



**DAV UNIVERSITY**

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E-mail

[www.davuniversity.org](http://www.davuniversity.org)

Website

## INDEX

E. P. 3.1: Total Expenditure excluding salary year wise during the last five years (INR)

Year	Relevant	Page No.
2019-20	Audited statement of highlighted income and expenditure duly certified by the Finance officer and Chartered Accountant highlighting the salary component .	<u>12</u>



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23-11-2020  
24.11.20

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,

CL-Pb-15  
Dof  
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 31<sup>st</sup> 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 31<sup>st</sup> March, 2020
- (b) in the case of Income & Expenditure Account, excess of expenditure over income of the University as at 31<sup>st</sup> March, 2020
- (c) in the case of Receipts & Payments Account, Receipts & Payments of the University for the year ended on 31<sup>st</sup> 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



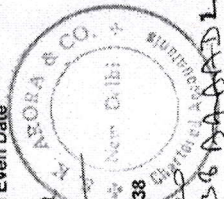
Date: 23/11/2020  
Place: New Delhi

**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	-	Fixed Assets	8	-
1,164,285,714.32	Secured Loans (from HDFC Bank Ltd.)	3	1,253,837,941.48	Investments	8	-
62,297,502.61	Unsecured Loans	4	61,618,666.32	Current Assets Loans & Advances	9	552,835,237.96
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 Kumar Arora  
 Membership No. 080638  
 Place : New Delhi  
 Date : 23/11/2020  
 UDIN: 20080336NAADL2420

*Sudhir*  
 Accounts Officer

For D.A.V. University, Jalandhar

*Sudhir*  
 Accounts Officer  
 Accounts Officer



*Jhili*  
 Vice Chancellor (Officiating)

**ATTESTED**

*Sudhir*  
 Registrar  
 DAV University, Jalandhar

PART B- ANNEXURE B

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

Description	Expenditure		Income		Schedule No.	Current Year
	Previous Year	Current Year	Previous Year	Current Year		
Opening Stock	-	-	482,067,787.80	-	10	370,216,340.07
Purchase of Paper	-	-	35,738,940.58	-	11	35,134,870.31
Purchase of Text Books from DAV CMC Publication Division	-	-	1,064,783.00	-	-	-
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	-	-	-	-	-	-
Establishment	162,391,527.00	154,550,808.00	-	-	-	-
Administration Charges and Grant To Institutions	7,077,881.46	745,000.00	-	-	-	-
Rent, Rates, & Taxes	7,872,087.00	3,176,801.76	-	-	-	-
Utilities	1,076,594.00	12,238,378.00	-	-	-	-
Communication Expenses	477,225.00	3,723,770.08	-	-	-	-
Travelling and Conveyance	48,532,220.22	542,265.00	-	-	-	-
Welfare, Entertainment and Other Recreational Activities	874,044.00	39,930,795.71	-	-	-	-
Stationery and Supplies	1,148,960.00	742,544.00	-	-	-	-
Membership and Subscription	16,441,061.00	984,204.00	-	-	-	-
Advertisements	989,316.00	14,303,687.27	-	-	-	-
Insurance	7,310,047.00	893,452.00	-	-	-	-
Vehicle Maintenance Charges	1,983,789.00	5,827,146.36	-	-	-	-
Lab Maintenance and Running Expenses	9,302,738.26	2,342,535.00	-	-	-	-
Maintenance Expenses	113,444,567.47	9,806,419.00	-	-	-	-
Interest Paid on Loans	21,606,329.26	105,907,517.84	-	-	-	-
Legal, Professional, House Keeping and Agency Support	23,600.00	20,294,824.08	-	-	-	-
Audit Fees	8,566,910.00	43,600.00	-	-	-	-
Assistance	4,185,558.43	9,164,550.00	-	-	-	-
Other Expenses	-	5,274,966.62	-	-	-	-
Prior Period Expenses	-	-	-	-	-	-
Expenses of Exceptional Nature	-	-	-	-	-	-
Deferred Revenue Expenditure Written off	-	-	-	-	-	-
Excess of Income over Expenditure (Surplus) Transferred to Income & Expenditure Appropriation Account (Before Depreciation)	105,528,556.18	15,154,647.66	-	-	-	-
	<u>518,872,511.38</u>	<u>405,651,210.38</u>	<u>518,872,511.38</u>	<u>405,651,210.38</u>		

Income & Expenditure Appropriation Account

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

**ATTESTED**

Registrar  
DAV University, Jalandhar

As Per Our Report On Even Date  
For S.K.Arora & Co.  
Chartered Accountants  
Sudhir Kumar Arora  
Membership No. 080238  
Place : New Delhi  
Date : 23/11/2020  
UDIN: 200803388008DL2420

DAV UNIVERSITY  
Sudhita Arora  
Registrar  
For DAV V. University, Jalandhar  
Accounts Officer  
Emp No. 10022

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**

HeadCode Particulars	Current Year Rupees	Previous Year Rupees
<b>Schedule 1</b>		
<b>100000 Capital Fund</b>		
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)
<b>Less</b>		
<b>370000 Capital Fund Debit Balance</b>		
370500 Capital Fund Debit Balance	-	-
	(19,08,27,687.72)	(6,96,33,943.38)
<b>Schedule 2</b>		
<b>110000 Reserve &amp; Surplus</b>		
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	-	-
	-	-
<b>Schedule 3</b>		
<b>200000 Secured Loans (from HDFC Bank Ltd.)</b>		
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
<b>Schedule 4</b>		
<b>210000 Unsecured Loans</b>		
210200 Other D.A.V. Institutions (Including APP Sabha, D.A.V. Academy Kanina)	-	-
210300 Loan From Sail	-	-
210400 Other - Unsecured Loans	-	-
	-	-
<b>Schedule 5</b>		
<b>220000 Security Deposits</b>		
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
	<b>230000 Current Liabilities</b>		
	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
	<b>(A)</b>	<b>1,37,31,726.29</b>	<b>1,23,02,044.48</b>
	<b>250000 Inter Institution Balances</b>		
	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>(B)</b>	<b>1,69,78,76,508.89</b>	<b>1,46,30,57,134.89</b>
	<b>(A+B)</b>	<b>1,71,16,08,235.18</b>	<b>1,47,53,59,179.37</b>

**ATTESTED**

**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
<b>TOTAL</b>	<b>2,14,42,16,816.30</b>	<b>27,46,121.00</b>	<b>13,06,36,775.00</b>	<b>14,96,28,427.00</b>	<b>2,42,07,35,597.30</b>		<b>13,73,33,980.00</b>	<b>2,28,34,01,917.30</b>

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
<b>Schedule 8</b>		
<b>310000 Investments</b>		
310100 In Government Securities	-	-
310200 Other - Investments	-	-
<hr/>		
<b>Schedule 9</b>		
<b>320000 Current Assets Loans &amp; Advances</b>		
<b>321000 Current Assets</b>		
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	-	-
<b>(C)</b>	<u>26,91,037.00</u>	<u>18,83,040.00</u>
<b>322000 Loans</b>		
322130 Mahatma Hansraj Day Grant Account	-	-
<b>(D)</b>	<u>-</u>	<u>-</u>
<b>322200 Security Deposits</b>		
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	-	-
<b>(E)</b>	<u>5,74,44,219.00</u>	<u>5,45,23,106.00</u>
<b>322300 Advances</b>		
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	-	-
<b>(F)</b>	<u>5,27,24,591.32</u>	<u>3,31,17,552.80</u>
<b>350000 Cash &amp; Bank Balances</b>		
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	-	-
<b>(G)</b>	<u>43,99,75,390.64</u>	<u>39,85,67,937.82</u>

**ATTESTED**

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
<b>360000 Deferred Revenue Expenditure</b>		
360500 Deferred Revenue Expenditure	-	-
(H)	-	-
<b>390000 Inter Institution Balances</b>		
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)	-	-
<b>(C+D+E+F+G+H+I)</b>	<b>55,28,35,237.96</b>	<b>48,80,91,636.62</b>

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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
	<b>410000 Fees / Sales</b>		
	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%)	-	-
		<b>37,02,16,340.07</b>	<b>48,20,67,787.80</b>

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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>
	<b>460000 Other Income</b>		
	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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**Schedules Forming Part of Accounts for financial year 2019-20**

<u>Schedule 12</u>	HeadCode Particulars	Current Year Rupees	Previous Year Rupees
	<b>510000 Establishment</b>		
	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	-
		<u>15,45,50,808.00</u>	<u>16,23,91,527.00</u>
<u>Schedule 13</u>	<b>511500 Administration Charges and Grant To Institutions</b>		
	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	-	-
		<u>7,45,000.00</u>	<u>-</u>
<u>Schedule 14</u>	<b>512000 Rent, Rates &amp; Taxes</b>		
	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
		<u>31,76,801.76</u>	<u>70,77,881.46</u>

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**Schedules Forming Part of Accounts for financial year 2019-20**

HeadCode Particulars	Current Year Rupees	Previous Year Rupees
<b>Schedule 15</b>		
<b>513000 Utilities</b>		
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>
<b>Schedule 16</b>		
<b>514000 Communication Expenses</b>		
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>
<b>Schedule 17</b>		
<b>515000 Travelling and Conveyance</b>		
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>
<b>Schedule 18</b>		
<b>516000 Welfare, Entertainment and Other Recreational Activities</b>		
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>
<b>Schedule 19</b>		
<b>517000 Stationery and Supplies</b>		
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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**Schedules Forming Part of Accounts for financial year 2019-20**

<u>HeadCode Particulars</u>	<u>Current Year Rupees</u>	<u>Previous Year Rupees</u>
<b>Schedule 20</b>		
<b>518000 Membership and Subscription</b>		
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>
<b>Schedule 21</b>		
<b>519000 Advertisements</b>		
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>
<b>Schedule 22</b>		
<b>520000 Insurance</b>		
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>
<b>Schedule 23</b>		
<b>521000 Vehicle Maintenance Charges</b>		
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>
<b>Schedule 24A</b>		
<b>522000 Lab Maintenance and Running Expenses</b>		
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>
<b>Schedule 24B</b>		
<b>524000 Maintenance Expenses</b>		
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>

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**Schedules Forming Part of Accounts for financial year 2019-20**

HeadCode Particulars	Current Year Rupees	Previous Year Rupees
<b>Schedule 25</b>		
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
<b>Schedule 26</b>		
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
<b>Schedule 27</b>		
527000 Audit Fees		
527050 Audit Fees	43,600.00	23,600.00
	43,600.00	23,600.00
<b>Schedule 28</b>		
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
<b>Schedule 29</b>		
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
<b>Schedule 30</b>		
540000 Expenses of Exceptional Nature		
540050 Expenses of Exceptional Nature	-	-
<b>Schedule 31</b>		
550000 Prior Period Expenses		
550050 Prior Period Expenses	-	-
<b>Schedule 32</b>		
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