Vipul Sood & Co.
Chartered Accountants
Saraswati Bhawan, North Oak
Sanjauli Shimla HP 171006
☎0177-2842055
Mobile 9816059059

FORM NO. 10B

[See rule 17B]

AUDIT REPORT UNDER SECTION 12A(b) OF THE INCOME TAX ACT, 1961, IN THE CASE OF CHARITABLE OR RELIGIOUS TRUSTS OR INSTITUTIONS

We have examined the balance sheet of ***M/s DAV Centenary College Kotkhai Simla Himachal Pradesh***. as at 31ST March 2023 and the Income & Expenditure account for the year ended on that date, which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below :

In our opinion and to the best of our information given to us, the said accounts give a true and fair view -

(i) In the case of the balance sheet, of the state of affairs of the above named trust as at 31.03.2023 and

(ii) In the case of the Income & Expenditure account, of the excess of expenditure over Income of its accounting year ending on 31.03.2023

The prescribed particulars are annexed hereto.

For Vipul Sood & Co. (FRN014972N)
Chartered Accountants

VIPUL SOOD & CO. SHIMLA CHARTERED ACCOUNTANTS

Vipul Sood (M. No. 094726)
Prop.
UDIN: 23094726BGWDQW5626

Shimla
16.06.2023

Vipul Sood & Co.

Chartered Accountants
Saraswati Bhawan, North Oak
Sanjauli Shimla HP 171006
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Mobile 9816059059

ANNEXURE
STATEMENT OF PARTICULARS

1. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year.	Rs. 2,05,63,771
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year	Nil
3.	Amount of income accumulated or set apart / finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 percent of the income derived from property held under trust Wholly/ in part only for such purposes	Nil
4.	Amount of income eligible for exemption under section 11(1)(c)(Give details)	Nil
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	Nil
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	Not Applicable
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	Nil
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year	
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	Nil
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii),or	Nil
(c)	has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof ? If so, details thereof	Nil

Vipul Sood & Co.
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II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the *trust/institution was lent, or continued to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
2.	Whether any land, building or other property of the *trust/institution was made, or continued to be made available for the use of any such person during the previous year ? If so, give details of the property and the amount of rent or compensation charged, if any	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise ? If so, give details	No
4.	Whether the services of the trust were made available to any such person during the previous year ? If so, give details thereof together with remuneration or compensation received, if any	No
5.	Whether any share, security, or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the *trust/institution during the previous year to any such person ? If so, the details thereof together with the consideration received	No
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person ? If so, give details thereof together with the amount of income or value of property so diverted.	No
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner ? If so, give details	No

III. INVESTMENT HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name and Address of the concern	Where a concern is a company, number and class of shares held	Nominal value of the Investment	Income from the Investment	Whether the amount in Col. 4 exceeded 5 percent of the capital of the concern during the previous year - Say Yes/ No
1	2	3	4	5	6
Nil	Nil	Nil	Nil	Nil	Nil
Total	Nil	Nil	Nil	Nil	Nil

For Vipul Sood & Co.(FRN 014972N)
Chartered Accountants

VIPUL SOOD & CO. SHIMLA CHARTERED ACCOUNTANTS

Vipul Sood (M. No. 094726)
Prop.
UDIN: 23094726BGWDQW5626

Shimla
30.07.2023

Revenue Expenditure	22,890,971.68
Capital Expenditure	328,034.00
Total(Rs.)	**23,219,005.68**
Less Depreciation	1,230,791.00
Less Expenses Booked but Not paid during FY 22-23	2,124.00
Add Expenses Booked during FY 21-22 but paid during FY 22-23	36,467.00
Total Amount Applied	**22,022,557.68**
Calculation of Receipts	
Revenue Receipts	20,563,771.00
Capital Receipts	
Total Income	**20,563,771.00**

As per New provisions f section 12A amount applied cannot be greater than Income of the Institution hence amount applied is taken as 2,05,63,771/-

PART B - ANNEXURE B

D.A.V. (Please Specify Institution Name)

Address

Balance Sheet as at 31 March, 2023

Previous Year	Liabilities	Schedule No.	Current Year	Previous Year	Assets	Schedule No.	Current Year
(62,792,894.56)	Capital Fund	1	(65,120,095.24)	11,733,177.97	Fixed Assets	7	10,93
1,729,735.62	Reserve & Surplus	2	1,729,735.62	-	Investments	8	
-	Secured Loans	3	-	4,308,503.47	Current Assets Loans & Advances	9	6,25
47,213,721.00	Unsecured Loans	4	50,692,924.00				
256,285.00	Security Deposits	5	277,285.00				
29,634,834.38	Current Liabilities	6	29,600,491.38				
16,041,681.44	Total		17,180,340.76	16,041,681.44	Total		17,180

For Vipul sood & Co. (FRN014972N)
Chartered Accountants

VIPUL SOOD & CO. SHIMLA CHARTERED ACCOUNTANTS

(Partner / Proprietor)
Membership No.(094726)
Place: SHIMLA
Date:16/06/2023
UDIN: 23094726BGWDOW5626

Accountant

Principal / Manager / Vice Chairman

Principal
DAV Centenary College
Kotkhai,Shimla (H.P.)

PART B - ANNEXURE B

D.A.V. (Please Specify Institution Name)			
Address			
Receipts & Payments Account as at 31 March, 2023			
Receipts	Current Year	Payments	Current Year
Opening Balance		Purchase of Paper	
Cash in Hand	5966	Purchase of Text Books from DAV CMC Publication Division	
Bank Balances	2275191.83	Purchase of Text Books from others	
Fixed Deposits		Other Purchases	
Fees / Sales	1423033	Publication of Students World and Aryan Heritage	
Other Income	19140738	Purchase of Audio CD	
Proceeds from Sale of Assets		Printing of Text Books	
Loans & Advances Repaid Back	3479203	Packing & Forwarding	
Other Receipts	46124	Others	
		Establishment	21140375
		Administration Charges and Grant To Institutions	119892
		Rent, Rates & Taxes	
		Utilities	38723
		Communication Expenses	19151
		Travelling and Conveyance	
		Welfare, Entertainment and Other Recreational Activities	43792
		Stationery and Supplies	17704
		Membership and Subscription	5665
		Advertisements	
		Insurance	
		Vehicle Maintenance Charges	
		Lab Maintenance and Running Expenses	
		Maintenance Expenses	145705
		Interest Paid on Loans	
		Legal, Professional, House Keeping and Agency Charges	
		Audit Fees	
		Assistance	6500
		Purchase of Assets	328034
		Loans and Advances Paid	17000
		Deposits Given	
		Other Payments	258796.95
		Closing Balance	
		Cash in Hand	5966
		Bank Balances	4222951.88
		Fixed Deposits	
	26,370,255.83		26,370,255.83

As Per Our Report On Even Date
For Vipul sood & Co.(FRN014972N)
Chartered Accountants

(Partner / Proprietor)
Membership No. (094726)
Place : Shimla
Date: 16/06/2023
UDIN: 23094726BGWDOW5826

VIPUL SOOD & CO. SHIMLA CHARTERED ACCOUNTANTS

Dav College kotkhai

Accountant

Principal Manager / Vice Chairman

Principal
DAV Centenary College
Kotkhai,Shimla (H.P.)

D.A.V. (Please Specify Institution Name)

Address

Income & Expenditure Account for the Year Ending 31 March, 2023

Previous Year	Expenditure	Schedule No.	Current Year
	Opening Stock		-
	Purchase of Paper		-
	Purchase of Text Books from DAV CMC Publication Division		-
	Purchase of Text Books from others		-
	Other Purchases		-
	Publication of Students World and Aryan Heritage		-
	Purchase of Audio CD		-
	Printing of Text Books		-
	Packing & Forwarding		-
	Others		-
21,763,599.00	Establishment		-
524,201.00	Administration Charges and Grant To Institutions	12	21,140,375.00
-	Rent, Rates & Taxes	13	119,892.00
58,530.00	Utilities	14	-
29,778.00	Communication Expenses	15	38,723.00
-	Travelling and Conveyance	16	19,151.00
119,000.00	Welfare, Entertainment and Other Recreational Activities	17	-
23,234.00	Stationery and Supplies	18	43,792.00
9,589.00	Membership and Subscription	19	17,704.00
-	Advertisements	20	5,665.00
-	Insurance	21	-
-	Vehicle Maintenance Charges	22	-
-	Lab Maintenance and Running Expenses	23	-
1,020,163.00	Maintenance Expenses	24A	-
-	Interest Paid on Loans	24B	145,705.00
-	Legal, Professional, House Keeping and Agency Charges	25	-
26,550.00	Audit Fees	26	-
26,000.00	Assistance	27	-
	Depreciation	28	6,500.00
58,554.00	Other Expenses	7	1,131,134.73
-	Expenses of Exceptional Nature	29	222,329.95
174,158.00	Prior Period Expenses	30	-
(6,002,413.00)	Surplus/ (-)Deficit Transferred to Capital Fund	31	-
17,830,943.00	Total		(2,327,200.68)
			20,563,771.00

Previous Year	Income	Schedule No.	C
329,495.00	Fees / Sales	10	
17,501,448.00	Other Income	11	
	Closing Stock		
17,830,943.00	Total		20

As Per Our Report On Even Date
For Vipul sood & Co. (FRN014972N)
Chartered Accountants

(Partner / Proprietor)
Membership No.(094726)
Place: Shimla
Date:16/06/2023
UDIN: 23094726BGWDOW5626

VIPUL SOOD & CO. CHARTERED ACCOUNTANTS SHIMLA

Accountant

Principal

Manager / Vice Chairman

Principal
DAV Centenary College
Kotkhai,Shimla (H.P.)

PART B - ANNEXURE B

0	0	INSTITUTION CODE				
0	0	D.A.V. (Please Specify Institution Name)				
0	0	Address of the Institution				
0	0					
0	0	Schedules Forming Part of A	HeadCode	Pariticular	Current Year Rupees	Previous Year Rupees
1	0	Schedule 1				
2	0					
3	0		100000	Capital Fund		
4	0		101000	Capital Fund (Annexure A)	-62792894.56	-55926077.92
5	0		102000	Add : Surplus	-2327200.68	-6866816.64
6	0				-65120095.24	-62792894.56
7	0		104000	Corpus fund (Annexure A)	0	
8	0	Schedule 2			-65120095.24	-62792894.56
9	0		110000	Reserve & Surplus		
10	0		110100	Reserve Fund (Annexure A)	1729735.62	1729735.62
11	0		110200	Pupil Fund (Amalgamated fund) (Annexure.A)	0	
12	0		110400	Building Fund (Annexure A)	0	
13	0		110500	Development Fund (Annexure A)	0	
14	0		110600	Endowment Fund (Annexure A)	0	
15	0		110800	Depreciation Reserve (Annexure A)	0	
16	0		111600	Society Capital Fund (Annexure A)	0	
17	0		112200	Other Funds (Annexure A)	0	
18	0		112300	Revaluation Reserve (Annexure A)	0	
19	0					
20	0	Schedule 3			1729735.62	1729735.62
21	0					
22	0		200000	Secured Loans		
[illegible]	0		200100	Banks (Annexure A)	0	
24	0		200200	Other - Secured Loans (Annexure A)	0	
25	0	Schedule 4			0	0
26	0		210000	Unsecured Loans		
27	0		210200	Banks (Annexure A)	0	
28	0		210300	Loan From Sail (Annexure A)	0	
29	0		210400	Other - Unsecured Loans (Annexure A)	50692924	47213721
30	0					
31	0	Schedule 5			50692924	47213721
32	0		220000	Security Deposits		
33	0		220100	Security Deposits - Civil Contractors	0	
34	0		220200	Security Deposits - Security Agencies	0	
35	0		220300	Security Deposits - Mess / Canteen Contractors	0	
36	0		220400	Security Deposits Transport Operators	0	
37	0		220500	Security Deposits - Other Vendors	0	
38	0		220700	Refundable Student Security - (Schools)	0	
39	0		220800	Other - Security Deposits	277285	256285
40	0					
41	0	Schedule 6			277285	256285
42	0					
43	0		232000	Provision for Gratuity (Colleges) (AnnexureD)	0	
44	0		232100	Provision for Gratuity (School)(AnnexureD)	0	
45	0		232200	Provision for Leave Encashment (AnnexureD)	0	
46	0			(A)	0	0
			230000	Current Liabilities		
47	0		230100	Accounts Payable (Payable to Parties) (Annexure C)	0	
[illegible]	0		230200	Advance Receipts (Annexure E)	0	26000
49	0		230900	Taxes Deducted at Source - Salaries	0	
50	0		231000	Taxes Deducted at Source - Contractors	0	
51	0		231100	Taxes Deducted at Source - Professional Fee	0	
52	0		231200	Taxes Deducted at Source - Rent	0	
53	0		231300	Taxes Deducted at Source - Others	0	
54	0		231400	Bank Overdraft / Cash Credit	0	
55	0		231500	Expenses Payable (Annexure C)	64050	74517
56	0		231600	Salary Payable (Annexure C)	0	
57	0		231700	Provident Fund Payable (Annexure C)	846993.02	844869.02
58	0		231800	Employee Deposit Linked Insurance Payable (Annexure C)	0	
59	0		231900	PF Administrative Charges Payable (Annexure C)	0	
60	0		232400	PF Loan	0	
61	0		232600	Administrative Charges - Payable (Annexure C)	0	
62	0		232800	Regional Directorate Fund (Annexure C)	0	
63	0		232900	Other Advances	0	
64	0		233000	Unutilised Collections towards Calamities	0	
65	0		233100	CGST	0	
66	0		233200	SGST	0	
67	0		233300	IGST	0	
68	0		233400	Other - Current Liabilities (Annexure C)	0	
69	0			(B)	911043.02	945386.02
70	0		250000	Inter Institution Balances		

Note: In case any figure in a particular account head is equivalent to zero, then please input Nil in the amount column.

0	0	INSTITUTION CODE				
0	0	D.A.V. (Please Specify Institution Name)				
0	0	Address of the Institution				
0	0					
0	0	Schedules Forming Part of A	HeadCode	Pariticular	Current Year Rupees	Previous Year Rupees
71	0		250100	Current Account Balance with D.A.V. CMC - (in the Books of Schools / Colleges)	28689448.36	28689448.36
72	0		250200	Current Account Balance with Schools / Colleges - (in the Books of D.A.V. CMC)	0	
73	0		250300	Current Account Balance with Regional Directors Maintained by D.A.V. CMC	0	
74	0		250400	Current Account Balance with D.A.V. CMC Maintained by Regional Directors	0	
75	0		250500	Intra Institution Balance (within School)	0	
76	0		250600	Capital Fund / Reserve Fund of Schools / Colleges in the Books of D.A.V. CMC	0	
77	0		250700	Imprest received from D.A.V. CMC by Schools	0	
78	0		250800	Imprest received from D.A.V. CMC by Colleges	0	
79	0		250900	Imprest received from D.A.V. CMC by Regional Directors	0	
80	0		251000	Loan taken by Schools / Colleges from D.A.V. CMC	0	
81	0		251100	Account Balance Due to Publication Division Maintained by Schools	0	
82	0		251200	D.A.V. CMC PS / Main A/C (Transactions within D.A.V. CMC by Main and Public School Accounts Sections)	0	
[illegible]	0		251300	Loan taken by Regional Director from D.A.V. CMC	0	
84	0		251400	Loan taken by Schools / Colleges from other D.A.V. Institutions (Other than D.A.V. CMC)	0	
85	0		251500	D.A.V. PS Pool Fund	0	
86	0		251600	Reserve Fund Publication Department	0	
87	0		251700	Provisions of Meeting Deficit of Schools	0	
88	0			(C)	28689448.36	28689448.36
89	0			(A+B+C)	29600491.38	29634834.38
90	0	Schedule 8				
91	0		310000	**Investments**		
92	0		310100	In Government Securities	0	
93	0		310200	Other - Investments	0	
94	0				0	0
95	0	Schedule 9				
96	0		320000	**Current Assets Loans & Advances**		
97	0		321000	**Current Assets**		
98	0		321100	Interest Accrued on Investments	0	
99	0		321150	Interest Accrued on Fixed Deposits	0	
100	0		321200	Closing Stock	0	
101	0		321300	Accounts Receivables / Fee Recoverable	690304.26	690304.26
102	0			(D)	690304.26	690304.26
103	0		322200	**Security Deposits**		
104	0		322210	Telephone	0	
105	0		322220	Other - Security Deposits	0	
106	0		322230	Student Security With D.A.V. CMC	0	
107	0			(E)	0	0
1	0	Schedule 9 (CONTINUED)				
109	0		322300	Advances		
110	0		322320	Refundable Tax Deducted at Source - Interest Income	0	
111	0		322330	Refundable Tax Deducted at Source - Rental Income	0	
112	0		322340	Refundable Tax Deducted at Source Others	0	
113	0		322350	Prepaid Insurance - Building	0	
114	0		322360	Prepaid Insurance - Cash / Fidelity	0	
115	0		322370	Prepaid Insurance - Vehicle	0	
116	0		322380	Prepaid Insurance - Fire & Theft	0	
117	0		322390	Prepaid Insurance - Others	0	
118	0		322400	Prepaid Expenses	0	
119	0		325000	Accrued Tuition Fee	0	
120	0		326000	Bills Recoverable	0	
121	0		327100	Amounts Recoverable	0	
122	0		327200	Amounts Deposited with Income Tax Authorities	0	
123	0		328100	PF Loan Account	260945	260945
124	0		328200	Other - Advances	5192.38	28192.38
125	0		328300	Advances to Staff	17000	
126	0		328400	Advances to Contractors and Suppliers	250000	250000
127	0		328500	Imprest to Staff	0	
128	0			(F)	533137.38	539137.38
129	0		350000	**Cash & Bank Balances**		
130	0		351000	Fixed Deposits with Banks	300000	300000

Note: In case any figure in a particular account head is equivalent to zero, then please input Nil in the amount column.

VIPUL & CO. SHIMLA CHARTERED ACCOUNTANTS

0	0	INSTITUTION CODE				
0	0	D.A.V. (Please Specify Institution Name)				
0	0	Address of the Institution				
0	0					
0	0	Schedules Forming Part of A	HeadCode	Pariticular	Current Year Rupees	Previous Year Rupees
131	0		352000	Bank Balances in Savings Account (Annexure F)	4222951.88	2275191.83
132	0		353000	Bank Balances in Current Account (Annexure F)	0	
133	0		354000	Cheques / Drafts in Hand	0	
134	0		355000	Cash in Hand	5966	5966
135	0			(G)	4528917.88	2581157.83
136	0		390000	**Inter Institution Balances**		
137	0		390100	Current Account Balance with D.A.V. CMC - (in the Books of Schools / Colleges)	0	
138	0		390200	Current Account Balance with Schools / Colleges - (in the Books of D.A.V. CMC)	0	
139	0		390300	Current Account Balance with Regional Directors maintained by D.A.V. CMC	0	
140	0		390400	Current Account Balance with D.A.V. CMC maintained by Regional Directors	0	
141	0		390500	Intra Institution Balance (Within School)	0	
142	0		390600	Capital Fund / Reserve Fund of Schools / Colleges with D.A.V. CMC in the Books of Schools / Colleges	0	
143	0		390700	Imprest given to Schools by D.A.V. CMC	0	
144	0		390800	Imprest given to Colleges by D.A.V. CMC	0	
	0		390900	Imprest given to Regional Director by D.A.V. CMC	0	
146	0		391000	Loan given by D.A.V. CMC to Schools / Colleges	0	
147	0		391100	Account Balance with Publication Division maintained by Publication Division	0	
148	0		391200	D.A.V. CMC PS / Main A/C (Transactions within D.A.V. CMC by Main and Public School Accounts Sections)	0	
149	0		391300	Loan given by D.A.V. CMC to Regional Directors	497904	497904
150	0		391400	Loan given by School to other D.A.V. Institutions (Other than D.A.V. CMC)	0	
151	0		391500	Administration Charges Recoverable	0	
152	0			(H)	497904	497904
153	0			(D+E+F+G+H)	6250263.52	4308503.47
154	0	Schedule 10				
155	0		410000	**Fees / Sales**		
156	0		410050	Registration Fees	0	
157	0		410100	Admission Fees	3650	2200
158	0		410150	Tuition Fees	21710	11260
159	0		410200	N.C.C. Fee	0	
160	0		410250	Library Fee	0	
161	0		410300	Development Fund	0	
162	0		410350	Building Fund	0	
163	0		410450	Pupil Fund - Fees	951470	
164	0		410500	Text Book Sales	0	
1	0		410700	Subscription Magazines and Journals	0	
166	0		410950	Sports Fee	0	
167	0		411100	Discretionary Grant	30000	2500
168	0		411300	Electricity and Water Charges recovered	0	
169	0		411400	Room Rent / Boarder / Hostel Fee	10000	
170	0		411500	Late Fees & Fine	16448	7460
171	0		411550	Miscellaneous Income	55635	
172	0		411600	Furniture Fee	0	
173	0		411750	Mess Charges	0	
174	0		411800	Annual Charges	106610	63760
175	0		411850	Diaries Receipt	0	
176	0		411900	Magazine Fee	0	
177	0		411950	Transport Fee	0	
178	0		412000	Science Fees	0	
179	0		412010	Lab Fee	0	
180	0		412020	Commerce Fee	10460	3460
181	0		412030	Dilapidation / Breakage Recovery Fee from Students	0	
182	0		412040	Cycle / Scooter Stand Fee	0	
183	0		412050	Home Science Fees	0	
184	0		412060	Medical Fee from Students	0	
185	0		412070	Research and Development Project Fee	0	
186	0		412100	Computer Science Fees	84500	50450
187	0		412150	Uniform Income	0	
188	0		412160	Sanitation Charges	0	
189	0		412170	Hot and Cold Water Charges	0	

Note: In case any figure in a particular account head is equivalent to zero, then please input Nil in the amount column.

SOOD & CO. SHIMLA CHARTERED ACCOUNTANTS

PART B - ANNEXURE B

0	0	INSTITUTION CODE					
0	0	D.A.V. (Please Specify Institution Name)					
0	0	Address of the Institution					
0	0						
0	0	Schedules Forming Part of A	HeadCode	Pariticular	Current Year Rupees	Previous Year Rupees	
190	0		412200	Sale of Prospectus	7800	4400	
191	0		412250	Examination Fee	0		
192	0		412300	Furniture Maintenance Fee	0		
193	0		412350	Refreshment Charges	0		
194	0		412400	Arya Vidya Sabha Contribution Charges	0		
195	0		412450	Other Fees / Sales	124750	184005	
196	0		412500	Report Card Income	0		
197	0		412550	APPS / Arya Samaj	0		
198	0		412600	Administration Charges - Schools	0		
199	0		412650	Hostel Maintenance Charges	0		
200	0		412700	Administration Charges - Colleges	0		
201	0				1423033	329495	

VIPUL SOOD & CO.
SHIMLA
CHARTERED ACCOUNTANTS

Note: In case any figure in a particular account head is equivalent to zero, then please input Nil in the amount column.

0	0	INSTITUTION CODE				
0	0	D.A.V. (Please Specify Institution Name)				
0	0	Address of the Institution				
0	0					
0	0	Schedules Forming Part of A	HeadCode	Pariticular	Current Year Rupees	Previous Year Rupees
202	0	Schedule 11				
203	0		460000	Other Income		
204	0		460050	Donation received	0	
205	0		460100	Bank Interest received (including Fixed Deposits)	43349	78785
206	0		460150	Interest on Fixed Deposit - Accrued	0	
207	0		460200	Interest earned on D.A.V. CMC Loan to Institutions	0	
208	0		460250	Interest received from D.A.V. CMC on Capital Fund / Reserve Fund	0	
209	0		460300	Rental Income / License Fee Banks	0	
210	0		460350	License Fee - Canteen / Mess / Bookshop	0	
211	0		460400	Contract Money - Hostel	0	
212	0		460450	Grant / Subsidy	19020136	17412198
213	0		460550	Subscription Fee - Members	0	
214	0		460650	Income Earned on Extra Activities	0	
215	0		460700	Matching Share	0	
216	0		460750	Miscellaneous Receipts	77253	10465
217	0		460800	Profit on Sale of Assets	0	
218	0		460850	Regional Director Fund - Other Income	0	
219	0		460900	Liabilities Written Back	0	
220	0		460950	Contribution from DAV School/college/cmc	0	
221	0				19140738	17501448
	0	Schedule 12				
223	0		510000	Establishment		
224	0		510050	Basic Pay	6706170	6527920
225	0		510100	Dearness Allowance	0	
226	0		510150	Permissible Allowance	0	
227	0		510200	Dearness Pay	0	
228	0		510250	House Rent Allowance	0	
229	0		510300	CCA	0	
230	0		510350	Medical Allowance	0	
231	0		510400	Teaching Allowance	0	
232	0		510450	Transport Allowance	0	
233	0		510500	Washing Allowance	0	
234	0		510550	Other Allowances	12217881	12080920
235	0		510600	Employer's Contribution to Provident Fund	1777349	1731948
236	0		510650	Employer's Contribution to Family Pension Fund	0	
237	0		510700	Gratuity Pool Fund	0	555000
238	0		510750	Leave Encashment	0	610875
239	0		510800	Bonus	0	
240	0		510850	OTA	0	
241	0		510900	EDLI Contribution	0	
242	0		510950	Salary Arrears	0	
243	0		511000	Notice Period Salary	0	
244	0		511050	PF Expenditure	0	
245	0		511100	Pension	0	
246	0		511150	PF Administrative Charges	0	
	0		511200	EDLI Administrative Charges	0	
248	0		511250	ESI (Charges, Contribution, Sales, Purchases)	0	
249	0		511300	Other - Establishment	438975	256936
250	0				21140375	21763599
251	0	Schedule 13				
252	0		511500	Administration Charges and Grant To Institutions		
253	0		511550	Administrative Charges paid by Schools	0	
254	0		511600	Administrative Charges paid by Colleges	66792	416821
255	0		511650	Arya Vidya Sabha Charges	0	107380
256	0		511700	Affiliation Fees	53100	
257	0		511750	APP Sabha / Arya Samaj	0	
258	0		511800	Other - Administration Charges	0	
259	0				119892	524201
260	0	Schedule 14				
261	0		512000	Rent, Rates & Taxes		
262	0		512100	Building Rent	0	
263	0		512200	Lease Rent	0	
264	0		512300	Property Tax	0	
265	0		512400	Road Tax Passenger Tax	0	
266	0				0	0
267	0	Schedule 15				
268	0		513000	Utilities		
269	0		513100	Electricity and Water Charges	38723	58530
270	0				38723	58530
271	0	Schedule 16				

Note: In case any figure in a particular account head is equivalent to zero, then please input Nil in the amount column.

SHIMLA

PART B - ANNEXURE B

0	0	INSTITUTION CODE				
0	0	D.A.V. (Please Specify Institution Name)				
0	0	Address of the Institution				
0	0					
0	0	Schedules Forming Part of A	HeadCode	Pariticular	Current Year Rupees	Previous Year Rupees
272	0		514000	Communication Expenses		
273	0		514100	Telephone Expenses	0	26219
274	0		514200	Postage & Telegram	19151	3559
275	0		514300	Courier Expenses	0	
276	0		514400	Cell Phone Expenses	0	
277	0		514500	Internet Expenses	0	
278	0				19151	29778

VIPUL SOOD & CO.
SHIMLA
CHARTERED ACCOUNTANTS

Note: In case any figure in a particular account head is equivalent to zero, then please input Nil in the amount column.

0	0	INSTITUTION CODE				
0	0	D.A.V. (Please Specify Institution Name)				
0	0	Address of the Institution				
0	0					
0	0	Schedules Forming Part of A	HeadCode	Pariticular	Current Year Rupees	Previous Year Rupees
279	0	Schedule 17				
280	0		515000	**Travelling and Conveyance**		
281	0		515050	Travelling Expenses	0	
282	0		515100	TA Bill - MC Member	0	
283	0		515150	TA Bill - Internal Auditor	0	
284	0		515200	Transport (CNG for Buses)	0	
285	0		515250	Conveyance	0	
286	0					
287	0	Schedule 18			0	0
288	0		516000	**Welfare, Entertainment and Other Recreational Activities**		
289	0		516050	Uniform Expenses	0	
290	0		516100	Staff Welfare	0	
291	0		516150	Refreshments and Entertainment	0	
292	0		516200	Expenditure Incurred on Extra Activities	0	
293	0		516250	Medical & First Aid Expenses	0	
294	0		516300	Student Welfare	0	
295	0		516350	Co-Curricular Activities	0	1000
296	0		516400	Function Expenses	0	
297	0		516450	Seminar Expenses	43792	
298	0		516500	Coaching Expenses	0	
299	0		516550	Mess / Canteen Running and Maintenance Expenses	0	
300	0		516600	Expenditure Incurred on Developmental Specific Activities	0	
301	0		516650	Examination Expenses	0	118000
302	0		516700	Service Charges	0	
303	0		516750	In-Service Education	0	
304	0		516800	Other - Welfare, Entertainment and Other Recreational Activities	0	
305	0		516850	Mess Crockery / Utensils	0	
306	0					
307	0	Schedule 19			43792	119000
308	0		517000	**Stationery and Supplies**		
309	0		517050	Printing & Stationary	17704	23234
310	0		517100	Prospectus Expenses	0	
311	0		517150	Diary & Magazine Expenses	0	
312	0		517200	Other - Stationery and Supplies	0	
313	0					
314	0	Schedule 20			17704	23234
315	0		518000	**Membership and Subscription**		
316	0		518100	Newspaper & Periodicals	5665	9589
317	0		518200	Membership / Subscription	0	
318	0		518300	Other - Membership and Subscription	0	
319	0					
320	0	Schedule 21			5665	9589
321	0		519000	**Advertisements**		
322	0		519050	Advertisement and Publicity	0	
323	0		519100	Other - Advertisement	0	
3	0					
32	0	Schedule 22			0	0
326	0		520000	**Insurance**		
327	0		520050	Building Insurance	0	
328	0		520100	Cash and Fidelity Insurance	0	
329	0		520150	Vehicle Insurance	0	
330	0		520200	Fire and Theft Insurance	0	
331	0		520250	Other Insurance	0	
332	0					
333	0	Schedule 23			0	0
334	0		521000	**Vehicle Maintenance Charges**		
335	0		521050	Car / Vehicle Maintenance	0	
336	0		521100	Bus Maintenance	0	
337	0		521150	Petrol Expenses	0	
338	0		521200	Diesel Expenses	0	
339	0		521250	Vehicle Hire Charges	0	
340	0		521300	Bus Hire Charges	0	
341	0					
342	0	Schedule 24A			0	0
343	0		522000	**Lab Maintenance and Running Expenses**		
344	0		522010	Physics Lab Expenses	0	
345	0		522020	Chemistry Lab Expenses	0	
346	0		522030	Botany Lab Expenses	0	
347	0		522040	Biology Lab Expenses	0	
348	0		522050	Geology Lab Expenses	0	
349	0		522060	Geography Lab Expenses	0	

Note: In case any figure in a particular account head is equivalent to zero, then please input Nil in the amount column.

SHIMLA

0	0	INSTITUTION CODE				
0	0	D.A.V. (Please Specify Institution Name)				
0	0	Address of the Institution				
0	0					
0	0	Schedules Forming Part of A	HeadCode	Pariticular	Current Year Rupees	Previous Year Rupees
350	0		522070	Psychology Lab Expenses	0	
351	0				0	0

VIPUL SOOD & CO. SHIMLA CHARTERED ACCOUNTANTS

Note: In case any figure in a particular account head is equivalent to zero, then please input Nil in the amount column.

0	0	INSTITUTION CODE				
0	0	D.A.V. (Please Specify Institution Name)				
0	0	Address of the Institution				
0	0					
0	0	Schedules Forming Part of A	HeadCode	Pariticular	Current Year Rupees	Previous Year Rupees
352	0	Schedule 24B				
353	0		524000	**Maintenance Expenses**		
354	0		524050	Building Maintenance	126641	887443
355	0		524150	Computer Expenses	19064	51300
356	0		524200	Furniture Fixtures Maintenance	0	42550
357	0		524250	Electrical & Others Maintenance	0	15000
358	0		524300	Hostel Building	0	0
359	0		524350	Plant & Machinery - Equipment Maintenance	0	1738
360	0		524400	Generator Expenses	0	22132
361	0		524450	Sanitation Expenses	0	
362	0				145705	1020163
363	0	Schedule 25				
364	0		525000	**Interest Paid on Loans**		
365	0		525050	Bank	0	
366	0		525100	Interest paid on D.A.V. CMC Loan	0	
367	0		525150	Other - Interest paid on Loans	0	
368	0		525200	Interest paid on Capital Fund / Reserve Fund With D.A.V. CMC	0	
369	0		525250	Interest paid on Sail Loan	0	
370	0				0	0
371	0	Schedule 26				
372	0		526000	**Legal, Professional, House Keeping and Agency Charges**		
[illegible]	0		526050	Agency Charges	0	
374	0		526100	Legal and Professional Charges	0	
375	0		526150	House Keeping Charges	0	
376	0				0	0
377	0	Schedule 27				
378	0		527000	**Audit Fees**		
379	0		527050	Audit Fees	0	26550
380	0				0	26550
381	0	Schedule 28				
382	0		528000	**Assistance**		
383	0		528050	Scholarship/Sponsorship/Aid	6500	26000
384	0		528100	Fee Concession	0	
385	0		528150	Donation/Subscription	0	
386	0				6500	26000
387	0	Schedule 29				
388	0		529000	**Other Expenses**		
389	0		529050	Regional Director Fund - Other Expenses	0	
390	0		529100	Pupil Fund - Other Expenses	120752	
391	0		529150	Courts / Gardening	0	
392	0		529200	D.A.V. Pool Fund	0	
393	0		529250	Sports	2000	
394	0		529300	Library Expenses	0	
395	0		529350	Loss on Sale of Assets	0	
396	0		529400	Bank Charges	1576.05	5492
397	0		529450	Miscellaneous Expenses	27949.9	24395
398	0		529500	Amount Written off	0	
[illegible]	0		529550	Other Expenses	70052	28667
[illegible]	0				222329.95	58554
401	0	Schedule 30				
402	0		540000	**Expenses of Exceptional Nature**		
403	0		540050	Expenses of Exceptional Nature	0	
404			540100	Contribution to DAV School/college/cmc	0	0
405	0				0	0
406	0	Schedule 31				
407	0		550000	**Prior Period Expenses**		
408	0		550050	Prior Period Expenses	0	174158
409	0				0	174158
410	0					
411	0					
412	0					
413	0					
414	0					
415	0					
416	0					
417	0					

For VIPUL SOOD & Co (FRN014972N)
Chartered Accountants

(Partner / Proprietor)
Place: SHIMLA
Date: 16/06/2023

VIPUL SOOD & CO. SHIMLA CHARTERED ACCOUNTANTS

Accountant

For D.A.V. (Please Specify Institution Name)

Principal — Manager / Vice Chairman

Principal
DAV Centenary College
Kotkhai, Shimla (H.P.)

Note: In case any figure in a particular account head is equivalent to zero, then please input Nil in the amount column.

INSTITUTION CODE:

D.A.V. (Please Specify Institution Name)
Address

Schedules Forming Part of Accounts

Schedule - 7
Fixed Assets as on 31 March, 2023

	Code		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	Sale Value (if dif col. b)
				a	b	c	d	e = (a-b+c+d)		f	e-f	
1	0	300100	Capital Work in Progress	1252555				1252555	0%	0	1252555	
2	0	300200	Land	12910				12910	0%	0	12910	
3	0	300300	Building	9040842.44		235882		9276724.44	10%	927672.444	8349051.996	
4	0	300400	Building - Residential	42262.12				42262.12	5%	2113.106	40149.014	
5	0	300500	Furniture & Fixtures	311879.58		92152		404031.58	10%	40403.158	363628.422	
6	0	300600	Office Equipment	900147.26				900147.26	15%	135022.089	765125.171	
7	0	300700	Electrical Equipment	68170		0	0	68170	15%	10225.5	57944.5	
8	0	300800	Teaching Aids - (Music Instruments, Lab and Sports Equipments)	268.93				268.93	15%	40.3395	228.5905	
9	0	300900	Computers, Printers, Servers, Laptops	146.79				146.79	40%	58.716	88.074	
10	0	301000	Vehicles					0	15%	0	0	
11	0	301100	Buses					0	15%	0	0	
12	0	301200	Library Books	88999.48				88999.48	15%	13349.922	75649.558	
13	0	301300	Plant and Machinery					0	15%	0	0	
14	0	301400	Other Fixed Assets	14996.37				14996.37	15%	2249.4555	12746.9145	
15	0		TOTAL	11733177.97	0	328034	0	12061211.87		1131134.73	10930077.24	0

For Vipul Sood & Co.(FRN014726)
Chartered Accountants

(Partner / Proprietor)
Place : Shimla
Date 16/06/2023
UDIN: 23094726BGWDOW5625

VIPUL SOOD & CO. SHIMLA CHARTERED ACCOUNTANTS

For D.A.V. (Please Specify Institution Name)

Accountant

Principal

Manager / Vice Chairman

Principal
DAV Centenary College
Kotkhai, Shimla (H.P.)

			DAV Institute code				
			D.A.V. (Please Specify Institution Name)				
			Address				
		Trial Balance as on 31 March, 2023					
		Account Type	Master Account Head	Account Code	Account Head	Debit	Credit
1	0	**Liabilities**	**Capital Fund**	**100000**	**Capital Fund**		
2	0	Liabilities	Capital Fund	101000	Capital Fund (Annexure A)		
3	0	Liabilities	Capital Fund	102000	Add : Surplus		-62792894.56
4	0	Liabilities	Capital Fund	104000	Corpus fund (Annexure A)		-2327200.68
5	0	**Liabilities**	**Reserve & Surplus**	**110000**	**Reserve & Surplus**		0
6	0	Liabilities	Reserve & Surplus	110100	Reserve Fund (Annexure A)		
7	0	Liabilities	Reserve & Surplus	110200	Pupil Fund (Amalgamated fund) (Annexure A)		1729735.62
8	0	Liabilities	Reserve & Surplus	110400	Building Fund (Annexure A)		0
9	0	Liabilities	Reserve & Surplus	110500	Development Fund (Annexure A)		0
10	0	Liabilities	Reserve & Surplus	110600	Endowment Fund (Annexure A)		0
11	0	Liabilities	Reserve & Surplus	110800	Depreciation Reserve (Annexure A)		0
12	0	Liabilities	Reserve & Surplus	111600	Society Capital Fund (Annexure A)		0
13	0	Liabilities	Reserve & Surplus	112200	Other Funds (Annexure A)		0
14	0	Liabilities	Reserve & Surplus	112300	Revaluation Reserve (Annexure A)		0
15	0	**Liabilities**	**Secured Loans**	**200000**	**Secured Loans**		0
16	0	Liabilities	Secured Loans	200100	Banks (Annexure A)		
17	0	Liabilities	Secured Loans	200200	Other - Secured Loans (Annexure A)		0
18	0	**Liabilities**	**Unsecured Loans**	**210000**	**Unsecured Loans**		0
19	0	Liabilities	Unsecured Loans	210200	Banks (Annexure A)		
20	0	Liabilities	Unsecured Loans	210300	Loan From Sail (Annexure A)		0
21	0	Liabilities	Unsecured Loans	210400	Other - Unsecured Loans (Annexure A)		0
22	0	**Liabilities**	**Security Deposits**	**220000**	**Security Deposits**		50692924
23	0	Liabilities	Security Deposits	220100	Security Deposits - Civil Contractors		
24	0	Liabilities	Security Deposits	220200	Security Deposits - Security Agencies		
25	0	Liabilities	Security Deposits	220300	Security Deposits - Mess / Canteen Contractors		
26	0	Liabilities	Security Deposits	220400	Security Deposits Transport Operators		
27	0	Liabilities	Security Deposits	220500	Security Deposits - Other Vendors		
28	0	Liabilities	Security Deposits	220700	Refundable Student Security - (Schools)		
[illegible]	0	Liabilities	Security Deposits	220800	Other - Security Deposits		
30	0	**Liabilities**	**Current Liabilities**	**230000**	**Current Liabilities**		277285
31	0	Liabilities	Current Liabilities	230100	Accounts Payable (Payable to Parties) (Annexure C)		
32	0	Liabilities	Current Liabilities	230200	Advance Receipts (Annexure E)		
33	0	Liabilities	Current Liabilities	230900	Taxes Deducted at Source - Salaries		
34	0	Liabilities	Current Liabilities	231000	Taxes Deducted at Source - Contractors		
35	0	Liabilities	Current Liabilities	231100	Taxes Deducted at Source - Professional Fee		
36	0	Liabilities	Current Liabilities	231200	Taxes Deducted at Source - Rent		
37	0	Liabilities	Current Liabilities	231300	Taxes Deducted at Source - Others		
38	0	Liabilities	Current Liabilities	231400	Bank Overdraft / Cash Credit		
39	0	Liabilities	Current Liabilities	231500	Expenses Payable (Annexure C)		
40	0	Liabilities	Current Liabilities	231600	Salary Payable (Annexure C)		64050
41	0	Liabilities	Current Liabilities	231700	Provident Fund Payable (Annexure C)		
42	0	Liabilities	Current Liabilities	231800	Employee Deposit Linked Insurance Payable (Annexure C)		846993.02
43	0	Liabilities	Current Liabilities	231900	PF Administrative Charges Payable (Annexure C)		
44	0	Liabilities	Current Liabilities	232000	Provision for Gratuity (Colleges) (AnnexureD)		
45	0	Liabilities	Current Liabilities	232100	Provision for Gratuity (School)(AnnexureD)		
46	0	Liabilities	Current Liabilities	232200	Provision for Leave Encashment (AnnexureD)		
47	0	Liabilities	Current Liabilities	232400	PF Loan		
48	0	Liabilities	Current Liabilities	232600	Administrative Charges - Payable (Annexture C)		
49	0	Liabilities	Current Liabilities	232800	Regional Directorate Fund (Annexure C)		
50	0	Liabilities	Current Liabilities	232900	Other Advances		
51	0	Liabilities	Current Liabilities	233000	Unutilised Collections towards Calamities(Annexure C)		
52	0	Liabilities	Current Liabilities	233100	CGST		
53	0	Liabilities	Current Liabilities	233200	SGST		
54	0	Liabilities	Current Liabilities	233300	IGST		
55	0	Liabilities	Current Liabilities	233400	Other - Current Liabilities (Annexure C)		
56	0	**Liabilities**	**Inter Institution Balances**	**250000**	**Inter Institution Balances**		
57	0	Liabilities	Inter Institution Balances	250100	Current Account Balance with D.A.V. CMC - (in the Books of Schools / Colleges)		28689448.36
[illegible]	0	Liabilities	Inter Institution Balances	250200	Current Account Balance with Schools / Colleges - (in the Books of D.A.V. CMC)		
59	0	Liabilities	Inter Institution Balances	250300	Current Account Balance with Regional Directors Maintained by D.A.V. CMC		
60	0	Liabilities	Inter Institution Balances	250400	Current Account Balance with D.A.V. CMC Maintained by Regional Directors		
61	0	Liabilities	Inter Institution Balances	250500	Intra Institution Balance (within School)		
62	0	Liabilities	Inter Institution Balances	250600	Capital Fund / Reserve Fund of Schools / Colleges in the Books of D.A.V. CMC		
63	0	Liabilities	Inter Institution Balances	250700	Imprest received from D.A.V. CMC by Schools		
64	0	Liabilities	Inter Institution Balances	250800	Imprest received from D.A.V. CMC by Colleges		
65	0	Liabilities	Inter Institution Balances	250900	Imprest received from D.A.V. CMC by Regional Directors		
66	0	Liabilities	Inter Institution Balances	251000	Loan taken by Schools / Colleges from D.A.V. CMC		
67	0	Liabilities	Inter Institution Balances	251100	Account Balance Due to Publication Division Maintained by Schools		
68	0	Liabilities	Inter Institution Balances	251200	D.A.V. CMC PS / Main A/C (Transactions within D.A.V. CMC by Main and Public School Accounts Sections)		
69	0	Liabilities	Inter Institution Balances	251300	Loan taken by Regional Director from D.A.V. CMC		
70	0	Liabilities	Inter Institution Balances	251400	Loan taken by Schools / Colleges from other D.A.V. Institutions (Other than D.A.V. CMC)		
71	0	Liabilities	Inter Institution Balances	251500	D.A.V. PS Pool Fund		
72	0	Liabilities	Inter Institution Balances	251600	Reserve Fund Publication Department		
73	0	Liabilities	Inter Institution Balances	251700	Provisions of Meeting Deficit of Schools		
74	0	**Assets**	**Fixed Assets**	**300000**	**Fixed Assets**		
75	0	Assets	Fixed Assets	300100	Capital Work In Progress	1252555	
76	0	Assets	Fixed Assets	300200	Land	12910	
77	0	Assets	Fixed Assets	300300	Building	8349051.996	
78	0	Assets	Fixed Assets	300400	Building - Residential	40149.014	
79	0	Assets	Fixed Assets	300500	Furniture & Fixtures	363628.422	
80	0	Assets	Fixed Assets	300600	Office Equipment	765125.171	
81	0	Assets	Fixed Assets	300700	Electrical Equipment	57944.5	
82	0	Assets	Fixed Assets	300800	Teaching Aids - (Music Instruments, Lab and Sports Equipments)	228.5905	

SHIMLA

D.A.V. (Please Specify Institution Name)

Address

Trial Balance as on 31 March, 2023

	Account Type		Master Account Head	Account Code	Account Head	Debit	Credit
83	0	Assets	Fixed Assets	300900	Computers, Printers, Servers, Laptops	88.074	
84	0	Assets	Fixed Assets	301000	Vehicles	0	
85	0	Assets	Fixed Assets	301100	Buses	0	
86	0	Assets	Fixed Assets	301200	Library Books	75649.558	
87	0	Assets	Fixed Assets	301300	Plant and Machinery	0	
88	0	Assets	Fixed Assets	301400	Other Fixed Assets	12746.9145	
89	0	**Assets**	**Investments**	**310000**	**Investments**		
90	0	Assets	Investments	310100	In Government Securities		
91	0	Assets	Investments	310200	Other - Investments		
92	0	**Assets**	**Current Assets Loans & Advances**	**320000**	**Current Assets Loans & Advances**		
93	0	**Assets**	**Current Assets**	**321000**	**Current Assets**		
94	0	Assets	Current Assets	321100	Interest Accrued on Investments		
95	0	Assets	Current Assets	321150	Interest Accrued on Fixed Deposits		
96	0	Assets	Current Assets	321200	Closing Stock		
97	0	Assets	Current Assets	321300	Accounts Receivables / Fee Recoverable	690304.26	
98	0	**Assets**	Loans	**322000**	Loans		
99	0	**Assets**	**Security Deposits**	**322200**	**Security Deposits**		
100	0	Assets	Security Deposits	322210	Telephone		
101	0	Assets	Security Deposits	322220	Other - Security Deposits		
102	0	Assets	Security Deposits	322230	Student Security With D.A.V. CMC		
103	0	**Assets**	**Advances**	**322300**	**Advances**		
104	0	Assets	Advances	322320	Refundable Tax Deducted at Source - Interest Income		
105	0	Assets	Advances	322330	Refundable Tax Deducted at Source - Rental Income		
106	0	Assets	Advances	322340	Refundable Tax Deducted at Source Others		
107	0	Assets	Advances	322350	Prepaid Insurance - Building		
108	0	Assets	Advances	322360	Prepaid Insurance - Cash / Fidelity		
109	0	Assets	Advances	322370	Prepaid Insurance - Vehicle		
110	0	Assets	Advances	322380	Prepaid Insurance - Fire & Theft		
111	0	Assets	Advances	322390	Prepaid Insurance - Others		
112	0	Assets	Advances	322400	Prepaid Expenses		
[illegible]	0	Assets	Advances	325000	Accrued Tuition Fee		
[illegible]	0	Assets	Advances	326000	Bills Recoverable		
115	0	Assets	Advances	327100	Amounts Recoverable		
116	0	Assets	Advances	327200	Amounts Deposited with Income Tax Authorities		
117	0	Assets	Advances	328100	PF Loan Account	260945	
118	0	Assets	Advances	328200	Other - Advances	5192.38	
119	0	Assets	Advances	328300	Advances to Staff	17000	
120	0	Assets	Advances	328400	Advances to Contractors and Suppliers	250000	
121	0	Assets	Advances	328500	Imprest to Staff		
122	0	**Assets**	**Cash & Bank Balances**	**350000**	**Cash & Bank Balances**		
123	0	Assets	Cash & Bank Balances	351000	Fixed Deposits with Banks	300000	
124	0	Assets	Cash & Bank Balances	352000	Bank Balances in Savings Account (Annexure F)	4222951.88	
125	0	Assets	Cash & Bank Balances	353000	Bank Balances in Current Account (Annexure F)	0	
126	0	Assets	Cash & Bank Balances	354000	Cheques / Drafts in Hand		
127	0	Assets	Cash & Bank Balances	355000	Cash in Hand	5966	
128	0	**Assets**	**Inter Institution Balances**	**390000**	**Inter Institution Balances**		
129	0	Assets	Inter Institution Balances	390100	Current Account Balance with D.A.V. CMC - (in the Books of Schools / Colleges)		
130	0	Assets	Inter Institution Balances	390200	Current Account Balance with Schools / Colleges - (in the Books of D.A.V. CMC)		
131	0	Assets	Inter Institution Balances	390300	Current Account Balance with Regional Directors maintained by D.A.V. CMC		
132	0	Assets	Inter Institution Balances	390400	Current Account Balance with D.A.V. CMC maintained by Regional Directors		
133	0	Assets	Inter Institution Balances	390500	Intra Institution Balance (Within School)		
134	0	Assets	Inter Institution Balances	390600	Capital Fund / Reserve Fund of Schools / Colleges with D.A.V. CMC in the Books of Schools / Colleges		
135	0	Assets	Inter Institution Balances	390700	Imprest given to Schools by D.A.V. CMC		
136	0	Assets	Inter Institution Balances	390800	Imprest given to Colleges by D.A.V. CMC		
137	0	Assets	Inter Institution Balances	390900	Imprest given to Regional Director by D.A.V. CMC		
138	0	Assets	Inter Institution Balances	391000	Loan given by D.A.V. CMC to Schools / Colleges		
[illegible]	0	Assets	Inter Institution Balances	391100	Account Balance with Publication Division maintained by Publication Division		
140	0	Assets	Inter Institution Balances	391200	D.A.V. CMC PS / Main A/C (Transactions within D.A.V. CMC by Main and Public School Accounts Sections)		
141	0	Assets	Inter Institution Balances	391300	Loan given by D.A.V. CMC to Regional Directors	497904	
142	0	Assets	Inter Institution Balances	391400	Loan given by School to other D.A.V. Institutions (Other than D.A.V. CMC)		
143	0	Assets	Inter Institution Balances	391500	Administration Charges Recoverable		
144	0	**Income**	**Fees / Sales**	**410000**	**Fees / Sales**		
145	0	Income	Fees / Sales	410050	Registration Fees		0
146	0	Income	Fees / Sales	410100	Admission Fees		3650
147	0	Income	Fees / Sales	410150	Tuition Fees		21710
148	0	Income	Fees / Sales	410200	N.C.C. Fee		0
149	0	Income	Fees / Sales	410250	Library Fee		0
150	0	Income	Fees / Sales	410300	Development Fund		0
151	0	Income	Fees / Sales	410350	Building Fund		0
152	0	Income	Fees / Sales	410400	Closing Stock		0
153	0	Income	Fees / Sales	410450	Pupil Fund - Fees		951470
154	0	Income	Fees / Sales	410500	Text Book Sales		0
155	0	Income	Fees / Sales	410700	Subscription Magazines and Journals		0
156	0	Income	Fees / Sales	410950	Sports Fee		
157	0	Income	Fees / Sales	411100	Discretionary Grant		30000
158	0	Income	Fees / Sales	411300	Electricity and Water Charges recovered		0
159	0	Income	Fees / Sales	411400	Room Rent / Boarder / Hostel Fee		10000
160	0	Income	Fees / Sales	411500	Late Fees & Fine		16448
161	0	Income	Fees / Sales	411550	Miscellaneous Income		55635
162	0	Income	Fees / Sales	411600	Furniture Fee		0
163	0	Income	Fees / Sales	411750	Mess Charges		0
164	0	Income	Fees / Sales	411800	Annual Charges		106610
165	0	Income	Fees / Sales	411850	Diaries Receipt		0
166	0	Income	Fees / Sales	411900	Magazine Fee		0
167	0	Income	Fees / Sales	411950	Transport Fee		0
168	0	Income	Fees / Sales	412000	Science Fees		0

D.A.V. (Please Specify Institution Name)

Address

Trial Balance as on 31 March, 2023

		Account Type	Master Account Head	Account Code	Account Head	Debit	Credit
169	0	Income	Fees / Sales	412010	Lab Fee		
170	0	Income	Fees / Sales	412020	Commerce Fee		1046
171	0	Income	Fees / Sales	412030	Dilapidation / Breakage Recovery Fee from Students		
172	0	Income	Fees / Sales	412040	Cycle / Scooter Stand Fee		
173	0	Income	Fees / Sales	412050	Home Science Fees		
174	0	Income	Fees / Sales	412060	Medical Fee from Students		
175	0	Income	Fees / Sales	412070	Research and Development Project Fee		
176	0	Income	Fees / Sales	412100	Computer Science Fees		8450
177	0	Income	Fees / Sales	412150	Uniform Income		
178	0	Income	Fees / Sales	412160	Sanitation Charges		
179	0	Income	Fees / Sales	412170	Hot and Cold Water Charges		
180	0	Income	Fees / Sales	412200	Sale of Prospectus		780
181	0	Income	Fees / Sales	412250	Examination Fee		
182	0	Income	Fees / Sales	412300	Furniture Maintenance Fee		
183	0	Income	Fees / Sales	412350	Refreshment Charges		[illegible]
184	0	Income	Fees / Sales	412400	Arya Vidya Sabha Contribution Charges		[illegible]
185	0	Income	Fees / Sales	412450	Other Fees / Sales		12475
186	0	Income	Fees / Sales	412500	Report Card Income		0
187	0	Income	Fees / Sales	412550	APPS / Arya Samaj		0
188	0	Income	Fees / Sales	412600	Administration Charges - Schools		0
189	0	Income	Fees / Sales	412650	Hostel Maintenance Charges		0
190	0	Income	Fees / Sales	412700	Administration Charges - Colleges		0
191	0	**Income**	**Other Income**	**460000**	**Other Income**		
192	0	Income	Other Income	460050	Donation received		0
193	0	Income	Other Income	460100	Bank Interest received (including Fixed Deposits)		43349
194	0	Income	Other Income	460150	Interest on Fixed Deposit - Accrued		0
195	0	Income	Other Income	460200	Interest earned on D.A.V. CMC Loan to Institutions		0
196	0	Income	Other Income	460250	Interest received from D.A.V. CMC on Capital Fund / Reserve Fund		0
197	0	Income	Other Income	460300	Rental Income / License Fee Banks		0
198	0	Income	Other Income	460350	License Fee - Canteen / Mess / Bookshop		0
199	0	Income	Other Income	460400	Contract Money - Hostel		0
200	0	Income	Other Income	460450	Grant / Subsidy		19020136
201	0	Income	Other Income	460550	Subscription Fee - Members		0
202	0	Income	Other Income	460650	Income Earned on Extra Activities		
203	0	Income	Other Income	460700	Matching Share		0
204	0	Income	Other Income	460750	Miscellaneous Receipts		77253
205	0	Income	Other Income	460800	Profit on Sale of Assets		0
206	0	Income	Other Income	460850	Regional Director Fund - Other Income		0
207	0	Income	Other Income	460900	Liabilities Written Back		0
208	0	Income	Other Income	460950	Contribution from DAV School/college/cmc		0
209	0	**Expenditure**	**Expenditure**	**500000**	**Expenditure**		
210	0	Expenditure	Opening Stock	501000	Opening Stock		
211	0	Expenditure	Purchase of Paper	501050	Purchase of Paper		
212	0	Expenditure	Purchase of Paper	501060	Purchase of Text Books from DAV CMC Publication Division		
213	0	Expenditure	Purchase of Paper	501070	Purchase of Text Books from others		
214	0	Expenditure	Other Purchases	501100	Other Purchases		
215	0	Expenditure	Publication of Students World and Aryan Heritage	501150	Publication of Students World and Aryan Heritage		
216	0	Expenditure	Purchase of Audio CD	501250	Purchase of Audio CD		
217	0	Expenditure	Printing of Text Books	501300	Printing of Text Books		
218	0	Expenditure	Packing & Forwarding	501350	Packing & Forwarding		
219	0	Expenditure	Others	501400	Others		
220	0	**Expenditure**	**Establishment**	**510000**	**Establishment**		
221	0	Expenditure	Establishment	510050	Basic Pay	6706170	
222	0	Expenditure	Establishment	510100	Dearness Allowance		
223	0	Expenditure	Establishment	510150	Permissible Allowance		
224	0	Expenditure	Establishment	510200	Dearness Pay		
225	0	Expenditure	Establishment	510250	House Rent Allowance		
226	0	Expenditure	Establishment	510300	CCA		
227	0	Expenditure	Establishment	510350	Medical Allowance		
228	0	Expenditure	Establishment	510400	Teaching Allowance		
229	0	Expenditure	Establishment	510450	Transport Allowance		
230	0	Expenditure	Establishment	510500	Washing Allowance		
231	0	Expenditure	Establishment	510550	Other Allowances	12217881	
232	0	Expenditure	Establishment	510600	Employer's Contribution to Provident Fund	1777349	
233	0	Expenditure	Establishment	510650	Employer's Contribution to Family Pension Fund		
234	0	Expenditure	Establishment	510700	Gratuity Pool Fund		
235	0	Expenditure	Establishment	510750	Leave Encashment		
236	0	Expenditure	Establishment	510800	Bonus		
237	0	Expenditure	Establishment	510850	OTA		
238	0	Expenditure	Establishment	510900	EDLI Contribution		
239	0	Expenditure	Establishment	510950	Salary Arrears		
240	0	Expenditure	Establishment	511000	Notice Period Salary		
241	0	Expenditure	Establishment	511050	PF Expenditure		
242	0	Expenditure	Establishment	511100	Pension		
243	0	Expenditure	Establishment	511150	PF Administrative Charges		
244	0	Expenditure	Establishment	511200	EDLI Administrative Charges		
245	0	Expenditure	Establishment	511250	ESI (Charges, Contribution, Sales, Purchases)		
246	0	Expenditure	Establishment	511300	Other - Establishment	438975	0
247	0	**Expenditure**	**Administration Charges and Grant To Institutions**	**511500**	**Administration Charges and Grant To Institutions**		
248	0	Expenditure	Administration Charges	511550	Administrative Charges paid by Schools		
249	0	Expenditure	Administration Charges	511600	Administrative Charges paid by Colleges	66792	
250	0	Expenditure	Administration Charges	511650	Arya Vidya Sabha Charges		
251	0	Expenditure	Administration Charges	511700	Affiliation Fees	53100	
252	0	Expenditure	Administration Charges	511750	APP Sabha / Arya Samaj		
253	0	Expenditure	Administration Charges	511800	Other - Administration Charges		
254	0	**Expenditure**	**Rent, Rates & Taxes**	**512000**	**Rent, Rates & Taxes**		
255	0	Expenditure	Rent, Rates & Taxes	512100	Building Rent		
256	0	Expenditure	Rent, Rates & Taxes	512200	Lease Rent		
257	0	Expenditure	Rent, Rates & Taxes	512300	Property Tax		
258	0	Expenditure	Rent, Rates & Taxes	512400	Road Tax Passenger Tax		
259	0	**Expenditure**	**Utilities**	**513000**	**Utilities**		

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			D.A.V. (Please Specify Institution Name)				
			Address				
		Trial Balance as on 31 March, 2023					
		Account Type	Master Account Head	Account Code	Account Head	Debit	Credit
260	0	Expenditure	Utilities	513100	Electricity and Water Charges	38723	
261	0	**Expenditure**	**Communication Expenses**	**514000**	**Communication Expenses**		
262	0	Expenditure	Communication Expenses	514100	Telephone Expenses		
263	0	Expenditure	Communication Expenses	514200	Postage & Telegram	19151	
264	0	Expenditure	Communication Expenses	514300	Courier Expenses		
265	0	Expenditure	Communication Expenses	514400	Cell Phone Expenses		
266	0	Expenditure	Communication Expenses	514500	Internet Expenses		
267	0	**Expenditure**	**Travelling and Conveyance**	**515000**	**Travelling and Conveyance**		
268	0	Expenditure	Travelling and Conveyance	515050	Travelling Expenses		
269	0	Expenditure	Travelling and Conveyance	515100	TA Bill - MC Member		
270	0	Expenditure	Travelling and Conveyance	515150	TA Bill - Internal Auditor		
271	0	Expenditure	Travelling and Conveyance	515200	Transport (CNG for Buses)		
272	0	Expenditure	Travelling and Conveyance	515250	Conveyance		
273	0	**Expenditure**	**Welfare, Entertainment and Other Recreational Activities**	**516000**	**Welfare, Entertainment and Other Recreational Activities**		
274	0	Expenditure	Welfare, Entertainment and Other Recreational Activities	516050	Uniform Expenses		
275	0	Expenditure	Welfare, Entertainment and Other Recreational Activities	516100	Staff Welfare		
276	0	Expenditure	Welfare, Entertainment and Other Recreational Activities	516150	Refreshments and Entertainment		
277	0	Expenditure	Welfare, Entertainment and Other Recreational Activities	516200	Expenditure Incurred on Extra Activities		
278	0	Expenditure	Welfare, Entertainment and Other Recreational Activities	516250	Medical & First Aid Expenses		
279	0	Expenditure	Welfare, Entertainment and Other Recreational Activities	516300	Student Welfare		
280	0	Expenditure	Welfare, Entertainment and Other Recreational Activities	516350	Co-Curricular Activities		
281	0	Expenditure	Welfare, Entertainment and Other Recreational Activities	516400	Function Expenses		
282	0	Expenditure	Welfare, Entertainment and Other Recreational Activities	516450	Seminar Expenses	43792	
283	0	Expenditure	Welfare, Entertainment and Other Recreational Activities	516500	Coaching Expenses		
284	0	Expenditure	Welfare, Entertainment and Other Recreational Activities	516550	Mess / Canteen Running and Maintenance Expenses		
285	0	Expenditure	Welfare, Entertainment and Other Recreational Activities	516600	Expenditure Incurred on Developmental Specific Activities		
286	0	Expenditure	Welfare, Entertainment and Other Recreational Activities	516650	Examination Expenses		
287	0	Expenditure	Welfare, Entertainment and Other Recreational Activities	516700	Service Charges		
288	0	Expenditure	Welfare, Entertainment and Other Recreational Activities	516750	In-Service Education		
289	0	Expenditure	Welfare, Entertainment and Other Recreational Activities	516800	Other - Welfare, Entertainment and Other Recreational Activities		
290	0	Expenditure	Welfare, Entertainment and Other Recreational Activities	516850	Mess Crockery / Utensils		
291	0	**Expenditure**	**Stationery and Supplies**	**517000**	**Stationery and Supplies**		
292	0	Expenditure	Stationery and Supplies	517050	Printing & Stationary	17704	
293	0	Expenditure	Stationery and Supplies	517100	Prospectus Expenses		
294	0	Expenditure	Stationery and Supplies	517150	Diary & Magazine Expenses		
295	0	Expenditure	Stationery and Supplies	517200	Other - Stationery and Supplies		
296	0	**Expenditure**	**Membership and Subscription**	**518000**	**Membership and Subscription**		
297	0	Expenditure	Membership and Subscription	518100	Newspaper & Periodicals	5665	
298	0	Expenditure	Membership and Subscription	518200	Membership / Subscription		
299	0	Expenditure	Membership and Subscription	518300	Other - Membership and Subscription		
300	0	**Expenditure**	**Advertisement**	**519000**	**Advertisements**		
301	0	Expenditure	Advertisement	519050	Advertisement and Publicity		
302	0	Expenditure	Advertisement	519100	Other - Advertisement		
303	0	**Expenditure**	**Insurance**	**520000**	**Insurance**		
304	0	Expenditure	Insurance	520050	Building Insurance		
305	0	Expenditure	Insurance	520100	Cash and Fidelity Insurance		
306	0	Expenditure	Insurance	520150	Vehicle Insurance		
307	0	Expenditure	Insurance	520200	Fire and Theft Insurance		
308	0	Expenditure	Insurance	520250	Other Insurance		
309	0	**Expenditure**	**Vehicle Maintenance Charges**	**521000**	**Vehicle Maintenance Charges**		
310	0	Expenditure	Vehicle Maintenance Charges	521050	Car / Vehicle Maintenance		
311	0	Expenditure	Vehicle Maintenance Charges	521100	Bus Maintenance		
312	0	Expenditure	Vehicle Maintenance Charges	521150	Petrol Expenses		
313	0	Expenditure	Vehicle Maintenance Charges	521200	Diesel Expenses		
314	0	Expenditure	Vehicle Maintenance Charges	521250	Vehicle Hire Charges		
315	0	Expenditure	Vehicle Maintenance Charges	521300	Bus Hire Charges		
316	0	**Expenditure**	**Lab Maintenance and Running Expenses**	**522000**	**Lab Maintenance and Running Expenses**		
317	0	Expenditure	Lab Maintenance and Running Expenses	522010	Physics Lab Expenses		
318	0	Expenditure	Lab Maintenance and Running Expenses	522020	Chemistry Lab Expenses		
319	0	Expenditure	Lab Maintenance and Running Expenses	522030	Botany Lab Expenses		
320	0	Expenditure	Lab Maintenance and Running Expenses	522040	Biology Lab Expenses		
321	0	Expenditure	Lab Maintenance and Running Expenses	522050	Geology Lab Expenses		
322	0	Expenditure	Lab Maintenance and Running Expenses	522060	Geography Lab Expenses		
323	0	Expenditure	Lab Maintenance and Running Expenses	522070	Psychology Lab Expenses		
324	0	**Expenditure**	**Maintenance Expenses**	**524000**	**Maintenance Expenses**		
325	0	Expenditure	Maintenance Expenses	524050	Building Maintenance	126641	
326	0	Expenditure	Maintenance Expenses	524150	Computer Expenses	19064	
327	0	Expenditure	Maintenance Expenses	524200	Furniture Fixtures Maintenance		
328	0	Expenditure	Maintenance Expenses	524250	Electrical & Others Maintenance		
329	0	Expenditure	Maintenance Expenses	524300	Hostel Building		
330	0	Expenditure	Maintenance Expenses	524350	Plant & Machinery - Equipment Maintenance		
331	0	Expenditure	Maintenance Expenses	524400	Generator Expenses		
332	0	Expenditure	Maintenance Expenses	524450	Sanitation Expenses		
333	0	**Expenditure**	**Interest Paid on Loans**	**525000**	**Interest Paid on Loans**		
334	0	Expenditure	Interest Paid on Loans	525050	Bank		
335	0	Expenditure	Interest Paid on Loans	525100	Interest paid on D.A.V. CMC Loan		

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			D.A.V. (Please Specify Institution Name)				
			Address				
		Trial Balance as on 31 March, 2023					
		Account Type	Master Account Head	Account Code	Account Head	Debit	Credit
336	0	Expenditure	Interest Paid on Loans	525150	Other - Interest paid on Loans		
337	0	Expenditure	Interest Paid on Loans	525200	Interest paid on Capital Fund / Reserve Fund With D.A.V. CMC		
338	0	Expenditure	Interest Paid on Loans	525250	Interest paid on Sail Loan		
339	0	**Expenditure**	**Legal, Professional, House Keeping and Agency Support**	**526000**	**Legal, Professional, House Keeping and Agency Charges**		
340	0	Expenditure	Legal, Professional, House Keeping and Agency Support	526050	Agency Charges		
341	0	Expenditure	Legal, Professional, House Keeping and Agency Support	526100	Legal and Professional Charges		
342	0	Expenditure	Legal, Professional, House Keeping and Agency Support	526150	House Keeping Charges		
343	0	**Expenditure**	**Audit Fees**	**527000**	**Audit Fees**		
344	0	Expenditure	Audit Fees	527050	Audit Fees		
345	0	**Expenditure**	**Assistance**	**528000**	**Assistance**		
346	0	Expenditure	Assistance	528050	Scholarship/Sponsorship/Aid	6500	
347	0	Expenditure	Assistance	528100	Fee Concession		
348	0	Expenditure	Assistance	528150	Donation/Subscription		
349	0	**Expenditure**	**Other Expenses**	**529000**	**Other Expenses**		
350	0	Expenditure	Other Expenses	529050	Regional Director Fund - Other Expenses		
351	0	Expenditure	Other Expenses	529100	Pupil Fund - Other Expenses	120752	
352	0	Expenditure	Other Expenses	529150	Courts / Gardening		
353	0	Expenditure	Other Expenses	529200	D.A.V. Pool Fund		
354	0	Expenditure	Other Expenses	529250	Sports	2000	
355	0	Expenditure	Other Expenses	529300	Library Expenses		
356	0	Expenditure	Other Expenses	529350	Loss on Sale of Assets		
357	0	Expenditure	Other Expenses	529400	Bank Charges	1576.05	
358	0	Expenditure	Other Expenses	529450	Miscellaneous Expenses	27949.9	
359	0	Expenditure	Other Expenses	529500	Amount Written off		
360	0	Expenditure	Other Expenses	529550	Other Expenses	70052	
361	0	**Expenditure**	**Depreciation**	**530000**	**Depreciation**		
[illegible]	0	Expenditure	Depreciation	530050	Depreciation on Building	927672.444	
[illegible]3	0	Expenditure	Depreciation	530100	Depreciation on Building - Residential	2113.106	
364	0	Expenditure	Depreciation	530150	Depreciation on Furniture & Fixtures	40403.158	
365	0	Expenditure	Depreciation	530200	Depreciation on Office Equipments	135022.089	
366	0	Expenditure	Depreciation	530250	Depreciation on Electrical Equipment	10225.5	
367	0	Expenditure	Depreciation	530300	Depreciation on Teaching Aids - (Music Instruments, Lab and Sports Equipments)	40.3395	
368	0	Expenditure	Depreciation	530350	Depreciation on Computers, Printers, Servers, Laptops	58.716	
369	0	Expenditure	Depreciation	530400	Depreciation on Vehicles	0	
370	0	Expenditure	Depreciation	530450	Depreciation on Buses	0	
371	0	Expenditure	Depreciation	530500	Depreciation on Library Books	13349.922	
372	0	Expenditure	Depreciation	530550	Depreciation on Plant and Machinery	0	
373	0	Expenditure	Depreciation	530600	Depreciation on Other Assets	2249.4555	
374	0	**Expenditure**	**Expenses of Exceptional Nature**	**540000**	**Expenses of Exceptional Nature**		
375	0	Expenditure	Expenses of Exceptional Nature	540050	Expenses of Exceptional Nature		
376	0	Expenditure	Contribution to DAV School/college/cmc	540100	Contribution to DAV School/college/cmc		
377	0	**Expenditure**	**Prior Period Expenses**	**550000**	**Prior Period Expenses**		
378	0	Expenditure	Prior Period Expenses	550050	Prior Period Expenses		
379	0	**Expenditure**	**Excess of Income Over Expenditure**	**570000**	**Excess of Income Over Expenditure**		
380	0	Expenditure	Excess of Income Over Expenditure	570050	Excess of Income Over Expenditure	(2,327,200.68)	
381	[illegible]				Total	37744111.76	37744111.76

VIPUL SOOD & CO.
SHIMLA
CHARTERED ACCOUNTANTS

			Name of the School:						
			Address:						ANNEXURE A
			School Code:						
1	0		DETAILS OF CAPITAL FUND						
	School Code	Head Code	Name of the fund	Opening Balance	NA	NA	Amount trfd from other account/ fund (JV)	NA	Closing
2	0	101000	Capital Fund	-62792894.56					-6279
3	0								
4	0								
5	0		DETAILS OF RESERVE & SURPLUS						
	School Code	Head Code	Name of the fund	Opening Balance	Amount of Cheque or cash received	Interest, if any	Amount trfd from other account/ fund (JV)	Amount trfrd to other account/ fund/ utilisation of fund	Closing
6	0	110100	Reserve Fund	1729735.62					172
7	0	110200	Pupil Fund (Amalgamated fund)- Reserves & Surplus						
8	0	110400	Building Fund						
9	0	110500	Development Fund						
10	0	110600	Endowment Fund						
11	0	110800	Depreciation Reserve						
12	0	111600	Society Capital Fund						
13	0	112200	Other Funds						
14	0	112300	Revaluation Reserve						
15	0								
16	0								
17	0		DETAILS OF LOANS						
	School Code	Head Code	Particulars	Opening Balance	Amount of Cheque or cash received	Interest, if any	Amount paidback in current year for loan taken prior to 01.04.2022	Amount paidback in current year for loan taken after 01.04.2022	Closing
18	0	200100	Secured Loan - Banks						
19	0	200200	Secured Loan - Others						
20	0	210200	NA						
21	0	210400	NA	47213721	3479203				5
22	0	210300	Usecured Loan - Sail						

As Per Our Report On Even Date
For VIPUL SOOD & Co(FRN014972N)
Chartered Accountants

(Partner / Proprietor)
Membership No.(FRN14972N)
Place: Shimla
Date: 16/06/2023
UDIN: 23094726BGWDOW5626

VIPUL SOOD & CO. SHIMLA CHARTERED ACCOUNTANTS

For D.A.V. (Please Specify Institution Name)

Accountant

Principal Manager / Vice Chairman

Principal
DAV Centenary College
Kotkhai, Shimla (H.P.)

Name of the School:
Address:
School Code:

ANNEXURE B

Details Required from Schools (IN EXCEL)

A **Loan Received**

Name	Date	Amount and bank details	Period of Loan	Details of interest if any
DAV CMC	06/04/2022	324000		
DAV CMC	06/12/2022	1800000		
DAV CMC	28/03/2023	1355203		

B **Loan Given**

Name	Date	Amount and bank details	Period of Loan	Reason for Loan given
Shyama Nand	17/08/2022	3000		
Dinesh Sharma	17/09/2022	14000		

C **Inter Unit**

Name of the school/fund/society	Amount Outstanding as per books of school	Amount outstanding as per books of other units	Difference if any and reason thereof

D **Tax Deducted by Banks and Others**

Date	Name & TAN of Deductor	Amount of Tax deducted during the year	TDS Certificate	Amount credited	Interest received
	Total TDS during the year				

E **TDS Deduction Account**

Opening	Credited during the year	Transfer/paid during the y	Closing Balance (with details, if pertains to previous years)	Interest paid during the year

Additional Information Required

F **Gratuity & Leave Encashment**

Opening bal. with CMC	Amount paid to CMC	Amount received from CI	Interest	Closing	Paid during the year

G **Gratuity and Leave Encashment Schools**

Opening Balance	Amount received during	Interest	Amount paid during the y	Closing balance

VIPUL SOOD & CO.
SHIMLA
CHARTERED ACCOUNTANTS

	the year from contribution			

H

Details of Funds (Detail is required of all fund account in which balance is there)

Opening Balance	Amount collected	Transferred from other fu	Transferred to other fund	Closing Balance

I

Details of Inter Institution Balances (Credit Balance)

	Nature of payment	Amount
Opening Balance		
Add: Amount Received		
add: ______		
Less: Amount Paid		
Less: ______		
Closing Balance		

J

Details of Inter Institution Balances (Debit Balance)

	Nature of payment	Amount
Opening Balance		
Add: Amount Paid		
add: ______		
Less: Amount Received		
Less: ______		
Closing Balance		

K

FDR Details

FDR made/FDR encashed during the year

S.No.	Bank Name	FDR Number	Amount (Rs.)
1	UCO Bank	10750310002261	300000
2			

As Per Our Report On Even Date
For Vipul Sood & Co.
Chartered Accountants

For D.A.V. College Kotkhai

VIPUL SOOD & CO. SHIMLA CHARTERED ACCOUNTANTS

(Partner / Proprietor)
Membership No.(FRN14972N)
Place: Shimla
Date:16/06/2023
UDIN: 23094726BGWDOW5626

Accountant

Principal

Manager / Vice Chairman

Principal
DAV Centenary College
Kotkhai,Shimla (H.P.)

	230000	Current Liabilities	Opening Balance	Liability created for the current year and to be carried forward	Paid back for previous years	Balance as per ledger
1	230100	Accounts Payable (Payable to Parties)	26000		26000	0
2	231500	Expenses Payable	74517		10467	64050
3	231600	Salary Payable				0
4	231700	Provident Fund Payable (Employer Contribution)	844869.02	2124		846993.02
5	231710	Provident Fund Payable (Employee Contribution)				0
6	231800	Employee Deposit Linked Insurance Payable				0
7	231900	PF Administrative Charges Payable				0
8	232600	Administrative Charges - Payable				0
9	232800	Regional Directorate Fund				0
10	233000	Unutilised Collections towards Calamities				0
11	233400	Other - Current Liabilities				0

As Per Our Report On Even Date
For Vipul Sood & Co.(094726)
Chartered Accountants

(Partner / Proprietor)
Membership No.(FRN14972N)
Place: Shimla
Date: 16/06/2023
UDIN: 23094726BGWDOW5626

VIPUL SOOD & CO. SHIMLA CHARTERED ACCOUNTANTS

For D.A.V. (Please Specify Institution Name)

Accountant

Principal/Manager/Vice

Principal
DAV Centenary College
Kotkhai,Shimla (H.P.)

	School Code	Head Code	Name of the fund	Opening Balance	Provision	Payments	Closing Balance
1		232000	Provision for Gratuity (Colleges)				0
2		232100	Provision for Gratuity (Schools)				0
3		232200	Provision for Leave Encashment				0

As Per Our Report On Even Date
For Vipul Sood & Co.(094726)
Chartered Accountants

(Partner / Proprietor)
Membership No.(FRN14972N)
Place : Shimla
Date 16/06/2023
UDIN: 23094726BGWDOW5626

VIPUL SOOD & CO. SHIMLA CHARTERED ACCOUNTANTS

For D.A.V. (Please Specify Institution Name)

Accountant Principal Manager / Vice Chairman

Principal
DAV Centenary College
Kotkhai, Shimla (H.P.)

					Cash	Other than Cash	Total
	Income	Fees / Sales	410000	Fees / Sales			
1	Income	Fees / Sales	410050	Registration Fees			0
2	Income	Fees / Sales	410100	Admission Fees	3650		3650
3	Income	Fees / Sales	410150	Tuition Fees	21710		21710
4	Income	Fees / Sales	410200	N.C.C. Fee			0
5	Income	Fees / Sales	410250	Library Fee			0
6	Income	Fees / Sales	410300	Development Fund			0
7	Income	Fees / Sales	410350	Building Fund			0
8	Income	Fees / Sales	410400	Closing Stock	0		0
9	Income	Fees / Sales	410450	Pupil Fund - Fees	951470		951470
10	Income	Fees / Sales	410500	Text Book Sales			0
11	Income	Fees / Sales	410700	Subscription Magazines and Journals			0
12	Income	Fees / Sales	410950	Sports Fee			0
13	Income	Fees / Sales	411100	Discretionary Grant	30000		30000
14	Income	Fees / Sales	411300	Electricity and Water Charges recovered			0
15	Income	Fees / Sales	411400	Room Rent / Boarder / Hostel Fee	10000		10000
16	Income	Fees / Sales	411500	Late Fees & Fine	16448		16448
17	Income	Fees / Sales	411550	Miscellaneous Income	55635		55635
18	Income	Fees / Sales	411600	Furniture Fee			0
19	Income	Fees / Sales	411750	Mess Charges			0
20	Income	Fees / Sales	411800	Annual Charges	106610		106610
21	Income	Fees / Sales	411850	Diaries Receipt			0
22	Income	Fees / Sales	411900	Magazine Fee			0
23	Income	Fees / Sales	411950	Transport Fee			0
24	Income	Fees / Sales	412000	Science Fees			0
25	Income	Fees / Sales	412010	Lab Fee			0
26	Income	Fees / Sales	412020	Commerce Fee	10460		10460
27	Income	Fees / Sales	412030	Dilapidation / Breakage Recovery Fee from Students			0
28	Income	Fees / Sales	412040	Cycle / Scooter Stand Fee			0
29	Income	Fees / Sales	412050	Home Science Fees			0
30	Income	Fees / Sales	412060	Medical Fee from Students			0
31	Income	Fees / Sales	412070	Research and Development Project Fee			0
32	Income	Fees / Sales	412100	Computer Science Fees	84500		84500
33	Income	Fees / Sales	412150	Uniform Income			0
34	Income	Fees / Sales	412160	Sanitation Charges			0
35	Income	Fees / Sales	412170	Hot and Cold Water Charges			0
36	Income	Fees / Sales	412200	Sale of Prospectus	7800		7800
37	Income	Fees / Sales	412250	Examination Fee			0
38	Income	Fees / Sales	412300	Furniture Maintenance Fee			0
39	Income	Fees / Sales	412350	Refreshment Charges			0
40	Income	Fees / Sales	412400	Arya Vidya Sabha Contribution Charges			0
41	Income	Fees / Sales	412450	Other Fees / Sales	124750		124750
42	Income	Fees / Sales	412500	Report Card Income			0
43	Income	Fees / Sales	412550	APPS / Arya Samaj			0
44	Income	Fees / Sales	412600	Administration Charges - Schools			0
45	Income	Fees / Sales	412650	Hostel Maintenance Charges			0
46	Income	Fees / Sales	412700	Administration Charges - Colleges			0
47	Income	Other Income	460000	Other Income			
48	Income	Other Income	460050	Donation received			0
49	Income	Other Income	460100	Bank Interest received (including Fixed Deposits)	43349		43349
50	Income	Other Income	460150	Interest on Fixed Deposit - Accrued			0
51	Income	Other Income	460200	Interest earned on D.A.V. CMC Loan to Institutions			0
52	Income	Other Income	460250	Interest received from D.A.V. CMC on Capital Fund / Reserve Fund			0
53	Income	Other Income	460300	Rental Income / License Fee Banks			0

SHIMLA
CHARTERED ACCOUNTANTS

54	Income	Other Income	460350	License Fee - Canteen / Mess / Bookshop				0
55	Income	Other Income	460400	Contract Money - Hostel				0
56	Income	Other Income	460450	Grant / Subsidy	19020136			19020136
57	Income	Other Income	460550	Subscription Fee - Members				0
58	Income	Other Income	460650	Income Earned on Extra Activities				0
59	Income	Other Income	460700	Matching Share				0
60	Income	Other Income	460750	Miscellaneous Receipts	77253			77253
61	Income	Other Income	460800	Profit on Sale of Assets				0
62	Income	Other Income	460850	Regional Director Fund - Other Income				0
63	Income	Other Income	460900	Liabilities Written Back				0
64	Income	Other Income	460950	Contribution from DAV School/college/cmc				0
65	Liabilities	Current Liabilities	230200	Advance Receipts				0

As Per Our Report On Even Date
For Vipul Sood & Co.(FRN 14972N)
Chartered Accountants

(Partner / Proprietor)
Membership No.(094726)
Place : Shimla
Date: 16/06/2023
UDIN: 23094726BGWDOW5626

VIPUL SOOD & CO.
SHIMLA
CHARTERED ACCOUNTANTS

For D.A.V. (Please Specify Institution Name)

Accountant · Principal · Manager / Vice Chairman

Principal
DAV Centenary College
Kotkhai, Shimla (H.P.)

	Name of the School:					
	Address:					
	School Code:					

Details of Bank Account (Saving Bank Acount)

S.No.	Name of Bank Account	Address	Account Number	IFSC Code		Amount (Rs.)
1	uco bank a/c	kotkhai	10750100003952	UCBA0001075		4214867.88
2	sbia/c	chota shimla	4060104083	HPSC0000406		4879
3						3205
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
				Total		4222951.88

Details of Bank Account (Current Bank Account)

S.No.	Name of Bank Account	Address	Account Number	IFSC Code		Amount (Rs.)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
				Total		0

As Per Our Report On Even Date
For Vipul Sood & Co.(FRN14972I
Chartered Accountants

(Partner / Proprietor)
Membership No.(094726)
Place : Shimla
Date: 16/06/2023
UDIN: 23094726BGWDOW5626

VIPUL SOOD & CO. SHIMLA CHARTERED ACCOUNTANTS

For D.A.V. (Please Specify Institution Name)

Accountant Principal Manager / Vice Chairman

Principal
DAV Centenary College
Kotkhai, Shimla (H.P.)