepaid Software Maintenance	-	-	-	10,810.00	-	10,810.00
(vi) Prepaid Photocopy Expenses	-	-	-	4,050.00	-	4,050.00
(vii) CGHS Advance for Deputation Employees	15,372.13	-	15,372.13	13,336.00	-	13,336.00
(viii) Leave encashment contribution in advance	-	-	-	2,28,411.00	-	2,28,411.00
Xerox India Limited	4,050.00	-	4,050.00	-	-	-
<b>B</b>	<b>2,14,122.13</b>	<b>-</b>	<b>2,14,122.13</b>	<b>4,33,607.00</b>	<b>5,19,647.00</b>	<b>9,53,254.00</b>
<b>A+B</b>	<b>75,63,413.29</b>	<b>52,873.35</b>	<b>76,16,286.64</b>	<b>71,51,840.79</b>	<b>5,72,148.40</b>	<b>77,23,989.19</b>

Secretary

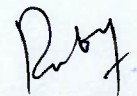
  
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**RUBY KAUSHAL**  
**सचिव/Secretary**  
**दिल्ली नगर कला आयोग**  
**Delhi Urban Art Commission**



**DELHI URBAN ART COMMISSION**  
**INDIA HABITAT CENTRE CORE 6A LODHI ROAD NEW DELHI**  
**CONSOLIDATED SCHEDULE FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31.03.2024**

Description	31.03.2024 Delhi Urban Art Commission Amount (in Rs.)	31.03.2024 DUAC City Level Project Amount (in Rs.)	31.03.2024 Total Amount (in Rs.)	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.)
<b>SCHEUDLE - 6</b>						
<b>OTHER INCOME</b>						
(i) Receipts under RTI	340.00	-	340.00	10.00	-	10.00
(ii) Miscellaneous receipts	10,700.00	-	10,700.00	30,611.00	1,111.00	31,722.00
(iii) Interest from Saving Bank	2,93,497.00	1,145.35	2,94,642.35	1,65,066.00	-	1,65,066.00
	<b>3,04,537.00</b>	<b>1,145.35</b>	<b>3,05,682.35</b>	<b>1,95,687.00</b>	<b>1,111.00</b>	<b>1,96,798.00</b>

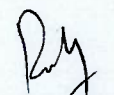
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**दिल्ली नगर कला आयोग**  
**Delhi Urban Art Commission**

**DELHI URBAN ART COMMISSION**  
**INDIA HABITAT CENTRE CORE 6A LODHI ROAD NEW DELHI**  
**CONSOLIDATED SCHEDULE FORMING PART OF CONSOLIDATED BALANCE SHEET AS ON 31.03.2024**

Description	31.03.2024 Delhi Urban Art Commission Amount (In Rs.)	31.03.2024 DUAC City Level Project Amount (In Rs.)	31.03.2024 Total Amount (In Rs.)	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.)
<b>SCHEDULE - 7</b>						
<b>ESTABLISHMENT EXPENSES</b>						
(i) Basic Pay	1,21,64,752.00	-	1,21,64,752.00	1,18,62,068.00	-	1,18,62,068.00
(ii) Employer NPS Contribution	9,84,283.00	-	9,84,283.00	8,63,018.00	-	8,63,018.00
(iii) E.P.F. (DUAC's Contribution)	-	-	-	-	-	-
(iv) DA on TA	3,88,872.00	-	3,88,872.00	3,19,697.00	-	3,19,697.00
(v) Dearness Allowance	55,52,400.00	-	55,52,400.00	45,08,534.00	-	45,08,534.00
(vi) Children Education allowance	86,064.00	-	86,064.00	81,000.00	-	81,000.00
(vii) Deputation Allowance	1,02,240.00	-	1,02,240.00	1,00,800.00	-	1,00,800.00
(viii) Travelling allowance	1,19,430.00	-	1,19,430.00	2,51,338.00	-	2,51,338.00
(ix) TA	8,46,000.00	-	8,46,000.00	8,44,839.00	-	8,44,839.00
(x) Gratuity expense	-	-	-	-	-	-
(xi) H.R.A.	32,82,164.00	-	32,82,164.00	32,10,593.00	-	32,10,593.00
(xii) Leave Encashment L.T.C.	-	-	-	19,539.00	-	19,539.00
(xiii) Leave Encashment & Leave Encashment	1,03,228.00	-	1,03,228.00	1,17,682.00	-	1,17,682.00
(xiv) Medical Reimbursement	10,36,967.00	-	10,36,967.00	8,04,103.00	-	8,04,103.00
(xv) Leave travel concession	69,901.00	-	69,901.00	-	-	-
(xvi) Recovery of pay	-	-	-	-	-	-
(xvii) Arrears of Salary & Allowance	-	-	-	-	-	-
(xviii) Manpower Charges	10,41,284.00	-	10,41,284.00	10,46,279.00	-	10,46,279.00
(xix) Dress Allowance	20,000.00	-	20,000.00	25,000.00	-	25,000.00
(xx) Contribution to DUAC Employees group	-	-	-	-	-	-
(xxi) Extra work allowance	6,648.00	-	6,648.00	6,192.00	-	6,192.00
(xxii) Leave Salary Contribution	2,18,135.00	-	2,18,135.00	2,46,369.00	-	2,46,369.00
(xxiii) Pension Contribution	3,86,160.00	-	3,86,160.00	3,18,687.00	-	3,18,687.00
(xxiv) Group Gratuity with LIC	19,35,590.00	-	19,35,590.00	35,55,000.00	-	35,55,000.00
(xxv) Leave Encashment fund with LIC	22,911.00	-	22,911.00	28,70,000.00	-	28,70,000.00
	<b>2,83,67,030.00</b>	-	<b>2,83,67,030.00</b>	<b>3,10,60,738.00</b>	-	<b>3,10,60,738.00</b>

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 31.03.2024**

Description	31.03.2024 Delhi Urban Art Commission Amount (In Rs.)	31.03.2024 DUAC City Level Project Amount (In Rs.)	31.03.2024 Total Amount (in Rs.)	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.)
<b><u>SCHEDULE - 8</u></b>						
<b><u>OTHER ADMINISTRATION EXPENSES</u></b>						
(i) Audit fees	3,36,055.00	-	3,36,055.00	3,50,000.00	-	3,50,000.00
(ii) Bank Charges	619.50	-	619.50	177.24	-	177.24
(iii) Books & periodicals	-	-	-	8,745.00	-	8,745.00
(iv) Computer maintenance	1,64,230.80	-	1,64,230.80	3,54,253.00	-	3,54,253.00
(v) Corporate Membership Fees	1,77,000.00	-	1,77,000.00	1,77,000.00	-	1,77,000.00
(vi) Electricity expenses	3,05,609.00	-	3,05,609.00	3,04,646.00	-	3,04,646.00
(vii) EPABX Maintainance Charges	11,295.00	-	11,295.00	22,590.00	-	22,590.00
(viii) Fees & Honorarium	27,230.00	-	27,230.00	3,30,400.00	-	3,30,400.00
(ix) Hospitality	560.00	-	560.00	-	-	-
(x) Ground rent	5,11,040.00	-	5,11,040.00	26,046.00	-	26,046.00
(xi) Internal Audit Fee	34,810.00	-	34,810.00	20,000.00	-	20,000.00
(xii) Staff Selection charges	-	-	-	-	-	-
(xiii) Interest on TDS & GST	-	-	-	115.00	-	115.00
(xiv) Local Conveyance	22,530.00	-	22,530.00	14,950.00	-	14,950.00
(xv) News Paper Exp	41,154.00	-	41,154.00	49,430.00	-	49,430.00
(xvi) Round Off	8.59	-	8.59	-	-	-
(xvii) Airport Authority of India	2,832.00	-	2,832.00	-	-	-

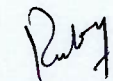
Secretary

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

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Description	31.03.2024	31.03.2024	31.03.2024	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.)
(xviii) Advertisement Charges	46,180.00	-	46,180.00	12,148.00	-	12,148.00
(xix) Office maintenance	29,45,279.00	-	29,45,279.00	29,36,280.00	-	29,36,280.00
(xx) Miscellaneous & Other expenses	-	-	-	4,000.00	-	4,000.00
(xxi) Photostate Expenses	-	-	-	-	-	-
(xxii) Postage Expense	5,046.00	-	5,046.00	7,833.00	-	7,833.00
(xxiii) Printing Binding & Stationery/ consumables	2,03,109.00	-	2,03,109.00	1,06,625.00	-	1,06,625.00
(xxiv) Printer Maintenance	2,12,399.00	-	2,12,399.00	2,14,664.00	-	2,14,664.00
(xxv) Prize Distribution Expenses	55,100.00	-	55,100.00	52,000.00	-	52,000.00
(xxvi) Professional and Special fees	62,31,511.00	-	62,31,511.00	35,43,249.00	-	35,43,249.00
(xxvii) Property Tax	10,37,294.00	-	10,37,294.00	9,80,300.00	-	9,80,300.00
(xxviii) Security Services	4,69,871.00	-	4,69,871.00	3,97,068.00	-	3,97,068.00
(xxix) Telephone & Communication expenses	3,24,261.28	-	3,24,261.28	3,02,921.00	-	3,02,921.00
(xxx) Tour & travelling	5,43,813.00	-	5,43,813.00	4,99,772.00	-	4,99,772.00
(xxxi) Software subscription fees	2,40,806.00	-	2,40,806.00	6,86,026.00	-	6,86,026.00
(xxxii) AMC charges for Xerox	1,16,096.00	-	1,16,096.00	22,695.00	-	22,695.00
(xxxiii) Consolidated fund of India	2,93,497.00	-	2,93,497.00	1,65,066.00	-	1,65,066.00
(xxxiv) FSMA	-	-	-	-	-	-
(xxxv) Repair & Maintenance Expenses	27,613.00	-	27,613.00	59,000.00	-	59,000.00
(xxxvi) Fees And Subscription	1,23,006.92	-	1,23,006.92	2,39,557.00	-	2,39,557.00
(xxxvii) Consultancy payable	-	-	-	-	-	-
(xxxviii) NSDL Charges	3,431.00	-	3,431.00	-	-	-
(xxxix) Man Power	-	-	-	-	-	-
(xxxx) Other Expense	2,43,404.00	-	2,43,404.00	4,28,300.00	-	4,28,300.00
(xxxxi) Office Bag	-	-	-	-	-	-
(xxxxii) Amc Ups	17,700.00	-	17,700.00	8,850.00	-	8,850.00
(xxxxiii) GST Expense	34,855.00	-	34,855.00	-	-	-
	<b>1,48,09,246.09</b>	-	<b>1,48,09,246.09</b>	<b>1,23,24,706.24</b>	-	<b>1,23,24,706.24</b>

Secretary

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

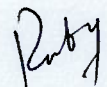


**DELHI URBAN ART COMMISSION**

**Financial Year 2023-24**

**SCHEDULE-9: SIGNIFICANT ACCOUNTING POLICIES**

**Related to Delhi Urban Art Commission**

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

**1. Accounting Convention:**

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

**2. Government Grants:**

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

**3. Fixed Assets:**

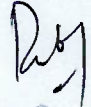
- Fixed assets are stated at written down value after charging depreciation.
- All the fixed assets are recognized as per the rules and regulations as provided in the General Financial Rules, 2017, amended up to date.
- In accordance with schedule II of the Companies Act, 2013 all fixed assets including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

Projects & Accordingly expenditure incurred on such Projects during the year are charged to revenue A/c.

**4. Depreciation:**

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

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

  
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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 manpower charges and payments to consultants and contractors.

**6. Recognition of Income:**

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



for fixed assets.

**7. Retirement Benefits:**

- Defined contribution scheme i.e. employer's contribution to EPF is recognized on the basis of actual payment to Delhi Urban Art Commission Employees Provident Fund Trust. In case of defined benefit scheme like gratuity & leave encashment, commission has made tie up with LIC of India Ltd. in order to meet out future benefits of gratuity & leave encashment of retiring employees. As per policy of the commission the gratuity contribution payable to LIC Of India is charged to revenue account.
- Commission has paid Rs.1958501 to LIC of India last year (Rs. 6425000.00)

**8. Prior Period Items:**

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

**9. Goods & Service Tax:**

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

**Related to E.P.F.Trust**

**1 Investments:**

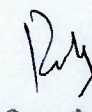
Investments

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

**2 Income Recognition:**

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

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Delhi Urban Art Commission

#### **SCHEDULE-10 CONTINGENT LIABILITIES AND NOTES ON ACCOUNT**

- As on date of balance sheet there is NIL contingent liability (Previous year Amount NIL).
- Taxation: In accordance with the Clause (b) of section 2 (24) (xviii) of the Income tax Act, 1961, read with various deductions and exemptions, provision of Income tax has not been created.
- During the year DUAC has incurred capital expenditure of Rs. 2694293.00 (Previous Year Rs. 5216377.12) 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. 636291.72 (Previous Year Rs. 422338.24) 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 31.03.2024 the closing Cartridge stocks are of Rs. 256457.00 (Previous Year Rs. 326635.80) 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 crore in 2020 has been received from the Ministry of Housing and Urban Affairs, Govt. of India in the Commission bank account and the amounts received had been paid to Life insurance corporation of India as fund Manager As per scheme.

- Corresponding figures for the previous year have been regrouped/re-arranged, wherever necessary.
- Schedule 1 to 10 are annexed to and form an integral part of Balance Sheet as at 31.03.2024, and the Income and Expenditure account for the year ended on that date.

Secretary

  
रुबी कौशल  
RUBY KAUSHAL  
सचिव/Secretary  
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Delhi Urban Art Commission

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**DELHI URBAN ART COMMISSION**  
**CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI**  
**BALANCE SHEET AS ON 31.03.2024**

DESCRIPTION	SCHEDULE	For the year ended	For the year ended
		31.03.2024	31.03.2023
		Amount (in Rs.)	Amount (in Rs.)
<b>CORPUS/ CAPITAL FUND AND LIABILITIES</b>			
(i) Corpus/ Capital fund	1	57,75,293.69	56,71,705.78
(ii) Earmarked / Endowment fund (Assets Fund)	2	29,80,687.43	9,22,686.15
(iii) Current Liabilities and Provisions	3		
a) Current Liabilities		2,73,613.00	2,30,269.00
b) Provisions		17,68,952.00	15,04,311.00
	<b>TOTAL</b>	<b>1,07,98,546.12</b>	<b>83,28,971.93</b>
<b>ASSETS</b>			
(i) Fixed Assets	4	32,35,132.83	11,77,131.14
(ii) Current Assets, Loans & Advances	5	75,63,413.29	71,51,840.79
	<b>TOTAL</b>	<b>1,07,98,546.12</b>	<b>83,28,971.93</b>
(i) SIGNIFICANT ACCOUNTING POLICIES	9		
(ii) CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	10		

Secretary

  
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**Delhi Urban Art Commission**



**DELHI URBAN ART COMMISSION**  
**CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2024**

DESCRIPTION	SCHEDULE	As on 31.03.2024 Amount (in Rs.)	As on 31.03.2023 Amount (in Rs.)
<b>INCOME</b>			
(i) Grant Received from Ministry of Housing and Urban Affairs (Including Interest on Unutilised Grants)		4,59,14,077.00	5,44,19,493.00
(ii) Grant Received for DUAC Employees Group Pension Scheme Less: Capital expenditure during the year	4	26,94,293.00 <b>4,32,19,784.00</b>	4,12,277.00 <b>5,40,07,216.00</b>
(iii) Other Income	6	3,04,537.00	1,95,687.00
(iv) Deferred income on account of Depreciation	4	6,36,291.72	3,86,180.13
<b>Total Income</b>		<b>4,41,60,612.72</b>	<b>5,45,89,083.13</b>
<b>EXPENDITURE</b>			
(i) Establishment Expenses	7	2,83,67,030.00	3,10,50,738.00
(ii) Other Administration Expenses	8	1,48,09,246.09	1,23,24,706.24
(iii) Depreciation	4	6,36,291.72	3,86,180.13
(iv) Add: Prior Period Adjustment (Previous year Add: Prior Period Adjustment)			
<b>Total Expenditure</b>		<b>4,38,12,567.81</b>	<b>4,37,61,624.37</b>
(i) Excess of Expenditures over Income carried to Corpus/ Capital Fund (Previous year Excess of Income over Expenditure )		3,48,044.91 <b>3,48,044.91</b>	1,08,27,458.76 <b>1,08,27,458.76</b>
(i) SIGNIFICANT ACCOUNTING POLICIES			
(ii) CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS			

Secretary


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RUBY KAUSHAL  
सचिव/Secretary  
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Delhi Urban Art Commission

**DELHI URBAN ART COMMISSION**  
**CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI**  
**RECEIPT AND PAYMENT ACCOUNT**  
**FOR THE YEAR ENDING 31.03.2024**

RECEIPTS	31.03.2024 Amount (In Rs.)	31.03.2023 Amount (In Rs.)
<b>Opening Balance</b>		
(i) Prepaid Card	5,761.00	7,135.24
(ii) Bank	6,53,607.99	89,032.99
(iii) Postage Stamps	733.00	2,366.00
		98,534.23
<b>Add: Receipts</b>		
(i) Grant from Government		5,44,19,493.00
(i) Receipts from Ministry for DUAC Employees	4,59,14,077.00	
(ii) Group Pension Scheme	0	-
	<u>4,59,14,077.00</u>	5,44,19,493.00
<b>Other Receipts</b>		
(i) Receipts under RTI	340.00	10.00
(ii) Misc. Receipts	12,648.00	30,611.00
(iii) Security Deposit in lieu of guarantee	0	-
(iv) Receipts from DUAC Employees PF Contributory fund Trust	0	-
(v) Interest Received From Saving Bank	293497	1,65,066.00
(vi) Earnest Money Deposit	5000	1,55,700.00
	<u>3,11,485.00</u>	3,51,387.00
<b>Total Receipt</b>		
<b>TOTAL</b>	<u><u>4,68,85,663.99</u></u>	<u><u>5,48,69,414.23</u></u>

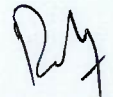
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**सचिव/Secretary**  
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**Delhi Urban Art Commission**

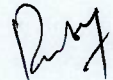


PAYMENTS	31.03.2024 Amount ( in Rs.)	31.03.2023 Amount ( in Rs.)
<b><u>Capital Expenditure</u></b>		
(i) Fixed Assets	26,94,293.00	4,12,277.00
Advance to CPWD	0	48,04,100.00
<b><u>Revenue Expenses</u></b>		
(i) Audit Fees	647737	3,88,318.00
(ii) Salary and Allowances & Man power Charges	2,39,64,231	2,90,75,893.00
(iii) Postage Expense	5046	6,200.00
(iv) Internal Audit fee	34235	18,305.00
(v) Telephone & Communication expenses	273464	3,04,970.00
(vi) Electricity Expenses	302242	3,08,256.00
(vii) Computer maintenance	0	-
(viii) Printing Binding & Stationery/ consumables	195469	1,06,625.00
(ix) Fees & Honorarium	27230	3,30,400.00
(x) Professional and Special fees	51,00,500	31,87,988.00
(xi) Deposit of interest C.F.I	337739	1,20,824.00
(xii) AMC UPS	17700	-
(xiii) Other Expense	204273	3,48,055.00
(xiv) Fees And Subscription	111208.33	226218.00
(xv) Books & periodicals	0	8,745.00
(xvi) Repair & Maintenance Expenses	33034	59,000.00
(xvii) Bank Charges	619.5	177.24
(xviii) Local Conveyance		14875.00

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PAYMENTS	31.03.2024		31.03.2023
	Amount ( in Rs.)		Amount ( in Rs.)
(xix) Corporate Membership Fees	194700		1,77,000.00
(xx) Refund of Earnest Money Deposit	0		1,00,000.00
(xxi) Prize Distribution Expenses	55100		52,000.00
(xxii) AMC Charges for xerox	107370		22695.00
(xxiii) Tour & travelling	493641		5,27,449.00
(xxiv) Security Services	453945		3,83,606.00
(xxv) EPABX Maintainance Charges	11295		22,590.00
(xxvi) GST & Income Tax payment	2957123		26,21,600.00
(xxvii) Office maintenance	2856744		35,70,814.00
(xxviii) Software Subscription Fees	212511		8,22,327.00
(xxix) Property Tax	1037294		5757939.00
(xxx) Newspaper Advertisement expense	46180		12,148.00
(xxxi) Purchase of Computer Catridge	94052		2,99,304.00
(xxxii) News Paper Exp	23132		51,141.00
(xxxiii) Ground Rent	511040		25,163.00
(xxxiv) SMS Purchases	33040		42,310.00
(xxxv) Security Deposit in Liw of Gurantee	0		-
(xxxvi) Printer Maintenance	195093		
(xxxvii) Airport Authority of India	2832		
(xxxviii) Imprest Expense	267221		
(xxxix) LIC gratuity expense	1957983		
		<u>4,54,59,316.83</u>	<u>5,42,09,312.24</u>
<b>Closing Balance</b>			
I Bank	1411358.44		6,53,607.99
II Postage Stamps	687.00		733.00
III Prepaid card	14301.72	14,26,347.16	5,761.00 6,60,101.99
		<u>4,68,85,663.99</u>	<u>5,48,69,414.23</u>


  
 Secretary  
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 Delhi Urban Art Commission



**DELHI URBAN ART COMMISSION**  
**CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI**  
**SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2024**

DESCRIPTION	For the year ended 31.03.2024 Amount (in Rs.)	For the year ended 31.03.2023 Amount (in Rs.)
<b>SCHEDULE - 1</b>		
<b>CORPUS/ CAPITAL FUND</b>		
(i) Opening Balance	56,71,705.78	-60,71,522.97
(ii) Less: Excess of Expenditures over Income ( Previous year Add: excess of Income Over Expenditure )	3,48,044.91	1,08,27,458.76
(iii) Less:Property Tax Adjusted (which is being paid to indian habitat centre)		9,15,769.99
(iv) Less:Leave Encashment Contribution in Advance	-2,44,457.00	
	<b>57,75,293.69</b>	<b>56,71,705.78</b>


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**Delhi Urban Art Commission**

**DELHI URBAN ART COMMISSION**  
**CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI**  
**SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2024**

DESCRIPTION	For the year ended	For the year ended
	31.03.2024 Amount (in Rs.)	31.03.2023 Amount (in Rs.)
<b>SCHEDULE - 2</b>		
<b>EARMARKED/ ENDOWMENT FUND (Assets Fund)</b>		
(i) Opening Balance	9,22,686.15	8,96,589.28
(ii) Add: Addition during the year on account of capital expenditure	26,94,293.00	4,12,277.00
(iii) Less: Deffered income on a/c of Depreciation	6,36,291.72	3,86,180.13
	<b>29,80,687.43</b>	<b>9,22,686.15</b>

**Secretary**

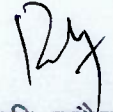
  
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**DELHI URBAN ART COMMISSION**  
**CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI**  
**SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2024**

DESCRIPTION	For the year ended 31.03.2024 Amount (in Rs.)	For the year ended 31.03.2023 Amount (in Rs.)
<b>SCHEDULE - 3</b>		
<b>CURRENT LIABILITIES AND PROVISIONS</b>		
<b>(A) CURRENT LIABILITIES</b>		
(i) Earnest Money Deposit	1,14,200.00	1,09,200.00
(ii) Printer AMC Payable	32,155.00	-
(iii) Local Conveyance Payable	-	690.00
(iv) Manpower Charges Payable	-	-
(v) EPABX System maintenance charges payable	11,295.00	-
(vi) Newspaper Expenses Payable	1,916.00	1,894.00
(vii) Payable to CSDC India Pvt. Ltd.	-	-
(viii) Security Charges Payable	-	-
(ix) Tour & travel exp. Payable	40,099.00	-
(x) TDS Payable	6,241.00	-
(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
(xiv) Photostate Expenses Payable	10,674.00	-
<b>SUB TOTAL (A)</b>	<b>2,73,613.00</b>	<b>2,30,269.00</b>


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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 31.03.2024**

DESCRIPTION	For the year ended 31.03.2024 Amount (in Rs.)	For the year ended 31.03.2023 Amount (in Rs.)
<b>(B) PROVISIONS</b>		
(i) Audit fee payable	3,50,000.00	6,61,682.00
(ii) Electricity Expenses Payable	52,470.00	49,103.00
(iii) Gratuity payable	-	-
(iv) Internal Audit Fee Payable	17,405.00	20,000.00
(v) Leave encashment payable	-	-
(vi) Professional & Special Fees Payable	11,32,800.00	5,66,400.00
(vii) Property tax payable	-	-
(viii) Children Education allowance payable	86,064.00	81,000.00
(ix) Medical exp. Payable	-	-
(x) Telephone Expenses payable	1,560.00	2,217.00
(xi) Ground Rent Payable	-	-
(xii) Leave Travel Concession Payable	-	-
(xiii) Reimbursement Payable	-	-
(xiv) Interest on Property Tax Payable	-	-
(xv) Dearness Allowance Payable	1,24,589.00	1,23,909.00
(xvi) CGHS Payable	4,064.00	-
<b>SUB TOTAL (B)</b>	<b>17,68,952.00</b>	<b>15,04,311.00</b>
<b>GRAND TOTAL (A+B)</b>	<b>20,42,565.00</b>	<b>17,34,580.00</b>

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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 31.03.2024**

<b>SCHEDULE - 4 FIXED ASSETS</b>									
<b>(In Rs)</b>									
<b>Tangible Assets</b>									
<b>DESCRIPTION</b>	<b>GROSS BLOCK</b>				<b>DEPRECIATION</b>				<b>NET BLOCK</b>
	Cost 01.04.2023	Addition	Deletion	Cost 31.03.2024	Balance as on 01.04.2023	Charge during the year	Adjustm ent	Balance upto 31.03.2024	Balance as on 31.03.2024
(i) Computer (Annexure -1)	33,03,483.00	8,37,071.00	-	41,40,554.00	30,01,024.39	2,09,807.09	-	32,10,831.48	9,29,722.52
(ii) EPABX (Annexure - 2)	4,55,430.00	-	-	4,55,430.00	4,10,635.72	20,425.33	-	4,31,061.05	24,368.95
(iii) Camera	67,229.00	-	-	67,229.00	63,867.55	-	-	63,867.55	3,361.45
(iv) Delivery Van	47,064.00	-	-	47,064.00	44,711.00	-	-	44,711.00	2,353.00
(v) Fax Machine	56,520.00	-	-	56,520.00	53,694.00	-	-	53,694.00	2,826.00
(vi) LCD Projector	2,75,350.00	-	-	2,75,350.00	2,61,583.00	-	-	2,61,583.00	13,787.00
(vii) Photostate	7,30,520.00	-	-	7,30,520.00	6,92,955.57	1,038.43	-	6,93,994.00	36,526.00
(viii) Wall Clock	17,865.00	-	-	17,865.00	16,971.75	-	-	16,971.75	893.25
(ix) Furniture	22,81,083.00	-	-	22,81,083.00	21,16,669.97	50,358.89	-	21,67,028.85	1,14,054.15
(x) Chairs	1,57,500.00	-	-	1,57,500.00	335.15	15,750.00	-	16,085.15	1,41,414.85
(xi) Induction Heater	6,643.00	-	-	6,643.00	270.69	1,328.60	-	1,599.29	5,043.71
(xii) Mantra 300 Biometric	24,900.00	-	-	24,900.00	8,639.73	4,980.00	-	13,819.73	11,280.27
(xiii) Metal shelving Racks	1,73,100.00	-	-	1,73,100.00	57,489.91	17,310.00	-	74,799.91	98,300.09
(xiv) Flooring & Furnishing	3,36,961.00	-	-	3,36,961.00	3,20,113.00	-	-	3,20,113.00	16,848.00
(xv) Fan	4,500.00	-	-	4,500.00	4,220.96	54.04	-	4,275.00	225.00
(xvi) Water Purifier	14,500.00	-	-	14,500.00	13,775.00	-	-	13,775.00	725.00
(xvii) Microwave	6,000.00	-	-	6,000.00	5,006.87	693.13	-	5,700.00	300.00
(xviii) Refrigerator	14,950.00	-	-	14,950.00	12,486.94	1,715.56	-	14,202.50	747.50
(xix) LED Lamp	10,294.00	-	-	10,294.00	9,779.00	-	-	9,779.00	515.00
(xx) Professional LED TV	3,50,749.00	-	-	3,50,749.00	2,47,849.18	70,149.80	-	3,17,998.98	32,750.02
(xxi) Paper Shredder	15,340.00	-	-	15,340.00	13,999.16	573.84	-	14,573.00	767.00
(xxii) Office Machinery	-	17,93,222.00	-	17,93,222.00	-	44,575.51	-	44,575.51	17,48,646.49
<b>TOTAL(A)</b>	<b>83,49,981.00</b>	<b>26,30,293.00</b>	<b>-</b>	<b>1,09,80,274.00</b>	<b>73,56,078.52</b>	<b>4,38,760.23</b>	<b>-</b>	<b>77,94,838.75</b>	<b>31,85,435.25</b>
<b>Previous year Total</b>	<b>79,37,704.00</b>	<b>4,12,277.00</b>	<b>-</b>	<b>83,49,981.00</b>	<b>69,93,558.27</b>	<b>3,62,520.66</b>	<b>-</b>	<b>73,56,078.93</b>	<b>9,93,902.07</b>
<b>Intangible Assets</b>									
<b>DESCRIPTION</b>	<b>GROSS BLOCK</b>				<b>DEPRECIATION</b>				<b>NET BLOCK</b>
	Cost 01.04.2023	Addition	Deletion	Cost 31.03.2024	Balance as on 01.04.2023	Charge during the year	Adjustm ent	Balance upto 31.03.2024	Balance as on 31.03.2024
(i) Computer software	3,26,440.00	-	-	3,26,440.00	3,09,050.78	17,389.22	-	3,26,440.00	-
(ii) Software Application	33,16,797.00	-	-	33,16,797.00	31,50,957.15	1,65,839.85	-	33,16,797.00	-
(iii) Sophos Firewall	-	64,000.00	-	64,000.00	-	14,302.42	-	14,302.42	49,697.58
<b>TOTAL(B)</b>	<b>36,43,237.00</b>	<b>64,000.00</b>	<b>-</b>	<b>37,07,237.00</b>	<b>34,60,007.92</b>	<b>1,97,531.50</b>	<b>-</b>	<b>36,57,539.42</b>	<b>49,697.58</b>
<b>Total (A+B)</b>	<b>1,19,93,218.00</b>	<b>26,94,293.00</b>	<b>-</b>	<b>1,46,87,511.00</b>	<b>1,08,16,086.45</b>	<b>6,36,291.72</b>	<b>-</b>	<b>1,14,52,378.17</b>	<b>32,35,132.83</b>
<b>Previous year Total</b>	<b>36,43,237.00</b>	<b>-</b>	<b>#</b>	<b>36,43,237.00</b>	<b>31,83,226.00</b>	<b>2,53,122.00</b>	<b>-</b>	<b>34,36,348.00</b>	<b>2,06,889.00</b>

Secretary

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 Delhi Urban Art Commission



**DELHI URBAN ART COMMISSION CORE 8A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2024**

**ANNEXURE - 1 TO SCHEDULE 4**

**Tangible Assets**

Tangible Assets					DEPRECIATION				NET BLOCK	
DESCRIPTION FIXED ASSETS	GROSS BLOCK			Cost 31.03.2024	Balance as on 01.04.2023	Charge during the year	Adjustme nt	Balance upto 31.03.2024	Balance as on 31.03.2024	Balance as on 31.03.2023
	Cost 01.04.2023	Addition	Deletion							
COMPUTER										
(i) Computers	8,60,981.00	4,51,075.00	-	13,12,036.00	8,17,912.95	14,005.98	-	8,31,918.93	4,80,117.07	43,048.05
(ii) Laptop	4,87,295.00	-	-	4,87,295.00	4,47,054.17	15,876.08	-	4,62,930.25	24,384.75	40,240.83
(iii) Printer	6,51,212.00	3,85,998.00	-	10,37,208.00	5,24,477.59	1,52,690.10	-	6,77,167.69	3,60,040.31	1,26,734.41
(iv) CD Writer	3,599.00	-	-	3,599.00	3,419.00	-	-	3,419.00	180.00	180.00
(v) Scanner	21,100.00	-	-	21,100.00	20,045.00	-	-	20,045.00	1,055.00	1,055.00
(vi) UPS/Stabiliser	1,51,395.00	-	-	1,51,395.00	1,21,719.90	22,105.35	-	1,43,825.25	7,589.75	29,875.10
(vii) APS Machine	26,520.00	-	-	26,520.00	25,194.00	-	-	25,194.00	1,326.00	1,326.00
(viii) Touch Screen	48,800.00	-	-	48,800.00	46,360.00	-	-	46,360.00	2,440.00	2,440.00
(ix) HP Computer System	6,80,400.00	-	-	6,80,400.00	6,46,380.00	-	-	6,46,380.00	34,020.00	34,020.00
(x) HP Laser Jet Printer	98,910.00	-	-	98,910.00	93,965.00	-	-	93,965.00	4,945.00	4,945.00
(xi) HP Office Jet Printer	41,295.00	-	-	41,295.00	39,230.25	-	-	39,230.25	2,064.75	2,064.75
(xii) 4 in Printer	43,473.00	-	-	43,473.00	41,299.00	-	-	41,299.00	2,174.00	2,174.00
(xiii) GPE 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	10,972.86	615.24	-	11,588.10	809.90	1,225.14
(xv) 4TB Portable Harddisk	25,372.00	-	-	25,372.00	23,869.00	434.40	-	24,103.40	1,268.60	1,703.00
(xvi) Portable Harddisk 2	3,533.00	-	-	3,533.00	3,356.35	-	-	3,356.35	176.65	176.65
(xvii) Hard disk WD 2TB portable	4,999.00	-	-	4,999.00	4,749.05	-	-	4,749.05	249.95	249.95
(xviii) Web Cam	12,996.00	-	-	12,996.00	8,266.27	4,079.93	-	12,346.20	649.80	4,729.73
TOTAL	33,03,483.00	8,37,071.00	-	41,40,554.00	30,01,024.39	2,09,807.09	-	32,10,831.48	9,29,722.62	3,02,458.61
Previous year Total	31,78,574.00	1,24,909.00	0.00	33,03,483.00	28,65,357.83	1,35,666.56	0.00	30,01,024.39	3,02,458.61	3,13,215.67

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**सचिव/Secretary**

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## ANNEXURE - 2 TO SCHEDULE 4

DESCRIPTION FIXED ASSETS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Cost 01.04.2023	Addition	Deletion	Cost 31.03.2024	Balance as on 01.04.2023	Charge during the year	Adjustme nt	Balance upto 31.03.2024	Balance as on 31.03.2024	Balance as on 31.03.2023
<b>EPEBX</b>										
(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
(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
(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
(IV) Telephone Instruments	61,276.00	0	0	61,276.00	38,190.13	20,425.33	0.00	58,615.46	4,880.54	26,085.87
<b>TOTAL</b>	<b>4,55,430.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,55,430.00</b>	<b>4,10,635.72</b>	<b>20,425.33</b>	<b>0.00</b>	<b>4,31,061.05</b>	<b>24,368.95</b>	<b>44,794.28</b>
<b>Previous year Total</b>	<b>4,31,205.00</b>	<b>24,225.00</b>	<b>0.00</b>	<b>4,55,430.00</b>	<b>4,09,649.59</b>	<b>987.13</b>	<b>0.00</b>	<b>4,10,635.72</b>	<b>44,794.28</b>	<b>21,556.41</b>

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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 31.03.2024**

DESCRIPTION	For the year ended 31.03.2024 Amount (in Rs.)	For the year ended 31.03.2023 Amount (in Rs.)
<b>SCHEDULE - 5</b>		
<b>(A) CURRENT ASSETS</b>		
(i) Cash at Bank	14,11,358.44	6,53,607.99
(ii) Computer Cartridge Stock	2,56,457.00	3,26,635.80
(iii) Postage Stamp	687.00	733.00
(iv) IGST Input On Reverse Charge	-	-
(v) SGST In Cash Ledger	-	-
(vi) SGST Reverse Charge Input	-	-
(vii) CGST In Cash Ledger	-	-
(viii) CGST Reverse Charge Input	-	-
(ix) SBI Prepaid card	14,301.72	5,761.00
(x) Amount receivable from LIC	-	-
(xi) CGST under RCM	-	8,023.00
(xii) SGST under RCM	-	8,023.00
(xiii) SMS Purchase	33,040.00	66,240.00
(xiv) Stock of Stationery Items	-	-
<b>Total</b>	<b>A</b>	
	<b>17,15,844.16</b>	<b>10,69,023.79</b>

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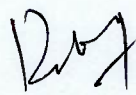
**(B) LOANS & ADVANCES**

(i) Advance for Corporate Membership Fee	1,94,700.00	1,77,000.00
(ii) Prepaid Software Maintenance	-	10,810.00
(iii) CGHS advance for deputation employees	15,372.13	13,336.00
(iv) Interest accrued on saving account	-	-
(v) Laptop Advance	33,328.00	45,832.00
(vi) Prepaid Office Maintainance	7,34,069.00	7,34,070.00
(vii) CPWD	48,04,100.00	48,04,100.00
(viii) Prepaid Computer Maintenance	-	-
(ix) Leave eancashment contribution in advance	-	2,28,411.00
(x) Prepaid Telephone Expense	61,950.00	61,950.00
(xi) Prepaid Printer AMC Charge	-	3,258.00
(xii) Xerox India Limited	4,050.00	4,050.00

<b>Total</b>	<b>B</b>	<b>58,47,569.13</b>	<b>60,82,817.00</b>
<b>Grand Total</b>	<b>A+B</b>	<b>75,63,413.29</b>	<b>71,51,840.79</b>

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<b>DELHI URBAN ART COMMISSION</b> <b>CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI</b> <b>SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2024</b>		
<b>DESCRIPTION</b>	<b>As on 31.03.2024 Amount (in Rs.)</b>	<b>As on 31.03.2023 Amount (in Rs.)</b>
<b>SCHEUDLE - 6</b>		
<b>OTHER INCOME</b>		
(i) Receipts under RTI	340.00	10.00
(ii) Miscellaneous receipts	10,700.00	30,611.00
(iii) Interest from Saving Bank	2,93,497.00	1,65,066.00
	<b>3,04,537.00</b>	<b>1,95,687.00</b>

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Delhi Urban Art Commission



**DELHI URBAN ART COMMISSION**  
**CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI**  
**SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2024**

DESCRIPTION	As on 31.03.2024 Amount (in Rs.)	As on 31.03.2023 Amount (in Rs.)
<b>SCHEDULE - 7</b>		
<b>ESTABLISHMENT EXPENSES</b>		
(i) Basic Pay	1,21,64,752.00	1,18,62,068.00
(ii) TA	8,46,000.00	8,44,839.00
(iii) Employer NPS Contribution	9,84,283.00	8,63,018.00
(iv) E.P.F. (DUAC,s Contribution)	-	-
(v) DA on TA	3,88,872.00	3,19,697.00
(vi) Dearness Allowance	55,52,400.00	45,08,534.00
(vii) Children Education allowance	86,064.00	81,000.00
(viii) Deputation Allowance	1,02,240.00	1,00,800.00
(ix) Gratuity\ Group Gratuity expense	-	-
(x) H.R.A.	32,82,164.00	32,10,593.00
(xi) Leave travel concession	69,901.00	19,539.00
(xii) Leave Encashment & Leave Encashment Contribution	1,03,229.00	1,17,682.00
(xiii) Medical Reimbursement	10,36,967.00	8,04,103.00
(xiv) Employer Pension contribution	-	-
(xv) Arrears of Salary & Allowance	-	-
(xvi) Travelling allowance	1,19,430.00	2,51,338.00
(xvii) Contribution to DUAC Employees group pension scheme	-	-
(xviii) Manpower Charges	10,41,284.00	10,46,279.00
(xix) Dress Allowance	20,000.00	25,000.00
(xx) Extra work allowance	6,648.00	6,192.00
(xxi) Leave Salary Contribution	2,18,135.00	2,46,369.00
(xxii) Pension Contribution	3,86,160.00	3,18,687.00
(xxiii) Group Gratuity with LIC	19,35,590.00	35,55,000.00
(xxiv) Leave Encashment fund with LIC	22,911.00	28,70,000.00
	<b>2,83,67,030.00</b>	<b>3,10,50,738.00</b>


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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 31.03.2024**

DESCRIPTION	As on 31.03.2024 Amount (in Rs.)	As on 31.03.2023 Amount (in Rs.)
<b>SCHEDULE - 8</b>		
<b>OTHER ADMINISTRATION EXPENSES</b>		
(i) Audit fees	3,36,055.00	3,50,000.00
(ii) Bank Charges	619.50	177.24
(iii) Books & periodicals	-	8,745.00
(iv) Computer maintenance	1,64,230.80	3,54,253.00
(v) Corporate Membership Fees	1,77,000.00	1,77,000.00
(vi) Electricity expenses	3,05,609.00	3,04,646.00
(vii) EPABX Maintenance Charges	11,295.00	22,590.00
(viii) Fees & Honorarium	27,230.00	3,30,400.00
(ix) Ground rent	5,11,040.00	26,046.00
(x) Hospitality	560.00	-
(xi) Internal Audit Fee	34,810.00	20,000.00
(xii) Local Conveyance	22,530.00	14,950.00
(xiv) Miscellaneous & Other expenses	-	4,000.00
(xv) News Paper Exp	41,154.00	49,430.00
(xvi) Round Off	8.59	-
(xvii) Office maintenance	29,45,279.00	29,36,280.00
(xix) Consolidated fund of india	2,93,497.00	1,65,066.00

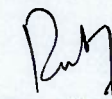
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**Delhi Urban Art Commission**



DESCRIPTION	As on 31.03.2024 Amount (in Rs.)	As on 31.03.2023 Amount (in Rs.)
(xx) Postage Expense	5,046.00	7,833.00
(xxi) Printing Binding & Stationery/ consumables	2,03,109.00	1,06,625.00
(xxii) Prize Distribution Expenses	55,100.00	52,000.00
(xxiii) Professional and Special fees	62,31,511.00	35,43,249.00
(xxiv) Property Tax	10,37,294.00	9,80,300.00
(xxv) Security Services	4,69,871.00	3,97,068.00
(xxvi) Telephone & Communication expenses	3,24,261.28	3,02,921.00
(xxvii) Tour & travelling	5,43,813.00	4,99,772.00
(xxviii) Repair & Maintenance Expenses	27,613.00	59,000.00
(xxxi) Photostate Expenses	-	-
(xxxiv) Interest on TDS & GST	-	115.00
(xxxvi) man power	-	-
(xxxvii) Advertisement Charges	46,180.00	12,148.00
(xxxviii) Other Expense	2,43,404.00	4,28,300.00
(xxxix) Printer Maintenance	2,12,399.00	2,14,664.00
(xxxx) Software Subscription Fees	2,40,806.00	6,86,026.00
(xxxxi) AMC Charges for xerox	1,16,096.00	22,695.00
(xxxxii) Amc Ups	17,700.00	8,850.00
(xxxxiii) Fees And Subscription	1,23,006.92	2,39,557.00
(xxxxiv) NSDL Charges	3,431.00	-
(xxxxv) Airport Authority of India	2,832.00	-
(xxxxvi) GST Expense	34,855.00	-
<b>Total</b>	<b>1,48,09,246.09</b>	<b>1,23,24,706.24</b>

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## DELHI URBAN ART COMMISSION

### SCHEDULE-9: SIGNIFICANT ACCOUNTING POLICIES

#### Related to Delhi Urban Art Commission

#### **1 Accounting Convention:**

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

#### **2 Government Grants**

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

#### **3 Fixed Assets:**

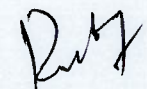
- Fixed assets are stated at written down value after charging depreciation.
- All the fixed assets are recognized as per the rules and regulations as provided in the General Financial Rules,2017,amended upto date.
- In accordance with schedule II of the Companies Act,2013 all fixed assets including cost upto 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.

UsefulLife(years)

<u>Buildings(leasehold Improvements)</u>	<u>3years</u>
<u>Vehicles</u>	<u>8Years</u>
<u>Computers</u>	<u>3Years</u>

  
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<u>Furniture &amp; Fixtures</u>	<u>10years</u>
<u>Office Equipment's</u>	<u>5years</u>
<u>Intangible assets (Software)</u>	<u>3Years</u>

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

**5 Recognition of Expenditure:**

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

**6 Recognition of Income:**

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

**7 Retirement Benefits:**

- Defined contribution scheme i.e. employer's EPF is recognized on the basis of actual payment to Delhi Urban Art Commission Employees Provident Fund Trust. In case of defined benefit scheme like gratuity & leave encashment, commission has made tie up with LIC of India Ltd. in order to meet 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 E.P.F.Trust**

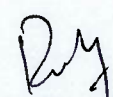
**1 Investments:**

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

**2 Income Recognition:**

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

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## SCHEDULE-10 CONTINGENT LIABILITIES AND NOTES ON ACCOUNT

- As on date of balancesheet there isNIL contingent liability(Previous year Amount NIL).
- Taxation: Inaccordance with the Clause(b) of section2(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.2694293.00 (Previous Year Rs. 5216377.00) which is reduced from the Revenue grant received from Ministry of Urban Development.
- During the year DUAC has charged depreciation inaccordance with WDV Method of Schedule II of Companies Act, 2013 of Rs.636291.72(Previous Year Rs. 4,22338.24) 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.256457.00 (Previous Year Rs. 326635.80) which remains in hand after consumption during the year.

Corresponding figures for the previous year has been regrouped/rearranged, wherever necessary.

Schedule1to10 are annexed to and for man integral part of Balance Sheet as at 31.03.2024,and the Income and Expenditure account for the year ended on that date.

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

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

- Corresponding figures for the previous year have been regrouped/rearranged, wherever necessary.
- Schedule 1 to 10 are annexed to and form an integral part of Balance Sheet as at 31.03.2024, and the Income and Expenditure account for the year ended on that date.

**Related to E.P.F. Trust**

- As on date of balancesheet there is contingent liability of NIL(previous year Rs.NIL)
- During the year there is prior period adjustment of Rs.NIL(previous year Rs.227592(Net))mainly on account of Premature FDR's resulting in reversal of interest accounted for in earlier income of earlier years.
- Taxation: Provisions for Tax is not created during the year, since Income of the trust is not taxable in accordance with provisions of the section10(25)(i) of the income tax act,1961.

Secretary

**DUAC CITY LEVEL PROJECT  
CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI  
BALANCE SHEET AS ON 31.03.2024**

DESCRIPTION	SCHEDULE	For the year ended 31.03.2024 Amount (in Rs.)	For the year ended 31.03.2023 Amount (in Rs.)
<b>CORPUS/ CAPITAL FUND AND LIABILITIES</b>			
(i) Corpus/ Capital fund	1	-10,05,051.93	1,85,095.00
Earmarked / Endowment fund (Assets			
(ii) Fund)	2	10,57,925.28	10,57,925.28
(iii) Current Liabilities and Provisions	3		
a) Current Liabilities		-	1,77,583.00
b) Provisions		-	2,09,803.00
<b>TOTAL</b>		<b>52,873.35</b>	<b>16,30,406.28</b>
<b>ASSETS</b>			
(i) Fixed Assets	4	-	10,58,257.88
(ii) Current Assets, Loans & Advances	5	52,873.35	5,72,148.40
<b>TOTAL</b>		<b>52,873.35</b>	<b>16,30,406.28</b>
(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 31.03.2024**


DESCRIPTION	SCHEDULE	As on 31.03.2024 Amount (in Rs.)	As on 31.03.2023 Amount (in Rs.)
<b><u>INCOME</u></b>			
(i) Grant Received (Including Interest on Unutilised Grant)		0	0.00
(ii) Less: Capital expenditure during the year	4	0	0.00
		0.00	0.00
(iii) Other Income		1145.35	1,111.00
(iv) Deferred income on account of Depreciation	4	0	36,158.12
		<b>1,145.35</b>	<b>37,269.12</b>
<b><u>EXPENDITURE</u></b>			
(i) Administration Expenses	4	0	0.00
(ii) Depreciation	6	0	36,158.12
(iii) Add/Less: Prior Period Adjustment Account		0	0.00
(Previous year Add: Prior Period Adjustment Account)		<b>0.00</b>	<b>36,158.12</b>
Excess of Expenditure Over Income			
(Previous year Excess of Income Over			
(i) Expenditure )		1,145.35	1,111.00
		<b>1,145.35</b>	<b>1,111.00</b>
(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 31.03.2024**

<b>RECEIPTS</b>	<b>As on 31.03.2024 Amount (In Rs.)</b>	<b>As on 31.03.2023 Amount (In Rs.)</b>
<b><u>Opening Balance</u></b>		
(i) Cash	9,853.00	9,853.00
(ii) Bank	41,875.00	40,764.00
(iii) FDR With BANK	0	50,617.00
	51,728.00	
<b><u>Add: Reciepts</u></b>		
(i) Grant Received	0	-
(ii) Misc. Receipts	1145.35	1,111.00
(iii) FDR With Bank Encashed	0	1,111.00
<b>TOTAL</b>	<u>52,873.35</u>	<u>51,728.00</u>

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



PAYMENTS		
	As on 31.03.2024 Amount (In Rs.)	As on 31.03.2023 Amount (In Rs.)
<u>Investments</u>		
(i) FDR with Bank	-	-
<u>Revenue Expenses</u>		
(i) Bank Charges	-	-
(ii) Books & periodicals	-	-
(iii) Computer maintenance	-	-
(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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 Delhi Urban Art Commission

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

	31.03.2024	31.03.2023
	(Amount in Rs)	(Amount in Rs)
<b>PAYMENTS</b>		


**Sub Total Brought forward**

xii) Printing Binding & Stationery	-	-
xiii) Prior Period Expenses	-	-
xiv) Professional & Special fees	-	-
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	-	-

**Closing Balance**

i) Cash	9,853.00	9,853.00
ii) Bank	43020.35	41,875.00
	<u>52,873.35</u>	<u>51,728.00</u>
	<u>52,873.35</u>	<u>51,728.00</u>

**Secretary**

  
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**Delhi Urban Art Commission**



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

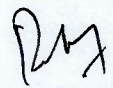
DESCRIPTION	For the Year Ended 31.03.2024 (Amount in Rs.)	For the Year Ended 31.03.2023 (Amount in Rs.)
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**SCHEDULE - 1**

**CORPUS/ CAPITAL FUND**

(i)	Opening Balance	1,85,095.00	1,83,984.00
(ii)	OTHER ADMINISTRATION EXPENSES	1145.35	1,111.00
	(Previous year Add: Excess of Income Over Expenditure )		
(iii)	Less: Tranfer of all Assets to corpus	-15,78,678.28	
	Add: Transfer of all Liabilities to corpus	3,87,386.00	
(iv)		<b>-10,05,051.93</b>	<b>1,85,095.00</b>

**Secretary**

  
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**Delhi Urban Art Commission**

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

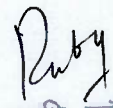
DESCRIPTION	For the Year Ended 31.03.2024 (Amount in Rs.)	For the Year Ended 31.03.2023 (Amount in Rs.)
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**SCHEDULE - 2**

**EARMARKED/ ENDOWMENT FUND (Assets Fund)**

(i) Opening Balance	10,57,925.28	10,94,083.40
(ii) Add: Addition during the year on account of capital	0	-
(ii) Expenditure	0	-
(iii) Less: Deffered income on a/c of Depreciation	0	-36,158.12
	<u>10,57,925.28</u>	<u>10,57,925.28</u>

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Delhi Urban Art Commission



**DUAC CITY LEVEL PROJECT**  
**CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI**  
**SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2024**

DESCRIPTION	For the Year Ended 31.03.2024 (Amount in Rs.)	For the Year Ended 31.03.2023 (Amount in Rs.)
<b>SCHEDULE - 3</b>		
<b>CURRENT LIABILITIES</b>		
<b>a) Current Liabilities</b>		
(i) OTHER ADMINISTRATION EXPENSES	0	5,000.00
(ii) Lease hold improvement charges payable	0	1,00,000.00
(iii) Office Maintenance Payable	0	-
(iv) Photostate Expenses Payable	0	-
(v) Hospitality Expenses Payable	0	-
(vi) Newspaper Advertisement Exp Payable	0	63,286.00
(vii) Printer AMC Charges Payable	0	-
(viii) Fee and Honanirium Payable	0	5,380.00
(ix) CCTV Maintenance Payable	0	3,917.00
<b>SUB TOTAL (a)</b>	-	<b>1,77,583.00</b>
<b>b) Provisions</b>		
(i) TDS Payable	0	-
(ii) Telephone Expenses Payable	0	43,197.00
(iii) Professional fee payable	0	93,928.00
(iv) Man Power charges Payable	0	43,212.00
(v) Tds under IGST	0	-
(vi) Internal Audit Fees Payable	0	29,466.00
<b>SUB TOTAL (b)</b>	-	<b>2,09,803.00</b>
<b>GRAND TOTAL (a+b)</b>	-	<b>3,87,386.00</b>

Secretary

  
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**Delhi Urban Art Commission**

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

**SCHEDULE - 4  
Tangible Assets**

**FIXED ASSETS**

DESCRIPTION Fixed Assets	Rate	Cost 01.4.2023	GROSS BLOCK		Cost 31.03.2024	Balance as on 01.4.2023	DEPRECIATION		Balance upto 31.03.2024	NET BLOCK	
			Addition	Deletion/ Adjustments			Charged during the year	Deletion/ Adjustments		Balance as on 31.03.2024	Balance as on 31.03.2023
(i) Computer (Annexure -1)		98,80,559.00	0.00	9880559.00	0.00	93,94,770.00	0	93,94,770.00	0.00	0.00	4,85,789.00
(ii) Leasehold Improvement		35,05,210.00	0.00	3505210.00	0.00	3329949	0	33,29,949.00	0	0.00	1,75,261.00
(iii) Camera	33.06%	10,83,451.00	0.00	1083451.00	0.00	1029278.45	0	10,29,278.45	0	0.00	54,172.74
(iv) Hotcase		3,406.00	0.00	3406.00	0.00	3236	0	3,236.00	0	0.00	170.00
(v) MTNL lease Line		2,28,432.00	0.00	228432.00	0.00	217010	0	2,17,010.00	0	0.00	11,422.00
(vi) Finger Print Card Device	40.88%	26,495.00	0.00	26495.00	0.00	25170.25	0	25,170.25	0	0.00	1,324.26
(vii) Photostate		3,05,474.00	0.00	305474.00	0.00	290200	0	2,90,200.00	0	0.00	15,274.00
(viii) Furniture and fixture	26.11%	12,09,723.00	0.00	1209723.00	0.00	1117706.418	0	11,17,706.42	0	0.00	92,016.28
(ix) Projector		60,750.00	0.00	60750.00	0.00	57712	0	57,712.00	0	0.00	3,038.00
x) Samsung TAB 3		14,800.00	0.00	14800.00	0.00	14060	0	14,060.00	0	0.00	740.00
xi) Sony LED		1,62,578.00	0.00	162578.00	0.00	154470	0	1,54,470.00	0	0.00	8,108.00
xii) Spiral Binding Machine		31,500.00	0.00	31500.00	0.00	29925	0	29,925.00	0	0.00	1,575.00
xiii) Telephone Instruments		7,100.00	0.00	7100.00	0.00	6745	0	6,745.00	0	0.00	355.00
xiv) Wall Clock		2,228.00	0.00	2228.00	0.00	2117	0	2,117.00	0	0.00	111.00
<b>TOTAL</b>		<b>1,65,21,706.00</b>	<b>0</b>	<b>16521706</b>	<b>0.00</b>	<b>15672349.12</b>	<b>0.00</b>	<b>15672349.12</b>	<b>0.00</b>	<b>0.00</b>	<b>8,49,356.28</b>

**Previous Year**

**Total**

<b>1,65,21,706.00</b>	<b>0</b>	<b>16570786</b>	<b>1,65,21,706.00</b>	<b>15414958</b>	<b>1,42,499.00</b>	<b>17587464.79</b>	<b>1,55,57,457.00</b>	<b>9,64,249.00</b>	<b>11,06,748.00</b>
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**Intangible Assets**

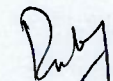
DESCRIPTION Fixed Assets	Cost 01.4.2023	GROSS BLOCK		Cost 31.03.2024	Balance as on 01.4.2023	DEPRECIATION		Balance upto 31.03.2024	NET BLOCK	
		Addition	Deletion/ Adjustments			Charged during the year	Deletion/ Adjustments		Balance as on 31.03.2024	Balance as on 31.03.2023
i) Computer Software	41,78,018.00	0	41,78,018.00	0.00	3969117	0	3969117	0	0.00	2,08,901.00
<b>TOTAL</b>	<b>41,78,018.00</b>	<b>0</b>	<b>4178018</b>	<b>0.00</b>	<b>3969117</b>	<b>0.00</b>	<b>39,69,117.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,08,901.00</b>

**Previous year**

**TOTAL**

<b>41,78,018.00</b>	<b>0.00</b>	<b>41,78,018.00</b>	<b>0.00</b>	<b>39,69,117</b>	<b>0.00</b>	<b>39,69,117.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,08,901.00</b>
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Secretary

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




## ANNEXURE - 1 TO SCHEDULE 4

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

DESCRIPTION Fixed Assets	Cost 01.4.2023	Additio n	Deletion/ Adjustments	Cost 31.03.2024	Balance as on 01.4.2023	Charged during the year	Deletion/ Adjustments	Balance upto 31.03.2024	Balance as on 31.03.2024	Balance as on 31.03.2023
<b>COMPUTER</b>										
(i) Computers	67,00,031.00	-	67,00,031.00	-	63,73,269.00	-	63,73,269.00	-	-	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
(iii) Printer	14,98,607.00	-	14,98,607.00	-	14,23,677.00	-	14,23,677.00	-	-	74,930.00
(iv) Pen Drive	16,544.00	-	16,544.00	-	15,717.00	-	15,717.00	-	-	827.00
(v) UPS	1,20,621.00	-	1,20,621.00	-	1,14,590.00	-	1,14,590.00	-	-	6,031.00
(vi) Wifi	7,050.00	-	7,050.00	-	6,697.00	-	6,697.00	-	-	353.00
(vii) Monitor	11,550.00	-	11,550.00	-	10,972.00	-	10,972.00	-	-	578.00
(viii) Plotter	13,125.00	-	13,125.00	-	12,469.00	-	12,469.00	-	-	656.00
(ix) Computer Server	3,63,894.00	-	3,63,894.00	-	3,45,699.00	-	3,45,699.00	-	-	18,195.00
<b>TOTAL</b>	<b>98,80,559.00</b>	<b>-</b>	<b>98,80,559.00</b>	<b>-</b>	<b>93,94,770.00</b>	<b>-</b>	<b>93,94,770.00</b>	<b>-</b>	<b>-</b>	<b>4,85,789.00</b>
<b>Previous year</b>										
<b>TOTAL</b>	<b>98,80,559.00</b>	<b>-</b>	<b>-</b>	<b>98,80,559.00</b>	<b>93,94,770.00</b>	<b>-</b>	<b>93,94,770.00</b>	<b>93,94,770.00</b>	<b>4,85,789.00</b>	<b>4,85,789.00</b>

Secretary

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

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

DESCRIPTION	For the Year Ended 31.03.2024 (Amount in Rs.)	For the Year Ended 31.03.2023 (Amount in Rs.)
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**SCHEDULE - 5**

**CURRENT ASSETS, LOANS & ADVANCES**

**CURRENT ASSETS**

i) Cash in hand	9853	9,853.00
ii) Cash at Bank	43020.35	41,875.00
iii) SGST In Cash Ledger	0	386.70
iv) CGST In Cash Ledger	0	386.70
<b>A</b>	52,873.35	52,501.40

**LOANS & ADVANCES**

i) TDS with Income Tax Department	0	5,05,559.00
ii) Prepaid computer maintenance	0	14,050.00
iii) Prepaid Printer AMC charges	0	-
iv) Interest accrued on Saving account		38.00
v) Prepaid Leaseline Expenses	0	-
vi) Prepaid photocopier machine AMC	0	
<b>B</b>	-	5,19,647.00

<b>A+B</b>	52,873.35	5,72,148.40
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**Secretary**

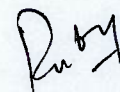
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**DUAC CITY LEVEL PROJECT**  
**CORE 6A INDIA HABITAT CENTRE LODHI ROAD NEW DELHI**  
**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2024**

DESCRIPTION	For the Year Ended 31.03.2024 (Amount in Rs.)	For the Year Ended 31.03.2023 (Amount in Rs.)
<b><u>SCHEDULE - 6 (Misc. Receipts)</u></b>		
<b><u>OTHER ADMINISTRATION EXPENSES</u></b>		
i) Bank Charges	-	-
ii) Interest from Saving Bank	1145.35	-
iii) Computer maintainance	-	-
iv) Man power charges	-	-
v) Miscellaneous receipts	-	1,111.00
vi) Local Conveyance	-	-
vii) Office Maintainance	-	-
viii) Photostate Expenses	-	-
	1,145.35	1,111.00

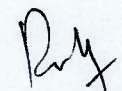
**Secretary**

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

✓

DESCRIPTION	For the Year Ended 31.03.2024 (Amount in Rs.)	For the Year Ended 31.03.2023 (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	-	-
	-	-
	1,145.35	1,111.00

Secretary

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



## DUAC CITY LEVEL PROJECT

### SCHEDULE-7: SIGNIFICANT ACCOUNTING POLICIES

*Ruby*  
RUBY KAUSHAL  
सचिव/Secretary  
दिल्ली नगर कला आयोग  
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 up to date.
- In accordance with schedule II of the Companies Act, 2013 all fixed assets including cost upto Rs.5000 are capitalized & are not being charged to revenue account.

#### 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)

<u>Buildings (leasehold Improvements)</u>	<u>3 years</u>
<u>Computers</u>	<u>3 Years</u>
<u>Furniture &amp; Fixtures</u>	<u>10 years</u>



<u>Office Equipment's</u>	<u>5years</u>
<u>Intangible Assets(Software)</u>	<u>3Years</u>

### **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.

Secretary

*Ruby*

रुबी कौशल  
RUBY KAUSHAL

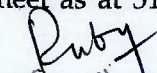
सचिव/Secretary

दिल्ली नगर कला आयोग  
Delhi Urban Art Commission



## SCHEDULE-8: CONTINGENT LIABILITIES AND NOTES ON ACCOUNT

- As on date of balancesheet, there is NIL contingent liability(previous year NIL).
- Taxation: In accordance with the Clause(b) of section2(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 asset 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 Nil(Previous Year Rs.36158.12 & has shown separately in the Income & expenditure a/c and correspondingly, deffered income of Rs Nil(Previous year Rs.36158.12) 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 executes even city level project namely
  - I. Site specificde sign 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.1145.35.00(Previous year of Rs.1111.00) as per Income & Expenditure A/c and the same is shown under utilization certificate also. Accordingly,the Government Grant receivable 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 1to8 are annexed to and for man integral part of BalanceSheet as at 31.03.2024,and the Income and Expenditure account for the year ended on that date.

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

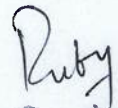
Secretary



**DELHI URBAN ART COMMISSION  
EMPLOYEE'S PROVIDENT FUND  
BALANCE SHEET AS ON 31.03.2024**

DESCRIPTION	SCHEDULE	For the Year Ended 31.03.2024 (Amount in Rs.)	For the Year Ended 31.03.2023 (Amount in Rs.)
<b><u>CORPUS/ CAPITAL FUND AND LIABILITIES</u></b>			
i) Corpus/ Capital fund Surplus (E.P. Fund)	1	1,29,82,835.00	1,33,45,299.00
ii) - Opening Balance		14,75,342.50	-1,96,733.50
iii) Add: Excess of Income Over Expenditure		8,78,427.00	16,72,076.00
	<b>TOTAL</b>	<b>1,53,36,604.50</b>	<b>1,48,20,641.50</b>
<b><u>ASSETS</u></b>			
i) E.P. Fund Investments	2	1,24,41,518.00	1,27,19,705.00
<b><u>Current Assets</u></b>			
ii) Loans & Advances and other Current Assets	3	28,94,227.50	13,78,745.50
iii) Accrued Interest		859.00	7,22,191.00
	<b>TOTAL</b>	<b>1,53,36,604.50</b>	<b>1,48,20,641.50</b>
SIGNIFICANT ACCOUNTING POLICIES	5		
CONTINGENT LIABILITIES AND NOTES ON A/C	6		

Secretary

  
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 RUBY KAUSHAL  
 सचिव/Secretary  
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 Delhi Urban Art Commission



**DELHI URBAN ART COMMISSION  
EMPLOYEE'S PROVIDENT FUND  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2024**

DESCRIPTION	SCHEDULE	For the Year Ended 31.03.2024 (Amount in Rs.)	For the Year Ended 31.03.2023 (Amount in Rs.)
<b><u>INCOME</u></b>			
i) Interest earned	4	8,80,927.00	16,74,576.00
		<b><u>8,80,927.00</u></b>	<b><u>16,74,576.00</u></b>
<b><u>EXPENDITURE</u></b>			
i) Interest		2500	2,500.00
ii) Honoraium to staff		0	-
iii) Prior Period Adjustment Account		<b><u>2,500.00</u></b>	<b><u>2,500.00</u></b>
<b>Surplus/ (Deficit) carried to Corpus/ Capital Fund</b>		<b><u>8,78,427.00</u></b>	<b><u>16,72,076.00</u></b>

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**DELHI URBAN ART COMMISSION**  
**EMPLOYEE'S PROVIDENT FUND**  
**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2024**

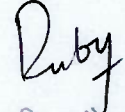
<b>RECEIPTS</b>	<b>31.03.2024</b> (Amount in Rs)	<b>31.03.2023</b> (Amount in Rs)
<b><u>Opening Balance</u></b>		
i) State Bank of Hyderabad S.B. a/c	10,91,536.50	47,00,719.50
<b><u>Add: Reciepts</u></b>		
i) Employees /DUACContribution	1526920	19,32,120.00
ii) Refund of Advances	17595	1,99,250.00
iii) Amount received from Retired Employees	0	-
	15,44,515.00	21,31,370.00
<b><u>EPF Investment Sold / Encashed</u></b>		
i) SBH FDR 6.25%	0	-
ii) ICICI FDR 6.40%	0	81,44,251.00
iii) State Bank of Hydrabad FDR 6.75% (1000 Day	0	-
iv) State Bank of Hydrabad FDR 6.75% (730 Days	0	-
v) SBH FDR 6.35%	0	81,44,251.00
<b><u>Interest received</u></b>		
i) From Special Deposit A/c	2,52,493.00	2,52,493.00
ii) From FDR	-	-
iii) From Saving Bank a/c	43,793.00	3,63,877.00
<b>TOTAL</b>	<b>29,32,337.50</b>	<b>TOTAL 1,53,40,217.50</b>



**DELHI URBAN ART COMMISSION**  
**EMPLOYEE'S PROVIDENT FUND**  
**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDING 31.03.2024**

PAYMENTS	31.03.2024 (Amount in Rs)	31.03.2023 (Amount in Rs)
i) DUAC Employees Group Pension Fund		-
ii) Advance to Employee	242700	14,50,000.00
iii) SBH FDR 6.35%		-
iv) ICICI FDR 6.40%		-
v) SBI FDR 6.75%		70,00,000.00
vi) Honorarium to staff	2500	2,500.00
vii) Full and Final Payment		57,96,181.00
viii) Bank of India SDS A/c	2,45,200.00	-
		1,42,48,681.00
i) <b>Closing Balance</b>	26,87,137.50	26,87,137.50
	10,91,536.50	10,91,536.50
<b>TOTAL</b>	<b>29,32,337.50</b>	<b>1,53,40,217.50</b>

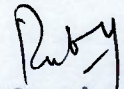
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**DELHI URBAN ART COMMISSION**  
**EMPLOYEE'S PROVIDENT FUND**  
**SCHEDULE FORMING PART OF BALANCE SHEET FOR THE YEAR ENDING 31.03.2024**

DESCRIPTION	For the Year Ended 31.03.2024 (Amount in Rs.)	For the Year Ended 31.03.2023 (Amount in Rs.)
<b>SCHEDULE - 1</b>		
<b><u>CORPUS/ CAPITAL FUND</u></b>		
i) Opening Balance	1,40,41,218.00	1,40,41,218.00
ii) Add: Employees /DUAC Contribution	69,39,364.00	54,12,444.00
iii) Add: Refund of Advance	7,77,495.00	7,59,900.00
Add: Funds Received Back from Retired		-
iv) Add: Employee Cont. to CPF Payable	9,80,418.00	9,80,418.00
v) Add: Interest During the year	-74,60,460.00	
vi) Adjustments		
<b>Total Addition During The Year</b>	<b>1,52,78,035.00</b>	<b>2,11,93,980.00</b>
vi) Less: Advance during the year	2295200	20,52,500.00
vii) Less : Full and Final payment	0	57,96,181.00
viii) Less : Surplus in Cp Fund	0	-
ix) Less : DUAC Employees Group Pension sch	0	-
<b>Total Withdrawl during the year</b>	<b>22,95,200.00</b>	<b>78,48,681.00</b>
	<b>1,29,82,835.00</b>	<b>1,33,45,299.00</b>

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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 01.04.2023	Addition during the year	Total	Received/ Withdraw/ Adjustments	Balance as on 31.03.24	% of Total Investmen t
i) Bank Of India S.D. S. a/c	46,62,779.00		46,62,779.00	1056926	36,05,853.00	28%
ii) ICICI FDR 6.40%	0.00	0	0.00	0.00	0.00	0%
iii) SBI FDR 6.75%	70,00,000.00	440634	74,40,634.00	0.00	74,40,634.00	58%
iv) SBI FDR 6.80%(731 days)	10,56,926.00	338105	13,95,031.00	0	13,95,031.00	11%
	<b>1,27,19,705.00</b>	<b>7,78,739.00</b>	<b>1,34,98,444.00</b>	<b>10,56,926.00</b>	<b>1,24,41,518.00</b>	<b>98%</b>
<b>GRAND TOTAL</b>	<b>1,27,19,705.00</b>	<b>7,78,739.00</b>	<b>1,34,98,444.00</b>	<b>10,56,926.00</b>	<b>1,24,41,518.00</b>	

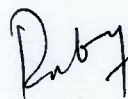
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**DELHI URBAN ART COMMISSION**  
**EMPLOYEE'S PROVIDENT FUND**  
**SCHEDULE FORMING PART OF BALANCE SHEET FOR THE YEAR ENDING 31.03.2024**

DESCRIPTION	For the Year Ended 31.03.2024 (Amount in Rs.)	For the Year Ended 31.03.2023 (Amount in Rs.)
<b>SCHEDULE - 3</b>		
<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>		
<b>CURRENT ASSETS</b>		
i) CURRENT ASSETS		
- State Bank of India SB a/c	26,87,137.50	10,91,536.50
	26,87,137.50	10,91,536.50
i) - Tax deducted at source	2,07,090.00	2,87,209.00
<b>SUB TOTAL</b>	<b>28,94,227.50</b>	<b>13,78,745.50</b>
<b>INTEREST ACCURED BUT NOT DUE</b>		
i) INTT Accured on BOI SD A/C	-	2,149.00
ii) INTT Accured on ICICI FDR 6.4%(990 days)	-	5,72,243.00
iii) INTT Accured on SBI FDR 6.8% (731 days)	-	1,46,153.00
IV) INTT Accured on Saving account	859.00	1,646.00
	859.00	7,22,191.00
	<b>28,95,086.50</b>	<b>21,00,936.50</b>

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**DELHI URBAN ART COMMISSION**  
**EMPLOYEE'S PROVIDENT FUND**  
**SCHEDULE FORMING PART OF BALANCE SHEET FOR THE YEAR ENDING 31.03.24**

DESCRIPTION	For the Year Ended 31.03.2024	For the Year Ended 31.03.2023
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**SCHEDULE - 4**  
**INTEREST EARNED**

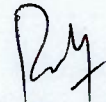
**INTEREST RECEIVED**

i) From Special Deposit a/c	2,52,493.00	2,52,493.00	
ii) From Saving bank a/c	43,793.00	1,11,384.00	
iii) From FDR	4,33,280.00	7,29,566.00	13,10,699.00
			16,74,576.00

**INTEREST ACCURED BUT NOT DUE**

i) From Bank. FDR	1,50,502.00	
ii) From Special Deposit a/c	-	
iii) From Saving bank a/c	859.00	-
<b>Grand Total</b>	<b>8,80,927.00</b>	<b>16,74,576.00</b>

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**DELHI URBAN ART COMMISSION EMPLOYEES PROVIDENT FUND**

**SCHEDULE-5    SIGNIFICANT ACCOUNTING POLICIES**

**Related to E..P.F.Trust**

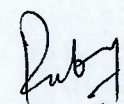
**1 Investments:**

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

**2 Income Recognition:**

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

Secretary

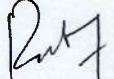
  
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**SCHEDULE-6      CONTINGENT LIABILITIES AND NOTES ON ACCOUNT**

**Related to E.P.F.Trust**

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

  
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