

FORM No. 10B
[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of subsection (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution.

We have examined the balance sheet of **DAV Centenary College Kotkhai Shimla** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-MAR-2025** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

We have obtained all the information and explanations to the best of our knowledge and belief which are necessary for the purposes of the audit.

In our opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at serial number 14 of the Annexure:

In our opinion and to the best of our information and according to explanations given to us, the particulars given in the Annexure are true and correct subject to following observations or qualifications

- (1) **Refer to Notes to Accounts**
- (2)
- (3)
- (4)

In our opinion and to the best of our information, and according to 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 * fund or trust or institution or university or other educational institution or hospital or other medical institution as on **31-MAR-2025** and
- (ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-MAR-2025**

subject to the following observations/qualifications

- (1) **Refer to Notes to Accounts**
- (2)

The prescribed particulars are annexed hereto.

For Vipul Sood & Co.
Chartered Accountants
(Firm Regn No.: 0014972N)



(Vipul Sood)
Proprietor
Membership No: 094726

Place : Shimla
Date : 19/07/2025
UDIN : 25094726BMOBLQ7197

ANNEXURE
Statement of particulars

Basic Details	1.	PAN of the auditee		AAATD0495L							
	2.	Name of the auditee		DAV Centenary College							
	3.	Assessment Year		2025-2026							
	4.	Previous Year		From 1-APR-2024 to 31-MAR-2025							
	5.	Registered Address of the auditee		Kotkhai Distict Shimla HP							
	6.	Other addresses, if applicable		No							
Legal	7.	Type of the auditee		Trust							
	8.	Whether the auditee is established under an instrument?		Yes							
Registration Details	9.	Details of registration/provisional registration or approval/ provisional approval or notification of the auditee under the Income-tax Act (details of all the registration/provisional registration/approval/provisional approval/notification which are valid during the previous year should be provided, however where the auditee has got the registration/approval after provisional registration/approval the details of provisional registration/approval need not be provided)									
		Section under which registered/provisionally registered or approved/ provisionally approved /notified	Date of registration/provisional registration or approval/ provisionally approval/ notification(dd/mm/yyyy)	Registration/Approval/ Notification/ Unique Registration No. (URN), if available	Authority granting registration/provisional registration or approval/provisional approval or notification	Date from which registration/provisional registration/approval/pr ovisional approval/notification is effective(dd/mm/yyyy)					
		(1)	(2)	(3)	(4)	(5)					
		Required information is not available at branch level									
Management	10.	10(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year									
		Name of person	Relation	Relation Other	Percentage of shareholdin g in case of shareholder	Unique Identificatio Number	Id Code	PAN Or Aadhar	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change	Address/For eign Address
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Required information is not available at branch level									
		10(b) In case if any of the persons [as mentioned in row 10(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person at any time during the previous year									
		Name	Unique Identification Number	ID code	PAN Or Aadhar	Non-individual person [as mentioned in row no 10(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Objects	11.	Objects of the auditee Religious Relief of poor Education Medical relief Yoga Preservation of environment (including watersheds, forests and wildlife) Preservation of monuments or places or objects of artistic or historic interest Advancement of any other objects of general public utility							No No Yes No No No No No No		
	12.	(i)	Whether the auditee, being a trust or institution referred to in section 11 or 12, has adopted or undertaken modification of the objects which do not conform to the conditions of registration?							Required information is not available at branch level	
		(ii)	If yes, please furnish following information:-								
		(A)	date of such modification/ adoption (DD/MM/YYYY)								
		(B)	Whether an application for registration has been made in the prescribed form and mannerwithin the stipulated period of thirty days from the date of said adoption or modification, as per sub-clause (v) of clause (ac) of sub-section (1) of section 12A.							No	
		(C)	If yes provide the following details regarding application for registration under sub-clause (v) of clause (ac) of sub-section (1) of section 12A								
			S.No	Date of Application	Status of registration in pursuance of application			Date of Registration or cancellation based on such application	URN of such registration		
		1									



Commencement of activities	13.	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year					Required information is not available at branch level			
		(ii)	If yes in 13 (i), date of commencement of activities								
		(iii)	If the answer to 13(i) is yes, whether application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?								
		(iv)	If yes in 13(iii) above, provide the following details regarding application for registration under section sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section								
			S.No	Date of Application	Status of registration in pursuance of application	Date of Registration or cancellation based on such application	URN of such registration				
			1								
Details of Place where books of accounts and other documents have been maintained	14.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee					Yes in case of branch			
		(ii)	Provide the following details of the books of account and other documents								
			S.No.	Nature of Books of Account	Whether maintained by the auditee (Yes/No)	Whether maintained in a computer system (Yes/No)	Whether maintained at registered office (Yes/No)	If maintained at any place other than the registered place	Whether the books of account have been audited (Yes/No)		
							Address of such Place	Date of decision by management to keep account at such place	Date of intimation to Assessing Officer that books of accounts are kept at such place under proviso to subrule (3) of rule 17AA		
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			1	Cash book	Yes	Yes	Yes	KOTKHAI	Not Available	Not Available	Yes
			2	Ledger	Yes	Yes	Yes	KOTKHAI	Not Available	Not Available	Yes
			3	Journal	Yes	Yes	Yes	KOTKHAI	Not Available	Not Available	Yes
Advancement of General Public Utility	15.		Where, in any of the projects/institutions run by auditee, one of the charitable purposes is advancement of any other object of general public utility then,-?								
		(A)	Whether any activity is being carried on by the auditee which is in the nature of trade, commerce or business referred to in proviso to clause (15) of section 2?					No			
		(B)	If yes, then percentage of receipt from such activity vis-?-vis total receipts								
		(C)	Whether such activity in the nature of trade, commerce or business is undertaken in the course of actual carrying out of such advancement of any other object of general public utility					No			
		(D)	Whether there is any activity of rendering any service in relation to any trade, commerce or business for any consideration as referred to in proviso to clause (15) of section 2?					No			
		(E)	If yes, then percentage of receipt from such activity vis-?-vis total receipts								
		(F)	Whether such activity of rendering service is undertaken in the course of actual carrying out of such advancement of any other object of general public utility					No			
Business	16.		If ?A? or ?D? in 15 is Yes, the aggregate annual receipts from such activities in respect of that project/institution								
			S.No.	Name of Project/ Institution			Amount of aggregate annual receipts from activities referred in 15A and 15D (In Rs.)				
			Total								
Business	17.	(i)	Whether the auditee has any business undertaking as referred to in sub-section (4) of section 11					No			
		(ii)	If yes, then provide the following details of the business undertaking:								



		Nature of Business Undertaking	Sector	Sub Sector	Business Code	Whether separate books of account have been maintained for the business undertaking	Income from the business undertaking for the previous year which is not to be included in the total income of the auditee as per sub-section (4) of section 11	Income from the business undertaking for the previous year which is to be included in the total income of the auditee as per sub-section (4) of section 11					
Business Incidental to Objects	18.	(i) Whether the auditee has any income being profits and gains from any business as referred in seventh proviso to Clause (23C) of section 10 or sub-section (4A) of section 11, as the case may be					No	No					
		(ii) If yes, then provide the following details of such business:											
		(a) Nature of Business											
		(b) Sector											
		Sub Sector											
		Business Code											
		(c) Whether separate books of account have been maintained for the business					No	No					
		(d) Whether the business is incidental to the attainment of the objects of the auditee					No	No					
TDS on receipts		(e) Profits and gains from the business during the previous year											
		19 Details of the receipts of the auditee on which tax has been deducted at source referred to in sections 194C or 194J or 194H or 194Q :											
		Name of the deductor	TAN of deductor	Amount on which tax has been deducted at source (In Rs.)	Amount of tax deducted at source	Section under which tax has been deducted at source	Trade, commerce or business (Rs.)	Activity of rendering any service in relation to any trade, commerce or business (Rs.)	Others (specify the nature) (Rs.)	Nature	Income/receipt in column 7 or 8 which is from business incidental to the attainment of the objects of the auditee. (In Rs.)	Whether separate books of account have been maintained for activities income/receipt which is mentioned in column 10 (Yes/No)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
		NA	NA	Nil	Nil	NA	Nil	Nil	Nil	NA	NA	NA	
	20.	Whether the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable.										No	
	21.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 23 >											
	22.	Total Sum of donations reported in Form No. 10BD furnished by the auditee for the previous year										0	
	23.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD											
		(i)	Donations received by fund or trust or institution of the auditee which is approved under clause (b) of sub-section (2) of section 80G										0
		(ii)	Donations received by fund or trust or institution of the auditee which qualifies for deduction under section 80G (other than those donations qualifying under clause (b) of sub-section (2) of section 80G or sub-clause (iv) of clause (a) of sub-section (2) of section 80G)										0
Voluntary contributions	(iii)	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G					(a)	Cash donations exceeding Rs. 2000					



Income to be applied	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G		(b)	Donations received from other charitable trusts and institution or from any fund or institution or trust or any university or other educational institutions or any hospital or other medical institution not eligible for deduction	
	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G		(c)		
	Donations received by fund or trust or institution of the auditee approved under sub-clause (iv) of clause (a) of sub-section (2) of section 80G and which are not eligible under sub-section (5) of section 80G		(d)	Total (a)+(b)+(c)	
	(iv) Donations which could not be reported in Form No 10BD due to non-availability of identification of donor as required under Form No 10BD				0
	(v) Donations received in kind				0
	(vi) Anonymous Donations referred to in section 115BBC				
	(a) Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (i) of sub-section (1) of section 115BBC				
	(b) Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (a) of sub-section (2) of section 115BBC				
	(c) Amount of anonymous donation not taxable under section 115BBC on account of applicability of clause (b) of sub-section (2) of section 115BBC				
	(d) Other anonymous donations taxable @ 30 % under section 115BBC				
	(e) Total (a+b+c+d)				
	(vii) Any other voluntary contribution not part of Form No. 10BD <Please specify the nature>				
	(viii) Total donation not reported in Form No 10BD [23(i)+23(ii)+23(iii)(d)+23(iv)+23(v)+23(vi)(e)+23(vii)]				0
	24. Total voluntary contributions received by the auditee during the previous year [22+23(viii)]				0
	25. Total foreign contribution out of the total voluntary contributions stated in 24				0
	26. Voluntary Contribution forming part of corpus (which are included in 24)				
	(A) Corpus representing donations received for the renovation or repair of places notified under clause (b) of sub-section (2) of section 80G eligible for exemption under Explanation 1A to the third proviso to clause (23C) of section 10 or Explanation 3A to sub-section (1) of section 11				0
	(B) Corpus donations as referred to in clause (d) of sub-section (1) of section 11 or Explanation 1 to the third proviso to section 10 (23C) eligible for exemption and invested in modes specified under sub-section (5) of section 11				0
	27. Voluntary Contributions required to be applied by the auditee during the previous year [24- {23(vi)(d)+26A+ 26B}]				0
	28. Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution (other than the contribution reported in serial number 24)				1,55,46,276
	29. Income applied outside India which is eligible under clause (c) of sub-section (1) of section 11				0
	30. Income required to be applied in India by the auditee during the previous year [27+28-29]				0
Application of Income	31. Application of Income (excluding application not eligible and reported under serial number 37)				
	(i)		+Electronic(In Rs)	Other than Electronic(In Rs.)	Total Amount in Rs.
	(a)	Contribution or donation to any other person during the previous year			
	(b)	Object wise application other than the application provided in (a)			
	(I)	Religious			
	(II)	Relief of poor			
	(III)	Education			1,55,46,276
	(IV)	Medical relief			
	(V)	Yoga			
	(VI)	Preservation of environment (including watersheds, forests and wildlife)			
	(VII)	Preservation of monuments or places or objects of artistic or historic interest			
	(VIII)	Advancement of any other objects of general public utility			
	(IX)	Application which cannot be specifically categorised under to			



	(X)	Total							1,55,46,276
	(c)	Total application [(a) + (b)(X)]							1,55,46,276
(ii)	Details of application out of (i) (a) and (i) (b) resulting in payment in excess of Rs. 50 lakh during the previous year to any person								
	S.No	Name of person to whom amount paid or credited	PAN of such person	Amount of application(Rs)	Mode of application			TDS	
					+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted
	1	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL
(iii)	Amount which was not actually paid during the previous year [if included in (i)(c)]								0
(iv)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year								0
(v)	Total amount to be allowed as application [31(i)(c)- 31(iii) +31(iv)]								0
(vi)	Bifurcation of application in 31(v) into Revenue or Capital								0
	(a)	Revenue							
	(b)	Capital							
(vii)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.								0
(viii)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year during that previous year.								0
Amount to be disallowed from application									
(ix)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40								0
(x)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A								0
(xi)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus								0
(xii)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects								0
(xiii)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act								0
(xiv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has not been obtained								0
(xv)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained								0
(xvi)	Applied for any purpose beyond the objects of the auditee								0
(xvii)	Any other disallowance								0
(xviii)	Total allowable application [$\sqrt{31(v)+31(vii)+31(viii)}$? $\sqrt{31(ix)$ to $31(xvii)}$]								0
(xix)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub section (1) of section 11								0
(xx)	Income accumulated as per the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11								0
(xxi)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income								0
Taxable Income [30- $\sqrt{31(xviii)}$ to $31(xxi)$]								0	
Income taxable under section 115BBI								NIL	
(a)	Whether the auditee has any deemed income referred to in sub-section (1B) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?						No		
(b)	Whether the auditee has any deemed income referred to in Explanation 4 to third proviso to clause (23C) of section 10 or sub-section (3) of section 11 which is chargeable to tax @ 30 % under section 115BBI and the amount of such deemed income?						No		
	(i)	Whether income accumulated is applied for the purposes other than charitable or religious purposes or ceases to be accumulated or set apart for application thereto					No		
	(ii)	Whether such income accumulated ceases to remain invested or deposited in any of the forms or modes specified in sub-section (5) of section 11					No		
	(iii)	Whether such income accumulated is not utilised for the purpose for which it is so accumulated or set apart during the period referred to in clause (a) of Explanation 3 to third proviso to clause (23C) of section 10 or clause (a) of sub-section (2) of section 11					No		
	(iv)	Whether such income accumulated is credited or paid to any trust or institution registered under section 12AA or section 12AB or to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of clause (23C) of section 10					No		
(c)	(i)	Whether the auditee has any income which is income not to be excluded from the total income under twenty first proviso to clause (23C) of section 10 or clause (c) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income					No		
	(ii)	Whether the auditee has any income which is not to be excluded from the total income under clause (b) of third proviso to clause (23C) of section 10 or clause (d) of sub-section (1) of section 13 which is chargeable to tax @ 30 % under section 115BBI and the amount of such income					No		

	(d)	Whether the auditee has any income accumulated or set apart in excess of fifteen per cent. of the income where such accumulation is not allowed under any specific provision of the Act and which is chargeable to tax @ 30 % under section 115BB1 and the amount of such income ?	No							
	(e)	Whether the auditee has made any application out of India which is not excluded from total income under clause (c) of sub-section (1) of section 11	No							
34.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC			NIL						
35.	Other Income			NIL						
Other Income	(a)	Whether the auditee has any income chargeable under section 12(2) and the amount of such income.	No							
	(b)	Income as per Explanation 3B to sub-section (1) of section 11 in case of violation of clause (a) or (b) or (c) or (d) of Explanation 3A to sub-section (1) of section 11 read with clause (b) of sub-section (2) of section 80G		0						
	(c)	Income as per Explanation 1B to the third proviso to clause (23C) of section 10 in case of violation of clauses (a) or (b) or (c) or (d) of Explanation 1A to the third proviso to clause (23C) of section 10 read with clause (b) of sub-section (2) of section 80G		0						
	(d)	Income chargeable under sub-section (4) of section 11		0						
	36.	Details of capital asset transferred under sub-section (1A) of section 11			NIL					
Capital Asset	(1)	Whether a capital asset being property held under trust wholly for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No							
	(2)	Whether deemed application is claimed as per clause (a) of sub-section (1A) of section 11 and the amount of such deemed application?	No							
	(3)	Whether a capital asset being property held under trust in part only for charitable or religious purpose is transferred and the net consideration for which it is transferred?	No							
	(4)	Whether deemed application is claimed as per clause (b) of sub-section (1A) of section 11 and the amount of such deemed application?	No							
Application of income out of different sources	37.	Application of income out of the following sources during the previous year	=+Electronic(In Rs)	Other than Electronic(In Rs.)	Amount in Rs.					
	(A)	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year			Required information is not available at branch level					
	(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year								
	(C)	Income of earlier previous years up to 15% accumulated or set apart								
	(D)	Corpus								
	(E)	Borrowed fund								
	(F)	Any other								
38.	Details of application resulting in payment or credit in excess of Rs. 50 lakh during previous year to a single person out of 37									
	S.no	Name of person to whom amount paid or credited	PAN	Amount of application(Rs)	Mode of Application	TDS				
					=+Electronic modes(Rs.)	Other than Electronic modes(Rs.)	Total	Whether any TDS has been deducted Yes/NO	Section under which TDS has been deducted	Amount of TDS
	1	NA	NA	NA	Nil	Nil	Nil	NA	NA	Nil
13(10) and 22nd proviso to section 10(23C)	39.	(i)	Whether provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?			No				
		(ii)	If yes in (i) specify the reason why the provisions of twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13 are applicable?							
		(a)	Provision of proviso to clause (15) of section 2 is applicable			NA				
		(b)	condition specified in clause (a) of tenth proviso to clause (23C) of section 10 or sub-clause (i) of clause (b) of sub-section (1) of section 12A have been violated			NA				
		(c)	condition specified in clause (b) of tenth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (b) of sub-section (1) of section 12A have been violated			NA				
		(d)	condition specified in twentieth proviso to clause (23C) of section 10 or sub-clause (ii) of clause (ba) of sub-section (1) of section 12A have been violated			NA				
		(iii)	If yes in (i), please provide computation of income chargeable under twenty second proviso to clause (23C) of section 10 or sub-section (10) of section 13			NA				
		(a)	Income for the previous year			0				
		(b)	Total Expenditure incurred in India, for the objects of the auditee,			0				
		(c)	Expenditure to be disallowed							
		(i)	Expenditure from the corpus standing to the credit of the trust or institution as on the end of the financial year immediately preceding the previous year relevant to the assessment year for which income is being computed			0				
		(ii)	Expenditure from any loan or borrowing			0				
		(iii)	Depreciation in respect of an asset, acquisition of which has been claimed as application of income, in the same or any other previous year; and			0				
		(iv)	Expenditure in the form of contribution or donation to any person.			0				
		(v)	Capital expenditure			0				
	(vi)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-clause (ia) of clause (a) of section 40			0					
	(vii)	Amount disallowable under Explanation to sub-section (10) of section 13 or Explanation to twenty second proviso to clause (23C) of section 10 read with sub-sections 3 or 3A of section 40A			0					
	(viii)	Any other disallowance			0					



		(ix) Total expenditure to be disallowed (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)	0				
		(d) Income chargeable to tax under twenty-second proviso to clause (23C) of section 10 or sub-section (10) of section 13 [a ? b+c(x)]	0				
Expenditure Incurred for	40.	In case auditee is approved under second proviso to sub-section (5) of section 80G, please provide the following details					
	(a)	Whether any amount of expenditure incurred during the previous year which is of a religious nature and the amount of such expenditure	No				
	(b)	Total income of auditee during the previous year	0				
	(c)	Percentage of expenditure which is of religious nature to the total income [Amount in (a)/(b)]	0				
Person referred to in 13(3)	41.	Details of specified person* as referred to in sub-section (3) of section 13					
		Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person, if allotted	If code 2 selected in column (1) specify the amount of contribution made to the auditee	Address/Foreign Address
		Required information is not available at branch level					
	42.	Details of transactions referred to in section 13 (2)					
	(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both	No				
	(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;	No				
	(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the trust or institution for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;	No				
	(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation;	No				
	(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate;	No				
	(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;	No				
Specified Violation	43.	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation					
		Income of the auditee has been applied, other than for the objects of the trust or institution.	Nil				
	(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.	No				
	(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.	No				
	(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.	No				
	(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.	No				
	(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.	No				
	(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non compliance has occurred, has either not been disputed or has attained finality.	No				
	44.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?	No				
	45.	In view of provisions of nineteenth proviso to clause (23C) of section 10 or sub-section (7) of section 11, please specify whether the trust or institution has claimed deduction under section 10 [other than clause (1), clause (23C) and clause (46) thereof] during the previous year and the amount of such claim?	No				
46.	Whether the auditee has taken or accepted any loan or deposit or any specified sum, exceeding the limit specified in section 269SS during the previous year?	No					
47.	Whether the auditee has received an amount exceeding the limit specified in section 269ST, from a person in a day; or in respect of a single transaction; or in respect of transactions relating to one event or occasion from a person during the previous year?	No					
48.	Whether the auditee has repaid any amount being loan or deposit or any specified advance exceeding the limit specified in section 269T, during the previous year?	No					
49.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?	Yes					
49. (A)	Whether the auditee is liable to pay interest under section 201(1A) or section 206C(7) ?	No					



Schedule LB: Details of Loan and Borrowing

Schedule LB to Form 10B for Assessment Year 2025-2026

Schedule LB - Details of Loan and Borrowing

Opening balance as on 1st April of the previous year	Loan and borrowings taken for applications towards objectives during the previous year	Applied for the objects of the trust or institution during the previous year	Amount of repayment of loan or borrowing during the previous year (which was earlier applied and not claimed as application if such application fulfilled the conditions as required)	Financial year in which (4) was applied earlier	Total repayment of loan or borrowing during the previous year (In Rs.)	Closing Balance as on 31st March (1+2-6=7)
1	2	3	4	5	6	7
Nil	Nil	Nil	Nil	Nil	Nil	Nil

Schedule other law violation

Schedule Other law Violation to Form 10B for Assessment Year 2025-2026

Schedule Other Law Violation

S.No	Name of law under which non compliance has occurred	Nature of non compliance	Date of order, direction or decree, holding that such non compliance has occurred	Whether the order, direction or decree, has been disputed before any court or appellate forum	If yes, whether dispute has attained finality	Has the dispute been finalised in favour of the auditee
1	2	3	4	5	6	7
Nil	Nil	Nil	Nil	Nil	Nil	Nil



Schedule 40A(3) to Form 10B for Assessment Year 2025-2026

Schedule TDS disallowable: Details of amounts inadmissible amount disallowable under thirteenth proviso to clause (23C) of section 10 or subsection

(1) of section 11 read with sub-clause (ia) of clause (a) of section 40:

(a) Details of payment on which tax is not deducted

S.No.	Date of Payment dd/mm/yyyy	Amount of payment (in Rs.)	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee
NA	Nil	Nil	Nil	Nil	Nil	Nil

(b) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139

S.No.	Date of Payment dd/mm/yyyy	Amount of payment (in Rs.)	Nature of payment	Name of Payee	PAN or Aadhar of payee, if available	Address of Payee	AMOUNT OF TAX DEDUCTED	AMOUNT OF (7)DEPOSITED IF ANY
1	2	3	4	5	6	7		8
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

Schedule TDS/TCS to Form 10B for Assessment Year 2025-2026

Schedule TDS / TCS

Tax Deduction and Collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected but not deposited to the credit of the Central overnment out of (6) and (8)
1	2	3	4	5	6	7	8	9	10
PTLD10846D	192B	SALARY	1,76,80,970.00	1,76,80,970.00	1,76,80,970.00	21,28,047.00	Nil	Nil	Nil



Tax Deduction and Collection Account Number (TAN)	Tpye of Forms	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which are required to be reported
1	2	3	4	5
PTLD10846D	24Q	31-07-2024	25-06-2024	Yes
PTLD10846D	24Q	31-10-2024	20-09-2024	Yes
PTLD10846D	24Q	31-01-2025	18-12-2024	Yes
PTLD10846D	24Q	31-05-2025	14-05-2025	Yes



PREVIOUS YEAR	LIABILITIES	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR	ASSETS	SCHEDULE	CURRENT YEAR
-6,66,20,495.80	Capital Fund	1	-7,11,61,118.43	1,07,08,016.31	Fixed Assets	7	97,36,92
17,29,735.62	Reserve & Surplus	2	17,29,735.62	0.00	Investments	8	
5,06,92,924.00	Secured Loans	3	5,20,92,924.00	87,60,980.89	Current Assets Loans & Advances	9	34,66,99
0.00	Unsecured Loans	4	0.00	0.00		-	
2,91,785.00	Security Deposits	5	3,00,285.00	0.00		-	
3,33,75,048.38	Current Liabilities	6	3,02,42,094.00	0.00		-	
0.00			0.00	0.00		-	
0.00			0.00	0.00		-	
1,94,68,997.20	Total		1,32,03,920.19	1,94,68,997.20	Total		1,32,03,92

For Vipul Sood & Co.

(Chartered Accountants)

FRNO:0014972N

(Partner / Proprietor)

M.No.: 094726

UDIN: 25094726BMOBLQ7197

Date : 19/07/2025

Place: Shimla

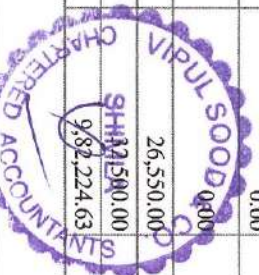


For (DAV Cent. College, Kotkhai, Shimla, H.P.)

Accountant

Principal / Manager / Vice Chairman
D.A.V. Centenary College
KOTKHAJ

PREVIOUS YEAR	EXPENDITURE	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR	INCOME	SCHEDULE	CURRENT YEAR
0.00	Opening Stock		0.00	14,73,343.00	Fees / Sales	10	13,59,46
0.00	Purchase of Paper		0.00	1,96,00,048.00	Other Income	11	1,41,86,81
19,800.00	Purchase of Text Books from DAV CMC Publication Division		0.00	0.00			
0.00	Purchase of Text Books from others		0.00	0.00	Closing Stock		
0.00	Other Purchases		0.00	0.00			
0.00	Publication of Students World and Aryan Heritage		0.00	0.00			
0.00	Purchase of Audio CD		0.00	0.00			
0.00	Printing of Text Books		0.00	0.00			
0.00	Packing & Forwarding		0.00	0.00			
0.00	Others		0.00	0.00			
2,08,05,237.00	Establishment	12	1,83,14,829.00	0.00			
57,250.00	Administration Charges and Grant To Institutions	13	16,200.00	0.00			
0.00	Rent, Rates & Taxes	14	0.00	0.00			
0.00	Utilities	15	0.00	0.00			
20,212.00	Communication Expenses	16	20,830.00	0.00			
0.00	Travelling and Conveyance	17	0.00	0.00			
47,514.00	Welfare, Entertainment and Other Recreational Activities	18	1,54,241.00	0.00			
1,25,522.00	Stationery and Supplies	19	1,03,468.00	0.00			
17,348.00	Membership and Subscription	20	18,934.00	0.00			
0.00	Advertisements	21	0.00	0.00			
0.00	Insurance	22	0.00	0.00			
0.00	Vehicle Maintenance Charges	23	0.00	0.00			
0.00	Lab Maintenance and Running Expenses	24A	0.00	0.00			
69,000.00	Maintenance Expenses	24B	3,37,370.00	0.00			
0.00	Interest Paid on Loans	25	0.00	0.00			
0.00	Legal, Professional, House Keeping and Agency Charges	26	0.00	0.00			
53,100.00	Audit Fees	27	26,550.00	0.00			
-39,000.00	Assistance	28	9,43,250.00	0.00			
10,97,620.93	Depreciation	7	9,82,224.63	0.00			



3,00,187.63	Other Expenses	29	79,752.00	0.00		
0.00	Expenses of Exceptional Nature	30	0.00	0.00		
0.00	Prior Period Expenses	31	0.00	0.00		
-15,00,400.56	Surplus/ (-) Deficit Transferred to Capital Fund		-45,40,622.63	0.00		
2,10,73,391.00	Total		1,55,46,276.00	2,10,73,391.00		1,55,46,27

For Vipul Sood & Co. Sood & Co.
(Chartered Accountants)
FRNO:0014972N
(Partner/ Proprietor)
M.No.: 094726
UDIN: 25094726BMOBL02197
Date : 19/07/2025
Place: Shimla



For (DAV Cent. College, Kotkhai, Shimla, H.P.)

Accountant

Principal
D.V. Centenary College
KOTKHAJ
Manager/ Vice Chairman

PREVIOUS YEAR	RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	PAYMENTS	CURRENT YEAR
0.00	Opening Balance	0.00	0.00	Purchase of Paper	
5,966.00	Cash in Hand	0.00	0.00	Purchase of Text Books from DAV CMC Publication Division	
42,22,951.88	Bank Balances	69,95,635.25	19,800.00	Purchase of Text Books from others	
0.00	Fixed Deposits	0.00	0.00	Other Purchases	
14,73,343.00	Fees / Sales	4,92,465.00	0.00	Publication of Students World and Aryan Heritage	
2,01,36,653.00	Other Income	17,91,356.00	0.00	Purchase of Audio CD	
0.00	Proceeds from Sale of Assets	0.00	0.00	Printing of Text Books	
0.00	Loans and Advances Repaid Back	0.00	0.00	Packing and Forwarding	
58,63,664.00	Other Receipts	3,13,88,242.00	0.00	Others	500
0.00		0.00	2,11,63,437.00	Establishment	
0.00		0.00	1,71,100.00	Administration Charges and Grant To Institutions	1,15,81,87
0.00		0.00	0.00	Rent, Rates and Taxes	
0.00		0.00	41,691.00	Utilities	
0.00		0.00	20,212.00	Communication Expenses	20,83
0.00		0.00	0.00	Travelling and Conveyance	
0.00		0.00	1,99,514.00	Welfare, Entertainment and Other Recreational Activities	1,45,03
0.00		0.00	1,25,522.00	Stationery and Supplies	1,42,96
0.00		0.00	17,348.00	Membership and Subscription	85,44
0.00		0.00	0.00	Advertisements	
0.00		0.00	0.00	Insurance	
0.00		0.00	0.00	Vehicle Maintenance Charges	
0.00		0.00	0.00	Lab Maintenance and Running Expenses	
0.00		0.00	69,000.00	Maintenance Expenses	2,60,96,44
0.00		0.00	0.00	Interest Paid on Loans	
0.00		0.00	0.00	Legal, Professional, House Keeping and Agency Charges	
0.00		0.00	53,100.00	Audit Fees	26,55
0.00		0.00	0.00	Assistance	
0.00		0.00	0.00	Purchase of Assets	11,13
0.00		0.00	0.00	Loans and Advances Paid	
0.00		0.00	0.00	Deposits Given	
0.00		0.00	22,06,658.63	Other Payments	5,68,13
0.00		0.00	0.00	Closing Balance	
0.00		0.00	0.00	Cash in Hand	



0.00 -	0.00	69,95,635.25	Bank Balances		19,88,78
0.00 -	0.00	0.00	Fixed Deposits		
3,17,02,577.88	TOTAL	4,06,67,698.25	3,17,02,577.88	TOAL	4,06,67,69

For Vipul Sood & Co.
(Chartered Accountants)
FRNO:0014972N
M.No.: 094726
UDIN: 25094726BMOBLQ7197
Date : 19/07/2025
Place: Shimla



For (DAV Cent. College, Kotkhai, Shimla, H.P.)



Trial Balance (As on 31 March, 2025)

Main Fund Account - FINAL

ACCOUNT TYPE	MASTER ACCOUNT HEAD	ACCOUNT CODE	ACCOUNT HEAD	DEBIT	CREDIT
Liabilities	Capital Fund	100000	Capital Fund		
Liabilities	Capital Fund	101000	Capital Fund (Annexure A)	0.00	-6,66,20,495.80
Liabilities	Capital Fund ²	102000	Add : Surplus(+)/Deficit(-)	0.00	-45,40,622.63
Liabilities	Reserve and Surplus	110000	Reserve and Surplus		
Liabilities	Reserve and Surplus	110100	Reserve Fund (Annexure A)	0.00	17,29,735.62
Liabilities	Reserve and Surplus	110200	Pupil Fund/Amalgamated fund (Annexure.A)	0.00	0.00
Liabilities	Reserve and Surplus	110400	Building Fund (Annexure A)	0.00	0.00
Liabilities	Reserve and Surplus	110500	Development Fund - (Restricted Fund) (Annexure A)	0.00	0.00
Liabilities	Reserve and Surplus	110600	Endowment Fund (Annexure A)	0.00	0.00
Liabilities	Reserve and Surplus	110800	Depreciation Reserve (Annexure A)	0.00	0.00
Liabilities	Reserve and Surplus	112200	Other Funds (Annexure A)	0.00	0.00
Liabilities	Secured Loans	200000	Secured Loans		
Liabilities	Secured Loans	200100	Secured Loan - Banks (Long Term Borrowing) (Annexure A)	0.00	0.00
Liabilities	Unsecured Loans	210000	Unsecured Loans		
Liabilities	Security Deposits	220000	Security Deposits		
Liabilities	Security Deposits	220100	Security Deposits - Civil Contractors	0.00	0.00
Liabilities	Security Deposits	220200	Security Deposits - Security Agencies	0.00	0.00
Liabilities	Security Deposits	220300	Security Deposits - Mess / Canteen Contractors	0.00	0.00
Liabilities	Security Deposits	220400	Security Deposits Transport Operators	0.00	0.00
Liabilities	Security Deposits	220500	Security Deposits - Other Vendors	0.00	0.00
Liabilities	Security Deposits	220700	Refundable Student Security - (Schools)	0.00	0.00
Liabilities	Security Deposits	220800	Retention Money Civil Contractors	0.00	3,00,285.00
Liabilities	Current Liabilities	230000	Current Liabilities		
Liabilities	Current Liabilities	230100	Accounts Payable (Payable to Parties) (Annexure C)	0.00	0.00
Liabilities	Current Liabilities	230200	Advance Receipts (Annexure E)	0.00	0.00
Liabilities	Current Liabilities	230900	Taxes Deducted at Source - Salaries	0.00	0.00
Liabilities	Current Liabilities	231000	Taxes Deducted at Source - Contractors	0.00	0.00
Liabilities	Current Liabilities	231100	Taxes Deducted at Source - Professional Fee	0.00	0.00
Liabilities	Current Liabilities	231200	Taxes Deducted at Source - Rent	0.00	0.00
Liabilities	Current Liabilities	231300	Taxes Deducted at Source - Others	0.00	0.00
Liabilities	Current Liabilities	231400	Bank Overdraft / Cash Credit - Short Term Borrowing	0.00	0.00
Liabilities	Current Liabilities	231500	Expenses Payable (Annexure C)	0.00	0.00
Liabilities	Current Liabilities	231600	Salary Payable (Annexure C)	0.00	0.00
Liabilities	Current Liabilities	231700	Provident Fund Payable (Annexure C)	0.00	-46,06,324.36
Liabilities	Current Liabilities	231800	Employee Deposit Linked Insurance Payable (Annexure C)	0.00	0.00
Liabilities	Current Liabilities	231900	PF Administrative Charges Payable (Annexure C)	0.00	0.00
Liabilities	Current Liabilities	232000	Provision for Gratuity (Colleges) (AnnexureD) - Long Term	0.00	0.00
Liabilities	Current Liabilities	232100	Provision for Gratuity (School)(AnnexureD) - Long Term	0.00	0.00
Liabilities	Current Liabilities	232200	Provision for Leave Encashment (AnnexureD) - Long Term	0.00	0.00
Liabilities	Current Liabilities	232400	PF Loan	0.00	0.00
Liabilities	Current Liabilities	232600	Administrative Charges - Payable (Annexure C)	0.00	0.00
Liabilities	Current Liabilities	232800	Regional Directorate Fund (Annexure C)	0.00	0.00
Liabilities	Current Liabilities	232900	Other Advances	0.00	7,884.00
Liabilities	Current Liabilities	233100	GST Payable	0.00	0.00
Liabilities	Current Liabilities	233400	Other - Current Liabilities (Annexure C)	0.00	0.00
Liabilities	Inter Institution Balances	250000	Inter Institution Balances		
Liabilities	Inter Institution Balances	250100	Current Account Balance with D.A.V. CMC - (in the Books of Schools / Colleges)	0.00	3,48,40,534.36
Liabilities	Inter Institution Balances	250200	Current Account Balance with Schools / Colleges - (in the Books of D.A.V. CMC)	0.00	0.00
Liabilities	Inter Institution Balances	250300	Current Account Balance with Regional Directors	0.00	0.00

Liabilities	Inter Institution Balances	250400	Current Account Balance with D.A.V. CMC Maintained by Regional Directors	0.00	0.00
Liabilities	Inter Institution Balances	250500	Intra Institution Balance (within School)	0.00	0.00
Liabilities	Inter Institution Balances	250600	Capital Fund / Reserve Fund of Schools / Colleges in the Books of D.A.V. CMC	0.00	0.00
Liabilities	Inter Institution Balances	250700	Imprest received from D.A.V. CMC by Schools	0.00	0.00
Liabilities	Inter Institution Balances	250800	Imprest received from D.A.V. CMC by Colleges	0.00	0.00
Liabilities	Inter Institution Balances	250900	Imprest received from D.A.V. CMC by Regional Directors	0.00	0.00
Liabilities	Inter Institution Balances	251000	Loan taken by Schools / Colleges from D.A.V. CMC	0.00	0.00
Liabilities	Inter Institution Balances	251100	Account Balance Due to Publication Division Maintained by Schools	0.00	0.00
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)	0.00	0.00
Liabilities	Inter Institution Balances	251300	Loan taken by Regional Director from D.A.V. CMC	0.00	0.00
Liabilities	Inter Institution Balances	251400	Loan taken by Schools / Colleges from other D.A.V. Institutions (Other than D.A.V. CMC)	0.00	0.00
Liabilities	Inter Institution Balances	251500	D.A.V. PS Pool Fund	0.00	0.00
Liabilities	Inter Institution Balances	251600	Reserve Fund Publication Department	0.00	0.00
Liabilities	Inter Institution Balances	251700	Provisions of Meeting Deficit of Schools	0.00	0.00
Assets	Fixed Assets	300000	Fixed Assets		
Assets	Fixed Assets	300100	Capital Work In Progress	12,52,555.00	0.00
Assets	Fixed Assets	300200	Land	12,910.00	0.00
Assets	Fixed Assets	300300	Building	67,62,732.11	0.00
Assets	Fixed Assets	300400	Building - Residential	36,234.48	0.00
Assets	Fixed Assets	300500	Furniture and Fixtures	10,13,765.92	0.00
Assets	Fixed Assets	300600	Office Equipment	5,52,802.93	0.00
Assets	Fixed Assets	300700	Electrical Equipment	41,864.91	0.00
Assets	Fixed Assets	300800	Teaching Aids - (Music Instruments, Lab and Sports Equipments)	165.16	0.00
Assets	Fixed Assets	300900	Computers, Printers, Servers, Laptops	31.70	0.00
Assets	Fixed Assets	301000	Vehicles	0.00	0.00
Assets	Fixed Assets	301100	Buses	0.00	0.00
Assets	Fixed Assets	301200	Library Books	54,656.81	0.00
Assets	Fixed Assets	301300	Plant and Machinery	0.00	0.00
Assets	Fixed Assets	301400	Other Fixed Assets	9,209.66	0.00
Assets	Investments	310000	Investments		
Assets	Investments	310100	In Government Securities-Non Current Investment	0.00	0.00
Assets	Investments	310200	Other - Investments	0.00	0.00
Assets	Current Assets Loans and Advances	320000	Current Assets Loans and Advances		
Assets	Current Assets	321000	Current Assets	0.00	0.00
Assets	Current Assets	321100	Interest Accrued on Investments	0.00	0.00
Assets	Current Assets	321150	Interest Accrued on Fixed Deposits	0.00	0.00
Assets	Current Assets	321200	Closing Stock	0.00	0.00
Assets	Current Assets	321300	Accounts Receivables / Fee Recoverable	6,90,304.26	0.00
Assets	Loans	322000	Loans		
Assets	Security Deposits	322200	Security Deposits		
Assets	Security Deposits	322210	Telephone - (Other Current Assets)	0.00	0.00
Assets	Security Deposits	322220	Other - Security Deposits - (Other Current Assets)	0.00	0.00
Assets	Security Deposits	322230	Student Security With D.A.V. CMC- (Other Current Assets)	0.00	0.00
Assets	Advances	322300	Advances		
Assets	Advances	322320	Refundable Tax Deducted at Source - Interest Income	0.00	0.00
Assets	Advances	322330	Refundable Tax Deducted at Source - Rental Income	0.00	0.00
Assets	Advances	322340	Refundable Tax Deducted at Source Others	0.00	0.00
Assets	Advances	322350	Prepaid Insurance - Building	0.00	0.00
Assets	Advances	322360	Prepaid Insurance - Cash / Fidelity	0.00	0.00
Assets	Advances	322370	Prepaid Insurance - Vehicle	0.00	0.00
Assets	Advances	322380	Prepaid Insurance - Fire and Theft	0.00	0.00

Assets	Advances	322400	Prepaid Expenses	0.00	0.00
Assets	Advances	325000	Accrued Tuition Fee	0.00	0.00
Assets	Advances	326000	Bills Recoverable	0.00	0.00
Assets	Advances	327100	Amounts Recoverable	0.00	0.00
Assets	Advances	327200	Amounts Deposited with Income Tax Authorities	0.00	0.00
Assets	Advances	328100	PF Loan Account	0.00	0.00
Assets	Advances	328200	Other - Advances	0.00	0.00
Assets	Advances	328300	Advances to Staff	0.00	10,000.00
Assets	Advances	328400	Advances to Contractors and Suppliers	0.00	0.00
Assets	Advances	328500	Imprest to Staff	0.00	0.00
Assets	Cash and Bank Balances	350000	Cash and Bank Balances		
Assets	Cash and Bank Balances	351000	Fixed Deposits with Banks - (Current Investment) (Annexure F)	3,00,000.00	0.00
Assets	Cash and Bank Balances	352000	Bank Balances in Savings Account (Annexure F)	19,88,783.25	0.00
Assets	Cash and Bank Balances	353000	Bank Balances in Current Account (Annexure F)	0.00	0.00
Assets	Cash and Bank Balances	354000	Cheques / Drafts in Hand	0.00	0.00
Assets	Cash and Bank Balances	355000	Cash in Hand	0.00	0.00
Assets	Inter Institution Balances	390000	Inter Institution Balances		
Assets	Inter Institution Balances	390100	Current Account Balance with D.A.V. CMC - (in the Books of Schools / Colleges)	0.00	0.00
Assets	Inter Institution Balances	390200	Current Account Balance with Schools / Colleges - (in the Books of D.A.V. CMC)	0.00	0.00
Assets	Inter Institution Balances	390300	Current Account Balance with Regional Directors maintained by D.A.V. CMC	0.00	0.00
Assets	Inter Institution Balances	390400	Current Account Balance with D.A.V. CMC maintained by Regional Directors	0.00	0.00
Assets	Inter Institution Balances	390500	Intra Institution Balance (Within School)	0.00	0.00
Assets	Inter Institution Balances	390600	Capital Fund / Reserve Fund of Schools / Colleges with D.A.V. CMC in the Books of Schools / Colleges	0.00	0.00
Assets	Inter Institution Balances	390700	Imprest given to Schools by D.A.V. CMC	0.00	0.00
Assets	Inter Institution Balances	390800	Imprest given to Colleges by D.A.V. CMC	0.00	0.00
Assets	Inter Institution Balances	390900	Imprest given to Regional Director by D.A.V. CMC	0.00	0.00
Assets	Inter Institution Balances	391000	Loan given by D.A.V. CMC to Schools / Colleges	0.00	0.00
Assets	Inter Institution Balances	391100	Account Balance with Publication Division maintained by Publication Division	0.00	0.00
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)	0.00	0.00
Assets	Inter Institution Balances	391300	Loan given by D.A.V. CMC to Regional Directors	0.00	0.00
Assets	Inter Institution Balances	391400	Loan given by School to other D.A.V. Institutions (Other than D.A.V. CMC)	4,97,904.00	0.00
Assets	Inter Institution Balances	391500	Administration Charges Recoverable	0.00	0.00
Income	Fees / Sales	410000	Fees / Sales		
Income	Fees / Sales	410050	Registration Fees	0.00	0.00
Income	Fees / Sales	410100	Admission Fees	0.00	9,84,265.00
Income	Fees / Sales	410150	Tuition Fees	0.00	25,080.00
Income	Fees / Sales	410200	N.C.C. Fee	0.00	0.00
Income	Fees / Sales	410250	Library Fee	0.00	0.00
Income	Fees / Sales	410300	Development Fund	0.00	0.00
Income	Fees / Sales	410350	Building Fund	0.00	0.00
Income	Fees / Sales	410400	Closing Stock	0.00	0.00
Income	Fees / Sales	410450	Pupil Fund - Fees	0.00	26,100.00
Income	Fees / Sales	410500	Text Book Sales	0.00	0.00
Income	Fees / Sales	410700	Subscription Magazines and Journals	0.00	0.00
Income	Fees / Sales	410950	Sports Fee	0.00	0.00
Income	Fees / Sales	411100	Discretionary Grant	0.00	0.00
Income	Fees / Sales	411300	Electricity and Water Charges recovered	0.00	38,791.00
Income	Fees / Sales	411400	Room Rent / Boarder / Hostel Fee	0.00	0.00
Income	Fees / Sales	411500	Late Fees and Fine	0.00	51,240.00
Income	Fees / Sales	411550	Miscellaneous Income	0.00	10,575.00
Income	Fees / Sales	411600	Furniture Fee	0.00	0.00
Income	Fees / Sales	411750	Mess Charges	0.00	0.00
Income	Fees / Sales	411800	Admission Charges	0.00	0.00

Income	Fees / Sales	411850	Diaries Receipt	0.00	0.00
Income	Fees / Sales	411900	Magazine Fee	0.00	0.00
Income	Fees / Sales	411950	Transport Fee	0.00	0.00
Income	Fees / Sales	412000	Science Fees	0.00	0.00
Income	Fees / Sales	412010	Lab Fee	0.00	0.00
Income	Fees / Sales	412020	Commerce Fee	0.00	0.00
Income	Fees / Sales	412030	Dilapidation / Breakage Recovery Fee from Students	0.00	0.00
Income	Fees / Sales	412040	Cycle / Scooter Stand Fee	0.00	0.00
Income	Fees / Sales	412050	Home Science Fees	0.00	0.00
Income	Fees / Sales	412060	Medical Fee from Students	0.00	0.00
Income	Fees / Sales	412070	Research and Development Project Fee	0.00	0.00
Income	Fees / Sales	412100	Computer Science Fees	0.00	93,000.00
Income	Fees / Sales	412150	Uniform Income	0.00	0.00
Income	Fees / Sales	412160	Sanitation Charges	0.00	0.00
Income	Fees / Sales	412170	Hot and Cold Water Charges	0.00	0.00
Income	Fees / Sales	412200	Sale of Prospectus	0.00	7,900.00
Income	Fees / Sales	412250	Examination Fee	0.00	4,750.00
Income	Fees / Sales	412300	Furniture Maintenance Fee	0.00	0.00
Income	Fees / Sales	412350	Refreshment Charges	0.00	0.00
Income	Fees / Sales	412400	Arya Vidya Sabha Contribution Charges	0.00	0.00
Income	Fees / Sales	412450	Other Fees / Sales	0.00	0.00
Income	Fees / Sales	412500	Report Card Income	0.00	0.00
Income	Fees / Sales	412550	APPS / Arya Samaj	0.00	0.00
Income	Fees / Sales	412600	Administration Charges - Schools	0.00	0.00
Income	Fees / Sales	412650	Hostel Maintenance Charges	0.00	0.00
Income	Fees / Sales	412700	Administration Charges - Colleges	0.00	0.00
Income	Other Income	460000	Other Income		
Income	Other Income	460050	Donation received	0.00	0.00
Income	Other Income	460100	Bank Interest received (including Fixed Deposits)	0.00	42,230.00
Income	Other Income	460150	Interest on Fixed Deposit - Accrued	0.00	0.00
Income	Other Income	460300	Rental Income / License Fee Banks	0.00	0.00
Income	Other Income	460350	License Fee - Canteen / Mess / Bookshop	0.00	0.00
Income	Other Income	460400	Contract Money - Hostel	0.00	0.00
Income	Other Income	460450	Grant / Subsidy	0.00	1,40,80,846.00
Income	Other Income	460550	Sponsorship	0.00	0.00
Income	Other Income	460650	Income Earned on Extra Activities	0.00	0.00
Income	Other Income	460700	Matching Share	0.00	0.00
Income	Other Income	460750	Miscellaneous Receipts	0.00	63,739.00
Income	Other Income	460800	Profit on Sale of Assets	0.00	0.00
Income	Other Income	460850	Regional Director Fund - Other Income	0.00	0.00
Income	Other Income	460900	Liabilities Written Back	0.00	0.00
Income	Other Income	460950	Contribution from DAV School/college/cmc	0.00	0.00
Expenditure	Expenditure	500000	Expenditure		
Expenditure	Opening Stock	501000	Opening Stock	0.00	0.00
Expenditure	Purchase of Paper	501050	Purchase of Paper	0.00	0.00
Expenditure	Purchase of Paper	501060	Purchase of Text Books from DAV CMC Publication Division	0.00	0.00
Expenditure	Purchase of Paper	501070	Purchase of Text Books from others	0.00	0.00
Expenditure	Other Purchases	501100	Other Purchases	0.00	0.00
Expenditure	Publication of Students World and Aryan Heritage	501150	Publication of Students World and Aryan Heritage	0.00	0.00
Expenditure	Purchase of Audio CD	501250	Purchase of Audio CD	0.00	0.00
Expenditure	Printing of Text Books	501300	Printing of Text Books	0.00	0.00
Expenditure	Packing and Forwarding	501350	Packing and Forwarding	0.00	0.00
Expenditure	Others	501400	Others	0.00	0.00
Expenditure	Establishment	510000	Establishment		
Expenditure	Establishment	510050	Basic Pay	50,98,057.00	0.00
Expenditure	Establishment	510100	Dearness Allowance	18,62,950.00	0.00
Expenditure	Establishment	510150	Permissible Allowance	1,13,53,822.00	0.00
Expenditure	Establishment	510200	Dearness Pay	0.00	0.00
Expenditure	Establishment	510250	House Rent Allowance	0.00	0.00
Expenditure	Establishment	510300	CCA	0.00	0.00
Expenditure	Establishment	510350	Medical Allowance	0.00	0.00

Expenditure	Establishment	510450	Transport Allowance	0.00	0.00
Expenditure	Establishment	510500	Washing Allowance	0.00	0.00
Expenditure	Establishment	510550	Other Allowances	0.00	0.00
Expenditure	Establishment	510600	Employers Contribution to Provident Fund	0.00	0.00
Expenditure	Establishment	510650	Employers Contribution to Family Pension Fund	0.00	0.00
Expenditure	Establishment	510700	Gratuity Pool Fund	0.00	0.00
Expenditure	Establishment	510750	Leave Encashment	0.00	0.00
Expenditure	Establishment	510800	Bonus	0.00	0.00
Expenditure	Establishment	510850	OTA	0.00	0.00
Expenditure	Establishment	510900	EDLI Contribution	0.00	0.00
Expenditure	Establishment	510950	Salary Arrears	0.00	0.00
Expenditure	Establishment	511000	Notice Period Salary	0.00	0.00
Expenditure	Establishment	511050	PF Expenditure	0.00	0.00
Expenditure	Establishment	511100	Pension	0.00	0.00
Expenditure	Establishment	511150	PF Administrative Charges	0.00	0.00
Expenditure	Establishment	511200	EDLI Administrative Charges	0.00	0.00
Expenditure	Establishment	511250	ESI (Charges, Contribution, Sales, Purchases)	0.00	0.00
Expenditure	Establishment	511300	Other - Establishment	0.00	0.00
Expenditure	Administration Charges and Grant To Institutions	511500	Administration Charges and Grant To Institutions		
Expenditure	Administration Charges	511550	Administrative Charges paid by Schools	0.00	0.00
Expenditure	Administration Charges	511600	Administrative Charges paid by Colleges	0.00	0.00
Expenditure	Administration Charges	511650	Arya Vidya Sabha Charges	0.00	0.00
Expenditure	Administration Charges	511700	Affiliation Fees	16,200.00	0.00
Expenditure	Administration Charges	511750	APP Sabha / Arya Samaj	0.00	0.00
Expenditure	Administration Charges	511800	Other - Administration Charges	0.00	0.00
Expenditure	Rent, Rates and Taxes	512000	Rent, Rates and Taxes		
Expenditure	Rent, Rates and Taxes	512100	Building Rent	0.00	0.00
Expenditure	Rent, Rates and Taxes	512200	Lease Rent	0.00	0.00
Expenditure	Rent, Rates and Taxes	512300	Property Tax	0.00	0.00
Expenditure	Rent, Rates and Taxes	512400	Road Tax Passenger Tax	0.00	0.00
Expenditure	Utilities	513000	Utilities		
Expenditure	Utilities	513100	Electricity and Water Charges	0.00	0.00
Expenditure	Communication Expenses	514000	Communication Expenses		
Expenditure	Communication Expenses	514100	Telephone Expenses	20,830.00	0.00
Expenditure	Communication Expenses	514200	Postage and Telegram	0.00	0.00
Expenditure	Communication Expenses	514300	Courier Expenses	0.00	0.00
Expenditure	Communication Expenses	514400	Cell Phone Expenses	0.00	0.00
Expenditure	Communication Expenses	514500	Internet Expenses	0.00	0.00
Expenditure	Travelling and Conveyance	515000	Travelling and Conveyance		
Expenditure	Travelling and Conveyance	515050	Travelling Expenses	0.00	0.00
Expenditure	Travelling and Conveyance	515100	TA Bill - MC Member	0.00	0.00
Expenditure	Travelling and Conveyance	515150	TA Bill - Internal Auditor	0.00	0.00
Expenditure	Travelling and Conveyance	515200	Transport (CNG for Buses)	0.00	0.00
Expenditure	Travelling and Conveyance	515250	Conveyance	0.00	0.00
Expenditure	Welfare, Entertainment and Other Recreational Activities	516000	Welfare, Entertainment and Other Recreational Activities		
Expenditure	Welfare, Entertainment and Other Recreational Activities	516050	Uniform Expenses	0.00	0.00
Expenditure	Welfare, Entertainment and Other Recreational Activities	516100	Staff Welfare	0.00	0.00
Expenditure	Welfare, Entertainment and Other Recreational Activities	516150	Refreshments and Entertainment	0.00	0.00
Expenditure	Welfare, Entertainment and Other Recreational Activities	516200	Expenditure Incurred on Extra Activities	0.00	0.00
Expenditure	Welfare, Entertainment and Other Recreational Activities	516250	Medical and First Aid Expenses	0.00	0.00
Expenditure	Welfare, Entertainment and Other Recreational Activities	516300	Student Welfare	0.00	0.00
Expenditure	Welfare, Entertainment and Other Recreational Activities	516350	Co-Curricular Activities	0.00	0.00
Expenditure	Welfare, Entertainment and Other Recreational Activities	516400	Function Expenses	45,231.00	0.00
Expenditure	Welfare, Entertainment and Other Recreational Activities	516450	Seminar Expenses	0.00	0.00

Expenditure	Welfare, Entertainment and Other Recreational Activities	516500	Coaching Expenses	0.00	0.00
Expenditure	Welfare, Entertainment and Other Recreational Activities	516550	Mess / Canteen Running and Maintenance Expenses	0.00	0.00
Expenditure	Welfare, Entertainment and Other Recreational Activities	516600	Expenditure Incurred on Developmental Specific Activities	12,490.00	0.00
Expenditure	Welfare, Entertainment and Other Recreational Activities	516650	Examination Expenses	93,760.00	0.00
Expenditure	Welfare, Entertainment and Other Recreational Activities	516700	Service Charges	0.00	0.00
Expenditure	Welfare, Entertainment and Other Recreational Activities	516750	In-Service Education	0.00	0.00
Expenditure	Welfare, Entertainment and Other Recreational Activities	516800	Other - Welfare, Entertainment and Other Recreational Activities	2,760.00	0.00
Expenditure	Welfare, Entertainment and Other Recreational Activities	516850	Mess Crockery / Utensils	0.00	0.00
Expenditure	Stationery and Supplies	517000	Stationery and Supplies		
Expenditure	Stationery and Supplies	517050	Printing and Stationary	1,03,468.00	0.00
Expenditure	Stationery and Supplies	517100	Prospectus Expenses	0.00	0.00
Expenditure	Stationery and Supplies	517150	Diary and Magazine Expenses	0.00	0.00
Expenditure	Stationery and Supplies	517200	Other - Stationery and Supplies	0.00	0.00
Expenditure	Membership and Subscription	518000	Membership and Subscription		
Expenditure	Membership and Subscription	518100	Newspaper and Periodicals	12,289.00	0.00
Expenditure	Membership and Subscription	518200	Membership / Subscription	6,645.00	0.00
Expenditure	Membership and Subscription	518300	Other - Membership and Subscription	0.00	0.00
Expenditure	Advertisement	519000	Advertisements		
Expenditure	Advertisement	519050	Advertisement and Publicity	0.00	0.00
Expenditure	Advertisement	519100	Other - Advertisement	0.00	0.00
Expenditure	Insurance	520000	Insurance		
Expenditure	Insurance	520050	Building Insurance	0.00	0.00
Expenditure	Insurance	520100	Cash and Fidelity Insurance	0.00	0.00
Expenditure	Insurance	520150	Vehicle Insurance	0.00	0.00
Expenditure	Insurance	520200	Fire and Theft Insurance	0.00	0.00
Expenditure	Insurance	520250	Other Insurance	0.00	0.00
Expenditure	Vehicle Maintenance Charges	521000	Vehicle Maintenance Charges		
Expenditure	Vehicle Maintenance Charges	521050	Car / Vehicle Maintenance	0.00	0.00
Expenditure	Vehicle Maintenance Charges	521100	Bus Maintenance	0.00	0.00
Expenditure	Vehicle Maintenance Charges	521150	Petrol Expenses	0.00	0.00
Expenditure	Vehicle Maintenance Charges	521200	Diesel Expenses	0.00	0.00
Expenditure	Vehicle Maintenance Charges	521250	Vehicle Hire Charges	0.00	0.00
Expenditure	Vehicle Maintenance Charges	521300	Bus Hire Charges	0.00	0.00
Expenditure	Lab Maintenance and Running Expenses	522000	Lab Maintenance and Running Expenses		
Expenditure	Lab Maintenance and Running Expenses	522010	Physics Lab Expenses	0.00	0.00
Expenditure	Lab Maintenance and Running Expenses	522020	Chemistry Lab Expenses	0.00	0.00
Expenditure	Lab Maintenance and Running Expenses	522030	Botany Lab Expenses	0.00	0.00
Expenditure	Lab Maintenance and Running Expenses	522040	Biology Lab Expenses	0.00	0.00
Expenditure	Lab Maintenance and Running Expenses	522050	Geology Lab Expenses	0.00	0.00
Expenditure	Lab Maintenance and Running Expenses	522060	Geography Lab Expenses	0.00	0.00
Expenditure	Lab Maintenance and Running Expenses	522070	Psychology Lab Expenses	0.00	0.00
Expenditure	Maintenance Expenses	524000	Maintenance Expenses		
Expenditure	Maintenance Expenses	524050	Building Maintenance	0.00	0.00
Expenditure	Maintenance Expenses	524150	Computer Expenses	0.00	0.00
Expenditure	Maintenance Expenses	524200	Furniture Fixtures Maintenance	3,37,370.00	0.00
Expenditure	Maintenance Expenses	524250	Electrical and Others Maintenance	0.00	0.00
Expenditure	Maintenance Expenses	524300	Hostel Building	0.00	0.00
Expenditure	Maintenance Expenses	524350	Plant and Machinery - Equipment Maintenance	0.00	0.00
Expenditure	Maintenance Expenses	524400	Generator Expenses	0.00	0.00
Expenditure	Maintenance Expenses	524450	Sanitation Expenses	0.00	0.00

Expenditure	Interest Paid on Loans	525050	Interest on Loan - Long Term (Finance Cost) (Annexure A)	0.00	0.00
Expenditure	Interest Paid on Loans	525150	Other - Interest paid on Loans (Finance Cost)	0.00	0.00
Expenditure	Legal, Professional, House Keeping and Agency Support	526000	Legal, Professional, House Keeping and Agency Charges		
Expenditure	Legal, Professional, House Keeping and Agency Support	526050	Agency Charges	0.00	0.00
Expenditure	Legal, Professional, House Keeping and Agency Support	526100	Legal and Professional Charges	0.00	0.00
Expenditure	Legal, Professional, House Keeping and Agency Support	526150	House Keeping Charges	0.00	0.00
Expenditure	Audit Fees	527000	Audit Fees		
Expenditure	Audit Fees	527050	Audit Fees	26,550.00	0.00
Expenditure	Assistance	528000	Assistance		
Expenditure	Assistance	528050	Scholarship/Sponsorship/Aid	32,500.00	0.00
Expenditure	Assistance	528100	Fee Concession	0.00	0.00
Expenditure	Assistance	528150	Donation/Subscription	0.00	0.00
Expenditure	Other Expenses	529000	Other Expenses		
Expenditure	Other Expenses	529050	Regional Director Fund - Other Expenses	0.00	0.00
Expenditure	Other Expenses	529100	Pupil Fund - Other Expenses	0.00	0.00
Expenditure	Other Expenses	529150	Courts / Gardening	0.00	0.00
Expenditure	Other Expenses	529200	D.A.V. Pool Fund	0.00	0.00
Expenditure	Other Expenses	529250	Sports	30,206.00	0.00
Expenditure	Other Expenses	529300	Library Expenses	0.00	0.00
Expenditure	Other Expenses	529350	Loss on Sale of Assets	0.00	0.00
Expenditure	Other Expenses	529400	Bank Charges	1,375.00	0.00
Expenditure	Other Expenses	529450	Miscellaneous Expenses	48,171.00	0.00
Expenditure	Other Expenses	529500	Amount Written off	0.00	0.00
Expenditure	Other Expenses	529550	Other Expenses	0.00	0.00
Expenditure	Depreciation	530000	Depreciation		
Expenditure	Depreciation	530050	Depreciation on Building	7,51,414.68	0.00
Expenditure	Depreciation	530100	Depreciation on Building - Residential	1,907.08	0.00
Expenditure	Depreciation	530150	Depreciation on Furniture and Fixtures	1,12,640.66	0.00
Expenditure	Depreciation	530200	Depreciation on Office Equipments	97,553.46	0.00
Expenditure	Depreciation	530250	Depreciation on Electrical Equipment	7,387.92	0.00
Expenditure	Depreciation	530300	Depreciation on Teaching Aids - (Music Instruments, Lab and Sports Equipments)	29.14	0.00
Expenditure	Depreciation	530350	Depreciation on Computers, Printers, Servers, Laptops	21.14	0.00
Expenditure	Depreciation	530400	Depreciation on Vehicles	0.00	0.00
Expenditure	Depreciation	530450	Depreciation on Buses	0.00	0.00
Expenditure	Depreciation	530500	Depreciation on Library Books	9,645.32	0.00
Expenditure	Depreciation	530550	Depreciation on Plant and Machinery	0.00	0.00
Expenditure	Depreciation	530600	Depreciation on Other Assets	1,625.23	0.00
Expenditure	Expenses of Exceptional Nature	540000	Expenses of Exceptional Nature		
Expenditure	Expenses of Exceptional Nature	540050	Expenses of Exceptional Nature	0.00	0.00
Expenditure	Contribution to DAV School/college/cmc	540100	Contribution to DAV School/college/cmc	0.00	0.00
Expenditure	Prior Period Expenses	550000	Prior Period Expenses		
Expenditure	Prior Period Expenses	550050	Prior Period Expenses	0.00	0.00
Expenditure	Excess of Income Over Expenditure	570000	Surplus(+)/Deficit(-)		
Expenditure	Excess of Income Over Expenditure	570050	Surplus(+)/Deficit(-)	-45,40,622.63	0.00
				2,87,60,196.19	2,87,60,196.19

For **Vipul Sood & Co.**

(Chartered Accountants)

FRNO:0014972N

SHIMLA

(Partner / Proprietor)

M.No.: 094726

UDIN: 25094726BMOBLQ7197

Date : 19/07/2025

Place: Shimla

For (**DAV Cent. College, Kotkhai, Shimla, H.P.**)

Accountant

Principal

Manager / Vice Chairman

DAV Centenary College

KOTKHAJ

HEAD CODE	PARTICULARS	OPENING BALANCE 1	W.D.V. OF ASSET SOLD DURING THE FINANCIAL YEAR 2	ADDITION DURING THE YEAR 3	BALANCE 4=1-2+3	RATE OF DEPRECIATION 5	DEPRECIATION DURING THE YEAR 6=4*5	WRITTEN DOWN VALUE 7=4-6	TOTAL SALE VALUE OF ASSET 8	PROFIT/L ON SALE OF FIXED ASSET 9=8-2
300100	Capital Work In Progress - (A)	12,52,555.00	0.00	0.00	12,52,555.00	0%	0.00	12,52,555.00	0.00	
300200	Land	12,910.00	0.00	0.00	12,910.00	0%	0.00	12,910.00	0.00	
300300	Building	75,14,146.79	0.00	0.00	75,14,146.79	10%	7,51,414.68	67,62,732.11	0.00	
300400	Building - Residential	38,141.56	0.00	0.00	38,141.56	5%	1,907.08	36,234.48	0.00	
300500	Furniture and Fixtures	11,15,269.58	0.00	11,137.00	11,26,406.58	10%	1,12,640.66	10,13,765.92	0.00	
300600	Office Equipment	6,50,356.39	0.00	0.00	6,50,356.39	15%	97,553.46	5,52,802.93	0.00	
300700	Electrical Equipment	49,252.83	0.00	0.00	49,252.83	15%	7,387.92	41,864.91	0.00	
300800	Teaching Aids - (Music Instruments, Lab and Sports Equipments)	194.30	0.00	0.00	194.30	15%	29.14	165.16	0.00	
300900	Computers, Printers, Servers, Laptops	52.84	0.00	0.00	52.84	40%	21.14	31.70	0.00	
301000	Vehicles	0.00	0.00	0.00	0.00	15%	0.00	0.00	0.00	
301100	Buses	0.00	0.00	0.00	0.00	15%	0.00	0.00	0.00	
301200	Library Books	64,302.13	0.00	0.00	64,302.13	15%	9,645.32	54,656.81	0.00	
301300	Plant and Machinery	0.00	0.00	0.00	0.00	15%	0.00	0.00	0.00	
301400	Other Fixed Assets	10,834.89	0.00	0.00	10,834.89	15%	1,625.23	9,209.66	0.00	
	TOTAL - (B)	94,55,461.31	0.00	11,137.00	94,66,598.31	0%	9,82,224.63	84,84,373.68	0.00	
		0.00	0.00	0.00	0.00		0.00	0.00	0.00	
	TOTAL (A) + (B)	1,07,08,016.31	0.00	11,137.00	1,07,19,153.31		9,82,224.63	97,36,928.68	0.00	

For (DAV Cent. College, Kothhai, Shimla, H.P.)

For Vipul Sood & Co. Chartered Accountants
 (Chartered Accountants)
 FRNO:0014972N
 SHIMLA
 (Partner/Proprietor)
 M.No.: 094726
 UDIN: 25094726BMOBLQ7197
 Date : 19/07/2025
 Place: Shimla

For (DAV Cent. College, Kothhai, Shimla, H.P.)
 Principal
 DAV Centenary College
 KOTHAHAI
 Manager / Vice Chairman

SCHEDULES	HEAD CODE	PARTICULARS	CURRENT	PREVIOUS
Schedule 1				
	100000	Capital Fund		
	101000	Capital Fund (Annexure A)	-6,66,20,495.80	-6,51,20,095.24
	102000	Add : Surplus	-45,40,622.63	-15,00,400.56
		Total	-7,11,61,118.43	-6,66,20,495.80
		Total	-7,11,61,118.43	-6,66,20,495.80
Schedule 2				
	110000	Reserve and Surplus		
	110100	Reserve Fund (Annexure A)	17,29,735.62	17,29,735.62
	110200	Pupil Fund/Amalgamated fund (Annexure.A)	0.00	0.00
	110400	Building Fund (Annexure A)	0.00	0.00
	110500	Development Fund (Annexure A)	0.00	0.00
	110600	Endowment Fund (Annexure A)	0.00	0.00
	110800	Depreciation Reserve (Annexure A)	0.00	0.00
	112200	Other Funds (Annexure A)	0.00	0.00
		Total	17,29,735.62	17,29,735.62
Schedule 3				
	200000	Secured Loans		
	200100	Banks (Annexure A)	0.00	0.00
		Total	5,20,92,924.00	5,06,92,924.00
Schedule 4				
	210000	Unsecured Loans		
Schedule 5				
	220000	Security Deposits		
	220100	Security Deposits - Civil Contractors	0.00	0.00
	220200	Security Deposits - Security Agencies	0.00	0.00
	220300	Security Deposits - Mess / Canteen Contractors	0.00	0.00
	220400	Security Deposits Transport Operators	0.00	0.00
	220500	Security Deposits - Other Vendors	0.00	0.00
	220700	Refundable Student Security - (Schools)	0.00	0.00
	220800	Retention Money Civil Contractors	3,00,285.00	2,91,785.00
		Total	3,00,285.00	2,91,785.00
Schedule 6		Provision for Gratuity and Leave Encashment		
	232000	Provision for Gratuity (Colleges) (AnnexureD)	0.00	0.00
	232100	Provision for Gratuity (School)(AnnexureD)	0.00	0.00
	232200	Provision for Leave Encashment (AnnexureD)	0.00	0.00
		Total - (A)	0.00	0.00
	230000	Current Liabilities		
	230100	Accounts Payable (Payable to Parties) (Annexure C)	0.00	0.00
	230200	Advance Receipts (Annexure E)	0.00	0.00
	230900	Taxes Deducted at Source - Salaries	0.00	0.00
	231000	Taxes Deducted at Source - Contractors	0.00	0.00
	231100	Taxes Deducted at Source - Professional Fee	0.00	0.00
	231200	Taxes Deducted at Source - Rent	0.00	0.00
	231300	Taxes Deducted at Source - Others	0.00	0.00
	231400	Bank Overdraft / Cash Credit	0.00	0.00
	231500	Expenses Payable (Annexure C)	0.00	64,050.00
	231600	Salary Payable (Annexure C)	0.00	0.00
	231700	Provident Fund Payable (Annexure C)	-46,06,324.36	15,58,524.02
	231800	Employee Deposit Linked Insurance Payable (Annexure C)	0.00	0.00
	231900	PF Administrative Charges Payable (Annexure C)	0.00	0.00

	232400	PF Loan	0.00	0.00
	232600	Administrative Charges - Payable (Annexure C)	0.00	0.00
	232800	Regional Directorate Fund (Annexure C)	0.00	0.00
	232900	Other Advances	7,884.00	0.00
	233100	GST Payable	0.00	0.00
	233400	Other - Current Liabilities (Annexure C)	0.00	0.00
		Total - (B)	-45,98,440.36	16,22,574.02
	250000	Inter Institution Balances		
	250100	Current Account Balance with D.A.V. CMC - (in the Books of Schools / Colleges)	3,48,40,534.36	3,17,52,474.36
	250200	Current Account Balance with Schools / Colleges - (in the Books of D.A.V. CMC)	0.00	0.00
	250300	Current Account Balance with Regional Directors Maintained by D.A.V. CMC	0.00	0.00
	250400	Current Account Balance with D.A.V. CMC Maintained by Regional Directors	0.00	0.00
	250500	Intra Institution Balance (within School)	0.00	0.00
	250600	Capital Fund / Reserve Fund of Schools / Colleges in the Books of D.A.V. CMC	0.00	0.00
	250700	Imprest received from D.A.V. CMC by Schools	0.00	0.00
	250800	Imprest received from D.A.V. CMC by Colleges	0.00	0.00
	250900	Imprest received from D.A.V. CMC by Regional Directors	0.00	0.00
	251000	Loan taken by Schools / Colleges from D.A.V. CMC	0.00	0.00
	251100	Account Balance Due to Publication Division Maintained by Schools	0.00	0.00
	251200	D.A.V. CMC PS / Main A/C (Transactions within D.A.V. CMC by Main and Public School Accounts Sections)	0.00	0.00
	251300	Loan taken by Regional Director from D.A.V. CMC	0.00	0.00
	251400	Loan taken by Schools / Colleges from other D.A.V. Institutions (Other than D.A.V. CMC)	0.00	0.00
	251500	D.A.V. PS Pool Fund	0.00	0.00
	251600	Reserve Fund Publication Department	0.00	0.00
	251700	Provisions of Meeting Deficit of Schools	0.00	0.00
		Total - (C)	3,48,40,534.36	3,17,52,474.36
		Total - (A+B+C)	3,02,42,094.00	3,33,75,048.38
Schedule 8				
	310000	Investments		
	310100	In Government Securities	0.00	0.00
	310200	Other - Investments	0.00	0.00
		Total	0.00	0.00
Schedule 9				
	320000	Current Assets Loans and Advances		
	321000	Current Assets		
	321100	Interest Accrued on Investments	0.00	0.00
	321150	Interest Accrued on Fixed Deposits	0.00	0.00
	321200	Closing Stock	0.00	0.00
	321300	Accounts Receivables / Fee Recoverable	6,90,304.26	6,90,304.26
		Total - (D)	6,90,304.26	6,90,304.26
	322000	Security Deposits		
	322210	Telephone	0.00	0.00
	322220	Other - Security Deposits	0.00	0.00
	322230	Student Security With D.A.V. CMC	0.00	0.00
		Total - (E)	0.00	0.00
Schedule 9 (CONTINUED)				
	322300	Advances		
	322320	Refundable Tax Deducted at Source - Interest Income	0.00	0.00
	322330	Refundable Tax Deducted at Source - Rental Income	0.00	0.00
	322340	Refundable Tax Deducted at Source - Others	0.00	0.00

322350	Prepaid Insurance - Building	0.00	0.00
322360	Prepaid Insurance - Cash / Fidelity	0.00	0.00
322370	Prepaid Insurance - Vehicle	0.00	0.00
322380	Prepaid Insurance - Fire and Theft	0.00	0.00
322390	Prepaid Insurance - Others	0.00	0.00
322400	Prepaid Expenses	0.00	0.00
325000	Accrued Tuition Fee	0.00	0.00
326000	Bills Recoverable	0.00	0.00
327100	Amounts Recoverable	0.00	0.00
327200	Amounts Deposited with Income Tax Authorities	0.00	0.00
328100	PF Loan Account	0.00	2,60,945.00
328200	Other - Advances	0.00	5,192.38
328300	Advances to Staff	-10,000.00	11,000.00
328400	Advances to Contractors and Suppliers	0.00	0.00
328500	Imprest to Staff	0.00	0.00
	Total - (F)	-10,000.00	2,77,137.38
350000	Cash and Bank Balances		
351000	Fixed Deposits with Banks - (Current Investment) (Annexure F)	3,00,000.00	3,00,000.00
352000	Bank Balances in Savings Account (Annexure F)	19,88,783.25	69,95,635.25
353000	Bank Balances in Current Account (Annexure F)	0.00	0.00
354000	Cheques / Drafts in Hand	0.00	0.00
355000	Cash in Hand	0.00	0.00
	Total - (G)	22,88,783.25	72,95,635.25
390000	Inter Institution Balances		
390100	Current Account Balance with D.A.V. CMC - (in the Books of Schools / Colleges)	0.00	0.00
390200	Current Account Balance with Schools / Colleges - (in the Books of D.A.V. CMC)	0.00	0.00
390300	Current Account Balance with Regional Directors maintained by D.A.V. CMC	0.00	0.00
390400	Current Account Balance with D.A.V. CMC maintained by Regional Directors	0.00	0.00
390500	Intra Institution Balance (Within School)	0.00	0.00
390600	Capital Fund / Reserve Fund of Schools / Colleges with D.A.V. CMC in the Books of Schools / Colleges	0.00	0.00
390700	Imprest given to Schools by D.A.V. CMC	0.00	0.00
390800	Imprest given to Colleges by D.A.V. CMC	0.00	0.00
390900	Imprest given to Regional Director by D.A.V. CMC	0.00	0.00
391000	Loan given by D.A.V. CMC to Schools / Colleges	0.00	0.00
391100	Account Balance with Publication Division maintained by Publication Division	0.00	0.00
391200	D.A.V. CMC PS / Main A/C (Transactions within D.A.V. CMC by Main and Public School Accounts Sections)	0.00	0.00
391300	Loan given by D.A.V. CMC to Regional Directors	0.00	4,97,904.00
391400	Loan given by School to other D.A.V. Institutions (Other than D.A.V. CMC)	4,97,904.00	0.00
391500	Administration Charges Recoverable	0.00	0.00
	Total - (H)	4,97,904.00	4,97,904.00
	Total - (D+E+F+G+H)	34,66,991.51	87,60,980.89
Schedule 10			
410000	Fees / Sales		
410050	Registration Fees	0.00	4,300.00
410100	Admission Fees	9,84,265.00	27,300.00
410150	Tuition Fees	25,080.00	0.00
410200	N.C.C. Fee	0.00	0.00
410250	Library Fee	0.00	0.00
410300	Development Fund	0.00	0.00
410350	Building Fund	0.00	0.00

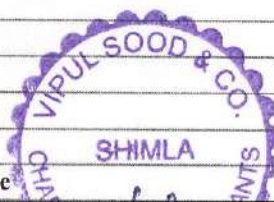
410500	Text Book Sales	0.00	0.00
410700	Subscription Magazines and Journals	0.00	0.00
410950	Sports Fee	0.00	0.00
411100	Discretionary Grant	0.00	0.00
411300	Electricity and Water Charges recovered	38,791.00	76,709.00
411400	Room Rent / Boarder / Hostel Fee	0.00	3,800.00
411500	Late Fees and Fine	51,240.00	72,634.00
411550	Miscellaneous Income	10,575.00	17,805.00
411600	Furniture Fee	0.00	0.00
411750	Mess Charges	0.00	0.00
411800	Annual Charges	1,17,760.00	1,28,140.00
411850	Diaries Receipt	0.00	0.00
411900	Magazine Fee	0.00	0.00
411950	Transport Fee	0.00	0.00
412000	Science Fees	0.00	0.00
412010	Lab Fee	0.00	0.00
412020	Commerce Fee	0.00	0.00
412030	Dilapidation / Breakage Recovery Fee from Students	0.00	0.00
412040	Cycle / Scooter Stand Fee	0.00	0.00
412050	Home Science Fees	0.00	0.00
412060	Medical Fee from Students	0.00	0.00
412070	Research and Development Project Fee	0.00	1,01,200.00
412100	Computer Science Fees	93,000.00	0.00
412150	Uniform Income	0.00	0.00
412160	Sanitation Charges	0.00	0.00
412170	Hot and Cold Water Charges	0.00	0.00
412200	Sale of Prospectus	7,900.00	11,200.00
412250	Examination Fee	4,750.00	0.00
412300	Furniture Maintenance Fee	0.00	0.00
412350	Refreshment Charges	0.00	0.00
412400	Arya Vidya Sabha Contribution Charges	0.00	0.00
412450	Other Fees / Sales	0.00	24,200.00
412500	Report Card Income	0.00	0.00
412550	APPS / Arya Samaj	0.00	0.00
412600	Administration Charges - Schools	0.00	25,800.00
412650	Hostel Maintenance Charges	0.00	0.00
412700	Administration Charges - Colleges	0.00	0.00
	Total	13,59,461.00	14,73,343.00

Schedule 11

460000	Other Income		
460050	Donation received	0.00	0.00
460100	Bank Interest received (including Fixed Deposits)	42,230.00	91,345.00
460150	Interest on Fixed Deposit - Accrued	0.00	0.00
460300	Rental Income / License Fee Banks	0.00	0.00
460350	License Fee - Canteen / Mess / Bookshop	0.00	0.00
460400	Contract Money - Hostel	0.00	0.00
460450	Grant / Subsidy	1,40,80,846.00	1,95,08,703.00
460550	Sponsorship	0.00	0.00
460650	Income Earned on Extra Activities	0.00	0.00
460700	Matching Share	0.00	0.00
460750	Miscellaneous Receipts	63,739.00	0.00
460800	Profit on Sale of Assets	0.00	0.00
460850	Regional Director Fund - Other Income	0.00	0.00
460900	Liabilities Written Back	0.00	0.00
460950	Contribution from DAV School/college/cmc	0.00	0.00
	Total	1,41,86,815.00	1,96,00,048.00

Schedule 12

	510050	Basic Pay	50,98,057.00	48,60,510.00
	510100	Dearness Allowance	18,62,950.00	19,09,440.00
	510150	Permissible Allowance	1,13,53,822.00	97,08,885.00
	510200	Dearness Pay	0.00	40,44,442.00
	510250	House Rent Allowance	0.00	0.00
	510300	CCA	0.00	0.00
	510350	Medical Allowance	0.00	0.00
	510400	Teaching Allowance	0.00	0.00
	510450	Transport Allowance	0.00	0.00
	510500	Washing Allowance	0.00	0.00
	510550	Other Allowances	0.00	0.00
	510600	Employers Contribution to Provident Fund	0.00	0.00
	510650	Employers Contribution to Family Pension Fund	0.00	0.00
	510700	Gratuity Pool Fund	0.00	0.00
	510750	Leave Encashment	0.00	0.00
	510800	Bonus	0.00	0.00
	510850	OTA	0.00	0.00
	510900	EDLI Contribution	0.00	0.00
	510950	Salary Arrears	0.00	-3,58,200.00
	511000	Notice Period Salary	0.00	0.00
	511050	PF Expenditure	0.00	0.00
	511100	Pension	0.00	0.00
	511150	PF Administrative Charges	0.00	0.00
	511200	EDLI Administrative Charges	0.00	0.00
	511250	ESI (Charges, Contribution, Sales, Purchases)	0.00	0.00
	511300	Other - Establishment	0.00	6,40,160.00
		Total	1,83,14,829.00	2,08,05,237.00
Schedule 13				
	511500	Administration Charges and Grant To Institutions		
	511550	Administrative Charges paid by Schools	0.00	0.00
	511600	Administrative Charges paid by Colleges	0.00	0.00
	511650	Arya Vidya Sabha Charges	0.00	0.00
	511700	Affiliation Fees	16,200.00	57,250.00
	511750	APP Sabha / Arya Samaj	0.00	0.00
	511800	Other - Administration Charges	0.00	0.00
		Total	16,200.00	57,250.00
Schedule 14				
	512000	Rent, Rates and Taxes		
	512100	Building Rent	0.00	0.00
	512200	Lease Rent	0.00	0.00
	512300	Property Tax	0.00	0.00
	512400	Road Tax Passenger Tax	0.00	0.00
		Total	0.00	0.00
Schedule 15				
	513000	Utilities		
	513100	Electricity and Water Charges	0.00	0.00
		Total	0.00	0.00
Schedule 16				
	514000	Communication Expenses		
	514100	Telephone Expenses	20,830.00	20,212.00
	514200	Postage and Telegram	0.00	0.00
	514300	Courier Expenses	0.00	0.00
	514400	Cell Phone Expenses	0.00	0.00
	514500	Internet Expenses	0.00	0.00
		Total	20,830.00	20,212.00
Schedule 17				
	515000	Travelling and Conveyance		



	515100	TA Bill - MC Member	0.00	0.00
	515150	TA Bill - Internal Auditor	0.00	0.00
	515200	Transport (CNG for Buses)	0.00	0.00
	515250	Conveyance	0.00	0.00
		Total	0.00	0.00
Schedule 18				
	516000	Welfare, Entertainment and Other Recreational Activities		
	516050	Uniform Expenses	0.00	0.00
	516100	Staff Welfare	0.00	0.00
	516150	Refreshments and Entertainment	0.00	0.00
	516200	Expenditure Incurred on Extra Activities	0.00	0.00
	516250	Medical and First Aid Expenses	0.00	0.00
	516300	Student Welfare	0.00	0.00
	516350	Co-Curricular Activities	0.00	0.00
	516400	Function Expenses	45,231.00	0.00
	516450	Seminar Expenses	0.00	0.00
	516500	Coaching Expenses	0.00	0.00
	516550	Mess / Canteen Running and Maintenance Expenses	0.00	0.00
	516600	Expenditure Incurred on Developmental Specific Activities	12,490.00	47,514.00
	516650	Examination Expenses	93,760.00	0.00
	516700	Service Charges	0.00	0.00
	516750	In-Service Education	0.00	0.00
	516800	Other - Welfare, Entertainment and Other Recreational Activities	2,760.00	0.00
	516850	Mess Crockery / Utensils	0.00	0.00
		Total	1,54,241.00	47,514.00
Schedule 19				
	517000	Stationery and Supplies		
	517050	Printing and Stationary	1,03,468.00	1,25,522.00
	517100	Prospectus Expenses	0.00	0.00
	517150	Diary and Magazine Expenses	0.00	0.00
	517200	Other - Stationery and Supplies	0.00	0.00
		Total	1,03,468.00	1,25,522.00
Schedule 20				
	518000	Membership and Subscription		
	518100	Newspaper and Periodicals	12,289.00	17,348.00
	518200	Membership / Subscription	6,645.00	0.00
	518300	Other - Membership and Subscription	0.00	0.00
		Total	18,934.00	17,348.00
Schedule 21				
	519000	Advertisements		
	519050	Advertisement and Publicity	0.00	0.00
	519100	Other - Advertisement	0.00	0.00
		Total	0.00	0.00
Schedule 22				
	520000	Insurance		
	520050	Building Insurance	0.00	0.00
	520100	Cash and Fidelity Insurance	0.00	0.00
	520150	Vehicle Insurance	0.00	0.00
	520200	Fire and Theft Insurance	0.00	0.00
	520250	Other Insurance	0.00	0.00
		Total	0.00	0.00
Schedule 23				
	521000	Vehicle Maintenance Charges		
	521050	Car / Vehicle Maintenance	0.00	0.00
	521100	Bus Maintenance	0.00	0.00
	521150	Petrol Expenses	0.00	0.00
	521200	Diesel Expenses	0.00	0.00

	521300	Bus Hire Charges	0.00	0.00
		Total	0.00	0.00
Schedule 24A				
	522000	Lab Maintenance and Running Expenses		
	522010	Physics Lab Expenses	0.00	0.00
	522020	Chemistry Lab Expenses	0.00	0.00
	522030	Botany Lab Expenses	0.00	0.00
	522040	Biology Lab Expenses	0.00	0.00
	522050	Geology Lab Expenses	0.00	0.00
	522060	Geography Lab Expenses	0.00	0.00
	522070	Psychology Lab Expenses	0.00	0.00
		Total	0.00	0.00
Schedule 24B				
	524000	Maintenance Expenses		
	524050	Building Maintenance	0.00	0.00
	524150	Computer Expenses	0.00	49,509.00
	524200	Furniture Fixtures Maintenance	3,37,370.00	19,491.00
	524250	Electrical and Others Maintenance	0.00	0.00
	524300	Hostel Building	0.00	0.00
	524350	Plant and Machinery - Equipment Maintenance	0.00	0.00
	524400	Generator Expenses	0.00	0.00
	524450	Sanitation Expenses	0.00	0.00
		Total	3,37,370.00	69,000.00
Schedule 25				
	525000	Interest Paid on Loan		
	525050	Bank	0.00	0.00
	525150	Other - Interest paid on Loans	0.00	0.00
		Total	0.00	0.00
Schedule 26				
	526000	Legal, Professional, House Keeping and Agency Charges		
	526050	Agency Charges	0.00	0.00
	526100	Legal and Professional Charges	0.00	0.00
	526150	House Keeping Charges	0.00	0.00
		Total	0.00	0.00
Schedule 27				
	527000	Audit Fees		
	527050	Audit Fees	26,550.00	53,100.00
		Total	26,550.00	53,100.00
Schedule 28				
	528000	Assistance		
	528050	Scholarship/Sponsorship/Aid	32,500.00	-39,000.00
	528100	Fee Concession	0.00	0.00
	528150	Donation/Subscription	0.00	0.00
		Total	32,500.00	-39,000.00
Schedule 29				
	529000	Other Expenses		
	529050	Regional Director Fund - Other Expenses	0.00	0.00
	529100	Pupil Fund - Other Expenses	0.00	0.00
	529150	Courts / Gardening	0.00	0.00
	529200	D.A.V. Pool Fund	0.00	0.00
	529250	Sports	30,206.00	42,652.00
	529300	Library Expenses	0.00	0.00
	529350	Loss on Sale of Assets	0.00	0.00
	529400	Bank Charges	1,375.00	912.98
	529450	Miscellaneous Expenses	48,171.00	2,31,360.28
	529500	Amount Written off	0.00	0.00
	529550	Other Expenses	0.00	25,262.37

Schedule 30				
	540000	Expenses of Exceptional Nature		
	540050	Expenses of Exceptional Nature	0.00	0.00
	540100	Contribution to DAV School/college/cmc	0.00	0.00
		Total	0.00	0.00
Schedule 31				
	550000	Prior Period Expenses		
	550050	Prior Period Expenses	0.00	0.00
		Total	0.00	0.00

For **Vipul Sood & Co.**
(Chartered Accountants)

FRNO:0014972N

(Partner / Proprietor)

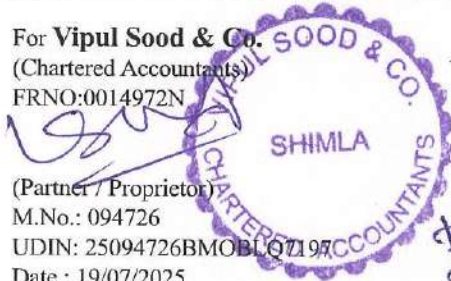
M.No.: 094726

UDIN: 25094726BMOBLQ7197

Date : 19/07/2025

Place: Shimla

For (*DAV Cent. College, Kotkhai, Shimla, H.P.*)



[Signature]
Accountant

[Signature]
Principal
D.A.V. Centenary College
KOTKHAJ
Manager / Vice Chairman

Annexure A (As on 31 March, 2025)

Main Fund Account - FIN

HEAD ID CODE	ACCOUNT HEAD from code	OPENING BALANCE	RECEIVED/ADDED DURING THE YEAR	INTEREST, IF ANY	AMOUNT TRANSFERRED FROM (JV)	AMOUNT TRANSFERRED TO (JV)	CLOSING	TRANSFER FROM/TO (HEAD CODE ONLY)
	DETAILS OF CAPITAL FUND	1	2	3	4	5	6=1+2+3+4-5	7
101000	Capital Fund	-6,66,20,495.80	0.00	0.00	0.00	0.00	-6,66,20,495.80	
	DETAILS OF RESERVE and SURPLUS							
110100	Reserve Fund	17,29,735.62	0.00	0.00	0.00	0.00	17,29,735.62	
110200	Pupil Fund/Amalgamated fund	0.00	0.00	0.00	0.00	0.00	0.00	
110400	Building Fund	0.00	0.00	0.00	0.00	0.00	0.00	
110500	Development Fund - (Restricted Fund)	0.00	0.00	0.00	0.00	0.00	0.00	
110600	Endowment Fund	0.00	0.00	0.00	0.00	0.00	0.00	
110800	Depreciation Reserve	0.00	0.00	0.00	0.00	0.00	0.00	
112200	Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	
	DETAILS OF LOANS							
		OPENING BALANCE	AMOUNT RECEIVED	INTEREST, (IF ANY)	REPAYMENT OF LOAN TAKEN BEFORE 01.04.21	REPAYMENT OF LOAN TAKEN AFTER 01.04.21	CLOSING	
		1	2	3	4	5	6=1+2+3+4-5	7
200100	Secured Loan - Banks (Long Term Borrowing)	0.00	0.00	0.00	0.00	0.00	0.00	

For Vipul Sood & Co.
(Chartered Accountants)
FRNO:0014972N
(Partner / Proprietor)
M.No.: 094726
UDIN: 25094726BMOBLQ7197
Date : 19/07/2025
Place: Shimla



For (DAV Cent. College, Kothkhai, Shimla, H.P.)

Principal,
DAV Cent. College, Kothkhai,
KOTKHA

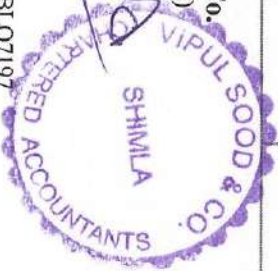
Annexure C (As on 31 March, 2025)

Main Fund Account - FIN

HEAD CODE	CURRENT LIABILITIES	OPENING BALANCE	LIABILITY CREATED	PAID BACK	BALANCE AS PER LEDGER	PAID BACK FOR THE PERIOD BEFORE 10.04
		1	2	3	4 = 1 + 2 - 3	5
230100	Accounts Payable (Payable to Parties)	0.00	0.00	0.00	0.00	
231500	Expenses Payable	64,050.00	0.00	64,050.00	0.00	
231600	Salary Payable	0.00	0.00	0.00	0.00	
231700	Provident Fund Payable (Employer Contribution)	15,58,524.02	0.00	61,64,848.38	-46,06,324.36	
231710	Provident Fund Payable (Employee Contribution)	0.00	0.00	0.00	0.00	
231800	Employee Deposit Linked Insurance Payable	0.00	0.00	0.00	0.00	
231900	PF Administrative Charges Payable	0.00	0.00	0.00	0.00	
232600	Administrative Charges - Payable	0.00	0.00	0.00	0.00	
232800	Regional Directorate Fund	0.00	0.00	0.00	0.00	
233000	-	0.00	0.00	0.00	0.00	
233400	Other - Current Liabilities	0.00	0.00	0.00	0.00	
230900	Taxes Deducted at Source - Salaries	0.00	0.00	0.00	0.00	
231000	Taxes Deducted at Source - Contractors	0.00	0.00	0.00	0.00	
231100	Taxes Deducted at Source - Professional Fee	0.00	0.00	0.00	0.00	
231200	Taxes Deducted at Source - Rent	0.00	0.00	0.00	0.00	
231300	Taxes Deducted at Source - Others	0.00	0.00	0.00	0.00	

For Vipul Sood & Co.
(Chartered Accountants)
FRNO: 0014972N

(Partner / Proprietor)
M.No.: 094726
UDIN: 25094726BMOBLQ7197
Date: 19/07/2025
Place: Shimla



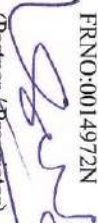
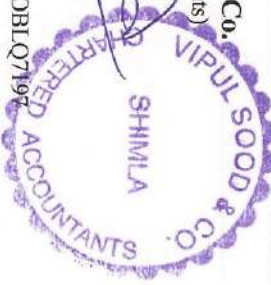
For (DAV Cent. College, Kotkhai, Shimla, H.P.)

Accountant

Principal
Manager / Vice Chairman

DAV Centenary College
KOTKHAHAI

HEAD CODE	NAME OF THE FUND	OPENING BALANCE	PROVISION	PAYMENTS	CLOSING BALANCE
232000	Provision for Gratuity (Colleges) - Long Term	0.00	0.00	0.00	0.00
232100	Provision for Gratuity (Schools) - Long Term	0.00	0.00	0.00	0.00
232200	Provision for Leave Encashment - Long Term	0.00	0.00	0.00	0.00

For Vipul Sood & Co.
(Chartered Accountants)
FRNO:0014972N


(Partner & Proprietor)
M.No.: 094726
UDIN: 25094726BMOBLQ7197
Date : 19/07/2025
Place: Shimla

For (DAV Cent. College, Kothkhai, Shimla, H.P.)


Accountant

Principal
D.A.V. Centenary College
KOTKHAJ
Manager / Vice Chairman

Main Fund Account - FINAL

HEAD TYPE	MAIN HEAD	HEAD CODE	HEADS	CASH	OTHER THAN CASH	TOTAL
Income	Fees / Sales	410050	Registration Fees	0.00	0.00	0.00
Income	Fees / Sales	410100	Admission Fees	0.00	9,84,265.00	9,84,265.00
Income	Fees / Sales	410150	Tuition Fees	0.00	25,080.00	25,080.00
Income	Fees / Sales	410200	N.C.C. Fee	0.00	0.00	0.00
Income	Fees / Sales	410250	Library Fee	0.00	0.00	0.00
Income	Fees / Sales	410300	Development Fund	0.00	0.00	0.00
Income	Fees / Sales	410350	Building Fund	0.00	0.00	0.00
Income	Fees / Sales	410400	Closing Stock	0.00	0.00	0.00
Income	Fees / Sales	410450	Pupil Fund - Fees	0.00	26,100.00	26,100.00
Income	Fees / Sales	410500	Text Book Sales	0.00	0.00	0.00
Income	Fees / Sales	410700	Subscription Magazines and Journals	0.00	0.00	0.00
Income	Fees / Sales	410950	Sports Fee	0.00	0.00	0.00
Income	Fees / Sales	411100	Discretionary Grant	0.00	0.00	0.00
Income	Fees / Sales	411300	Electricity and Water Charges recovered	0.00	38,791.00	38,791.00
Income	Fees / Sales	411400	Room Rent / Boarder / Hostel Fee	0.00	0.00	0.00
Income	Fees / Sales	411500	Late Fees and Fine	0.00	51,240.00	51,240.00
Income	Fees / Sales	411550	Miscellaneous Income	0.00	10,575.00	10,575.00
Income	Fees / Sales	411600	Furniture Fee	0.00	0.00	0.00
Income	Fees / Sales	411750	Mess Charges	0.00	0.00	0.00
Income	Fees / Sales	411800	Annual Charges	0.00	1,17,760.00	1,17,760.00
Income	Fees / Sales	411850	Diaries Receipt	0.00	0.00	0.00
Income	Fees / Sales	411900	Magazine Fee	0.00	0.00	0.00
Income	Fees / Sales	411950	Transport Fee	0.00	0.00	0.00
Income	Fees / Sales	412000	Science Fees	0.00	0.00	0.00
Income	Fees / Sales	412010	Lab Fee	0.00	0.00	0.00
Income	Fees / Sales	412020	Commerce Fee	0.00	0.00	0.00
Income	Fees / Sales	412030	Dilapidation / Breakage Recovery Fee from Students	0.00	0.00	0.00
Income	Fees / Sales	412040	Cycle / Scooter Stand Fee	0.00	0.00	0.00
Income	Fees / Sales	412050	Home Science Fees	0.00	0.00	0.00
Income	Fees / Sales	412060	Medical Fee from Students	0.00	0.00	0.00
Income	Fees / Sales	412070	Research and Development Project Fee	0.00	0.00	0.00
Income	Fees / Sales	412100	Computer Science Fees	0.00	93,000.00	93,000.00
Income	Fees / Sales	412150	Uniform Income	0.00	0.00	0.00
Income	Fees / Sales	412160	Sanitation Charges	0.00	0.00	0.00
Income	Fees / Sales	412170	Hot and Cold Water Charges	0.00	0.00	0.00
Income	Fees / Sales	412200	Sale of Prospectus	0.00	7,900.00	7,900.00
Income	Fees / Sales	412250	Examination Fee	0.00	4,750.00	4,750.00
Income	Fees / Sales	412300	Furniture Maintenance Fee	0.00	0.00	0.00
Income	Fees / Sales	412350	Refreshment Charges	0.00	0.00	0.00
Income	Fees / Sales	412400	Arya Vidya Sabha Contribution Charges	0.00	0.00	0.00
Income	Fees / Sales	412450	Other Fees / Sales	0.00	0.00	0.00
Income	Fees / Sales	412500	Report Card Income	0.00	0.00	0.00
Income	Fees / Sales	412550	APPS / Arya Samaj	0.00	0.00	0.00
Income	Fees / Sales	412600	Administration Charges - Schools	0.00	0.00	0.00
Income	Fees / Sales	412650	Hostel Maintenance Charges	0.00	0.00	0.00
Income	Fees / Sales	412700	Administration Charges - Colleges	0.00	0.00	0.00
Income	Other Income	460000	Other Income	0.00	0.00	0.00
Income	Other Income	460050	Donation Received	0.00	0.00	0.00

Income	Other Income	460100	Bank Interest received (including Fixed Deposits)	0.00	42,230.00	42,230.00
Income	Other Income	460150	Interest on Fixed Deposit - Accrued	0.00	0.00	0.00
Income	Other Income	460300	Rental Income / License Fee Banks	0.00	0.00	0.00
Income	Other Income	460350	License Fee - Canteen / Mess / Bookshop	0.00	0.00	0.00
Income	Other Income	460400	Contract Money - Hostel	0.00	0.00	0.00
Income	Other Income	460450	Grant / Subsidy	0.00	1,40,80,846.00	1,40,80,846.00
Income	Other Income	460550	Sponsorship	0.00	0.00	0.00
Income	Other Income	460650	Income Earned on Extra Activities	0.00	0.00	0.00
Income	Other Income	460700	Matching Share	0.00	0.00	0.00
Income	Other Income	460750	Miscellaneous Receipts	0.00	63,739.00	63,739.00
Income	Other Income	460800	Profit on Sale of Assets	0.00	0.00	0.00
Income	Other Income	460850	Regional Director Fund - Other Income	0.00	0.00	0.00
Income	Other Income	460900	Liabilities Written Back	0.00	0.00	0.00
Income	Other Income	460950	Contribution from DAV School/college/cmc	0.00	0.00	0.00
Liabilities	Current Liabilities	230200	Advance Receipts	0.00	0.00	0.00

For **Vipul Sood & Co.**
(Chartered Accountants)

FRNO:0014972N

(Partner / Proprietor)

M.No.: 094726

UDIN: 25094726BMOBLO7197

Date : 19/07/2025

Place: Shimla



For (DAV Cent. College, Kotkhai, Shimla, H.P.)

Accountant

Principal

Manager / Vice Chairman

DAV Centenary College
KOTKHAIR

DAV Cent. College, Kotkhai, Shimla, H.P.

Annexure F (As on 31 March, 2025)

Main Fund Account - FINAL

Number of Accounts	Name of Bank	Address	Account Number	IFSC	Amount
	Details of Saving Account				0.00
S.No.	Name of Bank Account	Address	Account Number	IFSC Code	0.00
1	uco bank a/c	Kotkhai	10750100003952	UCBA0001075	19,80,699.25
2	SBI a/c	Chota shimla	4060104083	HPSC0000406	8,084.00
3					0.00
4					0.00
5					0.00
6					0.00
7					0.00
8					0.00
9					0.00
10					0.00
11					0.00
12					0.00
13					0.00
14					0.00
15					0.00
				Total	19,88,783.25
					0.00
					0.00
	Details of Current Account				0.00
S.No.	Name of Bank Account	Address	Account Number	IFSC Code	0.00
1					0.00
2					0.00
3					0.00
4					0.00
5					0.00
6					0.00
7					0.00
8					0.00
9					0.00
10					0.00
11					0.00
12					0.00
13					0.00
14					0.00
15					0.00
				Total	0.00
	Details of FDRs with Banks - (Current Investment)				0.00
S.No.	Name of Bank Account	Address	Account Number	IFSC Code	0.00
1	UCO bank				3,00,000.00
2					0.00
3					0.00
4					0.00
5					0.00
6					0.00
7					0.00
8					0.00
9					0.00
10					0.00
11					0.00
12					0.00



13					0.00
14					0.00
15					0.00
16					0.00
17					0.00
18					0.00
19					0.00
20					0.00
21					0.00
22					0.00
23					0.00
24					0.00
25					0.00
26					0.00
27					0.00
28					0.00
29					0.00
30					0.00
31					0.00
32					0.00
33					0.00
34					0.00
35					0.00
36					0.00
				TOTAL	3,00,000.00

For **Vipul Sood & Co.**

(Chartered Accountants)

FRNO:0014972N

(Partner / Proprietor)

M.No.: 094726

UDIN: 25094726BMOBL07197

Date : 19/07/2025

Place: Shimla



For (**DAV Cent. College, Kotkhair, Shimla, H.P.**)

Accountant

Principal

Manager / Vice Chairman

DAV Centenary College
KOTKHAI