

V SAHAI TRIPATHI & CO
CHARTERED ACCOUNTANTS

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Independent Auditors' Report - College Account

The Chairman,
Governing Body,
Shri Ram College of Commerce,
Delhi-110007

Opinion

We have audited the accompanying Financial Statements of *Shri Ram College of Commerce - College ("College")*, which comprise the Balance Sheet as at March 31, 2024, the Income and Expenditure Account for the year ended on that date, notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view of the financial position at March 31, 2024 and of financial performance for the year ended, in all material respects, in accordance with "The Societies Registration Act, 1860" and Accounting Standards issued by Institute of Chartered Accountants of India.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the SRCC in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other Matter

These financial statements have been prepared and the report thereon has been issued, solely to enable the preparation of consolidated Financial Statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the SRCC in accordance with the Societies Registration Act, 1860 and other accounting principles generally accepted in India. This responsibility also includes the design, implementation and maintenance of adequate internal control relevant to preparation of the Financial Statements that give true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the SRCC's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the SRCC or to cease operations, or has no realistic alternative but to do so.

Management is responsible for overseeing the College's financial reporting process.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not purpose of expressing an opinion on whether the College has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation



precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

For V Sahai Tripathi & Co.
Chartered Accountants
Firm's Registration No.: 000262N



Vishwas Tripathi
Partner
Membership No. 086897



Place: New Delhi
Date: 21-10-2024
UDIN: 24086897BKCSXH8484

Shri Ram College Of Commerce**College Account**

Balance Sheet as at 31st March, 2024

(Amount in ₹)

Sources Of Funds	Schedule	As At March 31, 2024	As At March 31, 2023
Unrestricted funds			
Corpus	1	10,40,000	10,40,000
General Fund	2	48,14,625	43,84,338
Designated/Earmarked Funds	3	36,68,49,629	35,22,75,497
Restricted Funds	4	26,14,56,167	24,53,10,392
Current Liabilities & Provisions	5	41,22,73,386	43,95,36,958
Total		1,04,64,33,807	1,04,25,47,185
Application of Funds			
Fixed Assets	6A		
Tangible Assets		32,39,99,265	28,02,77,510
Intangible Assets		22,12,715	22,12,715
Capital Work-In-Progress		60,57,688	43,57,423
		<u>33,22,69,668</u>	<u>28,68,47,648</u>
Less: Assets Fund		<u>33,22,69,668</u>	<u>28,68,47,648</u>
Fixed Assets against CSR Donation	6B		
Property, Plant & Equipment		66,20,003	17,13,903
Less : Accumulated Depreciation		<u>14,43,947</u>	<u>62,063</u>
		51,76,056	16,51,840
Investments	7		
Long Term		6,92,47,473	-
Short Term		-	2,55,50,000
Others - Long Term		1,92,14,600	9,57,43,638
Current Assets	8	63,11,97,326	65,24,94,919
Loans, Advances & Deposits	9	32,15,98,352	26,71,06,788
Total		1,04,64,33,807	1,04,25,47,185
Notes on Accounts	19		

The accompanying notes are an integral part of the financial statements.
As per our Audit Report of even date attached


For V Sahai Tripathi & Co.
CHARTERED ACCOUNTANTS
Firm Registration No: 000262N




Vishwas Triptathi
PARTNER
M. No. 086897


Sanjay Dobhal
A.O. (ACCOUNTS)


Smita Sharma
BURSAR


Prof. Simrit Kaur
PRINCIPAL

Place : New Delhi

Date : 21.10.2024

Shri Ram College Of Commerce

College Account

Schedules Forming Part Of Balance Sheet As At March 31, 2024

Schedule - 1 : Corpus

(Amount in ₹)

Particulars	As At March 31, 2024	As At March 31, 2023
Balance as at the beginning of the year	10,40,000	10,40,000
Add: Contributions towards Corpus	-	-
Deduct: Asset written off during the year created out of corpus	-	-
Balance at the year-end	10,40,000	10,40,000

Schedule - 2 : General Fund

(Amount in ₹)

Particulars	As At March 31, 2024	As At March 31, 2023
Balance as at the beginning of the year	43,84,338	39,71,066
Add/(Deduct): Suplus / (Deficit) transferred from the Income and Expenditure Account	4,30,287	4,13,272
Balance at the year-end	48,14,625	43,84,338



Shri Ram College Of Commerce

College Account

SCHEDULES FORMING PART OF BALANCE SHEET AS AT March 31, 2024

Schedule - 3 : Designated/Earmarked Funds

(Amount in ₹)

Particulars	Fund Wise break Up						
	Donation Fund	Donation from Others	Earmarked Fund (Refer Sub Sch 1)	Depreciation Fund	Electricity Security Fund	Development Fund	DU Innovation Project
a) Opening balance of the funds	35,13,328	39,88,726	27,58,56,278	29,24,351	6,00,000	2,69,12,940	6,51,915
b) Additions to the Funds:							
i. Donation/grants	-	-	2,35,380	-	-	-	-
ii. Income from investments / FDs made of the funds	-	99,823	93,57,039	1,39,304	-	11,52,931	-
iii. Accrued interest on investments / FDs / Saving Account of the funds	-	18,486	96,39,167	7,821	-	3,92,935	-
iv. Fees	-	-	5,52,21,476	-	-	47,00,100	-
v Other Additions	-	-	-	-	-	2,000	-
iv. Sponsorship Fee	-	-	8,34,624	-	-	-	-
v. Transferred from other funds	-	-	2,78,303	-	-	-	-
Total (b)	-	1,18,309	7,55,65,989	1,47,125	-	62,47,966	-
Total (a+b)	35,13,328	41,07,035	35,14,22,267	30,71,476	6,00,000	3,31,60,906	6,51,915
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Fixed Assets	-	-	-	-	-	-	-
- Others	-	-	-	-	-	87,82,281	-
ii. Revenue Expenditure							
- Administrative expenses	-	-	5,30,36,113	-	-	1,00,00,000	-
- Transferred to Other Fund	-	-	-	-	-	-	-
- Previous Fees reverted	-	-	-	-	-	-	-
Total (c)	-	-	5,30,36,113	-	-	1,87,82,281	-
Net Excess of Income over Expenditure - Total (b-c)	-	1,18,309	2,25,29,876	1,47,125	-	(1,25,34,315)	-
Net Balance As At the Year- End (a+b-c)	35,13,328	41,07,035	29,83,86,154	30,71,476	6,00,000	1,43,78,625	6,51,915



Shri Ram College Of Commerce

College Account

SCHEDULES FORMING PART OF BALANCE SHEET AS AT March 31, 2024

Schedule - 3 : Designated/Earmarked Funds

(Amount in ₹)

Particulars	Fund Wise break Up					
	Scholarship/Prize Endowment Fund (Refer Sub Sch 2)	CSR Contribution for Centre for Community Engagement	Library Security Forfeiture Fund	Maintenance Fund - I	As At March 31, 2024	As At March 31, 2023
a) Opening balance of the funds	1,44,23,508	81,448	83,33,766	1,49,89,238	35,22,75,497	32,99,79,069
b) Additions to the Funds:						
i. Donation/grants	-	1,50,000	-	-	3,85,380	5,100
ii. Income from investments / FDs made of the funds	2,99,290	-	1,99,737	3,42,061	1,15,90,185	1,17,77,181
iii. Accrued interest on investments / FDs / Saving Account of the funds	3,08,229	-	3,12,982	14,34,219	1,21,13,839	29,59,160
iv. Fees	22,14,800	-	-	33,98,167	6,55,34,543	6,18,58,096
v Other Additions	86,000	-	-	-	88,000	88,684
iv. Sponsorship Fee	-	-	-	-	8,34,624	17,82,737
v. Transferred from other funds	-	-	15,19,000	-	17,97,303	7,57,000
Total (b)	29,08,319	1,50,000	20,31,719	51,74,447	9,23,43,874	7,92,27,958
Total (a+b)	1,73,31,827	2,31,448	1,03,65,485	2,01,63,685	44,46,19,371	40,92,07,027
c) Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure						
- Fixed Assets	-	-	-	8,82,817	8,82,817	1,46,88,911
- Others	-	-	-	-	87,82,281	44,55,426
ii. Revenue Expenditure						
- Administrative expenses	17,37,591	1,70,397	-	31,60,543	6,81,04,644	3,77,78,193
- Transferred to Other Fund	-	-	-	-	-	-
- Previous Fees reverted	-	-	-	-	-	9,000
Total (c)	17,37,591	1,70,397	-	40,43,360	7,77,69,742	5,69,31,530
Net Excess of Income over Expenditure - Total (b-c)	11,70,728	(20,397)	20,31,719	11,31,087	1,45,74,132	2,22,96,428
Net Balance As At the Year- End (a+b-c)	1,55,94,236	61,051	1,03,65,485	1,61,20,325	36,68,49,629	35,22,75,497



**Shri Ram College Of Commerce
College Account**

Schedules Forming Part Of Balance Sheet As At March 31, 2024

Schedule - 4 : Restrictied Funds

(Amount in ₹)

Particulars	Donations for Renovation of Auditorium	P.F. Contribution Reversed Fund	Donation for Laptop to BPL Students	Enactus	Maintenance Fund - II	Scholarships (Others)	Reader Allowance (UGC)
a) Opening balance of the funds	53,26,046	6,70,65,007	5,58,354	13,69,695	16,48,36,946	-	-
b) Additions to the Funds:							
Surplus transferred from SSRF -Trust Share			-	-	-	-	-
- Donation/grants	-	-	-	5,00,475	-	7,20,000	-
- Received from SSRF	-	-	-	-	-	-	-
- Income from investments made on account of funds	-	41,116	-	-	-	-	-
- income from FDRs made on account of funds & grant	1,04,386	9,69,075	14,383	-	-	-	-
- Accrued interest on investments / FDs / Saving Account of the funds	31,079	14,70,379	3,329	-	-	-	-
- Int. On Endowment Fund	-	-	-	-	-	-	-
- Int. On Donation	-	-	-	-	-	-	-
- Int. on Saving Bank	-	-	-	-	-	-	-
- Other additions - FEES	-	31,65,271	-	-	1,10,81,000	8,65,682	-
- License Fee	-	-	-	-	-	-	-
- Right To Information	-	-	-	-	-	-	-
- Interest on LTC Advance	-	-	-	-	-	-	-
- Recruitment of Non Teaching Staff	-	-	-	-	-	-	-
- College Fine	-	-	-	-	-	-	-
- Retirement Benefit	-	-	-	-	-	-	-
- Interest on Electricity Deposit	-	-	-	-	-	-	-
- Sale of Scrap	-	-	-	-	-	-	-
Total (b)	1,35,465	56,45,841	17,712	5,00,475	1,10,81,000	15,85,682	-



**Shri Ram College Of Commerce
College Account**

Schedules Forming Part Of Balance Sheet As At March 31, 2024

Schedule - 4 : Restrictd Funds

(Amount in ₹)

Particulars	Donations for Renovation of Auditorium	P.F. Contribution Reversed Fund	Donation for Laptop to BPL Students	Enactus	Maintenance Fund - II	Scholarshps (Others)	Reader Allowance (UGC)
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure	-	-	-	-	-	-	-
- Fixed Assets	31,07,335	-	-	-	-	-	-
- Others	-	-	-	-	-	-	-
Total	31,07,335	-	-	-	-	-	-
ii. Revenue Expenditure							
Salary	-	-	-	-	-	-	-
Readers Allowance paid to Visually challenged	-	-	-	-	-	-	36,000.00
Salary to Teaching & Non Teaching under OBC Expansion	-	-	-	-	-	-	-
Retirement & Terminal Benefits	-	-	-	-	-	-	-
Library Reading Room Fee	-	-	-	-	-	-	-
Garden Maintenance	-	-	-	-	-	-	-
Magazine Expenses	-	-	-	-	-	-	-
Recruitment of NT Staff	-	-	-	-	-	-	-
Annual Day Expenses	-	-	-	-	-	-	-
Administrative Expenses	-	-	-	-	-	-	-
Repair & Maintenance	23,62,229	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-	-
Administrative expenses	-	-	-	3,81,702	-	16,74,170	-
Deficit transferred from SSRF -Trust Share	-	-	-	-	-	-	-
Total	23,62,229	-	-	3,81,702	-	16,74,170	36,000
Total (c)	54,69,564	-	-	3,81,702	-	16,74,170	36,000
Net Excess of Expenditure over Income - Total (b-c)	(53,34,099)	56,45,841	17,712	1,18,773	1,10,81,000	(88,488)	(36,000)
Excess Grant Received (Trf to Current Liability)	-	-	-	-	-	88,488	-
Grant Receivable (Trfd to Current Asset)	-	-	-	-	-	-	36,000
Net Balance As At The Year-End	(8,053)	7,27,10,848	5,76,066	14,88,468	17,59,17,946	-	-



**Shri Ram College Of Commerce
College Account**

Schedules Forming Part Of Balance Sheet As At March 31, 2024

(Amount in ₹)

Schedule - 4 : Restrictd Funds

Particulars	Grant from DU for OBC Infrastructure	Grant from DU for Repair/ Renovatin of Existing Infrastructure	Grant from DU for Repair/ Renovation of Auditorium, Roads, Canteen	Grant from HRD for NRC	Grant from ICSSR for National Seminar	Grant from ICSSR for Research Project	Grant from Ministry of Culture under AKAM	CSR Donation
a) Opening balance of the funds	-	-	-	(2,68,202)	-	-	-	16,51,840
b) Additions to the Funds:								
Surplus transferred from SSRF -Trust Share	-	-	-	-	-	-	-	-
- Donation/grants	-	-	-	-	2,55,508	8,75,000	-	49,06,100
- Received from SSRF	-	-	-	-	-	-	-	-
- Income from investments made on account of funds	49,344	-	-	-	-	-	-	-
- income from FDRs made on account of funds & grant	28,68,150	4,22,033	64,097	-	-	-	-	-
- Accrued interest on investments / FDs / Saving Account of the funds	92,753	33,492	-	-	-	-	-	3
- Int. On Endowment Fund	-	-	-	-	-	-	-	-
- Int. On Donation	-	-	-	-	-	-	-	-
- Int. on Saving Bank	5,31,169	-	-	-	-	-	1,83,497	88
- Other additions - FEES	-	-	-	-	-	-	-	-
- License Fee	-	-	-	-	-	-	-	-
- Right To Information	-	-	-	-	-	-	-	-
- Interest on LTC Advance	-	-	-	-	-	-	-	-
- Recruitment of Non Teaching Staff	-	-	-	-	-	-	-	-
- College Fine	-	-	-	-	-	-	-	-
- Retirement Benefit	-	-	-	-	-	-	-	-
- Interest on Electricity Deposit	-	-	-	-	-	-	-	-
- Sale of Scrap	-	-	-	-	-	-	-	-
Total (b)	35,41,416	4,55,525	64,097	-	2,55,508	8,75,000	1,83,497	49,06,191



**Shri Ram College Of Commerce
College Account**

Schedules Forming Part Of Balance Sheet As At March 31, 2024

(Amount in ₹)

Schedule - 4 : Restrictd Funds

Particulars	Grant from DU for OBC Infrastructure	Grant from DU for Repair/ Renovatin of Existing Infrastructure	Grant from DU for Repair/ Renovation of Auditorium, Roads, Canteen	Grant from HRD for NRC	Grant from ICSSR for National Seminar	Grant from ICSSR for Research Project	Grant from Ministry of Culture under AKAM	CSR Donation
c) Utilisation/Expenditure towards objectives of funds								
i. Capital Expenditure								
- Fixed Assets	-	-	-	-	-	-	-	13,81,884.00
- Others	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	13,81,884
ii. Revenue Expenditure								
Salary	-	-	-	-	-	-	-	-
Readers Allowance paid to Visually challenged	-	-	-	-	-	-	-	-
Salary to Teaching & Non Teaching under OBC Expansion	-	-	-	-	-	-	-	-
Retirement & Terminal Benefits	-	-	-	-	-	-	-	-
Library Reading Room Fee	-	-	-	-	-	-	-	-
Garden Maintenance	-	-	-	-	-	-	-	-
Magazine Expenses	-	-	-	-	-	-	-	-
Recruitment of NT Staff	-	-	-	-	-	-	-	-
Annual Day Expenses	-	-	-	-	-	-	-	-
Administrative Expenses	-	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-	-
Bank Charges	-	-	-	-	-	-	-	-
Administrative expenses	-	-	-	-	3,10,341	-	8,16,520	-
Deficit transferred from SSRF -Trust Share	-	-	-	-	-	-	-	-
Total	-	-	-	-	3,10,341	-	8,16,520	-
Total (c)	-	-	-	-	3,10,341	-	8,16,520	13,81,884
Net Excess of Expenditure over Income - Total (b-c)	35,41,416	4,55,525	64,097	-	(54,833)	8,75,000	(6,33,023)	35,24,307
Excess Grant Received (Trf to Current Liability)	(35,41,416)	(4,55,525)	(64,097)	-	-	-	6,33,023	-
Grant Receivable (Trfd to Current Asset)	-	-	-	-	-	-	-	-
Net Balance As At The Year-End	-	-	-	(2,68,202)	(54,833)	8,75,000	-	51,76,147



**Shri Ram College Of Commerce
College Account**

Schedules Forming Part Of Balance Sheet As At March 31, 2024

(Amount in ₹)

Schedule - 4 : Restrictd Funds

Particulars	Grant from Ministry of Consumer Affairs for Research Project	SSRF Fund	UGC - MAINT	UGC (PLAN GRANT FOR SPORTS INFRASTRUCTURE)	SSRF TRUST	As At March 31, 2024	As At March 31, 2023
a) Opening balance of the funds	-	47,70,706	-	-	-	24,53,10,392	20,22,95,458
b) Additions to the Funds:							
Surplus transferred from SSRF -Trust Share	-	2,72,074	-	-	-	2,72,074	1,32,84,792
- Donation/grants	10,00,000	-	35,81,46,381	-	-	36,64,03,464	43,16,88,859
- Received from SSRF	-	-	-	-	67,17,000	67,17,000	90,00,000
- Income from investments made on account of funds	-	-	-	-	9,62,674	10,53,134	47,03,287
- income from FDRs made on account of funds & grant	-	-	17,51,753	(7,054)	24,97,841	86,84,664	40,11,689
- Accrued interest on investments / FDs / Saving Account of the funds	-	-	10,30,847	3,94,379	62,90,197	93,46,458	28,60,704
- Int. On Endowment Fund	-	-	-	-	52,274	52,274	36,525
- Int. On Donation	-	-	-	-	92,323	92,323	1,68,258
- Int. on Saving Bank	20,556	-	20,10,950	-	5,698	27,51,958	25,73,070
- Other additions - FEES	-	-	1,08,21,222	-	5,69,538	2,65,02,713	4,60,40,485
- License Fee	-	-	7,16,131	-	1,12,419	8,28,550	4,39,888
- Right To Information	-	-	355	-	19	374	700
- Interest on LTC Advance	-	-	-	-	-	-	1,626
- Recruitment of Non Teaching Staff	-	-	-	-	-	-	28,000
- College Fine	-	-	-	-	-	-	-
- Retirement Benefit	-	-	-	-	-	-	7,34,422
- Interest on Electricity Deposit	-	-	59,337	-	3,123	62,460	50,757
- Sale of Scrap	-	-	7,63,495	-	40,184	8,03,679	-
Total (b)	10,20,556	2,72,074	37,53,00,471	3,87,325	1,73,43,290	42,35,71,125	51,56,23,062



**Shri Ram College Of Commerce
College Account**

Schedules Forming Part Of Balance Sheet As At March 31, 2024

(Amount in ₹)

Schedule - 4 : Restrctied Funds

Particulars	Grant from Ministry of Consumer Affairs for Research Project	SSRF Fund	UGC - MAINT	UGC (PLAN GRANT FOR SPORTS INFRASTRUCTURE)	SSRF TRUST	As At March 31, 2024	As At March 31, 2023
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Fixed Assets	-	-	19,89,329	-	1,04,702	65,83,250	29,14,040
- Others	-	-	-	-	-	-	-
Total	-	-	19,89,329	-	1,04,702	65,83,250	29,14,040
ii. Revenue Expenditure							
Salary	-	-	24,23,70,786	-	1,27,56,357	25,51,27,143	28,29,02,995
Readers Allowance paid to Visually challenged	-	-	-	-	-	36,000	36,000
Salary to Teaching & Non Teaching under OBC Expansion	-	-	5,89,82,813	-	31,04,359	6,20,87,172	6,43,21,326
Retirement & Terminal Benefits	-	-	11,39,52,505	-	-	11,39,52,505	13,52,99,040
Library Reading Room Fee	-	-	24,17,871	-	1,27,256.00	25,45,127	31,65,499
Garden Maintenance	-	-	15,68,868	-	82,572.00	16,51,440	24,90,598
Magazine Expenses	-	-	2,06,972	-	10,893.00	2,17,865	6,30,540
Recruitment of NT Staff	-	-	39,444	-	2,076.00	41,520	-
Annual Day Expenses	-	-	1,425	-	75.00	1,500	1,500
Administrative Expenses	-	-	46,58,753	-	3,53,088.00	50,11,841	1,46,50,468
Repair & Maintenance	-	-	13,49,758	-	5,29,679.00	42,41,666	26,10,528
Bank Charges	-	-	3,025	-	159.00	3,184	177
Administrative expenses	-	-	-	-	-	31,82,733	13,24,641
Deficit transferred from SSRF -Trust Share	-	-	-	-	-	-	85,14,086
Total	-	-	42,55,52,220	-	1,69,66,514	44,80,99,696	51,59,47,398
Total (c)	-	-	42,75,41,549	-	1,70,71,216	45,46,82,946	51,88,61,438
Net Excess of Expenditure over Income - Total (b-c)	10,20,556	2,72,074	(5,22,41,078)	3,87,325	2,72,074	(3,11,11,821)	(32,38,376)
Excess Grant Received (Trf to Current Liability)	(10,20,556)	-	-	(3,87,325)	-	(47,47,408)	(70,26,105)
Grant Receivable (Trfd to Current Asset)	-	-	5,22,41,078	-	(2,72,074)	5,20,05,004	5,32,79,415
Net Balance As At The Year-End	-	50,42,780	-	-	-	26,14,56,167	24,53,10,392



Shri Ram College Of Commerce

College Account

Schedules Forming Part Of Balance Sheet As At March 31, 2024

Schedule - 5 : Current Liabilities & Provisions

(Amount in ₹)

Particulars	As At March 31, 2024	As At March 31, 2023
A. Current Liabilities		
1. Deposits from students		
- Library Security	40,85,000	47,17,000
2. Other Security Deposits (Refer Sub Schedule 3)	34,14,552	33,07,328
3. Retention Money (Refer Sub Schedule 3)	20,01,910	20,41,910
4. Advances Fee Received	1,43,84,206	94,90,688
5. Statutory Liabilities (Refer Sub Schedule 3)	63,73,404	2,27,47,162
6. Loan from GBO (for Upgradation of Classrooms & Old Heritage)	0	1,31,60,543
7. Other current Liabilities		
a) Salaries	2,67,23,528	2,42,46,902
b) Receipts against sponsored fellowships & scholarships	15,48,399	16,36,887
c) Unutilised Grants from DU (Refer Sub Schedule 3)	8,06,87,646	7,66,26,608
d) Excess Grant from UGC (Refer Sub Schedule 3)	17,49,14,190	17,49,14,190
e) Advance Grant from UGC for FY 2023-24	2,35,00,000	3,03,14,000
f) Unutilised Grant from UGC (Plan Grant) and Ministry (Refer Sub Schedule -3)	1,65,16,064	1,57,41,206
g) Other liabilities (Sub schedule-3)	5,54,33,913	5,95,92,685
Total (A)	40,95,82,812	43,85,37,109
B. Provisions		
1. Expenses payable	26,90,574	9,99,849
Total (B)	26,90,574	9,99,849
Total (A+B)	41,22,73,386	43,95,36,958



**Shri Ram College Of Commerce
College Account**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT March 31, 2024

SCHEDULE - 6 A : Fixed Assets

Fixed Assets against Asset Fund

(Amount in ₹)

Particulars	Assets				Assets Fund				Net Assets	
	March 31, 2024	Addition	Adjustment	March 31, 2023	March 31, 2024	Addition	Adjustment	March 31, 2023	March 31, 2024	March 31, 2023
(A) Tangible Assets										
1. Building	19,23,86,715	2,90,12,359	-	16,33,74,356	19,23,86,715	2,90,12,359	-	16,33,74,356	-	-
2. Plant & Machinery	1,96,50,302	2,25,704	-	1,94,24,598	1,96,50,302	2,25,704	-	1,94,24,598	-	-
3. Office Equipments	1,65,71,355	18,54,891	-	1,47,16,464	1,65,71,355	18,54,891	-	1,47,16,464	-	-
4. Furniture and Fixtures	1,62,41,009	30,23,311	-	1,32,17,698	1,62,41,009	30,23,311	-	1,32,17,698	-	-
5. Electrical Equipments	12,59,279	88,711	-	11,70,568	12,59,279	88,711	-	11,70,568	-	-
6. Library Books	5,11,52,052	19,79,240	-	4,91,72,812	5,11,52,052	19,79,240	-	4,91,72,812	-	-
7. Computers/Pheripherals	1,96,72,381	75,37,539	-	1,21,34,842	1,96,72,381	75,37,539	-	1,21,34,842	-	-
8. Tubewell and Water Supply System	1,70,526	-	-	1,70,526	1,70,526	-	-	1,70,526	-	-
9. Wireless Network	55,30,344	-	-	55,30,344	55,30,344	-	-	55,30,344	-	-
10. Other Assets	13,65,302	-	-	13,65,302	13,65,302	-	-	13,65,302	-	-
11. Capital Work - In - Progress	60,57,688	17,00,265	-	43,57,423	60,57,688	17,00,265	-	43,57,423	-	-
Total Assets (A)	33,00,56,953	4,54,22,020	-	28,46,34,933	33,00,56,953	4,54,22,020	-	28,46,34,933	-	-
(B) Intangible Assets										
Computer Softwares	22,12,715	-	-	22,12,715	22,12,715	-	-	22,12,715	-	-
Total Assets (B)	22,12,715	-	-	22,12,715	22,12,715	-	-	22,12,715	-	-
Grand Total (A+B)	33,22,69,668	4,54,22,020	-	28,68,47,648	33,22,69,668	4,54,22,020	-	28,68,47,648	-	-



Shri Ram College Of Commerce
College Account

SCHEDULES FORMING PART OF BALANCE SHEET AS AT March 31, 2024

SCHEDULE - 6 B : Fixed Assets against CSR Donation

(Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS							Total
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Others (specify nature)	
Gross Block								
At 1 April 2023	-	8,96,000	96,000	1,88,236	5,33,667	-	-	17,13,903
Additions	-	-	-	49,06,100	-	-	-	49,06,100
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2022	-	-	-	-	-	-	-	-
Additions	-	8,96,000.00	96,000.00	1,88,236.00	5,33,667.00	-	-	17,13,903
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2024	-	8,96,000	96,000	50,94,336	5,33,667	-	-	66,20,003
At 31 March 2023	-	8,96,000	96,000	1,88,236	5,33,667	-	-	17,13,903
Depreciation/Adjustments								
At 1 April 2023	-	26,021.00	4,182.00	9,016.00	22,844.00	-	-	62,063
Additions	-	89,600	14,400	12,24,517	53,367	-	-	13,81,884
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 1 April 2022	-	-	-	-	-	-	-	-
Additions	-	26,021	4,182	9,016	22,844	-	-	62,063
Deductions/Adjustments	-	-	-	-	-	-	-	-
At 31 March 2024	-	1,15,621	18,582	12,33,533	76,211	-	-	14,43,947
At 31 March 2023	-	26,021	4,182	9,016	22,844	-	-	62,063
Net Block								
At 31 March 2024	-	7,80,379	77,418	38,60,803	4,57,456	-	-	51,76,056
At 31 March 2023	-	8,69,979	91,818	1,79,220	5,10,823	-	-	16,51,840



Shri Ram College Of Commerce
College Account

Schedules Forming Part Of Balance Sheet As At March 31, 2024

Schedule - 7 : Investments

Investments from Designated / Endowment/ Restricted Fund

(Amount in ₹)

Particulars	Current Investment*		Long Term	
	As At March 31, 2024	As At March 31, 2023	As At March 31, 2024	As At March 31, 2023
A. Against Scholarship Fund				
-8% Govt. Bonds	-	29,55,314	-	-
-7.26 GOI 22 Aug 2032	-	-	3,94,791	-
-7.77% Kerala 01 March 2031	-	-	-	-
B. Against Other Funds				
-8% Govt. Bonds	-	2,25,64,686	-	-
-7.26 GOI 22 Aug 2032	-	-	5,45,22,792	-
-7.77% Kerala 01 March 2027	-	-	86,14,988	-
C. Against Endowment Fund				
-8% Govt. Bonds	-	30,000	-	-
-7.26 GOI 22 Aug 2032	-	-	4,58,404	-
D. Against Grant from UGC/DU				
-7.26 GOI 22 Aug 2032	-	-	52,56,498	-
Sub Total	-	2,55,50,000	6,92,47,473	-
In Fixed Deposits				
- With original maturity of more than 12 months				
- Long Term	-	-	1,92,14,600	9,57,43,638
Total	-	2,55,50,000	8,84,62,073	9,57,43,638

*Current portion of Long Term Investments (due within the next twelve months)



Shri Ram College Of Commerce**College Account**

Schedules Forming Part Of Balance Sheet As At March 31, 2024

Schedule - 8 : Current Assets

(Amount in ₹)

Particulars	As At March 31, 2024	As At March 31, 2023
1. Cash balances in hand	3,702	6,944
2. Bank Balances		
With Scheduled Banks:		
a) In Term Deposit Accounts with Banks		
- with original maturity of less than three months	7,56,97,507	9,75,81,536
Total (2a)	7,56,97,507	9,75,81,536
b) In Savings Accounts		
State Bank of India		
- S.B. A/C 10851301539 (College)	5,20,21,798	18,71,87,502
- S.B. A/C 10851301493 (Salary)	2,57,87,582	2,36,97,341
Bank of Baroda		
- S.B. A/C 00920110006326 (Maint. Grant)	33,240	31,466
Axis Bank		
- Axis Bank - 915010050917480	1,14,36,537	1,25,43,826
Against Scholarship Fund		
- Km. Archana - State Bank of India	6,619	6,619
ICICI Bank		
- S.B. A/c 022701001859	42,01,632	4,64,48,162
Against Other Funds		
- Donations - State Bank of India	90,489	84,832
- CSR Fund - State Bank of India	5,088	0
- Maintenance Fee-I - State Bank of India	2,13,952	2,09,442
- Development Fund - State Bank of India	13,76,908	13,20,101
- Old Heritage Grant - State Bank of India	83,106	83,106
- General Fund with Bank of India *	2,99,557	2,62,323
- OBC Infrastructure Grant - State Bank of India	1,39,58,266	1,16,89,806
- OBC Teaching Staff Salary	78,13,801	65,47,383
Total (2c)	11,73,28,575	29,01,11,908
c) Cheque in Hand	-	2,00,000
d) Other Bank Balances		
In Term Deposit Accounts with Banks		
- with original maturity of more than 3 months and less than twelve months	43,81,67,542	26,45,94,531
Total (1+2a+2b+2c)	63,11,97,326	65,24,94,919

* Bank Account is non-operational



Shri Ram College Of Commerce
College Account

Schedules Forming Part Of Balance Sheet As At March 31, 2024

SCHEDULE - 9 : Loans, Advances & Deposits

(Amount in ₹)

Particulars	As At March 31, 2024	As At March 31, 2023
1. (A) Advances to employees: (Interest bearing)		
a) Computer	12,000	36,000.00
(B) Advances to employees: (Non-interest bearing)		
a) LTC	-	70,451
b) Employee	1,72,157	56,393
2. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) to Suppliers	10,45,001	40,001
b) Student	-	5,000.00
3. Prepaid Expenses	15,72,539	23,44,002
4. Deposits		
a) Electricity	6,53,464	6,53,464
b) LPG Cylinder	1,74,050	1,74,050
c) Deposit with SRCC Cooperative bank	2,000	2,000
5. Income Accrued:		
a) on Investments from Designated Funds *	2,17,92,731	31,67,425
b) Interest accrued on Security Deposit with TPDDL	56,283	45,671
6. Upgradation of Classrooms	-	1,15,43,714
7. Other Receivable		
a) Other receivables	4,38,505	-
b) Receivable Delhi University (2013-14)	24,91,559	24,91,559
c) Receivable from directorate of Higher Education (Considered Doubtful)	50,00,000	
Less :Provision for doubtful receivables	(50,00,000)	16,16,829.00
d) Receivable from UGC	25,26,37,291	20,53,60,213
e) Fees Receivable	87,10,913	1,11,32,026
f) Other Recoverable	6,000	6,000
g) Entrance Exam - Income	-	43,000.00
h) Claim Receivable	2,57,00,751	2,31,15,497
8. Income Tax (TDS) Receivable	28,25,215	22,69,219
9. Income Tax (TCS) Receivable	10,485	6,710.00
10. Other Loans & Advances	32,97,409	29,27,564
TOTAL	32,15,98,352	26,71,06,788

* Includes accrued interest of Rs. 1,12,233/- due on investment paid on the date of investment in State Govt. SDLs



Particulars	Schedule	Current Year					Total	Previous Year Total
		Unrestricted Funds			Restricted Funds	Total		
		Corpus	Designated Funds	General Funds				
Income								
Academic Receipts	10	-	6,55,34,543	-	2,33,44,442	8,88,78,985	8,84,35,442	
Grants & Donations	11	-	4,71,380	-	37,81,20,464	37,85,91,844	44,08,00,643	
Income from Investments	12	-	5,79,793	911	10,59,578	16,40,282	63,20,735	
Other Income	13	-	2,57,58,158	4,29,376	2,57,81,567	5,19,69,101	4,64,22,679	
Total (A)		-	9,23,43,874	4,30,287	42,83,06,051	52,10,80,212	58,19,79,499	
Expenditure								
Staff Payments & Benefits	14	-	-	-	43,11,66,820	43,11,66,820	48,25,23,361	
Academic Expenses	15	-	5,61,99,269	-	1,48,16,558	7,10,15,827	7,16,82,217	
Administrative and General Expenses	16	-	2,15,70,473	-	54,35,062	2,70,05,535	2,41,59,223	
Repairs & Maintenance	17	-	-	-	18,79,437	18,79,437	26,10,528	
Finance Costs	18	-	-	-	3,184	3,184	177	
Depreciation (on Fixed Assets against CSR Donation)		-	-	-	13,81,884	13,81,884	62,063	
Accrual of expenses reserve as per contra		-	-	-	2,57,00,751	2,57,00,751	2,31,15,497	
Total (B)		-	7,77,69,742	-	48,03,83,696	55,81,53,438	60,41,53,066	
Balance being excess of Expenditure over Income (A - B)		-	1,45,74,132	4,30,287	(5,20,77,645)	(3,70,73,226)	(2,21,73,567)	
Memorandum as per contra		-	-	-	2,57,00,751	2,57,00,751	2,31,15,497	
Excess Grant Received / Grant Receivable (-)								
From UGC		-	-	-	(5,22,41,078)	(5,22,41,078)	(4,47,29,329)	
From UGC (Plan Grant)		-	-	-	3,87,325	3,87,325	2,76,105	
From UGC - Grant Receivable (2022-23)		-	-	-	50,00,000	50,00,000	-	
From Trust		-	-	-	2,72,074	2,72,074	(85,14,086)	
Financial Assistance to Visually Challenged Faculty		-	-	-	(36,000)	(36,000)	(36,000)	
Transfer to/from Restricted Fund								
Donations for Renovation of Auditorium		-	-	-	(53,34,099)	(53,34,099)	(2,39,694)	
P.F. Contribution Reversed Fund		-	-	-	56,45,841	56,45,841	2,14,54,426	
Donation for Laptop to BPL Students		-	-	-	17,712	17,712	15,997	
Enactus		-	-	-	1,18,773	1,18,773	(7,62,591)	
Maintenance Fund - II		-	-	-	1,10,81,000	1,10,81,000	1,61,24,250	
CSR Donation		-	-	-	35,24,307	35,24,307	16,51,840	
Renovation of Auditorium		-	-	-	-	-	(1,37,58,687)	
Grant from Ministry of Culture under AKAM		-	-	-	(6,33,023)	(6,33,023)	67,50,000	
Grant from Ministry of Consumer Affairs for Research Project		-	-	-	10,20,556	10,20,556	-	
Grant from ICSSR for National Seminar		-	-	-	(54,833)	(54,833)	-	
Grant from ICSSR for Research Project		-	-	-	8,75,000	8,75,000	-	
Grant for OBC Infrastructure		-	-	-	35,41,416	35,41,416	-	
Grant for Repair/Renovation of Existing Infrastructure		-	-	-	4,55,525	4,55,525	-	
Grant for Repair/Renovation of Auditorium, Roads, Canteen		-	-	-	64,097	64,097	-	
Scholarships (Others)		-	-	-	(88,488)	(88,488)	-	
Transfer to/from Designated Fund								
Donation from Others		-	1,18,309	-	-	1,18,309	1,28,679	
Earmarked Fund (Refer Sub Sch 1)		-	2,25,29,876	-	-	2,25,29,876	2,84,98,194	
Depreciation Fund		-	1,47,125	-	-	1,47,125	1,24,699	
Library Security Forfeiture Fund		-	20,31,719	-	-	20,31,719	10,12,802	
Development Fund		-	(1,25,34,315)	-	-	(1,25,34,315)	11,05,099	
Scholarship/Prize Endowment Fund		-	11,70,728	-	-	11,70,728	23,26,453	
Alumni Association		-	-	-	7,000	7,000	-	
CSR Contribution for Centre for Community Engagement		-	(20,397)	-	-	(20,397)	(89,502)	
Maintenance Fund - I		-	11,31,087	-	-	11,31,087	(1,08,09,996)	
Transfer to General Fund		-	-	4,30,287	-	4,30,287	4,13,272	
Balance being surplus (Deficit) carried to General Fund		-	-	-	-	-	-	

Notes on Accounts

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The accompanying notes are an integral part of the financial statements as per our Audit Report of even date attached

For V Sahai Tripathi & Co.
CHARTERED ACCOUNTANTS
Firm Registration No: 000262N



Vishwas Tripathi
Partner
M. No. 086897

Sanjay Dobhal
A.O. ACCOUNTS

Smita Sharma
Smita Sharma
BURSAR

Prof. Simrit Kaur
Prof. Simrit Kaur
PRINCIPAL

Place : New Delhi
Date : 21.10.2024

**Shri Ram College Of Commerce
College Account**

Schedules Forming Part Of Income & Expenditure Account For The Year Ended March 31, 2024

SCHEDULE - 10 : Academic Receipts

(Amount in ₹)

Particulars	Current Year					Previous Year
	Unrestricted Funds			Restricted Funds	Total	
	Corpus	Designated Funds	General Funds			
Fee From Students						
Academic						
1. Tuition Fee	-	-	-	2,93,763	2,93,763	2,71,683
2. Admission Fee	-	-	-	4,600	4,600	4,775
3. Library Reading Room Fee	-	-	-	68,83,179	68,83,179	60,41,307
Total (A)	-	-	-	71,81,542	71,81,542	63,17,765
Other fees						
1. Identity card fee	-	-	-	1,70,597	1,70,597	1,61,370
2. Professional Development Fee	-	22,14,800	-	-	22,14,800	33,13,400
3. Foreign Student registration Fee	-	29,85,902	-	-	29,85,902	16,85,642
4. Contingency Fee	-	37,35,233	-	-	37,35,233	33,18,518
5. Computer Course Fee	-	71,29,333	-	-	71,29,333	63,57,666
6. Campus Security Fee	-	34,97,067	-	-	34,97,067	33,08,334
7. Business Analyst Fee	-	15,82,000	-	-	15,82,000	16,88,350
8. Annual Day Fee	-	20,00,700	-	-	20,00,700	22,46,850
9. Upkeep of Infrastructure	-	67,91,333	-	-	67,91,333	64,45,266
10. Medical fee	-	27,16,534	-	-	27,16,534	19,27,716
11. College Magazine Fee	-	-	-	9,49,200	9,49,200	10,74,750
12. College Garden Fee	-	-	-	28,17,933	28,17,933	23,16,366
13. Processing Fee	-	-	-	-	-	2,000
14. Handbook of Information	-	-	-	1,58,488	1,58,488	1,50,950
15. Duplicate Provisional Certificates/Transcript	-	-	-	1,13,000	1,13,000	1,17,400
16. Development Fee	-	47,00,100	-	-	47,00,100	42,19,600
17. Extra Curricular Fee	-	6,80,474	-	-	6,80,474	6,03,366
18. Infrastructure Development Fee	-	42,77,600	-	-	42,77,600	38,14,600
19. Library Development Fee	-	9,49,200	-	-	9,49,200	16,97,600
20. Placement Cell Fee & Fine	-	18,82,334	-	-	18,82,334	13,96,816
21. Student Aid Fee	-	22,14,800	-	-	22,14,800	23,53,400
22. Financial Assistance To Student	-	-	-	-	-	2,25,000
23. Student Sexual Harassment Fee	-	-	-	-	-	1,630
24. Maitenance Fee I	-	33,98,167	-	-	33,98,167	30,19,584
25. Maitenance Fee II	-	-	-	1,10,81,000	1,10,81,000	1,61,24,250
26. Student W.U.S Fees	-	-	-	-	-	969
27. Utility Fee	-	67,91,333	-	-	67,91,333	60,33,668
28. Admission Processing Fee	-	6,32,800	-	-	6,32,800	7,16,500
29. Establishment Fee	-	17,40,200.00	-	-	17,40,200	16,87,400
30. Lecture / Workshop / Seminar Fee	-	8,53,920	-	-	8,53,920	6,08,484
31. Value added Course						
- French Language Course	-	4,55,000	-	-	4,55,000	4,33,973
-Artificial Intelligence Income	-	3,98,000	-	-	3,98,000	-
-Financial Modalling Income	-	4,22,000	-	-	4,22,000	-
-Management Consulting	-	1,53,000	-	-	1,53,000	-
32. ICLS Income	-	10,05,213	-	-	10,05,213	18,54,602
33. OIP Income	-	1,12,700	-	-	1,12,700	-
34. CCI Income	-	-	-	-	-	1,24,364
35. Alumni Receipts	-	-	-	7,000	7,000	-
36. Training & Consultancy Income	-	-	-	-	-	4,00,000
37. Advance Tally Workshop Receipts	-	-	-	-	-	21,398
38. Scholarship Fee (Earmarked)	-	22,14,800	-	-	22,14,800	23,53,400
39. Scholarships (Others)	-	-	-	8,65,682	8,65,682	-
40. Earmarked Fund Sponsorship Fee	-	-	-	-	-	3,12,495
Total (B)	-	6,55,34,543	-	1,61,62,900	8,16,97,443	8,21,17,677
Grand total (A+B)	-	6,55,34,543	-	2,33,44,442	8,88,78,985	8,84,35,442



**Shri Ram College Of Commerce
College Account**

Schedules Forming Part Of Income & Expenditure Account For The Year Ended March 31, 2024

Schedule - 11 : Grants and Donations (Grants & Subsidies Received)

(Amount in ₹)

Particulars	Current Year					Previous Year
	Unrestricted Funds			Restricted Funds	Total	
	Corpus	Designated Funds	General Funds			
1) Grant from UGC						
- Maintenance Grant	-	-	-	35,81,46,381	35,81,46,381	42,26,62,906
- Maintenance Grant (2022-23)				50,00,000	50,00,000	-
2) Others						
- Enactus	-	-	-	5,00,475	5,00,475	5,62,050
- Grant from HRD for National Resource Centre	-	-	-	-	-	-
- Purushotom Goyal Scholarship Endowmnt Fund	-	-	-	-	-	-
- CSR Contribution for community engagement	-	1,50,000	-	-	1,50,000	-
- RBI Training Programme	-	1,80,000	-	-	1,80,000	-
- CSR Donation	-	-	-	49,06,100	49,06,100	17,13,903
- Doantion for Centre for Green Initiative	-	55,380	-	-	55,380	5,100
- Lt. Arun Jaitley Medal Fund	-	-	-	-	-	-
- SRCC 1961 Graduates Diamond Jubilee Fund	-	-	-	-	-	-
- Rajeshwar Gupta & Kailashwati Scholarship Fund	-	-	-	-	-	-
- Dr. Charat Ram Prize Fund Income	-	-	-	-	-	57,610
- G.L. Bansal Prize Endowment Fund Income	-	-	-	-	-	29,074
- Arun Chachra Prize Endow. Fund Income	-	86,000	-	-	86,000	-
- Financial Assistance to Students						
(i) Sanjeeva Narayan	-	-	-	3,20,000	3,20,000	-
(ii) Renu Poddar	-	-	-	2,00,000	2,00,000	-
- Dr. Charat Ram Scholarship	-	-	-	2,00,000	2,00,000	-
- Share received from SSRF	-	-	-	67,17,000	67,17,000	90,00,000
- Grant from ICSSR for National Seminar	-	-	-	2,55,508.00	2,55,508	-
- Grant from ICSSR for Research Project	-	-	-	8,75,000.00	8,75,000	-
- Grant Received from Ministry of Culture under AKAM	-	-	-	-	-	67,50,000
- Grant Received from Ministry of Consumer Affairs for Research Project	-	-	-	10,00,000	10,00,000	-
- Eco Club (Grant from Govt. of NCT Delhi)	-	-	-	-	-	20,000.00
Total	-	4,71,380	-	37,81,20,464	37,85,91,844	44,08,00,643



Shri Ram College Of Commerce
College Account

Schedules Forming Part Of Income & Expenditure Account For The Year Ended March 31, 2024

Schedule - 12 : Income from Investments

(Amount in ₹)

PARTICULARS	Current Year					Previous year
	Unrestricted Funds			Restricted Funds	TOTAL	
	Corpus	Designated Funds	General Funds			
1) Interest on Govt. Bonds	-	2,15,029	911	8,47,805	10,63,745	63,20,735
2) Interest on Central / State Government Securities		3,64,764	-	2,11,773	5,76,537	-
TOTAL	-	5,79,793	911	10,59,578	16,40,282	63,20,735



**Shri Ram College Of Commerce
College Account**

Schedules Forming Part Of Income & Expenditure Account For The Year Ended March 31, 2024

Schedule - 13 : Other Income

(Amount in ₹)

Particulars	Current Year					Previous Year
	Unrestricted Funds			Restricted Funds	Total	
	Corpus	Designated Funds	General Funds			
A. Income from Land & Building						
(i) License fee for Utility Services	-	-	-	3,19,888	3,19,888	1,87,738
(ii) License fee from Staff Quarter	-	-	-	76,000	76,000	80,250
(iii) Staff Qtr Charges	-	-	-	-	-	1,200
(iv) License fee from UGC Staff Quarter	-	-	-	24,162	24,162	20,700
(v) Hire Charges of Auditorium/Play ground/ Convention	-	-	-	4,08,500.00	4,08,500.00	1,50,000.00
Total (A)	-	-	-	8,28,550	8,28,550	4,39,888
B. Interest on Term Deposits:						
With Scheduled Banks						
- Prize / Scholarship Fund	-	5,21,511	-	-	5,21,511	2,98,411
- Donation for Laptops (BPL)	-	-	-	17,712	17,712	15,997
-Library Security Forfeiture	-	5,12,719	-	-	5,12,719	2,55,802
-PF Contribution Reversed	-	-	-	24,39,454	24,39,454	11,44,048
-Endowment Fund	-	-	-	59,995	59,995	42,930
-Donation for Auditorium	-	-	-	1,35,465	1,35,465	1,13,344
-Earmarked Funds	-	1,56,34,426	-	-	1,56,34,426	86,30,354
-Depreciation Fund	-	1,47,125	-	-	1,47,125	1,24,699
- Bank Guarantee (CPWD)	-	-	10,467	-	10,467	8,503
-General Fund	-	-	3,37,797	-	3,37,797	1,10,905
-Donations Other	-	1,09,518	-	-	1,09,518	88,412
-Donations	-	-	-	2,14,917	2,14,917	1,28,978
-Development Fund	-	13,21,351	-	-	13,21,351	9,95,137
-Maintenance Fund-I	-	16,91,638	-	-	16,91,638	5,92,704
-Maintenance Fund-II	-	-	-	86,51,279	86,51,279	30,31,595
- Maintenance Grant salary	-	-	-	27,82,600	27,82,600	22,27,616
- Development of Sports Infrastructure &	-	-	-	3,87,325	3,87,325	2,76,105
- Grant for OBC Infrastructure	-	-	-	29,60,903	29,60,903	-
- Grant for Repair & Renovation of Existing Infrastructure	-	-	-	4,55,525	4,55,525	-
- Grant for Repair /Renovatio of Auditorium, Roads and Canteen	-	-	-	64,097	64,097	-
Other Interest						
- Interest on Electricity Deposit	-	-	-	62,460	62,460	50,757
Total (B)	-	1,99,38,288	3,48,264	1,82,31,732	3,85,18,284	1,81,36,296
C. Interest on Savings Accounts:						
With Scheduled Banks						
- State Bank of India						
(a) College A/c (1539)	-	31,24,109	-	-	31,24,109	24,43,972
(b) Salary Account (1493)	-	-	-	4,81,680	4,81,680	4,54,814
(c) Maintenance Fund	-	4,417	-	-	4,417	5,654
(d) Development Fund	-	57,417	-	-	57,417	18,845
(e) OBC Infrastructure	-	-	-	3,39,762	3,39,762	-
(f) OBC Teaching Salary	-	-	-	1,91,407	1,91,407	-
(g) Donation	-	-	-	5,698	5,698	-
- Axis Bank	-	-	-	1,74,761	1,74,761	1,51,609
-Bank of Baroda	-	-	-	899	899	875
-Bank of India	-	-	8,384	-	8,384	28,850
-CSR Fund-7665 A/c	-	-	-	91	91	-
- ICICI Bank	-	-	-	13,53,610	13,53,610	19,65,772
- Grant from MoC under AKAM	-	-	-	1,83,497	1,83,497	-
- Grant from Ministry of Consumer Affair for Research Project	-	-	-	20,556	20,556	-
Total (C)	-	31,85,943	8,384	27,51,961	59,46,288	50,70,391



**Shri Ram College Of Commerce
College Account**

Schedules Forming Part Of Income & Expenditure Account For The Year Ended March 31, 2024

Schedule - 13 : Other Income

(Amount in ₹)

Particulars	Current Year					Previous Year
	Unrestricted Funds			Restricted Funds	Total	
	Corpus	Designated Funds	General Funds			
D. Others						
- RTI fees	-	-	-	374	374	700
- Recruitment of NT Staff	-	-	-	-	-	28,000
- Interest on Income Tax Refund	-	-	32,728	-	32,728	26,480
- Student Contribution Fund (10%)	-	70,833.00	-	-	70,833	-
- PF Contribution Reversed	-	-	-	31,65,271	31,65,271	1,97,75,634
- Retirement Benefits Received	-	-	-	-	-	7,34,422
- Library Security Forfeited	-	15,19,000	-	-	15,19,000	7,57,000
- Interest on LTC Advance	-	-	-	-	-	1,626
- Tender Fees	-	2,000	-	-	2,000	5,500
- Miscellaneous Income	-	8,34,624	-	-	8,34,624	14,46,742
- Liability Written Back	-	2,07,470	40,000	-	2,47,470	-
- Sale of Scrap	-	-	-	8,03,679	8,03,679	-
Total (D)	-	26,33,927	72,728	39,69,324	66,75,979	2,27,76,104
Grand Total (A+B+C+D)	-	2,57,58,158	4,29,376	2,57,81,567	5,19,69,101	4,64,22,679



**Shri Ram College Of Commerce
College Account**

Schedules Forming Part Of Income & Expenditure Account For The Year Ended March 31, 2024

Schedule - 14 : Staff Payments & Benefits

(Amount in ₹)

Particulars	Current Year					Previous Year
	Unrestricted Funds			Restricted Funds	Total	
	Corpus	Designated Funds	General Funds			
a) Salaries and Allowances						
Teaching Staff						
Pay	-	-	-	13,15,80,072	13,15,80,072	15,76,02,104
Dearness Allowance	-	-	-	5,35,66,809	5,35,66,809	5,18,88,819
House Rent Allowance	-	-	-	2,17,15,744	2,17,15,744	2,67,01,788
Transportation Allowance	-	-	-	1,06,31,072	1,06,31,072	1,08,06,938
Dearness Pay	-	-	-	(8,820)	(8,820)	-
Teaching Staff - IR	-	-	-	392	392	-
Recovery of TA (Lockdown Period)	-	-	-	(7,91,208)	(7,91,208)	-
Leave Travel Concession	-	-	-	2,03,220	2,03,220	7,85,643
Children Education Allowance	-	-	-	5,67,000	5,67,000	5,94,000
Leave Encashment for LTC	-	-	-	2,77,790	2,77,790	4,34,275
Administration Staff						
Pay	-	-	-	69,37,357	69,37,357	64,34,320
Dearness Allowance	-	-	-	24,46,852	24,46,852	19,46,945
House Rent Allowance	-	-	-	12,37,950	12,37,950	12,19,948
Transportation Allowance	-	-	-	6,90,624	6,90,624	6,02,856
Recovery of TA (Lockdown Period)	-	-	-	(21,588)	(21,588)	-
Ex-Gratia	-	-	-	36,710	36,710	41,013
Leave Travel Concession	-	-	-	1,58,649	1,58,649	3,57,267
Children Education Allowance	-	-	-	2,43,000	2,43,000	1,62,000
Leave Encashment for LTC	-	-	-	80,910	80,910	86,181
Library Staff						
Pay	-	-	-	59,04,151	59,04,151	57,86,755
Dearness Allowance	-	-	-	25,13,096	25,13,096	20,17,655
House Rent Allowance	-	-	-	14,94,499	14,94,499	14,59,743
Transportation Allowance	-	-	-	5,09,986	5,09,986	4,37,014
Recovery of TA (Lockdown Period)	-	-	-	(26,852)	(26,852)	-
Dress Allowance	-	-	-	16,250	16,250.00	25,000.00
Ex-Gratia	-	-	-	29,940	29,940.00	9,675
Leave Travel Concession	-	-	-	25,031	25,031	1,07,298
Children Education Allowance	-	-	-	81,000	81,000	54,000
Leave Encashment for LTC	-	-	-	54,272	54,272	73,825
Class III Staff						
Pay	-	-	-	1,05,35,742	1,05,35,742	93,24,726
Dearness Allowance	-	-	-	24,02,729	24,02,729	18,60,098
House Rent Allowance	-	-	-	11,59,716	11,59,716	11,23,966
Transportation Allowance	-	-	-	6,90,336	6,90,336	6,32,016
Recovery of TA (Lockdown Period)	-	-	-	(54,756)	(54,756)	-
Dress Allowance	-	-	-	55,000	55,000	55,000
O.T.A. to Chowkidars	-	-	-	60,600	60,600	41,400
Ex-gratia	-	-	-	26,760	26,760	11,310
Leave Travel Concession	-	-	-	16,108	16,108	33,546
Children Education Allowance	-	-	-	81,000	81,000	1,35,000
Leave Encashment for LTC	-	-	-	-	-	50,871.00
Salary & Allowances Under OBC Expansion						
Salary To Outsource Persons Under OBC Grant	-	-	-	30,94,170	30,94,170	26,28,250
Salary to Non Teaching Staff Against OBC Grant						
Pay	-	-	-	41,39,267	41,39,267	36,57,540
Dearness Allowance	-	-	-	18,50,339	18,50,339	13,51,658
House Rent Allowance	-	-	-	11,00,787	11,00,787	9,80,262
Transportation Allowance	-	-	-	6,14,726	6,14,726	4,84,002
Recovery of TA (Lockdown Period)	-	-	-	(18,956)	(18,956)	-
Ex-gratia	-	-	-	10,525	10,525	12,690
Dress Allowance	-	-	-	10,000	10,000	10,000.00



**Shri Ram College Of Commerce
College Account**

Schedules Forming Part Of Income & Expenditure Account For The Year Ended March 31, 2024

Schedule - 14 : Staff Payments & Benefits

(Amount in ₹)

Particulars	Current Year					Previous Year
	Unrestricted Funds			Restricted Funds	Total	
	Corpus	Designated Funds	General Funds			
Salary to Teaching Staff against OBC Grant						
Pay	-	-	-	2,69,55,612	2,69,55,612	3,10,42,593
Dearness Allowance	-	-	-	1,21,02,660	1,21,02,660	1,12,77,297
House Rent Allowance	-	-	-	73,73,449	73,73,449	84,52,744
Subsistence Allowance	-	-	-	8,60,296	8,60,296	-
Transportation Allowance	-	-	-	41,96,202	41,96,202	44,24,290
Recovery of TA (Lockdown Period)	-	-	-	(2,01,905)	(2,01,905)	-
Total (a)	-	-	-	31,72,14,315	31,72,14,315	34,72,24,321
b) Retirement and Terminal Benefits						
Pension	-	-	-	5,67,58,019	5,67,58,019	9,51,48,037
Family Pension	-	-	-	2,08,24,273	2,08,24,273	1,08,82,389
Leave Encashment	-	-	-	60,33,489	60,33,489	36,51,569
Gratuity	-	-	-	53,77,341	53,77,341	35,97,545
Commutated Pension	-	-	-	38,67,971	38,67,971	56,11,434
Reimbursement of Medical Expenses	-	-	-	58,92,585	58,92,585	77,46,310
Contribution towards Pension (New Scheme)	-	-	-	1,51,84,449	1,51,84,449	86,56,689
NPS CRA Charges	-	-	-	14,378	14,378	5,067
Total (b)	-	-	-	11,39,52,505	11,39,52,505	13,52,99,040
Total (a+b)	-	-	-	43,11,66,820	43,11,66,820	48,25,23,361



Shri Ram College Of Commerce

Schedules Forming Part Of Income & Expenditure Account For The Year Ended March 31, 2024

SCHEDULE - 15 : Academic Expenses

(Amount in ₹)

Particulars	Current Year					Previous Year
	Unrestricted Funds			Restricted Funds	Total	
	Corpus	Designated Funds	General Funds			
a) Garden Maintenance						
- Capital	-	-	-	-	-	-
- Revenue	-	-	-	16,51,440	16,51,440	24,90,598
b) Magazine Expenses	-	-	-	2,17,865	2,17,865	6,30,540
c) Annual Day Expenses	-	26,12,510	-	1,500	26,14,010	18,10,300
d) Library Reading Room						
- Capital	-	-	-	20,79,031	20,79,031	24,83,939
- Revenue	-	-	-	25,45,127	25,45,127	31,65,499
e) Library Books (Capital)	-	-	-	15,000	15,000	15,000
f) Earmarked Fund Expenses (Refer Schedule 1)	-	4,18,78,811	-	-	4,18,78,811	2,69,78,789
g) Scholarship/Prize Expenses (Refer Schedule 2)	-	17,37,591	-	-	17,37,591	7,25,988
h) Scholarship Expenses (Others)	-	-	-	16,74,170	16,74,170	-
i) CSR Contribution for community engagement expenses	-	1,70,397	-	-	1,70,397	89,502
j) Development Fund	-	87,82,281	-	-	87,82,281	44,55,426
k) Maintenance Fee - I Expenses	-	8,82,817	-	-	8,82,817	1,46,88,911
l) Repair & Renovation of Auditorium	-	-	-	23,62,229	23,62,229	1,37,58,687
m) Reader's Allowance to Visually Challenged Faculty	-	-	-	36,000	36,000	36,000
n) Construction of Women Hostel	-	-	-	-	-	-
o) RBI Training Expenses	-	1,34,862	-	-	1,34,862	-
p) Expense against Grant from Ministry of Culture under AKAM	-	-	-	8,16,520	8,16,520	-
q) National Resource Centre	-	-	-	-	-	-
r) Expenditure against Grant from ICSSR for National Seminar	-	-	-	3,10,341	3,10,341	-
s) Donation for Auditorium Expenses	-	-	-	31,07,335	31,07,335	3,53,038
TOTAL	-	5,61,99,269	-	1,48,16,558	7,10,15,827	7,16,82,217



**Shri Ram College Of Commerce
College Account**

Schedules Forming Part Of Income & Expenditure Account For The Year Ended March 31, 2024

Schedule - 16 : Administrative and General Expenses

(Amount in ₹)

Particulars	Current Year					Previous Year
	Unrestricted Funds			Restricted Funds	Total	
	Corpus	Designated Funds	General Funds			
a) Electricity and power	-	50,00,000	-	16,88,579	66,88,579	81,35,929
b) Water charges	-	-	-	(32,864)	(32,864)	8,08,739
c) Reimbursement of Newspaper	-	-	-	24,500.00	24,500.00	29,419.00
d) Reimbursement of Telephone Expenses	-	-	-	25,970.00	25,970.00	10,386.00
e) Insurance						
- Building	-	-	-	4,386	4,386	4,386
f) Rates and Taxes (including property tax)	-	-	-	11,21,683	11,21,683	10,53,977
g) Postage & Telegram	-	-	-	(13,693)	(13,693)	(6,913)
h) Telephone and Internet Charges						
- Telephone Expenses	-	-	-	12,515	12,515	29,722
i) Traveling and Conveyance Expenses	-	-	-	3,59,034	3,59,034	1,55,990
j) Advertisement	-	-	-	-	-	4,21,602
k) Expenses on Seminar/Workshops						
- Seminar	-	-	-	1,450	1,450	-
- Professional Development Expenses	-	12,86,310	-	-	12,86,310	14,73,900
l) Auditors Remuneration	-	-	-	3,540	3,540	3,540
m) Legal Expenses	-	-	-	1,09,352	1,09,352	3,42,787
n) Accrediation Expenses (NAAC)	-	-	-	-	-	2,08,240
o) Recruitment of Non Teaching Staff	-	-	-	41,520	41,520	-
p) Sitting Fees	-	-	-	2,64,000	2,64,000	2,61,000
q) Entertainment Expenses	-	16,37,679	-	600	16,38,279	16,25,035
r) Exchange Loss (Business Analyst)	-	-	-	-	-	75,779
s) Miscellaneous (Unapproved)	-	-	-	1,07,890	1,07,890	69,76,160
t) Printing and Stationary	-	-	-	13,34,898	13,34,898	9,95,977
u) Advance Tally Workshop Expenses	-	-	-	-	-	10,000
v) Expenses under Project						
- Enactus	-	-	-	3,81,702	3,81,702	13,24,641
w) NAAC Team Logistics Charges	-	-	-	-	-	2,18,927
x) Repayment of GBO Loan from development Fund	-	1,00,00,000	-	-	1,00,00,000	-
y) Repayment of GBO Loan from Maintenance Fund - I	-	31,60,543	-	-	31,60,543	-
z) OIP Expenses	-	4,85,941	-	-	4,85,941	-
Total	-	2,15,70,473	-	54,35,062	2,70,05,535	2,41,59,223



Shri Ram College Of Commerce

College Account

Schedules Forming Part Of Income & Expenditure Account For The Year Ended March 31, 2024

Schedule- 17 : Repairs & Maintenance

(Amount in ₹)

Particulars	Current Year					Previous Year
	Unrestricted Funds			Restricted Funds	Total	
	Corpus	Designated Funds	General Funds			
a) Building	-	-	-	10,81,674	10,81,674	18,47,564
b) Furniture	-	-	-	11,000	11,000	11,000
c) Contingency	-	-	-	97,832	97,832	85,896
d) Canteen	-	-	-	31,882	31,882	-
d) Staff Quarter Maintenance (Trust)						
- Capital	-	-	-	-	-	-
- Revenue	-	-	-	4,58,639	4,58,639	3,54,165
e) Staff Quarter Maintenance (UGC)						
- Capital	-	-	-	-	-	-
- Revenue	-	-	-	1,98,410	1,98,410	3,11,903
Total	-	-	-	18,79,437	18,79,437	26,10,528

Schedule - 18 : Finance Costs

(Amount in ₹)

Particulars	Current Year					Previous Year
	Unrestricted Funds			Restricted Funds	Total	
	Corpus	Designated Funds	General Funds			
a) Bank charges	-	-	-	3,184	3,184	177
Total	-	-	-	3,184	3,184	177



Shri Ram College Of Commerce
College Account
Schedule forming part of the accounts

Note - 19

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNT

Overview of Society registration:-

Shri Ram College of Commerce, Delhi was registered under Societies Registration Act XXI, 1860 vide registration number 675 on 06-01-1953. It is also registered under 80G (vide Unique Registration No. AAATS7081HF20211) of Income Tax Act. As SRCC is substantially financed by the University Grant Commission, hence the entire income is exempt under section 10 (23C)(iiiab).

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNT

A.SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting

The financial statements are prepared on Historical Cost Convention on accrual basis.

2. Revenue/Expenditure Recognition

- a) Fee from students is accounted on accrual basis. Amount collected from Global Business Operation students towards common facility charges viz. computer fee, garden fee, annual day, development fee and campus security fee is accounted in the books of college.
- b) Income on Investments is accounted for on accrual basis. Interest on saving account is also accounted on accrual basis.
- c) All expenditures are accounted on accrual basis.
- d) Interest earned on investment and FDs against earmarked / designated funds is constituted a part of the respective fund.

3. Grant Recognition

- i) Grant received from University Grants Commission (UGC) in the nature of revenue with specific conditions for utilization is recognized as income, to the extent actually spent/utilised as per terms of grant during the financial year and amount not utilized is carried as current liabilities. Expenses incurred against sanctioned grant eligible as per prevailing UGC policy: with reasonable certainty to be released, are shown as recoverable where grants are yet to be disbursed.
- ii) Grant received on Capital Accounts are transferred to Capital Assets Fund to the extent of amount actually utilized and the balance of unutilized grants are carried as liability.
- iii) Other Funds
 - All grants/donations/voluntary contributions received for specific purpose as per direction of donors/agencies are accounted in the respective fund in Balance Sheet.
 - Unutilized Grants out of grant for expenditure with specific direction of utilization are carried forward as current liability.

4. Retirement Benefits to Staff

No provision for retirement benefits to employees like Gratuity ,Leave Encashment and Commuted Pension in books of accounts as the same is accounted for on payment basis, as the entire expenditure on account of Gratuity, Leave Encashment and Commuted Pension on retirement or resignation of the employee is borne by UGC/Government of India out of grants received from them.

5. Property, plant and equipment

Property, plant and equipment are stated at their original cost including taxes and other incidental expenses related to acquisition and installation.

6. Depreciation

No depreciation has been charged on property, plant and equipment as all property, plant and equipment are purchased out of grant/funds received/maintained.

However, Depreciation has been charged on straight line method at the following rates on Property, plant and equipment, against CSR Donation during the Financial Year 2023-24

a)	Porta Cabin	10%
b)	Air Conditioner	15%
c)	Projector	15%
d)	Furniture	10%
e)	Computers	25%



7. Contingent Liability

a) A provision of Contingent Liability of Rs. 75.22 lakhs has been made in the books of accounts in view of the Arbitration Order passed in favour of MDP Infra (India) Pvt. Ltd. The College has filed an Appeal in the District Court, Tis Hazari, Delhi against the Arbitration Order.

b) Seven cases are pending against college from employees towards payment of Gratuity, regularisation of services and others. Out of these, two cases have been settled during the financial year 2023-24.

B. Notes To Account

1. The terms of sanction of Grant from Government of India/UGC requires that on the unutilized Government of India Grant, which is refundable to Government of India, interest @ 10% is to be paid till the date of deposit of refundable Grant with Government of India. The Society is providing interest only to the extent interest, actually earned on unutilized Government Grant funds. However, no demand has been raised by UGC on this amount.

2. Delhi University has sanctioned Rs. 4,46,00,000 for Non recurring funds for OBC reservations related Infrastructure expansion in College against which Rs. 4,46,00,000 has been received in earlier years, out of which expenditure of Rs. 1,49,69,937 has been spent as follows:

Academic Block


a) Tutorial Block Expansion	Rs.	56,08,460.00
b) Toilet Block Expansion	Rs.	20,62,818.00
c) Electrical Substation	Rs.	53,78,329.00
d) Elevator Installation	Rs.	3,82,454.00
e) Boundary Wall	Rs.	15,13,713.00
f) Annexes Building	Rs.	24,163.00
Total	Rs.	1,49,69,937.00

3. Previous year figures have been regrouped / rearranged wherever considered necessary to make them comparable with current year's figures.

For V Sahai Tripathi & Co.
CHARTERED ACCOUNTANTS
Firm Registration No: 000262N




Vishwas Tripathi
PARTNER
M. No. 086897


Sanjay Dobhal
A.O. (ACCOUNTS)


Smita Sharma
BURSAR


Prof. Simrit Kaur
PRINCIPAL

Place : New Delhi
Date : 21-10-2024
UDIN : 24086897BKCSXH8484