

# Audit Report 2018-19

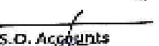
**NAME OF EDUCATIONAL INSTITUTION - DELHI COLLEGE OF ARTS & COMMERCE**  
**BALANCE SHEET AS AT 31ST MARCH 2019**

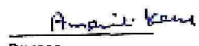
SOURCES OF FUNDS	SCHEDULE	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	276987370.25	217189872.00
DESIGNATED/EARMARKED / ENDOWMENT FUNDS			
CURRENT LIABILITIES & PROVISIONS	2	80189615.00	79115834.00
		357176985.25	296305706.00


APPLICATION OF FUNDS	SCHEDULE		
FIXED ASSETS	3		
Tangible Assets		5104456.00	6015290.00
Intangible Assets			
Capital Works-In-Progress			
INVESTMENTS FROM EARMARKED /ENDOWMENT FUNDS			
Long Term			
Short Term			
	4	172722876.00	141114110.00
INVESTMENTS - OTHERS			
CURRENT ASSETS	5	171937502.25	140965032.00
LOANS, ADVANCES & DEPOSITS	6	7412141.00	8211276.00
		357176985.25	296305706.00

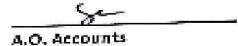
SIGNIFICANT ACCOUNTING POLICIES : 14  
 NOTES TO ACCOUNTS : 15

  
 Assistant/s

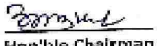
  
 S.O. Accounts

  
 Bursar


  
 Hon'ble Treasurer


  
 A.O. Accounts

  
 Principal

  
 Hon'ble Chairman

For R. Rai & Co.  
 Chartered Accountants  
 FRN 038059N


  
 CA Ravi Kr. Rai  
 Proprietor  
 M. No. 551968

  
 28/03/2019


**NAME OF EDUCATIONAL INSTITUTION - DELHI COLLEGE OF ARTS & COMMERCE**  
**(MAINTENANCE GRANT ACCOUNT)**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019**

Particulars	SCHEDULE	Amount In Rupees	
		CURRENT YEAR	PREVIOUS YEAR
<b>(A) INCOME</b>			
Academic Receipts	7	1699475.00	1823900.00
Grants/Subsidies	8	303576000.00	168831000.00
Other Income	9	5747454.00	8662190.00
TOTAL (A)		311022929.00	179317090.00
<b>(B) EXPENDITURE</b>			
Staff Payments & Benefits (Establishment Expenses)	10	262502706.00	201296644.00
Academic Expenses	11	6621500.00	5179000.00
Administrative and General Expenses	12	4443314.75	3741904.00
Repairs & Maintenance	13	125688.00	247362.00
Depreciation		1070214.00	1030430.00
TOTAL (B)		274763422.75	211495340.00
Balance being excess of Income over Expenditure (A-B)		36259506.25	-32178250.00
Transfer to / from Designated Fund			
Building Fund			
Others (specify)			
Balance being Surplus / (Deficit) Carried to Capital Fund		36259506.25	-32178250.00

SIGNIFICANT ACCOUNTING POLICIES 14  
 NOTES TO ACCOUNTS 15

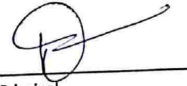
  
 Assistant/s

  
 S.O. Accounts

  
 Bursar

  
 Hon'ble Treasurer

  
 A.O. Accounts

  
 Principal

  
 Hon'ble Chairman

For R. Rai & Co.  
 Chartered Accountants  
 FRN 034059N



CA Ravi Kr. Rai  
 Proprietor  
 M. No. 551968

  
 28/02/2019

**NAME OF EDUCATIONAL INSTITUTION - DELHI COLLEGE OF ARTS & COMMERCE  
(DEVELOPMENT ACCOUNT)  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019**

Particulars	Amount In Rupees	
	CURRENT YEAR	PREVIOUS YEAR
<b>(A) INCOME</b>		
Development Fees		5238370.00
Interest earned	4391323.00	3576808.00
Income on Advertising	5892128.00	
	560000.00	
TOTAL (A) :	10843451.00	8815178.00
<b>(B) EXPENDITURE</b>		
Development Expenses	487857.00	305271.00
Fees Refunded to student	1535.00	26200.00
Advances		
Other Expenses		142.00
Depreciation	118880.00	116935.00
		-
TOTAL (B) :	608272.00	448548.00
Balance being excess of Income over Expenditure (A-B)	10235179.00	8366630.00
Transfer already credited to balance Sheet		
Building Fund		
Others (specify)		
Balance being Surplus / (Deficit) Carried to Capital Fund	10235179.00	8366630.00

*[Signature]*  
Assistant/s

*[Signature]*  
S.O. Accounts

*[Signature]*  
Bursar

*[Signature]*  
Hon'ble Treasurer

*[Signature]*  
A.O. Accounts

*[Signature]*  
Principal

*[Signature]*  
Hon'ble Chairman


For R. Rai & Co.  
Chartered Accountants  
FRN 034059N



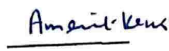
*Ravi Rai*  
28/02/2022  
CA Ravi Kr. Rai  
Proprietor  
M. No. 551968

**NAME OF EDUCATIONAL INSTITUTION - DELHI COLLEGE OF ARTS & COMMERCE  
(STUDENT SOCIETIES ACCOUNT)  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019**

Particulars	Amount In Rupees	
	CURRENT YEAR	PREVIOUS YEAR
<b>(A) INCOME</b>		
Student Societies' Income	5546865.00	8602097.00
Other Course Fees	2760700.00	1279530.00
Interest earned	13497878.00	1957163.00
University Fee	4122330.00	4296465.00
Other Receipt	84600.00	144000.00
Scholarship	52955.00	9810.00
<b>TOTAL (A)</b>	<b>26065328.00</b>	<b>16289065.00</b>
<b>(B) EXPENDITURE</b>		
Student Societies Expenses	4229084.00	4144341.00
Other Course Expenditures	528392.00	391972.00
University Fees Expenses	4554429.00	3640271.00
Scholarship Expenses	47610.00	7780.00
Other Expenses	221600.00	64000.00
Depreciation	195065.00	191347.00
<b>TOTAL (B)</b>	<b>9776180.00</b>	<b>8439711.00</b>
Balance being excess of Income over Expenditure (A-B)	16289148.00	7849354.00
Transfer already credited to balance Sheet	2986335.00	6083538.00
Building Fund		
Others (specify)		
<b>Balance being Surplus / (Deficit) Carried to Capital Fund</b>	<b>13302813.00</b>	<b>1765816.00</b>


  
Assistant/s

  
S.O. Accounts

  
Bursar

  
Hon'ble Treasurer

  
A.O. Accounts

  
Principal

  
Hon'ble Chairman

For R. Rai & Co.  
Chartered Accountants  
FRN 034059N  
F.No 034059N  
New Delhi  
CA Ravi Kr. Rai  
Proprietor  
M. No. 551968



  
28/02/2022


# Audit Report 2019-20


**NAME OF EDUCATIONAL INSTITUTION - DELHI COLLEGE OF ARTS & COMMERCE**  
**BALANCE SHEET AS AT 31ST MARCH 2020**

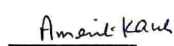
SOURCES OF FUNDS	SCHEDULE	2019-20	2018-19
CORPUS/CAPITAL FUND	1	207537881.25	276987370.25
DESIGNATED/EARMARKED / ENDOWMENT FUNDS			
CURRENT LIABILITIES & PROVISIONS	2	86425445.00	80189615.00
		293963326.25	357176985.25

APPLICATION OF FUNDS	SCHEDULE		
FIXED ASSETS	3		
Tangible Assets		4181132.00	5104466.00
Intangible Assets			
Capital Works-In-Progress			
INVESTMENTS FROM EARMARKED /ENDOWMENT FUNDS			
Long Term			
Short Term			
INVESTMENTS - OTHERS	4	185940588.00	172722876.00
CURRENT ASSETS	5	89419756.25	171937502.25
LOANS, ADVANCES & DEPOSITS	6	14421850.00	7412141.00
		293963326.25	357176985.25

SIGNIFICANT ACCOUNTING POLICIES : 14  
 NOTES TO ACCOUNTS : 15

  
 Assistant/s

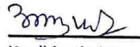
  
 S.O. Accounts

  
 Bursar

  
 Hon'ble Treasurer

  
 A.O. Accounts

  
 Principal

  
 Hon'ble Chairman

For R. Rai & Co.  
 Chartered Accountants  
 FRN 034059N



  
 CA Ravi Kr. Rai  
 Proprietor  
 M. No. 551968

17/06/2022




**NAME OF EDUCATIONAL INSTITUTION - DELHI COLLEGE OF ARTS & COMMERCE**  
**(MAINTENANCE GRANT ACCOUNT)**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020**

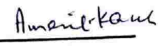
Particulars	SCHEDULE	Amount in Rupees	
		CURRENT YEAR	PREVIOUS YEAR
<b>(A) INCOME</b>			
Academic Receipts			
Grants/Subsidies	7	1772630.00	1699475.00
Other Income	8	179815000.00	303576000.00
	9	5091119.00	5747454.00
<b>TOTAL (A)</b>		<b>186678749.00</b>	<b>311022929.00</b>
<b>(B) EXPENDITURE</b>			
Staff Payments & Benefits (Establishment Expenses)	10	260343047.00	262502706.00
Academic Expenses	11	4555500.00	6621500.00
Administrative and General Expenses	12	3065994.00	4443314.75
Repairs & Maintenance	13	325304.00	125688.00
Depreciation		1099994.00	1070214.00
<b>TOTAL (B)</b>		<b>269389839.00</b>	<b>274763422.75</b>
Balance being excess of Income over Expenditure (A-B)		-82711090.00	36259506.25
Transfer to / from Designated Fund			
Building Fund			
Others (specify)			
Balance being Surplus / (Deficit) Carried to Capital Fund		-82711090.00	36259506.25

SIGNIFICANT ACCOUNTING POLICIES  
 NOTES TO ACCOUNTS

14  
 15


  
 Assistant/s

  
 S.O. Accounts

  
 Bursar

  
 Hon'ble Treasurer


  
 A.O. Accounts

  
 Principal

  
 Hon'ble Chairman

For R. Rai & Co.  
 Chartered Accountants  
 FRN 034059N



  
 CA Ravi Kr. Rai  
 Proprietor  
 M. No. 551968

**NAME OF EDUCATIONAL INSTITUTION - DELHI COLLEGE OF ARTS & COMMERCE  
(STUDENT SOCIETIES ACCOUNT)  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020**

Particulars	Amount in Rupees	
	CURRENT YEAR	PREVIOUS YEAR
<b>(A) INCOME</b>		
Student Societies Income	5677034.00	5546865.00
Other Course Fees	2644970.00	2760700.00
Interest earned	7456447.00	13497878.00
University Fee	3734034.00	4122330.00
Other Receipt	86000.00	84600.00
Scholarship		52955.00
<b>TOTAL (A)</b>	<b>19598485.00</b>	<b>26065328.00</b>
<b>(B) EXPENDITURE</b>		
Student Societies Expenses	3012254.00	4229084.00
Other Course Expenditures	208526.00	528392.00
University Fees Expenses	4181912.00	4554429.00
Scholarship Expenses		47610.00
Other Expenses	17316.00	221600.00
Depreciation	199745.00	195065.00
<b>TOTAL (B)</b>	<b>7619753.00</b>	<b>9776180.00</b>
Balance being excess of Income over Expenditure (A-B)	11978732.00	16289148.00
Transfer already credited to balance Sheet	4723986.00	2986335.00
Building Fund		
Others (specify)	7254746.00	13302813.00
Balance being Surplus / (Deficit) Carried to Capital Fund		

[Signature]  
Assistant/s

[Signature]  
S.O. Accounts

[Signature]  
Bursar

[Signature]  
Hon'ble Treasurer

[Signature]  
A.O. Accounts

[Signature]  
Principal

[Signature]  
Hon'ble Chairman

For R. Rai & Co.  
Chartered Accountants  
FRN 034059N  
New Delhi  
CA Ravi Kr. Rai  
Proprietor  
M. No. 551968



[Signature]  
17/01/2022

**NAME OF EDUCATIONAL INSTITUTION - DELHI COLLEGE OF ARTS & COMMERCE  
(DEVELOPMENT ACCOUNT)  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020**

Particulars	Amount in Rupees	
	CURRENT YEAR	PREVIOUS YEAR
<b>(A) INCOME</b>		
Development Fees	110400.00	4391323.00
Interest earned	6167070.00	5892128.00
Income on Advertising		560000.00
<b>TOTAL (A) :</b>	<b>6277470.00</b>	<b>10843451.00</b>
<b>(B) EXPENDITURE</b>		
Development Expenses	168900.00	487857.00
Fees Refunded to student		1535.00
Advances		
Other Expenses	101715.00	118880.00
Depreciation	270615.00	608272.00
<b>TOTAL (B) :</b>	<b>270615.00</b>	<b>608272.00</b>
Balance being excess of Income over Expenditure (A-B)	6006855.00	10235179.00
Transfer already credited to balance Sheet		
Building Fund		
Others (specify)		
<b>Balance being Surplus / (Deficit) Carried to Capital Fund</b>	<b>6006855.00</b>	<b>10235179.00</b>

[Signature]  
Assistant/s

[Signature]  
S.O. Accounts

[Signature]  
Bursar

[Signature]  
Hon'ble Treasurer

[Signature]  
A.O. Accounts

[Signature]  
Principal

[Signature]  
Hon'ble Chairman

For R. Rai & Co.  
Chartered Accountants  
FRN 034059N



[Signature]  
19/06/2022

CA Ravi Kr. Rai  
Proprietor  
M. No. 551968



# Audit Report 2020-21

NAME OF EDUCATIONAL INSTITUTION - DELHI COLLEGE OF ARTS & COMMERCE

BALANCE SHEET AS AT 31ST MARCH 2021

SOURCES OF FUNDS	SCHEDULE	2020-21	2019-20
CORPUS/CAPITAL FUND	1	218640395	207537881
DESIGNATED/EARMARKED / ENDOWMENT FUNDS			
CURRENT LIABILITIES & PROVISIONS	2	100077768	86425445
		318718163	293963326

APPLICATION OF FUNDS	SCHEDULE	2020-21	2019-20
FIXED ASSETS	3		
Tangible Assets		4289113	4181132
Intangible Assets			
Capital Works-In-Progress			
INVESTMENTS FROM EARMARKED /ENDOWMENT FUNDS			
Long Term			
Short Term			
INVESTMENTS - OTHERS	4	186440588	185940588
CURRENT ASSETS	5	98972976	89419756
LOANS, ADVANCES & DEPOSITS	6	29015486	14421850
		318718163	293963326

SIGNIFICANT ACCOUNTING POLICIES : 14  
NOTES TO ACCOUNTS : 15

Arjit S.H.S.  
Assistant/s

[Signature]  
S.O. Accounts

Amrit Kaur  
Bursar

[Signature]  
Hon'ble Treasurer

[Signature]  
A.O. Accounts

[Signature]  
Principal

[Signature]  
Hon'ble Chairman

For S. Mukherjee & Associates  
Chartered Accountants  
Firm Reg No. - 010603N



[Signature]  
CA. S. Mukherjee  
Partner  
M.No. 087605

02 DEC 2022

**NAME OF EDUCATIONAL INSTITUTION - DELHI COLLEGE OF ARTS & COMMERCE**  
**(MAINTENANCE GRANT ACCOUNT)**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

Particulars	SCHEDULE	Amount in Rupees	
		CURRENT YEAR	PREVIOUS YEAR
<b>(A) INCOME</b>			
Academic Receipts	7	2024155	1772630
Grants/Subsidies	8	272702432	179815000
Other Income	9	636267	5091119
<b>TOTAL (A)</b>		<b>275362854</b>	<b>186678749</b>
<b>(B) EXPENDITURE</b>			
Staff Payments & Benefits (Establishment Expenses)	10	277827203	260343047
Academic Expenses	11	3300000	4555500
Administrative and General Expenses	12	2118432	3065994
Repairs & Maintenance	13	164781	325304
Depreciation		-226839	1099994
<b>TOTAL (B)</b>		<b>283183577</b>	<b>269389839</b>
Balance being excess of Income over Expenditure (A-B)		-7820723	-82711090
Transfer to / from Designated Fund			
Building Fund			
Others (specify)			
Balance being Surplus / (Deficit) Carried to Capital Fund		-7820723	-82711090

SIGNIFICANT ACCOUNTING POLICIES 14  
 NOTES TO ACCOUNTS 15

ADITYA SINGH  
 Assistant/s

[Signature]  
 S.O. Accounts

Aman Kumar  
 Bursar

[Signature]  
 Hon'ble Treasurer

[Signature]  
 A.O. Accounts

[Signature]  
 Principal

[Signature]  
 Hon'ble Chairman

For S. Mukherjee & Associates  
 Chartered Accountants  
 Firm Reg No. - 010603N



[Signature]  
 CA. S. Mukherjee  
 Partner  
 M.No. 087605

02 DEC 2022

**NAME OF EDUCATIONAL INSTITUTION - DELHI COLLEGE OF ARTS & COMMERCE**  
**(STUDENT SOCIETIES ACCOUNT)**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

Particulars	Amount in Rupees	
	CURRENT YEAR	PREVIOUS YEAR
<b>(A) INCOME</b>		5677034
Student Societies Income	6800545	2644970
Other Course Fees	3392200	7456447
Interest earned	8496827	3734034
University Fee	3777420	86000
Other Receipt	8495	
Scholarship		
<b>TOTAL (A)</b>	<b>22475487</b>	<b>19598485</b>
<b>(B) EXPENDITURE</b>		3012254
Student Societies Expenses	1091888	208526
Other Course Expenditures	21000	4181912
University Fees Expenses	8495	
Scholarship Expenses		17316
Other Expenses	65913	199745
Depreciation	1187296	7619753
<b>TOTAL (B)</b>	<b>21288191</b>	<b>11978732</b>
Balance being excess of Income over Expenditure (A-B)	12857277	4723986
Transfer already credited to balance Sheet		
Building Fund		
Others (specify)	8430914	7254746
Balance being Surplus / (Deficit) Carried to Capital Fund		

ADITYA SINGH  
Assistant/s

[Signature]  
S.O. Accounts

[Signature]  
A.O. Accounts

[Signature]  
Bursar

[Signature]  
Principal

[Signature]  
Hon'ble Treasurer

[Signature]  
Hon'ble Chairman

07 DEC 2022



For S. Mukherjee & Associates  
Chartered Accountants  
Firm Reg No. - 010603N

[Signature]  
CA. S. Mukherjee  
Partner  
M.No. 087605

**NAME OF EDUCATIONAL INSTITUTION - DELHI COLLEGE OF ARTS & COMMERCE**  
**(DEVELOPMENT ACCOUNT)**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

Particulars	Amount in Rupees	
	CURRENT YEAR	PREVIOUS YEAR
<b>(A) INCOME</b>		
Development Fees	5153036	110400
Interest earned	5510625	6167070
Income on Advertising		
TOTAL (A) :	10663661	6277470
<b>(B) EXPENDITURE</b>		
Development Expenses	29375	168900
Fees Refunded to student		
Advances		
Other Expenses	141963	101715
Depreciation	171338	270615
TOTAL (B) :	171338	270615
Balance being excess of Income over Expenditure (A-B)	10492323	6006855
Transfer already credited to balance Sheet		
Building Fund		
Others (specify)		
Balance being Surplus / (Deficit) Carried to Capital Fund	10492323	6006855

ADH  
Assistant/s

[Signature]  
S.O. Accounts

[Signature]  
A.O. Accounts

[Signature]  
Bursar

[Signature]  
Principal

[Signature]  
Hon'ble Treasurer

[Signature]  
Hon'ble Chairman

02 DEC 2022

For S. Mukherjee & Associates  
Chartered Accountants  
Firm Reg No. - 010603N



[Signature]  
CA. S. Mukherjee  
Partner  
M.No. 087605

# **Audit Report 2021-22**



NAME OF EDUCATIONAL INSTITUTION - DELHI COLLEGE OF ARTS & COMMERCE

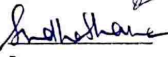
BALANCE SHEET AS AT 31ST MARCH 2022

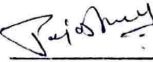
SOURCES OF FUNDS	SCHEDULE	2021-22	2020-21
CORPUS/CAPITAL FUND	1	298901780	218640395
DESIGNATED/EARMARKED / ENDOWMENT FUNDS			
CURRENT LIABILITIES & PROVISIONS	2	102911524	100077768
		401813304	318718163

APPLICATION OF FUNDS	SCHEDULE	2021-22	2020-21
FIXED ASSETS	3		
Tangible Assets		6717612	4289113
Intangible Assets			
Capital Works-In-Progress			
INVESTMENTS FROM EARMARKED /ENDOWMENT FUNDS			
Long Term			
Short Term			
INVESTMENTS - OTHERS	4	222695147	186440588
CURRENT ASSETS	5	144802802	98972976
LOANS, ADVANCES & DEPOSITS	6	27597743	29015486
		401813304	318718163


SIGNIFICANT ACCOUNTING POLICIES : 14  
NOTES TO ACCOUNTS : 15

  
S.O. Accounts

  
Bursar

  
Hon'ble Treasurer

  
A.O. Accounts

  
Principal

  
Hon'ble Chairman


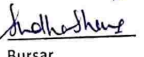
For S. Mukherjee & Associates  
Chartered Accountants  
FRN 010603N  
  
CA Sanjiv Mukherjee (FCA)  
Partner  
M. No. 087605



10 APR 2023

**NAME OF EDUCATIONAL INSTITUTION - DELHI COLLEGE OF ARTS & COMMERCE**  
**(MAINTENANCE GRANT ACCOUNT)**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

Particulars	SCHEDULE	Amount in Rupees	
		CURRENT YEAR	PREVIOUS YEAR
<b>(A) INCOME</b>			
Academic Receipts	7	1910265	2024155
Grants/Subsidies	8	385729534	272702432
Other Income	9	39689	636267
TOTAL (A)		387679488	275362854
<b>(B) EXPENDITURE</b>			
Staff Payments & Benefits (Establishment Expenses)	10	322180321	277827203
Academic Expenses	11	3559500	3300000
Administrative and General Expenses	12	3015404	2118432
Repairs & Maintenance	13	601678	164781
Depreciation	3A	698230	-226839
TOTAL (B)		330055133	283183577.4
Balance being excess of Income over Expenditure (A-B)		57624355	-7820723
Transfer to / from Designated Fund			
Building Fund			
Others (specify)			
Balance being Surplus / (Deficit) Carried to Capital Fund		57624355	-7820723

SIGNIFICANT ACCOUNTING POLICIES  
 NOTES TO ACCOUNTS

  
 S.O. Accounts  
  
 Bursar

  
 A.O. Accounts  
  
 Principal

For S. Mukherjee & Associates  
 Chartered Accountants  
 FRN 010603N  
  
 Sanjiv Mukherjee (FCA)  
 Partner  
 M. No. 087605

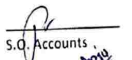
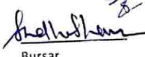
  
 Hon'ble Treasurer



  
 Hon'ble Chairman

10 APR 2023

**NAME OF EDUCATIONAL INSTITUTION - DELHI COLLEGE OF ARTS & COMMERCE**  
**(STUDENT SOCIETIES ACCOUNT)**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

Particulars	SCH	Amount in Rupees	
		CURRENT YEAR	PREVIOUS YEAR
<b>(A) INCOME</b>			
Student Societies Income	14	6670173	6800545
Other Course Fees	15	3278300	3392200
Interest earned		8764579	8496827
University Fee	16	1938202	3777420
Other Receipt		200000	8495
Scholarship			
<b>TOTAL (A)</b>		<b>20851254</b>	<b>22475487</b>
<b>(B) EXPENDITURE</b>			
Student Societies Expenses	17	1545464	1091888
Other Course Expenditures	18	21341	21000
University Fees Expenses	19	9759981	8495
Scholarship Expenses		97289	
Other Expenses		757708	65913
Depreciation	3B	12181783	1187296
<b>TOTAL (B)</b>		<b>8669471</b>	<b>21288191</b>
Balance being excess of Income over Expenditure (A-B)		662600.12	12857277
Transfer already credited to balance Sheet			
Building Fund			
Others (specify)			8430914
Balance being Surplus / (Deficit) Carried to Capital Fund		8006870.88	

  
 S.O. Accounts  
  
 Bursar

  
 A.O. Accounts  
  
 Printer

  
 Hon'ble Treasurer

  
 Hon'ble Chairman


 S. Mukherjee & Associates  
 Chartered Accountants  
 FRN 010603N  
 F.No. 010603N  
 NEW DELHI  
 Sanjiv Mukherjee (FCA)  
 Partner  
 M. No. 087605

10 APR 2023

**NAME OF EDUCATIONAL INSTITUTION - DELHI COLLEGE OF ARTS & COMMERCE**  
**(DEVELOPMENT ACCOUNT)**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

Particulars	Amount in Rupees	
	CURRENT YEAR	PREVIOUS YEAR
<b>(A) INCOME</b>		
Development Fees	9038000	5153036
Interest earned	5770035	5510625
Sale of Fixed Assets	265330	
<b>TOTAL (A) :</b>	<b>15073365</b>	<b>10663661</b>
<b>(B) EXPENDITURE</b>		
Development Expenses	338351	29375
Fees Refunded to student		
Advances		
Other Expenses	104854	141963
Depreciation	443205	171338
<b>TOTAL (B) :</b>	<b>14630160</b>	<b>10492323</b>
Balance being excess of Income over Expenditure (A-B)		
Transfer already credited to balance Sheet		
Building Fund		
Others (specify)		
<b>Balance being Surplus / (Deficit) Carried to Capital Fund</b>	<b>14630160</b>	<b>10492323</b>

S.O. Accounts  
*[Signature]*  
 Bursar

*[Signature]*  
 A.O. Accounts  
*[Signature]*  
 Principal

For S. Mukherjee & Associates  
 Chartered Accountants  
 F.No. 010603N  
 NEW DELHI  
 Sanjiv Mukherjee (FCA)  
 Partner  
 M. No. 087605

*[Signature]*  
 Hon'ble Treasurer

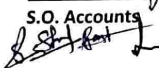
*[Signature]*  
 Hon'ble Chairman

10 APR 2023

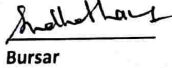
**NAME OF EDUCATIONAL INSTITUTION - DELHI COLLEGE OF ARTS & COMMERCE**  
**(MAINTENANCE GRANT ACCOUNT)**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

Particulars	SCHEDULE	Amount in Rupees	
		CURRENT YEAR	PREVIOUS YEAR
<b>(A) INCOME</b>			
Academic Receipts	7	2383360	1910265
Grants/Subsidies	8	323590000	385729534
Other Income	9	64563	39689
<b>TOTAL (A)</b>		<b>326037923</b>	<b>387679488</b>
<b>(B) EXPENDITURE</b>			
Staff Payments & Benefits (Establishment Expenses)	10	336290452	322180321
Academic Expenses	11	2593500	3559500
Administrative and General Expenses	12	4516675	3015404
Repairs & Maintenance	13	588397	601678
Depreciation	3A	707395	698230
<b>TOTAL (B)</b>		<b>344696419</b>	<b>330055133</b>
Balance being excess of Income over Expenditure (A-B)		-18658496	57624355
Transfer to / from Designated Fund			
Building Fund			
Others (specify)			
Balance being Surplus / (Deficit) Carried to Capital Fund		-18658496	57624355

SIGNIFICANT ACCOUNTING POLICIES  
 NOTES TO ACCOUNTS

S.O. Accounts  


A.O. Accounts  


Bursar  


Principal  


Hon'ble Treasurer  


Hon'ble Chairman  



 For S. Mukherjee & Associates  
 Chartered Accountants  
 FRN 010603N  
 F.No. 010603N  
 NEW DELHI  
 CA Sanjiv Mukherjee (FCA)  
 Partner  
 M. No. 087605

05 FEB 2024





**NAME OF EDUCATIONAL INSTITUTION - DELHI COLLEGE OF ARTS & COMMERCE  
(DEVELOPMENT ACCOUNT)  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

Particulars	Amount in Rupees	
	CURRENT YEAR	PREVIOUS YEAR
<b>(A) INCOME</b>		
Development Fees	62,67,586.00	90,38,000.00
Interest earned	54,46,545.00	57,70,035.00
Sale of Fixed Assets	46,466.00	2,65,330.00
<b>TOTAL (A) :</b>	<b>1,17,60,597.00</b>	<b>1,50,73,365.00</b>
<b>(B) EXPENDITURE</b>		
Development Expenses	14,73,299.00	3,38,351.00
Fees Refunded to student		
Advances		
Other Expenses	1,56,303.00	1,04,854.00
Depreciation		
<b>TOTAL (B) :</b>	<b>16,29,602.00</b>	<b>4,43,205.00</b>
Balance being excess of Income over Expenditure (A-B)	1,01,30,995.00	1,46,30,160.00
Transfer already credited to balance Sheet		
Building Fund		
Others (specify)		
<b>Balance being Surplus / (Deficit) Carried to Capital Fund</b>	<b>1,01,30,995.00</b>	<b>1,46,30,160.00</b>

S.O. Accounts  
*[Signature]*  
Bursar

A.O. Accounts  
*[Signature]*  
Principal

*[Signature]*  
Hon'ble Treasurer

*[Signature]*  
Hon'ble Chairman

For S. Mukherjee & Associates  
Chartered Accountants  
FRN 010603N  
*[Signature]*  
Srijiv Mukherjee (FCA)  
Partner  
M. No. 087605

05 FEB 2024

**NAME OF EDUCATIONAL INSTITUTION - DELHI COLLEGE OF ARTS & COMMERCE**  
**BALANCE SHEET AS AT 31ST MARCH 2023**

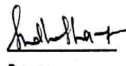
SOURCES OF FUNDS	SCHEDULE	AMOUNT IN RS.	
		CURRENT YEAR	PREVIOUS YEAR
CORPUS/CAPITAL FUND	1	315690665	298901781
DESIGNATED/EARMARKED / ENDOWMENT FUNDS			
CURRENT LIABILITIES & PROVISIONS	2	92053177	102911524
		407743842	401813305

APPLICATION OF FUNDS	SCHEDULE	AMOUNT IN RS.	
		2022-23	2021-22
FIXED ASSETS	3		
Tangible Assets			
Intangible Assets		22879294	6717613
Capital Works-In-Progress			
INVESTMENTS FROM EARMARKED /ENDOWMENT FUNDS			
Long Term			
Short Term			
INVESTMENTS - OTHERS	4	238688392	222695147
CURRENT ASSETS	5	120239437	144802802
LOANS, ADVANCES & DEPOSITS	6	25936719	27597743
		407743842	401813305

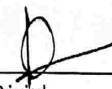
SIGNIFICANT ACCOUNTING POLICIES : 14  
 NOTES TO ACCOUNTS : 15

  
 S.O. Accounts

  
 Bursar

  
 Hon'ble Treasurer

  
 A.O. Accounts

  
 Principal

  
 Hon'ble Chairman



For S. Mukherjee & Associates  
 Chartered Accountants  
 FRN 010603N  
 CA Sanjiv Mukherjee (FCA)  
 Partner  
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05 FEB 2024