



DAV UNIVERSITY

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Telephone

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E-mail

www.davuniversity.org

Website

INDEX

Key Indicator 4.1 Physical Facilities

4.2.2.1 Percentage expenditure for purchase of books/ e-books and subscription to journals/e-journals during the last five years

| Year | Relevant | Page No. |
|---------|--|----------|
| 2018-19 | Audited income and expenditure statement of the institution to be signed by CA and counter signed by the competent authority (relevant expenditure claimed for purchase of books/ e-books and subscription to journals/e-journals should be clearly highlighted) | <u>7</u> |



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.

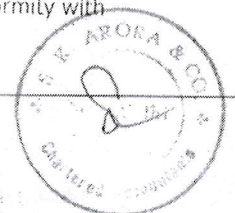
Opinion

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:

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Registrar
DAV University, Jalandhar

Office : L-4, Connaught Circus, New Delhi-110001
Phone : +91-011-2341 7708, 4182 7087 Fax : +91-011-2341 1385
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- (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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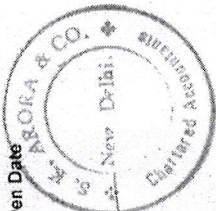

Registrar

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 | | Previous Year | | Assets | Schedule No. | Current Year |
|------------------|-------------------------------------|--------------|-------------------------|-------------------------|------------------|---|-------------------------|--------------|--------------|
| | | | | | | | | | |
| (47,885,221.56) | Capital Fund | 1 | (69,633,943.38) | 2,191,489,158.30 | Fixed Assets | 7 | 2,144,216,816.30 | | |
| | Reserve & Surplus | 2 | | | Investments | 8 | | | |
| 1,337,142,857.16 | Secured Loans (from HDFC Bank Ltd.) | 3 | 1,164,285,714.32 | 468,624,925.96 | Current Assets | 9 | 488,091,636.62 | | |
| 60,030,763.61 | Unsecured Loans | 4 | | | Loans & Advances | | | | |
| | Security Deposits | 5 | 62,297,502.61 | | | | | | |
| 1,310,825,685.05 | Current Liabilities | 6 | 1,475,359,179.37 | | | | | | |
| | | | <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:19080338AAAAABO5548

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

| HeadCode Particulars | Current Year Rupees | Previous Year Rupees |
|--|--------------------------|--------------------------|
| Schedule 6 | | |
| 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) | Rate of Depreciation | Depreciation During The Year f | Written Down Value As On 31-Mar-19 e-f |
|--|----------------------------------|---|-------------------------|-------------------------|---|----------------------|-----------------------------------|--|
| | | | 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 | - | - | - | 91,97,023.58 | 5% | 4,59,851.00 | 87,37,172.58 |
| 300500 Furniture & Fixtures | 3,93,10,412.00 | - | 1,98,345.00 | 8,11,935.00 | 4,03,20,692.00 | 10% | 39,91,472.00 | 3,63,29,220.00 |
| 300600 Office Equipment | 6,11,929.00 | - | 19,824.00 | 1,23,598.00 | 7,55,351.00 | 15% | 1,04,033.00 | 6,51,318.00 |
| 300700 Electrical Equipment | 3,46,78,991.73 | - | 6,87,070.00 | 92,34,229.00 | 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 | - | - | - | 35,65,667.00 | 15% | 5,34,850.00 | 30,30,817.00 |
| 301200 Library Books | 44,27,132.02 | - | 13,18,050.00 | 10,32,073.00 | 55,56,980.02 | 40% | 20,16,377.00 | 35,40,603.02 |
| 301300 Plant and Machinery | 1,27,31,883.00 | - | 16,21,434.00 | 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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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) | | <u>18,83,040.00</u> | <u>28,05,251.40</u> |
| 322000 | Loans | | |
| 322130 | Mahatma Hansraj Day Grant Account | - | - |
| (D) | | <u>-</u> | <u>-</u> |
| 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) | | <u>5,45,23,106.00</u> | <u>5,23,98,445.00</u> |
| 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) | | <u>3,31,17,552.80</u> | <u>7,68,76,983.86</u> |
| 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) | | <u>39,85,67,937.82</u> | <u>33,65,44,245.70</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 |
|--|------------------------|-------------------------|
| 360000 Deferred Revenue Expenditure | | |
| 360500 Deferred Revenue Expenditure | - | - |
| (H) | <u>-</u> | <u>-</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) | - | - |
| (I) | <u>-</u> | <u>-</u> |
| (C+D+E+F+G+H+I) | <u>48,80,91,636.62</u> | <u>46,86,24,925.96</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 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 |

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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 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> |

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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 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> |

ATTESTED

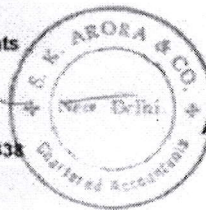

 Registrar
 DAV University, Jalandhar

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 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



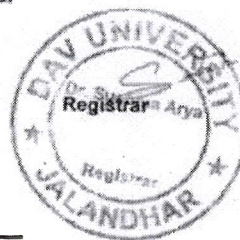
For D.A.V. University, Jalandhar

Accounts Officer

ATTESTED

Registrar

DAV University, Jalandhar



Vice Chancellor
DAV UNIVERSITY
JALANDHAR
Vice Chancellor