



DAV UNIVERSITY

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Telephone

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www.davuniversity.org

Website

5.4.1 Alumni contribution during the last five years to the University through registered Alumni Association

- Annual audited statements of accounts of the HEI highlighting the Alumni contribution duly certified by the Chartered Accountant/Finance Officer***

Year	Page Number
2022-23	<u>10</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, 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.

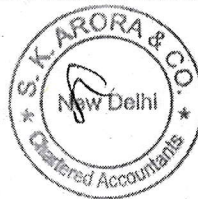
Auditor's Responsibility

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	Previous Year	Assets	Schedule No.	Current Year	
(513,009,875.75)	Capital Fund	1	(639,077,547.46)	2,060,989,670.64	Fixed Assets	7	1,941,816,357.88	
-	Reserve & Surplus	2	-	-	Investments	8	-	
939,212,764.36	Secured Loans	3	641,557,568.60	607,563,969.08	Current Assets Loans & Advances	9	601,146,896.73	
-	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	

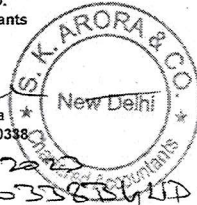
For S.K. Arora & Co.
Chartered Accountants

Sudhir Kumar Arora
Membership No.080338

Place : Delhi

Date 25/07/2022

UDIN: 23080338314 AY 5446



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For DAV UNIVERSITY

Accounts Officer

Accounts Officer

Emp ID-10082

Accounts Coordinator

Registrar (Off.)

Vice Chancellor

DAV UNIVERSITY
JALANDHAR

DAV University
Jalandhar
Registrar
DAV University, Jalandhar

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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		-	295,171,174.26	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	677,286.00				
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				
12,502,300.00	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. 090338
Place: Delhi
Date: 25/07/2023
UDIN: 22080538150000000000000000000000



UDIN: 22080538150000000000000000000000

ATTESTED

Registrar
DAV University, Jalandhar

For D.A.V. UNIVERSITY
Accounts Officer
Accounts Coordinator
Registrar (Offl.)
Vice Chancellor

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)	
			(63,90,77,547.46)	(51,30,09,875.75)
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)	-	-	
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)	-	-	
		64,15,57,568.60	93,92,12,764.36	
Schedule 4				
	210000 Unsecured Loans			
	210200 Banks (Annexure A)	-	-	
	210300 Loan From Sail (Annexure A)	-	-	
	210400 Other - Unsecured Loans (Annexure A)	-	-	
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	
		5,05,30,108.03	5,12,43,091.07	

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DAV University, Jalandhar

Schedule 6	HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
		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		
		Current Account Balance with D.A.V. CMC - (in the Books		
		250100 of Schools / Colleges)	7,30,084.00	7,30,084.00
		Current Account Balance with Schools / Colleges - (in the		
		250200 Books of D.A.V. CMC)	-	-
		Current Account Balance with Regional Directors	-	-
		250300 Maintained by D.A.V. CMC	-	-
		Current Account Balance with D.A.V. CMC Maintained by		
		250400 Regional Directors	-	-
		250500 Intra Institution Balance (within School)	-	-
		Capital Fund / Reserve Fund of Schools / Colleges in the		
		250600 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
		Account Balance Due to Publication Division Maintained by		
		251100 Schools	-	-
		D.A.V. CMC PS / Main A/C (Transactions within D.A.V.		
		251200 CMC by Main and Public School Accounts Sections)	-	-
		251300 Loan taken by Regional Director from D.A.V. CMC	-	-
		Loan taken by Schools / Colleges from other D.A.V.		
		251400 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)	2,47,58,55,406.37	2,17,82,27,808.89
		(A+B+C)	2,48,99,53,125.44	2,19,11,07,660.04

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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, 2023

	Particulars	Opening Balance	Sold During The Financial Year	Addition upto 30.09.2022	Addition after 30.09.2022	Balance As On	Rate of Depreciation	Depreciation During The Year	Written Down Value As On 31.03.2023
		a	b	c	d	e = (a-b+c+d)		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	70069.30	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**

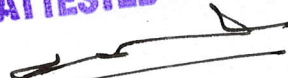
HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 8			
310000 Investments			
310100 In Government Securities		-	-
310200 Other - Investments		-	-
Schedule 9			
320000 Current Assets Loans & Advances			
321000 Current Assets			
321100 Interest Accrued on Investments		-	-
321150 Interest Accrued on Fixed Deposits		-	-
321200 Closing Stock	23,37,151.48	14,67,049.00	
321300 Accounts Receivables / Fee Recoverable (D)	-	-	
	<u>23,37,151.48</u>	<u>14,67,049.00</u>	
322000 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	-	-	
325000 Accrued Tuition Fee	4,01,911.00	2,99,675.00	
326000 Bills Recoverable	-	-	
327100 Amounts Recoverable	1,58,76,250.00	1,70,38,866.16	
327200 Amounts Deposited with Income Tax Authorities	1,19,42,946.00	1,16,64,102.00	
328100 PF Loan Account	-	-	
328200 Other - Advances	-	-	
328300 Advances to Staff	2,54,000.00	-	
328400 Advances to Contractors and Suppliers	49,073.78	79,297.00	
328500 Imprest to Staff (F)	-	-	
	<u>4,770.00</u>	<u>-</u>	
	<u>4,55,11,838.25</u>	<u>4,40,31,491.95</u>	
350000 Cash & Bank Balances			
351000 Fixed Deposits with Banks	-	-	
352000 Bank Balances in Savings Account (Annexure F)	46,68,38,645.87	41,84,51,900.97	
353000 Bank Balances in Current Account (Annexure F)	2,02,76,826.93	8,07,19,607.07	
354000 Cheques / Drafts in Hand	1,27,923.20	(9,01,186.91)	
355000 Cash in Hand (G)	-	-	
	<u>48,72,43,396.00</u>	<u>49,82,70,321.13</u>	
390000 Inter Institution Balances			
Current Account Balance with D.A.V. CMC - (in the Books of Schools / Colleges)	-	-	
Current Account Balance with Schools / Colleges - (in the Books of D.A.V. CMC)	-	-	
Current Account Balance with Regional Directors maintained by D.A.V. CMC	-	-	
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	-	-	
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	-	-	
Account Balance with Publication Division maintained by Publication Division	-	-	
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>-</u>	<u>-</u>	
(D+E+F+G+H)	<u>60,11,46,896.73</u>	<u>60,75,63,969.08</u>	

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Registrar
DAV University, Jalandhar

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 10			
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

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Registrar

DAV University, Jalandhar

Schedule 11	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 infratstructure 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	-	-
			<u>2,84,01,937.29</u>	<u>2,79,45,292.76</u>

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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		22,03,421.00	21,70,991.00
510600 Employer's Contribution to Provident Fund		1,20,07,103.40	1,24,13,241.00
510650 Employer's Contribution to Family Pension Fund		-	-
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
		14,73,00,156.40	13,69,28,023.00
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		5,50,000.00	4,81,129.00
511750 APP Sabha / Arya Samaj		-	-
511800 Other - Administration Charges		-	-
		5,50,000.00	4,81,129.00
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
		21,40,166.00	26,89,469.00

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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	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	9,38,881.00	12,06,534.00
		<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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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	3,13,794.00	2,64,159.00
	521100 Bus Maintenance	8,27,527.00	2,69,042.00
	521150 Petrol Expenses	3,14,768.00	1,95,786.31
	521200 Diesel Expenses	52,21,943.00	31,40,639.69
	521250 Vehicle Hire Charges	-	-
	521300 Bus Hire Charges	10,04,445.12	4,80,459.36
		<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	4,200.00	-
		<u>1,14,064.00</u>	<u>2,72,339.00</u>
Schedule 24B			
	524000 Maintenance Expenses		
	524050 Building Maintenance	19,25,412.00	13,79,176.52
	524150 Computer Expenses	3,31,659.00	2,64,130.00
	524200 Furniture Fixtures Maintenance	60,613.00	65,704.00
	524250 Electrical & Others Maintenance	9,56,554.00	10,01,165.66
	524300 Hostel Building	-	-
	524350 Plant & Machinery - Equipment Maintenance	2,94,016.00	2,09,597.70
	524400 Generator Expenses	11,24,585.00	13,07,655.00
	524450 Sanitation Expenses	-	-
		<u>46,92,839.00</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/Subsorption		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 & CO.
New Delhi
S.K. ARORA
(M.NO. 080338)
Accounts Officer

Place: Delhi

Date: 25/07/2023

UDIN: 23080338TB6UDAY54

DAV University
Accounts Officer
Accounts Coordinator

Registrar (Off.)
DAV University, Jalandhar

Vice Chancellor
DAV UNIVERSITY
JALANDHAR

ATTESTED

Registrar
DAV University, Jalandhar