



दिल्ली कॉलेज ऑफ आर्ट्स एण्ड कॉमर्स  
Delhi College of Arts & Commerce

(दिल्ली विश्वविद्यालय)  
(University of Delhi)

नेताजी नगर, नई दिल्ली-११००२३  
Netaji Nagar, New Delhi-110023  
दूरभाष/Tel. : 011-24109821, 26116333  
फैक्स/Fax : 011-26882923  
ई-मेल/E-mail : principaldcac@gmail.com  
URL : http://dcac.du.ac.in

संदर्भ सं./Ref. No.....

दिनांक/Date. 18 June 2024

**Supporting Documents for 4.4.1:**

*Expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities) excluding salary during last five years (2018-2023)*


This document compiles

- (a) Total expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities) excluding salary during last five years (2018-2023).

Year	2022-23	2021-22	2020-21	2019-20	2018-19
INR in Lakhs	276.42	104.41	56.08	58.35	71.07

- (b) Audited Documents

S. No.	Years	Page No.
1.	Audit Report 2018-19	<u>2-5</u>
2.	Audit Report 2019-20	<u>6-9</u>
3.	Audit Report 2020-21	<u>10-13</u>
4.	Audit Report 2021-22	<u>14-17</u>
5.	Audit Report 2022-23	<u>18-22</u>

  
Prof. Rajiv Chopra  
Principal  
दिल्ली कॉलेज ऑफ आर्ट्स एण्ड कॉमर्स  
Delhi College of Arts & Commerce  
(दिल्ली विश्वविद्यालय) / (University of Delhi)  
नेताजी नगर, नई दिल्ली-110023  
Netaji Nagar, New Delhi-110023

# 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	Current Year	Previous Year
FIXED ASSETS	3		
Tangible Assets		5104456.00	6015290.00
Intangible Assets			
Capital Works-In-Progress			
INVESTMENTS FROM EARMARKED /ENDOWMENT FUNDS			
Long Term			
Short Term			
INVESTMENTS - OTHERS	4	172722876.00	141114110.00
CURRENT ASSETS	5	171937502.25	140965032.00
LOANS, ADVANCES & DEPOSITS	6	7412141.00	8211274.00
		357176985.25	296305706.00

SIGNIFICANT ACCOUNTING POLICIES : 14  
 NOTES TO ACCOUNTS : 15

  
 Assistant/s

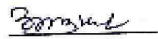
  
 S.O. Accounts

  
 Bursar

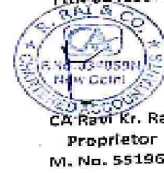
  
 Hon'ble Treasurer

  
 A.O. Accounts


  
 Principal

  
 Hon'ble Chairman

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



CA Ravi Kr. Rai  
 Proprietor  
 M. No. 551968

  
 28/02/2022


 Scanned with OKEN Scanner

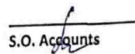


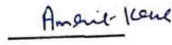
**NAME OF EDUCATIONAL INSTITUTION - DELHI COLLEGE OF ARTS & COMMERCE  
(MAINTENANCE GRANT ACCOUNT)  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019**

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
<b>TOTAL (A)</b>		<b>311022929.00</b>	<b>179317090.00</b>
<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
<b>TOTAL (B)</b>		<b>274763422.75</b>	<b>211495340.00</b>
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

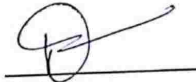
  
Assistant/s

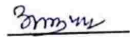
  
S.O. Accounts

  
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

  
28/02/2020

**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	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

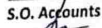


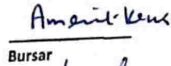
*Ravi Rai*  
28/02/2022  
CA Ravi Kr. Rai  
Proprietor  
M. No. 551968

**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

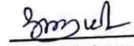
  
S.O. Accounts

  
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**

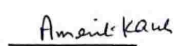
SOURCES OF FUNDS			
	SCHEDULE	2019-20	2018-19
CORPUS/CAPITAL FUND	1	207537881.25	276987370.25
DESIGNATED/EARMARKED / ENDOWMENT FUNDS			
CURRENT LIABILITIES & PROVISIONS	2	86425445.00	80189615.00
		293963326.25	357176985.25

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

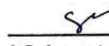
SIGNIFICANT ACCOUNTING POLICIES : 14  
 NOTES TO ACCOUNTS : 15

  
 Assistant/s

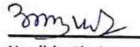
  
 S.O. Accounts

  
 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**

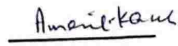
Particulars	SCHEDULE	Amount in Rupees	
		CURRENT YEAR	PREVIOUS YEAR
<b>(A) INCOME</b>			
Academic Receipts			
Grants/Subsidies	7	1772630.00	1699475.00
Other Income	8	179815000.00	303576000.00
	9	5091119.00	5747454.00
<b>TOTAL (A)</b>		<b>186678749.00</b>	<b>311022929.00</b>
<b>(B) EXPENDITURE</b>			
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

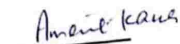
17/06/2022

**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		

  
Assistant/s

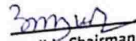
  
S.O. Accounts

  
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  
(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

Arju S.H.S.  
Assistant/s

[Signature]  
S.O. Accounts

Amit 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**  
**(MAINTENANCE GRANT ACCOUNT)**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021**

		Amount in Rupees	
Particulars	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
<b>(A) INCOME</b>			
Academic Receipts	7	2024155	1772630
Grants/Subsidies	8	272702432	179815000
Other Income	9	636267	5091119
TOTAL (A)		275362854	186678749
<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
TOTAL (B)		283183577	269389839
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

[Signature]  
 Assistant/s

[Signature]  
 S.O. Accounts

[Signature]  
 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		19598485
<b>TOTAL (A)</b>	<b>22475487</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>11978732</b>
Balance being excess of Income over Expenditure (A-B)	21288191	4723986
Transfer already credited to balance Sheet	12857277	
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

Amal Kumar  
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

Arjit Singh  
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

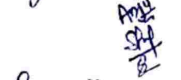
SOURCES OF FUNDS	SCHEDULE	2021-22	2020-21
CORPUS/CAPITAL FUND	1	298901780	218640395
DESIGNATED/EARMARKED / ENDOWMENT FUNDS			
CURRENT LIABILITIES & PROVISIONS	2	102911524	100077768
		401813304	318718163

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

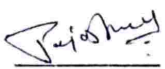
SIGNIFICANT ACCOUNTING POLICIES : 14  
 NOTES TO ACCOUNTS : 15

  
 S.O. Accounts

  
 A.O. Accounts

  
 Bursar

  
 Principal

  
 Hon'ble Treasurer

  
 Hon'ble Chairman

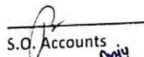
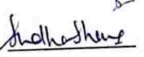
For S. Mukherjee & Associates  
 Chartered Accountants  
 FRN 010603N  
  
 CA Sanjiv Mukherjee (FCA)  
 Partner  
 M. No. 087605

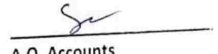

10 APR 2023

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

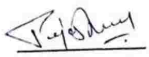
Particulars	SCHEDULE	Amount in Rupees	
		CURRENT YEAR	PREVIOUS YEAR
<b>(A) INCOME</b>			
Academic Receipts	7	1910265	2024155
Grants/Subsidies	8	385729534	272702432
Other Income	9	39689	636267
TOTAL (A)		387679488	275362854
<b>(B) EXPENDITURE</b>			
Staff Payments & Benefits (Establishment Expenses)	10	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

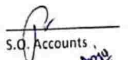
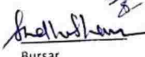
  
 Hon'ble Chairman



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	65913
Other Expenses	38	757708	1187296
Depreciation		12181783	
<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. 10803H  
 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	REVIUOUS 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>443205</b>	<b>171338</b>
Balance being excess of Income over Expenditure (A-B)	14630160	10492323
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. 1010603N  
 NEW DELHI  
 Sanjiv Mukherjee (FCA)  
 Partner  
 M. No. 087605

*[Signature]*  
 Hon'ble Treasurer

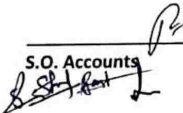
*[Signature]*  
 Hon'ble Chairman

10 APR 2023

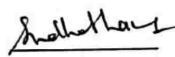
**NAME OF EDUCATIONAL INSTITUTION - DELHI COLLEGE OF ARTS & COMMERCE**  
**(MAINTENANCE GRANT ACCOUNT)**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**


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)			
<b>Balance being Surplus / (Deficit) Carried to Capital Fund</b>		<b>-18658496</b>	<b>57624355</b>

SIGNIFICANT ACCOUNTING POLICIES  
 NOTES TO ACCOUNTS

S.O. Accounts  
  
 Bursar

A.O. Accounts  


  
 Bursar

  
 Principal

  
 Hon'ble Treasurer

  
 Hon'ble Chairman



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

05 FEB 2024

**NAME OF EDUCATIONAL INSTITUTION - DELHI COLLEGE OF ARTS & COMMERCE  
[STUDENT SOCIETIES ACCOUNT]  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023**

(A) INCOME	Particulars	SCH	Amount in Rupees	
			CURRENT YEAR	PREVIOUS YEAR
Student Societies Income		14	76,37,360.00	66,70,173.00
Other Course Fees		15	32,20,200.00	32,78,300.00
Interest earned			91,40,240.00	87,64,579.00
University Fee		16	40,10,350.00	19,38,202.00
Other Receipt			7,02,260.00	2,00,000.00
Scholarship			1,28,255.00	
	TOTAL (A)		2,48,38,665.00	2,08,51,254.00
(B) EXPENDITURE				
Student Societies Expenses		17	2,61,54,819.00	15,45,464.00
Other Course Expenditures		18	4,27,602.00	21,341.00
University Fees Expenses		19	26,51,200.00	97,59,981.00
Scholarship Expenses			2,02,500.00	
Other Expenses			3,07,411.00	97,289.00
Depreciation		38	26,49,437.00	7,57,708.00
	TOTAL (B)		3,23,92,969.00	1,21,81,783.00
Balance being excess of Income over Expenditure (A-B)			-75,54,304.00	86,69,471.00
Transfer already credited to balance Sheet			47,80,475.00	6,62,600.12
Building Fund				
Others Fixed Assets			-1,88,25,582.00	
Balance being Surplus / (Deficit) Carried to Capital Fund			64,90,803.00	80,06,870.88

S.G. Accounts  
*[Signature]*

A.O. Accounts  
*[Signature]*

Bursar  
*[Signature]*

Principal  
*[Signature]*

Hon'ble Treasurer  
*[Signature]*

Hon'ble Chairman  
*[Signature]*

05 FEB 2024



For S. Mukherjee & Associates  
Chartered Accountants  
FRN 010603N  
*[Signature]*  
CA Sanjit Mukherjee (FCA)  
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 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>

*(Signature)*  
 S.O. Accounts  
 Bursar

*(Signature)*  
 Hon'ble Treasurer

*(Signature)*  
 A.O. Accounts  
 Principal

*(Signature)*  
 Hon'ble Chairman

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

05 FEB 2024

**Audit Report 2022-23**

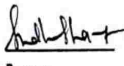
**NAME OF EDUCATIONAL INSTITUTION - DELHI COLLEGE OF ARTS & COMMERCE**  
**BALANCE SHEET AS AT 31ST MARCH 2023**

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  
 M. No. 087605

05 FEB 2024