

DAV UNIVERSITY

Jalandhar-Pathankot Highway (NH-44), SARMASTPUR-144 012, Jalandhar, Punjab, INDIA
Tel: +91-181-2708845, Email: registrar@davuniversity.org
www.davuniversity.org

3.5.1 Revenue Generated from Consultancy and Corporate training during the last five years

S.No.	Year	Revenue Generated from Consultancy and Corporate training(INR in lakhs)
1	F.Y. 2018-19	34
2	F.Y. 2019-20	46
3	F.Y. 2020-21	31.5
4	F.Y. 2021-22	48.5
5	F.Y. 2022-23	52
	Total amount received (In Lakhs)	212

DAV University
Accounts Officer
Emp. ID-10082

REGISTRAR
DAV UNIVERSITY
JALANDHAR



INDEPENDENT AUDITOR'S REPORT

To the Members of DAV University, Jalandhar

Report on the Standalone Financial Statements

We have audited the accompanying financial statements of DAV University, Jalandhar, which comprise the Balance Sheet as at March 31, 2019, the Statement of Income & Expenditure Account, and Receipt & Payment Account for the year and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the guidelines issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation maintenance of internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute Of Chartered Accountants Of India. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organisation's preparation and fair presentation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

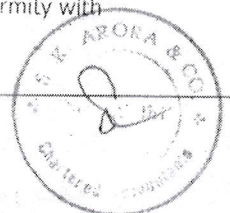
Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of DAV University as at 31st March 2019 give a true and fair view in conformity with the accounting principles generally accepted in India:

ATTESTED

Registrar
DAV University, Jalandhar

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Phone : +91-011-2341 7708, 4182 7087 Fax : +91-011-2341 1385
E-mail : skarora_ca@yahoo.co.in, Website : www.skarora.com

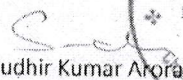


- (a) in the case of Balance Sheet, of the State of Affairs of the University as at 31st March, 2019
- (b) in the case of Income & Expenditure Account, excess of expenditure over income of the University as at 31st March, 2019
- (c) in the case of Receipts & Payments Account, Receipts & Payments of the University for the year ended on 31st March, 2019

Report on Other Legal and Regulatory Requirements

1. We have obtained all the information and explanations, which, to the best of our knowledge and belief, were necessary for the purpose of audit.
2. In our opinion, proper Books of Accounts, as required by the Rules & Bye-Laws have been kept by the society, so far as it appears from our examination of those books.
3. The Balance Sheet and Income & Expenditure Account, dealt with by this Report are in agreement with the Books of Accounts maintained by the society.
4. Subject to other observations, as reported in Annexure A.
5. Previous year's figures have been regrouped or rearranged as per the requirements of audit report.

For S.K ARORA & CO.
Chartered Accountants
FRN: 000285N


Sudhir Kumar Arora
Memb. No.: 080338
UDIN: 19080338AAAABO5548



Date: 09/09/2019
Place: New Delhi

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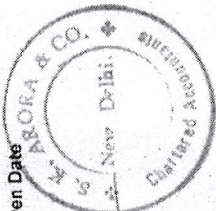

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DAV University, Jalandhar

PART B - ANNEXURE B

D.A.V. University, Jalandhar
 Jalandhar-Pathankot National Highway-44, Sarmastpur, Jalandhar, Punjab - 144012
 Balance Sheet as on 31 March, 2019

Previous Year	Liabilities	Schedule No.	Current Year		Fixed Assets Investments	Current Assets Loans & Advances	Schedule No.	Current Year
			(69,633,943.38)	2,191,489,158.30				
(47,885,221.56)	Capital Fund	1						
	Reserve & Surplus	2						
1,337,142,857.16	Secured Loans (from HDFC Bank Ltd.)	3	1,164,285,714.32	468,624,925.96				
	Unsecured Loans	4						
60,030,763.61	Security Deposits	5	62,297,502.61					
1,310,825,685.05	Current Liabilities	6	1,475,359,179.37					488,091,636.62
			<u>2,632,308,452.92</u>	<u>2,660,114,084.26</u>				<u>2,632,308,452.92</u>



As Per Our Report On Even Date
 For S.K.Arora & Co.
 Chartered Accountant
 Sudhir Kumar Arora
 Membership No. 080338
 Place : New Delhi
 Date : 09/09/2019
 UDIN:19080338AAAAAB05548

Sudhir Kumar Arora
 Accounts Officer

For D.A.V. University, Jalandhar



[Signature]
 Vice Chancellor
 DAV UNIVERSITY
 JALANDHAR

ATTESTED

[Signature]
 Registrar

DAV University, Jalandhar

D.A.V. University, Jalandhar
Jalandhar-Pathankot National Highway-44, Sarmastpur, Jalandhar, Punjab - 144012
Schedules Forming Part of Accounts for Financial year 2018-19

HeadCode Particulars	Current Year Rupees	Previous Year Rupees
Schedule 1		
100000 Capital Fund		
101000 Add : Opening Balance	(4,78,85,221.56)	(1,82,82,248.38)
102000 Add : Surplus	-	-
	(4,78,85,221.56)	(1,82,82,248.38)
103000 Less : Deficit	2,17,48,721.82	2,96,02,973.18
	(6,96,33,943.38)	(4,78,85,221.56)
104000 Addition / Deletion	-	-
	(6,96,33,943.38)	(4,78,85,221.56)
Less		
370000 Capital Fund Debit Balance		
370500 Capital Fund Debit Balance	-	-
	(6,96,33,943.38)	(4,78,85,221.56)
Schedule 2		
110000 Reserve & Surplus		
110100 Reserve Fund	-	-
110200 Pupil Fund - Reserves & Surplus	-	-
110300 Amalgamated Fund	-	-
110400 Building Fund	-	-
110500 Development Fund	-	-
110600 Endowment Fund	-	-
110700 Contingency Reserve	-	-
110800 Depreciation Reserve	-	-
110900 Leave Encashment Fund	-	-
111000 D.A.V. PS Pool Fund	-	-
111100 Mahatma Hansraj Samarak Fund	-	-
111300 Ajmer Region Development Fund	-	-
111400 Reserve Fund Publication Department	-	-
111500 Provisions of Meeting Deficit of Schools	-	-
111600 Society Capital Fund	-	-
111700 Public School Gratuity Pool Fund	-	-
111800 College Gratuity Pool Fund	-	-
111900 Employee Deposit Linked Insurance Fund	-	-
112000 Institution Development Fund (Mallot Hospital, School, Colleges, Management)	-	-
112100 Reserve Fund - Closed Institutions	-	-
112200 Other Funds	-	-
	-	-
Schedule 3		
200000 Secured Loans (from HDFC Bank Ltd.)		
200100 Banks	1,16,42,85,714.32	1,33,71,42,857.16
200200 Other - Secured Loans	-	-
	1,16,42,85,714.32	1,33,71,42,857.16
Schedule 4		
210000 Unsecured Loans		
210200 Other D.A.V. Institutions (Including APP Sabha, D.A.V. Academy Kanina)	-	-
210300 Loan From Sail	-	-
210400 Other - Unsecured Loans (taken by DAVCTMS for DAVU)	-	-
	-	-
Schedule 5		
220000 Security Deposits		
220100 Security Deposits - Civil Contractors	27,23,421.00	14,15,070.00
220200 Security Deposits - Security Agencies	17,27,697.00	5,00,000.00
220300 Security Deposits - Mess / Canteen Contractors	18,53,800.00	15,36,000.00
220400 Security Deposits Transport Operators	45,000.00	30,000.00
220500 Security Deposits - Other Vendors	1,81,850.00	2,00,000.00
220700 Refundable Student Security - (Schools)	5,57,65,734.61	5,63,49,693.61
220800 Other - Security Deposits	-	-
	6,22,97,502.61	6,00,30,763.61

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DAV University, Jalandhar

D.A.V. University, Jalandhar
Jalandhar-Pathankot National Highway-44, Sarmastpur, Jalandhar, Punjab - 144012
Schedules Forming Part of Accounts for Financial year 2018-19

<u>Schedule 6</u>	<u>HeadCode Particulars</u>	<u>Current Year Rupees</u>	<u>Previous Year Rupees</u>
	230000 Current Liabilities		
	230100 Accounts Payable /sundry creditors	35,28,270.18	41,90,847.99
	230200 Advance Receipts	-	-
	230300 Tax & Provisions	-	-
	230400 H.Q. Fee	-	-
	230500 Arya Samaj Fund	-	-
	230600 Arya Pradeshic Pratinidhi Sabha	-	-
	230900 Taxes Deducted at Source - Salaries	7,11,600.00	6,61,850.00
	231000 Taxes Deducted at Source - Contractors	3,79,073.00	2,20,139.00
	231100 Taxes Deducted at Source - Professional Fee	2,13,035.00	1,19,286.00
	231200 Taxes Deducted at Source - Rent	2,200.00	59,440.00
	231300 Taxes Deducted at Source - Others	-	-
	231400 Bank Overdraft / Cash Credit	(74,552.37)	(74,552.37)
	231500 Expenses Payable	12,72,996.00	1,07,92,125.58
	231600 Salary Payable	-	-
	231700 Provident Fund Payable	2,25,501.00	2,09,168.00
	231800 Employee Deposit Linked Insurance Payable	-	-
	231900 PF Administrative Charges Payable	-	-
	232000 EDLI Administrative Charges Payable / ESI payable	14,884.00	57,315.00
	232100 Gratuity Payable	-	-
	232200 Leave Encashment Payable	-	-
	232400 PF Loan	-	-
	232500 Amounts Payable	12,72,658.05	8,31,433.00
	232600 Administrative Charges - Payable	-	-
	232800 Regional Directorate Fund	-	-
	232900 Other Advances / security refundable	5,60,000.00	60,000.00
	233000 Unutilised Collections towards Calamities	-	-
	233100 Central Sales Tax/ CGST PAYABLE	93,025.12	3,18,069.00
	233200 Value Added Tax	-	-
	233300 Local Sales Tax / SGST PAYABLE	93,025.12	3,26,615.00
	233400 Other - Current Liabilities (Project Account)	40,10,329.38	13,25,385.38
	(A)	1,23,02,044.48	1,90,97,121.58
	250000 Inter Institution Balances		
	250100 Current Account Balance with D.A.V. CMC - (in the Books of Schools / Colleges)	7,30,084.00	7,30,084.00
	250200 Current Account Balance with Schools / Colleges - (in the Books of D.A.V. CMC)	-	-
	250300 Current Account Balance with Regional Directors Maintained by D.A.V. CMC	-	-
	250400 Current Account Balance with D.A.V. CMC Maintained by Regional Directors	-	-
	250500 Intra Institution Balance (within School)	-	-
	250600 Capital Fund / Reserve Fund of Schools / Colleges in the Books of D.A.V. CMC	-	-
	250700 Imprest received from D.A.V. CMC by Schools	-	-
	250800 Imprest received from D.A.V. CMC by Colleges	-	-
	250900 Imprest received from D.A.V. CMC by Regional Directors	-	-
	251000 Loan taken by Schools / Colleges from D.A.V. CMC	1,46,23,27,050.89	1,29,09,98,479.47
	251100 Account Balance Due to Publication Division Maintained by Schools	-	-
	251200 D.A.V. CMC PS / Main A/C (Transactions within D.A.V. CMC by Main and Public School Accounts Sections)	-	-
	251300 Loan taken by Regional Director from D.A.V. CMC	-	-
	251400 Loan taken by Schools / Colleges from other D.A.V. Institutions (Other than D.A.V. CMC)	-	-
	(B)	1,46,30,57,134.89	1,29,17,28,563.47
	(A+B)	1,47,53,59,179.37	1,31,08,25,685.05

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DAV University, Jalandhar

Address : Jalandhar-Pathankot Highway (NH 44), Sarmaapur, Jalandhar.
Schedules Forming Part of Accounts

Schedule - 7
Fixed Assets as on 31 March, 2019

Particulars	Opening Balance 1-Apr-18 a	Sold/Transferred during the Financial Year b	Addition		Balance As On 31-Mar-19 e = (a-b+c+d) ef	Rate of Depreciation	Depreciation During The Year f	Written Down Value As On 31-Mar-19 ef
			More than 180 days c	Less than 180 Days d				
300100 Capital Work In Progress	38,93,29,017.14	-	-	17,412.00	38,93,46,429.14	0%	-	38,93,46,429.14
300200 Land	65,14,37,110.00	-	-	-	65,14,37,110.00	0%	-	65,14,37,110.00
300300 Building	1,01,10,19,467.33	-	74,60,349.00	4,71,08,908.00	1,08,55,88,724.33	10%	10,42,03,427.00	96,13,85,297.33
300400 Building - Residential	91,97,023.58	-	1,98,345.00	8,11,935.00	91,97,029.58	5%	4,59,851.00	87,37,172.58
300500 Furniture & Fixtures	3,93,10,412.00	-	19,824.00	1,23,598.00	4,03,20,692.00	10%	39,91,472.00	3,63,29,220.00
300600 Office Equipment	6,11,929.00	-	6,87,070.00	92,34,229.00	7,55,351.00	15%	1,04,033.00	6,51,318.00
300700 Electrical Equipment	3,46,78,991.73	-	-	-	4,46,00,290.73	15%	59,97,476.00	3,86,02,814.73
Teaching Aids - (Music Instruments, Lab and Sports Equipments)	2,56,75,352.50	-	11,09,877.00	50,58,505.00	3,18,43,534.50	15%	43,97,142.00	2,74,46,392.50
300900 Computers, Printers, Servers, Laptops	45,80,345.00	-	3,80,308.00	21,22,688.00	70,83,344.00	40%	24,08,800.00	46,74,544.00
301000 Vehicles	40,93,629.00	-	-	-	40,93,629.00	15%	6,14,044.00	34,79,585.00
301100 Buses	34,03,617.00	-	13,18,050.00	10,32,073.00	35,65,667.00	15%	5,34,850.00	30,30,817.00
301200 Library Books	44,27,132.02	-	97,775.00	16,21,434.00	55,56,980.02	40%	20,16,377.00	35,40,603.02
301300 Plant and Machinery	1,27,31,883.00	-	1,17,816.00	25,86,260.00	1,69,19,577.00	15%	23,45,467.00	1,45,74,110.00
301400 Other Fixed Assets	9,93,246.00	-	1,17,816.00	40,000.00	11,51,062.00	15%	1,69,659.00	9,81,403.00
TOTAL	2,19,14,89,158.30	11,56,000.00	1,30,10,648.00	6,81,15,608.00	2,27,14,59,414.30		12,72,42,588.00	2,14,42,16,816.30

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Registrar

DAV University, Jalandhar

D.A.V. University, Jalandhar
Jalandhar-Pathankot National Highway-44, Sarmastpur, Jalandhar, Punjab - 144012
Schedules Forming Part of Accounts for Financial year 2018-19

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 8			
310000	Investments		
310100	In Government Securities	-	-
310200	Other - Investments	-	-
		-	-
Schedule 9			
320000	Current Assets Loans & Advances		
321000	Current Assets		
321100	Interest Accrued on Investments	-	-
321150	Interest Accrued on Fixed Deposits	18,83,040.00	28,05,251.40
321200	Closing Stock	-	-
321300	Accounts Receivables	-	-
		(C) 18,83,040.00	28,05,251.40
322000	Loans		
322130	Mahatma Hansraj Day Grant Account	-	-
		(D) -	-
322200	Security Deposits		
322210	Telephone	18,100.00	17,850.00
322220	Other - Security Deposits	5,45,05,006.00	5,23,80,595.00
322230	Student Security With D.A.V. CMC	-	-
		(E) 5,45,23,106.00	5,23,98,445.00
322300	Advances		
322310	Amount Recoverable PF Commissioner	-	-
322320	Tax Deducted at Source - Interest Income	66,04,380.30	45,47,920.60
322330	Tax Deducted at Source - Rental Income	4,44,831.00	3,54,915.00
322340	Tax Deducted at Source Others	55,922.00	51,577.00
322350	Prepaid Insurance - Building	1,09,603.00	-
322360	Prepaid Insurance - Cash / Fidelity	-	-
322370	Prepaid Insurance - Vehicle	1,68,656.00	3,55,297.00
322380	Prepaid Insurance - Fire & Theft	-	-
322390	Prepaid Insurance - Others	-	1,79,437.00
322400	Prepaid Expenses	4,34,963.00	5,92,038.00
325000	Accrued Tuition Fee	-	-
326000	Bills Recoverable	67,52,925.50	65,14,956.00
327100	Amounts Recoverable	9,00,000.00	4,78,03,688.26
327200	Amounts Deposited with Income Tax Authorities	-	-
327600	Tsunami Relief Fund	-	-
328100	PF Loan Account	-	-
328200	Other - Advances	400.00	-
328300	Advances to Staff	(2,21,256.00)	1,35,165.00
328400	Advances to Contractors and Suppliers	1,78,96,735.00	1,63,10,787.00
328500	Imprest to Staff	(29,607.00)	31,203.00
328800	Advance EDLI	-	-
328900	Advance PF	-	-
329000	Advance Salary	-	-
329100	Advance Gratuity	-	-
329200	Leave Encashment	-	-
329300	Advance Pension	-	-
330000	Administration Charges Recoverable	-	-
		(F) 3,31,17,552.80	7,68,76,983.86
350000	Cash & Bank Balances		
351000	Fixed Deposits with Banks	35,93,36,446.80	26,78,09,711.00
352000	Bank Balances in Savings Account	1,60,62,869.32	1,12,52,920.76
353000	Bank Balances in Current Account	2,31,68,621.70	5,74,81,613.94
354000	Cheques / Drafts in Hand	-	-
355000	Cash in Hand	-	-
		(G) 39,85,67,937.82	33,65,44,245.70

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Registrar
DAV University, Jalandhar

D.A.V. University, Jalandhar

Jalandhar-Pathankot National Highway-44, Sarmastpur, Jalandhar, Punjab - 144012

Schedules Forming Part of Accounts for Financial year 2018-19

HeadCode Particulars	Current Year Rupees	Previous Year Rupees
360000 Deferred Revenue Expenditure		
360500 Deferred Revenue Expenditure	-	-
(H)	-	-
390000 Inter Institution Balances		
390100 Current Account Balance with D.A.V. CMC - (in the Books of Schools / Colleges)	-	-
390200 Current Account Balance with Schools / Colleges - (in the Books of D.A.V. CMC)	-	-
390300 Current Account Balance with Regional Directors maintained by D.A.V. CMC	-	-
390400 Current Account Balance with D.A.V. CMC maintained by Regional Directors	-	-
390500 Intra Institution Balance (Within School)	-	-
390600 Capital Fund / Reserve Fund of Schools / Colleges with D.A.V. CMC in the Books of Schools / Colleges	-	-
390700 Imprest given to Schools by D.A.V. CMC	-	-
390800 Imprest given to Colleges by D.A.V. CMC	-	-
390900 Imprest given to Regional Director by D.A.V. CMC	-	-
391000 Loan given by D.A.V. CMC to Schools / Colleges	-	-
391100 Account Balance with Publication Division maintained by Publication Division	-	-
391200 D.A.V. CMC PS / Main A/C (Transactions within D.A.V. CMC by Main and Public School Accounts Sections)	-	-
391300 Loan given by D.A.V. CMC to Regional Directors	-	-
391400 Loan given by School to other D.A.V. Institutions (Other than D.A.V. CMC)	-	-
(I)	-	-
(C+D+E+F+G+H+I)	48,80,91,636.62	46,86,24,925.96

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Registrar

DAV University, Jalandhar

D.A.V. University, Jalandhar

Jalandhar-Pathankot National Highway-44, Sarmastpur, Jalandhar, Punjab - 144012

Schedules Forming Part of Accounts for Financial year 2018-19

HeadCode Pariticulars	Current Year Rupees	Previous Year Rupees
Schedule 10		
410000 Fees / Sales		
410050 Registration Fees	2,11,25,000.00	2,60,27,000.00
410100 Admission Fees (hostel)	30,34,000.00	37,52,000.00
410150 Tuition Fees	20,69,04,056.80	20,90,21,861.35
410200 N.C.C. Fee	-	-
410250 Library Fee	-	-
410300 Development Fund	6,34,31,000.00	7,63,40,000.00
410350 Building Fund	-	-
410450 Pupil Fund - Fees	-	-
410500 Text Book Sales	-	-
410550 Administration and Accounts Manual Sales	-	-
410600 Library Books Sales	-	-
410650 Audio and CD Sales	-	-
410700 Subscription Magazines and Journals	-	-
410750 Domestic Sales	-	-
410800 Government Sales	-	-
410850 Export Sales	-	-
410900 Reading Room Fee	-	-
410950 Sports Fee	-	-
411000 Social and Cultural Activities	-	-
411050 Vocation Guide Fee - (Received from Ministry of Social Welfare)	-	-
411100 Discretionary Grant	-	-
411150 Utensil Fee	-	-
411200 Correspondence Fee	-	-
411250 Establishment Fee	-	-
411300 Electricity and Water Charges recovered	42,44,000.00	52,78,000.00
411400 Room Rent / Boarder / Hostel Fee	4,68,75,441.00	4,08,92,273.00
411450 Common Room Fee	-	-
411500 Late Fees & Fine	12,24,035.00	3,68,749.00
411550 Miscellaneous Income	17,40,800.00	39,49,945.00
411600 Furniture Fee	-	-
411650 Telephone Charges	-	-
411700 Coaching Charges	-	-
411750 Mess Charges	5,30,95,000.00	5,62,80,000.00
411800 Annual Charges	3,57,70,000.00	4,22,76,000.00
411850 Diaries Receipt	-	-
411900 Magazine Fee	-	-
411950 Transport Fee	46,09,555.00	65,07,920.00
412000 Science Fees	-	-
412010 Lab Fee	-	-
412020 Commerce Fee	-	-
412030 Dilapidation / Breakage Recovery Fee from Students	-	100.00
412040 Cycle / Scooter Stand Fee	-	-
412050 Home Science Fees	-	-
412060 Medical Fee from Students	-	-
412070 Research and Development Project Fee	-	-
412100 Computer Science Fees	-	-
412150 Uniform Income	-	-
412160 Sanitation Charges	-	-
412170 Hot and Cold Water Charges	-	-
412200 Sale of Prospectus	20,41,000.00	27,43,700.00
412250 Examination Fee	2,31,25,000.00	2,65,10,000.00
412300 Furniture Maintenance Fee	48,88,000.00	60,16,000.00
412350 Refreshment Charges	-	-
412400 Arya Vidya Sabha Contribution Charges	-	-
412450 Other Fees / Sales	99,60,900.00	25,64,400.00
412500 Report Card Income	-	-
412550 APPS / Arya Samaj	-	-
412600 Administration Charges - Schools (4%)	-	-
412650 Hostel Maintenance Charges (10%)	-	-
412700 Administration Charges - Colleges (2%)	-	-
	48,20,67,787.80	50,85,27,948.35

REGISTERED

Registrar
DAV University, Jalandhar

D.A.V. University, Jalandhar
Jalandhar-Pathankot National Highway-44, Sarmastpur, Jalandhar, Punjab - 144012
Schedules Forming Part of Accounts for Financial year 2018-19

HeadCode Particulars	Current Year Rupees	Previous Year Rupees
Schedule 11		
460000 Other Income		
460050 Donation received	-	-
460100 Bank Interest received (including Fixed Deposits)	65,83,508.66	32,85,722.60
460150 Interest on Fixed Deposit - Accrued	18,83,040.00	28,05,251.40
460200 Interest earned on D.A.V. CMC Loan to Institutions	-	-
460250 Research funding from non govt sources	1,00,00,000.00	90,00,000.00
460300 Rental Income / License Fee Banks	24,45,952.90	8,99,100.00
460350 License Fee - Canteen / Mess / Bookshop	65,17,028.80	46,37,748.50
460400 Contract Money - Hostel	-	-
460450 Grants for infratstructure development (Non govt.)	15,00,000.00	2,00,000.00
460550 <i>Allumni Contribution</i>	20,41,210.00	18,75,710.00
460650 Income Earned on Extra Activities	1,49,596.00	4,42,552.00
460700 fee charged for consultancy and corporate training	34,00,000.00	33,00,000.00
460750 Miscellaneous Receipts	6,58,882.00	10,72,011.00
460800 Profit on Sale of Assets	4,47,610.00	-
460850 Regional Director Fund - Other Income	-	-
460900 Liabilities Written Back/ Discount received	1,13,112.22	1,37,363.80
	<u>3,57,39,940.58</u>	<u>2,76,55,459.30</u>

ATTESTED



Registrar

DAV University, Jalandhar

D.A.V. University, Jalandhar

Jalandhar-Pathankot National Highway-44, Sarmastpur, Jalandhar, Punjab - 144012

Schedules Forming Part of Accounts for Financial year 2018-19

HeadCode Particulars	Current Year Rupees	Previous Year Rupees
Schedule 12		
510000 Establishment		
510050 Basic Pay	8,68,63,059.00	9,40,82,187.00
510100 Dearness Allowance	5,19,87,829.00	5,03,36,981.00
510150 Permissible Allowance	-	-
510200 Dearness Pay	-	-
510250 House Rent Allowance	39,11,285.00	40,35,079.00
510300 CCA	-	-
510350 Medical Allowance	8,11,840.00	8,33,796.00
510400 Teaching Allowance	-	-
510450 Transport Allowance	-	-
510500 Washing Allowance	-	-
510550 Other Allowances	28,66,530.00	29,28,802.00
510600 Employer's Contribution to Provident Fund	1,53,45,533.00	1,58,41,226.00
510650 Employer's Contribution to Family Pension Fund	-	-
510700 Gratuity Pool Fund	-	-
510750 Leave Encashment	-	-
510800 Bonus	-	-
510850 OTA	-	-
510900 EDLI Contribution	-	-
510950 Salary Arrears	-	-
511000 Notice Period Salary	-	-
511050 PF Expenditure	-	-
511100 Pension	-	-
511150 PF Administrative Charges	63,080.00	86,277.00
511200 EDLI Administrative Charges	1,74,731.00	1,55,918.00
511250 ESI (Charges, Contribution, Sales, Purchases)	3,67,640.00	2,57,264.00
511300 Other - Establishment	-	-
	16,23,91,527.00	16,85,57,530.00

Schedule 13

511500		
Administration Charges and Grant To Institutions		
511550 Administrative Charges paid by Schools	-	-
511600 Administrative Charges paid by Colleges	-	-
511650 Arya Vidya Sabha Charges	-	-
511700 Affiliation Fees	-	3,25,446.00
511750 APP Sabha / Arya Samaj	-	-
511800 Other - Administration Charges	-	-
511850 Grant to Institutions	-	-
	-	3,25,446.00

Schedule 14

512000 Rent, Rates & Taxes		
512100 Building Rent	63,83,680.00	60,11,133.00
512200 Lease Rent	-	-
512300 Property Tax / Other Taxes	3,85,201.46	1,31,55,903.00
512400 Road Tax Passenger Tax	3,09,000.00	7,87,360.00
	70,77,881.46	1,99,54,396.00

ATTESTED



Registrar

DAV University, Jalandhar

D.A.V. University, Jalandhar
Jalandhar-Pathankot National Highway-44, Sarmastpur, Jalandhar, Punjab - 144012
Schedules Forming Part of Accounts for Financial year 2018-19

HeadCode Particulars	Current Year Rupees	Previous Year Rupees
Schedule 15		
513000 Utilities		
513100 Electricity and Water Charges	78,72,087.00	1,34,17,778.00
	<u>78,72,087.00</u>	<u>1,34,17,778.00</u>
Schedule 16		
514000 Communication Expenses		
514100 Telephone Expenses	3,01,968.00	2,52,870.00
514200 Postage & Telegram	12,237.00	7,214.00
514300 Courier Expenses	-	-
514400 Cell Phone Expenses	69,608.00	71,921.00
514500 Internet Expenses	6,92,781.00	9,06,685.34
	<u>10,76,594.00</u>	<u>12,38,690.34</u>
Schedule 17		
515000 Travelling and Conveyance		
515050 Travelling Expenses	4,52,404.00	2,71,265.54
515100 TA Bill - MC Member	-	-
515150 TA Bill - Internal Auditor	-	-
515200 Transport (CNG for Buses)	-	-
515250 Conveyance	24,821.00	1740
	<u>4,77,225.00</u>	<u>2,73,005.54</u>
Schedule 18		
516000 Welfare, Entertainment and Other Recreational Activities		
516050 Uniform Expenses	-	-
516100 Staff Welfare	21,536.00	2,891.00
516150 Refreshments and Entertainment	1,08,208.00	1,98,978.00
516200 Expenditure Incurred on Extra Activities	20,900.00	43,000.00
516250 Medical & First Aid Expenses	87,283.00	95,695.00
516300 Student Welfare	15,915.00	2,40,235.00
516350 Co-Curricular Activities	-	-
516400 Function Expenses	19,08,687.00	6,56,989.00
516450 Seminar Expenses	2,45,886.22	-
516500 Coaching Expenses	2,26,566.00	16,82,483.00
516550 Mess / Canteen Running and Maintenance Expenses/ Mess charges	3,50,10,938.00	3,59,27,415.00
516600 Expenditure Incurred on Developmental Specific Activities / academic exp	18,13,653.00	67,503.00
516650 Examination Expenses	8,25,984.00	11,78,910.00
516700 Service Charges	6,08,112.00	21,16,115.00
516750 Seed Money	62,00,000.00	60,00,000.00
516800 Other - Welfare, Entertainment and Other Recreational Activities	2,12,252.00	3,60,595.00
516850 Financial support for staff	12,26,300.00	8,50,600.00
	<u>4,85,32,220.22</u>	<u>4,94,21,409.00</u>
Schedule 19		
517000 Stationery and Supplies		
517050 Printing & Stationary	5,58,524.00	7,05,679.00
517100 Prospectus Expenses	3,15,520.00	2,36,421.00
517150 Diary & Magazine Expenses	-	-
517200 Other - Stationery and Supplies	-	-
	<u>8,74,044.00</u>	<u>9,42,100.00</u>

ATTESTED


Registrar
DAV University, Jalandhar

D.A.V. University, Jalandhar

Jalandhar-Pathankot National Highway-44, Sarmastpur, Jalandhar, Punjab - 144012

Schedules Forming Part of Accounts for Financial year 2018-19

HeadCode Particulars	Current Year Rupees	Previous Year Rupees
Schedule 20		
518000 Membership and Subscription		
518100 Newspaper & Periodicals	2,21,223.00	2,70,017.00
518200 Membership / Subscription	9,27,637.00	-
518300 Other - Membership and Subscription	-	-
	<u>11,48,860.00</u>	<u>2,70,017.00</u>
Schedule 21		
519000 Advertisements		
519050 Advertisement and Publicity	1,52,76,866.00	1,13,28,125.00
519100 Other - Advertisement	11,64,195.00	-
	<u>1,64,41,061.00</u>	<u>1,13,28,125.00</u>
Schedule 22		
520000 Insurance		
520050 Building Insurance	2,05,397.00	3,59,591.00
520100 Cash and Fidelity Insurance	-	-
520150 Vehicle Insurance	6,04,482.00	5,53,677.00
520200 Fire and Theft Insurance	-	-
520250 Other Insurance	1,79,437.00	1,18,265.00
	<u>9,89,316.00</u>	<u>10,31,533.00</u>
Schedule 23		
521000 Vehicle Maintenance Charges		
521050 Car / Vehicle Maintenance	12,00,589.00	3,02,302.00
521100 Bus Maintenance	7,96,498.00	9,95,974.00
521150 Petrol Expenses	-	43,987.00
521200 Diesel Expenses	20,33,210.00	66,47,027.00
521250 Vehicle Hire Charges	-	-
521300 Bus Hire Charges	32,79,750.00	27,88,516.00
	<u>73,10,047.00</u>	<u>1,07,77,806.00</u>
Schedule 24A		
522000 Lab Maintenance and Running Expenses		
522010 Physics Lab Expenses	20,019.00	48,855.00
522020 Chemistry Lab Expenses	3,28,739.00	3,94,555.00
522030 Botany Lab Expenses	1,33,656.00	58,103.00
522040 Biology Lab Expenses	-	-
522050 Geology Lab Expenses	-	-
522060 Geography Lab Expenses	-	-
522070 Other labs	15,11,375.00	10,74,057.00
	<u>19,93,789.00</u>	<u>15,75,570.00</u>
Schedule 24B		
524000 Maintenance Expenses		
524050 Building Maintenance	28,31,264.36	17,34,957.00
524150 Computer Expenses	1,36,036.00	1,04,575.00
524200 Furniture Fixtures Maintenance	55,991.00	1,07,273.00
524250 Electrical & Others Maintenance	18,13,749.00	17,87,572.00
524300 Hostel Building	-	-
524350 Plant & Machinery - Equipment Maintenance	9,28,195.00	6,50,588.00
524400 Generator Expenses	35,37,503.00	33,19,197.00
524450 Sanitation Expenses	-	-
	<u>93,02,738.36</u>	<u>77,04,162.00</u>

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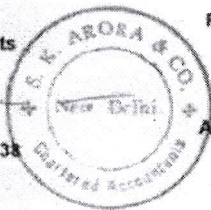

 Registrar
 DAV University, Jalandhar

D.A.V. University, Jalandhar
Jalandhar-Pathankot National Highway-44, Sarmastpur, Jalandhar, Punjab - 144012
Schedules Forming Part of Accounts for Financial year 2018-19

HeadCode Particulars	Current Year Rupees	Previous Year Rupees
Schedule 25		
525000 Interest Paid on Loans		
525050 Bank	11,34,44,567.47	12,12,47,219.63
525100 Interest paid on D.A.V. CMC Loan	-	-
525150	-	-
525200 Interest paid on Capital Fund / Reserve Fund With D.A.V. CMC	-	-
525250 Interest paid on Sall Loan	-	-
	11,34,44,567.47	12,12,47,219.63
Schedule 26		
526000 Legal, Professional, House Keeping and Agency Support		
526050 Agency Charges	1,12,38,688.38	89,22,790.00
526100 Legal and Professional Charges	52,98,101.00	43,47,295.00
526150 House Keeping Charges	50,99,539.88	49,00,839.00
	2,16,36,329.26	1,81,70,924.00
Schedule 27		
527000 Audit Fees		
527050 Audit Fees	23,600.00	-
	23,600.00	-
Schedule 28		
528000 Assistance		
528050 Scholarship/Sponsorship/Aid	77,77,800.00	1,80,000.00
528100 Fee Concession	7,88,710.00	-
528150 Donation/Subscription	-	0
	85,66,510.00	1,80,000.00
Schedule 29		
529000 Other Expenses		
529050 Regional Director Fund - Other Expenses	-	-
529100 Pupil Fund - Other Expenses	-	-
529150 Courts / Gardening	-	-
529200 D.A.V. Pool Fund	20,65,003.00	17,62,915.00
529250 Sports	-	-
529300 Library Expenses	19,74,749.00	12,65,487.00
529350 Loss on Sale of Assets	-	-
529400 Bank Charges	-	-
529450 Miscellaneous Expenses	78,001.43	1,42,959.32
529500 Amount Written off	67,805.00	1,72,454.00
529550 Other Expenses	-	-
	41,85,558.43	33,43,815.32
Schedule 30		
540000 Expenses of Exceptional Nature		
540050 Expenses of Exceptional Nature	-	-
Schedule 31		
550000 Prior Period Expenses		
550050 Prior Period Expenses	-	-
Schedule 32		
560000 Deferred Revenue Expenditure Written off		
560050 Deferred Revenue Expenditure Written off	-	-

For S.K.Arora & Co.
Chartered Accountants

Sudhir Kumar Arora
Membership No. 080338
Place : New Delhi
Date : 09/09/2019



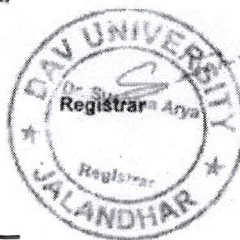
For D.A.V. University, Jalandhar

Accounts Officer

ATTESTED

Registrar

DAV University, Jalandhar



Vice Chancellor
DAV UNIVERSITY
JALANDHAR
Vice Chancellor



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INDEPENDENT AUDITOR'S REPORT

To the Members of DAV University, Jalandhar

Report on the Standalone Financial Statements

We have audited the accompanying financial statements of DAV University, Jalandhar, which comprise the Balance Sheet as at March 31, 2020, the Statement of Income & Expenditure Account, and Receipt & Payment Account for the year and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the guidelines issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation maintenance of internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute Of Chartered Accountants Of India. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organisation's preparation and fair presentation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

ATTESTED

Registrar
DAV University, Jalandhar



Office : L-4, Connaught Circus, New Delhi-110001
Phone : +91-011-2341 7708, 4182 7087 Fax : +91-011-2341 1385
E-mail : skarora_ca@yahoo.co.in,

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23-11-2020

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of DAV University as at 31st March 2020 give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of Balance Sheet, of the State of Affairs of the University as at 31st March, 2020
- (b) in the case of Income & Expenditure Account, excess of expenditure over income of the University as at 31st March, 2020
- (c) in the case of Receipts & Payments Account, Receipts & Payments of the University for the year ended on 31st March, 2020

Report on Other Legal and Regulatory Requirements

1. We have obtained all the information and explanations, which, to the best of our knowledge and belief, were necessary for the purpose of audit.
2. In our opinion, proper Books of Accounts, as required by the Rules & Bye-Laws have been kept by the society, so far as it appears from our examination of those books.
3. The Balance Sheet and Income & Expenditure Account, dealt with by this Report are in agreement with the Books of Accounts maintained by the society.
4. Previous year's figures have been regrouped or rearranged as per the requirements of audit report.

For S.K ARORA & CO.
Chartered Accountants
FRN: 000285N

Sudhir

Sudhir Kumar Arora
Memb. No.: 080338
UDIN: 20080338AAAADL2420



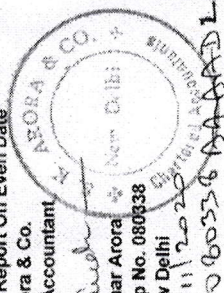
Date: 23/11/2020
Place: New Delhi

ATTESTED
Registrar
DAV University, Jalandhar

D.A.V. University, Jalandhar
Jalandhar-Pathankot National Highway-44, Sarmaistpur, Jalandhar, Punjab - 144012
Balance Sheet as on 31 March, 2020

Previous Year	Liabilities	Schedule No.	Assets		Schedule No.	Current Year
			Current Year	Previous Year		
(69,633,943.38)	Capital Fund	1	(190,827,687.72)	2,144,216,816.30	7	2,283,401,917.30
-	Reserve & Surplus	2	-	Investments	8	-
1,164,285,714.32	Secured Loans (from HDFC Bank Ltd.)	3	1,253,837,941.48	488,091,636.62	9	552,835,237.96
62,297,502.61	Unsecured Loans	4	61,618,666.32	Current Assets Loans & Advances		
1,475,359,179.37	Security Deposits	5	1,711,608,235.18			
	Current Liabilities	6				
<u>2,632,308,452.92</u>			<u>2,836,237,155.26</u>			<u>2,836,237,155.26</u>

As Per Our Report On Even Date
 For S.K.Arora & Co.
 Chartered Accountant.



Sudhir
 Accounts Officer

For D.A.V. University, Jalandhar

[Signature]
 Accounts Officer



[Signature]
 Vice Chancellor (Officiating)

ATTESTED

[Signature]
 Registrar
 DAV University, Jalandhar

PART B- ANNEXURE B

DAV University, Jalandhar
Jalandhar-Pathankot National Highway-44, Sarmastpur, Jalandhar, Punjab - 144012
Income & Expenditure Account for the Year Ending 31 March, 2020

Previous Year	Expenditure	Schedule No.	Income		Schedule No.	Current Year
			Current Year	Previous Year		
	Opening Stock			482,067,787.80		370,216,340.07
	Purchase of Paper			35,738,940.58	10	35,134,870.31
	Purchase of Text Books from DAV CMC Publication Division			1,064,783.00	11	
	Purchase of Text Books from others					
	Other Purchases					
	Publication of Students World and Aryan Heritage					
	Printing of Library Books					
	Purchase of Audio CD					
	Printing of Text Books					
	Packing & Forwarding					
	Others					
162,391,527.00	Establishment	12	154,550,808.00			
	Administration Charges and Grant To Institutions	13	745,000.00			
7,077,881.46	Rent, Rates, & Taxes	14	3,176,801.76			
7,872,087.00	Utilities	15	12,238,378.00			
1,076,594.00	Communication Expenses	16	3,723,770.08			
477,225.00	Travelling and Conveyance	17	542,265.00			
48,532,220.22	Welfare, Entertainment and Other Recreational Activities	18	39,930,795.71			
874,044.00	Stationery and Supplies	19	742,544.00			
1,148,960.00	Membership and Subscription	20	984,204.00			
16,441,061.00	Advertisements	21	14,303,687.27			
988,316.00	Insurance	22	893,452.00			
7,310,047.00	Vehicle Maintenance Charges	23	5,827,146.36			
1,983,789.00	Lab Maintenance and Running Expenses	24A	2,342,535.00			
9,302,738.26	Maintenance Expenses	24B	9,806,419.00			
113,444,567.47	Interest Paid on Loans	25	105,907,517.84			
21,636,329.26	Legal, Professional, House Keeping and Agency Support	26	20,294,824.08			
23,600.00	Audit Fees	27	43,600.00			
8,566,910.00	Assistance	28	9,164,550.00			
4,185,558.43	Other Expenses	29	5,274,966.62			
	Prior Period Expenses	30				
	Expenses of Exceptional Nature	31				
	Deferred Revenue Expenditure Written off	32				
105,528,556.18	Excess of Income over Expenditure (Surplus) Transferred to Income & Expenditure Appropriation Account (Before Depreciation)		15,154,647.66			
518,872,511.38			405,651,210.38			405,651,210.38

Income & Expenditure Appropriation Account

Excess of Expenditure over Income (Deficit) Transferred to Income & Expenditure Appropriation Account (Before Depreciation)	127,277,278.00	105,528,556.18	15,154,647.66
Depreciation Reserve			
Salary Reserve			
Contingency Reserve			
Transfer To Pupil Fund			
Other Reserve			
Balance Transferred to Capital Fund	127,277,278.00	21,748,721.85	121,193,744.24
	127,277,278.00	127,277,278.00	136,348,392.00

ATTESTED

Registrar
DAV University, Jalandhar

As Per Our Report On Even Date
For S.K.Arora & Co.
Chartered Accountants
Sudhir Kumar Arora
Membership No. 0803238
Place : New Delhi
Date : 23/11/2020
UDIN: 200803388008DL2420

DAV UNIVERSITY
Sudhanshu Arora
Registrar

DAV University
For DAV V. University, Jalandhar
Accounts Officer
Emp No. 10922

Jhal
Vice Chancellor (Officiating)

D.A.V. University, Jalandhar
Jalandhar-Pathankot National Highway-44, Sarmastpur, Jalandhar, Punjab - 144012
Schedules Forming Part of Accounts for financial year 2019-20

<u>HeadCode</u> <u>Particulars</u>	<u>Current Year</u> <u>Rupees</u>	<u>Previous Year</u> <u>Rupees</u>
Schedule 1		
100000 Capital Fund		
101000 Add : Opening Balance	(6,96,33,943.38)	(4,78,85,221.56)
102000 Add : Surplus	-	-
	(6,96,33,943.38)	(4,78,85,221.56)
103000 Less : Deficit	12,11,93,744.34	2,17,48,721.82
	(19,08,27,687.72)	(6,96,33,943.38)
104000 Addition / Deletion	-	-
	(19,08,27,687.72)	(6,96,33,943.38)
Less		
370000 Capital Fund Debit Balance		
370500 Capital Fund Debit Balance	-	-
	(19,08,27,687.72)	(6,96,33,943.38)
Schedule 2		
110000 Reserve & Surplus		
110100 Reserve Fund	-	-
110200 Pupil Fund - Reserves & Surplus	-	-
110300 Amalgamated Fund	-	-
110400 Building Fund	-	-
110500 Development Fund	-	-
110600 Endowment Fund	-	-
110700 Contingency Reserve	-	-
110800 Depreciation Reserve	-	-
110900 Leave Encashment Fund	-	-
111000 D.A.V. PS Pool Fund	-	-
111100 Mahatma Hansraj Samarak Fund	-	-
111300 Ajmer Region Development Fund	-	-
111400 Reserve Fund Publication Department	-	-
111500 Provisions of Meeting Deficit of Schools	-	-
111600 Society Capital Fund	-	-
111700 Public School Gratuity Pool Fund	-	-
111800 College Gratuity Pool Fund	-	-
111900 Employee Deposit Linked Insurance Fund	-	-
112000 Institution Development Fund (Mallot Hospital, School, Colleges, Management)	-	-
112100 Reserve Fund - Closed Institutions	-	-
112200 Other Funds	-	-
	-	-
Schedule 3		
200000 Secured Loans (from HDFC Bank Ltd.)		
200100 Banks	1,25,38,37,941.48	1,16,42,85,714.32
200200 Other - Secured Loans	-	-
	1,25,38,37,941.48	1,16,42,85,714.32
Schedule 4		
210000 Unsecured Loans		
210200 Other D.A.V. Institutions (Including APP Sabha, D.A.V. Academy Kanina)	-	-
210300 Loan From Sail	-	-
210400 Other - Unsecured Loans	-	-
	-	-
Schedule 5		
220000 Security Deposits		
220100 Security Deposits - Civil Contractors	99,60,067.00	27,23,421.00
220200 Security Deposits - Security Agencies	6,50,000.00	17,27,697.00
220300 Security Deposits - Mess / Canteen Contractors	16,52,330.00	18,53,800.00
220400 Security Deposits Transport Operators	30,000.00	45,000.00
220500 Security Deposits - Other Vendors	1,00,850.00	1,81,850.00
220700 Refundable Student Security - (Schools)	4,92,25,419.32	5,57,65,734.61
220800 Other - Security Deposits	-	-
	6,16,18,666.32	6,22,97,502.61

ATTESTED

Registrar
DAV University, Jalandhar

D.A.V. University, Jalandhar
Jalandhar-Pathankot National Highway-44, Sarmastpur, Jalandhar, Punjab - 144012
Schedules Forming Part of Accounts for financial year 2019-20

Schedule 6	HeadCode Particulars	Current Year Rupees	Previous Year Rupees
	230000 Current Liabilities		
	230100 Accounts Payable /sundry creditors	12,87,671.13	35,28,270.18
	230200 Advance Receipts	-	-
	230300 Tax & Provisions	20,000.00	-
	230400 H.Q. Fee	-	-
	230500 Arya Samaj Fund	-	-
	230600 Arya Pradeshic Pratinidhi Sabha	-	-
	230900 Taxes Deducted at Source - Salaries	4,56,350.00	7,11,600.00
	231000 Taxes Deducted at Source - Contractors	3,16,336.00	3,79,073.00
	231100 Taxes Deducted at Source - Professional Fee	99,212.00	2,13,035.00
	231200 Taxes Deducted at Source - Rent	2,200.00	2,200.00
	231300 Taxes Deducted at Source - Others	-	-
	231400 Bank Overdraft / Cash Credit	(74,487.47)	(74,552.37)
	231500 Expenses Payable	72,02,544.42	12,72,996.00
	231600 Salary Payable	-	-
	231700 Provident Fund Payable	1,66,498.00	2,25,501.00
	231800 Employee Deposit Linked Insurance Payable	-	-
	231900 PF Administrative Charges Payable	19,328.00	-
	232000 EDLI Administrative Charges Payable / ESI payable	27,286.00	14,884.00
	232100 Gratuity Payable	-	-
	232200 Leave Encashment Payable	-	-
	232400 PF Loan	-	-
	232500 Amounts Payable	16,49,847.05	12,72,658.05
	232600 Administrative Charges - Payable	-	-
	232800 Regional Directorate Fund	-	-
	232900 Other Advances / security refundable	5,30,000.00	5,60,000.00
	233000 Unutilised Collections towards Calamities	-	-
	233100 Central Sales Tax/ CGST PAYABLE	11,502.00	93,025.12
	233200 Value Added Tax	-	-
	233300 Local Sales Tax / SGST PAYABLE	11,502.00	93,025.12
	233400 Other - Current Liabilities (Project Account)	20,05,937.16	40,10,329.38
	(A)	1,37,31,726.29	1,23,02,044.48
	250000 Inter Institution Balances		
	250100 Current Account Balance with D.A.V. CMC - (in the Books of Schools / Colleges)	7,30,084.00	7,30,084.00
	250200 Current Account Balance with Schools / Colleges - (in the Books of D.A.V. CMC)	-	-
	250300 Current Account Balance with Regional Directors Maintained by D.A.V. CMC	-	-
	250400 Current Account Balance with D.A.V. CMC Maintained by Regional Directors	-	-
	250500 Intra Institution Balance (within School)	-	-
	250600 Capital Fund / Reserve Fund of Schools / Colleges in the Books of D.A.V. CMC	-	-
	250700 Imprest received from D.A.V. CMC by Schools	-	-
	250800 Imprest received from D.A.V. CMC by Colleges	-	-
	250900 Imprest received from D.A.V. CMC by Regional Directors	-	-
	251000 Loan taken by DAV University from D.A.V. CMC & Other DAV institutions	1,69,71,46,424.89	1,46,23,27,050.89
	251100 Account Balance Due to Publication Division Maintained by Schools	-	-
	251200 D.A.V. CMC PS / Main A/C (Transactions within D.A.V. CMC by Main and Public School Accounts Sections)	-	-
	251300 Loan taken by Regional Director from D.A.V. CMC	-	-
	251400 Loan taken by Schools / Colleges from other D.A.V. Institutions (Other than D.A.V. CMC)	-	-
	(B)	1,69,78,76,508.89	1,46,30,57,134.89
	(A+B)	1,71,16,08,235.18	1,47,53,59,179.37

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Registrar
DAV University, Jalandhar

D.A.V. University

Address : Jalandhar-Patankot Highway (NH 44), Sarmastpur, Jalandhar.
Schedules Forming Part of Accounts

Schedule - 7

Fixed Assets as on 31 March, 2020

Particulars	Opening Balance	Sold/Transferred/Adjustment during the Financial Year	Addition		Balance As On 31-Mar-20	Rate of Depreciation	Depreciation During The Year	Written Down
	1-Apr-19		More than 180 days	Less than 180 Days				Value As On 31-Mar-20
	a	b	c	d	e = (a-b+c+d)		f	e-f
300100 Capital Work In Progress	38,93,46,429.14			6,34,250.00	38,99,80,679.14	0%	-	38,99,80,679.14
300200 Land	65,14,37,110.00				65,14,37,110.00	0%	-	65,14,37,110.00
300300 Building	96,13,85,297.33		12,48,86,368.00	13,85,42,171.00	1,22,48,13,836.33	10%	11,55,54,275.00	1,10,92,59,561.33
300400 Building - Residential	87,37,172.58				87,37,172.58	5%	4,36,859.00	83,00,313.58
300500 Furniture & Fixtures	3,63,29,220.00		6,27,460.00	4,45,391.00	3,74,02,071.00	10%	37,17,938.00	3,36,84,133.00
300600 Office Equipment	6,51,318.00		3,34,441.00	88,856.00	10,74,615.00	15%	1,54,528.00	9,20,087.00
300700 Electrical Equipment	3,86,02,814.73	13,31,445.00	25,47,912.00	55,17,243.00	4,53,36,524.73	15%	63,86,685.00	3,89,49,839.73
Teaching Aids - (Music Instruments, Lab and Sports Equipments)	2,74,46,392.50		14,14,166.00	10,76,638.00	2,99,37,196.50	15%	44,09,832.00	2,55,27,364.50
300900 Computers, Printers, Servers, Laptops	46,74,544.00	14,14,676.00	5,67,642.00	92,400.00	39,19,910.00	40%	15,49,484.00	23,70,426.00
301000 Vehicles	34,79,585.00				34,79,585.00	15%	5,21,938.00	29,57,647.00
301100 Buses	30,30,817.00				30,30,817.00	15%	4,54,623.00	25,76,194.00
301200 Library Books	35,40,603.02		27,716.00	14,81,136.00	50,49,455.02	40%	17,23,555.00	33,25,900.02
301300 Plant and Machinery	1,45,74,110.00		2,31,070.00	4,75,222.00	1,52,80,402.00	15%	22,56,419.00	1,30,23,983.00
301400 Other Fixed Assets	9,81,403.00			2,75,120.00	12,56,523.00	15%	1,67,844.00	10,88,679.00
TOTAL	2,14,42,16,816.30	27,46,121.00	13,06,36,775.00	14,96,28,427.00	2,42,07,35,597.30		13,73,33,980.00	2,28,34,01,917.30

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Registrar
DAV University, Jalandhar

D.A.V. University, Jalandhar
Jalandhar-Pathankot National Highway-44, Sarmastpur, Jalandhar, Punjab - 144012
Schedules Forming Part of Accounts for financial year 2019-20

HeadCode Particulars	Current Year Rupees	Previous Year Rupees
Schedule 8		
310000 Investments		
310100 In Government Securities	-	-
310200 Other - Investments	-	-
<hr/>		
Schedule 9		
320000 Current Assets Loans & Advances		
321000 Current Assets		
321100 Interest Accrued on Investments	-	-
321150 Interest Accrued on Fixed Deposits	26,91,037.00	18,83,040.00
321200 Closing Stock	-	-
321300 Accounts Receivables	-	-
(C)	<u>26,91,037.00</u>	<u>18,83,040.00</u>
322000 Loans		
322130 Mahatma Hansraj Day Grant Account	-	-
(D)	<u>-</u>	<u>-</u>
322200 Security Deposits		
322210 Telephone	28,100.00	18,100.00
322220 Other - Security Deposits	5,74,16,119.00	5,45,05,006.00
322230 Student Security With D.A.V. CMC	-	-
(E)	<u>5,74,44,219.00</u>	<u>5,45,23,106.00</u>
322300 Advances		
322310 Amount Recoverable PF Commissioner	-	-
322320 Tax Deducted at Source - Interest Income	86,57,892.33	66,04,380.30
322330 Tax Deducted at Source - Rental Income	5,27,250.00	4,44,831.00
322340 Tax Deducted at Source Others	55,922.00	55,922.00
322350 Prepaid Insurance - Building	2,14,617.00	1,09,603.00
322360 Prepaid Insurance - Cash / Fidelity	-	-
322370 Prepaid Insurance - Vehicle	1,45,302.00	1,68,656.00
322380 Prepaid Insurance - Fire & Theft	-	-
322390 Prepaid Insurance - Others	-	-
322400 Prepaid Expenses	7,00,266.00	4,34,963.00
325000 Accrued Tuition Fee	-	-
326000 Bills Recoverable	1,19,39,975.40	67,52,925.50
327100 Amounts Recoverable	4,61,087.50	9,00,000.00
327200 Amounts Deposited with Income Tax Authorities	-	-
327600 Tsunami Relief Fund	-	-
328100 PF Loan Account	-	-
328200 Other - Advances	-	400.00
328300 Advances to Staff	4,42,440.00	(2,21,256.00)
328400 Advances to Contractors and Suppliers	2,94,85,847.09	1,78,96,735.00
328500 Imprest to Staff	93,992.00	(29,607.00)
328800 Advance EDLI	-	-
328900 Advance PF	-	-
329000 Advance Salary	-	-
329100 Advance Gratuity	-	-
329200 Leave Encashment	-	-
329300 Advance Pension	-	-
330000 Administration Charges Recoverable	-	-
(F)	<u>5,27,24,591.32</u>	<u>3,31,17,552.80</u>
350000 Cash & Bank Balances		
351000 Fixed Deposits with Banks	41,87,61,521.77	35,93,36,446.80
352000 Bank Balances in Savings Account	1,97,76,411.35	1,60,62,869.32
353000 Bank Balances in Current Account	14,37,457.52	2,31,68,621.70
354000 Cheques / Drafts in Hand	-	-
355000 Cash in Hand	-	-
(G)	<u>43,99,75,390.64</u>	<u>39,85,67,937.82</u>

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Registrar

D.A.V. University, Jalandhar

D.A.V. University, Jalandhar
Jalandhar-Pathankot National Highway-44, Sarmastpur, Jalandhar, Punjab - 144012
Schedules Forming Part of Accounts for financial year 2019-20

HeadCode Particulars	Current Year Rupees	Previous Year Rupees
360000 Deferred Revenue Expenditure		
360500 Deferred Revenue Expenditure	-	-
(H)	-	-
390000 Inter Institution Balances		
390100 Current Account Balance with D.A.V. CMC - (in the Books of Schools / Colleges)	-	-
390200 Current Account Balance with Schools / Colleges - (in the Books of D.A.V. CMC)	-	-
390300 Current Account Balance with Regional Directors <i>maintained by D.A.V. CMC</i>	-	-
390400 Current Account Balance with D.A.V. CMC maintained by Regional Directors	-	-
390500 Intra Institution Balance (Within School)	-	-
390600 Capital Fund / Reserve Fund of Schools / Colleges with D.A.V. CMC in the Books of Schools / Colleges	-	-
390700 Imprest given to Schools by D.A.V. CMC	-	-
390800 Imprest given to Colleges by D.A.V. CMC	-	-
390900 Imprest given to Regional Director by D.A.V. CMC	-	-
391000 Loan given by D.A.V. CMC to Schools / Colleges	-	-
391100 Account Balance with Publication Division maintained by Publication Division	-	-
391200 D.A.V. CMC PS / Main A/C (Transactions within D.A.V. CMC by Main and Public School Accounts Sections)	-	-
391300 Loan given by D.A.V. CMC to Regional Directors	-	-
391400 Loan given by School to other D.A.V. Institutions (<i>Other than D.A.V. CMC</i>)	-	-
(I)	-	-
(C+D+E+F+G+H+I)	55,28,35,237.96	48,80,91,636.62

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Registrar
DAV University, Jalandhar

Schedules Forming Part of Accounts for financial year 2019-20

Schedule 10	HeadCode Particulars	Current Year Rupees	Previous Year Rupees
	410000 Fees / Sales		
	410050 Registration Fees	1,87,82,000.00	2,11,25,000.00
	410100 Admission Fees (hostel)	26,54,000.00	30,34,000.00
	410150 Tuition Fees	15,65,40,017.07	20,69,04,056.80
	410200 N.C.C. Fee	-	-
	410250 Library Fee	-	-
	410300 Development Fund	4,95,04,000.00	6,34,31,000.00
	410350 Building Fund	-	-
	410400 Closing stock	-	-
	410450 Pupil Fund - Fees	-	-
	410500 Text Book Sales	-	-
	410550 Administration and Accounts Manual Sales	-	-
	410600 Library Books Sales	-	-
	410650 Audio and CD Sales	-	-
	410700 Subscription Magazines and Journals	-	-
	410750 Domestic Sales	-	-
	410800 Government Sales	-	-
	410850 Export Sales	-	-
	410900 Reading Room Fee	-	-
	410950 Sports Fee	-	-
	411000 Social and Cultural Activities	-	-
	411050 Vocation Guide Fee - (Received from Ministry of Social Welfare)	-	-
	411100 Discretionary Grant	-	-
	411150 Utensil Fee	-	-
	411200 Correspondence Fee	-	-
	411250 Establishment Fee	-	-
	411300 Electricity and Water Charges recovered	35,72,500.00	42,44,000.00
	411400 Room Rent / Boarder / Hostel Fee	2,43,41,811.00	4,68,75,441.00
	411450 Common Room Fee	-	-
	411500 Late Fees & Fine	12,73,368.00	12,24,035.00
	411550 Miscellaneous Income	7,61,614.00	17,40,800.00
	411600 Furniture Fee	-	-
	411650 Telephone Charges	-	-
	411700 Coaching Charges	2,18,000.00	-
	411750 Mess Charges	4,64,45,000.00	5,30,95,000.00
	411800 Annual Charges	2,80,49,000.00	3,57,70,000.00
	411850 Diaries Receipt	-	-
	411900 Magazine Fee	-	-
	411950 Transport Fee	46,47,730.00	46,09,555.00
	412000 Science Fees	-	-
	412010 Lab Fee	-	-
	412020 Commerce Fee	-	-
	412030 Dilapidation / Breakage Recovery Fee from Students	-	-
	412040 Cycle / Scooter Stand Fee	-	-
	412050 Home Science Fees	-	-
	412060 Medical Fee from Students	-	-
	412070 Research and Development Project Fee	-	-
	412100 Computer Science Fees	-	-
	412150 Uniform Income	-	-
	412160 Sanitation Charges	-	-
	412170 Hot and Cold Water Charges	-	-
	412200 Sale of Prospectus	23,73,300.00	20,41,000.00
	412250 Examination Fee	1,87,95,000.00	2,31,25,000.00
	412300 Furniture Maintenance Fee	26,95,000.00	48,88,000.00
	412350 Refreshment Charges	-	-
	412400 Arya Vidya Sabha Contribution Charges	-	-
	412450 Other Fees / Sales	95,64,000.00	99,60,900.00
	412500 Report Card Income	-	-
	412550 APPS / Arya Samaj	-	-
	412600 Administration Charges - Schools (4%)	-	-
	412650 Hostel Maintenance Charges (10%)	-	-
	412700 Administration Charges - Colleges (2%)	-	-
		37,02,16,340.07	48,20,67,787.80

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 Registrar
 DAV University, Jalandhar

D.A.V. University, Jalandhar
 Jalandhar-Pathankot National Highway-44, Sarmastpur, Jalandhar, Punjab - 144012
Schedules Forming Part of Accounts for financial year 2019-20

<u>Schedule 11</u>	<u>HeadCode Particulars</u>	<u>Current Year Rupees</u>	<u>Previous Year Rupees</u>
	460000 Other Income		
	460050 Donation received	-	-
	460100 Bank Interest received (including Fixed Deposits)	49,81,721.92	65,83,508.66
	460150 Interest on Fixed Deposit - Accrued	26,91,037.00	18,83,040.00
	460200 Interest earned on D.A.V. CMC Loan to Institutions	-	-
	460250 Research funding from non govt sources	1,10,00,000.00	1,00,00,000.00
	460300 Rental Income / License Fee Banks	8,99,100.32	24,45,952.90
	460350 License Fee - Canteen / Mess / Bookshop	63,87,709.43	65,17,028.80
	460400 Contract Money - Hostel	-	-
	460450 Grants for infratstructure development (Non govt.)	20,00,000.00	15,00,000.00
	460550 Allumni Contribution	21,37,870.00	20,41,210.00
	460650 Income Earned on Extra Activities	25,372.00	1,49,596.00
	460700 fee charged for consultancy and corporate training	46,00,000.00	34,00,000.00
	460750 Miscellaneous Receipts	7,11,059.64	6,58,882.00
	460800 Profit on Sale of Assets	-	4,47,610.00
	460850 Regional Director Fund - Other Income	-	-
	460900 Liabilities Written Back/ Discount received	1,000.00	1,13,112.22
		<u>3,54,34,870.31</u>	<u>3,57,39,940.58</u>

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Registrar
 DAV University, Jalandhar

D.A.V. University, Jalandhar
Jalandhar-Pathankot National Highway-44, Sarmastpur, Jalandhar, Punjab - 144012
Schedules Forming Part of Accounts for financial year 2019-20

<u>Schedule 12</u>	HeadCode Particulars	Current Year Rupees	Previous Year Rupees
	510000 Establishment		
	510050 Basic Pay	8,05,65,973.00	8,68,63,059.00
	510100 Dearness Allowance	5,11,05,935.00	5,19,87,829.00
	510150 Permissible Allowance	-	-
	510200 Dearness Pay	-	-
	510250 House Rent Allowance	38,19,590.00	39,11,285.00
	510300 CCA	-	-
	510350 Medical Allowance	7,69,146.00	8,11,840.00
	510400 Teaching Allowance	-	-
	510450 Transport Allowance	-	-
	510500 Washing Allowance	-	-
	510550 Other Allowances	27,84,887.00	28,66,530.00
	510600 Employer's Contribution to Provident Fund	1,49,07,503.00	1,53,45,533.00
	510650 Employer's Contribution to Family Pension Fund	-	-
	510700 Gratuity Pool Fund	-	-
	510750 Leave Encashment	-	-
	510800 Bonus	-	-
	510850 OTA	-	-
	510900 EDLI Contribution	-	-
	510950 Salary Arrears	-	-
	511000 Notice Period Salary	-	-
	511050 PF Expenditure	-	-
	511100 Pension	-	-
	511150 PF Administrative Charges	2,17,177.00	63,080.00
	511200 EDLI Administrative Charges	-	1,74,731.00
	511250 ESI (Charges, Contribution, Sales, Purchases)	3,44,867.00	3,67,640.00
	511300 Other - Establishment	35,730.00	-
		15,45,50,808.00	16,23,91,527.00
<u>Schedule 13</u>	511500 Administration Charges and Grant To Institutions		
	511550 Administrative Charges paid by Schools	-	-
	511600 Administrative Charges paid by Colleges	-	-
	511650 Arya Vidya Sabha Charges	-	-
	511700 Affiliation Fees	7,45,000.00	-
	511750 APP Sabha / Arya Samaj	-	-
	511800 Other - Administration Charges	-	-
	511850 Grant to Institutions	-	-
		7,45,000.00	-
<u>Schedule 14</u>	512000 Rent, Rates & Taxes		
	512100 Building Rent	11,22,186.00	63,83,680.00
	512200 Lease Rent	-	-
	512300 Property Tax / Other Taxes	15,62,365.76	3,85,201.46
	512400 Road Tax Passenger Tax	4,92,250.00	3,09,000.00
		31,76,801.76	70,77,881.46

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DAV University, Jalandhar

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 Jalandhar-Pathankot National Highway-44, Sarmastpur, Jalandhar, Punjab - 144012
Schedules Forming Part of Accounts for financial year 2019-20

HeadCode Particulars	Current Year Rupees	Previous Year Rupees
Schedule 15		
513000 Utilities		
513100 Electricity and Water Charges	1,22,38,376.00	78,72,087.00
	<u>1,22,38,376.00</u>	<u>78,72,087.00</u>
Schedule 16		
514000 Communication Expenses		
514100 Telephone Expenses	1,78,171.08	3,01,968.00
514200 Postage & Telegram	9,540.00	12,237.00
514300 Courier Expenses	-	-
514400 Cell Phone Expenses	-	69,608.00
514500 Internet Expenses	35,36,059.00	6,92,781.00
	<u>37,23,770.08</u>	<u>10,76,594.00</u>
Schedule 17		
515000 Travelling and Conveyance		
515050 Travelling Expenses	5,42,265.00	4,52,404.00
515100 TA Bill - MC Member	-	-
515150 TA Bill - Internal Auditor	-	-
515200 Transport (CNG for Buses)	-	-
515250 Conveyance	-	24,821.00
	<u>5,42,265.00</u>	<u>4,77,225.00</u>
Schedule 18		
516000 Welfare, Entertainment and Other Recreational Activities		
516050 Uniform Expenses	-	-
516100 Staff Welfare	58,559.00	21,536.00
516150 Refreshments and Entertainment	4,50,400.60	1,08,208.00
516200 Expenditure Incurred on Extra Activities	-	20,900.00
516250 Medical & First Aid Expenses	1,09,948.00	87,283.00
516300 Student Welfare	35,344.00	15,915.00
516350 Co-Curricular Activities	-	-
516400 Function Expenses	11,16,935.18	19,08,687.00
516450 Seminar Expenses	17,333.00	2,45,886.22
516500 Coaching Expenses	1,41,565.48	2,26,566.00
516550 Mess / Canteen Running and Maintenance Expenses/ A	2,69,19,363.19	3,50,10,938.00
516600 Expenditure Incurred on Developmental Specific Activiti	18,86,218.26	18,13,653.00
516650 Examination Expenses	6,51,629.00	8,25,984.00
516700 Service Charges	-	6,08,112.00
516750 Seed Money	65,00,000.00	62,00,000.00
516800 Other - Welfare, Entertainment and Other Recreational	6,64,400.00	2,12,252.00
516850 Financial support for staff	13,79,100.00	12,26,300.00
	<u>3,99,30,795.71</u>	<u>4,85,32,220.22</u>
Schedule 19		
517000 Stationery and Supplies		
517050 Printing & Stationary	4,09,236.00	5,58,524.00
517100 Prospectus Expenses	3,33,308.00	3,15,520.00
517150 Diary & Magazine Expenses	-	-
517200 Other - Stationery and Supplies	-	-
	<u>7,42,544.00</u>	<u>8,74,044.00</u>

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Registrar
 DAV University, Jalandhar

D.A.V. University, Jalandhar
Jalandhar-Pathankot National Highway-44, Sarmastpur, Jalandhar, Punjab - 144012
Schedules Forming Part of Accounts for financial year 2019-20

<u>HeadCode Particulars</u>	<u>Current Year Rupees</u>	<u>Previous Year Rupees</u>
Schedule 20		
518000 Membership and Subscription		
518100 Newspaper & Periodicals	3,92,891.00	2,21,223.00
518200 Membership / Subscription	4,41,313.00	9,27,637.00
518300 Other - Membership and Subscription	1,50,000.00	-
	<u>9,84,204.00</u>	<u>11,48,860.00</u>
Schedule 21		
519000 Advertisements		
519050 Advertisement and Publicity	1,30,97,389.00	1,52,76,866.00
519100 Other - Advertisement	12,06,598.27	11,64,195.00
	<u>1,43,03,987.27</u>	<u>1,64,41,061.00</u>
Schedule 22		
520000 Insurance		
520050 Building Insurance	5,06,969.00	2,05,397.00
520100 Cash and Fidelity Insurance	-	-
520150 Vehicle Insurance	3,86,483.00	6,04,482.00
520200 Fire and Theft Insurance	-	-
520250 Other Insurance	-	1,79,437.00
	<u>8,93,452.00</u>	<u>9,89,316.00</u>
Schedule 23		
521000 Vehicle Maintenance Charges		
521050 Car / Vehicle Maintenance	11,49,348.91	12,00,589.00
521100 Bus Maintenance	5,25,036.00	7,96,498.00
521150 Petrol Expenses	-	-
521200 Diesel Expenses	17,68,367.45	20,33,210.00
521250 Vehicle Hire Charges	-	-
521300 Bus Hire Charges	23,84,394.00	32,79,750.00
	<u>58,27,146.36</u>	<u>73,10,047.00</u>
Schedule 24A		
522000 Lab Maintenance and Running Expenses		
522010 Physics Lab Expenses	37,240.00	20,019.00
522020 Chemistry Lab Expenses	3,13,339.00	3,28,739.00
522030 Botany Lab Expenses	1,64,561.00	1,33,656.00
522040 Biology Lab Expenses	-	-
522050 Geology Lab Expenses	-	-
522060 Geography Lab Expenses	-	-
522070 Other labs	18,27,395.00	15,11,375.00
	<u>23,42,535.00</u>	<u>19,93,789.00</u>
Schedule 24B		
524000 Maintenance Expenses		
524050 Building Maintenance	47,09,621.00	28,31,264.36
524150 Computer Expenses	2,26,717.00	1,36,036.00
524200 Furniture Fixtures Maintenance	2,12,629.00	55,991.00
524250 Electrical & Others Maintenance	15,63,733.00	18,13,749.00
524300 Hostel Building	-	-
524350 Plant & Machinery - Equipment Maintenance	9,06,666.00	9,28,195.00
524400 Generator Expenses	21,90,053.00	35,37,503.00
524450 Sanitation Expenses	-	-
	<u>98,09,419.00</u>	<u>93,02,738.36</u>

ATTESTED

Registrar
DAV University, Jalandhar

D.A.V. University, Jalandhar
Jalandhar-Pathankot National Highway-44, Sarmastpur, Jalandhar, Punjab - 144012
Schedules Forming Part of Accounts for financial year 2019-20

HeadCode Particulars	Current Year Rupees	Previous Year Rupees
Schedule 25		
525000 Interest Paid on Loans.		
525050 Bank	10,59,07,517.84	11,34,44,567.47
525100 Interest paid on D.A.V. CMC Loan	-	-
525150	-	-
525200 Interest paid on Capital Fund / Reserve Fund With D.A.V. CMC	-	-
525250 Interest paid on Sail Loan	-	-
	10,59,07,517.84	11,34,44,567.47
Schedule 26		
526000 Legal, Professional, House Keeping and Agency Support		
526050 Agency Charges	1,13,36,422.08	1,12,38,688.38
526100 Legal and Professional Charges	34,46,772.00	52,98,101.00
526150 House Keeping Charges	55,11,630.00	50,99,539.88
	2,02,94,824.08	2,16,36,329.26
Schedule 27		
527000 Audit Fees		
527050 Audit Fees	43,600.00	23,600.00
	43,600.00	23,600.00
Schedule 28		
528000 Assistance		
528050 Scholarship/Sponsorship/Aid	87,14,250.00	77,77,800.00
528100 Fee Concession	9,70,300.00	7,88,710.00
528150 Donation/Subscription	(5,20,000.00)	-
	91,64,550.00	85,66,510.00
Schedule 29		
529000 Other Expenses		
529050 Regional Director Fund - Other Expenses	-	-
529100 Pupil Fund - Other Expenses	-	-
529150 Courts / Gardening	23,95,185.00	20,65,003.00
529200 D.A.V. Pool Fund	-	-
529250 Sports	17,73,280.00	19,74,749.00
529300 Library Expenses	-	-
529350 Loss on Sale of Assets	-	-
529400 Bank Charges	7,40,063.57	78,001.43
529450 Miscellaneous Expenses	35,835.41	67,805.00
529500 Amount Written off	-	-
529550 Other Expenses	3,30,602.64	-
	52,74,966.62	41,85,558.43
Schedule 30		
540000 Expenses of Exceptional Nature		
540050 Expenses of Exceptional Nature	-	-
Schedule 31		
550000 Prior Period Expenses		
550050 Prior Period Expenses	-	-
Schedule 32		
560000 Deferred Revenue Expenditure Written off		
560050 Deferred Revenue Expenditure Written off	-	-

As Per Our Report On Even Date
 For S.K.Arora & Co.
 Chartered Accountant

Sudhir Kumar Arora
 Membership No. 080338

Place: NEW DELHI
 DATED: 23/11/2020

UDIN: 20080338 AAAADL2420

For DAV University, Jalandhar

Accounts Officer

Accounts Officer

Registrar

Vice Chancellor (Officiating)

Vice Chancellor
 DAV UNIVERSITY
 JALANDHAR

ATTESTED

 Registrar
 DAV University, Jalandhar



INDEPENDENT AUDITOR'S REPORT

To the Members of DAV University, Jalandhar

Report on the Standalone Financial Statements

We have audited the accompanying financial statements of DAV University, Jalandhar, which comprise the Balance Sheet as at March 31, 2021, the Statement of Income & Expenditure Account, and Receipt & Payment Account for the year and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the guidelines issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation maintenance of internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

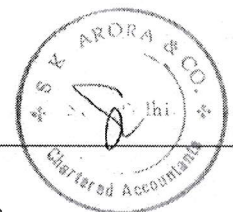
We conducted our audit in accordance with the Standards on Auditing issued by the Institute Of Chartered Accountants Of India. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organisation's preparation and fair presentation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

ATTESTED

Registrar
DAV University, Jalandhar



Opinion

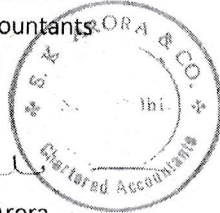
In our opinion and to the best of our information and according to the explanations given to us, the financial statements of DAV University as at 31st March 2021 give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of Balance Sheet, of the State of Affairs of the University as at 31st March, 2021.
- (b) in the case of Income & Expenditure Account, excess of expenditure over income of the University as at 31st March, 2021
- (c) in the case of Receipts & Payments Account, Receipts & Payments of the University for the year ended on 31st March, 2021

Report on Other Legal and Regulatory Requirements

1. We have obtained all the information and explanations, which, to the best of our knowledge and belief, were necessary for the purpose of audit.
2. In our opinion, proper Books of Accounts, as required by the Rules & Bye-Laws have been kept by the society, so far as it appears from our examination of those books.
3. The Balance Sheet and Income & Expenditure Account, dealt with by this Report are in agreement with the Books of Accounts maintained by the society.
4. Previous year's figures have been regrouped or rearranged as per the requirements of audit report.

For S.K ARORA & CO.
Chartered Accountants
FRN: 000285N



Sudhir Kumar Arora
Memb. No.: 080338
UDIN: 21080338AAAAEU5539

Date: 12/11/2021
Place: New Delhi

ATTESTED

Registrar
AV University, Jalandhar

PART B - ANNEXURE B

D.A.V. UNIVERSITY Jalandhar Pathankot Highway (NH-44), Sarmaistpur-144 012 Balance Sheet as at 31 March, 2021									
Previous Year	Liabilities	Schedule No.	Current Year	Previous Year	Assets	Schedule No.	Current Year		
(190,827,687.72)	Capital Fund	1	(377,676,420.38)	2,283,401,917.30	Fixed Assets	7			Current Year
-	Reserve & Surplus	2	-	-	Investments	8			2,186,401,025.30
1,253,837,941.48	Secured Loans	3	1,207,383,908.71	552,835,237.96	Current Assets Loans & Advances	9			
-	Unsecured Loans	4	-	-					632,122,203.95
61,618,666.32	Security Deposits	5	57,673,924.12						
1,711,608,235.18	Current Liabilities	6	1,931,141,816.80						
2,836,237,155.26	Total		2,818,523,229.25	2,836,237,155.26	Total				2,818,523,229.25

For S.K.Arora & Co.
Chartered Accountants
Sudhir Kumar Arora, New Delhi
Membership No. 080338
Place : New Delhi
Date : 12/11/2021
UDIN: 21080338 AAAA EUS 39

For D.A.V. University
Accounts Officer
N. Arora

Accounts Coordinator
Registrar (Off.)
DAVU

Vice-Chancellor (Off.)
Vice Chancellor
DAV UNIVERSITY
JALANDHAR

Accounts
Registrar (Off.)

ATTESTED
Registrar
DAV University, Jalandhar

Previous Year		Current Year		Income		Schedule No.	Current Year
Expenditure		Income		Fees / Sales		No.	Year
				Other Income			
Opening Stock						10	282,258,485.91
Purchase of Paper						11	30,227,152.19
Purchase of Text Books from DAV CMC Publication Division							
Purchase of Text Books from others							
Other Purchases							
Publication of Students' Work and Aryan Heritage							
Purchase of Audio CD							
Printing of Text Books							
Packing & Forwarding							
Others							
154,550,808.00	Establishment		135,090,207.00				
745,000.00	Administration Charges and Grant To Institutions						
3,176,801.76	Rent, Rates & Taxes		1,363,203.00				
12,238,376.00	Utilities		5,747,930.00				
3,723,770.08	Communication Expenses		1,935,806.17				
542,265.00	Travelling and Conveyance		143,714.00				
41,607,752.71	Welfare, Entertainment and Other Recreational Activities		9,420,505.02				
742,544.00	Stationery and Supplies		213,577.00				
984,204.00	Membership and Subscription		117,707.80				
14,303,987.37	Advertisements		8,702,551.55				
883,452.00	Insurance		1,857,623.00				
5,827,146.36	Vehicle Maintenance Charges		2,029,578.80				
665,578.00	Lab Maintenance and Running Expenses		38,018.00				
9,829,419.00	Maintenance Expenses		3,962,093.00				
105,907,517.84	Interest Paid on Loans		101,010,590.39				
20,254,824.08	Legal, Professional, House Keeping and Agency Support		14,620,399.00				
43,600.00	Audit Fees		20,000.00				
9,194,550.00	Assistance		8,102,050.00				
136,348,392.00	Depreciation		167,295,333.00				
5,274,998.62	Other Expenses		2,596,407.39				
	Expenses of Exceptional Nature		901,386.00				
	Prior Period Expenses		5,005,425.84				
	Excess of Income over Expenditure (Surplus) Transferred to Capital		(186,846,732.69)				
(121,193,744.34)	Account		405,651,210.38	Total			282,485,659.10

For DAV University
REGISTRAR
 DAV UNIVERSITY
 JALANDHAR

For DAV University
REGISTRAR
 DAV UNIVERSITY
 JALANDHAR

As Per Our Report On Even Date
 For S.K.Pirora & Co.
 Chartered Accountants
 Sudhir Kumar Arora
 Membership No. 060336
 Place: New Delhi
 Date: 12/11/2021

UDIN: 21080338AAAAEJUSS39

ATTESTED
 Registrar
 DAV University, Jalandhar

DAV University
 Accounts Coordinator
 Registrar (Off.)
 Vice-Chancellor
 DAV UNIVERSITY
 JALANDHAR

Schedules Forming Part of Accounts for financial year 2020-21

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 1			
100000 Capital Fund			
101000	Capital Fund (Annexure A)	(19,08,27,687.72)	(6,96,33,943.38)
102000	Add : Surplus	(18,68,48,732.66)	(12,11,93,744.34)
104000	Corpus fund (Annexure A)	(37,76,76,420.38)	(19,08,27,687.72)
		<u>(37,76,76,420.38)</u>	<u>(19,08,27,687.72)</u>
Schedule 2			
110000 Reserve & Surplus			
110100	Reserve Fund (Annexure A)	-	-
110200	Pupil Fund (Amalgamated fund) (Annexure A)	-	-
110400	Building Fund (Annexure A)	-	-
110500	Development Fund (Annexure A)	-	-
110600	Endowment Fund (Annexure A)	-	-
110800	Depreciation Reserve (Annexure A)	-	-
111600	Society Capital Fund (Annexure A)	-	-
112200	Other Funds (Annexure A)	-	-
112300	Revaluation Reserve (Annexure A)	-	-
		<u>-</u>	<u>-</u>
Schedule 3			
200000 Secured Loans			
200100	Banks (Annexure A)	1,20,73,83,908.71	1,25,38,37,941.48
200200	Other - Secured Loans (Annexure A)	-	-
		<u>1,20,73,83,908.71</u>	<u>1,25,38,37,941.48</u>
Schedule 4			
210000 Unsecured Loans			
210200	Banks (Annexure A)	-	-
210300	Loan From Sail (Annexure A)	-	-
210400	Other - Unsecured Loans (Annexure A)	-	-
		<u>-</u>	<u>-</u>
Schedule 5			
220000 Security Deposits			
220100	Security Deposits - Civil Contractors	46,15,563.00	99,60,067.00
220200	Security Deposits - Security Agencies	9,50,000.00	6,50,000.00
220300	Security Deposits - Mess / Canteen Contractors	16,35,130.00	16,52,330.00
220400	Security Deposits Transport Operators	75,000.00	30,000.00
220500	Security Deposits - Other Vendors	2,36,000.00	1,00,850.00
220700	Refundable Student Security - (Schools)	5,00,27,231.12	4,92,25,419.32
220800	Other - Security Deposits	1,35,000.00	-
		<u>5,76,73,924.12</u>	<u>6,16,18,666.32</u>

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Registrar

DAV University, Jalandhar

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 6			
232000	Provision for Gratuity (Colleges)	-	
232100	Provision for Gratuity (School)	-	
232200	Provision for Leave Encashment	-	
(A)		-	
230000 Current Liabilities			
230100	Accounts Payable (Payable to Parties)	75,01,505.00	29,37,518.18
230200	Advance Receipts	1,43,574.00	
230900	Taxes Deducted at Source - Salaries	5,01,350.00	4,56,350.00
231000	Taxes Deducted at Source - Contractors	89,509.00	3,16,336.00
231100	Taxes Deducted at Source - Professional Fee	33,246.00	99,212.00
231200	Taxes Deducted at Source - Rent	1,650.00	2,200.00
231300	Taxes Deducted at Source - Others	-	
231400	Bank Overdraft / Cash Credit	(74,339.97)	(74,487.47)
231500	Expenses Payable	37,30,024.67	72,02,544.42
231600	Salary Payable	55,006.00	
231700	Provident Fund Payable	1,62,595.00	1,66,498.00
231800	Employee Deposit Linked Insurance Payable	-	
231900	PF Administrative Charges Payable	-	19,328.00
232400	PF Loan	-	
232600	Administrative Charges - Payable	-	27,286.00
232800	Regional Directorate Fund	-	
232900	Other Advances	-	5,30,000.00
233000	Unutilised Collections towards Calamities	-	
233100	CGST	-	11,502.00
233200	SGST	-	11,502.00
233300	IGST	-	
233400	Other - Current Liabilities	10,27,030.21	20,25,937.16
(B)		1,31,71,149.91	1,37,31,726.29
250000 Inter Institution Balances			
250100	Current Account Balance with D.A.V. CMC - (in the Books of Schools / Colleges)	7,30,084.00	7,30,084.00
250200	Current Account Balance with Schools / Colleges - (in the Books of D.A.V. CMC)	-	
250300	Current Account Balance with Regional Directors Maintained by D.A.V. CMC	-	
250400	Current Account Balance with D.A.V. CMC Maintained by Regional Directors	-	
250500	Intra Institution Balance (within School)	-	
250600	Capital Fund / Reserve Fund of Schools / Colleges in the Books of D.A.V. CMC	-	
250700	Imprest received from D.A.V. CMC by Schools	-	
250800	Imprest received from D.A.V. CMC by Colleges	-	
250900	Imprest received from D.A.V. CMC by Regional Directors	-	
251000	Loan taken by Schools / Colleges from D.A.V. CMC	1,91,72,40,562.89	1,69,71,46,424.89
251100	Account Balance Due to Publication Division Maintained by Schools	-	
251200	D.A.V. CMC PS / Main A/C (Transactions within D.A.V. CMC by Main and Public School Accounts Sections)	-	
251300	Loan taken by Regional Director from D.A.V. CMC	-	
251400	Loan taken by Schools / Colleges from other D.A.V. Institutions (Other than D.A.V. CMC)	-	
251500	D.A.V. PS Pool Fund	-	
251600	Reserve Fund Publication Department	-	
251700	Provisions of Meeting Deficit of Schools	-	
(C)		1,91,79,70,666.89	1,69,78,76,508.89
(A+B+C)		1,93,11,41,816.80	1,71,16,08,235.18

ATTESTED


Registrar
DAV University, Jalandhar

D.A.V. University
Address : Jalandhar-Pathankot Highway (NH 44), Sarmastrapur, Jalandhar.

Schedules Forming Part of Accounts

Schedule - 7
Fixed Assets as on 31 March, 2021

HeadCode	Particulars	Opening Balance	Sold During The Financial Year	Addition	Balance As On	Rate of Depreciation	Depreciation During The Year	Written Down Value As On 31.03.2021
300100	Capital Work In Progress	389980679.14	299167288.14	0.00	90813391.00	0%	0.00	90813391.00
300200	Land	651437110.00		0.00	651437110.00	0%	0.00	651437110.00
300300	Building	1109259561.33		344213541.13	1453473102.46	10%	145347310.00	1308125792.46
300400	Building - Residential	8300313.58			8300313.58	5%	415016.00	7885297.58
300500	Furniture & Fixtures	33684133.00		122500.00	33806633.00	10%	3380663.00	30425970.00
300600	Office Equipment	920087.00		23220.00	943307.00	15%	141496.00	801811.00
300700	Electrical Equipment	38949839.73		22112493.01	61062332.74	15%	9159350.00	51902982.74
300800	Teaching Aids - (Music Instruments, Lab and Sports Equipments)	25527364.50		1550350.00	27077714.50	15%	4061657.00	23016057.50
300900	Computers, Printers, Servers, Laptops	2370426.00		719465.00	3089891.00	40%	1235956.00	1853935.00
301000	Vehicles	2957647.00		0.00	2957647.00	15%	443647.00	2514000.00
301100	Buses	2576194.00		0.00	2576194.00	15%	386429.00	2189765.00
301200	Library Books	3325900.02		602098.00	3927998.02	15%	589200.00	3338798.02
301300	Plant and Machinery	13023983.00		16050.00	13040033.00	15%	1956005.00	11084028.00
301400	Other Fixed Assets	1088679.00		102012.00	1190691.00	15%	178604.00	1012087.00
	TOTAL	2283401917.30	299167288.14	369461729.14	2353696358.30		167296333.00	2186401025.30

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Registrar
DAV University, Jalandhar

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 8			
310000	Investments		
310100	In Government Securities	-	-
310200	Other - Investments	-	-
Schedule 9			
320000	Current Assets Loans & Advances		
321000	Current Assets		
321100	Interest Accrued on Investments	-	-
321150	Interest Accrued on Fixed Deposits	18,89,657.23	26,91,037.00
321200	Closing Stock	-	-
321300	Accounts Receivables / Fee Recoverable (D)	-	-
		<u>18,89,657.23</u>	<u>26,91,037.00</u>
322200	Security Deposits		
322210	Telephone	28,100.00	28,100.00
322220	Other - Security Deposits	6,06,83,868.00	5,74,16,119.00
322230	Student Security With D.A.V. CMC (E)	-	-
		<u>6,07,11,968.00</u>	<u>5,74,44,219.00</u>
322300	Advances		
322320	Refundable Tax Deducted at Source - Interest Income	1,09,46,904.29	86,57,892.33
322330	Refundable Tax Deducted at Source - Rental Income	61,820.00	5,27,250.00
322340	Refundable Tax Deducted at Source Others	23,533.50	55,922.00
322350	Prepaid Insurance - Building	3,99,489.00	2,14,617.00
322360	Prepaid Insurance - Cash / Fidelity	-	-
322370	Prepaid Insurance - Vehicle	1,41,467.00	1,45,302.00
322380	Prepaid Insurance - Fire & Theft	-	-
322390	Prepaid Insurance - Others	16,998.00	-
322400	Prepaid Expenses	3,15,576.00	7,00,266.00
325000	Accrued Tuition Fee	-	-
326000	Bills Recoverable	1,82,44,045.16	1,19,39,975.40
327100	Amounts Recoverable	1,19,22,376.50	4,61,087.50
327200	Amounts Deposited with Income Tax Authorities	-	-
328100	PF Loan Account	-	-
328200	Other - Advances	-	-
328300	Advances to Staff	50,338.00	4,42,440.00
328400	Advances to Contractors and Suppliers	71,000.00	2,94,85,847.09
328500	Imprest to Staff (F)	-	93,992.00
		<u>4,21,93,545.45</u>	<u>5,27,24,591.32</u>
350000	Cash & Bank Balances		
351000	Fixed Deposits with Banks	42,08,04,891.36	41,87,61,521.77
352000	Bank Balances in Savings Account	11,93,98,371.88	1,97,76,411.35
353000	Bank Balances in Current Account	(1,28,76,229.97)	14,37,457.52
354000	Cheques / Drafts in Hand	-	-
355000	Cash in Hand (G)	-	-
		<u>52,73,27,033.27</u>	<u>43,99,75,390.64</u>
390000	Inter Institution Balances		
390100	Current Account Balance with D.A.V. CMC - (in the Books of Schools / Colleges)	-	-
390200	Current Account Balance with Schools / Colleges - (in the Books of D.A.V. CMC)	-	-
390300	Current Account Balance with Regional Directors maintained by D.A.V. CMC	-	-
390400	Current Account Balance with D.A.V. CMC maintained by Regional Directors	-	-
390500	Intra Institution Balance (Within School)	-	-
390600	Capital Fund / Reserve Fund of Schools / Colleges with D.A.V. CMC in the Books of Schools / Colleges	-	-
390700	Imprest given to Schools by D.A.V. CMC	-	-
390800	Imprest given to Colleges by D.A.V. CMC	-	-
390900	Imprest given to Regional Director by D.A.V. CMC	-	-
391000	Loan given by D.A.V. CMC to Schools / Colleges	-	-
391100	Account Balance with Publication Division maintained by Publication Division	-	-
391200	D.A.V. CMC PS / Main A/C (Transactions within D.A.V. CMC by Main and Public School Accounts Sections)	-	-
391300	Loan given by D.A.V. CMC to Regional Directors	-	-
391400	Loan given by School to other D.A.V. Institutions (Other than D.A.V. CMC)	-	-
391500	Administration Charges Recoverable (H)	-	-
	(D+E+F+G+H)	<u>63,21,22,203.95</u>	<u>55,28,35,237.96</u>

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DAV University, Jalandhar

<u>Schedule 10</u>	HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
	410000 Fees / Sales			
	410050	Registration Fees	1,53,51,984.00	1,87,82,000.00
	410100	Admission Fees	20,46,000.00	26,54,000.00
	410150	Tuition Fees	7,51,13,437.91	15,67,58,017.07
	410200	N.C.C. Fee	-	-
	410250	Library Fee	-	-
	410300	Development Fund	4,22,88,250.00	4,95,04,000.00
	410350	Building Fund	-	-
	410450	Pupil Fund - Fees	-	-
	410500	Text Book Sales	-	-
	410700	Subscription Magazines and Journals	-	-
	410950	Sports Fee	-	-
	411100	Discretionary Grant	-	-
	411300	Electricity and Water Charges recovered	46,700.00	35,72,500.00
	411400	Room Rent / Boarder / Hostel Fee	4,05,76,580.00	2,43,41,811.00
	411500	Late Fees & Fine	1,32,310.00	12,73,368.00
	411550	Miscellaneous Income	1,80,532.00	7,61,614.00
	411600	Furniture Fee	-	-
	411750	Mess Charges	2,87,71,058.00	4,64,45,000.00
	411800	Annual Charges	2,65,42,625.00	2,80,49,000.00
	411850	Diaries Receipt	-	-
	411900	Magazine Fee	-	-
	411950	Transport Fee	11,47,450.00	46,47,730.00
	412000	Science Fees	-	-
	412010	Lab Fee	-	-
	412020	Commerce Fee	-	-
	412030	Dilapidation / Breakage Recovery Fee from Students	-	-
	412040	Cycle / Scooter Stand Fee	-	-
	412050	Home Science Fees	-	-
	412060	Medical Fee from Students	-	-
	412070	Research and Development Project Fee	-	-
	412100	Computer Science Fees	-	-
	412150	Uniform Income	-	-
	412160	Sanitation Charges	8,50,850.00	-
	412170	Hot and Cold Water Charges	-	-
	412200	Sale of Prospectus	16,33,700.00	23,73,300.00
	412250	Examination Fee	1,10,70,451.00	1,87,95,000.00
	412300	Furniture Maintenance Fee	32,53,250.00	26,95,000.00
	412350	Refreshment Charges	-	-
	412400	Arya Vidya Sabha Contribution Charges	-	-
	412450	Other Fees / Sales	15,01,569.00	95,64,000.00
	412500	Report Card Income	-	-
	412550	APPS / Arya Samaj	-	-
	412600	Administration Charges - Schools	-	-
	412650	Hostel Maintenance Charges	17,51,750.00	-
	412700	Administration Charges - Colleges	-	-
			25,22,58,496.91	37,02,16,340.07

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University, Jalandhar

Schedule 11

460000 Other Income		
460050 Donation received	-	-
460100 Bank Interest received (including Fixed Deposits)	59,32,665.74	49,81,721.92
460150 Interest on Fixed Deposit - Accrued	18,89,657.23	26,91,037.00
460200 Interest earned on D.A.V. CMC Loan to Institutions	-	-
460250 Research funding from non govt sources	95,00,000.00	1,10,00,000.00
460300 Rental Income / License Fee Banks	10,99,602.01	8,99,100.32
460350 License Fee - Canteen / Mess / Bookshop	18,00,000.00	63,87,709.43
460400 Contract Money - Hostel	-	-
460450 Grants for infratstructure development (Non govt.)	50,00,000.00	20,00,000.00
460550 Allumni Contribution	15,26,500.00	21,37,870.00
460650 Income Earned on Extra Activities	-	25,372.00
460700 fee charged for consultancy and corporate training	31,50,000.00	46,00,000.00
460750 Miscellaneous Receipts	3,28,737.21	7,11,059.64
460800 Profit on Sale of Assets	-	-
460850 Regional Director Fund - Other Income	-	-
460900 Liabilities Written Back	-	1,000.00
	<u>3,02,27,162.19</u>	<u>3,54,34,870.31</u>

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Registrar
DAV University, Jalandhar

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 12			
510000	Establishment		
510050	Basic Pay	6,48,97,794.00	8,05,65,973.00
510100	Dearness Allowance	4,88,97,630.00	5,11,05,935.00
510150	Permissible Allowance	-	-
510200	Dearness Pay	-	-
510250	House Rent Allowance	36,96,335.00	38,19,590.00
510300	CCA	-	-
510350	Medical Allowance	7,23,826.00	7,69,146.00
510400	Teaching Allowance	-	-
510450	Transport Allowance	-	-
510500	Washing Allowance	-	-
510550	Other Allowances	22,49,131.00	27,84,887.00
510600	Employer's Contribution to Provident Fund	1,23,72,285.00	1,49,07,503.00
510650	Employer's Contribution to Family Pension Fund	-	-
510700	Gratuity Pool Fund	-	-
510750	Leave Encashment	1,97,526.00	-
510800	Bonus	-	-
510850	OTA	-	-
510900	EDLI Contribution	-	-
510950	Salary Arrears	-	-
511000	Notice Period Salary	-	-
511050	PF Expenditure	-	-
511100	Pension	-	-
511150	PF Administrative Charges	-	2,17,177.00
511200	EDLI Administrative Charges	-	-
511250	ESI (Charges, Contribution, Sales, Purchases)	1,63,389.00	3,44,867.00
511300	Other - Establishment	18,92,291.00	35,730.00
		13,50,90,207.00	15,45,50,808.00
Schedule 13			
511500	Administration Charges and Grant To Institutions		
511550	Administrative Charges paid by Schools	-	-
511600	Administrative Charges paid by Colleges	-	-
511650	Arya Vidya Sabha Charges	-	-
511700	Affiliation Fees	-	7,45,000.00
511750	APP Sabha / Arya Samaj	-	-
511800	Other - Administration Charges	-	-
		-	7,45,000.00
Schedule 14			
512000	Rent, Rates & Taxes		
512100	Building Rent	66,000.00	11,22,186.00
512200	Lease Rent	-	-
512300	Property Tax	9,61,283.00	15,62,365.76
512400	Road Tax Passenger Tax	3,55,920.00	4,92,250.00
		13,83,203.00	31,76,801.76

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Registrar
DAV University, Jalandhar

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 15			
513000 Utilities			
513100	Electricity and Water Charges	57,47,930.00	1,22,38,376.00
		<u>57,47,930.00</u>	<u>1,22,38,376.00</u>
Schedule 16			
514000 Communication Expenses			
514100	Telephone Expenses	1,40,168.17	1,78,171.08
514200	Postage & Telegram	11,506.00	9,540.00
514300	Courier Expenses	-	-
514400	Cell Phone Expenses	-	-
514500	Internet Expenses	17,84,132.00	35,36,059.00
		<u>19,35,806.17</u>	<u>37,23,770.08</u>
Schedule 17			
515000 Travelling and Conveyance			
515050	Travelling Expenses	1,43,714.00	5,42,265.00
515100	TA Bill - MC Member	-	-
515150	TA Bill - Internal Auditor	-	-
515200	Transport (CNG for Buses)	-	-
515250	Conveyance	-	-
		<u>1,43,714.00</u>	<u>5,42,265.00</u>
Schedule 18			
516000 Welfare, Entertainment and Other Recreational Activities			
516050	Uniform Expenses	-	-
516100	Staff Welfare	1,85,719.00	58,559.00
516150	Refreshments and Entertainment	92,490.00	4,50,400.60
516200	Expenditure Incurred on Extra Activities	71,801.00	-
516250	Medical & First Aid Expenses	99,230.00	1,09,948.00
516300	Student Welfare	48,900.00	35,344.00
516350	Co-Curricular Activities	-	-
516400	Function Expenses	2,88,687.00	11,16,935.18
516450	Seminar Expenses	52,600.00	17,333.00
516500	Coaching Expenses	5,47,158.00	18,18,522.48
516550	Mess / Canteen Running and Maintenance Expenses	1,95,706.00	2,69,19,363.19
516600	Expenditure Incurred on Developmental Specific Activities	1,65,494.00	18,86,218.26
516650	Examination Expenses	6,32,366.00	6,51,629.00
516700	Service Charges	-	-
516750	Seed Money	55,00,000.00	65,00,000.00
516800	Other - Welfare, Entertainment and Other Recreational Activities	3,10,354.02	6,64,400.00
516850	Financial support for staff	12,30,000.00	13,79,100.00
		<u>94,20,505.02</u>	<u>4,16,07,752.71</u>
Schedule 19			
517000 Stationery and Supplies			
517050	Printing & Stationary	2,13,577.00	4,09,236.00
517100	Prospectus Expenses	-	3,33,308.00
517150	Diary & Magazine Expenses	-	-
517200	Other - Stationery and Supplies	-	-
		<u>2,13,577.00</u>	<u>7,42,544.00</u>

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Registrar
DAV University, Jalandhar

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 20			
518000	Membership and Subscription		
518100	Newspaper & Periodicals	1,04,137.80	3,92,891.00
518200	Membership / Subscription	13,570.00	4,41,313.00
518300	Other - Membership and Subscription	-	1,50,000.00
		<u>1,17,707.80</u>	<u>9,84,204.00</u>
Schedule 21			
519000	Advertisements		
519050	Advertisement and Publicity	83,64,663.55	1,30,97,389.00
519100	Other - Advertisement	3,37,898.00	12,06,598.27
		<u>87,02,561.55</u>	<u>1,43,03,987.27</u>
Schedule 22			
520000	Insurance		
520050	Building Insurance	5,82,567.00	5,06,969.00
520100	Cash and Fidelity Insurance	-	-
520150	Vehicle Insurance	3,48,938.00	3,86,483.00
520200	Fire and Theft Insurance	-	-
520250	Other Insurance	4,26,124.00	-
		<u>13,57,629.00</u>	<u>8,93,452.00</u>
Schedule 23			
521000	Vehicle Maintenance Charges		
521050	Car / Vehicle Maintenance	7,45,012.00	11,49,348.91
521100	Bus Maintenance	2,29,481.00	5,25,036.00
521150	Petrol Expenses	-	-
521200	Diesel Expenses	11,35,063.00	17,68,367.45
521250	Vehicle Hire Charges	-	-
521300	Bus Hire Charges	(79,677.40)	23,84,394.00
		<u>20,29,878.60</u>	<u>58,27,146.36</u>
Schedule 24A			
522000	Lab Maintenance and Running Expenses		
522010	Physics Lab Expenses	-	37,240.00
522020	Chemistry Lab Expenses	-	3,13,339.00
522030	Botany Lab Expenses	58,018.00	1,64,561.00
522040	Biology Lab Expenses	-	-
522050	Geology Lab Expenses	-	-
522060	Geography Lab Expenses	-	-
522070	Psychology Lab Expenses	-	1,50,438.00
		<u>58,018.00</u>	<u>6,65,578.00</u>
Schedule 24B			
524000	Maintenance Expenses		
524050	Building Maintenance	10,18,568.00	47,09,621.00
524150	Computer Expenses	1,98,599.00	2,26,717.00
524200	Furniture Fixtures Maintenance	3,13,115.00	2,12,629.00
524250	Electrical & Others Maintenance	9,27,876.00	15,63,733.00
524300	Hostel Building	-	-
524350	Plant & Machinery - Equipment Maintenance	1,04,605.00	9,06,666.00
524400	Generator Expenses	10,19,300.00	21,90,053.00
524450	Sanitation Expenses	-	-
		<u>35,82,063.00</u>	<u>98,09,419.00</u>

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Registrar
DAV University, Jalandhar

D.A.V. University, Jalandhar
Jalandhar-Pathankot National Highway-44, Sarmastpur, Jalandhar, Punjab - 144012

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 25			
525000	Interest Paid on Loans		
525050	Bank	10,10,10,590.39	10,59,07,517.84
525100	Interest paid on D.A.V. CMC Loan	-	-
525150	Other - Interest paid on Loans	-	-
525200	Interest paid on Capital Fund / Reserve Fund With D.A.V	-	-
525250	Interest paid on Sail Loan	-	-
		10,10,10,590.39	10,59,07,517.84
Schedule 26			
526000	Legal, Professional, House Keeping and Agency Support		
526050	Agency Charges	75,78,929.00	1,13,36,422.08
526100	Legal and Professional Charges	38,11,902.00	34,46,772.00
526150	House Keeping Charges	32,29,568.00	55,11,630.00
		1,46,20,399.00	2,02,94,824.08
Schedule 27			
527000	Audit Fees		
527050	Audit Fees	20,000.00	43,600.00
		20,000.00	43,600.00
Schedule 28			
528000	Assistance		
528050	Scholarship/Sponsorship/Aid	51,97,800.00	87,14,250.00
528100	Fee Concession	29,04,250.00	9,70,300.00
528150	Donation/Subscription	-	(5,20,000.00)
		81,02,050.00	91,64,550.00
Schedule 29			
529000	Other Expenses		
529050	Regional Director Fund - Other Expenses	-	-
529100	Pupil Fund - Other Expenses	-	-
529150	Courts / Gardening	16,79,196.00	23,95,185.00
529200	D.A.V. Pool Fund	-	-
529250	Sports	38,220.00	17,73,280.00
529300	Library Expenses	-	-
529350	Loss on Sale of Assets	-	-
529400	Bank Charges	-	-
529450	Miscellaneous Expenses	2,11,226.62	7,40,063.57
529500	Amount Written off	2,36,127.00	35,835.41
529550	Other Expenses	86,832.90	-
		3,44,804.87	3,30,602.64
		25,96,407.39	52,74,966.62
Schedule 30			
540000	Expenses of Exceptional Nature		
540050	Expenses of Exceptional Nature	9,01,386.00	-
		9,01,386.00	-
Schedule 31			
550000	Prior Period Expenses		
550050	Prior Period Expenses	50,05,425.84	-
		50,05,425.84	-

For S.K.Arora & Co
Chartered accountants


S.K. ARORA
(M.NO. 080338)
Accounts Officer

Place: Delhi
Date: 12.11.2021

UDIN: 21080338AAAAEUS539

For DAV University, Jalandhar

DAV University
Prof. K.N. Kaul
Registrar
Accounts Coordinator
DAV Registrar (Off.)
Vice Chancellor (Off.)
Vice Chancellor
DAV UNIVERSITY
JALANDHAR

ATTESTED


Registrar
DAV University, Jalandhar



INDEPENDENT AUDITOR'S REPORT

To the Members of DAV University, Jalandhar

Report on the Standalone Financial Statements

We have audited the accompanying financial statements of DAV University, Jalandhar, which comprise the Balance Sheet as at March 31, 2022, the Statement of Income & Expenditure Account, and Receipt & Payment Account for the year and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the guidelines issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation maintenance of internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

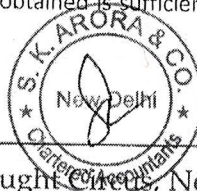
Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute Of Chartered Accountants Of India. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organisation's preparation and fair presentation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Registered
DAV University, Jalandhar

Office : L-4, Connaught Place, New Delhi-110001
Phone : +91-011-2341 7708, 4182 7087 Fax : +91-011-2341 1385
E-mail : skarora_ca@yahoo.co.in,

Opinion

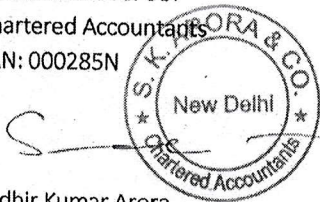
In our opinion and to the best of our information and according to the explanations given to us, the financial statements of DAV University as at 31st March 2022 give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of Balance Sheet, of the State of Affairs of the University as at 31st March, 2022
- (b) in the case of Income & Expenditure Account, excess of expenditure over income of the University as at 31st March, 2022
- (c) in the case of Receipts & Payments Account, Receipts & Payments of the University for the year ended on 31st March, 2022

Report on Other Legal and Regulatory Requirements

1. We have obtained all the information and explanations, which, to the best of our knowledge and belief, were necessary for the purpose of audit.
2. In our opinion, proper Books of Accounts, as required by the Rules & Bye-Laws have been kept by the society, so far as it appears from our examination of those books.
3. The Balance Sheet and Income & Expenditure Account, dealt with by this Report are in agreement with the Books of Accounts maintained by the society.
4. Previous year's figures have been regrouped or rearranged as per the requirements of audit report.

For S.K ARORA & CO.
Chartered Accountants
FRN: 000285N



Sudhir Kumar Arora
Memb. No.: 080338

Date: 25/09/2022
Place: New Delhi

UDIN:22080338AZDVUO9166

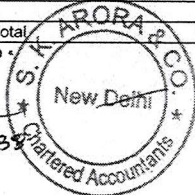
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Registrar
DAV University, Jalandhar

PART B - ANNEXURE B

D.A.V. UNIVERSITY							
Jalandhar Pathankot Highway (NH-44), Sarmastpur-144 012							
Balance Sheet as at 31 March, 2022							
Previous Year	Liabilities	Schedule No.	Current Year	Previous Year	Assets	Schedule No.	Current Year
(377,676,420.38)	Capital Fund	1	(513,009,875.75)	2,186,401,025.30	Fixed Assets	7	2,060,989,670.64
-	Reserve & Surplus	2	-	-	Investments	8	-
1,207,383,908.71	Secured Loans	3	939,212,764.36	632,122,203.95	Current Assets Loans & Advances	9	607,563,969.08
-	Unsecured Loans	4	-	-			
57,673,924.12	Security Deposits	5	51,243,091.07				
1,931,141,816.80	Current Liabilities	6	2,191,107,660.04				
2,818,523,229.25	Total		2,668,553,639.72	2,818,523,229.25	Total		2,668,553,639.72

For S.K. ARORA & CO.
Chartered Accountants



(Partner / Proprietor)
Membership No. 080338
Place New Delhi
Date 25/09/2022
UDIN: 22080338AZDVU09166

For D.A.V. University

[Signature]
Accounts Officer

[Signature]
Accounts Coordinator

[Signature]
Registrar (Off.)

[Signature]
Vice Chancellor (Off.)

Vice Chancellor
DAV UNIVERSITY
JALANDHAR

DAV University

Accounts Officer
Emp. ID-10182

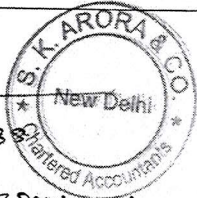
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[Signature]
Registrar
DAV University, Jalandhar

D.A.V. UNIVERSITY								
Jalandhar Pathankot Highway (NH-44), Sarmastpur-144 012								
Income & Expenditure Account for the Year Ending 31 March, 2022								
Previous Year	Expenditure	Schedule		Previous Year		Income	Schedule	
		No.	Current Year	Year	Year		No.	Current Year
	Opening Stock							
	Purchase of Paper				252,258,496.91	Fees / Sales	10	295,171,174.26
	Purchase of Text Books from DAV CMC Publication Division				30,227,162.19	Other Income	11	27,945,292.76
	Purchase of Text Books from others							
	Other Purchases					Closing Stock		
	Publication of Students World and Aryan Heritage							
	Purchase of Audio CD							
	Printing of Text Books							
	Packing & Forwarding							
	Others							
135,090,207.00	Establishment	12	136,928,023.00					
-	Administration Charges and Grant To Institutions	13	481,129.00					
1,383,203.00	Rent, Rates & Taxes	14	2,689,469.00					
5,747,930.00	Utilities	15	8,393,478.00					
1,935,806.17	Communication Expenses	16	1,508,309.08					
143,714.00	Travelling and Conveyance	17	408,860.33					
9,420,505.02	Welfare, Entertainment and Other Recreational Activities	18	21,217,771.75					
213,577.00	Stationery and Supplies	19	513,737.00					
117,707.80	Membership and Subscription	20	443,028.00					
8,702,561.55	Advertisements	21	12,909,171.08					
1,357,629.00	Insurance	22	1,095,316.00					
2,029,878.60	Vehicle Maintenance Charges	23	4,350,086.36					
58,018.00	Lab Maintenance and Running Expenses	24A	272,339.00					
3,582,063.00	Maintenance Expenses	24B	4,227,428.88					
101,010,590.39	Interest Paid on Loans	25	77,659,119.25					
14,620,399.00	Legal, Professional, House Keeping and Agency Charges	26	17,632,208.11					
20,000.00	Audit Fees	27	30,000.00					
8,102,050.00	Assistance	28	12,503,300.00					
167,295,333.00	Depreciation	7	152,161,006.16					
2,596,407.39	Other Expenses	29	3,026,142.39					
901,386.00	Expenses of Exceptional Nature	30	-					
5,005,425.84	Prior Period Expenses	31	-					
(186,848,732.66)	Surplus/ (-)Deficit Transferred to Capital Fund		(135,333,455.37)					
282,485,659.10	Total		323,116,467.02		282,485,659.10	Total		323,116,467.02

As Per Our Report On Even Date
For S.K. ARORA & CO.
Chartered Accountants

(Partner / Proprietor)
Membership No. 080338
Place: New Delhi
Date: 25/09/2022
UDIN: 22080338AZDVU09166



ATTESTED

Registrar
DAV University, Jalandhar

For D.A.V. University

Accounts Officer

Accounts Coordinator

Registrar (Off.)

Vice Chancellor (Off.)

Vice Chancellor
DAV UNIVERSITY
JALANDHAR

DAV University

Accounts Officer
Emp. No. 10082

DAV University, Jalandhar
Registrar

Schedules Forming Part of Accounts for financial year 2021-22

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 1			
100000	Capital Fund		
101000	Capital Fund (Annexure A)	(37,76,76,420.38)	(19,08,27,687.72)
102000	Add : Surplus	(13,53,33,455.37)	(18,68,48,732.66)
104000	Corpus fund (Annexure A)	(51,30,09,875.75)	(37,76,76,420.38)
		<u>(51,30,09,875.75)</u>	<u>(37,76,76,420.38)</u>
Schedule 2			
110000	Reserve & Surplus		
110100	Reserve Fund (Annexure A)	-	-
110200	Pupil Fund (Amalgamated fund) (Annexure.A)	-	-
110400	Building Fund (Annexure A)	-	-
110500	Development Fund (Annexure A)	-	-
110600	Endowment Fund (Annexure A)	-	-
110800	Depreciation Reserve (Annexure A)	-	-
111600	Society Capital Fund (Annexure A)	-	-
112200	Other Funds (Annexure A)	-	-
112300	Revaluation Reserve (Annexure A)	-	-
		<u>-</u>	<u>-</u>
Schedule 3			
200000	Secured Loans		
200100	Banks (Annexure A)	93,92,12,764.36	1,20,73,83,908.71
200200	Other - Secured Loans (Annexure A)	-	-
		<u>93,92,12,764.36</u>	<u>1,20,73,83,908.71</u>
Schedule 4			
210000	Unsecured Loans		
210200	Banks (Annexure A)	-	-
210300	Loan From Sail (Annexure A)	-	-
210400	Other - Unsecured Loans (Annexure A)	-	-
		<u>-</u>	<u>-</u>
Schedule 5			
220000	Security Deposits		
220100	Security Deposits - Civil Contractors	22,08,877.00	46,15,563.00
220200	Security Deposits - Security Agencies	8,50,000.00	9,50,000.00
220300	Security Deposits - Mess / Canteen Contractors	12,40,130.00	16,35,130.00
220400	Security Deposits Transport Operators	15,000.00	75,000.00
220500	Security Deposits - Other Vendors	41,850.00	2,36,000.00
220700	Refundable Student Security - (Schools)	4,67,52,234.07	5,00,27,231.12
220800	Other - Security Deposits	1,35,000.00	1,35,000.00
		<u>5,12,43,091.07</u>	<u>5,76,73,924.12</u>

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Registrar
DAV University, Jalandhar

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 6			
232000	Provision for Gratuity (Colleges)	-	-
232100	Provision for Gratuity (School)	-	-
232200	Provision for Leave Encashment (A)	-	-
230000 Current Liabilities			
230100	Accounts Payable (Payable to Parties)	65,98,422.00	75,01,505.00
230200	Advance Receipts	14,160.00	1,43,574.00
230900	Taxes Deducted at Source - Salaries	8,10,908.00	5,01,350.00
231000	Taxes Deducted at Source - Contractors	1,55,225.00	89,509.00
231100	Taxes Deducted at Source - Professional Fee	1,21,167.00	33,246.00
231200	Taxes Deducted at Source - Rent	-	1,650.00
231300	Taxes Deducted at Source - Others	-	-
231400	Bank Overdraft / Cash Credit	-	-
231500	Expenses Payable	26,31,793.14	37,30,024.67
231600	Salary Payable	-	55,006.00
231700	Provident Fund Payable	1,51,437.00	1,62,595.00
231800	Employee Deposit Linked Insurance Payable	-	-
231900	PF Administrative Charges Payable	-	-
232400	PF Loan	-	-
232600	Administrative Charges - Payable	-	-
232800	Regional Directorate Fund	-	-
232900	Other Advances	-	-
233000	Unutilised Collections towards Calamities	-	-
233100	CGST	61,857.00	-
233200	SGST	61,857.00	-
233300	IGST	-	-
233400	Other - Current Liabilities (B)	22,73,025.01	9,52,690.24
		<u>1,28,79,851.15</u>	<u>1,31,71,149.91</u>
250000 Inter Institution Balances			
250100	Current Account Balance with D.A.V. CMC - (in the Books of Schools / Colleges)	7,30,084.00	7,30,084.00
250200	Current Account Balance with Schools / Colleges - (in the Books of D.A.V. CMC)	-	-
250300	Current Account Balance with Regional Directors Maintained by D.A.V. CMC	-	-
250400	Current Account Balance with D.A.V. CMC Maintained by Regional Directors	-	-
250500	Intra Institution Balance (within School) Capital Fund / Reserve Fund of Schools / Colleges in the Books of D.A.V. CMC	-	-
250700	Imprest received from D.A.V. CMC by Schools	-	-
250800	Imprest received from D.A.V. CMC by Colleges	-	-
250900	Imprest received from D.A.V. CMC by Regional Directors	-	-
251000	Loan taken by Schools / Colleges from D.A.V. CMC Account Balance Due to Publication Division Maintained by Schools	1,86,76,58,874.84	1,60,74,01,732.84
251100	D.A.V. CMC PS / Main A/C (Transactions within D.A.V. CMC by Main and Public School Accounts Sections)	-	-
251200	Loan taken by Regional Director from D.A.V. CMC Loan taken by Schools / Colleges from other D.A.V. Institutions (Other than D.A.V. CMC)	-	-
251400	D.A.V. PS Pool Fund	30,98,38,850.05	30,98,38,850.05
251500	Reserve Fund Publication Department	-	-
251700	Provisions of Meeting Deficit of Schools (C)	-	-
		<u>2,17,82,27,808.89</u>	<u>1,91,79,70,666.89</u>
(A+B+C)		<u>2,19,11,07,660.04</u>	<u>1,93,11,41,816.80</u>

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Registrar
DAV University, Jalandhar

D.A.V. University

Address : Jalandhar-Pathankot Highway (NH 44), Sarmastpur, Jalandhar.

Schedules Forming Part of Accounts**Schedule - 7****Fixed Assets as on 31 March, 2022**

	Particulars	Opening Balance	Sold During The Financial Year	Addition upto 30.09.2021	Addition after 30.09.2021	Balance As On	Rate of Depreciation	Depreciation During The Year	Written Down Value As On 31.03.2022
		a	b	c	d	e = (a-b+c+d)		f	e-f
300000	Capital Work In Progress	90813391.00			39176.00	90852567.00	0%	0.00	90852567.00
300100	Land	651437110.00				651437110.00	0%	0.00	651437110.00
300200	Building	1308125792.46		15258817.00	4898727.50	1328283336.96	10%	132583397.32	1195699939.64
300300	Building - Residential	7885297.58				7885297.58	5%	394264.88	7491032.70
300400	Furniture & Fixtures	30425970.00		181551.00	22302.00	30629823.00	10%	3061867.20	27567955.80
300500	Office Equipment	801811.00		19700.00	7080.00	828591.00	15%	123757.65	704833.35
300600	Electrical Equipment	51902982.74		62200.00	541400.00	52506582.74	15%	7835382.41	44671200.33
300700	Teaching Aids - (Music Instruments, Lab and Sports Equipments)	23016057.50			90033.00	23106090.50	15%	3459161.10	19646929.40
300800	Computers, Printers, Servers, Laptops	1853935.00		94160.00	3091620.00	5039715.00	40%	1397562.00	3642153.00
300900	Vehicles	2514000.00		1036914.00		3550914.00	15%	532637.10	3018276.90
301000	Buses	2189765.00				2189765.00	15%	328464.75	1861300.25
301100	Library Books	3338798.02		3701.00	27409.00	3369908.02	15%	503430.53	2866477.49
301200	Plant and Machinery	11084028.00		87360.00	942369.00	12113757.00	15%	1746385.88	10367371.13
301300	Other Fixed Assets	1012087.00		226632.00	118500.00	1357219.00	15%	194695.35	1162523.65
	TOTAL	2186401025.30	0.00	16971035.00	9778616.50	2213150676.80		152161006.16	2060989670.64

ATTESTED

DAV University, Jalandhar

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 8			
310000	Investments		
310100	In Government Securities	-	-
310200	Other - Investments	-	-
Schedule 9			
320000	Current Assets Loans & Advances		
321000	Current Assets		
321100	Interest Accrued on Investments		
321150	Interest Accrued on Fixed Deposits	14,67,049.00	18,89,657.23
321200	Closing Stock	-	-
321300	Accounts Receivables / Fee Recoverable (D)	-	-
		<u>14,67,049.00</u>	<u>18,89,657.23</u>
322200	Security Deposits		
322210	Telephone	18,100.00	28,100.00
322220	Other - Security Deposits	6,37,77,007.00	6,06,83,868.00
322230	Student Security With D.A.V. CMC (E)	-	-
		<u>6,37,95,107.00</u>	<u>6,07,11,968.00</u>
322300	Advances		
322320	Refundable Tax Deducted at Source - Interest Income	1,44,33,611.29	1,09,46,904.29
322330	Refundable Tax Deducted at Source - Rental Income	-	61,820.00
322340	Refundable Tax Deducted at Source Others	23,533.50	23,533.50
322350	Prepaid Insurance - Building	3,50,603.00	3,99,489.00
322360	Prepaid Insurance - Cash / Fidelity	-	-
322370	Prepaid Insurance - Vehicle	1,41,814.00	1,41,467.00
322380	Prepaid Insurance - Fire & Theft	-	-
322390	Prepaid Insurance - Others	-	16,996.00
322400	Prepaid Expenses	2,99,675.00	3,15,576.00
325000	Accrued Tuition Fee	-	-
326000	Bills Recoverable	1,70,38,866.16	1,82,44,045.16
327100	Amounts Recoverable	1,16,64,102.00	1,19,22,376.50
327200	Amounts Deposited with Income Tax Authorities	-	-
328100	PF Loan Account	-	-
328200	Other - Advances	-	-
328300	Advances to Staff	79,287.00	50,338.00
328400	Advances to Contractors and Suppliers	-	71,000.00
328500	Imprest to Staff (F)	-	-
		<u>4,40,31,491.95</u>	<u>4,21,93,545.45</u>
350000	Cash & Bank Balances		
351000	Fixed Deposits with Banks	41,84,51,900.97	42,08,04,891.36
352000	Bank Balances in Savings Account	8,07,19,607.07	11,93,98,371.88
353000	Bank Balances in Current Account	(9,01,186.91)	(1,28,76,229.97)
354000	Cheques / Drafts in Hand	-	-
355000	Cash in Hand (G)	-	-
		<u>49,82,70,321.13</u>	<u>52,73,27,033.27</u>
390000	Inter Institution Balances		
	Current Account Balance with D.A.V. CMC - (in the Books of Schools / Colleges)	-	-
390100	Current Account Balance with Schools / Colleges - (in the Books of D.A.V. CMC)	-	-
390200	Current Account Balance with Regional Directors maintained by D.A.V. CMC	-	-
390300	Current Account Balance with D.A.V. CMC maintained by Regional Directors	-	-
390400	Intra Institution Balance (Within School) Capital Fund / Reserve Fund of Schools / Colleges with D.A.V. CMC in the Books of Schools / Colleges	-	-
390500	Imprest given to Schools by D.A.V. CMC	-	-
390600	Imprest given to Colleges by D.A.V. CMC	-	-
390700	Imprest given to Regional Director by D.A.V. CMC	-	-
390800	Loan given by D.A.V. CMC to Schools / Colleges	-	-
390900	Account Balance with Publication Division maintained by Publication Division	-	-
391000	D.A.V. CMC PS / Main A/C (Transactions within D.A.V. CMC by Main and Public School Accounts Sections)	-	-
391100	Loan given by D.A.V. CMC to Regional Directors	-	-
391200	Loan given by School to other D.A.V. Institutions (Other than D.A.V. CMC)	-	-
391300	Administration Charges Recoverable (H)	-	-
391400		-	-
391500		-	-
	(D+E+F+G+H)	<u>60,75,63,969.08</u>	<u>63,21,22,203.95</u>

ATTESTED

Registrar
DAV University, Jalandhar

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
410000	Fees / Sales		
410050	Registration Fees	1,57,10,000.00	1,53,51,984.00
410100	Admission Fees	2,13,830.00	6,88,000.00
410150	Tuition Fees	13,19,02,273.09	12,19,10,733.91
410200	N.C.C. Fee	-	-
410250	Library Fee	-	-
410300	Development Fund	4,31,10,000.00	4,22,88,250.00
410350	Building Fund	-	-
410450	Pupil Fund - Fees	-	-
410500	Text Book Sales	-	-
410700	Subscription Magazines and Journals	-	-
410950	Sports Fee	-	-
411100	Discretionary Grant	-	-
411300	Electricity and Water Charges recovered	13,09,000.00	12,38,000.00
411400	Room Rent / Boarder / Hostel Fee	2,50,68,972.00	1,39,62,042.00
411500	Late Fees & Fine	37,81,876.00	1,32,310.00
411550	Miscellaneous Income	4,18,112.87	1,80,532.00
411600	Furniture Fee	-	-
411750	Mess Charges	2,32,34,000.00	1,20,40,000.00
411800	Annual Charges	2,54,10,000.00	2,65,42,625.00
411850	Diaries Receipt	-	-
411900	Magazine Fee	-	-
411950	Transport Fee	39,02,543.00	11,47,450.00
412000	Science Fees	-	-
412010	Lab Fee	-	-
412020	Commerce Fee	-	-
412030	Dilapidation / Breakage Recovery Fee from Students	-	-
412040	Cycle / Scooter Stand Fee	-	-
412050	Home Science Fees	-	-
412060	Medical Fee from Students	-	-
412070	Research and Development Project Fee	-	-
412100	Computer Science Fees	-	-
412150	Uniform Income	-	-
412160	Sanitation Charges	5,63,000.00	8,50,850.00
412170	Hot and Cold Water Charges	-	-
412200	Sale of Prospectus	18,41,200.00	16,33,700.00
412250	Examination Fee	1,63,10,000.00	1,10,70,451.00
412300	Furniture Maintenance Fee	14,04,000.00	11,18,000.00
412350	Refreshment Charges	-	-
412400	Arya Vidya Sabha Contribution Charges	-	-
412450	Other Fees / Sales	2,53,467.30	15,01,569.00
412500	Report Card Income	-	-
412550	APPS / Arya Samaj	-	-
412600	Administration Charges - Schools	-	-
412650	Hostel Maintenance Charges	7,38,900.00	6,02,000.00
412700	Administration Charges - Colleges	-	-
		29,51,71,174.26	25,22,58,496.91

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 Registrar
 DAV University, Jalandhar

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 11			
460000 Other Income			
460050	Donation received	-	-
460100	Bank Interest received (including Fixed Deposits)	50,68,005.73	59,32,665.74
460150	Interest on Fixed Deposit - Accrued	14,67,049.00	18,89,657.23
460200	Interest earned on D.A.V. CMC Loan to Institutions	-	-
460250	Research funding from non govt sources	1,00,00,000.00	95,00,000.00
460300	Rental Income / License Fee Banks	7,93,317.52	10,99,602.01
460350	License Fee - Canteen / Mess / Bookshop	15,42,400.00	18,00,000.00
460400	Contract Money - Hostel	-	-
460450	Grants for infratstructure development (Non govt.)	15,00,000.00	50,00,000.00
460550	Allumni Contribution	21,75,880.00	15,26,500.00
460650	Income Earned on Extra Activities	2,12,293.00	-
460700	fee charged for consultancy and corporate training	48,50,000.00	31,50,000.00
460750	Miscellaneous Receipts	3,36,347.51	3,28,737.21
460800	Profit on Sale of Assets	-	-
460850	Regional Director Fund - Other Income	-	-
460900	Liabilities Written Back	-	-
		<u>2,79,45,292.76</u>	<u>3,02,27,162.19</u>

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Registrar
DAV University, Jalandhar

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 12			
510000	Establishment		
510050	Basic Pay	7,03,71,681.00	6,48,97,794.00
510100	Dearness Allowance	4,38,47,439.00	4,88,97,630.00
510150	Permissible Allowance	-	-
510200	Dearness Pay	-	-
510250	House Rent Allowance	36,18,577.00	36,96,335.00
510300	CCA	-	-
510350	Medical Allowance	6,85,716.00	7,23,826.00
510400	Teaching Allowance	-	-
510450	Transport Allowance	-	-
510500	Washing Allowance	-	-
510550	Other Allowances	-	-
510600	Employer's Contribution to Provident Fund	21,70,991.00	22,49,131.00
510650	Employer's Contribution to Family Pension Fund	1,24,13,241.00	1,23,72,285.00
510700	Gratuity Pool Fund	-	-
510750	Leave Encashment	-	-
510800	Bonus	33,458.00	1,97,526.00
510850	OTA	-	-
510900	EDLI Contribution	-	-
510950	Salary Arrears	-	-
511000	Notice Period Salary	-	-
511050	PF Expenditure	-	-
511100	Pension	-	-
511150	PF Administrative Charges	-	-
511200	EDLI Administrative Charges	-	-
511250	ESI (Charges, Contribution, Sales, Purchases)	-	-
511300	Other - Establishment	1,76,160.00	1,63,389.00
		36,10,760.00	18,92,291.00
		13,69,28,023.00	13,50,90,207.00
Schedule 13			
511500	Administration Charges and Grant To Institutions		
511550	Administrative Charges paid by Schools	-	-
511600	Administrative Charges paid by Colleges	-	-
511650	Arya Vidya Sabha Charges	-	-
511700	Affiliation Fees	-	-
511750	APP Sabha / Arya Samaj	4,81,129.00	-
511800	Other - Administration Charges	-	-
		4,81,129.00	-
Schedule 14			
512000	Rent, Rates & Taxes		
512100	Building Rent	-	66,000.00
512200	Lease Rent	-	-
512300	Property Tax	22,36,178.00	9,61,283.00
512400	Road Tax Passenger Tax	4,53,291.00	3,55,920.00
		26,89,469.00	13,83,203.00

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Registrar
DAV University, Jalandhar

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 15			
513000 Utilities			
513100	Electricity and Water Charges	83,93,478.00	57,47,930.00
		<u>83,93,478.00</u>	<u>57,47,930.00</u>
Schedule 16			
514000 Communication Expenses			
514100	Telephone Expenses	2,95,757.08	1,40,168.17
514200	Postage & Telegram	6,018.00	11,506.00
514300	Courier Expenses	-	-
514400	Cell Phone Expenses	-	-
514500	Internet Expenses	12,06,534.00	17,84,132.00
		<u>15,08,309.08</u>	<u>19,35,806.17</u>
Schedule 17			
515000 Travelling and Conveyance			
515050	Travelling Expenses	4,08,860.33	1,43,714.00
515100	TA Bill - MC Member	-	-
515150	TA Bill - Internal Auditor	-	-
515200	Transport (CNG for Buses)	-	-
515250	Conveyance	-	-
		<u>4,08,860.33</u>	<u>1,43,714.00</u>
Schedule 18			
516000 Welfare, Entertainment and Other Recreational Activities			
516050	Uniform Expenses	3,79,900.00	-
516100	Staff Welfare	52,437.00	1,85,719.00
516150	Refreshments and Entertainment	2,13,781.00	92,490.00
516200	Expenditure Incurred on Extra Activities	2,35,400.00	71,801.00
516250	Medical & First Aid Expenses	1,28,303.00	99,230.00
516300	Student Welfare	25,560.00	48,900.00
516350	Co-Curricular Activities	23,404.00	-
516400	Function Expenses	5,61,378.00	2,88,687.00
516450	Seminar Expenses	-	52,600.00
516500	Coaching Expenses	21,54,054.00	5,47,158.00
516550	Mess / Canteen Running and Maintenance Expenses	89,17,579.75	1,95,706.00
516600	Expenditure Incurred on Developmental Specific Activities	13,498.00	1,65,494.00
516650	Examination Expenses	7,22,161.00	6,32,366.00
516700	Service Charges	-	-
516750	Seed Money	66,00,000.00	55,00,000.00
516800	Other - Welfare, Entertainment and Other Recreational Activ	31,580.00	3,10,354.02
516850	Financial support for staff	11,58,736.00	12,30,000.00
		<u>2,12,17,771.75</u>	<u>94,20,505.02</u>
Schedule 19			
517000 Stationery and Supplies			
517050	Printing & Stationary	3,90,578.00	2,13,577.00
517100	Prospectus Expenses	-	-
517150	Diary & Magazine Expenses	-	-
517200	Other - Stationery and Supplies	1,23,159.00	-
		<u>5,13,737.00</u>	<u>2,13,577.00</u>

ATTESTED

Registrar
DAV University, Jalandhar

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 20			
	518000 Membership and Subscription		
518100	Newspaper & Periodicals	39,038.00	1,04,137.80
518200	Membership / Subscription	4,03,990.00	13,570.00
518300	Other - Membership and Subscription	-	-
		4,43,028.00	1,17,707.80
Schedule 21			
	519000 Advertisements		
519050	Advertisement and Publicity	1,10,86,065.08	83,64,663.55
519100	Other - Advertisement	18,23,106.00	3,37,898.00
		1,29,09,171.08	87,02,561.55
Schedule 22			
	520000 Insurance		
520050	Building Insurance	7,18,886.00	5,82,567.00
520100	Cash and Fidelity Insurance	-	-
520150	Vehicle Insurance	-	-
520200	Fire and Theft Insurance	3,59,434.00	3,48,938.00
520250	Other Insurance	16,996.00	4,26,124.00
		10,95,316.00	13,57,629.00
Schedule 23			
	521000 Vehicle Maintenance Charges		
521050	Car / Vehicle Maintenance	2,64,159.00	7,45,012.00
521100	Bus Maintenance	2,69,042.00	2,29,481.00
521150	Petrol Expenses	1,95,786.31	-
521200	Diesel Expenses	31,40,639.69	11,35,063.00
521250	Vehicle Hire Charges	-	-
521300	Bus Hire Charges	4,80,459.36	(79,677.40)
		43,50,086.36	20,29,878.60
Schedule 24A			
	522000 Lab Maintenance and Running Expenses		
522010	Physics Lab Expenses	-	-
522020	Chemistry Lab Expenses	2,40,716.00	-
522030	Botany Lab Expenses	31,623.00	58,018.00
522040	Biology Lab Expenses	-	-
522050	Geology Lab Expenses	-	-
522060	Geography Lab Expenses	-	-
522070	Psychology Lab Expenses	-	-
		2,72,339.00	58,018.00
Schedule 24B			
	524000 Maintenance Expenses		
524050	Building Maintenance	13,79,176.52	10,18,568.00
524150	Computer Expenses	2,64,130.00	1,98,599.00
524200	Furniture Fixtures Maintenance	65,704.00	3,13,115.00
524250	Electrical & Others Maintenance	10,01,165.66	9,27,876.00
524300	Hostel Building	-	-
524350	Plant & Machinery - Equipment Maintenance	2,09,597.70	1,04,605.00
524400	Generator Expenses	13,07,655.00	10,19,300.00
524450	Sanitation Expenses	-	-
		42,27,428.88	35,82,063.00

ATTESTED

Registrar
DAV University, Jalandhar

D.A.V. University, Jalandhar
Jalandhar-Pathankot National Highway-44, Sarmastpur, Jalandhar, Punjab - 144012

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 25			
525000 Interest Paid on Loans			
525050	Bank	7,76,59,119.25	10,10,10,590.39
525100	Interest paid on D.A.V. CMC Loan	-	-
525150	Other - Interest paid on Loans	-	-
	Interest paid on Capital Fund / Reserve Fund With D.A.V.	-	-
525200	CMC	-	-
525250	Interest paid on Sail Loan	-	-
		<u>7,76,59,119.25</u>	<u>10,10,10,590.39</u>
Schedule 26			
Legal, Professional, House Keeping and Agency			
526000 Charges			
526050	Agency Charges	79,08,885.00	75,78,929.00
526100	Legal and Professional Charges	49,00,059.61	38,11,902.00
526150	House Keeping Charges	48,23,263.50	32,29,568.00
		<u>1,76,32,208.11</u>	<u>1,46,20,399.00</u>
Schedule 27			
527000 Audit Fees			
527050	Audit Fees	30,000.00	20,000.00
		<u>30,000.00</u>	<u>20,000.00</u>
Schedule 28			
528000 Assistance			
528050	Scholarship/Sponsorship/Aid	59,90,550.00	51,97,800.00
528100	Fee Concession	65,01,750.00	29,04,250.00
528150	Donation/Subscription	11,000.00	-
		<u>1,25,03,300.00</u>	<u>81,02,050.00</u>
Schedule 29			
529000 Other Expenses			
529050	Regional Director Fund - Other Expenses	-	-
529100	Pupil Fund - Other Expenses	-	-
529150	Courts / Gardening	24,51,711.00	16,79,196.00
529200	D.A.V. Pool Fund	-	-
529250	Sports	3,76,344.00	38,220.00
529300	Library Expenses	-	-
529350	Loss on Sale of Assets	-	-
529400	Bank Charges	89,402.93	2,11,226.62
529450	Miscellaneous Expenses	1,07,137.00	2,36,127.00
529500	Amount Written off	147.46	86,832.90
529550	Other Expenses	1,400.00	3,44,804.87
		<u>30,26,142.39</u>	<u>25,96,407.39</u>
Schedule 30			
540000 Expenses of Exceptional Nature			
540050	Expenses of Exceptional Nature	-	9,01,386.00
		<u>-</u>	<u>9,01,386.00</u>
Schedule 31			
550000 Prior Period Expenses			
550050	Prior Period Expenses	-	50,05,425.84
		<u>-</u>	<u>50,05,425.84</u>

For S.K.Arora & Co
Chartered Accountants

For DAV University, Jalandhar


S.K. ARORA
(M.NO. 080338)

Neeraj
Accounts Officer

[Signature]
Accounts Coordinator
DAV University

[Signature]
Registrar (Off.) Vice Chancellor (Off.)
Prof. K. N. K...

[Signature]
Vice Chancellor
DAV UNIVERSITY
JALANDHAR

Place: Delhi

Date: 25/09/2022

UDIN: - 22080338AZDVU0916

ATTESTED
[Signature]
Registrar
DAV University, Jalandhar



INDEPENDENT AUDITOR'S REPORT

To the Members of DAV University, Jalandhar

Report on the Standalone Financial Statements

We have audited the accompanying financial statements of DAV University, Jalandhar, which comprise the Balance Sheet as at March 31, 2023, the Statement of Income & Expenditure Account, and Receipt & Payment Account for the year and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the guidelines issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation maintenance of internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute Of Chartered Accountants Of India. Those standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organisation's preparation and fair presentation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



ATTESTED

Registrar
DAV University, Jalandhar

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of DAV University as at 31st March 2023 give a true and fair view in conformity with the accounting principles generally accepted in India:


- (a) in the case of Balance Sheet, of the State of Affairs of the University as at 31st March, 2023.
- (b) in the case of Income & Expenditure Account, excess of expenditure over income of the University as at 31st March, 2023
- (c) in the case of Receipts & Payments Account, Receipts & Payments of the University for the year ended on 31st March, 2023

Report on Other Legal and Regulatory Requirements

1. We have obtained all the information and explanations, which, to the best of our knowledge and belief, were necessary for the purpose of audit.
2. In our opinion, proper Books of Accounts, as required by the Rules & Bye-Laws have been kept by the society, so far as it appears from our examination of those books.
3. The Balance Sheet and Income & Expenditure Account, dealt with by this Report are in agreement with the Books of Accounts maintained by the society.
4. Previous year's figures have been regrouped or rearranged as per the requirements of audit report.

For S.K ARORA & CO.
Chartered Accountants
FRN: 000285N




Sudhir Kumar Arora
Memb. No.: 080338

Date: 25/07/2023
Place: New Delhi

UDIN: 23080338BGUDAY5446

ATTESTED

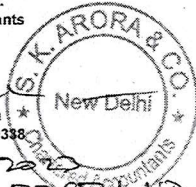
Registrar
DAV University, Jalandhar

PART B - ANNEXURE B

D.A.V. UNIVERSITY								
JALANDHAR PATHANKOT HIGHWAY (NH-44), SARMASTPUR-144012								
Balance Sheet as at 31 March, 2023								
Previous Year	Liabilities	Schedule No.	Current Year	Assets	Schedule No.	Current Year	Assets	Current Year
(513,009,875.75)	Capital Fund	1	(639,077,547.46)	2,060,989,670.64	7	1,941,816,357.88	Fixed Assets	
-	Reserve & Surplus	2	-	-	8	-	Investments	
939,212,764.36	Secured Loans	3	641,557,568.60	607,563,969.08	9	601,146,896.73	Current Assets Loans & Advances	
-	Unsecured Loans	4	-					
51,243,091.07	Security Deposits	5	50,530,108.03					
2,191,107,660.04	Current Liabilities	6	2,489,953,125.44					
2,668,553,639.72	Total		2,542,963,254.61	2,668,553,639.72		2,542,963,254.61		

For S.K. Arora & Co.
Chartered Accountants

Sudhir Kumar Arora
Membership No.080338
Place : Delhi
Date 25/07/2023
UDIN: 2308033835446



0.00

For DAV UNIVERSITY

Accounts Officer

Accounts Officer
Emp ID-10082

Accounts Coordinator

Registrar (Off.)

Vice Chancellor

Vice Chancellor
DAV UNIVERSITY
JALANDHAR

DAV University
Registrar
DAV University, Jalandhar

ATTESTED

Registrar
DAV University, Jalandhar

D.A.V. UNIVERSITY								
JALANDHAR PATHANKOT HIGHWAY (NH-44), SARMASTPUR-144012								
Income & Expenditure Account for the Year Ending 31 March, 2023								
Previous Year	Expenditure	Schedule No.	Current Year		Previous Year	Income	Schedule No.	Current Year
	Opening Stock							
	Purchase of Paper				255,171,174.26	Fees / Sales	10	303,579,928.12
	Purchase of Text Books from DAV CMC Publication Division				27,945,292.76	Other Income	11	28,401,937.29
	Purchase of Text Books from others							
	Other Purchases					Closing Stock		
	Publication of Students World and Aryan Heritage							
	Purchase of Audio CD							
	Printing of Text Books							
	Packing & Forwarding							
	Others							
136,928,023.00	Establishment	12		147,300,156.40				
481,129.00	Administration Charges and Grant To Institutions	13		550,000.00				
2,689,469.00	Rent, Rates & Taxes	14		2,140,166.00				
8,393,476.00	Utilities	15		9,959,654.00				
1,508,309.08	Communication Expenses	16		1,138,667.02				
408,860.33	Travelling and Conveyance	17		768,648.00				
21,217,771.75	Welfare, Entertainment and Other Recreational Activities	18		29,401,076.29				
513,737.00	Stationery and Supplies	19		677,266.00				
443,028.00	Membership and Subscription	20		1,277,843.30				
12,909,171.06	Advertisements	21		15,211,598.24				
1,095,316.00	Insurance	22		899,493.00				
4,350,086.36	Vehicle Maintenance Charges	23		7,682,477.12				
272,339.00	Lab Maintenance and Running Expenses	24A		114,054.00				
4,227,428.88	Maintenance Expenses	24B		4,692,839.00				
77,659,119.25	Interest Paid on Loans	25		59,536,119.58				
17,632,208.11	Legal, Professional, House Keeping and Agency Charges	26		22,589,500.00				
30,000.00	Audit Fees	27		30,000.00				
12,503,300.00	Assistance	28		11,699,400.00				
152,161,006.16	Depreciation	7		138,790,125.46				
3,026,142.39	Other Expenses	29		3,610,423.71				
-	Expenses of Exceptional Nature	30		-				
-	Prior Period Expenses	31		-				
(135,333,455.37)	Surplus/ (-)Deficit Transferred to Capital Fund			(126,067,671.71)				
323,116,467.02	Total			331,981,865.41				331,981,865.41

As Per Our Report On Even Date
For S.K. Arora & Co.
Chartered Accountants

Sudhir Kumar Arora
Membership No.080338
Place: Delhi
Date: 25/07/23
UDIN: 2308233815446



ATTESTED
[Signature]
Registrar
DAV University, Jalandhar

DAV University
For D.A.V. UNIVERSITY
Accounts Office
Accounts Officer: *[Signature]*
Accounts Coordinator: *[Signature]*
Registrar (Off.): *[Signature]*
Vice Chancellor: *[Signature]*
Registrar
DAV University, Jalandhar
Vice Chancellor
DAV UNIVERSITY
JALANDHAR

Schedules Forming Part of Accounts for financial year 2022-23

	HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 1				
	100000	Capital Fund		
	101000	Capital Fund (Annexure A)	(51,30,09,875.75)	(37,76,76,420.38)
	102000	Add : Surplus	(12,60,67,671.71)	(13,53,33,455.37)
	104000	Corpus fund (Annexure A)	(63,90,77,547.46)	(51,30,09,875.75)
			<u>(63,90,77,547.46)</u>	<u>(51,30,09,875.75)</u>
Schedule 2				
	110000	Reserve & Surplus		
	110100	Reserve Fund (Annexure A)	-	-
	110200	Pupil Fund (Amalgamated fund) (Annexure.A)	-	-
	110400	Building Fund (Annexure A)	-	-
	110500	Development Fund (Annexure A)	-	-
	110600	Endowment Fund (Annexure A)	-	-
	110800	Depreciation Reserve (Annexure A)	-	-
	111600	Society Capital Fund (Annexure A)	-	-
	112200	Other Funds (Annexure A)	-	-
	112300	Revaluation Reserve (Annexure A)	-	-
			<u>-</u>	<u>-</u>
Schedule 3				
	200000	Secured Loans		
	200100	Banks (Annexure A)	64,15,57,568.60	93,92,12,764.36
	200200	Other - Secured Loans (Annexure A)	-	-
			<u>64,15,57,568.60</u>	<u>93,92,12,764.36</u>
Schedule 4				
	210000	Unsecured Loans		
	210200	Banks (Annexure A)	-	-
	210300	Loan From Sail (Annexure A)	-	-
	210400	Other - Unsecured Loans (Annexure A)	-	-
			<u>-</u>	<u>-</u>
Schedule 5				
	220000	Security Deposits		
	220100	Security Deposits - Civil Contractors	13,13,444.00	22,08,877.00
	220200	Security Deposits - Security Agencies	6,50,000.00	8,50,000.00
	220300	Security Deposits - Mess / Canteen Contractors	15,10,130.00	12,40,130.00
	220400	Security Deposits Transport Operators	15,000.00	15,000.00
	220500	Security Deposits - Other Vendors	3,20,250.00	41,850.00
	220700	Refundable Student Security - (Schools)	4,67,21,284.03	4,67,52,234.07
	220800	Other - Security Deposits	-	1,35,000.00
			<u>5,05,30,108.03</u>	<u>5,12,43,091.07</u>

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Registrar
DAV University, Jalandhar

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 6			
232000	Provision for Gratuity (Colleges) (AnnexureD)	-	-
232100	Provision for Gratuity (School)(AnnexureD)	-	-
232200	Provision for Leave Encashment (AnnexureD)	-	-
(A)		-	-
230000 Current Liabilities			
230100	Accounts Payable (Payable to Parties) (Annexure C)	59,23,715.00	65,98,422.00
230200	Advance Receipts (Annexure E)	-	14,160.00
230900	Taxes Deducted at Source - Salaries	6,33,500.00	8,10,908.00
231000	Taxes Deducted at Source - Contractors	1,66,516.00	1,55,225.00
231100	Taxes Deducted at Source - Professional Fee	96,927.00	1,21,167.00
231200	Taxes Deducted at Source - Rent	-	-
231300	Taxes Deducted at Source - Others	-	-
231400	Bank Overdraft / Cash Credit	-	-
231500	Expenses Payable (Annexure C)	57,43,161.41	26,31,793.14
231600	Salary Payable (Annexure C)	-	-
231700	Provident Fund Payable (Annexure C)	1,34,618.00	1,51,437.00
231800	Employee Deposit Linked Insurance Payable (Annexure C)	-	-
231900	PF Administrative Charges Payable (Annexure C)	15,779.00	-
232400	PF Loan	-	-
232600	Administrative Charges - Payable (Annexure C)	-	-
232800	Regional Directorate Fund (Annexure C)	-	-
232900	Other Advances	-	-
233000	Unutilised Collections towards Calamities	-	-
233100	CGST	45,622.00	61,857.00
233200	SGST	45,622.00	61,857.00
233300	IGST	-	-
233400	Other - Current Liabilities (Annexure C)	12,92,258.66	22,73,025.01
(B)		1,40,97,719.07	1,28,79,851.15
250000 Inter Institution Balances			
250100	Current Account Balance with D.A.V. CMC - (in the Books of Schools / Colleges)	7,30,084.00	7,30,084.00
250200	Current Account Balance with Schools / Colleges - (in the Books of D.A.V. CMC)	-	-
250300	Current Account Balance with Regional Directors Maintained by D.A.V. CMC	-	-
250400	Current Account Balance with D.A.V. CMC Maintained by Regional Directors	-	-
250500	Intra Institution Balance (within School)	-	-
250600	Capital Fund / Reserve Fund of Schools / Colleges in the Books of D.A.V. CMC	-	-
250700	Imprest received from D.A.V. CMC by Schools	-	-
250800	Imprest received from D.A.V. CMC by Colleges	-	-
250900	Imprest received from D.A.V. CMC by Regional Directors	-	-
251000	Loan taken by Schools / Colleges from D.A.V. CMC	2,16,52,86,472.32	1,86,76,58,874.84
251100	Account Balance Due to Publication Division Maintained by Schools	-	-
251200	D.A.V. CMC PS / Main A/C (Transactions within D.A.V. CMC by Main and Public School Accounts Sections)	-	-
251300	Loan taken by Regional Director from D.A.V. CMC	-	-
251400	Loan taken by Schools / Colleges from other D.A.V. Institutions (Other than D.A.V. CMC)	30,98,38,850.05	30,98,38,850.05
251500	D.A.V. PS Pool Fund	-	-
251600	Reserve Fund Publication Department	-	-
251700	Provisions of Meeting Deficit of Schools	-	-
(C)		2,47,58,56,406.37	2,17,82,27,808.89
(A+B+C)		2,48,99,53,125.44	2,19,11,07,660.04

ATTESTED

Registrar
DAV University, Jalandhar

D.A.V. University

Address : Jalandhar-Pathankot Highway (NH 44), Sarmastpur, Jalandhar.

Schedules Forming Part of Accounts**Schedule - 7**

Fixed Assets as on 31 March, 2023

	Particulars	Opening	Sold	Addition	Addition	Balance	Rate of	Depreciation	Written Down
		Balance	During	upto 30.09.2022	after 30.09.2022	As On		Depreciation	During The
		a	The Financial Year	c	d	e = (a-b+c+d)		Year	31.03.2023
			b					f	e-f
300100	Capital Work In Progress	90852567.00				90852567.00	0%	0.00	90852567.00
300200	Land	651437110.00				651437110.00	0%	0.00	651437110.00
300300	Building	1195699939.64		600000.00	7316649.00	1203616588.64	10%	119995826.41	1083620762.23
300400	Building - Residential	7491032.70				7491032.70	5%	374551.64	7116481.07
300500	Furniture & Fixtures	27567955.80		41254.00	1041821.00	28651030.80	10%	2813012.03	25838018.77
300600	Office Equipment	704833.35		14484.00		719317.35	15%	107897.60	611419.75
300700	Electrical Equipment	44671200.33		440774.00	387023.00	45498997.33	15%	6795822.87	38703174.45
300800	Teaching Aids - (Music Instruments, Lab and Sports Equipments)	19646929.40		3727344.00	3467410.00	26841683.40	15%	3766196.76	23075486.64
300900	Computers, Printers, Servers, Laptops	3642153.00		955872.00	1026110.00	5624135.00	40%	2044432.00	3579703.00
301000	Vehicles	3018276.90		137166.00	210052.00	3365494.90	15%	489070.34	2876424.57
301100	Buses	1861300.25	1042800.00	201120.00		1019620.25	15%	152943.04	866677.21
301200	Library Books	2866477.49	70089.30	37598.00	883011.00	3717017.19	15%	491326.75	3225690.44
301300	Plant and Machinery	10367371.13		21240.00	35164.00	10423775.13	15%	1560928.97	8862846.16
301400	Other Fixed Assets	1162523.65		7590.00	168000.00	1338113.65	15%	188117.05	1149996.60
	TOTAL	2060989670.64	1112869.30	6184442.00	14535240.00	2080596483.34		138780125.46	1941816357.88

ATTESTED**Registrar****DAV University, Jalandhar**

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 8			
310000	Investments		
310100	In Government Securities	-	-
310200	Other - Investments	-	-
Schedule 9			
320000	Current Assets Loans & Advances		
321000	Current Assets		
321100	Interest Accrued on Investments	-	-
321150	Interest Accrued on Fixed Deposits	23,37,151.48	14,67,049.00
321200	Closing Stock	-	-
321300	Accounts Receivables / Fee Recoverable (D)	-	-
		<u>23,37,151.48</u>	<u>14,67,049.00</u>
322200	Security Deposits		
322210	Telephone	18,100.00	18,100.00
322220	Other - Security Deposits	6,60,36,411.00	6,37,77,007.00
322230	Student Security With D.A.V. CMC (E)	-	-
		<u>6,60,54,511.00</u>	<u>6,37,95,107.00</u>
322300	Advances		
322320	Refundable Tax Deducted at Source - Interest Income	1,65,77,110.49	1,44,33,611.29
322330	Refundable Tax Deducted at Source - Rental Income	-	-
322340	Refundable Tax Deducted at Source Others	1,782.00	23,533.50
322350	Prepaid Insurance - Building	2,67,151.00	3,50,603.00
322360	Prepaid Insurance - Cash / Fidelity	-	-
322370	Prepaid Insurance - Vehicle	-	-
322380	Prepaid Insurance - Fire & Theft	1,36,844.00	1,41,814.00
322390	Prepaid Insurance - Others	-	-
322400	Prepaid Expenses	4,01,911.00	2,99,675.00
325000	Accrued Tuition Fee	-	-
326000	Bills Recoverable	1,58,76,250.00	1,70,38,866.16
327100	Amounts Recoverable	1,19,42,946.00	1,16,64,102.00
327200	Amounts Deposited with Income Tax Authorities	-	-
328100	PF Loan Account	-	-
328200	Other - Advances	2,54,000.00	-
328300	Advances to Staff	49,073.78	79,297.00
328400	Advances to Contractors and Suppliers	-	-
328500	Imprest to Staff (F)	4,770.00	-
		<u>4,55,11,838.25</u>	<u>4,40,31,491.95</u>
350000	Cash & Bank Balances		
351000	Fixed Deposits with Banks	46,68,38,645.87	41,84,51,900.97
352000	Bank Balances in Savings Account (Annexure F)	2,02,76,826.93	8,07,19,607.07
353000	Bank Balances in Current Account (Annexure F)	1,27,923.20	(9,01,186.91)
354000	Cheques / Drafts in Hand	-	-
355000	Cash in Hand (G)	-	-
		<u>48,72,43,396.00</u>	<u>49,82,70,321.13</u>
390000	Inter Institution Balances		
390100	Current Account Balance with D.A.V. CMC - (in the Books of Schools / Colleges)	-	-
390200	Current Account Balance with Schools / Colleges - (in the Books of D.A.V. CMC)	-	-
390300	Current Account Balance with Regional Directors maintained by D.A.V. CMC	-	-
390400	Current Account Balance with D.A.V. CMC maintained by Regional Directors	-	-
390500	Intra Institution Balance (Within School) Capital Fund / Reserve Fund of Schools / Colleges with D.A.V. CMC in the Books of Schools / Colleges	-	-
390600	Imprest given to Schools by D.A.V. CMC	-	-
390700	Imprest given to Colleges by D.A.V. CMC	-	-
390800	Imprest given to Regional Director by D.A.V. CMC	-	-
390900	Loan given by D.A.V. CMC to Schools / Colleges	-	-
391000	Account Balance with Publication Division maintained by Publication Division	-	-
391100	D.A.V. CMC PS / Main A/G (Transactions within D.A.V. CMC by Main and Public School Accounts Sections)	-	-
391200	Loan given by D.A.V. CMC to Regional Directors	-	-
391300	Loan given by School to other D.A.V. Institutions (Other than D.A.V. CMC)	-	-
391400	Administration Charges Recoverable (H)	-	-
		<u>60,11,46,896.73</u>	<u>60,75,63,969.08</u>

(D+E+F+G+H)

ATTESTED

60,11,46,896.73

60,75,63,969.08

Registrar
 DAV University, Jalandhar

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
410000	Fees / Sales		
410050	Registration Fees	1,46,10,000.00	1,57,10,000.00
410100	Admission Fees	1,87,000.00	2,13,830.00
410150	Tuition Fees	12,54,59,611.97	13,19,02,273.09
410200	N.C.C. Fee	-	-
410250	Library Fee	-	-
410300	Development Fund	4,26,48,000.00	4,31,10,000.00
410350	Building Fund	-	-
410450	Pupil Fund - Fees	-	-
410500	Text Book Sales	-	-
410700	Subscription Magazines and Journals	-	-
410950	Sports Fee	-	-
411100	Discretionary Grant	-	-
411300	Electricity and Water Charges recovered	16,86,000.00	13,09,000.00
411400	Room Rent / Boarder / Hostel Fee	2,62,30,723.00	2,50,68,972.00
411500	Late Fees & Fine	21,97,260.00	37,81,876.00
411550	Miscellaneous Income	5,01,703.87	4,18,112.87
411600	Furniture Fee	-	-
411750	Mess Charges	2,81,81,000.00	2,32,34,000.00
411800	Annual Charges	2,48,46,000.00	2,54,10,000.00
411850	Diaries Receipt	-	-
411900	Magazine Fee	-	-
411950	Transport Fee	67,38,760.00	39,02,543.00
412000	Science Fees	-	-
412010	Lab Fee	-	-
412020	Commerce Fee	-	-
412030	Dilapidation / Breakage Recovery Fee from Students	-	-
412040	Cycle / Scooter Stand Fee	-	-
412050	Home Science Fees	-	-
412060	Medical Fee from Students	-	-
412070	Research and Development Project Fee	-	-
412100	Computer Science Fees	-	-
412150	Uniform Income	-	-
412160	Sanitation Charges	6,90,000.00	5,63,000.00
412170	Hot and Cold Water Charges	-	-
412200	Sale of Prospectus	18,92,300.00	18,41,200.00
412250	Examination Fee	1,82,53,569.28	1,63,10,000.00
412300	Furniture Maintenance Fee	18,11,000.00	14,04,000.00
412350	Refreshment Charges	-	-
412400	Arya Vidya Sabha Contribution Charges	-	-
412450	Other Fees / Sales	66,65,000.00	2,53,467.30
412500	Report Card Income	-	-
412550	APPS / Arya Samaj	-	-
412600	Administration Charges - Schools	-	-
412650	Hostel Maintenance Charges	9,82,000.00	7,38,900.00
412700	Administration Charges - Colleges	-	-
		30,35,79,928.12	29,51,71,174.26

ATTESTED

Registrar

DAV University, Jalandhar

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
460000	Other Income		
460050	Donation received	-	-
460100	Bank Interest received (including Fixed Deposits)	43,31,719.40	50,68,005.73
460150	Interest on Fixed Deposit - Accrued	23,37,151.48	14,67,049.00
460200	Interest earned on D.A.V. CMC Loan to Institutions	-	-
460250	Research funding from non govt sources	1,10,00,000.00	1,00,00,000.00
460300	Rental Income / License Fee Banks	16,00,473.86	7,93,317.52
460350	License Fee - Canteen / Mess / Bookshop	6,77,231.43	15,42,400.00
460400	Contract Money - Hostel	-	-
460450	Grants for infratrstructure development (Non govt.)	2,00,000.00	15,00,000.00
460550	Allumni Contribution	26,49,275.00	21,75,880.00
460650	Income Earned on Extra Activities	27,000.00	2,12,293.00
460700	fee charged for consultancy and corporate training	52,00,000.00	48,50,000.00
460750	Miscellaneous Receipts	2,35,485.12	3,36,347.51
460800	Profit on Sale of Assets	-	-
460850	Regional Director Fund - Other Income	-	-
460900	Liabilities Written Back	1,43,601.00	-
460950	Contribution from DAV School/college/cmc	-	-
		2,84,01,937.29	2,79,45,292.76

ATTESTED

Registrar
DAV University, Jalandhar

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 12			
510000	Establishment		
510050	Basic Pay	8,04,97,343.00	7,03,71,681.00
510100	Dearness Allowance	4,45,99,517.00	4,38,47,439.00
510150	Permissible Allowance	-	-
510200	Dearness Pay	-	-
510250	House Rent Allowance	36,72,664.00	36,18,577.00
510300	CCA	-	-
510350	Medical Allowance	6,16,982.00	6,85,716.00
510400	Teaching Allowance	-	-
510450	Transport Allowance	-	-
510500	Washing Allowance	-	-
510550	Other Allowances	-	-
510600	Employer's Contribution to Provident Fund	22,03,421.00	21,70,991.00
510650	Employer's Contribution to Family Pension Fund	1,20,07,103.40	1,24,13,241.00
510700	Gratuity Pool Fund	-	-
510750	Leave Encashment	1,62,320.00	33,458.00
510800	Bonus	-	-
510850	OTA	-	-
510900	EDLI Contribution	-	-
510950	Salary Arrears	-	-
511000	Notice Period Salary	-	-
511050	PF Expenditure	-	-
511100	Pension	-	-
511150	PF Administrative Charges	2,00,824.00	-
511200	EDLI Administrative Charges	-	-
511250	ESI (Charges, Contribution, Sales, Purchases)	2,19,849.00	1,76,160.00
511300	Other - Establishment	31,20,133.00	36,10,760.00
		<u>14,73,00,156.40</u>	<u>13,69,28,023.00</u>
Schedule 13			
511500	Administration Charges and Grant To Institutions		
511550	Administrative Charges paid by Schools	-	-
511600	Administrative Charges paid by Colleges	-	-
511650	Arya Vidya Sabha Charges	-	-
511700	Affiliation Fees	5,50,000.00	4,81,129.00
511750	APP Sabha / Arya Samaj	-	-
511800	Other - Administration Charges	-	-
		<u>5,50,000.00</u>	<u>4,81,129.00</u>
Schedule 14			
512000	Rent, Rates & Taxes		
512100	Building Rent	-	-
512200	Lease Rent	16,07,120.00	-
512300	Property Tax	-	22,36,178.00
512400	Road Tax Passenger Tax	5,33,046.00	4,53,291.00
		<u>21,40,166.00</u>	<u>26,89,469.00</u>

ATTESTED

Registrar
 DAV University, Jalandhar

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 15			
513000 Utilities			
513100	Electricity and Water Charges	99,59,654.00	83,93,478.00
		<u>99,59,654.00</u>	<u>83,93,478.00</u>
Schedule 16			
514000 Communication Expenses			
514100	Telephone Expenses	1,85,368.02	2,95,757.08
514200	Postage & Telegram	10,517.00	6,018.00
514300	Courier Expenses	3,901.00	-
514400	Cell Phone Expenses	-	-
514500	Internet Expenses	-	-
		<u>9,38,881.00</u>	<u>12,06,534.00</u>
		<u>11,38,667.02</u>	<u>15,08,309.08</u>
Schedule 17			
515000 Travelling and Conveyance			
515050	Travelling Expenses	7,68,648.00	4,08,860.33
515100	TA Bill - MC Member	-	-
515150	TA Bill - Internal Auditor	-	-
515200	Transport (CNG for Buses)	-	-
515250	Conveyance	-	-
		<u>7,68,648.00</u>	<u>4,08,860.33</u>
Schedule 18			
516000 Welfare, Entertainment and Other Recreational Activities			
516050	Uniform Expenses	8,35,320.00	3,79,900.00
516100	Staff Welfare	72,000.00	52,437.00
516150	Refreshments and Entertainment	2,26,444.00	2,13,781.00
516200	Expenditure Incurred on Extra Activities	72,941.00	2,35,400.00
516250	Medical & First Aid Expenses	1,10,041.00	1,28,303.00
516300	Student Welfare	9,54,307.00	25,560.00
516350	Co-Curricular Activities	-	23,404.00
516400	Function Expenses	14,68,174.00	5,61,378.00
516450	Seminar Expenses	2,75,684.29	-
516500	Coaching Expenses	23,92,018.00	21,54,054.00
516550	Mess / Canteen Running and Maintenance Expenses	1,40,87,036.00	89,17,579.75
516600	Expenditure Incurred on Developmental Specific Activities	-	13,498.00
516650	Examination Expenses	3,53,682.00	7,22,161.00
516700	Service Charges	-	-
516750	Seed Money	75,00,000.00	66,00,000.00
516800	Other - Welfare, Entertainment and Other Recreational Activ	40,929.00	31,580.00
516850	Financial support for staff	10,12,500.00	11,58,736.00
		<u>2,94,01,076.29</u>	<u>2,12,17,771.75</u>
Schedule 19			
517000 Stationery and Supplies			
517050	Printing & Stationary	6,77,286.00	3,90,578.00
517100	Prospectus Expenses	-	-
517150	Diary & Magazine Expenses	-	-
517200	Other - Stationery and Supplies	-	1,23,159.00
		<u>6,77,286.00</u>	<u>5,13,737.00</u>


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Registrar

DAV University, Jalandhar

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 20			
518000	Membership and Subscription		
518100	Newspaper & Periodicals	3,98,213.30	39,038.00
518200	Membership / Subscription	8,79,630.00	4,03,990.00
518300	Other - Membership and Subscription	-	-
		<u>12,77,843.30</u>	<u>4,43,028.00</u>
Schedule 21			
519000	Advertisements		
519050	Advertisement and Publicity	1,06,12,749.24	1,10,86,065.08
519100	Other - Advertisement	45,98,849.00	18,23,106.00
		<u>1,52,11,598.24</u>	<u>1,29,09,171.08</u>
Schedule 22			
520000	Insurance		
520050	Building Insurance	5,73,452.00	7,18,886.00
520100	Cash and Fidelity Insurance	-	-
520150	Vehicle Insurance	3,16,041.00	3,59,434.00
520200	Fire and Theft Insurance	-	-
520250	Other Insurance	-	16,996.00
		<u>8,89,493.00</u>	<u>10,95,316.00</u>
Schedule 23			
521000	Vehicle Maintenance Charges		
521050	Car / Vehicle Maintenance	-	-
521100	Bus Maintenance	3,13,794.00	2,64,159.00
521150	Petrol Expenses	8,27,527.00	2,69,042.00
521200	Diesel Expenses	3,14,768.00	1,95,786.31
521250	Vehicle Hire Charges	52,21,943.00	31,40,639.69
521300	Bus Hire Charges	-	-
		<u>10,04,445.12</u>	<u>4,80,459.36</u>
		<u>76,82,477.12</u>	<u>43,50,086.36</u>
Schedule 24A			
522000	Lab Maintenance and Running Expenses		
522010	Physics Lab Expenses	28,324.00	-
522020	Chemistry Lab Expenses	49,852.00	2,40,716.00
522030	Botany Lab Expenses	31,688.00	31,623.00
522040	Biology Lab Expenses	-	-
522050	Geology Lab Expenses	-	-
522060	Geography Lab Expenses	-	-
522070	Psychology Lab Expenses	-	-
		<u>4,200.00</u>	-
		<u>1,14,064.00</u>	<u>2,72,339.00</u>
Schedule 24B			
524000	Maintenance Expenses		
524050	Building Maintenance	-	-
524150	Computer Expenses	19,25,412.00	13,79,176.52
524200	Furniture Fixtures Maintenance	3,31,659.00	2,64,130.00
524250	Electrical & Others Maintenance	60,613.00	65,704.00
524300	Hostel Building	9,56,554.00	10,01,165.66
524350	Plant & Machinery - Equipment Maintenance	-	-
524400	Generator Expenses	2,94,016.00	2,09,597.70
524450	Sanitation Expenses	11,24,585.00	13,07,655.00
		<u>46,92,539.00</u>	<u>42,27,429.88</u>

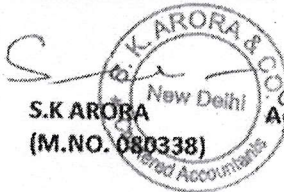
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Registrar
DAV University, Jalandhar

D.A.V. University, Jalandhar
Jalandhar-Pathankot National Highway-44, Sarmastpur, Jalandhar, Punjab - 144012

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 25			
525000 Interest Paid on Loans			
525050	Bank	5,95,36,119.58	7,76,59,119.25
525100	Interest paid on D.A.V. CMC Loan	-	-
525150	Other - Interest paid on Loans	-	-
525200	Interest paid on Capital Fund / Reserve Fund With D.A.V. C	-	-
525250	Interest paid on Sail Loan	-	-
		<u>5,95,36,119.58</u>	<u>7,76,59,119.25</u>
Schedule 26			
526000 Legal, Professional, House Keeping and Agency Charges			
526050	Agency Charges	1,22,88,859.00	79,08,885.00
526100	Legal and Professional Charges	50,16,853.00	49,00,059.61
526150	House Keeping Charges	52,83,788.00	48,23,263.50
		<u>2,25,89,500.00</u>	<u>1,76,32,208.11</u>
Schedule 27			
527000 Audit Fees			
527050	Audit Fees	30,000.00	30,000.00
		<u>30,000.00</u>	<u>30,000.00</u>
Schedule 28			
528000 Assistance			
528050	Scholarship/Sponsorship/Aid	50,40,000.00	59,90,550.00
528100	Fee Concession	66,37,400.00	65,01,750.00
528150	Donation/Subscription	22,000.00	11,000.00
		<u>1,16,99,400.00</u>	<u>1,25,03,300.00</u>
Schedule 29			
529000 Other Expenses			
529050	Regional Director Fund - Other Expenses	-	-
529100	Pupil Fund - Other Expenses	-	-
529150	Courts / Gardening	29,39,133.00	24,51,711.00
529200	D.A.V. Pool Fund	-	-
529250	Sports	4,35,312.00	3,76,344.00
529300	Library Expenses	-	-
529350	Loss on Sale of Assets	-	-
529400	Bank Charges	58,304.71	89,402.93
529450	Miscellaneous Expenses	84,167.00	1,07,137.00
529500	Amount Written off	14,099.00	147.46
529550	Other Expenses	79,408.00	1,400.00
		<u>36,10,423.71</u>	<u>30,26,142.39</u>
Schedule 30			
540000 Expenses of Exceptional Nature			
540050	Expenses of Exceptional Nature	-	-
540100	Contribution to DAV School/college/cmc	-	-
		<u>-</u>	<u>-</u>
Schedule 31			
550000 Prior Period Expenses			
550050	Prior Period Expenses	-	-
		<u>-</u>	<u>-</u>

S.K. ARORA & CO.
Chartered Accountants


S.K. ARORA
(M.NO. 080338)
Accounts Officer

Place: Delhi


Date: 25/07/2023

UDIN: 23080338TB6UDAY5416

DAV University

Accounts Officer
Accounts Coordinator


Registrar (Off.)


Vice Chancellor
DAV UNIVERSITY
JALANDHAR

ATTESTED


Registrar
DAV University, Jalandhar