



DAV UNIVERSITY

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INDEX

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

Year	Relevant	Page No.
2022-23	Audited statement of highlighted income and expenditure duly certified by the Finance officer and Chartered Accountant highlighting the salary component .	<u>11</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

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,

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

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Registrar
DAV University, Jalandhar

PART B - ANNEXURE B

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

For S.K. Arora & Co.
Chartered Accountants

Sudhir Kumar Arora
Membership No.080338
Place : Delhi
Date 25/07/2023
UDIN: 2308033831414AY5446



0.00

For DAV UNIVERSITY

Accounts Officer

Accounts Officer
Emp ID-10082

Accounts Coordinator

Registrar (Off.)

Vice Chancellor

Vice Chancellor
DAV UNIVERSITY
JALANDHAR

DAV University
Registrar
DAV University, Jalandhar

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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				255,171,174.26	Fees / Sales	10	303,579,928.12
	Purchase of Text Books from DAV CMC Publication Division				27,945,292.76	Other Income	11	28,401,937.29
	Purchase of Text Books from others							
	Other Purchases					Closing Stock		
	Publication of Students World and Aryan Heritage							
	Purchase of Audio CD							
	Printing of Text Books							
	Packing & Forwarding							
	Others							
136,928,023.00	Establishment	12		147,300,156.40				
481,129.00	Administration Charges and Grant To Institutions	13		550,000.00				
2,689,469.00	Rent, Rates & Taxes	14		2,140,166.00				
8,393,476.00	Utilities	15		9,959,654.00				
1,508,309.08	Communication Expenses	16		1,138,667.02				
408,860.33	Travelling and Conveyance	17		768,648.00				
21,217,771.75	Welfare, Entertainment and Other Recreational Activities	18		29,401,076.29				
513,737.00	Stationery and Supplies	19		677,266.00				
443,028.00	Membership and Subscription	20		1,277,843.30				
12,909,171.06	Advertisements	21		15,211,598.24				
1,095,316.00	Insurance	22		899,493.00				
4,350,086.36	Vehicle Maintenance Charges	23		7,682,477.12				
272,339.00	Lab Maintenance and Running Expenses	24A		114,054.00				
4,227,428.88	Maintenance Expenses	24B		4,692,839.00				
77,659,119.25	Interest Paid on Loans	25		59,536,119.58				
17,632,208.11	Legal, Professional, House Keeping and Agency Charges	26		22,589,500.00				
30,000.00	Audit Fees	27		30,000.00				
12,503,300.00	Assistance	28		11,699,400.00				
152,161,006.16	Depreciation	7		138,790,125.46				
3,026,142.39	Other Expenses	29		3,610,423.71				
-	Expenses of Exceptional Nature	30		-				
-	Prior Period Expenses	31		-				
(135,333,455.37)	Surplus/ (-)Deficit Transferred to Capital Fund			(126,067,671.71)				
323,116,467.02	Total			331,981,865.41				331,981,865.41

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

Chartered Accountants

Sudhir Kumar Arora
Membership No.090338
Place: Delhi
Date: 25/07/23
UDIN: 2308233815446



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Registrar
DAV University, Jalandhar

DAV University
For D.A.V. UNIVERSITY
Accounts Office
Accounts Officer, Accounts Coordinator, Registrar (Off.), 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)
			<u>(63,90,77,547.46)</u>	<u>(51,30,09,875.75)</u>
Schedule 2				
	110000	Reserve & Surplus		
	110100	Reserve Fund (Annexure A)	-	-
	110200	Pupil Fund (Amalgamated fund) (Annexure.A)	-	-
	110400	Building Fund (Annexure A)	-	-
	110500	Development Fund (Annexure A)	-	-
	110600	Endowment Fund (Annexure A)	-	-
	110800	Depreciation Reserve (Annexure A)	-	-
	111600	Society Capital Fund (Annexure A)	-	-
	112200	Other Funds (Annexure A)	-	-
	112300	Revaluation Reserve (Annexure A)	-	-
			<u>-</u>	<u>-</u>
Schedule 3				
	200000	Secured Loans		
	200100	Banks (Annexure A)	64,15,57,568.60	93,92,12,764.36
	200200	Other - Secured Loans (Annexure A)	-	-
			<u>64,15,57,568.60</u>	<u>93,92,12,764.36</u>
Schedule 4				
	210000	Unsecured Loans		
	210200	Banks (Annexure A)	-	-
	210300	Loan From Sail (Annexure A)	-	-
	210400	Other - Unsecured Loans (Annexure A)	-	-
			<u>-</u>	<u>-</u>
Schedule 5				
	220000	Security Deposits		
	220100	Security Deposits - Civil Contractors	13,13,444.00	22,08,877.00
	220200	Security Deposits - Security Agencies	6,50,000.00	8,50,000.00
	220300	Security Deposits - Mess / Canteen Contractors	15,10,130.00	12,40,130.00
	220400	Security Deposits Transport Operators	15,000.00	15,000.00
	220500	Security Deposits - Other Vendors	3,20,250.00	41,850.00
	220700	Refundable Student Security - (Schools)	4,67,21,284.03	4,67,52,234.07
	220800	Other - Security Deposits	-	1,35,000.00
			<u>5,05,30,108.03</u>	<u>5,12,43,091.07</u>

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Registrar
 DAV University, Jalandhar

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

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

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

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

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Registrar
 DAV University, Jalandhar

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

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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	-	-
			2,84,01,937.29	2,79,45,292.76

ATTESTED

Registrar
DAV University, Jalandhar

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 12			
510000	Establishment		
510050	Basic Pay	8,04,97,343.00	7,03,71,681.00
510100	Dearness Allowance	4,45,99,517.00	4,38,47,439.00
510150	Permissible Allowance	-	-
510200	Dearness Pay	-	-
510250	House Rent Allowance	36,72,664.00	36,18,577.00
510300	CCA	-	-
510350	Medical Allowance	6,16,982.00	6,85,716.00
510400	Teaching Allowance	-	-
510450	Transport Allowance	-	-
510500	Washing Allowance	-	-
510550	Other Allowances	-	-
510600	Employer's Contribution to Provident Fund	22,03,421.00	21,70,991.00
510650	Employer's Contribution to Family Pension Fund	1,20,07,103.40	1,24,13,241.00
510700	Gratuity Pool Fund	-	-
510750	Leave Encashment	-	-
510800	Bonus	1,62,320.00	33,458.00
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	-	-
		<u>9,38,881.00</u>	<u>12,06,534.00</u>
		<u>11,38,667.02</u>	<u>15,08,309.08</u>
Schedule 17			
515000 Travelling and Conveyance			
515050	Travelling Expenses	7,68,648.00	4,08,860.33
515100	TA Bill - MC Member	-	-
515150	TA Bill - Internal Auditor	-	-
515200	Transport (CNG for Buses)	-	-
515250	Conveyance	-	-
		<u>7,68,648.00</u>	<u>4,08,860.33</u>
Schedule 18			
516000 Welfare, Entertainment and Other Recreational Activities			
516050	Uniform Expenses	8,35,320.00	3,79,900.00
516100	Staff Welfare	72,000.00	52,437.00
516150	Refreshments and Entertainment	2,26,444.00	2,13,781.00
516200	Expenditure Incurred on Extra Activities	72,941.00	2,35,400.00
516250	Medical & First Aid Expenses	1,10,041.00	1,28,303.00
516300	Student Welfare	9,54,307.00	25,560.00
516350	Co-Curricular Activities	-	23,404.00
516400	Function Expenses	14,68,174.00	5,61,378.00
516450	Seminar Expenses	2,75,684.29	-
516500	Coaching Expenses	23,92,018.00	21,54,054.00
516550	Mess / Canteen Running and Maintenance Expenses	1,40,87,036.00	89,17,579.75
516600	Expenditure Incurred on Developmental Specific Activities	-	13,498.00
516650	Examination Expenses	3,53,682.00	7,22,161.00
516700	Service Charges	-	-
516750	Seed Money	75,00,000.00	66,00,000.00
516800	Other - Welfare, Entertainment and Other Recreational Activ	40,929.00	31,580.00
516850	Financial support for staff	10,12,500.00	11,58,736.00
		<u>2,94,01,076.29</u>	<u>2,12,17,771.75</u>
Schedule 19			
517000 Stationery and Supplies			
517050	Printing & Stationary	6,77,286.00	3,90,578.00
517100	Prospectus Expenses	-	-
517150	Diary & Magazine Expenses	-	-
517200	Other - Stationery and Supplies	-	1,23,159.00
		<u>6,77,286.00</u>	<u>5,13,737.00</u>

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DAV University, Jalandhar

HeadCode	Particulars	Current Year Rupees	Previous Year Rupees
Schedule 20			
518000	Membership and Subscription		
518100	Newspaper & Periodicals	3,98,213.30	39,038.00
518200	Membership / Subscription	8,79,630.00	4,03,990.00
518300	Other - Membership and Subscription	-	-
		<u>12,77,843.30</u>	<u>4,43,028.00</u>
Schedule 21			
519000	Advertisements		
519050	Advertisement and Publicity	1,06,12,749.24	1,10,86,065.08
519100	Other - Advertisement	45,98,849.00	18,23,106.00
		<u>1,52,11,598.24</u>	<u>1,29,09,171.08</u>
Schedule 22			
520000	Insurance		
520050	Building Insurance	5,73,452.00	7,18,886.00
520100	Cash and Fidelity Insurance	-	-
520150	Vehicle Insurance	3,16,041.00	3,59,434.00
520200	Fire and Theft Insurance	-	-
520250	Other Insurance	-	16,996.00
		<u>8,89,493.00</u>	<u>10,95,316.00</u>
Schedule 23			
521000	Vehicle Maintenance Charges		
521050	Car / Vehicle Maintenance	-	-
521100	Bus Maintenance	3,13,794.00	2,64,159.00
521150	Petrol Expenses	8,27,527.00	2,69,042.00
521200	Diesel Expenses	3,14,768.00	1,95,786.31
521250	Vehicle Hire Charges	52,21,943.00	31,40,639.69
521300	Bus Hire Charges	-	-
		<u>10,04,445.12</u>	<u>4,80,459.36</u>
		<u>76,82,477.12</u>	<u>43,50,086.36</u>
Schedule 24A			
522000	Lab Maintenance and Running Expenses		
522010	Physics Lab Expenses	28,324.00	-
522020	Chemistry Lab Expenses	49,852.00	2,40,716.00
522030	Botany Lab Expenses	31,688.00	31,623.00
522040	Biology Lab Expenses	-	-
522050	Geology Lab Expenses	-	-
522060	Geography Lab Expenses	-	-
522070	Psychology Lab Expenses	-	-
		<u>4,200.00</u>	-
		<u>1,14,064.00</u>	<u>2,72,339.00</u>
Schedule 24B			
524000	Maintenance Expenses		
524050	Building Maintenance	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>

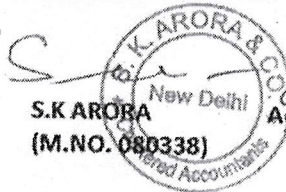
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Registrar
DAV University, Jalandhar

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/Subscription	22,000.00	11,000.00
		<u>1,16,99,400.00</u>	<u>1,25,03,300.00</u>
Schedule 29			
529000 Other Expenses			
529050	Regional Director Fund - Other Expenses	-	-
529100	Pupil Fund - Other Expenses	-	-
529150	Courts / Gardening	29,39,133.00	24,51,711.00
529200	D.A.V. Pool Fund	-	-
529250	Sports	4,35,312.00	3,76,344.00
529300	Library Expenses	-	-
529350	Loss on Sale of Assets	-	-
529400	Bank Charges	58,304.71	89,402.93
529450	Miscellaneous Expenses	84,167.00	1,07,137.00
529500	Amount Written off	14,099.00	147.46
529550	Other Expenses	79,408.00	1,400.00
		<u>36,10,423.71</u>	<u>30,26,142.39</u>
Schedule 30			
540000 Expenses of Exceptional Nature			
540050	Expenses of Exceptional Nature	-	-
540100	Contribution to DAV School/college/cmc	-	-
		<u>-</u>	<u>-</u>
Schedule 31			
550000 Prior Period Expenses			
550050	Prior Period Expenses	-	-
		<u>-</u>	<u>-</u>

S.K. ARORA & CO.
Chartered Accountants


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

Place: Delhi


Date: 25/07/2023

UDIN: 23080338TB6UDAY5416

DAV University

Accounts Officer
Accounts Coordinator


Registrar (Off.)


Vice Chancellor
DAV UNIVERSITY
JALANDHAR

ATTESTED


Registrar
DAV University, Jalandhar