DAV PUBLIC SCHOOL
Balasore
(Affiliated to CBSE, New Delhi, Affiliation No- 1530110, School No- 15312)

Ref. No. DAV PS/BLS/362/2026 Date:. 9.9.2026

NOTICE

Audit Report for the financial year 2025-2026(1st April 2025 to 31st March 2026) is uploaded in the school website (www.davbls.org). Any parent interested for any clarification relating to the accounts may indicate the same to the undersigned in writing on or before 17th September 2026. Clarification sought for will be pasted in the school website on 23rd September 2026.

PRINCIPAL
9.9.2026

At- Samalpur, PO-Balia, Dist: Balasore - 756056 (Odisha)
Phone No.: 06782-255066, E-mail.- davbalasore@rediffmail.com, Web Site: www.davbls.org
Managed By- D.A.V College Managing Committee, Chitra Gupta Road, New Delhi

DAV PUBLIC SCHOOL
SOVARAMPUR, NEAR SETTLEMENT OFFICE, BALASORE, ODISHA

AUDITOR'S REPORT
&
ANNUAL ACCOUNTS
FOR THE FINANCIAL YEAR
2025-2026

Prepared By

M/s. M G G S & ASSOCIATES

Chartered Accountants

Contact
Flat No. 1B, 1st Floor, A 155, R K Enclave
Sahid Nagar, Bhubaneswar – 751007
Landline: 0674-3501529, M. No. 9437482885
Email ID: soumyajeet@mggs.in

M/s. MGGS & ASSOCIATES
CHARTERED ACCOUNTANTS
H.O.: Flat No. 1B, 1st Floor, R.K. Enclave, Plot No. A/155, Sahid Nagar, Bhubaneswar - 751007, Odisha
Tel No. : 0674-3501529, Mobile : +91 9437482885, Email : soumyajeet@mggs.in

FORM NO. 10B

[See Rule 17B]

[Audit Report under section 12A (b) of the Income-tax Act, 1961 in the case of charitable or religious trusts or institutions]

We have examined the Balance Sheet of **DAV PUBLIC SCHOOL (AAATD0495L), SOVARAMPUR, NEAR SETTLEMENT OFFICE, BALASORE, ODISHA,** a Branch/unit of DAV CMC, New Delhi as at **31st March, 2026** and the Income and Expenditure Account for the year ended on that date which are in agreement with the books of account maintained by the said institution.

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

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

(i) in the case of the Balance Sheet, of the state of affairs of the above named institution as at **31st March 2026** and

(ii) in the case of the Income and Expenditure account, of the Surplus or Deficit of its accounting year ending on **31st March 2026**

The prescribed particulars are annexed herewith.

For M/s. M G G S & Associates
(Chartered Accountants)
Firm Registration Number: 024343N

Soumyajeet

M G G S & ASSOCIATES * BHUBANESWAR M.No.-518057 CHARTERED ACCOUNTANTS *

CA Soumyajeet Mishra, FCA
Partner (Membership No: 518057)
UDIN: 26518057VTBCOD3458
Place: Bhubaneswar
Date: 20/06/2026

Delhi B.O.: House No.32, Shiv Arcade, Acharya Niketan, Mayur Vihar, Phase-1, New Delhi - 110091
Mob : +91 8800534004, Email : anujgupta@mggs.in

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ANNEXURE

Statement of Particulars

General

1.	Name of the fund or trust or institution or any university or Other educational institution or any hospital or other medical Institution.	**D.A.V. PUBLIC SCHOOL**
2.	Address	**SOVARAMPUR, NEAR SETTLEMENT OFFICE, BALASORE, ODISHA**
3.	Permanent Account Number	**AAATD0495L**
4.	Assessment Year	**2026-2027**

I. Application of income for charitable or religious purposes

1	Amount of income of the previous year applied to charitable or religious purposes in India during that year.	**8,95,03,996.60**
2	Whether the Institution has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No
3	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes.	No
4	Amount of income eligible for exemption under section 11(1) (c) [Give details]	No
5	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	No
6	Whether the amount of income of mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof	No
7	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under	No

	section 11(1)(B)? If so, the details thereof		
8	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :-		
	a.	Has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
		Non Charitable/Religious Amount	No
	b.	Has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11 (2) (b) (iii) or	No
		Investment/Deposit Amount	No
	c.	Has not been utilized for purposes for which it was accumulated/set apart during the period for which it was to be accumulated/set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No
		Unutilized Amount	No

II. Application or use of income or property for the benefit of persons referred to in section 13 [3].

1	Whether any part of the income or property of the Institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) [hereinafter referred to in this Annexure as such person]? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2	Whether any land, building or other property of the Institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any.	No
3	Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details.	No
4	Whether the services of the Institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.	No

M G G S & ASSOCIATES * CHARTERED ACCOUNTANTS *
BHUBANESWAR
M.No.-518057

5	Whether any share, security, or other property was purchased by or on behalf of the Institution during the previous year from any such person? If so, give details thereof together with the consideration paid.	No
6	Whether any share, security, or other property was sold by or on behalf of the Institution during the previous year to any such person? If so, the details thereof together with the consideration received.	No
7	Whether any income or property of the Institution was diverted during the previous year in favor of any such person? If so, give details thereof together with the amount of income or value of property so diverted.	No
8	Whether the income or property of the Institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.	No

III. Investments held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

SL. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
1	2	3	4	5	6
	Total				NO

For M/s M G G S & Associates
(Chartered Accountants)
Firm Registration Number: 024343N

Soumyajeet

CA Soumyajeet Mishra, FCA
Partner (Membership No: 518057)
UDIN: 26518057VTBCOD3458
Place: Bhubaneswar
Date: 20/06/2026

M G G S & ASSOCIATES BHUBANESWAR M.No.-518057 CHARTERED ACCOUNTANTS

DOCUMENT CHECK LIST

The following documents are enclosed in duplicate:

S. No.	Particulars	Yes	No
1.	Audit Report in Form No. 10 B along with statement of particulars in **Annexure A**;	**Yes**	
2.	Receipts and Payments Account as at 31 March, 2026 in **Annexure B**;	**Yes**	
3.	Audited Trial Balance as at 31 March, 2026 in **Annexure B**;	**Yes**	
4.	Audited Balance Sheet as at 31 March, 2026, Income and Expenditure Account for the year ended 31 March, 2026 along with Schedules 1 to 32 Forming Part of Accounts and including Notes forming part of Accounts in Schedule 33 in **Annexure B and C**;	**Yes**	
5.	Reconciliation of DAVCMC Main Account as at 31 March, 2026 along with balance Confirmation Certificate as at 31 March, 2026 in **Annexure D**;	Nil	
6.	Loan Balance from DAVCMC as at 31 March, 2026 in **Annexure D**;	Nil	
7.	Capital Fund with DAVCMC as at 31 March, 2026 in **Annexure D**;	Nil	
8.	Bank Reconciliation Statement of all Bank Accounts as at 31 March, 2026 and Balance Confirmation Certificates obtained for all Bank Accounts with the institutions as on 31 March, 2026 in **Annexure E**; and	**Yes**	
09.	Further, we confirm that, Depreciation has been provided on the written down value method in accordance with the rates prescribed in the Income Tax Rules, 1962.	**Yes**	

For M/s. M G G S & ASSOCIATES
Chartered Accountants
Firm Registration No. 024343N

Soumyajeet

CA. Soumyajeet Mishra
(Partner)
Membership No. 518057
Place : Bhubaneswar
Date: 20/06/2026

M G G S & ASSOCIATES BHUBANESWAR M.No.-518057 CHARTERED ACCOUNTANTS wb rpt

(OR-008) DAV Public School,Sovarampur,Near Settlement Office, ,Balasore,Odisha

Balance Sheet (As on 31 March,2026)

Main Fund Account - FINAL

INDEX	PARTICULARS	NOTE NUMBER	31 March 2026	31 March 2025
	LIABILITIES			
I	**SOURCE OF FUND**			
1	**NPO Funds**			
(a)	Unrestricted Funds -		7,08,24,010.76	6,96,63,125.73
(b)	Restricted Funds		2,28,88,020.00	1,65,13,020.00
2	**Non-Current Liabilities**			
(a)	Long-term borrowings			
(b)	Other long-term liabilities			
(c)	Long-term provisions			
3	**Current Liabilities**			
(a)	Short-term borrowings			
(b)	Trade Payables		30,90,657.00	17,59,363.00
(c)	Other current liabilities		1,42,84,152.00	1,38,93,464.00
(d)	Short-term provisions			
	TOTAL		**11,10,86,839.76**	**10,18,28,972.73**
	ASSETS			
II	**APPLICATION OF FUNDS**			
1	**Non-currents assets**			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment		3,70,01,441.10	3,39,48,530.78
(ii)	Intangible assets			
(iii)	Capital work in progress		1,40,60,287.00	5,82,625.00
(iv)	Intangible assets under development			
(b)	Non-current investments			
(c)	Long Term Loans and Advances			
(d)	Other non-current assets (specify nature)			
2	**Current assets**			
(a)	Current investments		4,99,22,269.95	5,39,23,101.00
(b)	Inventories		10,01,951.98	17,35,599.87
(c)	Trade Receivables		15,36,140.00	41,72,258.07
(d)	Cash and bank balances		61,15,555.98	62,09,614.73
(e)	Short Term Loans and Advances		12,06,688.75	10,32,426.28
(f)	Other current assets		2,42,505.00	2,24,817.00
	TOTAL		**11,10,86,839.76**	**10,18,28,972.73**

For **M G G S & Associates**
(Chartered Accountants)
(Chartered Accountants)
FRNO:024343N

M G G S & ASSOCIATES BHUBANESWAR M.No.-518057 CHARTERED ACCOUNTANTS

(Partner / Proprietor)
M.No.: 518057
UDIN: 26518057UTBCOD3458
Date : 20.06.2026
Place: Bhubaneswar

For (DAV Public School,Sovarampur,Near Settlement Office, ,Balasore,Odisha)

Accountant — ACCOUNTANT DAV PUBLIC SCHOOL BALASORE

Principal — PRINCIPAL DAV PUBLIC SCHOOL BALASORE

Manager / Vice Chairman — MANAGER D.A.V. Public School, Balasore

wbk rpt

(OR-008) DAV Public School,Sovarampur,Near Settlement Office, ,Balasore,Odisha

Income & Expenses (As on 31 March,2026)

Main Fund Account - FINAL

INDEX	PARTICULARS	NOTE NUMBER	31 March 2026	31 March 2025
	INCOME			
I	Revenue from operations		7,48,37,467.00	6,12,95,545.00
II	Other Income		36,60,504.60	27,95,416.00
III	Closing Stock		10,01,951.98	17,35,599.87
IV	**Total Income**		**7,94,99,923.58**	**6,58,26,560.87**
	EXPENSES			
	Cost of Material Consumed		51,38,170.87	28,35,877.00
	Donations / contributions paid			
	Employee benefits expenses		5,25,00,871.00	4,66,83,421.00
	Finance Cost			
	Depreciation and amortization expense		45,48,130.68	40,82,108.19
	Other expenses		1,46,68,503.00	1,21,16,941.70
	Religion / charitable expenses		14,83,363.00	
	Other Expenses (specify nature)			
V	**Total expenses**		**7,83,39,038.55**	**6,57,18,347.89**
VI	Profit before exceptional and extraordinary items and tax (IV - V)		11,60,885.03	1,08,212.98
VII	Exceptional items			
VIII	Profit before extraordinary items and tax (VI - VII)		11,60,885.03	1,08,212.98
IX	Extraordinary Items			
X	Profit before tax (VIII - IX)			
XI	Tax expenses:			
i	Current Tax			
	Deferred Tax			
XII	Profit (Loss) for the period from continuing operations			

For **M G G S & Associates**
(Chartered Accountants)
(Chartered Accountants)
FRNO:024343N

(Partner / Proprietor)
M.No.: 518057
UDIN:26518057VTBCOD3458
Date : 20.06.2026
Place: Bhubaneswar

For (DAV Public School,Sovarampur,Near Settlement Office, ,Balasore,Odisha)

Accountant / Chairman — ACCOUNTANT DAV PUBLIC SCHOOL BALASORE

Principal — PRINCIPAL DAV PUBLIC SCHOOL BALASORE

Manager / Vice — MANAGER D.A.V. Public School, Balasore

Workbook Reports

DAV Public School,Sovarampur,Near Settlement Office, ,Balasore,Odisha

Receipts and Payments (As on 31 March,2026)

Main Fund Account - FINAL

PREVIOUS YEAR	RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	PAYMENTS	CURRENT YEAR
0.00	Opening Balance	0.00	0.00	Purchase of Paper	0.00
1,719.00	Cash in Hand	0.00	7,65,682.00	Purchase of Text Books from DAV CMC Publication Division	8,35,504.00
43,10,924.73	Bank Balances	62,09,614.73	21,52,399.00	Purchase of Text Books from others	6,88,909.00
5,10,16,554.00	Fixed Deposits	5,29,68,269.00	1,16,648.00	Other Purchases	5,37,603.00
6,73,87,668.00	Fees / Sales	8,26,33,076.90	0.00	Publication of Students World and Aryan Heritage	0.00
21,16,800.00	Other Income	31,06,527.30	0.00	Purchase of Audio CD	0.00
0.00	Proceeds from Sale of Assets	0.00	0.00	Printing of Text Books	0.00
0.00	Loans and Advances Repaid Back	0.00	0.00	Packing and Forwarding	0.00
3,63,860.00	Other Receipts	30,822.00	0.00	Others	0.00
0.00	-	0.00	4,57,24,784.00	Establishment	5,18,43,458.00
0.00	-	0.00	21,12,099.00	Administration Charges and Grant To Institutions	22,46,715.00
0.00	-	0.00	96,017.00	Rent, Rates and Taxes	1,31,717.00
0.00	-	0.00	5,11,014.00	Utilities	5,50,759.00
0.00	-	0.00	89,381.00	Communication Expenses	71,384.00
0.00	-	0.00	1,05,760.00	Travelling and Conveyance	1,21,062.00
0.00	-	0.00	28,01,790.00	Welfare, Entertainment and Other Recreational Activities	32,46,403.00
0.00	-	0.00	5,63,037.00	Stationery and Supplies	9,00,143.00
0.00	-	0.00	25,767.00	Membership and Subscription	73,633.00
0.00	-	0.00	65,392.00	Advertisements	77,722.00
0.00	-	0.00	4,05,369.00	Insurance	5,85,562.00
0.00	-	0.00	9,69,113.00	Vehicle Maintenance Charges	15,18,497.00
0.00	-	0.00	24,695.70	Lab Maintenance and Running Expenses	38,873.40
0.00	-	0.00	17,93,700.00	Maintenance Expenses	8,41,192.00
0.00	-	0.00	0.00	Interest Paid on Loans	0.00
0.00	-	0.00	30,69,317.00	Legal, Professional, House Keeping and Agency Charges	38,96,570.00
0.00	-	0.00	35,400.00	Audit Fees	35,400.00
0.00	-	0.00	0.00	Assistance	0.00
0.00	-	0.00	26,32,028.30	Purchase of Assets	2,04,02,904.00
0.00	-	0.00	1,01,804.00	Loans and Advances Paid	0.00
0.00	-	0.00	0.00	Deposits Given	2,29,293.00
0.00	-	0.00	18,58,445.00	Other Payments	12,60,315.60
0.00	-	0.00	0.00	Closing Balance	0.00
0.00	-	0.00	0.00	Cash in Hand	0.00
0.00	-	0.00	62,09,614.73	Bank Balances	61,15,555.98
0.00	-	0.00	5,29,68,269.00	Fixed Deposits	4,86,99,134.95
12,51,97,525.73	TOTAL	14,49,48,309.93	12,51,97,525.73	TOAL	14,49,48,309.93

For **M G G S & Associates**
(Chartered Accountants)
(Chartered Accountants)
FRNO:024343N

M G G S & ASSOCIATES CHARTERED ACCOUNTANTS BHUBANESWAR M.No.-518057

(Partner / Proprietor)
M.No.: 518057
UDIN: 26518057VTBCOD8458
Date: 20.06.2026
Place: Bhubaneswar

For (DAV Public School,Sovarampur,Near Settlement Office, ,Balasore,Odisha)

Accountant — ACCOUNTANT DAV PUBLIC SCHOOL BALASORE

Principal — PRINCIPAL DAV PUBLIC SCHOOL BALASORE

Manager / Vice Chairman — MANAGER D.A.V. Public School, Balasore

Workbook Reports

DAV Public School,Sovarampur,Near Settlement Office, ,Balasore,Odisha

Annexure A (As on 31 March,2026)

Main Fund Account - FINAL

ID	HEAD CODE	ACCOUNT HEAD from code	OPENING BALANCE	RECIEVED/ADDED DURING THE YEAR	INTEREST, IF ANY	AMOUNT TRANSFERRED FROM (JV)	AMOUNT TRANSFERRED TO (JV)	CLOSING	TRANSFERRED FROM/TO (HEAD CODE ONLY)
			1	2	3	4	5	6=1+2+3+4-5	7
		DETAILS OF CAPITAL FUND							
	101000	Capital Fund	6,96,32,125.73	0.00	0.00	0.00	0.00	6,96,32,125.73	
		DETAILS OF RESERVE and SURPLUS							
	110100	Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	
	110200	Pupil Fund/Amalgamated fund	0.00	0.00	0.00	0.00	0.00	0.00	
	110400	Building Fund	0.00	0.00	0.00	0.00	0.00	0.00	
	110500	Development Fund - (Restricted Fund)	1,65,13,020.00	63,75,000.00	0.00	0.00	0.00	2,28,88,020.00	
	110600	Endowment Fund	0.00	0.00	0.00	0.00	0.00	0.00	
	110800	Depreciation Reserve	0.00	0.00	0.00	0.00	0.00	0.00	
	112200	Other Funds	31,000.00	0.00	0.00	0.00	0.00	31,000.00	
		DETAILS OF LOANS							
			OPENING BALANCE	**AMOUNT RECIEVED**	**INTEREST, (IF ANY)**	**REPAYMENT OF LOAN TAKEN BEFORE 01.04.21**	**REPAYMENT OF LOAN TAKEN AFTER 01.04.21**	**CLOSING**	
			1	2	3	4	5	6=1+2+3-4-5	7
	200100	Secured Loan - Banks (Long Term Borrowing)	0.00	0.00	0.00	0.00	0.00	0.00	

For **M G G S & Associates**
(Chartered Accountants)
(Chartered Accountants)
FRNO:024343N

M G G S & ASSOCIATES CHARTERED ACCOUNTANTS BHUBANESWAR M.No.-518057

(Partner / Proprietor)
M.No.: 518057
UDIN: 26518057VTBCOD3458
Date : 20.06.2026
Place: Bhubaneswar

For (DAV Public School,Sovarampur,Near Settlement Office, ,Balasore,Odisha)

Accountant Principal Manager / Vice Chairman

ACCOUNTANT DAV PUBLIC SCHOOL BALASORE

PRINCIPAL DAV PUBLIC SCHOOL BALASORE

MANAGER D.A.V. Public School, Balasore

Workbook Reports

DAV Public School,Sovarampur,Near Settlement Office, ,Balasore,Odisha

Depreciation (Schedule-7)(As on 31 March,2026)

Main Fund Account - FINAL

HEAD CODE	PARTICULARS	OPENING BALANCE 1	TRANSFER OF WORK IN PROGRESS / SALE OF ASSET DURING THE FINANCIAL YEAR 2	ADDITION DURING THE YEAR 3	BALANCE 4=1-2+3	RATE OF DEPRECIATION 5	DEPRECIATION DURING THE YEAR 6=4*5	WRITTEN DOWN VALUE 7=4-6	TOTAL SALE VALUE OF ASSET 8	PROFIT/LOSS ON SALE OF FIXED ASSET 9=8-2
300100	Capital Work In Progress - (A)	5,82,625.00	0.00	1,34,77,662.00	1,40,60,287.00	0%	0.00	1,40,60,287.00	0.00	0.00
300200	Land	48,86,120.00	0.00	0.00	48,86,120.00	0%	0.00	48,86,120.00	0.00	0.00
300300	Building	1,96,16,887.43	0.00	13,81,473.00	2,09,98,360.43	10%	20,99,836.04	1,88,98,524.39	0.00	0.00
300400	Building - Residential	0.00	0.00	0.00	0.00	5%	0.00	0.00	0.00	0.00
300500	Furniture and Fixtures	17,60,155.70	0.00	4,74,997.00	22,35,152.70	10%	2,23,515.27	20,11,637.43	0.00	0.00
300600	Office Equipment	2,64,742.91	0.00	0.00	2,64,742.91	15%	39,711.44	2,25,031.47	0.00	0.00
300700	Electrical Equipment	14,48,083.31	0.00	15,67,173.00	30,15,256.31	15%	4,52,288.45	25,62,967.86	0.00	0.00
300800	Teaching Aids - (Music Instruments, Lab and Sports Equipments)	3,95,800.52	0.00	1,78,267.60	5,74,068.12	15%	86,110.22	4,87,957.90	0.00	0.00
300900	Computers, Printers, Servers, Laptops	7,15,305.25	0.00	1,25,849.00	8,41,154.25	40%	3,36,461.70	5,04,692.55	0.00	0.00
301000	Vehicles	1,28,546.26	94,388.60	7,43,430.00	7,77,587.66	15%	1,16,638.15	6,60,949.51	70,000.00	-24,388.60
301100	Buses	37,70,034.44	0.00	30,58,810.00	68,28,844.44	15%	10,24,326.67	58,04,517.77	0.00	0.00
301200	Library Books	4,49,250.87	0.00	1,65,430.00	6,14,680.87	15%	92,202.13	5,22,478.74	0.00	0.00
301300	Plant and Machinery	0.00	0.00	0.00	0.00	15%	0.00	0.00	0.00	0.00
301400	Other Fixed Assets	5,13,604.09	0.00	0.00	5,13,604.09	15%	77,040.61	4,36,563.48	0.00	0.00
	TOTAL - (B)	3,39,48,530.78	94,388.60	76,95,429.60	4,15,49,571.78	0%	45,48,130.68	3,70,01,441.10	70,000.00	-24,388.60
		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
	TOTAL (A) + (B)	3,45,31,155.78	94,388.60	2,11,73,091.60	5,56,09,858.78		45,48,130.68	5,10,61,728.10	70,000.00	-24,388.60

For **M G G S & Associates (Chartered Accountants)**
(Chartered Accountants)
FRNO:024343N

M G G S & ASSOCIATES * BHUBANESWAR * M.No.-518057 * CHARTERED ACCOUNTANTS

(Partner / Proprietor)
M.No.: 518057
UDIN: 26518057VTBCOD3458
Date : 20.06.2026
Place: Bhubaneswar

For (DAV Public School,Sovarampur,Near Settlement Office, ,Balasore,Odisha)

Accountant Principal Manager / Vice Chairman

ACCOUNTANT
DAV PUBLIC SCHOOL
BALASORE

PRINCIPAL
DAV PUBLIC SCHOOL
BALASORE

MANAGER
D.A.V. Public School, Balasore

Workbook Reports

DAV Public School,Sovarampur,Near Settlement Office, ,Balasore,Odisha

Annexure C (As on 31 March,2026)

Main Fund Account - FINAL

HEAD CODE	CURRENT LIBILITIES	OPENING BALANCE	LIABILITY CREATED	PAID BACK	BALANCE AS PER LEDGER	PAID BACK FOR THE PERIOD BEFORE 10.04.21
		1	2	3	4 = 1 + 2 - 3	5
230100	Accounts Payable (Payable to Parties)	17,12,520.00	16,21,882.00	2,97,386.00	30,37,016.00	
231500	Expenses Payable	46,766.00	53,564.00	46,766.00	53,564.00	
231600	Salary Payable	77.00	3,85,79,982.00	3,85,79,982.00	77.00	
231700	Provident Fund Payable (Employer Contribution)	0.00	33,74,671.00	33,74,671.00	0.00	
231710	Provident Fund Payable (Employee Contribution)	0.00	46,17,779.00	46,17,779.00	0.00	
231800	Employee Deposit Linked Insurance Payable	0.00	58,770.00	58,770.00	0.00	
231900	PF Administrative Charges Payable	4,591.00	51,005.00	51,723.00	3,873.00	
232600	Administrative Charges - Payable	14,306.00	22,15,875.00	22,15,875.00	14,306.00	
232800	Regional Directorate Fund	0.00	0.00	0.00	0.00	
233000	-	0.00	0.00	0.00	0.00	
233400	Other - Current Liabilities	8,39,626.00	83,42,231.00	86,71,193.00	5,10,664.00	
230900	Taxes Deducted at Source - Salaries	4,04,883.00	1,50,000.00	5,54,883.00	0.00	
231000	Taxes Deducted at Source - Contractors	0.00	2,25,035.00	1,91,335.00	33,700.00	
231100	Taxes Deducted at Source - Professional Fee	13,248.00	74,435.00	83,572.00	4,111.00	
231200	Taxes Deducted at Source - Rent	0.00	0.00	0.00	0.00	
231300	Taxes Deducted at Source - Others	0.00	0.00	0.00	0.00	

For **M G G S & Associates (Chartered Accountants)**
(Chartered Accountants)
FRNO: 024343N

M G G S & ASSOCIATES * BHUBANESWAR * M.No.-518057 * CHARTERED ACCOUNTANTS

(Partner / Proprietor)
M.No.: 518057
UDIN: 26518057YTBCOD3458
Date : 20.06.2026
Place: Bhubaneswar

For (DAV Public School,Sovarampur,Near Settlement Office, ,Balasore,Odisha)

Accountant — ACCOUNTANT DAV PUBLIC SCHOOL BALASORE

Principal — PRINCIPAL DAV PUBLIC SCHOOL BALASORE

Manager / Vice Chairman — MANAGER D.A.V. Public School, Balasore

Workbook Reports

DAV Public School,Sovarampur,Near Settlement Office, ,Balasore,Odisha

Annexure D (As on 31 March,2026)

Main Fund Account - FINAL

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

For **M G G S & Associates**
(Chartered Accountants)
(Chartered Accountants)
FRNO:024343N

For (DAV Public School,Sovarampur,Near Settlement Office, ,Balasore,Odisha)

(Partner / Proprietor)
M.No.: 518057
UDIN: 26518057VTBCOD3458
Date : 20.06.2026
Place: Bhubaneswar

M G G S & ASSOCIATES CHARTERED ACCOUNTANTS BHUBANESWAR M.No.-518057

Accountant — ACCOUNTANT DAV PUBLIC SCHOOL BALASORE

Principal — PRINCIPAL DAV PUBLIC SCHOOL BALASORE

Manager / Vice Chairman — MANAGER D.A.V. Public School, Balasore

Workbook Reports

DAV Public School,Sovarampur,Near Settlement Office, ,Balasore,Odisha

Annexure E (As on 31 March,2026)

Main Fund Account - FINAL

HEAD TYPE	MAIN HEAD	HEAD CODE	HEADS	CASH	OTHER THAN CASH	TOTAL
Income	Fees / Sales	410050	Registration Fees	0.00	3,21,000.00	3,21,000.00
Income	Fees / Sales	410100	Admission Fees	0.00	0.00	0.00
Income	Fees / Sales	410150	Tuition Fees	0.00	6,40,63,462.00	6,40,63,462.00
Income	Fees / Sales	410200	N.C.C. Fee	0.00	0.00	0.00
Income	Fees / Sales	410250	Library Fee	0.00	0.00	0.00
Income	Fees / Sales	410300	Development Fund	0.00	0.00	0.00
Income	Fees / Sales	410350	Building Fund	0.00	0.00	0.00
Income	Fees / Sales	410400	Closing Stock	0.00	10,01,951.98	10,01,951.98
Income	Fees / Sales	410450	Pupil Fund - Fees	0.00	0.00	0.00
Income	Fees / Sales	410500	Text Book Sales	0.00	33,59,745.00	33,59,745.00
Income	Fees / Sales	410700	Subscription Magazines and Journals	0.00	0.00	0.00
Income	Fees / Sales	410950	Sports Fee	0.00	0.00	0.00
Income	Fees / Sales	411100	Discretionary Grant	0.00	0.00	0.00
Income	Fees / Sales	411300	Electricity and Water Charges recovered	0.00	0.00	0.00
Income	Fees / Sales	411400	Room Rent / Boarder / Hostel Fee	0.00	0.00	0.00
Income	Fees / Sales	411500	Late Fees and Fine	0.00	20,920.00	20,920.00
Income	Fees / Sales	411550	Miscellaneous Income	0.00	0.00	0.00
Income	Fees / Sales	411600	Furniture Fee	0.00	0.00	0.00
Income	Fees / Sales	411750	Mess Charges	0.00	0.00	0.00
Income	Fees / Sales	411800	Annual Charges	0.00	0.00	0.00
Income	Fees / Sales	411850	Diaries Receipt	0.00	0.00	0.00
Income	Fees / Sales	411900	Magazine Fee	0.00	0.00	0.00
Income	Fees / Sales	411950	Transport Fee	0.00	37,20,000.00	37,20,000.00
Income	Fees / Sales	412000	Science Fees	0.00	0.00	0.00
Income	Fees / Sales	412010	Lab Fee	0.00	0.00	0.00
Income	Fees / Sales	412020	Commerce Fee	0.00	0.00	0.00
Income	Fees / Sales	412030	Dilapidation / Breakage Recovery Fee from Students	0.00	0.00	0.00
Income	Fees / Sales	412040	Cycle / Scooter Stand Fee	0.00	0.00	0.00
Income	Fees / Sales	412050	Home Science Fees	0.00	0.00	0.00
Income	Fees / Sales	412060	Medical Fee from Students	0.00	0.00	0.00
Income	Fees / Sales	412070	Research and Development Project Fee	0.00	0.00	0.00
Income	Fees / Sales	412100	Computer Science Fees	0.00	0.00	0.00
Income	Fees / Sales	412150	Uniform Income	0.00	0.00	0.00
Income	Fees / Sales	412160	Sanitation Charges	0.00	0.00	0.00
Income	Fees / Sales	412170	Hot and Cold Water Charges	0.00	0.00	0.00
Income	Fees / Sales	412200	Sale of Prospectus	0.00	0.00	0.00
Income	Fees / Sales	412250	Examination Fee	0.00	5,99,540.00	5,99,540.00
Income	Fees / Sales	412300	Furniture Maintenance Fee	0.00	0.00	0.00
Income	Fees / Sales	412350	Refreshment Charges	0.00	0.00	0.00
Income	Fees / Sales	412400	Arya Vidya Sabha Contribution Charges	0.00	0.00	0.00
Income	Fees / Sales	412450	Other Fees / Sales	0.00	27,52,800.00	27,52,800.00
Income	Fees / Sales	412500	Report Card Income	0.00	0.00	0.00
Income	Fees / Sales	412550	APPS / Arya Samaj	0.00	0.00	0.00
Income	Fees / Sales	412600	Administration Charges - Schools	0.00	0.00	0.00
Income	Fees / Sales	412650	Hostel Maintenance Charges	0.00	0.00	0.00
Income	Fees / Sales	412700	Administration Charges - Colleges	0.00	0.00	0.00
Income	Other Income	460000	Other Income	0.00	0.00	0.00
Income	Other Income	460050	Donation Received	0.00	0.00	0.00
Income	Other Income	460100	Bank Interest received (including Fixed Deposits)	0.00	35,21,236.60	35,21,236.60
Income	Other Income	460150	Interest on Fixed Deposit - Accrued	0.00	0.00	0.00
Income	Other Income	460300	Rental Income / License Fee Banks	0.00	0.00	0.00
Income	Other Income	460350	License Fee - Canteen / Mess / Bookshop	0.00	0.00	0.00
Income	Other Income	460400	Contract Money - Hostel	0.00	0.00	0.00

Income	Other Income	460450	Grant / Subsidy	0.00	0.00	0.00
Income	Other Income	460550	Sponsorship	0.00	0.00	0.00
Income	Other Income	460650	Income Earned on Extra Activities	0.00	0.00	0.00
Income	Other Income	460700	Matching Share	0.00	0.00	0.00
Income	Other Income	460750	Miscellaneous Receipts	0.00	1,39,268.00	1,39,268.00
Income	Other Income	460800	Profit on Sale of Assets	0.00	0.00	0.00
Income	Other Income	460850	Regional Director Fund - Other Income	0.00	0.00	0.00
Income	Other Income	460900	Liabilities Written Back	0.00	0.00	0.00
Income	Other Income	460950	Contribution from DAV School/college/cmc	0.00	0.00	0.00
Liabilities	Current Liabilities	230200	Advance Receipts	0.00	54,21,490.00	54,21,490.00

For **M G G S & Associates**
(Chartered Accountants)
(Chartered Accountants)
FRNO:024343N
Sanyujeet
(Partner / Proprietor)
M.No.: 518057
UDIN: 26518057YTGCOB8458
Date : 20.06.2026
Place: Bhubaneswar

M G G S & ASSOCIATES BHUBANESWAR M.No.-518057 CHARTERED ACCOUNTANTS

For (DAV Public School,Sovarampur,Near Settlement Office, ,Balasore,Odisha)

Accountant — ACCOUNTANT DAV PUBLIC SCHOOL BALASORE

Principal — PRINCIPAL DAV PUBLIC SCHOOL BALASORE

Manager / Vice Chairman — MANAGER D.A V. Public School, Balasore

Workbook Reports

DAV Public School,Sovarampur,Near Settlement Office, ,Balasore,Odisha

Annexure F (As on 31 March,2026)

Main Fund Account - FINAL

Number of Accounts	Name of Bank	Address	Account Number	IFSC	Amount
	Details of Saving Account				0.00
S.No.	Name of Bank Account	Address	Account Number	IFSC Code	0.00
1					0.00
2					0.00
3					0.00
4					0.00
5					0.00
6					0.00
7					0.00
8					0.00
9					0.00
10					0.00
11					0.00
12					0.00
13					0.00
14					0.00
15					0.00
				Total	0.00
					0.00
					0.00
	Details of Current Account				0.00
S.No.	Name of Bank Account	Address	Account Number	IFSC Code	0.00
1	HDFC BANK LIMITED	F.M. CIRCLE, BALASORE	50200033058311	HDFC0000366	50,63,254.95
2	STATE BANK OF INDIA	F.M. SQUARE, BALSORE	36492860388	SBIN0014470	10,52,301.03
3					0.00
4					0.00
5					0.00
6					0.00
7					0.00
8					0.00
9					0.00
10					0.00
11					0.00
12					0.00
13					0.00
14					0.00
15					0.00
				Total	61,15,555.98
	Details of FDRs with Banks - (Current Investment)				0.00
S.No.	Name of Bank Account	Address	Account Number	IFSC Code	0.00
1	HDFC BANK LIMITED	F.M. CIRCLE, BALASORE	50301135688666	HDFC0000366	50,00,000.00
2	HDFC BANK LIMITED	F.M. CIRCLE, BALASORE	50301330096358	HDFC0000366	40,00,000.00
3	HDFC BANK LIMITED	F.M. CIRCLE, BALASORE	50300360656374	HDFC0000366	35,94,027.75
4	HDFC BANK LIMITED	F.M. CIRCLE, BALASORE	50300594821061	HDFC0000366	76,41,408.00
5	HDFC BANK LIMITED	F.M. CIRCLE, BALASORE	50300606228184	HDFC0000366	89,15,445.30
6	HDFC BANK LIMITED	F.M. CIRCLE, BALASORE	50301043942149	HDFC0000366	55,12,871.00
7	HDFC BANK LIMITED	F.M. CIRCLE, BALASORE	50300949587595	HDFC0000366	99,91,160.90

8	STATE BANK OF INDIA	F.M. SQUARE, BALSORE	37632708400	SBIN0014470	26,968.00
9	STATE BANK OF INDIA	F.M. SQUARE, BALSORE	37239888092	SBIN0014470	36,21,348.00
10	ODISHA GRAMYA BANK	BALASORE	41240300001220	IOBA0ROGB01	3,95,906.00
11					0.00
12					0.00
13					0.00
14					0.00
15					0.00
16					0.00
17					0.00
18					0.00
19					0.00
20					0.00
21					0.00
22					0.00
23					0.00
24					0.00
25					0.00
26					0.00
27					0.00
28					0.00
29					0.00
30					0.00
31					0.00
32					0.00
33					0.00
34					0.00
35					0.00
36					0.00
				TOTAL	4,86,99,134.95

For **M G G S & Associates**
(Chartered Accountants)
(Chartered Accountants)
FRNO:024343N

M G G S & ASSOCIATES BHUBANESWAR M.No.-518057 CHARTERED ACCOUNTANTS

(Partner / Proprietor)
M.No.: 518057
UDIN: 26518057VTBCOD3458
Date : 20.06.2026
Place: Bhubaneswar

For (DAV Public School,Sovarampur,Near Settlement Office, ,Balasore,Odisha)

Accountant | Principal | Manager / Vice Chairman

ACCOUNTANT
DAV PUBLIC SCHOOL
BALASORE

PRINCIPAL
DAV PUBLIC SCHOOL
BALASORE

MANAGER
D.A.V. Public School, Balasore

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DAV Public School,Sovarampur,Near Settlement Office, ,Balasore,Odisha
Schedule Grouping (As on 31 March,2026)

Main Fund Account - FINAL

INDEX	PARTICULARS	NOTE NUMBER	31 March 2026	31 March 2025
I	**SOURCE OF FUNDS**			
1	**NPO FUND**			
(a)	**UNRESTRICTED FUNDS**			
100000	**CAPITAL FUND**	3		
101000	Add : Opening Balance		6,96,32,125.73	6,95,23,912.75
102000	Add : Surplus(+)/Deficit(-)		11,60,885.03	1,08,212.98
104000	Addition / Deletion			
	Total	3a	**7,07,93,010.76**	**6,96,32,125.73**
110000	**RESERVE AND SURPLUS**	4		
110100	Reserve Fund (Annexure-A)			
110200	Pupil Fund/Amalgamated Fund (Annexure-A)			
110400	Building Fund (Annexure-A)			
110600	Endowment Fund (Annexure-A)			
110800	Depreciation Reserve (Annexure-A)			
112200	Other Funds (Annexure-A)		31,000.00	31,000.00
	Total	4a	**31,000.00**	**31,000.00**
	Grand Total (A1 = 3a + 4a)	A1	**7,08,24,010.76**	**6,96,63,125.73**
(b)	**RESTRICTED FUNDS**			
110500	Development Fund (Annexure-A)		2,28,88,020.00	1,65,13,020.00
	TOTAL	4b	**2,28,88,020.00**	**1,65,13,020.00**
	Total of Unrestricted and Restricted Funds - (A1 + 4b)	B1	**9,37,12,030.76**	**8,61,76,145.73**
	NON CURRENT LIBILITIES			
a	**Longterm Borrowings (Annexure-A)**	5		
b	**Other Longterm liabilities**	6		
c	**Longterm Provisions**	7		
232100	Gratuity Payable - Provision (Annexure-D)			
232200	Leave Encashment Payable - Provision (Annexure-D)			
	Total Non Current Liabilities	7a		
	Total Non Current Liabilities - (C1 = 5 + 6 + 7a)	C1		
	CURRENT LIABILITIES			
a	**Short term borrowings**	8		

231400	Bank Overdraft / Cash Credit			
200100	Loan from Banks (Annexure A)			
	TOTAL	**8a**		
b	**Payables**			
	Expenses Payable / Liabilities	**9**		
230100	Accounts Payable (Payable to Parties) (Annexure-C)		30,37,016.00	17,12,520.00
231500	Expenses Payable / Liabilities (Annnexure-C)		53,564.00	46,766.00
231600	Salary Payable (Annexure-C)		77.00	77.00
	TOTAL	**9a**	**30,90,657.00**	**17,59,363.00**
c	**Other - Current Liabilities**	**10**		
220100	Security Deposits - Civil Contractors			
220200	Security Deposits - Security Agencies		5,000.00	5,000.00
220300	Security Deposits - Mess / Canteen Contractors			
220400	Security Deposits Transport Operators			
220500	Security Deposits - Other Vendors		5,000.00	5,000.00
220700	Refundable Student Security - (Schools)		71,81,857.00	64,86,502.00
220800	Retention Money Civil Contractors		7,10,833.00	1,21,362.00
230200	Advance Receipts		54,21,490.00	55,86,790.00
230900	Taxes Deducted at Source Salaries (Annnexure-C)			4,04,883.00
231000	Taxes Deducted at Source - Contractors (Annnexure-C)		33,700.00	
231100	Taxes Deducted at Source - Professional Fee (Annnexure-C)		4,111.00	13,248.00
231200	Taxes Deducted at Source - Rent (Annnexure-C)			
231300	Taxes Deducted at Source - Others (Annnexure-C)			
231700	Provident Fund Payable (Annexure-C)			
231800	Employee Deposit Linked Insurance Payable (Annexure-C)			
231900	PF Administrative Charges Payable (Annexure-C)		3,873.00	4,591.00
232000	EDLI Administrative Charges Payable			
232400	PF Loan		3,93,318.00	4,12,156.00
232600	Administrative Charges - Payable (Annexure-C)		14,306.00	
232800	Regional Directorate Charges Payable (Annexure-C)			
232900	Other Advances			
233100	Goods and Services Tax (GST) Payable			
233400	Other - Current Liabilites (Annexure-C)		5,10,664.00	8,53,932.00
	TOTAL	**10a**	**1,42,84,152.00**	**1,38,93,464.00**
d	**Inter Institution Balances**			
250100	Current Account Balance with D.A.V. CMC - (in the Books of Schools / Colleges)			
250200	Current Account Balance with Schools / Colleges - (in the Books of D.A.V. CMC)			
250300	Current Account Balance with Regional Directors Maintained by D.A.V. CMC			

250400	Current Account Balance with D.A.V. CMC Maintained by Regional Directors			
250500	Intra Institution Balance (within School)			
250600	Capital Fund / Reserve Fund of Schools / Colleges in the Books of D.A.V. CMC			
250700	Imprest received from D.A.V. CMC by Schools			
250800	Imprest received from D.A.V. CMC by Colleges			
250900	Imprest received from D.A.V. CMC by Regional Directors			
251000	Loan taken by Schools / Colleges from D.A.V. CMC			
251100	Account Balance Due to Publication Division Maintained by Schools			
251200	D.A.V. CMC PS / Main A/C (Transactions within D.A.V. CMC by Main and Public School Accounts Sections)			
251300	Loan taken by Regional Director from D.A.V. CMC			
251400	Loan taken by Schools / Colleges from other D.A.V. Institutions (Other than D.A.V. CMC)			
251500	D.A.V. PS Pool Fund			
251600	Reserve Fund Publication Department			
251700	Provisions of Meeting Deficit of Schools			
	TOTAL	**10b**		
	G-Total (10a + 10b)	10a+10b	1,42,84,152.00	1,38,93,464.00
e	**Short term Provision**	**11**		
	Total Current Liabilities - (8a+9a+10a+11a+11)	**D1**	**1,73,74,809.00**	**1,56,52,827.00**
	Total Source of Funds - (A1+B1+C1+D1)	**AA**	**11,10,86,839.76**	**10,18,28,972.73**
II	**APPLICATION OF FUNDS**			
1	**NON CURRENT ASSETS**			
(a)	**Property,Plant and Equipments and Intangible assets**			
(i)	**Property, Plant and Equipments**	**12**		
300200	Land		48,86,120.00	48,86,120.00
300300	Building		1,88,98,524.39	1,96,16,887.43
300400	Building - Residential			
300500	Furniture and Fixture		20,11,637.43	17,60,155.70
300600	Office Equipments		2,25,031.47	2,64,742.91
300700	Electrical Equipments		25,62,967.86	14,48,083.31
300800	Teaching Aids - (Music Instruments, Lab and Sports Equipments)		4,87,957.90	3,95,800.52
300900	Computers, Printers, Servers, Laptops		5,04,692.55	7,15,305.25
301000	Vehicles		6,60,949.51	1,28,546.26
301100	Buses		58,04,517.77	37,70,034.44
301200	Library Books		5,22,478.74	4,49,250.87
301300	Plants and Machinery			
301400	Other Fixed Assets	12a	4,36,563.48	5,13,604.09
			3,70,01,441.10	**3,39,48,530.78**
(II)	**Intangible assets**	**12b**		

(III)	**Capital work in progress**	**12c**		
300100	Capital work in progress		1,40,60,287.00	5,82,625.00
(IV)	**Intangible assets under development**	**12d**		
	Total - (12a+12b+12c+12d)	**E1**	**5,10,61,728.10**	**3,45,31,155.78**
(b)	**Non-current investments**	**13**		
310100	In Government Secuirities			
310200	Other Investment			
		13a		
(c)	**Long Term Loans and Advances**	**14**		
(d)	**Other non-current assets (specify nature)**	**15**		
321100	Interest Accured On Investment			
	TOTAL non-current assets (F1 = E1+13a+14+15)	**F1**	**5,10,61,728.10**	**3,45,31,155.78**
2	**CURRENT ASSETS**			
(a)	**Current investments**	**16**		
351000	Fixed Deposits with Banks (Annexure-F)		4,86,99,134.95	5,29,68,269.00
321150	Interest Accrued on Fixed Deposits		12,23,135.00	9,54,832.00
		16a	**4,99,22,269.95**	**5,39,23,101.00**
(b)	Inventories	17		
321200	Closing Stock		10,01,951.98	17,35,599.87
(c)	**Receivables**	**18**		
321300	Accounts Receivables/Fee Recoverable		15,36,140.00	41,72,258.07
(d)	**Cash and Bank Balances**	**19**		
352000	Bank Balances in Saving Account (Annexure-F)			
353000	Bank Balances in Current Account (Annexure-F)		61,15,555.98	62,09,614.73
354000	Cheques / Drafts in Hand (Annexure-F)			
355000	Cash in Hand			
		19a	**61,15,555.98**	**62,09,614.73**
(e)	**Short Term Loans and Advances**	**20**		
322320	Tax Deducted at Source - Interest Income		7,21,904.75	4,22,902.28
322330	Tax Deducted at Source - Rental Income			
322340	Tax Deducted at Source - Others			
322350	Prepaid Insurance - Building			
322360	Prepaid Insurance - Cash / Fidelity			
322370	Prepaid Insurance - Vehicle			
322380	Prepaid Insurance - Fire and Theft			
322390	Prepaid Insurance - Others			
322400	Prepaid Expenses			
325000	Accrued Tuition Fee			
326000	Bills Recoverable			

327100	Amounts Recoverable		73,835.00	73,835.00
327200	Amounts Deposited with Income Tax Authorities			
328100	PF Loan Account		3,93,318.00	4,12,156.00
328200	Other - Advances		6,000.00	6,000.00
328300	Advances to Staff		6,605.00	97,940.00
328400	Advances to Contractors and Suppliers		5,026.00	19,593.00
328500	Imprest to Staff			
		20a	**12,06,688.75**	**10,32,426.28**
(f)	**Other current assets**	**21**		
322200	SECURITY DEPOSITS			
322210	Telephone		3,277.00	3,277.00
322220	Other - Security Deposits		2,39,228.00	2,21,540.00
322230	Student Security With D.A.V. CMC			
	Total	**21a**	**2,42,505.00**	**2,24,817.00**
	Inter Institution Balances			
390100	Current Account Balance with D.A.V. CMC - (in the Books of Schools / Colleges)			
390200	Current Account Balance with Schools / Colleges - (in the Books of D.A.V. CMC)			
390300	Current Account Balance with Regional Directors maintained by D.A.V. CMC			
390400	Current Account Balance with D.A.V. CMC maintained by Regional Directors			
390500	Intra Institution Balance (Within School)			
390600	Capital Fund / Reserve Fund of Schools / Colleges with D.A.V. CMC in the Books of Schools / Colleges			
390700	Imprest given to Schools by D.A.V. CMC			
390800	Imprest given to Colleges by D.A.V. CMC			
390900	Imprest given to Regional Director by D.A.V. CMC			
391000	Loan given by D.A.V. CMC to Schools / Colleges			
391100	Account Balance with Publication Division maintained by Publication Division			
391200	D.A.V. CMC PS / Main A/C (Transactions within D.A.V. CMC by Main and Public School Accounts Sections)			
391300	Loan given by D.A.V. CMC to Regional Directors			
391400	Loan given by School to other D.A.V. Institutions (Other than D.A.V. CMC)			
	Total	**21b**		
	TOTAL OF CURRENT ASSETS - (G1=16+17+18+19a+20a+21a+21b)	**G1**	**6,00,25,111.66**	**6,72,97,816.95**
	TOTAL OF APPLICATION OF FUND - (BB = E1+F1+G1) H1	**BB**	**11,10,86,839.76**	**10,18,28,972.73**
I	**INCOME**	**22**		
(a)	**Donations and Grants**			

460050	Donation received			
460450	Grant/Subsidy/ Foregin Contribution Received			
460550	Sponsarship			
		22a		
(b)	**Fees from Rendering of Services**			
410000	Fees / Sales			
410050	Registration Fees		3,21,000.00	3,97,000.00
410100	Admission Fees			
410150	Tuition Fees		6,40,63,462.00	5,26,14,638.00
410200	N.C.C. Fee			
410250	Library Fee			
410300	Development Fund - Fee			
410350	Building Fund - Fee			
410450	Pupil Fund - Fees			
410500	Text Book Sales		33,59,745.00	20,41,657.00
410700	Subscription Magazines and Journals			
410950	Sports Fee			
411100	Discretionary Grant			
411300	Electricity and Water Charges recovered			
411400	Room Rent/ Boarder/ Hostel Fee			
411500	Late Fees and Fine		20,920.00	10,160.00
411550	Miscellaneous Income			
411600	Furniture Fee			
411750	Mess Charges			
411800	Annual Charges			
411850	Diaries Receipt			
411900	Magazine Fee			
411950	Transport Fee		37,20,000.00	32,72,940.00
412000	Science Fees			
412010	Lab Fee			
412020	Commerce Fee			
412030	Dilapidation / Breakage Recovery Fee from Students			
412040	Cycle / Scooter Stand Fee			
412050	Home Science Fees			
412060	Medical Fee from Students			
412070	Research and Development Project Fee			
412100	Computer Science Fees			
412150	Uniform Income			
412160	Sanitation Charges			
412170	Hot and Cold Water Charges			
412200	Sale of Prospectus			
412250	Examination Fee		5,99,540.00	4,25,400.00
412300	Furniture Maintenance Fee			
412350	Refreshment Charges			
412400	Arya Vidya Sabha Contribution Charges			
412450	Other Fees / Sales		27,52,800.00	25,33,750.00
412500	Report Card Income			
412550	APPS / Arya Samaj			
412600	Administration Charges - Schools			
412650	Hostel Maintenance Charges			
412700	Administration Charges - Colleges			
460000	Other Income			
	Total	**22b**	**7,48,37,467.00**	**6,12,95,545.00**

	G Total (I1 = 22a+22b)	I1	7,48,37,467.00	6,12,95,545.00
(c)	Sales of Goods			
II	Other Income	23		
460100	Bank Interest received (including Fixed Deposits)		35,21,236.60	26,95,696.00
460150	Interest on Fixed Deposit - Accrued			
460200	-			
460300	Rental Income / License Fee Banks			
460350	License Fee - Canteen / Mess / Bookshop			
460400	Contract Money - Hostel			
460650	Income Earned on Extra Activities			
460700	Matching Share			
460750	Miscellaneous Receipts		1,39,268.00	99,720.00
460800	Profit on Sale of Assets			
460850	Regional Director Fund - Other Income			
460900	Liabilities Written Back			
460450	Contribution from DAV School/College/DAV Cmc/ Project Schools			
	Total	23a	36,60,504.60	27,95,416.00
III	Total Income (CC = I1+23a) J1	CC	7,84,97,971.60	6,40,90,961.00
IV	EXPENSES			
(a)	Material consumed/distributed	24	51,38,170.87	28,35,877.00
(b)	Donations/contributions paid			
528050	Scholarship/Sponsorship/Aid			
528100	Education Promotional Expenses			
528150	Donation/Subscription			
	Foreign Contribution Expenses			
		24a		
(c)	Employee benefits expensses	27		
510050	Basic Pay		3,16,58,308.00	2,99,44,487.00
510100	Dearness Allowance		1,16,91,897.00	88,58,510.00
510150	Permissible Allowance			
510200	Dearness Pay			
510250	House Rent Allowance			
510300	CCA			
510350	Medical Allowance			
510400	Teaching Allowance			
510450	Transport Allowance		12,000.00	12,000.00
510500	Washing Allowance			
510550	Other Allowances		6,18,000.00	24,000.00
510600	Employers Contribution to Provident Fund		33,74,671.00	30,87,167.00
510650	Employers Contribution to Family Pension Fund		6,12,500.00	6,26,678.00
510700	Gratuity Pool Fund		33,78,585.00	30,21,871.00
510750	Leave Encashment		10,37,101.00	9,86,264.00
510800	Bonus			

510850	OTA			
510900	EDLI Contribution		58,770.00	58,088.00
510950	Salary Arrears			
511000	Notice Period Salary			
511050	PF Expenditure			
511100	Pension			
511150	PF Administrative Charges		50,692.00	55,435.00
511200	EDLI Administrative Charges		313.00	382.00
511250	ESI (Charges, Contribution, Sales, Purchases)		8,034.00	7,739.00
511300	Other - Establishment			800.00
		27a	**5,25,00,871.00**	**4,66,83,421.00**
(d)	**Depreciation and amortization expenses**	**28**	**45,48,130.68**	**40,82,108.19**
(e)	**Finance costs**	**29**		
525050	Interest on Loan - Long Term (Finance Cost) (Annexure A)			
525100	Interest on Loan - Short Term (Finance Cost) (Annexure A)			
525150	Other - Interest paid on Loans (Finance Cost)			
		29a		
(f)	**Other expenses**	**30**		
511500	**Administration Charges and expense towards Institutions**			
511500	**Administration Charges and Grant To Institutions**			
511550	Administrative Charges paid by Schools		22,15,875.00	20,96,529.00
511600	Administrative Charges paid by Colleges			
511650	Arya Vidya Sabha Charges			
511700	Affiliation Fees		300.00	
511750	APP Sabha / Arya Samaj		28,540.00	15,270.00
511800	Other - Administration Charges			300.00
512000	**Rent, Rates and Taxes**			
512100	Building Rent		96,000.00	96,000.00
512200	Lease Rent			
512300	Property Tax		35,717.00	17.00
512400	Road Tax Passenger Tax			
513000	**Utilities**			
513100	Electricity and Water Charges		5,57,558.00	5,16,796.00
514000	Communication Expenses			
514100	Telephone Expenses		43,749.00	38,692.00
514200	Postage and Telegram		6,377.00	4,704.00
514300	Courier Expenses			
514400	Cell Phone Expenses			
514500	Internet Expenses		11,788.00	54,810.00
515000	**Travelling and Conveyance**			
515050	Travelling Expenses		1,21,062.00	1,49,788.00
515100	TA Bill - MC Member			
515150	TA Bill - Internal Auditor			
515200	Transport (CNG for Buses)			
515250	Conveyance			

516000	**Welfare, Entertainment and Other Recreational Activities**			
516050	Uniform Expenses		49,564.00	49,344.00
516100	Staff Welfare			
516150	Refreshments and Entertainment			
516200	Expenditure Incurred on Extra Activities		21,239.00	19,609.00
516250	Medical and First Aid Expenses		2,261.00	2,826.00
516300	Student Welfare		31,251.00	6,496.00
516350	Co-Curricular Activities			4,577.00
516400	Function Expenses		7,14,746.00	4,38,307.00
516450	Seminar Expenses			
516500	Coaching Expenses		7,62,385.00	13,96,044.00
516550	Mess / Canteen Running and Maintenance Expenses			
516600	Expenditure Incurred on Developmental Specific Activities			
516650	Examination Expenses		14,43,654.00	5,63,225.00
516700	Service Charges			
516750	In-Service Education		2,37,032.00	2,78,645.00
516800	Other - Welfare, Entertainment and Other Recreational Activities		62,122.00	36,045.00
516850	Mess Crockery / Utensils			
517000	**Stationery and Supplies**			
517050	Printing and Stationary		4,09,830.00	4,17,627.00
517100	Prospectus Expenses			
517150	Diary and Magazine Expenses		4,90,500.00	1,72,125.00
517200	Other - Stationery and Supplies			
518000	**Membership and Subscription**			
518100	Newspaper and Periodicals		48,543.00	43,107.00
518200	Membership / Subscription			
518300	Other - Membership and Subscription		27,090.00	25,767.00
519000	**Advertisements**			
519050	Advertisement and Publicity		87,191.00	89,524.00
519100	Other - Advertisement			
520000	**Insurance**			
520050	Building Insurance			
520100	Cash and Fidelity Insurance			
520150	Vehicle Insurance		3,20,302.00	2,28,529.00
520200	Fire and Theft Insurance			
520250	Other Insurance			
521000	**Vehicle Maintenance Charges**			
521050	Car / Vehicle Maintenance		42,195.00	90,970.00
521100	Bus Maintenance		4,55,365.00	2,04,262.00
521150	Petrol Expenses			
521200	Diesel Expenses		10,20,562.00	8,43,768.00
521250	Vehicle Hire Charges			
521300	Bus Hire Charges			
522000	**Lab Maintenance and Running Expenses**			
522010	Physics Lab Expenses		2,041.60	11,857.00
522020	Chemistry Lab Expenses		34,427.00	12,054.00
522030	Botany Lab Expenses			
522040	Biology Lab Expenses		2,404.80	1,034.70
522050	Geology Lab Expenses			
522060	Geography Lab Expenses			
522070	Psychology Lab Expenses			
524000	**Maintenance Expenses**			
524050	Building Maintenance		3,11,621.00	3,45,997.00
524150	Computer Expenses		85,039.00	61,047.00

524200	Furniture Fixtures Maintenance		82,014.00	89,601.00
524250	Electrical and Others Maintenance		2,69,783.00	2,74,338.00
524300	Hostel Building			
524350	Plant and Machinery - Equipment Maintenance			
524400	Generator Expenses		17,869.00	36,750.00
524450	Sanitation Expenses		88,310.00	51,567.00
526000	**Legal, Professional, House Keeping and Agency Charges**			
526050	Agency Charges		37,22,843.00	28,12,189.00
526100	Legal and Professional Charges		1,73,727.00	37,885.00
526150	House Keeping Charges			
527000	Audit Fees		35,400.00	35,400.00
528000	**Assistance**			
529000	**Other Expenses**			
529050	Regional Director Fund - Other Expenses		2,14,500.00	1,99,200.00
529100	Pupil Fund - Other Expenses			
529150	Courts / Gardening		10,840.00	9,255.00
529200	D.A.V. Pool Fund			
529250	Sports		2,39,487.00	1,53,108.00
529300	Library Expenses			
529350	Loss on Sale of Assets		24,388.60	
529400	Bank Charges		708.00	649.00
529450	Miscellaneous Expenses		10,302.00	1,01,307.00
529500	Amount Written off			
529550	Other Expenses			
540050	Expenses of Exceptional Nature			
		30a	**1,46,68,503.00**	**1,21,16,941.70**
(g)	**Religion/charitable expenses**	**31**		
(h)	**Other Expenses (specify nature)**	**32**	**14,83,363.00**	
	Total Expenses - (26a+27a+28+29a+30a+31+32)	**K1**	**6,71,69,374.00**	**5,88,00,362.70**

For **M G G S & Associates**
(Chartered Accountants)
(Chartered Accountants)
FRNO:024343N

Sanyajeet

(Partner / Proprietor)
M.No.: 518057
UDIN: 26518057VTBCOD3458
Date : 20.06.2026
Place: Bhubaneswar

M G G S & ASSOCIATES CHARTERED ACCOUNTANTS BHUBANESWAR M.No.-518057

For (DAV Public School,Sovarampur,Near Settlement Office, ,Balasore,Odisha)

Accountant
ACCOUNTANT
DAV PUBLIC SCHOOL BALASORE

Chairman

Principal
PRINCIPAL
DAV PUBLIC SCHOOL BALASORE

Manager / Vice
MANAGER
D.A.V. Public School, Balasore

SCHEDULE - 33

D. A. V. PUBLIC SCHOOL,
SOVARAMPUR, NEAR SETTLEMENT OFFICE, BALASORE, ODISHA

NOTES FORMING PART OF THE ACCOUNTS (2025-26)

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements are prepared under the historical cost convention, on the accrual basis of accounting and in accordance with the standards on accounting issued by The Institute of Chartered Accountants of India. The significant accounting policies are as follows: -

a) Basis of Accounting

The financial statements have been prepared on historical cost convention. The Institution follows the mercantile system of accounting and recognizes the expenditure and income on accrual basis.

b) Receipts in Foreign Exchange

The Institution has not received any contribution from foreign sources as defined under the Foreign Contribution (Regulation) Act, 1976.

c) Earnings in Foreign Exchange

During the year the institution has not earned foreign exchange from:

i. Earnings from foreign students

ii. Foreign Exchange earnings from Indian Nationals resident abroad

d) Fixed Assets

Fixed Assets are stated at their original cost of acquisition / installation less depreciation. All direct expenses attributable to acquisition / installation of assets have been capitalized.

Depreciation has been provided on the Written Down Value Method at the rates prescribed by the Income Tax Rules, 1962.

SI. No.	Asset Category	Depreciation Rate
a.	Land	Nil
b.	Building	10%

c.	Building (Residential)	5%
d.	Plant And Machinery	15%
e.	Furniture & Fixture	10%
f.	Electricals & Water Equipment	15%
g.	Sports & Teaching Equipment	15%
h.	Computer & Accessories	40%
i.	Vehicles (Including Buses)	15%
j.	Library Books	40%
k.	Other Fixed Assets	15%

Depreciation has been charged at the full applicable rate on all assets, irrespective of the date of acquisition, in accordance with the policy followed by the entity. No depreciation has been charged provided for asset sold / disposed during the year.

e) Investments

Investments are valued at cost. However, there is no such amount at this Institution.

f) Inventories

i) Inventories comprise stock of Books which are valued at cost on the basis of certification by the Management.

ii) Printing & Stationeries and Consumables are charged to revenue account on its acquisition.

iii) All the building materials have been charged to "Building Work-in-Progress Account" directly on acquisition and are capitalized along with other costs under the Head "Building" on the basis of Management Certification.

g) Retirement benefits

i) The liability for gratuity is estimated at 9% of Basic Pay and Dearness Allowance of the employees, which is deposited with the D.A.V. College Management Committee (D.A.V. CMC).

h) Earmarked Funds

Amount collected specifically towards Earmarked funds are directly transferred to the respective funds during the year.

2. Interest earned on Fixed Deposit is accounted for on accrual basis.

3. Caution money (Student Security) is the amount received from students at the time of admission and such amounts are due for refund to the students after leaving the school. Such caution money due to students within one year on the balance sheet date has been included under Current Liability.

4. Fixed Assets include the following assets which have been purchased and secured against loan obtained by the D.A.V. Institution from banks/financial institution as per details mentioned below: -

Sl. No.	Asset Details	Cost (Rs.)	Written Down Value (Rs.)	Institution from whom Loan secured	Amount of Loan taken (Rs.)	Loan Amount outstanding as at 31.03.2026 (Rs.)
					NIL	NIL

5. Previous year figure has been regrouped/ reclassified wherever necessary.

6. Schedule 1 to 33 from an integral part of Accounts.

As per our Report of even date attached
For M/s. M G G S & ASSOCIATES
Chartered Accountants
Firm Registration No. 024343N

For DAV Public School, Sovarampur, Balasore, Odisha

Soumyajeet

CA. Soumyajeet Mishra
(Partner)
Membership No. 518057
UDIN: 26518057VTBCOD3458
Place : Bhubaneswar
Date: 20/06/2026

M G G S & ASSOCIATES CHARTERED ACCOUNTANTS BHUBANESWAR M.No.-518057

Accountant
ACCOUNTANT
DAV PUBLIC SCHOOL
BALASORE

Principal
PRINCIPAL
DAV PUBLIC SCHOOL
BALASORE

Manager/Vice Chairman
MANAGER
D.A.V. Public School, Balasore