



SHRUTI GOGIA & ASSOCIATES
CHARTERED ACCOUNTANTS

18/12 Geeta Colony
New Delhi-110 031
Phone: M. : 9582435018

FOR WHOMSOEVER IT MAY CONCERN

This is to Certify that following are the expenditure incurred on infrastructure maintenance, excluding salary, incurred by P.G.D.A.V College, University of Delhi, Nehru Nagar, Ring Road, New Delhi-110065, for the financial years viz., 2018-19, 2019-20, 2020-21, 2021-22, 2022-23.

4.4.1.1 Expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities) excluding salary component year wise during the last five years (INR in lakhs)

| Year | 2022-23 | 2021-22 | 2020-21 | 2019-20 | 2018-19 |
|----------------------------------|----------|----------|----------|----------|----------|
| Expenditure (INR in lakhs) | 97.76578 | 48.81628 | 28.52372 | 62.73687 | 65.41071 |

The above figures have been reconciled from the audited balance sheets of different funds maintained by the college of respective financial years.

For and on the behalf of
M/s SHRUTI GOGIA & ASSOCIATES
Chartered Accountants
FRN: 029252N

CA Shruti Gogia
Proprietor
M. No. 531731



Date: 04/03/2024

Place: New Delhi

UDIN: 24531731BKASMB2197



SHRUTI GOGIA & ASSOCIATES
CHARTERED ACCOUNTANTS

o/c

18/12 Geeta Colony
New Delhi-110 031
Phone: Off. : 9582435018

Independent Auditor's Report

To the Management of
PG DAV COLLEGE, NEW DELHI

Report on the financial Statement

We have audited the accompanying financial statements of PGDAV COLLEGE, which comprise the Balance Sheet as at March 31, 2023 and the Statement of Income and Expenditure Account for the year then ended, Cash flow Statements and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the College in accordance with the Accounting Standards prescribed by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

A

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and profit/loss, and its cash flows for the year ended on that date.

The college is following accrual system of accounting wholly. Earlier receipt and payment basis was being followed for Staff payments and benefits but now accrual basis of accounting is followed for staff payments and benefits also.

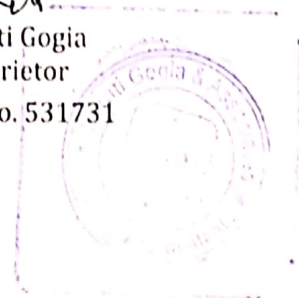
Report on Other Legal & Regulatory Requirements

1. We further report that:
 - a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) in our opinion proper books of account as required have been kept by the College so far as appears from our examination of those books.
 - c) the Balance Sheet and Statement of Income & Expenditure dealt with by this Report are in agreement with the books of account.
 - d) in our opinion, the Balance Sheet and Statement of Income & Expenditure comply with the Accounting Standards prescribed by the Institute of Chartered Accountants of India.

Place: New Delhi
Date: 27/12/2023
UDIN- 24531731BKASLU2557

For Shruti Gogia & Associates
Chartered Accountants
Firm Regn. No. 029252N


Shruti Gogia
Proprietor
M. No. 531731




NEHRU NAGAR, NEW DELHI- 110065
BALANCE SHEET AS AT 31ST MARCH, 2023

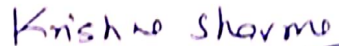
Amount in Rupees

| SOURCES OF FUNDS | SCHEDULE | Amount in Rupees | |
|---|----------|----------------------|----------------------|
| | | CURRENT YEAR | PREVIOUS YEAR |
| CORPUS/CAPITAL FUND | | | |
| GENERAL FUNDS | 1 | 67,784,167 | 128,416,558 |
| DESIGNATED/ EARMARKED / ENDOWMENT FUNDS | 3 | 780,457,738 | 737,036,087 |
| CURRENT LIABILITIES & PROVISIONS | 4 | 178,752,838 | 212,081,497 |
| TOTAL | | 1,026,994,743 | 1,077,534,142 |
| APPLICATION OF FUNDS | | | |
| | SCHEDULE | CURRENT YEAR | CURRENT YEAR |
| FIXED ASSETS | | | |
| TANGIBLE ASSETS | 5 | 89,365,816 | 95,524,163 |
| CAPITAL WORK IN PROGRESS | | - | 775,000 |
| CURRENT ASSETS, | 6 | 929,029,597 | 975,382,459 |
| LOANS, ADVANCES & DEPOSITS | 7 | 8,599,330 | 5,852,520 |
| TOTAL | | 1,026,994,743 | 1,077,534,142 |

Significant Accounting Policies
Contingent Liabilities & Notes to Accounts

Annexure 1
Annexure 1A

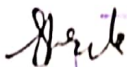

Sh. Surendra Kumar
BURSAR

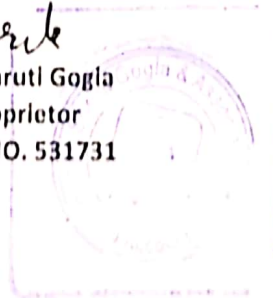

Dr. Krishna Sharma
PRINCIPAL


Sh. Shiv Raman Gaur
TREASURER

For Shruti Gogla & Associates
CHARTERED ACCOUNTANTS
FRN.-029252N

DATE: 27.12.23
PLACE: NEW DELHI


CA. Shruti Gogla
Proprietor
M.NO. 531731



PG DAV COLLEGE
NEHRU NAGAR, NEW DELHI- 110065
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD 01 APRIL, 2022 TO 31 MARCH, 2023

| PARTICULARS | SCHEDULE | Amount in Rupees | |
|---|----------|--------------------|--------------------|
| | | CURRENT YEAR | PREVIOUS YEAR |
| INCOME | | | |
| ACADMIC RECEIPT | 8 | 8,585,416 | 8,790,091 |
| GRANTS & DONATIONS | 9 | 478,356,064 | 547,158,306 |
| OTHER INCOME | 10 | 6,145,668 | 1,631,797 |
| TOTAL (A) | | 493,087,148 | 557,580,194 |
| EXPENDITURES | | | |
| STAFF PAYMENTS & BENEFITS | 11 | 546,220,962 | 601,302,388 |
| ACADEMIC EXPENSES | 12 | 2,219,827 | 1,880,540 |
| ADMINISTRATIVE & GENERAL EXP. | 13 | 4,656,245 | 1,901,068 |
| REPAIR & MAINTENANCE | 14 | 2,875 | - |
| DEPRECIATION | 5 | 619,630 | 690,186 |
| TOTAL (B) | | 553,719,539 | 605,774,182 |
| BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE (A-B) | | (60,632,391) | (48,193,988) |
| TRANSFER TO/FROM DESIGNATED FUND | | - | - |
| BUILDING FUND | | - | - |
| OTHERS (SPECIFY) | | - | - |
| BALANCE BEING SURPLUS (DEFICIT) CREDITED TO CAPITAL FUND | | (60,632,391) | (48,193,988) |

Significant Accounting Policies
Contingent Liabilities & Notes to Accounts

Annexure 1
Annexure 1A

Sh
Sh. Surendra Kumar
BURSAR


Krishna Sharma
Dr. Krishna Sharma
PRINCIPAL

Sh. Shiv Raman Gaur
TREASURER

For Shruti Gogia & Associates
CHARTERED ACCOUNTANTS
FRN.-029252N

DATE: 27.12.23
PLACE: NEW DELHI

Shruti
CA. Shruti Gogia
Proprietor
M.NO. 531731



PG DAV COLLAGE
NEHRU NAGAR, NEW DELHI- 110065
SCHEDULES FORMING PART OF BALANCE SHEET

CORPUS/CAPITAL FUND

| 1 GENERAL FUNDS | | Amount in Rupees | |
|--|--------------|------------------|--------------|
| PARTICULAR | AMOUNT | AMOUNT | AMOUNT |
| BALANCE AT THE BEGINNING OF THE YEAR | 128,416,558 | | 176,610,546 |
| FIXED ASSETS FUNDS | - | | |
| ADD: CONTRIBUTION TOWARDS GENERAL FUND | - | | |
| ADD/LESS: BALANCE OF NET INCOME/EXP. T/F FROM INCOME & EXPENDITURE A/C | (60,632,391) | | (48,193,988) |
| BALANCE AT THE YEAR END | 67,784,167 | | 128,416,558 |

4 CURRENT LIABILITIES & PROVISIONS

| PARTICULARS | AMOUNT | AMOUNT |
|--|--------------------|--------------------|
| A. CURRENT LIABILITIES | | |
| DEPOSIT FROM STUDENTS | 10,106,298 | 9,810,856 |
| EARNEST MONEY | 25,000 | 25,000 |
| KAROLBAGH CIRCULATING LIBRARY FUND | 54,340 | 53,827 |
| SUNDRY CREDITORS (as per annexure 3) | 118,248,523 | 152,442,802 |
| OTHER LIABILITIES (lapsed caution money) | 11,430,962 | 10,793,069 |
| ADVANCE FOR INFRASTRUCTURE DEVELOPMENT (Received from Eve.College) | 38,873,607 | 38,873,607 |
| TOTAL (A) | 178,738,730 | 211,999,161 |
| B. PROVISIONS | | |
| PROVIDENT FUND PAYABLE TO RETIRED STAFF | 14,108 | 82,336 |
| SUPERANNUATION/PENSION | - | - |
| TOTAL (B) | 14,108 | 82,336 |
| TOTAL (A+B) | 178,752,838 | 212,081,497 |



CURRENT ASSETS**PARTICULARS**

| | AMOUNT | AMOUNT |
|---|-------------|-------------|
| A. SUNDRY DEBTORS (as per annexure 4) | | |
| DEBTS OUTSTANDING FOR A PERIOD EXCEEDING SIX MONTH | | |
| OTHERS DEBTORS | | |
| | 28,146,892 | 20,124,805 |
| | 28,146,892 | 20,124,805 |
| B. BANK BALANCE | | |
| BANK BALANCE WITH C.B OF INDIA OF BOYS FUND | 175,688,517 | 166,367,836 |
| BANK BALANCE WITH C.B OF INDIA OF DEVELOPMENT FUND | (357,445) | 617,903 |
| BANK BALANCE WITH C.B OF INDIA OF OLD PROVIDENT FUND | 137,066 | 91,625 |
| BANK BALANCE WITH C.B OF INDIA OF OBC INFR. DEV. FUND | 21,324 | 2,234 |
| BANK BALANCE WITH C.B OF INDIA OF MAINTENANCE FUND | 164,938,396 | 268,845,847 |
| RBI BANK BALANCE | | |
| BANK BALANCE IN FEE COLLECTION A/C WITH C.B. OF INDIA | 563,137 | 2,500 |
| BANK BALANCE WITH C.B OF INDIA OF CO- ORDINATOR CENTRAL A/C. | 179,163 | 179,163 |
| BANK BALANCE WITH C.B OF INDIA OF SUPDT ANNUAL/ SUPPLEMENTARY EXAM. | 412,999 | 412,999 |
| BANK BALANCE IN SALARY A/C WITH C.B. OF INDIA | 4,398 | 4,398 |
| IN TERM DEPOSITS | | |
| FDR WITH C.B. OF INDIA DEVELOPMENT FUND | 163,299,459 | 151,299,459 |
| FDR WITH C.B. OF INDIA BOYS FUND | 1,300,000 | 1,210,000 |
| FDR WITH C.B. OF INDIA OLD PROVIDENT FUND | 376,964,790 | 348,592,790 |
| FDR WITH C.B. OF INDIA MAINTENANCE FUND | 15,030,900 | 15,030,900 |
| FDR WITH C.B. OF OBC INFR. DEV. FUND | 2,700,000 | 2,600,000 |
| TOTAL | 900,882,705 | 955,257,654 |
| GRAND TOTAL (A+B) | 929,029,597 | 975,382,459 |

7 LOANS, ADVANCES & DEPOSITS

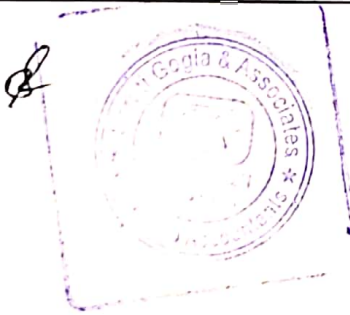
| PARTICULARS | AMOUNT | AMOUNT |
|---|-----------|-----------|
| PROVIDENT FUND LOAN | 3,570,346 | 2,473,679 |
| FESTIVAL ADVANCE | 2,100 | 2,100 |
| LTC | 255,000 | 264,000 |
| SECURITY DEPOSIT WITH DESU | 11,449 | 11,449 |
| MISC. ADVANCE OF DEVELOPMENT FUND | 289,023 | 80,000 |
| MISC. ADVANCE OF BOYS FUND | 157,630 | 26,000 |
| MISC. ADVANCE OF MAINTENANCE FUND | 14,500 | 9,500 |
| MEDICAL ADVANCE | 295,633 | 135,000 |
| ADVANCES TO CONTRACTORS (OBC INFR.) | 36,000 | 36,000 |
| INCOME ACCRUED: | | |
| ACCRUED INTEREST ON FDR OF DEVELOPMENT FUND | 1,040,181 | 775,174 |
| ACCRUED INTEREST ON FDR OF OLD PROVIDENT FUND | 2,927,468 | 2,038,560 |
| ACCRUED INTEREST ON ENDOWMENT FUND | | 1,058 |
| OTHER RECEIVABLE | | |
| GRANT RECOVERABLES | | |
| TOTAL | 8,599,330 | 5,852,520 |



PG DAV COLLAGE
NEHRU NAGAR, NEW DELHI- 110065
SCHEDULES FORMING PART OF INCOME & EXPENDITURE A/C

8 ACADMIC RECEIPT

| PARTICULARS | AMOUNT | AMOUNT |
|--|-------------|-------------|
| FEE FROM STUDENTS | | |
| A. ACADMIC | | |
| TUITION FEE | | |
| ADMISSION FEE | 759,060 | 764,082 |
| LIBRARY & READING ROOM FEE | 6,580 | 8,455 |
| EXAMINATIONS & ASSIGNMENT FEE | 2,523,300 | 2,611,800 |
| FORGIEN STUDENT REGISTRATION FEE | 799,300 | 849,300 |
| GARDEN FEE | - | - |
| ELECTRICITY AND WATER CHARGES | 420,350 | 435,950 |
| MAGAZINE FEE | 1,899,499 | 1,826,747 |
| E .INFO. SYS. FEE | 851,277 | 931,117 |
| TOTAL (A) | 843,490 | 871,300 |
| B. OTHER FEES | 8,102,856 | 8,298,751 |
| IDENTITY CARD FEE | 482,560 | 491,340 |
| MEDICAL FEE | - | - |
| TOTAL (B) | 482,560 | 491,340 |
| C. SALES OF PUBLICATIONS | | |
| SALE OF PROSPECTUS INCLUDING ADMISSION FORMS | - | - |
| TOTAL (C) | - | - |
| GRAND TOTAL (A+B+C) | 8,585,416 | 8,790,091 |
| | | |
| 9 GRANTS AND DONATIONS | | |
| PARTICULERS | | |
| CENTRAL GOV. | 508,582,000 | 540,627,716 |
| SHARE OF G.BODY | 5,676,872 | 6,530,590 |
| TOTAL | 514,258,872 | 547,158,306 |
| LESS:AMOUNT RETURNED TO UGC | 35,902,808 | - |
| TOTAL | 478,356,064 | 547,158,306 |



- * Exam & Assignment expenditure = Rs. 45,200
- ** College Magazine expenditure = Rs. 2,01833
- *** Garden Expense = Rs. 600

Note : Above expenditure which come under infrastructure maintenance have been adjusted against income.

OTHER INCOME

| PARTICULARS | AMOUNT | AMOUNT |
|---|------------------|------------------|
| A. INCOME FROM LAND & BUILDING | | |
| RENT FROM BANK | 208,080 | 208,080 |
| RENT RECEIPT FROM PHOTOSTATE COUNTER | | 21,000 |
| RENT FROM CANTEN | - 59,000 | |
| RENT FROM HP COUNTER | 140,000 | |
| TOTAL | 407,080 | 229,080 |
| B. INTEREST ON TERM DEPOSITS | | |
| (I) INTEREST ON SWAP A/C | 4,493,009 | 733,915 |
| (II) INTEREST ON FDR | | - |
| TOTAL | 4,493,009 | 733,915 |
| C. LEAVE SALARY & PENSION CONTRIBUTION | | |
| TOTAL | 668,915 | 358,384 |
| E. MISCELLANEOUS INCOME | | |
| TOTAL | 668,915 | 358,384 |
| E. MISCELLANEOUS INCOME | 576,664 | 310,418 |
| GRAND TOTAL (A+B+C+D) | 6,145,668 | 1,631,797 |

11 STAFF PAYMENT & BENEFITS

| PARTICULARS | AMOUNT | AMOUNT |
|--------------------------------|--------------------|--------------------|
| SALARY & WAGES | 411,736,151 | 443,595,455 |
| CONTRIBUTION TO PROVIDEND FUND | 17,816,405 | 20,312,502 |
| RETIREMENT & TERMINAL BENEFIT | 97,537,564 | 121,972,156 |
| LTC BENEFITS | 1,838,167 | 731,777 |
| EARNED LEAVE ENCASHMENT (LTC) | 1,584,815 | 216,275 |
| MEDICAL REIMBURSMENT | 13,933,920 | 12,531,983 |
| CHILDREN EDUCATION ALLOWANCE | 1,606,500 | 1,782,000 |
| HONORARIUM | 67,440 | 30,240 |
| UNIFORM & WASHING ALLOW. | 100,000 | 130,000 |
| TOTAL | 546,220,962 | 601,302,388 |

12 ACADMIC EXP.

| PARTICULARS | AMOUNT | AMOUNT |
|---|------------------|------------------|
| PUBLICATION | | |
| PROSPECTUS EXP. | 15,579 | - |
| I-CARD EXP. | 37,113 | 445,004 |
| LIABRARY EXP. (Books, Periodicals, Furniture and fixture) | 1,714,901 | 666,875 |
| LIABRARY COMPUTER MAINTENANCE | 318,046 | 62,301 |
| OTHER LIABRARY EXP. | 134,188 | 527 |
| TOTAL | 2,219,827 | 1,174,707 |



⊗ Library Exp - Rs 1714901 is included under infrastructure augmentation.

⊗ Rest all highlighted figures are for infrastructure maintenance.

ADMINISTRATIVE & GENERAL EXP.

| PARTICULARS | AMOUNT | AMOUNT |
|---|-----------|-----------|
| Electricity & Power (Excluding share of evening expenses) | 2,369,880 | 1,255,387 |
| WATER CHARGES | 186,350 | 323,852 |
| TELEPHONE EXP. | 12,304 | 16,140 |
| RENT, RATES & TAXES(property tax and ground rent) | 1,358,413 | - |
| Advertisement Exp. | 192,290 | - |
| POSTAGE & TELEGRAM | 4,774 | 4,629 |
| PRINTING & STATIONARY | 412,344 | 138,523 |
| TRAVELLING & CONVEY. | 98,238 | 69,015 |
| AUDITOR REMUNERATION | 3,000 | 3,000 |
| PROFESSIONAL CHARGES(Advocate fees for court cases) | 12,480 | 8,820 |
| GARDEN EXP. | - | 70,970 |
| OTHER EXP.(Small Petty Expenses) | 6,172 | 10,732 |
| TOTAL | 4,656,245 | 1,901,068 |

14 REPAIRS & MAINTENANCE

| PARTICULARS | AMOUNT | AMOUNT |
|------------------------|--------|--------|
| Repair and Replacement | 2,875 | - |
| TOTAL | 2,875 | - |

Sh. Surendra Kumar
BURSAR

Krishna Sharma
Dr. Krishna Sharma
PRINCIPAL

Sh. Shiv Ramah Gaur
TREASURER

For Shruti Gogia & Associates
CHARTERED ACCOUNTANTS
FRN.-029252N

Shruti
CA. Shruti Gogia
Proprietor
M.NO. 531731



(*) All highlighted figures on this page are of infrastructure maintenance.

DATE: 27.12.23
PLACE: NEW DELHI

SCHEDULE-3
DESIGNATED / EARMARKED / ENDOWMENT FUNDS

| PARTICULARS | BOYS FUND | DEV. FUND | FUND WISE BREAKUP | | | | | | TOTAL |
|---|--------------------|--------------------|--------------------|-------------------|-------------------|------------------|----------------------|--------------------|-------|
| | | | OLD P.F. | SELF FIN. COURSE | INFR. DEV. FUND | Examination Fund | Fees Collection Fund | Amount In Rupees | |
| (A) OPENING BALANCE OF THE FUNDS | 172,055,662 | 156,242,768 | 353,114,318 | 7,670,311 | 31,247,853 | 592,162 | 1,092,112 | 722,015,186 | |
| ADDITIONS DURING THE YEAR: | | | | | | | | | |
| RECEIPT FROM UNIVERSITIES | - | - | - | - | - | - | - | - | |
| AMOUNT RECEIVED FROM UNIVERSITY FOR EXAMS | - | - | - | - | - | - | - | - | |
| INTEREST ON FD | 8,913,618 | 7,111,622 | 12,761,270 | - | 119,090 | - | - | 28,905,600 | |
| ACCURED INTEREST INCOME ON FD | - | 1,040,181 | 2,927,468 | - | - | - | - | 3,967,649 | |
| OTHER INCOME | - | - | - | - | - | - | 50,017 | 50,017 | |
| RECEIPT FROM EVENING CLASSES | - | - | - | - | - | - | - | - | |
| OTHER ADDITIONS : | - | - | - | - | - | - | - | - | |
| ACADEMIC FEES | 19,087,459 | - | - | 3,564,000 | - | - | - | 22,651,459 | |
| UNIVERSITY ATHLETICS FEE | 950 | - | - | - | - | - | - | 950 | |
| UNIVERSITY UNION FEE | 85,600 | - | - | - | - | - | - | 85,600 | |
| CULTURAL COUNCIL FEE | 95 | - | - | - | - | - | - | 95 | |
| SCHOLARSHIP | 250,000 | - | - | - | - | - | - | 250,000 | |
| WUS | 435 | - | - | - | - | - | - | 435 | |
| ALUMNI ASSOCIATION FEE | 1,413,950 | 10,657,900 | - | - | - | - | - | 1,413,950 | |
| DEVELOPMENT FEE | - | 7,050,650 | - | - | - | - | - | 7,050,650 | |
| CONTRIBUTION TO P.F. | - | - | - | - | - | - | - | - | |
| INTEREST EQUALIZATION FUND | - | - | 11,872,019 | - | - | - | - | 11,872,019 | |
| PROVIDENT FUND FORFEITED SHARE | - | - | 7,829 | - | - | - | - | 7,829 | |
| SATARK CONSUMER CLUB | 148,528 | - | 13,457,206 | - | - | - | - | 13,457,206 | |
| CAREER COUNCIL CLUB | - | - | - | - | - | - | - | - | |
| DIJIGINITIA CELL | - | - | - | - | - | - | - | - | |
| EXAMINATION FUND | - | 21,250 | - | - | - | - | - | 21,250 | |
| University Student welfare Fund | 7,300 | - | - | - | - | - | - | 7,300 | |
| University facilities & Service Charge | 36,500 | - | - | - | - | - | - | 36,500 | |
| Economically Weakers Section Support Univer | 7,300 | - | - | - | - | - | - | 7,300 | |
| Medical Fee | - | - | - | - | - | - | - | - | |
| TOTAL (A) | 202,007,397 | 182,124,371 | 394,140,110 | 11,234,311 | 31,366,943 | 592,162 | 1,142,129 | 822,607,423 | |

(Handwritten signature)

| UTILIZATION/EXPENDITURE TOWARDS | | FUND WISE BREAKUP | | | | | | | |
|---------------------------------------|--|-------------------|-------------|-------------|------------------|-----------------|------------------|----------------------|-------------|
| (B) OBJECTIVES OF FUNDS | | BOYS FUND | DEV. FUND | OLD P.F. | SELF FIN. COURSE | INFR. DEV. FUND | Examination Fund | Fees Collection Fund | TOTAL |
| (i) PARTICULARS | | | | | | | | | |
| CAPITAL EXPENDITURE | | | | | | | | | |
| FIXED ASSETS | | | | | | | | | |
| OTHERS | | | | | | | | | |
| (ii) REVENUE EXP. | | | | | | | | | |
| SALARY, WAGES ALLOWANCES ETC. | | | | | | 775,000 | | | 775,000 |
| OTHER ADMINISTRATIVE EXP : | | | | | 3,939,117 | | | | 3,939,117 |
| ACADMIC EXP | | 11,748,955 | | | | | | | 11,748,955 |
| UNIVERSITY ATHLETICS EXP | | 1,000 | | | | | | | 1,000 |
| UNIVERSITY UNION EXP. | | 142,740 | | | | | | | 142,740 |
| CULTURAL COUNCIL EXP | | 100 | | | | | | | 100 |
| SCHOLARSHIP | | 250,000 | | | | | | | 250,000 |
| PRIZE MONEY EXP. | | | | | | | | | |
| DEVELOPMENT EXP | | | 11,941,357 | | | | | | 11,941,357 |
| COMPUTER EXP | | | 2,003,186 | | | | | | 2,003,186 |
| BANK CHARGES | | | | | | | | | |
| INTEREST PAID TO EMPLOYEE (PF) | | 16,226 | | | | | | | 16,226 |
| INTEREST PAYABLE TO RETIRED EMPLOYEES | | | | 40,090 | | | | | 40,090 |
| DILIGENTIA CELL | | | | | | | | | |
| IQAC | | 49,257 | | | | | | | 49,257 |
| AMOUNT PAID ON RETIREMENT/WITHDRAW | | 132,058 | | | | | | | 132,058 |
| ENACTUS | | | | 18,638,584 | | | | | 18,638,584 |
| ALUMNI ASSOCIATION EXP. | | 2,630 | | | | | | | 2,630 |
| DEPRECIATION | | 1,800 | | | | | | | 1,800 |
| INTEREST EQUALIZATION FUND | | | 490,008 | | | | 6,991,064 | | 7,481,072 |
| CAREER COUNCIL CLUB EXPENSES | | 7,413 | | | | | | | 7,413 |
| TOTAL (B) | | 12,352,179 | 14,434,551 | 18,678,674 | 3,939,117 | 7,766,064 | 592,162 | 1,142,129 | 57,170,585 |
| CLOSING BALANCE AT THE YEAR END (A-B) | | 189,655,218 | 167,689,820 | 375,461,436 | 7,295,194 | 23,600,879 | | | 765,436,838 |



① Development Exp includes:

① Repair — Rs. 30,75803 { Infrastructure Maintenance }

② Construction — Rs. 6968767 { Infrastructure Any mutation? }

② Computer Exp includes:

① Computer Lab — Rs. 1292094 { Infrastructure Main tenance }

| REPRESENTED BY | | | | | | | | | |
|-------------------------------|---|---|---|---|---|---|---|---|---|
| CASH AND BANK BALANCES | - | - | - | - | - | - | - | - | - |
| INVESTMENTS | - | - | - | - | - | - | - | - | - |
| INTEREST ACCRUED BUT NOT PAID | - | - | - | - | - | - | - | - | - |
| TOTAL | - | - | - | - | - | - | - | - | - |

Sh. Surendra Kumar
BURSAR

Dr. Krishna Sharma
PRINCIPAL

Sh. Shiv Ramam Gaur
TREASURER

For Shruti Gogia & Associates
CHARTERED ACCOUNTANTS

FRN-029252N

DATE: 27.12.23
PLACE: NEW DELHI

CA. Shruti Gogia
Proprietor
M.NO. 531731



SCHEDULE-3A
ENDOWMENT FUNDS

| 1. SR. NO. | 2. NAME OF THE ENDOWMENT | 3. OPENING BALANCE | | | 4. ADDITIONS DURING THE YEAR | | | 5. TOTAL | | 6. EXPENDITURE ON THE OBJECT DURING THE YEAR | 7. CLOSING BALANCE | | 8. TOTAL (10+11) |
|------------------|-----------------------------|--------------------|-------------------------|-----------------------|---------------------------------|------------|-------------------------|----------|------------|--|--------------------|------------|------------------|
| | | 3. | 4. | 5. | 6. | 7. | 8. | 9. | 10. | | 11. | | |
| | | ENDOWMENT | ACCUMULATED INTEREST | ENDOWMENT INTEREST | ENDOWMENT INTEREST | ENDOWMENT | ACCUMULATED INTEREST | | ENDOWMENT | ACCUMULATED INTEREST | | | |
| | 1 ENDOWMENT FUNDS | 15,020,900 | - | - | - | 15,020,900 | - | - | 15,020,900 | - | - | - | |
| | TOTAL | 15,020,900 | - | - | - | 15,020,900 | - | - | 15,020,900 | - | - | 15,020,900 | |

NOTES

- The total of Columns 3 & 4 will appear as the Opening Balance in the Column "Endowment Funds" in Schedule 3, of Earmarked Funds forming part of the Balance Sheet.
- The total of Col. 9 should normally be less than the total of Col. 8, as only the interest is to be used for the expenditure on the object of the endowments. (except Endowments for Chairs)
- There should not normally be a debit balance in the schedule. If in a rare case, there is a debit balance against any of the Endowment Funds, the debit balance should appear on the Assets side of the Balance Sheet as "Receivables", in Schedule - 8 Loans, Advances & Deposits.



| PARTICULARS | RATE OF DEP. | OPENING BALANCE ON 01.4.2022 | GROSS BLOCK | | DELETION | CLOSING BALANCE | DEPRECIATION FOR THE YEAR | | | NET BLOCK | | |
|---------------------------------|--------------|------------------------------|---|--------------------|----------|-------------------|---------------------------|-------------------|------------------|--------------------------|-----------------------|-------------------|
| | | | ADDITION DURING THE YEAR MORE THAN 180 DAYS | LESS THAN 180 DAYS | | | DEP. OPENING BALANCE | DEP. FOR THE YEAR | TOTAL DEP. | BALANCE AS ON 31-03-2023 | BALANCE AS ON 03-2022 | |
| MAIN ACCOUNT ASSETS | | | | | | | | | | | | |
| LAND | 0% | 35,285 | - | - | - | 35,285 | - | - | - | - | 35,285 | 35,285 |
| BUILDING | 10% | 7,163,522 | - | - | - | 7,163,522 | 1,361,069 | 580,245 | 1,941,314 | 5,222,208 | 5,802,453 | 5,802,453 |
| COMPUTERS | 40% | 21,348 | - | - | - | 21,348 | 13,663 | 3,074 | 16,737 | 4,611 | 7,685 | 7,685 |
| FURNITURE & FIXTURES | 10% | 448,281 | - | - | - | 448,281 | 85,173 | 36,311 | 121,484 | 326,797 | 363,108 | 363,108 |
| LIBRARY BOOKS & PERIODICALS | 0% | 21,003,141 | - | - | - | 21,003,141 | - | - | - | - | 21,003,141 | 21,003,141 |
| Total | | 28,671,577 | | | | 28,671,577 | 1,459,905 | 619,630 | 2,079,535 | 26,592,042 | 27,211,672 | 27,211,672 |
| DEVELOPMENT FUND ACCOUNT ASSETS | | | | | | | | | | | | |
| AIR CONDITIONERS | 15% | 165,444 | 413,458 | 120,880 | - | 919,782 | 37,066 | 108,311 | 145,407 | 774,375 | 128,378 | 909,201 |
| FIRE EXTINGUISHER | 15% | 30,468 | 374,162 | 480,254 | - | 908,995 | 8,455 | 3,302 | 11,757 | 18,711 | 22,013 | 22,013 |
| COMPUTERS | 40% | 44,569 | 759,956 | 48,145 | - | 1,002,917 | 25,863 | 255,200 | 281,063 | 627,932 | 18,706 | 18,706 |
| FURNITURE & FIXTURES | 10% | 208,544 | 40,275 | 48,754 | - | 289,171 | 128,211 | 85,161 | 213,392 | 789,525 | 631,725 | 631,725 |
| OFFICE EQUIPMENT | 15% | - | - | - | - | - | 15,641 | 38,004 | 53,645 | 235,528 | 192,903 | 192,903 |
| Total | | 1,208,981 | 1,044,711 | 637,641 | | 1,111,115 | 215,256 | 490,008 | 705,264 | 2,446,071 | 991,724 | 991,724 |

Rs. 1942354

Purchase (Infrastructure Augmentation)

| PARTICULARS | RATE | OPENING BALANCE ON 01.4.2022 | GROSS BLOCK | | DELETION | CLOSING BALANCE | DEPRECIATION FOR THE YEAR | | | NET BLOCK | |
|---|------|------------------------------|---|--------------------|----------|-------------------|---------------------------|-------------------|-------------------|--------------------------|-----------------------|
| | | | ADDITION DURING THE YEAR MORE THAN 180 DAYS | LESS THAN 180 DAYS | | | DEP. OPENING BALANCE | DEP. FOR THE YEAR | TOTAL DEP. | BALANCE AS ON 31-03-2023 | BALANCE AS ON 03-2022 |
| BAMBOO CLASS ROOM | 10% | 1,122,473 | - | - | - | 1,122,473 | 211,270 | 90,920 | 304,190 | 818,283 | 909,201 |
| EQUIPMENTS | 15% | 318,210 | - | - | - | 318,210 | 88,304 | 34,486 | 122,790 | 195,420 | 229,907 |
| CANTEEN BLOCK | 10% | 10,953,372 | - | - | - | 10,953,372 | 2,081,140 | 887,233 | 2,968,363 | 7,985,009 | 8,872,211 |
| CLASS ROOM BLOCK | 10% | 18,393,309 | - | - | - | 18,393,309 | 3,494,729 | 1,489,858 | 4,984,587 | 13,408,722 | 14,898,580 |
| COMPUTER HUB | 15% | 684,240 | - | - | - | 684,240 | 189,877 | 74,154 | 264,031 | 420,209 | 404,361 |
| CORRIDORE BLOCK | 10% | 7,488,572 | - | - | - | 7,488,572 | 1,422,449 | 666,413 | 2,028,862 | 5,457,712 | 6,064,135 |
| DEPARTMENTAL ROOMS | 10% | 17,117,346 | - | - | - | 17,117,346 | 3,252,296 | 1,386,505 | 4,638,801 | 12,478,545 | 13,865,051 |
| ELECTRIC SUB STATION | 15% | 3,890,003 | - | - | - | 3,890,003 | 1,079,475 | 421,579 | 1,501,054 | 2,388,949 | 2,810,528 |
| EXTERNAL SERVICE (Water Harvesting Project) | 10% | 1,452,801 | - | - | - | 1,452,801 | 276,051 | 117,685 | 393,736 | 1,059,165 | 1,176,850 |
| FIRE EXTINGUISHER | 15% | 627,872 | - | - | - | 627,872 | 174,114 | 68,002 | 242,126 | 385,346 | 451,344 |
| FURNITURE AND FIXTURES | 10% | 4,153,857 | - | - | - | 4,153,857 | 789,233 | 336,462 | 1,125,695 | 3,028,162 | 3,364,621 |
| HVAC WORK | 10% | 3,981,968 | - | - | - | 3,981,968 | 756,574 | 322,539 | 1,079,113 | 2,902,855 | 3,275,394 |
| LIFT | 15% | 1,521,873 | - | - | - | 1,521,873 | 422,310 | 164,933 | 587,253 | 934,620 | 1,099,553 |
| PORTABLE CABIN COMPUTER LAB | 10% | 4,050,799 | - | - | - | 4,050,799 | 769,652 | 328,115 | 1,097,767 | 2,953,032 | 3,281,147 |
| R.O. PLANT | 15% | 132,954 | - | - | - | 132,954 | 36,895 | 14,409 | 51,304 | 81,650 | 96,054 |
| SEMINAR HALL SPS CANTEEN BLOCK | 10% | 7,030,528 | - | - | - | 7,030,528 | 1,335,800 | 569,473 | 1,905,273 | 5,125,255 | 5,694,728 |
| SEWER LINE | 10% | 576,608 | - | - | - | 576,608 | 109,556 | 46,705 | 156,261 | 420,347 | 467,052 |
| S.S. RAILING | 10% | 390,154 | - | - | - | 390,154 | 74,129 | 31,603 | 105,732 | 284,412 | 316,025 |
| Total | | 83,894,641 | | | | 83,894,641 | 16,565,874 | 6,991,064 | 23,556,938 | 60,337,703 | 62,318,766 |



CAPITAL WORK IN PROGRESS

| PARTICULARS | RATE | GROSS BLOCK | | | | | DEPRECIATION FOR THE YEAR | | | NET BLOCK | |
|-----------------------|------|---------------------------------|--------------------------|-----------------------|----------|-----------------|---------------------------|----------------------|------------|-----------------------------|------------------------------|
| | | OPENING BALANCE ON 01.4.2021 | ADDITION DURING THE YEAR | | DELETION | CLOSING BALANCE | DEP. OPENING BALANCE | DEP. FOR THE YEAR | TOTAL DEP. | BALANCE AS ON 31-03-2023 | BALANCE AS ON 31- 03-2022 |
| | | | MORE THAN 180 DAYS | LESS THAN 180 DAYS | | | | | | | |
| SOLAR PLANT | 0% | | | | | | | | | | |
| NEW BUILDING | 0% | 25,000 | - | - | 25,000 | - | - | - | - | - | 25,000 |
| Total | | 750,000 | - | - | 750,000 | - | - | - | - | - | 750,000 |
| | | 775,000 | - | - | 775,000 | - | - | - | - | - | 775,000 |
| TOTAL VALUE OF ASSETS | | 85,868,622 | 1,044,711 | 897,643 | 775,000 | 87,035,976 | 16,781,130 | 7,481,072 | 24,262,202 | 62,773,775 | 69,087,490 |

S
Sh. Surendra Kumar
BURSAR

Krishna Sharma
Dr. Krishna Sharma
PRINCIPAL

Sh. Shy Raman Gaur
Sh. Shy Raman Gaur
TREASURER

For Shruti Gogia & Associates
CHARTERED ACCOUNTANTS -
FRN.-029252N FRN.-029252N

Shruti
CA. Shruti Gogia
Proprietor
M.NO. 531731



DATE: 27.12.23
PLACE: NEW DELHI



SHRUTI GOGIA & ASSOCIATES
CHARTERED ACCOUNTANTS

o/c

18/12 Geeta Colony
New Delhi-110 031
Phone: Off: : 9582435018

Independent Auditor's Report

To the Management of
PG DAV COLLEGE, NEW DELHI

Report on the financial Statement

We have audited the accompanying financial statements of PGDAV COLLEGE, which comprise the Balance Sheet as at March 31, 2022 and the Statement of Income and Expenditure Account for the year then ended, Cash flow Statements and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the College in accordance with the Accounting Standards prescribed by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and profit/loss, and its cash flows for the year ended on that date.

The college is following accrual system of accounting wholly. Earlier receipt and payment basis was being followed for Staff payments and benefits but now accrual basis of accounting is followed for staff payments and benefits also.

Report on Other Legal & Regulatory Requirements

1. We further report that:
 - a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) in our opinion proper books of account as required have been kept by the College so far as appears from our examination of those books.
 - c) the Balance Sheet and Statement of Income & Expenditure dealt with by this Report are in agreement with the books of account.
 - d) in our opinion, the Balance Sheet and Statement of Income & Expenditure comply with the Accounting Standards prescribed by the Institute of Chartered Accountants of India.

Place: New Delhi
Date: 06/11/2023
UDIN- 24531731BKASLQ2181

For Shruti Gogia & Associates
Chartered Accountants
Firm Regn. No. 029252N


Shruti Gogia
Proprietor
M. No. 531731

PG DAV COLLEGE
NEHRU NAGAR, NEW DELHI- 110065
BALANCE SHEET AS AT 31ST MARCH, 2022

| SOURCES OF FUNDS | SCHEDULE | Amount in Rupees | |
|---|----------|----------------------|----------------------|
| | | CURRENT YEAR | PREVIOUS YEAR |
| CORPUS/CAPITAL FUND | | | |
| GENERAL FUNDS | 1 | 128,416,558 | 176,610,546 |
| DESIGNATED/ EARMARKED / ENDOWMENT FUNDS | 3 | 737,036,087 | 732,095,720 |
| CURRENT LIABILITIES & PROVISIONS | 4 | 212,081,497 | 106,808,250 |
| TOTAL | | 1,077,534,142 | 1,015,514,516 |
| APPLICATION OF FUNDS | | | |
| | | | |
| FIXED ASSETS | | | |
| TANGIBLE ASSETS | 5 | 95,524,163 | 103,760,496 |
| CAPITAL WORK IN PROGRESS | | 775,000 | 775,000 |
| CURRENT ASSETS, | 6 | 975,382,459 | 906,871,707 |
| LOANS, ADVANCES & DEPOSITS | 7 | 5,852,520 | 4,107,313 |
| TOTAL | | 1,077,534,142 | 1,015,514,516 |

Significant Accounting Policies
Contingent Liabilities & Notes to Accounts

Annexure 1
Annexure 1A

Sr
Sh.Surendra Kumar
BURSAR

Krishna Sharma
Dr.Krishna Sharma
PRINCIPAL

Sh. Shiv Raman Gaur
TREASURER

For Shruti Gogia & Associates
CHARTERED ACCOUNTANTS
FRN.-029252N

DATE: 06/11/2023
PLACE: NEW DELHI

Shruti
CA. Shruti Gogia
Proprietor
M.NO. 531731



PG DAV COLLAGE
NEHRU NAGAR, NEW DELHI- 110065
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD 01 APRIL,2021 TO 31 MARCH,2022

Amount in Rupees

| PARTICULARS | SCHEDULE | CURRENT YEAR | PREVIOUS YEAR |
|---|----------|---------------------|---------------------|
| INCOME | | | |
| ACADMIC RECEIPT | 8 | 8,790,091 | 8,974,099 |
| GRANTS & DONATIONS | 9 | 547,158,306 | 386,018,646 |
| OTHER INCOME | 10 | 1,631,797 | 11,412,509 |
| TOTAL (A) | | 557,580,194 | 406,405,254 |
| EXPENDITURES | | | |
| STAFF PAYMENTS & BENEFITS | 11 | 601,302,388 | 497,146,185 |
| ACADEMIC EXPENSES | 12 | 1,880,540 | 1,174,707 |
| ADMINISTRATIVE & GENERAL EXP. | 13 | 1,901,068 | 2,364,948 |
| REPAIR & MAINTENANCE | 14 | - | - |
| DEPRECIATION | 5 | 690,186 | 769,719 |
| TOTAL (B) | | 605,774,182 | 501,455,559 |
| BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE (A-B) | | (48,193,988) | (95,050,305) |
| TRANSFER TO/FROM DESIGNATED FUND | | - | - |
| BUILDING FUND | | - | - |
| OTHERS (SPECIFY) | | - | - |
| BALANCE BEING SURPLUS (DEFICIT) CREDITED TO CAPITAL FUND | | (48,193,988) | (95,050,305) |

Significant Accounting Policies
Contingent Liabilities & Notes to Accounts

Annexure 1
Annexure 1A

S
Sh.Surendra Kumar
BURSAR

Knishw Sharma
Dr.Krishna Sharma
PRINCIPAL

Shiv Raman Gau
Sh. Shiv Raman Gau
TREASURER

For Shruti Gogia & Associates
CHARTERED ACCOUNTANTS
FRN.-029252N

Shruti

CA. Shruti Gogia
Proprietor
M.NO. 531731



DATE: 06/11/2023
PLACE: NEW DELHI

PG DAV COLLAGE
NEHRU NAGAR, NEW DELHI- 110065
SCHEDULES FORMING PART OF BALANCE SHEET

| CORPUS/CAPITAL FUND | | Amount in Rupees | |
|--|--------------|------------------|--|
| 1 GENERAL FUNDS | | | |
| PARTICULAR | AMOUNT | AMOUNT | |
| BALANCE AT THE BEGINNING OF THE YEAR | 176,610,546 | 242,215,922 | |
| FIXED ASSETS FUNDS | - | 29,444,929 | |
| ADD: CONTRIBUTION TOWARDS GENERAL FUND | - | - | |
| ADD/LESS: BALANCE OF NET INCOME/EXP. T/F FROM INCOME & EXPENDITURE A/C | (48,193,988) | (95,050,305) | |
| BALANCE AT THE YEAR END | 128,416,558 | 176,610,546 | |

4 CURRENT LIABILITIES & PROVISIONS

| PARTICULARS | AMOUNT | AMOUNT |
|--|--------------------|--------------------|
| A. CURRENT LIABILITIES | | |
| DEPOSIT FROM STUDENTS | 9,810,856 | 9,228,814 |
| EARNEST MONEY | 25,000 | 25,000 |
| KAROLBAGH CIRCULATING LIBRARY FUND | 53,827 | 53,324 |
| SUNDRY CREDITORS (as per annexure 3) | 152,442,802 | 48,385,004 |
| OTHER LIABILITIES (lapsed caution money) | 10,793,069 | 9,987,139 |
| ADVANCE FOR INFRASTRUCTURE DEVELOPMENT (Received from Eve.College) | 38,873,607 | 38,873,607 |
| TOTAL (A) | 211,999,161 | 106,552,888 |
| B. PROVISIONS | | |
| PROVIDENT FUND PAYABLE TO RETIRED STAFF | 82,336 | 255,362 |
| SUPERANNUATION/PENSION | - | - |
| TOTAL (B) | 82,336 | 255,362.00 |
| TOTAL (A+B) | 212,081,497 | 106,808,250 |

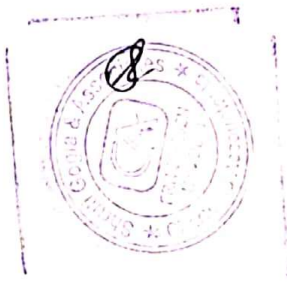


CURRENT ASSETS

| PARTICULARS | AMOUNT | AMOUNT |
|---|--------------------|--------------------|
| A. SUNDRY DEBTORS (as per annexure 4) | | |
| DEBTS OUTSTANDING FOR A PERIOD EXCEEDING SIX MONTH | | - |
| OTHERS DEBTORS | 20,124,805 | 18,212,316 |
| | 20,124,805 | 18,212,316 |
| B. BANK BALANCE | | |
| BANK BALANCE WITH C.B OF INDIA OF BOYS FUND | 166,367,836 | 146,373,367 |
| BANK BALANCE WITH C.B OF INDIA OF DEVELOPMENT FUND | 617,903 | 2,830,727 |
| BANK BALANCE WITH C.B OF INDIA OF OLD PROVIDENT FUND | 91,625 | 719,927 |
| BANK BALANCE WITH C.B OF INDIA OF OBC INFR. DEV. FUND | 2,234 | 2,516,348 |
| BANK BALANCE WITH C.B OF INDIA OF MAINTENANCE FUND | 268,845,847 | 206,097,547 |
| RBI BANK BALANCE | | |
| BANK BALANCE IN FEE COLLECTION A/C WITH C.B. OF INDIA | 2,500 | 733,252 |
| BANK BALANCE WITH C.B OF INDIA OF CO- ORDINATOR CENTRAL A/C. | 179,163 | 77,879 |
| BANK BALANCE WITH C.B OF INDIA OF SUPDT ANNUAL/ SUPPLEMENTARY EXAM. | 412,999 | 400,797 |
| BANK BALANCE IN SALARY A/C WITH C.B. OF INDIA | 4,398 | 4,398 |
| IN TERM DEPOSITS | | |
| FDR WITH C.B. OF INDIA DEVELOPMENT FUND | 151,299,459 | 131,799,459 |
| FDR WITH C.B. OF INDIA BOYS FUND | 1,210,000 | 1,060,000 |
| FDR WITH C.B. OF INDIA OLD PROVIDENT FUND | 348,592,790 | 381,014,790 |
| FDR WITH C.B. OF INDIA MAINTENANCE FUND | 15,030,900 | 15,030,900 |
| FDR WITH C.B. OF OBC INFR. DEV. FUND | 2,600,000 | - |
| TOTAL | 955,257,654 | 888,659,391 |
| GRAND TOTAL (A+B) | 975,382,459 | 906,871,707 |

7 LOANS, ADVANCES & DEPOSITS

| PARTICULARS | AMOUNT | AMOUNT |
|---|------------------|------------------|
| PROVIDENT FUND LOAN | 2,473,679 | 423,673 |
| FESTIVAL ADVANCE | 2,100 | 2,100 |
| LTC | 264,000 | 375,327 |
| SECURITY DEPOSIT WITH DESU | 11,449 | 11,449 |
| MISC. ADVANCE OF DEVELOPMENT FUND | 80,000 | 55,000 |
| MISC. ADVANCE OF BOYS FUND | 26,000 | 38,500 |
| MISC. ADVANCE OF MAINTENANCE FUND | 9,500 | 53,500 |
| MEDICAL ADVANCE | 135,000 | 100,000 |
| ADVANCES TO CONTRACTORS (OBC INFR.) | 36,000 | 36,000 |
| INCOME ACCRUED: | | |
| ACCRUED INTEREST ON FDR OF DEVELOPMENT FUND | 775,174 | 549,839 |
| ACCRUED INTEREST ON FDR OF OLD PROVIDENT FUND | 2,038,560 | 2,461,925 |
| ACCRUED INTEREST ON ENDOWMENT FUND | 1,058 | |
| OTHER RECEIVABLE | | |
| GRANT RECOVERABLES | - | - |
| TOTAL | 5,852,520 | 4,107,313 |



PG DAV COLLAGE
NEHRU NAGAR, NEW DELHI- 110065
SCHEDULES FORMING PART OF INCOME & EXPENDITURE A/C

8 ACADMIC RECEIPT

| PARTICULARS | AMOUNT | AMOUNT |
|--|--------------------|--------------------|
| FEE FROM STUDENTS | | |
| A. ACADMIC | | |
| TUITION FEE | 764,082 | 723,942 |
| ADMISSION FEE | 8,455 | 7,755 |
| LIBRARY & READING ROOM FEE | 2,611,800 | 2,399,580 |
| EXAMINATIONS & ASSIGNMENT FEE | 849,300 | 755,860 |
| FORGIEN STUDENT REGISTRATION FEE | - | - |
| GARDEN FEE | 435,950 | 799,960 |
| ELECTRICITY AND WATER CHARGES | 1,826,747 | 1,679,606 |
| MAGAZINE FEE | 931,117 | 915,486 |
| E .INFO. SYS. FEE | 871,300 | 799,860 |
| TOTAL (A) | 8,298,751 | 8,082,049 |
| B. OTHER FEES | | |
| IDENTITY CARD FEE | 491,340 | 892,050 |
| MEDICAL FEE | - | - |
| TOTAL (B) | 491,340 | 892,050 |
| C. SALES OF PUBLICATIONS | | |
| SALE OF PROSPECTUS INCLUDING ADMISSION FORMS | - | - |
| TOTAL (C) | - | - |
| GRAND TOTAL (A+B+C) | 8,790,091 | 8,974,099 |
| | | |
| 9 GRANTS AND DONATIONS | | |
| PARTICULERS | | |
| CENTRAL GOV. | 540,627,716 | 381,091,885 |
| SHARE OF G.BODY | 6,530,590 | 4,926,761 |
| TOTAL | 547,158,306 | 386,018,646 |
| LESS:AMOUNT RETURNED TO UGC OF OBC EXPANSION | | - |
| TOTAL | 547,158,306 | 386,018,646 |



OTHER INCOME

| PARTICULARS | AMOUNT | AMOUNT |
|---|------------------|-------------------|
| A. INCOME FROM LAND & BUILDING | | |
| RENT FROM BANK | 208,080 | 208,080 |
| RENT RECEIPT FROM PHOTOSTATE COUNTER | 21,000 | 11,000 |
| RENT FROM CANTEN | | |
| RENT FROM HP COUNTER | | |
| TOTAL | 229,080 | 219,080 |
| B. INTEREST ON TERM DEPOSITS | | |
| (I) INTEREST ON SWAP A/C | 733,915 | 9,285,654 |
| (II) INTEREST ON FDR | | - |
| TOTAL | 733,915 | 9,285,654 |
| C. INTEREST ON SAVING A/C & OTHER INTEREST | | |
| TOTAL | - | - |
| D. LEAVE SALARY & PENSION CONTRIBUTION | 358,384 | 1,859,550 |
| TOTAL | 358,384 | 1,859,550 |
| E. MISCELLANEOUS INCOME | 310,418 | 48,225 |
| GRAND TOTAL (A+B+C+D) | 1,631,797 | 11,412,509 |

11 STAFF PAYMENT & BENEFITS

| PARTICULARS | AMOUNT | AMOUNT |
|--------------------------------|--------------------|--------------------|
| SALARY & WAGES | 443,595,455 | 308,389,068 |
| CONTRIBUTION TO PROVIDEND FUND | 20,312,502 | 8,814,117 |
| RETIREMENT & TERMINAL BENEFIT | 121,972,156 | 168,357,576 |
| LTC BENEFITS | 731,777 | 2,274,120 |
| EARNED LEAVE ENCASHMENT (LTC) | 216,275 | 800,046 |
| MEDICAL REIMBURSMENT | 12,531,983 | 7,097,038 |
| CHILDREN EDUCATION ALLOWANCE | 1,782,000 | 1,269,000 |
| HONORARIUM | 30,240 | 10,220 |
| UNIFORM & WASHING ALLOW. | 130,000 | 135,000 |
| TOTAL | 601,302,388 | 497,146,185 |

12. ACADMIC EXP.

| PARTICULARS | AMOUNT | AMOUNT |
|--|------------------|------------------|
| PUBLICATION | | |
| I-CARD EXP. | 35,221 | 445,004 |
| LIABRARY EXP.(Books,Periodicals,Furniture and fixture) | 1,407,532 | 666,875 |
| LIABRARY COMPUTER MAINTENANCE | 305,818 | 62,301 |
| OTHER LIABRARY EXP. | 131,969 | 527 |
| TOTAL | 1,880,540 | 1,174,707 |



(*) Library Exp. is included under infrastructure augmentation.
 (*) Rest all the figures on this page are of infrastructure maintenance.

ADMINISTRATIVE & GENERAL EXP.

| PARTICULARS | AMOUNT | AMOUNT |
|---|-----------|-----------|
| Electricity & Power (Excluding share of evening expenses) | 1,255,387 | 906,710 |
| WATER CHARGES | 323,852 | 404,270 |
| TELEPHONE EXP. | 16,140 | 9,582 |
| RENT, RATES & TAXES(property tax and ground rent) | - | 568,738 |
| POSTAGE & TELEGRAM | 4,629 | 1,693 |
| PRINTING & STATIONARY | 138,523 | 34,277 |
| TRAVELLING & CONVEY. | 69,015 | 24,900 |
| AUDITOR REMUNERATION | 3,000 | 3,000 |
| PROFESSIONAL CHARGES(Advocate fees for court cases) | 8,820 | 5,830 |
| GARDEN EXP. | 70,970 | 404,968 |
| OTHER EXP.(Small Petty Expenses) | 10,732 | 880 |
| TOTAL | 1,901,068 | 2,364,943 |

14 REPAIRS & MAINTENANCE

| PARTICULARS | AMOUNT | AMOUNT |
|------------------------|--------|--------|
| Repair and Replacement | - | - |
| TOTAL | - | - |

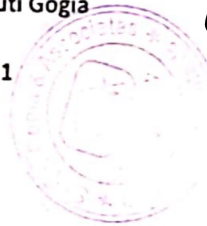
Sr
Sh.Surendra Kumar
BURSAR

Krishna Sharma
Dr.Krishna Sharma
PRINCIPAL

Sh. Shiv Raman Gaur
Sh. Shiv Raman Gaur
TREASURER

For Shruti Gogia & Associates
CHARTERED ACCOUNTANTS
FRN.-029252N

Shruti
CA. Shruti Gogia
Proprietor
M.NO. 531731



DATE: 06/11/2023
PLACE: NEW DELHI

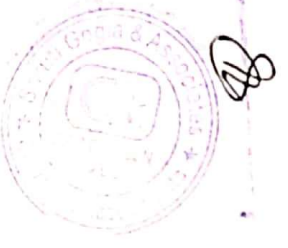
(*) All the figures on this page are of infrastructure maintenance.

SCHEDULE-3

DESIGNATED/ EARMARKED / ENDOWMENT FUNDS

Amount in Rupees

| PARTICULARS | BOYS FUND | DEV. FUND | OLD P.F. | FUND WISE BREAKUP | | | | | TOTAL |
|--|--------------------|--------------------|--------------------|-------------------|-------------------|------------------|----------------------|--------------------|-------|
| | | | | SELF FIN. COURSE | INFR. DEV. FUND | Examination Fund | Fees Collection Fund | | |
| (A) OPENING BALANCE OF THE FUNDS | | | | | | | | | |
| ADDITIONS DURING THE YEAR: | 148,769,180 | 136,272,756 | 384,364,953 | 7,213,563 | 38,980,639 | 478,676 | 995,053 | 717,074,820 | |
| RECEIPT FROM UNIVERSITIES | | | | | | | | | |
| AMOUNT RECEIVED FROM UNIVERSITY FOR EXAMS | - | - | - | - | - | - | - | - | |
| INTEREST ON FD | 7,391,393 | 6,293,355 | 13,894,148 | - | 85,886 | 650,410 | - | 650,410 | |
| ACCURED INTEREST INCOME ON FD | - | 775,174 | 2,038,560 | - | - | 14,557 | - | 27,669,339 | |
| OTHER INCOME | - | - | - | - | - | - | - | 2,813,734 | |
| RECEIPT FROM EVENING CLASSES | - | - | - | - | - | - | 97,059 | 97,059 | |
| OTHER ADDITIONS : | | | | | | | | | |
| ACADEMIC FEES | 18,927,010 | - | - | - | - | - | - | - | |
| UNIVERSITY ATHLETICS FEE | 218,400 | - | - | 4,010,000 | - | - | - | 22,937,010 | |
| UNIVERSITY UNION FEE | 88,540 | - | - | - | - | - | - | 218,400 | |
| CULTURAL COUNCIL FEE | 21,840 | - | - | - | - | - | - | 88,540 | |
| SCHOLARSHIP | 360,000 | - | - | - | - | - | - | 21,840 | |
| WUS | 7,800 | - | - | - | - | - | - | 360,000 | |
| ALUMNI ASSOCIATION FEE | 1,307,000 | - | - | - | - | - | - | 7,800 | |
| DEVELOPMENT FEE | - | 10,952,187 | - | - | - | - | - | 1,307,000 | |
| COMPUTER FEE | - | 7,382,000 | - | - | - | - | - | 10,952,187 | |
| CONTRIBUTION TO P.F. | - | - | 30,997,373 | - | - | - | - | 7,382,000 | |
| INTEREST EQUALIZATION FUND | - | - | 533 | - | - | - | - | 30,997,373 | |
| PROVIDENT FUND FORFEITED SHARE | - | - | 2,836,906 | - | - | - | - | 533 | |
| SATARK CONSUMER CLUB | 195,751 | - | - | - | - | - | - | 2,836,906 | |
| CAREER COUNCIL CLUB | - | - | - | - | - | - | - | 195,751 | |
| DILIGINITIA CELL | 5,240 | - | - | - | - | - | - | - | |
| IQAC | - | - | - | - | - | - | - | 5,240 | |
| Smt. Sangeeta mohan & Baby Priyanka S/SHIP | 20,000 | - | - | - | - | - | - | 20,000 | |
| Satya Bhanu Memorial S/SHIP (deepa arun pr | 90,000 | - | - | - | - | - | - | 90,000 | |
| Late Smt. Raj Mohan Memorial prize | 30,000 | - | - | - | - | - | - | 30,000 | |
| Smt. Leela wati & Sh. Kishan Goyal sahani Me | 100,000 | - | - | - | - | - | - | 100,000 | |
| TOTAL (A) | 177,522,154 | 161,675,472 | 434,132,473 | 11,223,563 | 39,066,525 | 1,143,643 | 1,092,112 | 825,855,942 | |



FUND WISE BREAKUP

| UTILIZATION/EXPENDITURE TOWARDS OBJECTIVES OF FUNDS | BOYS FUND | DEV. FUND | OLD P.F. | SELF FIN. COURSE | INFR. DEV. FUND | Examination Fund | Fees Collection Fund | TOTAL |
|---|-------------|-------------|-------------|------------------|-----------------|------------------|----------------------|-------------|
| (a) CAPITAL EXPENDITURE | | | | | | | | |
| FIXED ASSETS | - | - | - | - | - | - | - | - |
| OTHERS | - | - | - | - | - | - | - | - |
| (b) REVENUE EXP. | | | | | | | | |
| SALARY, WAGES ALLOWANCES ETC. | - | - | - | - | - | - | - | - |
| OTHER ADMINISTRATIVE EXP.: | | | | 3,553,252 | - | - | - | 3,553,252 |
| ACADMIC EXP | 4,648,040 | - | - | - | - | - | - | - |
| UNIVERSITY ATHLETICS EXP | 218,400 | - | - | - | - | 551,481 | - | 5,199,521 |
| UNIVERSITY UNION EXP. | 55,360 | - | - | - | - | - | - | 218,400 |
| CULTURAL COUNCIL EXP | 21,840 | - | - | - | - | - | - | 55,360 |
| SCHOLARSHIP | 360,000 | - | - | - | - | - | - | 21,840 |
| PRIZE MONEY EXP. | - | - | - | - | - | - | - | 360,000 |
| DEVELOPMENT EXP | - | 3,878,671 | - | - | - | - | - | - |
| COMPUTER EXP | - | 1,437,981 | - | - | - | - | - | 3,878,671 |
| BANK CHARGES | 5,174 | - | - | - | - | - | - | 1,437,981 |
| INTEREST PAID TO EMPLOYEE (PF) | - | - | 2,908,921 | - | - | - | - | 5,174 |
| INTEREST PAYABLE TO RETIRED EMPLOYEES | - | - | - | - | - | - | - | 2,908,921 |
| IQAC | 156,728 | - | - | - | - | - | - | - |
| AMOUNT PAID ON RETIREMENT/WITHDRAW/ENACTUS | - | - | 78,109,234 | - | - | - | - | 156,728 |
| ALUMNI ASSOCIATION EXP. | 950 | - | - | - | - | - | - | 78,109,234 |
| DEPRECIATION | - | 116,052 | - | - | 7,818,672 | - | - | - |
| INTEREST EQUALIZATION FUND | - | - | - | - | - | - | - | 950 |
| CAREER COUNCIL CLUB EXPENSES | - | - | - | - | - | - | - | 7,934,724 |
| TOTAL (B) | 5,466,492 | 5,432,704 | 81,018,155 | 3,553,252 | 7,818,672 | 551,481 | - | 103,840,756 |
| CLOSING BALANCE AT THE YEAR END (A-B) | 172,055,662 | 156,242,768 | 353,114,318 | 7,670,311 | 31,247,853 | 592,162 | 1,092,112 | 722,015,186 |

(1) Infrastructure & Maintenance → (i) Repair - Rs 1368679
(ii) Mask & Sanitizer - Rs 17363
(iii) A.C Service - Rs. 67700

(2) Infrastructure Augmentation of (i) Construction - Rs. 1245349
(ii) Purchase - Rs. 7,90,000

(*) Development Expense includes: (*) Computer Exp. includes infrastructure maintenance of computer lab of Rs. 11,22825

| REPRESENTED BY | | | | | | | | | | |
|-------------------------------|--|--|--|--|--|--|--|--|--|--|
| CASH AND BANK BALANCES | | | | | | | | | | |
| INVESTMENTS | | | | | | | | | | |
| INTEREST ACCRUED BUT NOT PAID | | | | | | | | | | |
| TOTAL | | | | | | | | | | |

Dr
 Sh. Surendra Kumar
 BURSAR

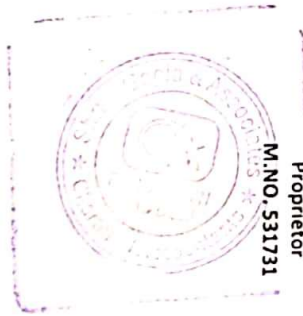
Krishna Sharma
 Dr. Krishna Sharma
 PRINCIPAL

Shiv Ramjan Gaur
 Sh. Shiv Ramjan Gaur
 TREASURER

DATE: 06/11/2023
 PLACE: NEW DELHI

For Shrutu Gogia & Associates
 CHARTERED ACCOUNTANTS
 FRN.-029252N

Shrutu
 CA. Shrutu Gogia
 Proprietor
 M.NO. 531731

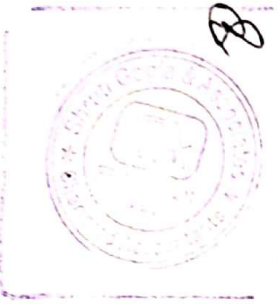


SCHEDULE-3A
ENDOWMENT FUNDS

| 1. SR. NO. | 2. NAME OF THE ENDOWMENT | 3. OPENING BALANCE | | 5. ADDITIONS DURING THE YEAR | | | 7. TOTAL | | 9. EXPENDITURE ON THE OBJECT DURING THE YEAR | 10. CLOSING BALANCE | | TOTAL (10+11) |
|------------------|-----------------------------|--------------------|-------------------------|---------------------------------|-------------|------------|-------------------------|-----|--|--------------------------|---|---------------|
| | | 3. | 4. ACCUMULATED INTEREST | 5. | 6. INTEREST | 7. | 8. ACCUMULATED INTEREST | 10. | | 11. ACCUMULATED INTEREST | | |
| 1 | ENDOWMENT FUNDS | 15,020,900 | - | - | - | 15,020,900 | - | - | - | 15,020,900 | - | 15,020,900 |
| | TOTAL | 15,020,900 | - | - | - | 15,020,900 | - | - | - | 15,020,900 | - | 15,020,900 |

NOTES

- 1 The total of Columns 3 & 4 will appear as the Opening Balance in the Column "Endowment Funds" in Schedule 3, of Earmarked Funds forming part of the Balance Sheet.
- 2 The total of Col. 9 should normally be less than the total of Col. 8, as only the interest is to be used for the expenditure on the object of the endowments. (except Endowments for Chairs)
- 3 There should not normally be a debit balance in the schedule. If in a rare case, there is a debit balance against any of the Endowment Funds, the debit balance should appear on the Assets side of the Balance Sheet as "Receivables", in Schedule - 8 Loans, Advances & Deposits.



| PARTICULARS | RATE OF DEP. | GROSS BLOCK | | | | DEPRECIATION FOR THE YEAR | | | | NET BLOCK | |
|--|--------------|------------------------------|---|--------------------|----------|---------------------------|----------------------|-------------------|------------|--------------------------|--------------------------|
| | | OPENING BALANCE ON 01.4.2021 | ADDITION DURING THE YEAR MORE THAN 180 DAYS | LESS THAN 180 DAYS | DELETION | CLOSING BALANCE | DEP. OPENING BALANCE | DEP. FOR THE YEAR | TOTAL DEP. | BALANCE AS ON 31-03-2022 | BALANCE AS ON 31-03-2022 |
| MAIN ACCOUNT ASSETS | | | | | | | | | | | |
| LAND | | | | | | | | | | | |
| BUILDING | 0% | 35,285 | - | - | - | 35,285 | - | - | - | 35,285 | 35,285 |
| COMPUTERS | 10% | 7,163,522 | - | - | - | 7,163,522 | - | - | - | 5,802,453 | 6,447,170 |
| FURNITURE & FIXTURES | 40% | 21,348 | - | - | - | 21,348 | 8,519 | 644,717 | 1,361,069 | 7,665 | 12,809 |
| LIBRARY BOOKS & PERIODICALS | 0% | 448,281 | - | - | - | 448,281 | 5,124 | 5,124 | 13,663 | 363,108 | 403,453 |
| | | 21,003,141 | - | - | - | 21,003,141 | 44,828 | 40,345 | 85,173 | 21,003,141 | 21,003,141 |
| Total | | 28,671,577 | - | - | - | 28,671,577 | 769,719 | 690,186 | 1,459,905 | 27,211,672 | 27,901,858 |
| DEVELOPMENT FUND ACCOUNT ASSETS | | | | | | | | | | | |
| AIR CONDITIONERS | 15% | 111,934 | 26,550 | 26,960 | - | 165,444 | 16,790 | 20,276 | 37,066 | 128,378 | 95,144 |
| FIRE EXTINGUISHER | 15% | 30,468 | - | - | - | 30,468 | 4,570 | 3,885 | 8,455 | 22,013 | 25,898 |
| COMPUTERS | 40% | 33,480 | 11,089 | - | - | 44,569 | 13,392 | 12,471 | 25,863 | 18,706 | 20,088 |
| FURNITURE & FIXTURES | 10% | 644,523 | - | - | - | 759,956 | 64,452 | 63,779 | 128,231 | 631,725 | 580,071 |
| OFFICE EQUIPMENT | 15% | - | - | 208,544 | - | 208,544 | - | 15,641 | 15,641 | 192,903 | - |
| Total | | 820,405 | 37,639 | 350,937 | - | 1,208,981 | 99,205 | 116,052 | 215,257 | 993,724 | 721,200 |

Total = Rs. 388576 → Purchase for infra structure augmentation

| PARTICULARS | RATE | GROSS BLOCK | | | | DEPRECIATION FOR THE YEAR | | | | NET BLOCK | |
|---|------|------------------------------|---|--------------------|----------|---------------------------|----------------------|-------------------|------------|--------------------------|--------------------------|
| | | OPENING BALANCE ON 01.4.2021 | ADDITION DURING THE YEAR MORE THAN 180 DAYS | LESS THAN 180 DAYS | DELETION | CLOSING BALANCE | DEP. OPENING BALANCE | DEP. FOR THE YEAR | TOTAL DEP. | BALANCE AS ON 31-03-2022 | BALANCE AS ON 31-03-2022 |
| BAMBOO CLASS ROOM | 10% | 1,122,473 | - | - | - | 1,122,473 | 112,247 | 101,023 | 213,270 | 909,203 | 1,010,226 |
| EQUIPMENTS | 15% | 318,210 | - | - | - | 318,210 | 47,732 | 40,572 | 88,304 | 229,907 | 270,479 |
| CANTEN BLOCK | 10% | 10,953,372 | - | - | - | 10,953,372 | 1,095,337 | 985,803 | 2,081,140 | 8,872,231 | 9,858,034 |
| CLASS ROOM BLOCK | 10% | 18,393,309 | - | - | - | 18,393,309 | 1,839,331 | 1,655,998 | 3,494,729 | 14,898,580 | 16,553,978 |
| COMPUTER HUB | 15% | 684,240 | - | - | - | 684,240 | 101,636 | 87,241 | 189,877 | 494,363 | 581,604 |
| CORRIDORE BLOCK | 10% | 7,486,574 | - | - | - | 7,486,574 | 748,657 | 673,792 | 1,422,449 | 6,064,125 | 6,737,917 |
| DEPARTMENTAL ROOMS | 10% | 17,117,346 | - | - | - | 17,117,346 | 1,711,735 | 1,540,561 | 3,252,296 | 13,865,051 | 15,405,612 |
| ELECTRIC SUB STATION | 15% | 3,890,003 | - | - | - | 3,890,003 | 583,500 | 495,975 | 1,079,475 | 2,810,528 | 3,306,503 |
| EXTERNAL SERVICE (Water Harvesting Project) | 10% | 1,452,901 | - | - | - | 1,452,901 | 145,290 | 130,761 | 276,051 | 1,176,850 | 1,307,611 |
| FIRE EXTINGUISHER | 15% | 627,472 | - | - | - | 627,472 | 94,121 | 80,003 | 174,124 | 453,348 | 533,351 |
| FURNITURE AND FIXTURES | 10% | 4,153,857 | - | - | - | 4,153,857 | 415,386 | 373,847 | 789,233 | 3,364,624 | 3,738,471 |
| HVAC WORK | 10% | 3,981,968 | - | - | - | 3,981,968 | 398,197 | 358,377 | 756,574 | 3,225,394 | 3,583,771 |
| LIFT | 15% | 1,521,873 | - | - | - | 1,521,873 | 228,281 | 194,039 | 422,320 | 1,099,553 | 1,293,592 |
| PORTABLE CABIN COMPUTER LAB | 10% | 4,050,799 | - | - | - | 4,050,799 | 405,080 | 364,572 | 769,652 | 3,281,147 | 3,645,719 |
| R.O. PLANT | 15% | 132,954 | - | - | - | 132,954 | 19,943 | 16,952 | 36,895 | 96,058 | 113,010 |
| SEMINAR HALL SPQ CANTEN BLOCK | 10% | 7,030,528 | - | - | - | 7,030,528 | 703,053 | 631,747 | 1,335,800 | 5,694,728 | 6,327,475 |
| SEWER LINE | 10% | 576,608 | - | - | - | 576,608 | 57,661 | 51,895 | 109,556 | 467,052 | 518,947 |
| S.S RAILING | 10% | 390,154 | - | - | - | 390,154 | 39,015 | 35,114 | 74,129 | 316,025 | 351,139 |
| Total | | 83,894,640 | - | - | - | 83,894,640 | 8,747,202 | 7,818,672 | 16,565,874 | 67,318,767 | 75,137,438 |



CAPITAL WORK IN PROGRESS

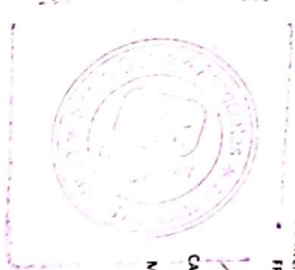
| PARTICULARS | RATE | OPENING BALANCE ON 01.4.2021 | GROSS BLOCK | | DELETION | CLOSING BALANCE | DEPRECIATION FOR THE YEAR | | NET BLOCK | | |
|------------------------------|------|------------------------------|----------------------|--------------------|----------|-------------------|---------------------------|------------------|--------------------------|--------------------------|-------------------|
| | | | ADDN DURING THE YEAR | LESS THAN 100 DAYS | | | DEP FOR THE YEAR | TOTAL DEP. | BALANCE AS ON 31.03.2022 | BALANCE AS ON 31.03.2021 | |
| SCHE PLAN | ON | | | | | | | | | | |
| NEW BUILDING | ON | 25,000 | | | | 25,000 | | | | 25,000 | 25,000 |
| | | 750,000 | | | | 750,000 | | | | 750,000 | 750,000 |
| Total | | 775,000 | | | | 775,000 | | | | 775,000 | 775,000 |
| TOTAL VALUE OF ASSETS | | 85,480,045 | 17,619 | 350,917 | | 85,868,621 | 8,86,406 | 7,914,724 | 16,791,130 | 69,087,492 | 76,611,618 |

Sh. Surender Kumar
RUFKAR

Krishna Sharma
PRINCIPAL

Sh. Shiv Rajan Gaur
TREASURER

DATE: 06/11/2023
PLACE: NEW DELHI



For Shrut Gogia & Associates
CHARTERED ACCOUNTANTS
FRN-0293252N

CA. Shrut Gogia
Proprietor
M.NO. 311731

Independent Auditor's Report

To the Management of
PG DAV COLLEGE, NEW DELHI

Report on the financial Statement

We have audited the accompanying financial statements of PGDAV COLLEGE, which comprise the Balance Sheet as at March 31, 2021 and the Statement of Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the College in accordance with the Accounting Standards prescribed by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

The Collage is following Accrual system of accounting, However the accrual system has not been applied in the case of **staff payments & benefits** which are still shown on receipt and payment basis resulting in the less booking by Rs. 1,55,006/-. The net effect of the above shall result in inflation in current year surplus by Rs. 1,55,006/- .

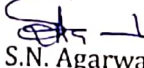
Subject to above, in our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India :

- a) in the case of the Balance Sheet, of the state of affairs of the College as at March 31, 2021; and
- b) in the case of the Income & Expenditure of the surplus for the year ended on that date;
- c) in the case of Cash flow statement, of its cash flow for the year ended on that date.

Report on Other Legal & Regulatory Requirements

1. We further report that:
 - a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) in our opinion proper books of account as required have been kept by the College so far as appears from our examination of those books.
 - c) the Balance Sheet and Statement of Income & Expenditure dealt with by this Report are in agreement with the books of account.
 - d) in our opinion, the Balance Sheet and Statement of Income & Expenditure comply with the Accounting Standards prescribed by the Institute of Chartered Accountants of India.

For S. Agarwal & Co.
Chartered Accountants
Firm Regn. No. 000808N


S.N. Agarwal
Partner
M. No. 012103

Place: New Delhi
Date: 29.12.2021
UDIN-22012103ADPTTS6527



PG DAV COLLEGE; NEHRU NAGAR; NEW DELHI- 110065
BALANCE SHEET AS AT 31ST MARCH, 2021

| SOURCES OF FUNDS | Notes | CURRENT YEAR | PREVIOUS YEAR |
|----------------------------------|-------|----------------------|----------------------|
| UNRESTRICTED FUNDS | | | |
| ENDOWMENT FUNDS | 1 | 15,020,900 | 15,020,900 |
| GENERAL FUNDS | 2 | 147,935,336 | 242,215,922 |
| DESIGNATED/ EARMARKED FUNDS | 3 | 717,174,025 | 681,623,044 |
| FIXED ASSETS FUNDS | 4 | 29,296,204 | 29,497,695 |
| CURRENT LIABILITIES & PROVISIONS | 5 | 106,754,926 | 70,492,374 |
| TOTAL | | 1,016,181,391 | 1,038,849,935 |
| APPLICATION OF FUNDS | Notes | CURRENT YEAR | PREVIOUS YEAR |
| FIXED ASSETS | | | |
| TANGIBLE ASSETS | 6 | 104,427,371 | 113,376,622 |
| CURRENT ASSETS, | 7 | 906,871,707 | 913,212,312 |
| CAPITAL WORK IN PROGRESS | 8 | 775,000 | 775,000 |
| LOANS, ADVANCES & DEPOSITS | 9 | 4,107,313 | 11,486,001 |
| TOTAL | | 1,016,181,391 | 1,038,849,935 |

Significant Accounting Policies
Notes to Accounts
Form an integral part of our the Financial Statements

Annexure 1
Annexure 1A

Sh.Surendra Kumar
BURSAR

Krishna Sharma
Dr.Krishna Sharma
OFFG.PRINCIPAL

Sh.Ajay Suri
TREASURER

For S. AGARWAL & CO.
CHARTERED ACCOUNTANTS
FRN.-000808N

CA. S.N. AGARWAL
PARTNER
M.NO. 012103

DATE: 29.12.2021
PLACE: NEW DELHI



PG DAV COLLAGE; NEHRU NAGAR; NEW DELHI- 110065
INCOME & EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2020-21, ENDED ON 31 MARCH,2021

| PARTICULARS | SCHEDULES | CURRENT YEAR | PREVIOUS YEAR |
|---|-----------|---------------------|---------------------|
| INCOME | | | |
| ACADMIC RECEIPT | 10 | 8,974,099 | 8,287,854 |
| GRANTS & DONATIONS | 11 | 386,018,646 | 341,238,443 |
| OTHER INCOME | 12 | 11,412,509 | 18,344,946 |
| TOTAL (A) | | 406,405,254 | 367,871,243 |
| EXPENDITURES | | | |
| STAFF PAYMENTS & BENEFITS | 13 | 497,146,185 | 461,675,957 |
| ACADEMIC EXPENSES | 14 | 1,174,707 | 1,602,359 |
| ADMINISTRATIVE & GENERAL EXP. | 15 | 2,364,948 | 3,742,898 |
| REPAIR & MAINTENANCE | 16 | - | 1,920 |
| TOTAL (B) | | 500,685,840 | 467,023,134 |
| BALANCE BEING EXCESS OF | | | |
| INCOME OVER EXPENDITURE (A-B) | | (94,280,586) | (99,151,891) |
| TRANSFER TO/FROM DESIGNATED FUND | | | |
| BUILDING FUND | | - | - |
| OTHERS (SPECIFY) | | - | - |
| BALANCE BEING SURPLUS (DEFICIT) CREDITED | | (94,280,586) | (99,151,891) |
| TO GENERAL FUND | | | |
| NOTES ON ACCOUNTS | | | |

Significant Accounting Policies
Notes to Accounts
Form an integral part of our the Financial Statements

Annexure 1


Annexure 1A


Sh. Surendra Kumar
BURSAR


Dr. Krishna Sharma
OFFG. PRINCIPAL


Sh. Ajay Suri
TREASURER

For S. AGARWAL & CO.
CHARTERED ACCOUNTANTS
FRN.-000808N


CA. S.N. AGARWAL
PARTNER
M.NO. 012103

DATE: 29.12.2021
PLACE: NEW DELHI



NOTES FORMING PART OF FINANCIAL STATEMENTS OF PG DAV COLLEGE; NEHRU NAGAR;
NEW DELHI, 110065

NOTE No.

1 ENDOWMENT FUNDS

| PARTICULAR | AMOUNT | AMOUNT |
|--|------------|------------|
| BALANCE AS AT BEGINING OF THE YEAR | 15,020,900 | 15,020,900 |
| ADD: CONTRIBUTION TO ENDOWMENT FUND | - | - |
| LESS: ASSETS W/O DURING THE YEAR CREATED OUT OF CORPUS | - | - |
| BALANCE AS AT END OF THE YEAR | 15,020,900 | 15,020,900 |

2 GENERAL FUNDS

| PARTICULAR | AMOUNT | AMOUNT |
|--|--------------|--------------|
| BALANCE AS AT THE BEGINNING OF THE YEAR | 242,215,922 | 341,367,813 |
| ADD: CONTRIBUTION TOWARDS GENERAL FUND | - | - |
| ADD/LESS: BALANCE OF NET INCOME/EXP. T/F FROM INCOME & EXPENDITURE A/C | (94,280,586) | (99,151,891) |
| BALANCE AS AT THE END OF THE YEAR | 147,935,336 | 242,215,922 |

4 FIXED ASSETS FUND

| PARTICULARS | AMOUNT | AMOUNT |
|-------------------------------------|------------|------------|
| BUILDING FUND | 14,977,146 | 14,977,146 |
| BUILDING FURNITURE & FIXTERES | 954,951 | 954,951 |
| LIABRARY BOOKS & EQUIPMENTS | 21,640,541 | 20,973,666 |
| COMPUTERS | 4,009,632 | 4,009,632 |
| KAROLBAGH CIRCULATING LIABRARY FUND | 53,324 | 52,766 |
| FURNITURE AND FIXTURE | 948,706 | 948,706 |
| EQUIPMENTS | 49,612 | 49,612 |
| AIR CONDITIONER | 228,888 | 228,888 |
| TOTAL | 42,862,800 | 42,195,367 |
| Less: Depreciation | 13,566,596 | 12,697,672 |
| TOTAL | 29,296,204 | 29,497,695 |

5 CURRENT LIABILITIES & PROVISIONS

| PARTICULARS | AMOUNT | AMOUNT |
|--|--------------------|-------------------|
| A. CURRENT LIABILITIES | | |
| DEPOSIT FROM STUDENTS | 9,228,814 | 8,200,979 |
| EARNEST MONEY | 25,000 | 25,000 |
| SUNDRY CREDITORS (as per annexure 3) | 48,385,004 | 15,990,012 |
| OTHER LIABILITIES (lapsed caution money) | 9,987,139 | 9,145,264 |
| ADVANCE FOR INFRASTRUCTURE DEVELOPMENT (Received from Eve.College) | 38,873,607 | 37,131,119 |
| TOTAL (A) | 106,499,564 | 70,492,374 |
| B. PROVISIONS | | |
| PROVIDENT FUND PAYABLE TO RETIRED STAFF | 255,362.00 | - |
| SUPERANNUATION/PENSION | - | - |
| TOTAL (B) | 255,362.00 | - |
| TOTAL (A+B) | 106,754,926 | 70,492,374 |



7 CURRENT ASSETS

| PARTICULARS | AMOUNT | AMOUNT |
|---|--------------------|--------------------|
| A. SUNDRY DEBTORS (as per annexure A) | | |
| DEBTS OUTSTANDING FOR A PERIOD EXCEEDING SIX MONTH | - | - |
| OTHERS DEBTORS | 18,212,316 | 12,847,243 |
| | 18,212,316 | 12,847,243 |
| B. BANK BALANCE | | |
| BANK BALANCE WITH C.B OF INDIA OF BOYS FUND | 146,373,367 | 123,814,781 |
| BANK BALANCE WITH C.B OF INDIA OF DEVELOPMENT FUND | 2,830,727 | 1,440,868 |
| BANK BALANCE WITH C.B OF INDIA OF OLD PROVIDENT FUND | 719,927 | 1,428,591 |
| BANK BALANCE WITH C.B OF INDIA OF OBC INFR. DEV. FUND | 2,516,348 | 748,594 |
| BANK BALANCE WITH C.B OF INDIA OF MAINTENANCE FUND | 206,097,547 | 265,827,846 |
| RBI BANK BALANCE | | - |
| BANK BALANCE IN FEE COLLECTION A/C WITH C.B. OF INDIA | 733,252 | 5,539,321 |
| BANK BALANCE WITH C.B OF INDIA OF CO- ORDINATOR CENTRAL A/C. | 77,879 | 75,524 |
| BANK BALANCE WITH C.B OF INDIA OF SUPDT ANNUAL/ SUPPLEMENTARY EXAM. | 400,797 | 326,997 |
| BANK BALANCE IN SALARY A/C WITH C.B. OF INDIA | 4,398 | 4,398 |
| IN TERM DEPOSITS | | |
| FDR WITH C.B. OF INDIA DEVELOPMENT FUND | 131,799,459 | 108,799,459 |
| FDR WITH C.B. OF INDIA BOYS FUND | 1,060,000 | 1,060,000 |
| FDR WITH C.B. OF INDIA OLD PROVIDENT FUND | 381,014,790 | 376,267,790 |
| FDR WITH C.B. OF INDIA MAINTENANCE FUND | 15,030,900 | 15,030,900 |
| TOTAL | 888,659,391 | 900,365,069 |
| GRAND TOTAL (A+B) | 906,871,707 | 913,212,312 |

8 CAPITAL WORK IN PROGRESS

| PARTICULARS | AMOUNT | AMOUNT |
|--------------|----------------|----------------|
| Solar Plant | 25,000 | 25,000 |
| New Building | 750,000 | 750,000 |
| TOTAL | 775,000 | 775,000 |



9 LOANS, ADVANCES & DEPOSITS

| PARTICULARS | AMOUNT | AMOUNT |
|---|------------------|-------------------|
| PROVIDENT FUND LOAN | 423,673 | 2,253,677 |
| FESTIVAL ADVANCE | 2,100 | 2,100 |
| LTC | 375,327 | 1,476,175 |
| SECURITY DEPOSIT WITH DESU | 11,449 | 11,449 |
| MISC. ADVANCE OF DEVELOPMENT FUND | 55,000 | 50,000 |
| MISC. ADVANCE OF BOYS FUND | 38,500 | 51,180 |
| MISC. ADVANCE OF MAINTENANCE FUND | 53,500 | 53,500 |
| MEDICAL ADVANCE | 100,000 | - |
| ADVANCES TO CONTRACTORS (OBC INFR.) | 36,000 | 36,000 |
| INCOME ACCRUED: | | |
| ACCRUED INTEREST ON FDR OF DEVELOPMENT FUND | 549,839 | 672,385 |
| ACCRUED INTEREST ON FDR OF OLD PROVIDENT FUND | 2,461,925 | 2,879,535 |
| OTHER RECEIVABLE | | |
| GRANT RECOVERABLES | - | 4,000,000 |
| TOTAL | 4,107,313 | 11,486,001 |

10 ACADMIC RECEIPT

| PARTICULARS | AMOUNT | AMOUNTS |
|--|------------------|------------------|
| FEE FROM STUDENTS | | |
| A. ACADMIC | | |
| TUITION FEE | 723,942 | 685,212 |
| ADMISSION FEE | 7,755 | 7,295 |
| LIBRARY & READING ROOM FEE | 2,399,580 | 2,273,600 |
| EXAMINATIONS & ASSIGNMENT FEE | 755,860 | 713,867 |
| FORGIEN STUDENT REGISTRATION FEE | - | 142,000 |
| GARDEN FEE | 799,960 | 379,000 |
| ELECTRICITY AND WATER CHARGES | 1,679,606 | 1,723,388 |
| MAGAZINE FEE | 915,486 | 553,413 |
| E .INFO. SYS. FEE | 799,860 | 758,067 |
| TOTAL (A) | 8,082,049 | 7,235,842 |
| B. OTHER FEES | | |
| IDENTITY CARD FEE | 892,050 | 432,400 |
| MEDICAL FEE | - | 376,912 |
| TOTAL (B) | 892,050 | 809,312 |
| C. SALES OF PUBLICATIONS | | |
| SALE OF PROSPACTUS INCLUDING ADMISSION FORMS | - | 242,700 |
| TOTAL (C) | - | 242,700 |
| GRAND TOTAL (A+B+C) | 8,974,099 | 8,287,854 |

11 GRANTS AND DONATIONS

| PARTICULERS | | AMOUNTS |
|--|--------------------|--------------------|
| CENTRAL GOV. | 381,091,885 | 336,216,744 |
| SHARE OF G.BODY | 4,926,761 | 5,021,699 |
| TOTAL | 386,018,646 | 341,238,443 |
| LESS:AMOUNT RETURNED TO UGC OF OBC EXPANSION | - | - |
| TOTAL | 386,018,646 | 341,238,443 |



12 OTHER INCOME

| PARTICULARS | AMOUNT | AMOUNTS |
|---|-------------------|-------------------|
| A. INCOME FROM LAND & BUILDING | | |
| RENT FROM BANK | 208,080 | 208,080 |
| RENT RECEIPT FROM PHOTOSTATE COUNTER | 11,000 | 33,000 |
| RENT FROM CANTEN | - | 179,950 |
| RENT FROM HP COUNTER | - | 84,000 |
| TOTAL | 219,080 | 505,030 |
| B. INTEREST ON TERM DEPOSITS | | |
| (I) INTEREST ON SWAP A/C | 9,285,654 | 17,291,036 |
| (II) INTEREST ON FDR | - | - |
| TOTAL | 9,285,654 | 17,291,036 |
| C. INTEREST ON SAVING A/C & OTHER INTEREST | | |
| (I) INTEREST ON FEE COLLECTION A/C | - | - |
| TOTAL | - | - |
| D. LEAVE SALARY & PENSION CONTRIBUTION | | |
| TOTAL | 1,859,550 | 14,772 |
| TOTAL | 1,859,550 | 14,772 |
| E. MISCELLANEOUS INCOME | | |
| TOTAL | 48,225 | 534,108 |
| GRAND TOTAL (A+B+C+D) | 11,412,509 | 18,344,946 |

13 STAFF PAYMENT & BENEFITS

| PARTICULARS | AMOUNT | AMOUNT |
|--------------------------------|--------------------|--------------------|
| SALARY & WAGES | 308,389,068 | 345,299,948 |
| CONTRIBUTION TO PROVIDEND FUND | 8,814,117 | 8,663,943 |
| RETIREMENT & TERMINAL BENEFIT | 168,357,576 | 92,767,866 |
| LTC BENEFITS | 2,274,120 | 1,943,784 |
| EARNED LEAVE ENCASHMENT (LTC) | 800,046 | 897,957 |
| MEDICAL REIMBURSHMENT | 7,097,038 | 9,979,818 |
| CHILDREN EDUCATION ALLOWANCE | 1,269,000 | 1,849,500 |
| HONORARIUM | 10,220 | 65,140 |
| UNIFORM & WASHING ALLOW. | 135,000 | 208,001 |
| TOTAL | 497,146,185 | 461,675,957 |

14 ACADMIC EXP.

| PARTICULARS | AMOUNT | AMOUNT |
|---|------------------|------------------|
| PUBLICATION | | |
| PROSPECTUS EXP. | - | 93,925 |
| I-CARD EXP. | 445,004 | 441,186 |
| LIABRARY EXP. (Books, Periodicals, Furniture and fixture) | 666,875 | 978,782 |
| LIABRARY COMPUTER MAINTENANCE | 62,301 | 14,791 |
| OTHER LIABRARY EXP. | 527 | 73,675 |
| TOTAL | 1,174,707 | 1,602,359 |



(*) Library Exp of Rs. 666875 is under infrastructure augmentation.

(*) Identity card expenditure of Rs. 274 is included in I-CARD EXP which is under infrastructure maintenance.

(*) Rest all the digitized figures are of infrastructure maintenance.

15 ADMINISTRATIVE EXP.

| PARTICULARS | AMOUNT | AMOUNT |
|---|-----------|-----------|
| ADVERTISEMENT EXP. | - | - |
| Electricity & Power (Excluding share of evening expenses) | 906,710 | 2,037,139 |
| WATER CHARGES | 404,270 | 443,471 |
| TELEPHONE EXP. | 9,682 | 9,636 |
| RENT, RATES & TAXES(property tax and ground rent) | 568,738 | 567,763 |
| POSTAGE & TELEGRAM | 1,693 | 19,400 |
| PRINTING & STATIONARY | 34,277 | 423,838 |
| TRAVELLING & CONVEY. | 24,900 | 152,658 |
| AUDITOR REMUNERATION | 3,000 | 3,000 |
| PROFESSIONAL CHARGES(Advocate fees for court cases) | 5,830 | 28,860 |
| GARDEN EXP. | 404,968 | 46,466 |
| OTHER EXP.(Small Petty Expenses) | 880 | 10,667 |
| TOTAL | 2,364,948 | 3,742,898 |

16 REPAIRS & MAINTENANCE

| PARTICULARS | AMOUNT | AMOUNT |
|------------------------|--------|--------|
| Repair and Replacement | - | 1,920 |
| TOTAL | - | 1,920 |

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CHARTERED ACCOUNTANTS
FRN.-000808N

CA. S. N. AGARWAL
PARTNER
M.NO. 012103

DATE: 29.12.2021
PLACE: NEW DELHI



(* Garden Expenses of Rs 5188 which is under infrastructure maintenance is included in Garden Exp.

(* Rest all the highlighted figures are for infrastructure maintenance.

| PARTICULARS | FUND WISE BREAKUP | | | | | | | TOTAL |
|---|-------------------|-------------|-------------|------------------|-----------------|------------------|----------------------|-------------|
| | BOYS FUND | DEV. FUND | OLD P.F. | SELF FIN. COURSE | INFR. DEV. FUND | Examination Fund | Fees Collection Fund | |
| (A) OPENING BALANCE OF THE FUNDS | 129,985,114 | 113,773,989 | 382,829,593 | 6,409,585 | 47,702,575 | 402,521 | 519,667 | 681,623,044 |
| ADDITION TO THE FUNDS : | | | | | | | | |
| RECEIPT FROM UNIVERSITIES | - | - | - | - | - | - | - | - |
| AMOUNT RECEIVED FROM UNIVERSITY FOR EXAMS | | | | | | 419,164 | | 419,164 |
| INTEREST ON FD | 8,189,267 | 5,771,680 | 18,203,760 | - | 25,266 | 13,035 | | 32,203,008 |
| ACCURED INTEREST INCOME ON FD | - | 549,839 | 2,461,925 | - | - | - | | 3,011,764 |
| OTHER INCOME | - | - | - | - | - | - | 475,386 | 475,386 |
| RECEIPT FROM EVENING CLASSES | | | | | | | | |
| OTHER ADDITIONS : | | | | | | | | |
| ACADEMIC FEES | 17,396,165 | - | - | 8,096,000 | - | - | | 25,492,165 |
| UNIVERSITY ATHLETICS FEE | 200,650 | - | - | - | - | - | | 200,650 |
| UNIVERSITY UNION FEE | 81,480 | - | - | - | - | - | | 81,480 |
| CULTURAL COUNCIL FEE | 20,065 | - | - | - | - | - | | 20,065 |
| SCHOLARSHIP | - | - | - | - | - | - | | - |
| WUS | 11,400 | - | - | - | - | - | | 11,400 |
| ALUMNI ASSOCIATION FEE | 400,180 | | | | | | | 400,180 |
| DEVELOPMENT FEE | - | 10,944,920 | - | - | - | - | | 10,944,920 |
| COMPUTER FEE | - | 6,855,260 | - | - | - | - | | 6,855,260 |
| CONTRIBUTION TO P.F. | - | - | 41,233,348 | - | - | - | | 41,233,348 |
| INTEREST EQUALIZATION FUND | - | - | - | - | - | - | | - |
| PROVIDENT FUND FORFEITED SHARE | - | - | 3,493,090 | - | - | - | | 3,493,090 |
| MARK CONSUMER CLUB | 179,951 | | | | | | | 179,951 |
| CAREER COUNCIL CLUB | - | | | | | | | - |
| FDP | - | | | | | | | - |
| IQAC | - | | | | | | | - |
| Dr. Dolly Narula Scholarship | - | | | | | | | - |
| Ujar Singh Memorial Prize | - | | | | | | | - |
| | | | | | | | | - |
| (B) TOTAL | 26,479,158 | 24,121,699 | 65,392,123 | 8,096,000 | 25,266 | 432,199 | 475,386 | 125,021,831 |



| UTILIZATION | FUND WISE BREAKUP | | | | | | | |
|---------------------------------------|-------------------|-------------|-------------|------------------|-----------------|------------------|-----------------|-------------|
| | BOYS FUND | DEV. FUND | OLD P.F. | SELF FIN. COURSE | INFR. DEV. FUND | Examination Fund | Fees Collection | TOTAL |
| © PARTICULARS | | | | | | | | |
| (i) CAPITAL EXPENDITURE | | | | | | | | |
| FIXED ASSETS | - | - | - | - | - | - | - | - |
| OTHERS | - | - | - | - | - | - | - | - |
| (ii) REVENUE EXP. | | | | | | | | |
| SALARY, WAGES ALLOWANCES ETC. | - | - | - | 7,292,022 | - | - | - | 7,292,022 |
| OTHER ADMINISTRATIVE EXP : | | | | | | | | |
| ACADMIC EXP | 6,958,406 | - | - | - | - | 356,044 | - | 7,314,450 |
| UNIVERSITY ATHLETICS EXP | 190,200 | - | - | - | - | - | - | 190,200 |
| UNIVERSITY UNION EXP. | 76,080 | - | - | - | - | - | - | 76,080 |
| CULTURAL COUNCIL EXP | 19,020 | - | - | - | - | - | - | 19,020 |
| SCHOLARSHIP | - | - | - | - | - | - | - | - |
| PRIZE MONEY EXP. | 426,300 | - | - | - | - | - | - | 426,300 |
| DEVELOPMENT EXP | - | 1,229,392 | - | - | - | - | - | 1,229,392 |
| COMPUTER EXP | - | 294,100 | - | - | - | - | - | 294,100 |
| BANK CHARGES | 1,836 | 235 | - | - | - | - | - | 2,071 |
| INTEREST PAID TO EMPLOYEE (PF) | - | - | 3,990,063 | - | - | - | - | 3,990,063 |
| INTEREST PAYABLE TO RETIRED EMPLOYEES | - | - | - | - | - | - | - | - |
| IQAC | 23,000 | - | - | - | - | - | - | 23,000 |
| AMOUNT PAID ON REITREMENT/WITHDRAW | - | - | 57,817,157 | - | - | - | - | 57,817,157 |
| ENACTUS | - | - | - | - | - | - | - | - |
| ALUMNI ASSOCIATION EXP. | 250 | - | - | - | - | - | - | 250 |
| DEPRECIATION ON OBC INFRA. ASSETS | - | - | - | - | 8,747,202 | - | - | 8,747,202 |
| EST EQUALIZATION FUND | - | - | 2,049,543 | - | - | - | - | 2,049,543 |
| CAREER COUNCIL CLUB EXPENSES | - | - | - | - | - | - | - | - |
| © TOTAL | 7,695,092 | 1,523,727 | 63,856,763 | 7,292,022 | 8,747,202 | 356,044 | - | 89,470,850 |
| NET BALANCE AT THE YEAR END (A+B-C) | 148,769,180 | 136,371,961 | 384,364,953 | 7,213,563 | 38,980,639 | 478,676 | 995,053 | 717,174,025 |

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DATE: 29.12.2021
PLACE: NEW DELHI



* Development expense includes:

A. (i) Repair — Rs. 412855
(ii) Mask & Sanitizer — Rs. 39837.
(iii) A.C service — Rs. 75200
(iv) Cartage — Rs. 2250

} Infrastructure maintenance.

B. (i) Purchase — Rs. 36,400 } Infrastructure augmentation

PG DAV COLLEGE; NEHRU NAGAR; NEW DELHI - 110065
SCHEDULES OF FIXED ASSETS AND DEPRECIATION THEREON AS ON 31ST MARCH, 2021

NOTES - 6

FIXED ASSETS

| PARTICULARS | RATE OF DEP. | BALANCE ON 01.4.2020 | ADDITION DURING THE YEAR | | DELETION | TOTAL | DEP. FOR THE YEAR | BALANCE ON 31.3.2021 |
|--|--------------|----------------------|--------------------------|--------------------|----------|-------------------|-------------------|----------------------|
| | | | MORE THAN 180 DAYS | LESS THAN 180 DAYS | | | | |
| MAIN ACCOUNT ASSETS | | | | | | | | |
| LAND | 0% | 35,285 | - | - | - | 35,285 | - | 35,285 |
| BUILDING | 10% | 7,163,522 | - | - | - | 7,163,522 | 716,352 | 6,447,170 |
| COMPUTERS | 40% | 21,348 | - | - | - | 21,348 | 8,539 | 12,809 |
| FURNITURE & FIXTURES | 10% | 448,281 | - | - | - | 448,281 | 44,828 | 403,453 |
| LIBRARY BOOKS & PERIODICALS | 0% | 21,003,141 | - | 666,875 | - | 21,670,016 | - | 21,670,016 |
| DEVELOPMENT FUND ACCOUNT ASSETS | | | | | | | | |
| AIR CONDITIONERS | 15% | 111,934 | - | - | - | 111,934 | 16,790 | 95,144 |
| FIRE EXTINGUISHER | 15% | 30,468 | - | - | - | 30,468 | 4,570 | 25,898 |
| COMPUTERS | 40% | 33,480 | - | - | - | 33,480 | 13,392 | 20,088 |
| FURNITURE & FIXTURES | 10% | 644,523 | - | - | - | 644,523 | 64,452 | 580,071 |
| Total | | 29,491,982 | - | 666,875 | - | 30,158,857 | 868,924 | 29,289,933 |

TANGIBLE ASSETS (OBC INFRASTRUCTURE DEVELOPMENT FUND)

| PARTICULARS | RATE | BALANCE AS ON 01.4.2020 | ADDITION DURING THE YEAR | | DELETION | TOTAL | DEP. FOR THE YEAR | BALANCE ON 31.3.2021 |
|---|------|-------------------------|--------------------------|--------------------|----------|-------------------|-------------------|----------------------|
| | | | MORE THAN 180 DAYS | LESS THAN 180 DAYS | | | | |
| BAMBOO CLASS ROOM | 10% | 1,122,473 | - | - | - | 1,122,473 | 112,247 | 1,010,226 |
| EQUIPMENTS | 15% | 318,210 | - | - | - | 318,210 | 47,732 | 270,479 |
| CANTEEN BLOCK | 10% | 10,953,372 | - | - | - | 10,953,372 | 1,095,337 | 9,858,034 |
| CLASS ROOM BLOCK | 10% | 18,393,309 | - | - | - | 18,393,309 | 1,839,331 | 16,553,978 |
| COMPUTER HUB | 15% | 684,240 | - | - | - | 684,240 | 102,636 | 581,604 |
| CORRIDORE BLOCK | 10% | 7,486,574 | - | - | - | 7,486,574 | 748,657 | 6,737,917 |
| DEPARTMENTAL ROOMS | 10% | 17,117,346 | - | - | - | 17,117,346 | 1,711,735 | 15,405,612 |
| ELECTRIC SUB STATION | 15% | 3,890,003 | - | - | - | 3,890,003 | 583,500 | 3,306,503 |
| EXTERNAL SERVICE (Water Harvesting Project) | 10% | 1,452,901 | - | - | - | 1,452,901 | 145,290 | 1,307,611 |
| FIRE EXTINGUISHER | 15% | 627,472 | - | - | - | 627,472 | 94,121 | 533,351 |
| FURNITURE AND FIXTURES | 10% | 4,153,857 | - | - | - | 4,153,857 | 415,386 | 3,738,471 |
| HVAC WORK | 10% | 3,981,968 | - | - | - | 3,981,968 | 398,197 | 3,583,771 |
| LIFT | 15% | 1,521,873 | - | - | - | 1,521,873 | 228,281 | 1,293,592 |
| PORTABLE CABIN COMPUTER LAB | 10% | 4,050,799 | - | - | - | 4,050,799 | 405,080 | 3,645,719 |
| R.O. PLANT | 15% | 132,954 | - | - | - | 132,954 | 19,943 | 113,010 |
| SEMINAR HALL SPS CANTEEN BLOCK | 10% | 7,030,528 | - | - | - | 7,030,528 | 703,053 | 6,327,475 |
| SEWER LINE | 10% | 576,608 | - | - | - | 576,608 | 57,661 | 518,947 |
| S.S.RAILING | 10% | 390,154 | - | - | - | 390,154 | 39,015 | 351,139 |
| Total | | 83,884,640 | - | - | - | 83,884,640 | 8,747,202 | 75,137,438 |

| | | | | | | | | |
|------------------------------|--|--------------------|----------|----------------|----------|--------------------|------------------|--------------------|
| TOTAL VALUE OF ASSETS | | 113,376,622 | - | 666,875 | - | 114,043,497 | 9,616,126 | 104,427,371 |
|------------------------------|--|--------------------|----------|----------------|----------|--------------------|------------------|--------------------|

Sh. Surendra Kumar
BURSAR

Krishna Sharma
Dr. Krishna Sharma
OFFG. PRINCIPAL

Mu
Sh. Ajay Suri
TREASURER

For S. AGARWAL & CO.
CHARTERED ACCOUNTANTS
FRN.-000808N

CA. S.N. AGARWAL
PARTNER
M.NO. 012103

DATE: 29.12.2021
PLACE: NEW DELHI





Independent Auditor's Report

To the Management of
PGDAV COLLEGE, NEW DELHI

Report on the financial Statement

We have audited the accompanying financial statements of PG DAV COLLEGE, which comprise the Balance Sheet as at March 31, 2020 and the Statement of Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the College in accordance with the Accounting Standards prescribed by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

The Collage is following Accrual system of accounting. However the accrual system has not been applied in the case of **staff payments & benefits** which are still shown on receipt and payment basis resulting in the less booking by Rs. 25,09,396/-. The net effect of the above shall result in inflation in current year surplus by Rs. 25,09,396/-.

Subject to above, in our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India :

- a) in the case of the Balance Sheet, of the state of affairs of the College as at March 31, 2020; and
- b) in the case of the Income & Expenditure of the surplus for the year ended on that date;
- c) in the case of Cash flow statement, of its cash flow for the year ended on that date.

Report on Other Legal & Regulatory Requirements

1. We further report that:

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) in our opinion proper books of account as required have been kept by the College so far as appears from our examination of those books.
- c) the Balance Sheet and Statement of Income & Expenditure dealt with by this Report are in agreement with the books of account.
- d) in our opinion, the Balance Sheet and Statement of Income & Expenditure comply with the Accounting Standards prescribed by the Institute of Chartered Accountants of India.

For S. Agarwal & Company
Chartered Accountants
Firm Regn. No. 000808N


S.N. Agarwal
Partner

M. no.-012103

Place: New Delhi
Date: 15/10/2021
UDIN: 21012103AAAAL8332



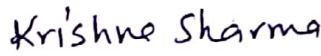
PG DAV COLLAGE; NEHRU NAGAR; NEW DELHI- 110065
 INCOME & EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2019-20, ENDED ON 31 MARCH, 2020

| PARTICULARS | SCHEDULES | CURRENT YEAR | PREVIOUS YEAR |
|---|-----------|---------------------|---------------------|
| INCOME | | | |
| ACADMIC RECEIPT | 10 | 8,287,854 | 8,429,851 |
| GRANTS & DONATIONS | 11 | 341,238,443 | 363,233,596 |
| OTHER INCOME | 12 | 18,344,946 | 12,722,454 |
| TOTAL (A) | | 367,871,243 | 384,385,901 |
| EXPENDITURES | | | |
| STAFF PAYMENTS & BENEFITS | 13 | 461,675,957 | 394,504,540 |
| ACADEMIC EXPENSES | 14 | 1,602,359 | 1,440,615 |
| ADMINISTRATIVE & GENERAL EXP. | 15 | 3,742,898 | 3,548,772 |
| REPAIR & MAINTENANCE | 16 | 1,920 | - |
| TOTAL (B) | | 467,023,134 | 399,493,927 |
| BALANCE BEING EXCESS OF | | | |
| INCOME OVER EXPENDITURE (A-B) | | (99,151,891) | (15,108,026) |
| TRANSFER TO/FROM DESIGNATED FUND | | - | - |
| BUILDING FUND | | - | - |
| OTHERS (SPECIFY) | | - | - |
| BALANCE BEING SURPLUS (DEFICIT) CREDITED | | (99,151,891) | (15,108,026) |
| TO GENERAL FUND | | | |
| NOTES ON ACCOUNTS | | | |

Significant Accounting Policies
 Notes to Accounts
 Form an integral part of our the Financial Statements

Annexure 1
 Annexure 1A


 Sh. Surendra Kumar
 BURSAR


 Dr. Krishna Sharma
 OFFG. PRINCIPAL


 Sh. Ajay Suri
 TREASURER

For S. AGARWAL & CO.
 CHARTERED ACCOUNTANTS
 FRN.-000808N


 CA. S.N. AGARWAL
 PARTNER
 M.NO. 012103

DATE: 15/10/2021
 PLACE: NEW DELHI



NOTES FORMING PART OF FINANCIAL STATEMENTS OF PG DAV COLLEGE; NEHRU NAGAR;
NEW DELHI, 110065

1 ENDOWMENT FUNDS

| PARTICULAR | AMOUNT | AMOUNT |
|--|------------|------------|
| BALANCE AS AT BEGINING OF THE YEAR | | |
| ADD: CONTRIBUTION TO ENDOWMENT FUND | 15,020,900 | 15,020,900 |
| LESS: ASSETS W/O DURING THE YEAR CREATED OUT OF CORPUS | - | - |
| BALANCE AS AT END OF THE YEAR | - | - |
| | 15,020,900 | 15,020,900 |

2 GENERAL FUNDS

| PARTICULAR | AMOUNT | AMOUNT |
|--|--------------|--------------|
| BALANCE AS AT THE BEGINNING OF THE YEAR | | |
| ADD: CONTRIBUTION TOWARDS GENERAL FUND | 341,367,813 | 356,475,839 |
| ADD/LESS: BALANCE OF NET INCOME/EXP. T/F FROM INCOME & EXPENDITURE A/C | - | - |
| BALANCE AS AT THE END OF THE YEAR | (99,151,891) | (15,108,026) |
| | 242,215,922 | 341,367,813 |

4 FIXED ASSETS FUND

| PARTICULARS | AMOUNT | AMOUNT |
|-------------------------------------|------------|------------|
| BUILDING FUND | 14,977,146 | 14,977,146 |
| BUILDING FURNITURE & FIXTERES | 954,951 | 954,951 |
| LIABRARY BOOKS & EQUIPMENTS | 20,973,666 | 19,994,884 |
| COMPUTERS | 4,009,632 | 4,009,632 |
| KAROLBAGH CIRCULATING LIABRARY FUND | 52,766 | 52,103 |
| FURNITURE AND FIXTURE | 948,706 | 948,706 |
| EQUIPMENTS | 49,612 | 49,612 |
| AIR CONDITIONER | 228,888 | 228,888 |
| TOTAL | 42,195,367 | 41,215,922 |
| Less: Depreciation | 12,697,672 | 11,718,621 |
| TOTAL | 29,497,695 | 29,497,301 |

5 CURRENT LIABILITIES & PROVISIONS

| PARTICULARS | AMOUNT | AMOUNT |
|--|-------------------|-------------------|
| A. CURRENT LIABILITIES | | |
| DEPOSIT FROM STUDENTS | 8,200,979 | 7,953,478 |
| EARNEST MONEY | 25,000 | 25,000 |
| SUNDRY CREDITORS (as per annexure 3) | 15,990,012 | 15,073,832 |
| EXPENSES PAYABLE | - | 532,441 |
| OTHER LIABILITIES (lapsed caution money) | 9,145,264 | 8,380,252 |
| ADVANCE FOR INFRASTRUCTURE DEVELOPMENT (Received from Eve.College) | 37,131,119 | 37,131,119 |
| TOTAL (A) | 70,492,374 | 69,096,122 |
| B. PROVISIONS | | |
| PROVIDENT FUND PAYABLE TO RETIRED STAFF | 0 | 55,116 |
| SUPERANNUATION/PENSION | - | - |
| TOTAL (B) | 0 | 55,116 |
| TOTAL (A+B) | 70,492,374 | 69,151,238 |



7 CURRENT ASSETS

| PARTICULARS | AMOUNT | AMOUNT |
|---|--------------------|--------------------|
| A. SUNDRY DEBTORS (as per annexure 4) | | |
| DEBTS OUTSTANDING FOR A PERIOD EXCEDING SIX MONTH | - | - |
| OTHERS DEBTORS | 12,848,216 | 15,444,866 |
| | 12,848,216 | 15,444,866 |
| B. BANK BALANCE | | |
| BANK BALANCE WITH C.B OF INDIA OF BOYS FUND | 123,814,781 | 100,868,722 |
| BANK BALANCE WITH C.B OF INDIA OF DEVLOPMENT FUND | 1,440,868 | 52,734,458 |
| BANK BALANCE WITH C.B OF INDIA OF OLD PROVIDENT FUND | 1,428,591 | 970,759 |
| BANK BALANCE WITH C.B OF INDIA OF OBC INFR. DEV. FUND | 748,594 | 720,994 |
| BANK BALANCE WITH C.B OF INDIA OF MAINTENANCE FUND | 265,827,846 | 290,271,950 |
| CHEQUES IN HAND | - | - |
| BANK BALANCE IN FEE COLLECTION A/C WITH C.B. OF INDIA | 5,539,321 | 889 |
| BANK BALANCE WITH C.B OF INDIA OF CO- ORDINATOR CENTRAL A/C. | 75,524 | 72,654 |
| BANK BALANCE WITH C.B OF INDIA OF SUPDT ANNUAL/ SUPPLEMENTARY EXAM. | 326,997 | 266,493 |
| BANK BALANCE IN SALARY A/C WITH C.B. OF INDIA | 4,398 | 4,398 |
| IN TERM DEPOSITS | | |
| FDR WITH C.B. OF INDIA DEVLOPMENT FUND | 108,799,459 | 77,799,459 |
| FDR WITH C.B. OF INDIA BOYS FUND | 1,060,000 | 1,060,000 |
| FDR WITH C.B. OF INDIA OLD PROVIDENT FUND | 376,267,790 | 344,116,790 |
| FDR WITH C.B. OF INDIA MAINTENANCE FUND | 15,030,900 | 15,030,900 |
| TOTAL | 900,365,069 | 883,918,466 |
| GRAND TOTAL (A+B) | 913,213,285 | 899,363,332 |

8 CAPITAL WORK IN PROGRESS

| PARTICULARS | AMOUNT | AMOUNT |
|--------------|----------------|----------------|
| Solar Plant | 25,000 | 25,000 |
| New Building | 750,000 | 750,000 |
| TOTAL | 775,000 | 775,000 |



9 LOANS, ADVANCES & DEPOSITS

| PARTICULARS | AMOUNT | AMOUNT |
|---|-------------------|-------------------|
| PROVIDENT FUND LOAN | | |
| FESTIVAL ADVANCE | 2,253,677 | 3,314,966 |
| LTC | 2,100 | 2,100 |
| SECURITY DEPOSIT WITH DESU | 1,476,175 | 1,062,611 |
| MISC. ADVANCE OF DEVELOPMENT FUND | 11,449 | 11,449 |
| MISC. ADVANCE OF BOYS FUND | 50,000 | 50,000 |
| MISC. ADVANCE OF MAINTENANCE FUND | 51,180 | 46,000 |
| ADVANCES TO CONTRACTORS (OBC INFR.) | 53,500 | 65,500 |
| ADVANCE RECOVERABLE IN CASH OR KIND | 36,000 | 36,000 |
| INCOME ACCRUED: | | |
| ACCRUED INTEREST ON FDR OF DEVELOPMENT FUND | | |
| ACCRUED INTEREST ON FDR OF OLD PROVIDENT FUND | 672,385 | 453,470 |
| OTHER RECEIVABLE | 2,879,535 | 2,653,988 |
| GRANT RECOVERABLES | | |
| TOTAL | 4,000,000 | 52,819,000 |
| | 11,486,001 | 60,515,084 |

10 ACADMIC RECEIPT

| PARTICULARS | AMOUNT | AMOUNTS |
|--|------------------|------------------|
| FEE FROM STUDENTS | | |
| A. ACADMIC | | |
| TUITION FEE | | |
| ADMISSION FEE | 685,212 | 660,654 |
| LIBRARY & READING ROOM FEE | 7,295 | 6,625 |
| EXAMINATIONS & ASSIGNMENT FEE | 2,273,600 | 2,194,500 |
| FORGIEN STUDENT REGISTRATION FEE | 713,867 | 687,300 |
| GARDEN FEE | 142,000 | 100,500 |
| ELECTRICITY AND WATER CHARGES | 379,000 | 366,050 |
| MAGAZINE FEE | 1,723,388 | 1,744,392 |
| E.INFO. SYS. FEE | 553,413 | 914,000 |
| TOTAL (A) | 7,235,842 | 7,404,821 |
| B. OTHER FEES | | |
| IDENTITY CARD FEE | 432,400 | 427,580 |
| FINE/MISC. FEE | - | - |
| MEDICAL FEE | 376,912 | 365,750 |
| TOTAL (B) | 809,312 | 793,330 |
| C. SALES OF PUBLICATIONS | | |
| SALE OF PROSPACTUS INCLUDING ADMISSION FORMS | 242,700 | 231,700 |
| TOTAL (C) | 242,700 | 231,700 |
| GRAND TOTAL (A+B+C) | 8,287,854 | 8,429,851 |

11 GRANTS AND DONATIONS

| PARTICULERS | | AMOUNTS |
|--|--------------------|--------------------|
| CENTRAL GOV. | 336,216,744 | 358,460,000 |
| GRANT FOR OBC EXPANSION | - | - |
| SHARE OF G.BODY | 5,021,699 | 4,773,596 |
| TOTAL | 341,238,443 | 363,233,596 |
| LESS:AMOUNT RETURNED TO UGC OF OBC EXPANSION FOR 2014-15 | - | - |
| TOTAL | 341,238,443 | 363,233,596 |



2 OTHER INCOME

| PARTICULARS | AMOUNT | AMOUNTS |
|--|------------|------------|
| A. INCOME FROM LAND & BUILDING | | |
| RENT FROM BANK | | |
| RENT RECEIPT FROM PHOTOSTATE COUNTER | 208,080 | 208,080 |
| RENT FROM CANTEN | 33,000 | 30,000 |
| RENT FROM HP COUNTER | 179,950 | 120,000 |
| TOTAL | 84,000 | 79,000 |
| B. INTEREST ON TERM DEPOSITS | 505,030 | 437,080 |
| (I) INTEREST ON SWAP A/C | | |
| (II) INTEREST ON FDR | 17,291,036 | 11,546,574 |
| TOTAL | - | 174,315 |
| C. INTEREST ON SAVING A/C & OTHER INTEREST | 17,291,036 | 11,720,889 |
| (I) INTEREST ON FEE COLLECTION A/C | | |
| TOTAL | - | - |
| D. LEAVE SALARY & PENSION CONTRIBUTION | 14,772 | 178,512 |
| TOTAL | 14,772 | 178,512 |
| E. MISCELLANEOUS INCOME | 534,108 | 385,973 |
| GRAND TOTAL (A+B+C+D) | 12,344,946 | 12,722,454 |

13 STAFF PAYMENT & BENEFITS

| PARTICULARS | AMOUNT | AMOUNT |
|--------------------------------|-------------|-------------|
| SALARY & WAGES | 345,299,948 | 318,792,339 |
| BONUS | - | - |
| CONTRIBUTION TO PROVIDEND FUND | 8,663,943 | 10,585,451 |
| RETIREMENT & TERMINAL BENEFIT | 92,767,866 | 49,749,228 |
| LTC BENEFITS | 1,943,784 | 2,723,124 |
| EARNED LEAVE ENCASHMENT (LTC) | 897,957 | 1,107,191 |
| MEDICAL REIMBURSHMENT | 9,979,818 | 9,972,087 |
| CHILDREN EDUCATION ALLOWANCE | 1,849,500 | 1,485,000 |
| HONORARIUM | 65,140 | 71,520 |
| UNIFORM & WASHING ALLOW. | 208,001 | 18,600 |
| TOTAL | 461,675,957 | 394,504,540 |

14 ACADMIC EXP.

| PARTICULARS | AMOUNT | AMOUNT |
|---|-----------|-----------|
| EXAMINATION & ASSIGMENT | - | - |
| PUBLICATION | | |
| COLEGE MAGZINE EXP. | - | - |
| PROSPECTUS EXP. | 93,925 | 165,388 |
| I-CARD EXP. | 441,186 | 413,719 |
| LIBRARY EXP.(Books,Periodicals,Furniture and fixture) | 978,782 | 777,391 |
| LIBRARY COMPUTER MAINTENANCE | 14,791 | 4,130 |
| OTHER LIABRARY EXP. | 73,675 | 79,987 |
| TOTAL | 1,602,359 | 1,440,615 |

(*) All the highlighted figures on this page are of infrastructure maintenance.



15 ADMINISTRATIVE EXP.

| PARTICULARS | AMOUNT | AMOUNT |
|---|-----------|-----------|
| ADVERTISEMENT EXP. | - | - |
| Electricity & Power (Excluding share of evening expenses) | 2,037,139 | - |
| WATER CHARGES | 443,471 | 2,123,597 |
| TELEPHONE EXP. | 9,636 | 234,291 |
| RENT, RATES & TAXES(property tax and ground rent) | 567,763 | 12,309 |
| POSTAGE & TELEGRAM | 19,400 | 567,763 |
| PRINTING & STATIONARY | 423,838 | 108,585 |
| TRAVELLING & CONVEY. | 152,658 | 382,500 |
| SEMINAR EXP. (APPROVED CONFERANCES) | - | 70,405 |
| AUDITOR REMUNERATION | 3,000 | 7,500 |
| PROFESSIONAL CHARGES(Advocate fees for court cases) | 28,860 | - |
| GARDEN EXP. | 46,466 | 12,560 |
| OTHER EXP.(Small Petty Expenses) | 10,667 | 25,645 |
| TOTAL | 3,742,898 | 3,548,772 |

16 REPAIRS & MAINTENANCE

| PARTICULARS | AMOUNT | AMOUNT |
|------------------------------------|--------|--------|
| Repair and Replacement | 1,920 | - |
| Annual Repairs To College Building | - | - |
| TOTAL | 1,920 | - |

Sh. Surendra Kumar
BURSAR

Krishna Sharma
Dr. Krishna Sharma
OFFG. PRINCIPAL

Sh. Ajay Suri
TREASURER

For S. AGARWAL & CO.
CHARTERED ACCOUNTANTS
FRN.-000808N

DATE: 15/10/2021
PLACE: NEW DELHI

CA. S.N. AGARWAL
PARTNER
M.NO. 012103



(*) All the highlighted figures on this page are of infrastructure maintenance.

DESIGNATED/FARMARKED FUNDS

NOTE No. - 3

| PARTICULARS | FUND WISE BREAKUP | | | | | | | TOTAL |
|---|-------------------|------------|-------------|------------------|-----------------|------------------|----------------------|-------------|
| | BOYS FUND | DEV. FUND | OLD P.F. | SELF FIN. COURSE | INFR. DEV. FUND | Examination Fund | Fees Collection Fund | |
| (A) OPENING BALANCE OF THE FUNDS | 118,996,495 | 95,791,569 | 351,001,387 | 5,189,481 | 57,464,428 | 339,147 | | 628,782,507 |
| ADDITION TO THE FUNDS : | | | | | | | | - |
| RECEIPT FROM UNIVERSITIES | - | - | - | - | - | - | | - |
| AMOUNT RECEIVED FROM UNIVERSITY FOR EXAMS | | | | | | 2,144,676 | | 2,144,676 |
| INTEREST ON FD | 6,284,470 | 5,379,124 | 19,447,605 | - | 27,600 | 12,232 | | 31,151,031 |
| ACCURED INTEREST INCOME ON FD | - | 672,385 | 2,879,535 | - | - | - | | 3,551,920 |
| OTHER INCOME | - | - | - | - | - | - | 520,640 | 520,640 |
| RECEIPT FROM EVENING CLASSES | | | | | | | | - |
| OTHER ADDITIONS : | | | | | | | | - |
| ACADEMIC FEES | 16,577,550 | - | - | 4,378,000 | - | - | | 20,955,550 |
| UNIVERSITY ATHLETICS FEE | 189,900 | - | - | - | - | - | | 189,900 |
| UNIVERSITY UNION FEE | 77,160 | - | - | - | - | - | | 77,160 |
| CULTURAL COUNCIL FEE | 18,990 | - | - | - | - | - | | 18,990 |
| SCHOLARSHIP | 288,000 | - | - | - | - | - | | 288,000 |
| WUS | 22,050 | - | - | - | - | - | | 22,050 |
| ALUMNI ASSOCIATION FEE | 379,000 | | | | | | | 379,000 |
| DEVELOPMENT FEE | - | 9,898,250 | - | - | - | - | | 9,898,250 |
| COMPUTER FEE | - | 6,592,000 | - | - | - | - | | 6,592,000 |
| CONTRIBUTION TO P.F. | - | - | 45,115,259 | - | - | - | | 45,115,259 |
| INTEREST EQUALIZATION FUND | - | - | - | - | - | - | | - |
| PROVIDENT FUND FORFEITED SHARE | - | - | 4,119,388 | - | - | - | | 4,119,388 |
| SATARA CONSUMER CLUB | 162,646 | | | | | | | 162,646 |
| COUNCIL CLUB | 10,000 | | | | | | | 10,000 |
| FDP | - | | | | | | | - |
| Chiranjil Lal Scholarship | - | | | | | | | - |
| Dr. Dolly Narula Scholarship | - | | | | | | | - |
| Ujar Singh Memorial Prize | - | | | | | | | - |
| | | | | | | | | - |
| (B) TOTAL | 24,009,766 | 22,541,759 | 71,561,787 | 4,378,000 | 27,600 | 2,156,908 | 520,640 | 125,196,460 |



| UTILIZATION | FUND WISE BREAKUP | | | | | | | TOTAL |
|--|-------------------|-------------|-------------|------------------|-----------------|------------------|-----------------|-------------|
| | BOYS FUND | DEV. FUND | OLD P.F. | SELF FIN. COURSE | INFR. DEV. FUND | Examination Fund | Fees Collection | |
| (i) PARTICULARS | | | | | | | | |
| (i) CAPITAL EXPENDITURE | | | | | | | | |
| FIXED ASSETS | - | - | - | - | - | - | - | - |
| OTHERS | - | - | - | - | - | - | - | - |
| (ii) REVENUE EXP. | | | | | | | | |
| SALARY, WAGES ALLOWANCES ETC. | - | - | - | 3,157,896 | - | - | - | 3,157,896 |
| OTHER ADMINISTRATIVE EXP.: | | | | | | | | |
| ACADMIC EXP | 11,706,435 | - | - | - | - | 2,093,534 | - | 13,799,969 |
| UNIVERSITY ATHLETICS EXP | 187,550 | - | - | - | - | - | - | 187,550 |
| UNIVERSITY UNION EXP. | 75,020 | - | - | - | - | - | - | 75,020 |
| CULTURAL COUNCIL EXP | 18,755 | - | - | - | - | - | - | 18,755 |
| SCHOLARSHIP | 288,000 | - | - | - | - | - | - | 288,000 |
| PRIZE MONEY EXP. | 1,150 | - | - | - | - | - | - | 1,150 |
| DEVELOPMENT EXP | - | 4,176,442 | - | - | - | - | - | 4,176,442 |
| (COMPUTER EXP) | - | 382,897 | - | - | - | - | - | 382,897 |
| BANK CHARGES | 7,703 | - | - | - | - | - | - | 7,703 |
| INTEREST PAID TO EMPLOYEE (PF) | - | - | 3,701,733 | - | - | - | - | 3,701,733 |
| INTEREST PAYABLE TO RETIRED EMPLOYEES | - | - | - | - | - | - | - | - |
| FDP | 92,860 | - | - | - | - | - | - | 92,860 |
| ENACTUS | 37,989 | - | - | - | - | - | - | 37,989 |
| ALUMNI ASSOCIATION EXP. | 600,067 | - | - | - | - | - | - | 600,067 |
| DEPRECIATION ON OIG INFRA. ASSETS | - | - | - | - | 9,789,454 | - | - | 9,789,454 |
| INTEREST ON UTILIZATION FUND | - | - | 4,533,019 | - | - | - | - | 4,533,019 |
| PF WITHDRAWALS/PAYMENT ON SUPERANNUATION | - | - | 31,498,829 | - | - | - | - | 31,498,829 |
| COUNCIL CLUB EXPENSES | 5,618 | - | - | - | - | - | - | 5,618 |
| TOTAL | 13,021,147 | 4,559,339 | 39,733,581 | 6,409,585 | 9,789,454 | 2,093,534 | - | 72,354,951 |
| NET BALANCE AT THE YEAR END (A+B-C) | 129,985,114 | 113,773,989 | 382,829,593 | 6,409,585 | 47,702,575 | 402,521 | 520,640 | 681,624,017 |

Sh. Surendra Kumar
BUISAR

Krishna Sharma
Dr. Krishna Sharma
OFFG. PRINCIPAL

Sh. Ajay Suri
TREASURER

For S. AGARWAL & CO.
CHARTERED ACCOUNTANTS
FRN.-000808N

CA. S. N. AGARWAL
PARTNER
M.NO. 012103

DATE: 15/10/2021
PLACE: NEW DELHI



(*) Development Expense includes:

- A. Infrastructure Maintenance: Rs 612867
- B. Infrastructure Augmentation: Rs 2846380

(*) Computer expense includes maintenance of computer of Rs. 3,13,643

FIXED ASSETS

| PARTICULARS | RATE OF DEP. | BALANCE ON 01.4.2019 | ADDITION DURING THE YEAR | | DELETION | TOTAL | DEP. FOR THE YEAR | BALANCE ON 31.3.2020 |
|--|--------------|----------------------|--------------------------|--------------------|----------|-------------------|-------------------|----------------------|
| | | | MORE THAN 180 DAYS | LESS THAN 180 DAYS | | | | |
| MAIN ACCOUNT ASSETS | | | | | | | | |
| LAND | 0% | 35,285 | - | - | - | 35,285 | - | 35,285 |
| BUILDING | 10% | 7,959,469 | - | - | - | 7,959,469 | 795,947 | 7,163,522 |
| COMPUTERS | 40% | 35,580 | - | - | - | 35,580 | 14,232 | 21,348 |
| FURNITURE & FIXTURES | 10% | 498,090 | - | - | - | 498,090 | 49,809 | 448,281 |
| LIBRARY BOOKS & PERIODICALS | 0% | 20,024,359 | 43,315 | 935,467 | - | 21,003,141 | - | 21,003,141 |
| DEVELOPMENT FUND ACCOUNT ASSETS | | | | | | | | |
| AIR CONDITIONERS | 15% | 131,687 | - | - | - | 131,687 | 19,753 | 111,934 |
| FIRE EXTINGUISHER | 15% | 35,845 | - | - | - | 35,845 | 5,377 | 30,468 |
| COMPUTERS | 40% | 55,800 | - | - | - | 55,800 | 22,320 | 33,480 |
| FURNITURE & FIXTURES | 10% | 716,137 | - | - | - | 716,137 | 71,614 | 644,523 |
| Total | | 29,492,251 | 43,315 | 935,467 | - | 30,471,033 | 979,051 | 29,491,982 |

TANGIBLE ASSETS (OSC INFRASTRUCTURE DEVELOPMENT FUND)

| PARTICULARS | RATE | BALANCE AS ON 01.4.2019 | ADDITION DURING THE YEAR | | DELETION | TOTAL | DEP. FOR THE YEAR | BALANCE ON 31.3.2020 |
|---|------|-------------------------|--------------------------|--------------------|----------|--------------------|-------------------|----------------------|
| | | | MORE THAN 180 DAYS | LESS THAN 180 DAYS | | | | |
| BAMBOO CLASS ROOM | 10% | 1,247,193 | - | - | - | 1,247,193 | 124,719 | 1,122,473 |
| EQUIPMENTS | 15% | 374,365 | - | - | - | 374,365 | 56,155 | 318,210 |
| CANTEEN BLOCK | 10% | 12,170,413 | - | - | - | 12,170,413 | 1,217,041 | 10,953,372 |
| CLASS ROOM BLOCK | 10% | 20,437,010 | - | - | - | 20,437,010 | 2,043,701 | 18,393,309 |
| COMPUTER HUB | 15% | 804,988 | - | - | - | 804,988 | 120,748 | 684,240 |
| CORRIDORE BLOCK | 10% | 8,318,416 | - | - | - | 8,318,416 | 831,842 | 7,486,574 |
| DEPARTMENTAL ROOMS | 10% | 19,019,274 | - | - | - | 19,019,274 | 1,901,927 | 17,117,346 |
| ELECTRIC SUB STATION | 15% | 4,576,474 | - | - | - | 4,576,474 | 686,471 | 3,890,003 |
| EXTERNAL SERVICE (Water Harvesting Project) | 10% | 1,614,334 | - | - | - | 1,614,334 | 161,433 | 1,452,901 |
| FIRE EXTINGUISHER | 15% | 738,203 | - | - | - | 738,203 | 110,730 | 627,472 |
| FURNITURE AND FIXTURES | 10% | 4,615,396 | - | - | - | 4,615,396 | 461,540 | 4,153,857 |
| HVAC WORK | 10% | 4,424,409 | - | - | - | 4,424,409 | 442,441 | 3,981,968 |
| LIFT | 15% | 1,790,439 | - | - | - | 1,790,439 | 268,566 | 1,521,873 |
| PORTABLE CABIN COMPUTER LAB | 10% | 4,500,887 | - | - | - | 4,500,887 | 450,089 | 4,050,799 |
| R.O. PLANT | 15% | 156,416 | - | - | - | 156,416 | 23,462 | 132,954 |
| SEMINAR HALL SPS CANTEEN BLOCK | 10% | 7,811,698 | - | - | - | 7,811,698 | 781,170 | 7,030,528 |
| SEWER LINE | 10% | 640,675 | - | - | - | 640,675 | 64,068 | 576,608 |
| S.S.RAILING | 10% | 433,505 | - | - | - | 433,505 | 43,350 | 390,154 |
| Total | | 93,674,094 | - | - | - | 93,674,094 | 9,789,454 | 83,884,640 |
| TOTAL VALUE OF ASSETS | | 123,166,345 | 43,315 | 935,467 | - | 124,145,127 | 10,768,505 | 113,376,622 |

Sh. Surendra Kumar
BURSAR

Krishna Sharma
Dr. Krishna Sharma
OFFG. PRINCIPAL

Sh. Ajay Suri
TREASURER

For S. AGARWAL & CO.
CHARTERED ACCOUNTANTS
FRN.-000508N

CA. S. N. AGARWAL
PARTNER
M.NO. 012103

DATE: 15/10/2021
PLACE: NEW DELHI





SHRUTI GOGIA & ASSOCIATES
CHARTERED ACCOUNTANTS

o/c

18/12 Geeta Colony
New Delhi-110 031
Phone: Off. : 011-29838501

18

Independent Auditor's Report

To the Management of
PG DAV COLLEGE, NEW DELHI

Report on the financial Statement

Opinion

We have audited the standalone financial statements of PG DAV COLLEGE, which comprise the balance sheet as at 31st March 2019, and the statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2019, and profit/loss, and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the



accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Report on Other Legal & Regulatory Requirements

1. We further report that:

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b) in our opinion proper books of account as required have been kept by the College so far as appears from our examination of those books.
- c) the Balance Sheet and Statement of Income & Expenditure dealt with by this Report are in agreement with the books of account.
- d) in our opinion, the Balance Sheet and Statement of Income & Expenditure comply with the Accounting Standards prescribed by the Institute of Chartered Accountants of India.

Place: New Delhi
Date: 14.10.2019

For SHRUTI GOGIA & ASSOCIATES
Chartered Accountants
Firm Regn. No. 029252N



Shruti Gogia
Proprietor

M. No. 531731

UDIN-19531731AAAABN7842



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PG DAV COLLEGE; NEHRU NAGAR, NEW DELHI- 110065
BALANCE SHEET AS AT 31ST MARCH, 2019


| SOURCES OF FUNDS | Notes | CURRENT YEAR | PREVIOUS YEAR |
|----------------------------------|-------|----------------------|----------------------|
| UNRESTRICTED FUNDS | | | |
| ENDOWMENT FUNDS | | | |
| GENERAL FUNDS | 1 | 15,020,900 | 15,020,900 |
| DESIGNATED/ EARMARKED FUNDS | 2 | 341,367,813 | 356,475,839 |
| FIXED ASSETS FUNDS | 3 | 665,913,626 | 666,303,875 |
| CURRENT LIABILITIES & PROVISIONS | 4 | 29,497,301 | 29,829,034 |
| | 5 | 32,020,119 | 39,875,506 |
| TOTAL | | 1,083,819,759 | 1,098,505,154 |
| APPLICATION OF FUNDS | Notes | CURRENT YEAR | PREVIOUS YEAR |
| FIXED ASSETS | | | |
| TANGIBLE ASSETS | 6 | 123,166,345 | 134,458,663 |
| CURRENT ASSETS, | 7 | 899,363,332 | 848,642,510 |
| CAPITAL WORK IN PROGRESS | 8 | 775,000 | 775,000 |
| ADVANCES & DEPOSITS | 9 | 60,515,084 | 114,628,981 |
| TOTAL | | 1,083,819,759 | 1,098,505,154 |

Significant Accounting Policies
Notes to Accounts
Form an integral part of our the Financial Statements

Annexure 1
Annexure 1A


Sh. Surender Kumar
BURSAR


Dr. Mukesh Aggarwal
PRINCIPAL


Sh. Ajay Suri
TREASURER

For SHRUTI GOGIA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN.-029252N


CA. SHRUTI GOGIA
PROPRIETOR
M.NO. 531731

DATE: 14.10.2019
PLACE: NEW DELHI





PG DAV COLLEGE; NEHRU NAGAR; NEW DELHI- 110065
INCOME & EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2018-19, ENDED ON 31 MARCH, 2019


| PARTICULARS | SCHEDULES | <i>Current Year</i> | |
|--|-----------|---------------------|--------------------|
| | | CURRENT YEAR | PREVIOUS YEAR |
| INCOME | | | |
| ACADMIC RECEIPT | 10 | 8,429,851 | 8,586,936 |
| GRANTS & DONATIONS | 11 | 363,233,596 | 474,444,838 |
| OTHER INCOME | 12 | 12,722,454 | 12,438,091 |
| TOTAL (A) | | 384,385,901 | 495,469,865 |
| EXPENDITURES | | | |
| STAFF PAYMENTS & BENEFITS | 13 | 394,504,540 | 291,910,842 |
| ACADEMIC EXPENSES | 14 | 1,440,615 | 2,738,787 |
| ADMINISTRATIVE & GENERAL EXP. | 15 | 3,548,772 | 6,108,919 |
| REPAIR & MAINTENANCE | 16 | - | 12,760 |
| TOTAL (B) | | 399,493,927 | 300,771,308 |
| BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE (A-B) | | (15,108,026) | 194,698,558 |
| TRANSFER TO/FROM DESIGNATED FUND | | - | - |
| BUILDING FUND | | - | - |
| OTHERS (SPECIFY) | | - | - |
| BALANCE BEING SURPLUS (DEFICIT) CREDITED | | (15,108,026) | 194,698,558 |
| GENERAL FUND | | | |

Significant Accounting Policies
Notes to Accounts
Form an integral part of our the Financial Statements

Annexure 1
Annexure 1A


Sh. Surender Kumar
BURSAR


Dr. Mukesh Aggarwal
PRINCIPAL


Sh. Ajay Suri
TREASURER

For SHRUTI GOGIA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN.-029252N


CA. SHRUTI GOGIA
PROPRIETOR
M.NO. 531731

DATE: 14.10.2019
PLACE: NEW DELHI



NOTE No.

NOTES FORMING PART OF FINANCIAL STATEMENTS OF PG DAV COLLEGE; NEHRU NAGAR;
NEW DELHI, 110065

1 ENDOWMENT FUNDS

| PARTICULAR | AMOUNT | AMOUNT |
|--|------------|------------|
| BALANCE AS AT BEGINING OF THE YEAR | 15,020,900 | 15,020,900 |
| ADD: CONTRIBUTION TO ENDOWMENT FUND | - | - |
| LESS: ASSETS W/O DURING THE YEAR CREATED OUT OF CORPUS | - | - |
| BALANCE AS AT END OF THE YEAR | 15,020,900 | 15,020,900 |

2 GENERAL FUNDS

| PARTICULAR | AMOUNT | AMOUNT |
|--|--------------|-------------|
| BALANCE AS AT THE BEGINNING OF THE YEAR | 356,475,839 | 161,777,282 |
| ADD: CONTRIBUTION TOWARDS GENERAL FUND | - | - |
| ADD/LESS: BALANCE OF NET INCOME/EXP. T/F FROM INCOME & EXPENDITURE A/C | (15,108,026) | 194,698,557 |
| BALANCE AS AT THE END OF THE YEAR | 341,367,813 | 356,475,839 |

4 FIXED ASSETS FUND

| PARTICULARS | AMOUNT | AMOUNT |
|-------------------------------------|------------|------------|
| BUILDING FUND | 14,977,146 | 14,977,146 |
| BUILDING FURNITURE & FIXTERES | 954,951 | 954,951 |
| LIABRARY BOOKS & EQUIPMENTS | 19,994,884 | 19,217,493 |
| COMPUTERS | 4,009,632 | 4,009,632 |
| KAROLBAGH CIRCULATING LIABRARY FUND | 52,103 | 51,443 |
| FURNITURE AND FIXTURE | 948,706 | 948,706 |
| EQUIPMENTS | 49,612 | 49,612 |
| AIR CONDITIONER | 228,888 | 228,888 |
| TOTAL | 41,215,922 | 40,437,871 |
| Less: Depreciation | 11,718,621 | 10,608,837 |
| TOTAL | 29,497,301 | 29,829,034 |

5 CURRENT LIABILITIES & PROVISIONS

| PARTICULARS | AMOUNT | AMOUNT |
|--|------------|------------|
| A. CURRENT LIABILITIES | | |
| DEPOSIT FROM STUDENTS | 7,953,478 | 8,129,809 |
| EARNEST MONEY | 25,000 | 25,000 |
| SUNDRY CREDITORS (as per annexure 3) | 15,073,832 | 12,535,061 |
| EXPENSES PAYABLE | 532,441 | 2,506,002 |
| OTHER LIABILITIES (lapsed caution money) | 8,380,252 | 7,640,522 |
| TOTAL (A) | 31,965,003 | 30,836,394 |
| B. PROVISIONS | | |
| PROVIDENT FUND PAYABLE TO RETIRED STAFF | 55116 | 39,112 |
| SUPERANNUATION/PENSION | - | - |
| TOTAL (B) | 55116 | 39,112 |
| TOTAL (A+B) | 32,020,119 | 30,875,506 |



7 CURRENT ASSETS

| PARTICULARS | AMOUNT | AMOUNT |
|---|--------------------|--------------------|
| A. SUNDRY DEBTORS (as per annexure 4) | | |
| DEBTS OUTSTANDING FOR A PERIOD EXCEEDING SIX MONTH | - | 15,164 |
| OTHERS DEBTORS | 15,444,866 | 7,544,229 |
| | 15,444,866 | 7,559,393 |
| B. BANK BALANCE | | |
| BANK BALANCE WITH C.B OF INDIA OF BOYS FUND | 100,868,722 | 91,481,194 |
| BANK BALANCE WITH C.B OF INDIA OF DEVELOPMENT FUND | 52,734,458 | 31,821,687 |
| BANK BALANCE WITH C.B OF INDIA OF OLD PROVIDENT FUND | 970,759 | 705,384 |
| BANK BALANCE WITH C.B OF INDIA OF OBC INFR. DEV. FUND | 720,994 | 739,383 |
| BANK BALANCE WITH C.B OF INDIA OF MAINTENANCE FUND | 290,271,950 | 214,818,727 |
| CHEQUES IN HAND | - | - |
| BANK BALANCE IN FEE COLLECTION A/C WITH C.B. OF INDIA | 889 | 889 |
| BANK BALANCE WITH C.B OF INDIA OF CO- ORDINATOR CENTRAL A/C. | 72,654 | 69,298 |
| BANK BALANCE WITH C.B OF INDIA OF SUPDT ANNUAL/ SUPPLEMENTARY EXAM. | 266,493 | 113,003 |
| BANK BALANCE IN SALARY A/C WITH C.B. OF INDIA | 4,398 | 4,398 |
| IN TERM DEPOSITS | | |
| FDR WITH C.B. OF INDIA DEVELOPMENT FUND | 77,799,459 | 62,799,459 |
| FDR WITH C.B. OF INDIA BOYS FUND | 1,060,000 | 1,000,000 |
| FDR WITH C.B. OF INDIA OLD PROVIDENT FUND | 344,116,790 | 362,498,796 |
| FDR WITH C.B. OF INDIA MAINTENANCE FUND | 15,030,900 | 75,030,900 |
| TOTAL | 883,918,466 | 841,083,117 |
| GRAND TOTAL (A+B) | 899,363,332 | 848,642,510 |

8 CAPITAL WORK IN PROGRESS

| PARTICULARS | AMOUNT | AMOUNT |
|--------------|----------------|----------------|
| Solar Plant | 25,000 | 25,000 |
| New Building | 750,000 | 750,000 |
| TOTAL | 775,000 | 775,000 |



9 LOANS, ADVANCES & DEPOSITS

| PARTICULARS | AMOUNT | AMOUNT |
|--|-------------------|--------------------|
| PROVIDENT FUND LOAN | 3,314,966 | 1,751,846 |
| FESTIVAL ADVANCE | 2,100 | 50,700 |
| LTC | 1,062,611 | 481,111 |
| SECURITY DEPOSIT WITH DESU | 11,449 | 11,449 |
| MISC. ADVANCE OF DEVELOPMENT FUND | - | 105,000 |
| MISC. ADVANCE OF BOYS FUND | 46,000 | 587,060 |
| MISC. ADVANCE OF MAINTENANCE FUND | 65,500 | 70,500 |
| ADVANCES TO CONTRACTORS (OBC INFR.) | 36,000 | 36,000 |
| ADVANCE RECOVERABLE IN CASH OR KIND | - | - |
| INCOME ACCRUED: | | |
| ACCRUED INTEREST ON FDR OF DEVELOPMENT FUND | 1,110 | 425,362 |
| ACCRUED INTEREST ON FDR OF BOYS FUND | - | - |
| ACCRUED INTEREST ON FDR OF OLD PROVIDENT FUND | 2,653,988 | 3,233,953 |
| ACCRUED INTEREST ON FDR OF OBC INFR. DIV. FUND | - | - |
| ACCRUED INTEREST (MAIN ACCOUNT) | - | - |
| OTHER RECEIVABLE | | |
| GRANT RECOVERABLES | 52,819,000 | 107,976,000 |
| TOTAL | 60,515,084 | 114,628,981 |

10 ACADEMIC RECEIPT

| PARTICULARS | AMOUNT | AMOUNTS |
|--|------------------|------------------|
| FEE FROM STUDENTS | | |
| A. ACADEMIC | | |
| TUITION FEE | 660,654 | 683,676 |
| ADMISSION FEE | 6,625 | 6,755 |
| LIBRARY & READING ROOM FEE | 2,194,500 | 2,107,400 |
| EXAMINATIONS & ASSIGNMENT FEE | 687,300 | 761,201 |
| FORGIGN STUDENT REGISTRATION FEE | 100,500 | 72,400 |
| GARDEN FEE | 366,050 | 377,800 |
| ELECTRICITY AND WATER CHARGES | 1,744,392 | 1,723,607 |
| MAGAZINE FEE | 914,000 | 944,450 |
| E-INFO. SYS. FEE | 730,800 | 755,200 |
| TOTAL (A) | 7,404,821 | 7,432,489 |
| B. OTHER FEES | | |
| IDENTITY CARD FEE | 427,580 | 445,100 |
| FINE/MISC. FEE | - | 91,557 |
| MEDICAL FEE | 365,750 | 374,990 |
| TOTAL (B) | 793,330 | 911,647 |
| C. SALES OF PUBLICATIONS | | |
| SALE OF PROSPACTUS INCLUDING ADMISSION FORMS | 231,700 | 242,800 |
| TOTAL (C) | 231,700 | 242,800 |
| GRAND TOTAL (A+B+C) | 8,429,851 | 8,586,936 |

11 GRANTS AND DONATIONS

| PARTICULARS | AMOUNT | AMOUNTS |
|---|--------------------|--------------------|
| CENTRAL GOV. | 358,460,000 | 471,129,000 |
| GRANT FOR OBC EXPANSION | - | - |
| SHARE OF G.BODY | 4,773,596 | 3,315,838 |
| TOTAL | 363,233,596 | 474,444,838 |
| LESS: AMOUNT RETURNED TO UGC OF OBC EXPANSION FOR 2014-15 | - | - |
| TOTAL | 363,233,596 | 474,444,838 |



12 OTHER INCOME

| PARTICULARS | AMOUNT | AMOUNTS |
|---|-------------------|-------------------|
| A. INCOME FROM LAND & BUILDING | | |
| RENT FROM BANK | 208,080 | 208,080 |
| RENT RECEIPT FROM PHOTOSTATE COUNTER | 30,000 | 21,600 |
| RENT FROM CANTEN | 120,000 | 120,000 |
| RENT FROM HP COUNTER | 79,000 | 60,000 |
| TOTAL | 437,080 | 409,680 |
| B. INTEREST ON TERM DEPOSITS | | |
| (I) INTEREST ON SWAP A/C | 11,546,574 | 10,776,451 |
| (II) INTEREST ON FDR | 174,315 | |
| TOTAL | 11,720,889 | 10,776,451 |
| C. INTEREST ON SAVING A/C & OTHER INTEREST | | |
| (I) INTEREST ON FEE COLLECTION A/C | - | - |
| TOTAL | - | - |
| D. LEAVE SALARY & PENSION CONTRIBUTION | | |
| TOTAL | 178,512 | 139,136 |
| E. MISCELLANEOUS INCOME | | |
| TOTAL | 385,973 | 1,112,824 |
| GRAND TOTAL (A+B+C+D) | 12,722,454 | 12,438,091 |

13 STAFF PAYMENT & BENEFITS

| PARTICULARS | AMOUNT | AMOUNT |
|--------------------------------|--------------------|--------------------|
| SALARY & WAGES | 318,792,339 | 234,733,192 |
| BONUS | - | - |
| CONTRIBUTION TO PROVIDEND FUND | 10,585,451 | 5,835,014 |
| RETIREMENT & TERMINAL BENEFIT | 49,749,228 | 38,336,384 |
| LTC BENEFITS | 2,723,124 | 2,699,439 |
| EARNED LEAVE ENCASHMENT (LTC) | 1,107,191 | 1,101,453 |
| MEDICAL REIMBURSHMENT | 9,972,087 | 7,933,663 |
| CHILDREN EDUCATION ALLOWANCE | 1,485,000 | 1,080,000 |
| HONORARIUM | 71,520 | 134,880 |
| UNIFORM & WASHING ALLOW. | 18,600 | 56,817 |
| TOTAL | 394,504,540 | 291,910,842 |

14 ACADMIC EXP.

| PARTICULARS | AMOUNT | AMOUNT |
|--|------------------|------------------|
| EXAMINATION & ASSIGMENT | - | 48,200 |
| PUBLICATION | | |
| COLEGE MAGZINE EXP. | - | 776,530 |
| PROSPECTUS EXP. | 165,388 | 136,500 |
| I-CARD EXP. | 413,719 | 42,235 |
| LIABRARY EXP.(books,Periodicals,Furniture and fixture) | 777,391 | 1,507,368 |
| LIABRARY COMPUTER MAINTENANCE | 4,130 | 120,131 |
| OTHER LIABRARY EXP. | 79,987 | 107,823 |
| TOTAL | 1,440,615 | 2,738,787 |



(*) All the highlighted figures on this page are of infrastructure maintenance.

15 ADMINISTRATIVE EXP.

| PARTICULARS | AMOUNT | AMOUNT |
|---|-----------|-----------|
| ADVERTISEMENT EXP. | - | 246,539 |
| Electricity & Power (Excluding share of evening expenses) | 2,123,597 | 2,017,903 |
| WATER CHARGES | 234,291 | 2,420,681 |
| TELEPHONE EXP. | 12,309 | 14,726 |
| RENT, RATES & TAXES(property tax and ground rent) | 567,763 | 698,700 |
| POSTAGE & TELEGRAM | 108,585 | 23,999 |
| PRINTING & STATIONARY | 382,500 | 456,962 |
| TRAVELLING & CONVLY. | 70,405 | 128,390 |
| SEMINAR EXP. (APPROVED CONFERANCES) | 7,500 | 7,500 |
| AUDITOR REMUNERATION | - | 3,000 |
| PROFESSIONAL CHARGES(Advocate fees for court cases) | 12,560 | 11,210 |
| GARDEN EXP. | 25,645 | 54,587 |
| OTHER EXP.(Small Petty Expenses) | 3,617 | 24,722 |
| TOTAL | 3,548,772 | 6,108,919 |

16 REPAIRS & MAINTENANCE

| PARTICULARS | AMOUNT | AMOUNT |
|------------------------------------|--------|--------|
| Repair and Replacement | - | 12,760 |
| Annual Repairs To College Building | - | - |
| TOTAL | - | 12,760 |

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BURSAR

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PRINCIPAL

Sh,Ajay Suri
TREASURER

For SHRUTI GOGIA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN.-029252N

CA. SHRUTI GOGIA
PROPRIETOR
M.NO. 531731

DATE: 14.10.2019
PLACE: NEW DELHI



(*) All the highlighted figures on this page are of infrastructure maintenance.

DESIGNATED/EARMARKED FUNDS

NOTE No. 3

| PARTICULARS | FUND WISE BREAKUP | | | | | | TOTAL |
|---|-------------------|------------|-------------|------------------|-----------------|------------------|-------------|
| | BOYS FUND | DEV. FUND | OLD P.F. | SELF FIN. COURSE | INFR. DEV. FUND | Examination Fund | |
| (A) OPENING BALANCE OF THE FUNDS | 109,790,217 | 78,852,444 | 368,151,275 | 3,798,776 | 105,528,862 | 182,301 | 666,303,875 |
| ADDITION TO THE FUNDS : | | | | | | | |
| RECEIPT FROM UNIVERSITIES | - | - | - | - | - | - | - |
| AMOUNT RECEIVED FROM UNIVERSITY FOR EXAMS | | | | | | 2,973,848 | 2,973,848 |
| INTEREST ON FD | 5,544,972 | 4,065,830 | 21,463,106 | - | 26,610 | 12,035 | 31,112,553 |
| ACCURED INTEREST INCOME ON FD | - | 453,470 | 2,653,988 | - | - | - | 3,107,458 |
| OTHER INCOME | - | - | - | - | - | - | - |
| RECEIPT FROM EVENING CLASSES | | | | | | | |
| OTHER ADDITIONS : | | | | | | | |
| ACADEMIC FEES | 15,914,745 | - | - | 4,044,962 | - | - | 19,959,707 |
| UNIVERSITY ATHLETICS FEE | 183,300 | - | - | - | - | - | 183,300 |
| UNIVERSITY UNION FEE | 74,540 | - | - | - | - | - | 74,540 |
| CULTURAL COUNCIL FEE | 18,330 | - | - | - | - | - | 18,330 |
| SCHOLARSHIP | 345,600 | - | - | - | - | - | 345,600 |
| WUS | - | - | - | - | - | - | - |
| ALUMNI ASSOCIATION FEE | 365,895 | - | - | - | - | - | 365,895 |
| DEVELOPMENT FEE | - | 9,724,200 | - | - | - | - | 9,724,200 |
| COMPUTER FEE | - | 6,310,765 | - | - | - | - | 6,310,765 |
| CONTRIBUTION TO P.F. | - | - | 45,292,287 | - | - | - | 45,292,287 |
| INTEREST EQUALIZATION FUND | - | - | - | - | - | - | - |
| UNIVERSITY FUND FORFEITED SHARE | - | - | 3,751,229 | - | - | - | 3,751,229 |
| SATARA CONSUMER CLUB | 124,414 | | | | | | 124,414 |
| CAREER COUNCIL CLUB | 17,000 | | | | | | 17,000 |
| IDP | 410,250 | | | | | | 410,250 |
| ENACTUS | 41,394 | | | | | | 41,394 |
| Chiranjil Lal Scholarship | 20,000 | | | | | | 20,000 |
| Dr. Dolly Narula Scholarship | 15,000 | | | | | | 15,000 |
| Ujjar Singh Memorial Prize | 25,000 | | | | | | 25,000 |
| (B) TOTAL | 23,100,440 | 20,554,265 | 73,160,610 | 4,044,962 | 26,610 | 2,985,883 | 123,872,770 |



| UTILIZATION | FUND WISE BREAKUP | | | | | | |
|--|-------------------|------------|-------------|------------------|-----------------|------------------|-------------|
| | BOYS FUND | DEV. FUND | OLD P.F. | SELF FIN. COURSE | INFR. DEV. FUND | Examination Fund | TOTAL |
| (i) CAPITAL EXPENDITURE | | | | | | | |
| FIXED ASSETS | - | - | - | - | - | - | - |
| OTHERS | - | - | - | - | - | - | - |
| (ii) REVENUE EXP. | | | | | | | |
| SALARY, WAGES ALLOWANCES ETC. | - | - | - | 2,654,257 | - | - | 2,654,257 |
| OTHER ADMINISTRATIVE EXP : | | | | | | | |
| ACADMIC EXP | 12,731,150 | - | - | - | - | 2,829,037 | 15,560,187 |
| UNIVERSITY ATHLETICS EXP | 180,150 | - | - | - | - | - | 180,150 |
| UNIVERSITY UNION EXP. | 72,060 | - | - | - | - | - | 72,060 |
| CULTURAL COUNCIL EXP | 18,015 | - | - | - | - | - | 18,015 |
| SCHOLARSHIP | 345,600 | - | - | - | - | - | 345,600 |
| PRIZE MONEY EXP. | 205,200 | - | - | - | - | - | 205,200 |
| DEVELOPMENT EXP | - | 3,336,414 | - | - | - | - | 3,336,414 |
| COMPUTER EXP | - | 278,726 | - | - | - | - | 278,726 |
| BANK CHARGES | 5,941 | - | - | - | - | - | 5,941 |
| INTEREST PAID TO EMPLOYEE (PF) | - | - | 7,085,371 | - | - | - | 7,085,371 |
| INTEREST PAYABLE TO RETIRED EMPLOYEES | - | - | 55,116 | - | - | - | 55,116 |
| FDP | 328,604 | - | - | - | - | - | 328,604 |
| ALUMNI ASSOCIATION EXP. | 400 | - | - | - | - | - | 400 |
| DEPRECIATION ON OBC INFRA. ASSETS | - | - | - | - | 10,959,925 | - | 10,959,925 |
| INTEREST EQUALIZATION FUND | - | - | 2,666,482 | - | - | - | 2,666,482 |
| PF WITHDRAWALS/PAYMENT ON SUPERANNUATION | - | - | 80,503,529 | - | - | - | 80,503,529 |
| CARLER COUNCIL CLUB EXPENSES | 7,042 | - | - | - | - | - | 7,042 |
| | 13,894,162 | 3,615,140 | 90,310,498 | 2,654,257 | 10,959,925 | 2,829,037 | 124,263,019 |
| NET BALANCE AT THE YEAR END (A+B-C) | 118,996,495 | 95,791,569 | 351,001,387 | 5,189,481 | 94,595,547 | 339,147 | 665,913,626 |

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(*) Development Expense includes:
A. Infrastructure Maintenance - Rs. 12,54,358
B. Infrastructure Augmentation - Rs. 12,11,722

(*) Computer Exp. of Rs. 2,78,726 is under infrastructure maintenance.

PG DAV COLLEGE; NEHRU NAGAR; NEW DELHI - 110065
SCHEDULES OF FIXED ASSETS AND DEPRECIATION THEREON AS ON 31ST MARCH, 2019

FIXED ASSETS

NOTES - G

| PARTICULARS | RATE OF DEP. | BALANCE ON 01.4.2018 | ADDITION DURING THE YEAR | | DELETION | TOTAL | DEP. FOR THE YEAR | BALANCE ON 31.3.2019 |
|--|--------------|----------------------|--------------------------|--------------------|----------|-------------------|-------------------|----------------------|
| | | | MORE THAN 180 DAYS | LESS THAN 180 DAYS | | | | |
| MAIN ACCOUNT ASSETS | | | | | | | | |
| LAND | 0% | 35,285 | - | - | - | 35,285 | - | 35,285 |
| BUILDING | 10% | 8,843,855 | - | - | - | 8,843,855 | 884,385 | 7,959,469 |
| COMPUTERS | 40% | 59,299 | - | - | - | 59,299 | 23,720 | 35,580 |
| FURNITURE & FIXTURES | 10% | 553,433 | - | - | - | 553,433 | 55,343 | 498,090 |
| LIBRARY BOOKS & PERIODICALS | 0% | 19,246,968 | 33,324 | 744,067 | - | 20,024,359 | - | 20,024,359 |
| DEVELOPMENT FUND ACCOUNT ASSETS | | | | | | | | |
| AIR CONDITIONERS | 15% | 154,926 | - | - | - | 154,926 | 23,239 | 131,687 |
| FIRE EXTINGUISHER | 15% | 42,170 | - | - | - | 42,170 | 6,326 | 35,845 |
| COMPUTERS | 40% | 93,000 | - | - | - | 93,000 | 37,200 | 55,800 |
| FURNITURE & FIXTURES | 10% | 795,708 | - | - | - | 795,708 | 79,571 | 716,137 |
| Total | | 29,824,644 | 33,324 | 744,067 | - | 30,602,035 | 1,109,784 | 29,492,251 |

TANGIBLE ASSETS (OBC INFRASTRUCTURE DEVELOPMENT FUND)

| PARTICULARS | RATE | BALANCE AS ON 01.4.2018 | ADDITION DURING THE YEAR | | DELETION | TOTAL | DEP. FOR THE YEAR | BALANCE ON 31.3.2019 |
|---|------|-------------------------|--------------------------|--------------------|----------|--------------------|-------------------|----------------------|
| | | | MORE THAN 180 DAYS | LESS THAN 180 DAYS | | | | |
| BAMBOO CLASS ROOM | 10% | 1,385,770 | - | - | - | 1,385,770 | 138,577 | 1,247,193 |
| EQUIPMENTS | 15% | 440,429 | - | - | - | 440,429 | 66,064 | 374,365 |
| CANTEEN BLOCK | 10% | 13,522,681 | - | - | - | 13,522,681 | 1,352,268 | 12,170,413 |
| CLASS ROOM BLOCK | 10% | 22,707,789 | - | - | - | 22,707,789 | 2,270,779 | 20,437,010 |
| COMPUTER HUB | 15% | 947,045 | - | - | - | 947,045 | 142,057 | 804,988 |
| CORRIDORE BLOCK | 10% | 9,242,684 | - | - | - | 9,242,684 | 924,268 | 8,318,416 |
| DEPARTMENTAL ROOMS | 10% | 21,132,527 | - | - | - | 21,132,527 | 2,113,253 | 19,019,274 |
| ELECTRIC SUB STATION | 15% | 5,384,087 | - | - | - | 5,384,087 | 807,613 | 4,576,474 |
| EXTERNAL SERVICE (Water Harvesting Project) | 10% | 1,793,705 | - | - | - | 1,793,705 | 179,370 | 1,614,334 |
| FIRE EXTINGUISHER | 15% | 868,474 | - | - | - | 868,474 | 130,271 | 738,203 |
| FURNITURE AND FIXTURES | 10% | 5,128,218 | - | - | - | 5,128,218 | 512,822 | 4,615,396 |
| HVAC WORK | 10% | 4,916,010 | - | - | - | 4,916,010 | 491,601 | 4,424,409 |
| LIFT | 15% | 2,106,398 | - | - | - | 2,106,398 | 315,960 | 1,790,439 |
| PORTABLE CABIN COMPUTER LAB | 10% | 5,000,986 | - | - | - | 5,000,986 | 500,099 | 4,500,887 |
| P.O. PLANT | 15% | 184,019 | - | - | - | 184,019 | 27,603 | 156,416 |
| SEMINAR HALL SPS CANTEEN BLOCK | 10% | 8,679,664 | - | - | - | 8,679,664 | 867,966 | 7,811,698 |
| SEWER LINE | 10% | 711,861 | - | - | - | 711,861 | 71,186 | 640,675 |
| S.S. RAILING | 10% | 481,672 | - | - | - | 481,672 | 48,167 | 433,505 |
| Total | | 104,634,019 | - | - | - | 104,634,019 | 10,959,925 | 93,674,094 |
| TOTAL VALUE OF ASSETS | | 134,458,663 | 33,324 | 744,067 | - | 135,236,054 | 12,069,708 | 123,166,345 |

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