



DAV PUBLIC SCHOOL

Balasore

(Affiliated to CBSE, New Delhi, Affiliation No- 1530110, School No- 15312)

Ref. No. DAV PS/BLS/729/2025

Date: 30.08.2025

OFFICE ORDER

Audit Report for the financial year 2024-25 is uploaded in the school website. Seeking any clarification relating to accounts may be intimated to the school office in writing on or before 07.09.2025. Clarification sought for will be put up in the website on 20.09.2025.


PRINCIPAL 30.8.25

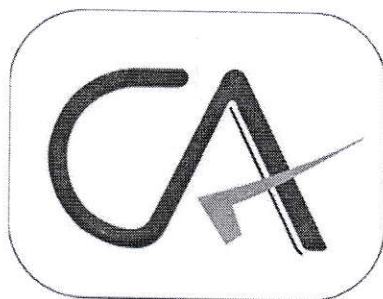
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**DAV PUBLIC SCHOOL
SOVARAMPUR, NEAR SETTLEMENT
OFFICE, BALASORE, ODISHA**

**AUDITOR'S REPORT
&
ANNUAL ACCOUNTS
FOR THE FINANCIAL YEAR
2024-2025**

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. M G G S & 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, 2025** 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 2025** and
- (ii) in the case of the Income and Expenditure account, of the Surplus or Deficit of its accounting year ending on **31st March 2025**

The prescribed particulars are annexed herewith.

For M/s. M G G S & Associates
(Chartered Accountants)

Firm Registration Number: 024343N

Soumyajeet



CA Soumyajeet Mishra, FCA
Partner (Membership No: 518057)
UDIN: 25518057BMKVEE5648
Place: Bhubaneswar
Date: 30/06/2025

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	2025-2026

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.	6,35,83,620.00
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



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: 25518057BMKVEE5648
Place: Bhubaneswar
Date: 30/06/2025



(OR-008) DAV Public School,Sovarampur,Near Settlement Office, ,Balasore,Odisha
Balance Sheet (As on 31 March,2025)

Main Fund Account - FINAL

PREVIOUS YEAR	LIABILITIES	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR	ASSETS	SCHEDULE	CURRENT YEAR
6,95,23,912.75	Capital Fund	1	6,96,32,125.73	3,49,28,980.67	Fixed Assets	7	3,45,31,155.78
1,02,94,020.00	Reserve & Surplus	2	1,65,44,020.00	0.00	Investments	8	0.00
0.00	Secured Loans	3	0.00	6,09,86,358.08	Current Assets Loans & Advances	9	6,72,97,816.95
0.00	Unsecured Loans	4	0.00	0.00	-	-	0.00
58,65,663.00	Security Deposits	5	66,17,864.00	0.00	-	-	0.00
1,02,31,743.00	Current Liabilities	6	90,34,963.00	0.00	-	-	0.00
0.00	-	-	0.00	0.00	-	-	0.00
0.00	-	-	0.00	0.00	-	-	0.00
9,59,15,338.75	Total		10,18,28,972.73	9,59,15,338.75	Total		10,18,28,972.73

For **M G G S & Associates**
(Chartered Accountants)

(Chartered Accountants)

FRNO:024343N

S. Ganguly

(Partner / Proprietor)

M.No.: 518057

UDIN: 25518057BMKVEE5848

Date: 30/06/25

Place: Bhubaneswar



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

Archan Sen
Accountant

[Signature]
Principal

[Signature]
Manager / Vice Chairman

PRINCIPAL
DAV PUBLIC SCHOOL
BALASORE

Manager,
DAV Public School
Balasore

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

Workbook Reports

Income and Expenditure (As on 31 March, 2025)

Main Fund Account - FINAL

PREVIOUS YEAR	EXPENDITURE	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR	INCOME	SCHEDULE	CURRENT YEAR
7,62,702.00	Opening Stock		15,58,602.00	5,98,30,751.00	Fees / Sales	10	6,12,95,545.00
0.00	Purchase of Paper		0.00	25,94,307.80	Other Income	11	27,95,416.00
6,18,219.00	Purchase of Text Books from DAV CMC Publication Division		7,65,682.00	0.00			0.00
19,88,823.00	Purchase of Text Books from others		3,94,945.00	15,58,602.00	Closing Stock		17,35,599.87
0.00	Other Purchases		1,16,648.00	0.00			0.00
0.00	Publication of Students World and Aryan Heritage		0.00	0.00			0.00
0.00	Purchase of Audio CD		0.00	0.00			0.00
0.00	Printing of Text Books		0.00	0.00			0.00
0.00	Packing & Forwarding		0.00	0.00			0.00
0.00	Others		0.00	0.00			0.00
4,32,34,873.00	Establishment	12	4,66,83,421.00	0.00			0.00
20,92,630.00	Administration Charges and Grant To Institutions	13	21,12,099.00	0.00			0.00
96,017.00	Rent, Rates & Taxes	14	96,017.00	0.00			0.00
4,32,917.00	Utilities	15	5,16,796.00	0.00			0.00
51,982.00	Communication Expenses	16	98,206.00	0.00			0.00
1,02,942.00	Travelling and Conveyance	17	1,49,788.00	0.00			0.00
17,82,868.00	Welfare, Entertainment and Other Recreational Activities	18	27,95,118.00	0.00			0.00
6,09,566.00	Stationery and Supplies	19	5,89,752.00	0.00			0.00
60,910.00	Membership and Subscription	20	68,874.00	0.00			0.00
69,414.00	Advertisements	21	89,524.00	0.00			0.00
2,29,863.00	Insurance	22	2,28,529.00	0.00			0.00
11,35,911.00	Vehicle Maintenance Charges	23	11,39,000.00	0.00			0.00
3,758.00	Lab Maintenance and Running Expenses	24A	24,945.70	0.00			0.00
13,68,937.00	Maintenance Expenses	24B	8,59,300.00	0.00			0.00
0.00	Interest Paid on Loans	25	0.00	0.00			0.00
27,03,913.00	Legal, Professional, House Keeping and Agency Charges	26	28,50,074.00	0.00			0.00
35,400.00	Audit Fees	27	35,400.00	0.00			0.00
0.00	Assistance	28	0.00	0.00			0.00
37,99,466.69	Depreciation	7	40,82,108.19	0.00			0.00
3,30,169.00	Other Expenses	29	4,63,519.00	0.00			0.00
0.00	Expenses of Exceptional Nature	30	0.00	0.00			0.00
0.00	Prior Period Expenses	31	0.00	0.00			0.00
24,72,380.11	Surplus/ (-) Deficit Transferred to Capital Fund		1,08,212.98	0.00			0.00
6,39,83,660.80	Total		6,58,26,560.87	6,39,83,660.80			6,58,26,560.87

For M G G S & Associates
(Chartered Accountants)

FRNO:024343N

Scomjeet

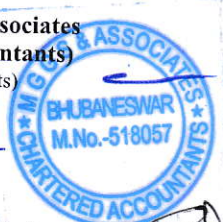
(Partner / Proprietor)

M.No.: 518057

UDIN: 25518057B1KVEE5648

Date: 30/06/25

Place: Bhubaneswar

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

Accountant

Principal

Manager / Vice Chairman

PRINCIPAL
DAV PUBLIC SCHOOL
BALASOREManager,
DAV Public School
Balasore

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

Receipts and Payments (As on 31 March, 2025)

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
6,323.00	Cash in Hand	1,719.00	6,18,219.00	Purchase of Text Books from DAV CMC Publication Division	7,65,682.00
79,38,698.73	Bank Balances	43,10,924.73	21,43,375.00	Purchase of Text Books from others	21,52,399.00
4,26,95,879.04	Fixed Deposits	5,10,16,554.00	0.00	Other Purchases	1,16,648.00
6,37,05,782.00	Fees / Sales	6,73,87,668.00	0.00	Publication of Students World and Aryan Heritage	0.00
23,08,032.80	Other Income	21,16,800.00	0.00	Purchase of Audio CD	0.00
26,456.16	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
2,86,511.00	Other Receipts	3,63,860.00	0.00	Others	0.00
0.00	-	0.00	4,26,81,726.00	Establishment	4,57,24,784.00
0.00	-	0.00	20,92,630.00	Administration Charges and Grant To Institutions	21,12,099.00
0.00	-	0.00	96,017.00	Rent, Rates and Taxes	96,017.00
0.00	-	0.00	4,02,383.00	Utilities	5,11,014.00
0.00	-	0.00	52,128.00	Communication Expenses	89,381.00
0.00	-	0.00	1,02,942.00	Travelling and Conveyance	1,05,760.00
0.00	-	0.00	18,35,542.00	Welfare, Entertainment and Other Recreational Activities	28,01,790.00
0.00	-	0.00	5,91,876.00	Stationery and Supplies	5,63,037.00
0.00	-	0.00	60,910.00	Membership and Subscription	25,767.00
0.00	-	0.00	1,27,950.00	Advertisements	65,392.00
0.00	-	0.00	2,29,863.00	Insurance	4,05,369.00
0.00	-	0.00	13,01,105.00	Vehicle Maintenance Charges	9,69,113.00
0.00	-	0.00	3,758.00	Lab Maintenance and Running Expenses	24,695.70
0.00	-	0.00	13,69,937.00	Maintenance Expenses	17,93,700.00
0.00	-	0.00	0.00	Interest Paid on Loans	0.00
0.00	-	0.00	26,40,316.00	Legal, Professional, House Keeping and Agency Charges	30,69,317.00
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	40,83,622.00	Purchase of Assets	26,32,028.30
0.00	-	0.00	3,25,347.00	Loans and Advances Paid	1,01,804.00
0.00	-	0.00	2,54,856.00	Deposits Given	0.00
0.00	-	0.00	5,88,583.00	Other Payments	18,58,445.00
0.00	-	0.00	0.00	Closing Balance	0.00
0.00	-	0.00	1,719.00	Cash in Hand	0.00
0.00	-	0.00	43,10,924.73	Bank Balances	62,09,614.73
0.00	-	0.00	5,10,16,554.00	Fixed Deposits	5,29,68,269.00
1,69,67,682.73	TOTAL	12,51,97,525.73	11,69,67,682.73	TOAL	12,51,97,525.73

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

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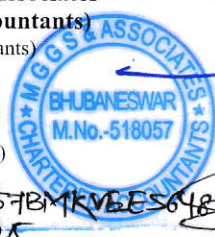
(Partner / Proprietor)

M.No.: 518057

UDIN: 25518057BMKV6ES648

Date: 30/06/25

Place: Bhubaneswar

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

Accountant

Principal

Manager / Vice Chairman

PRINCIPAL
DAV PUBLIC SCHOOL
BALASOREManager,
DAV Public School
Balasore

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

Depreciation (Schedule-7)(As on 31 March, 2025)

Main Fund Account - FINAL

HEAD CODE	PARTICULARS	OPENING BALANCE	W.D.V. OF ASSET SOLD DURING THE FINANCIAL YEAR	ADDITION DURING THE YEAR	BALANCE	RATE OF DEPRECIATION	DEPRECIATION DURING THE YEAR	WRITTEN DOWN VALUE	TOTAL SALE VALUE OF ASSET	PROFIT/LOSS ON SALE OF FIXED ASSET
		1	2	3	4=1-2+3	5	6=4*5	7=4-6	8	9=8-2
300100	Capital Work In Progress - (A)	5,82,625.00	0.00	0.00	5,82,625.00	0%	0.00	5,82,625.00	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	2,02,56,450.59	0.00	15,40,091.00	2,17,96,541.59	10%	21,79,654.16	1,96,16,887.43	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	17,92,958.56	0.00	1,62,770.00	19,55,728.56	10%	1,95,572.86	17,60,155.70	0.00	0.00
300600	Office Equipment	3,11,462.25	0.00	0.00	3,11,462.25	15%	46,719.34	2,64,742.91	0.00	0.00
300700	Electrical Equipment	10,84,180.42	0.00	6,19,447.00	17,03,627.42	15%	2,55,544.11	14,48,083.31	0.00	0.00
300800	Teaching Aids - (Music Instruments, Lab and Sports Equipments)	3,46,694.37	0.00	1,18,953.30	4,65,647.67	15%	69,847.15	3,95,800.52	0.00	0.00
300900	Computers, Printers, Servers, Laptops	85,148.42	0.00	11,07,027.00	11,92,175.42	40%	4,76,870.17	7,15,305.25	0.00	0.00
301000	Vehicles	1,51,230.89	0.00	0.00	1,51,230.89	15%	22,684.63	1,28,546.26	0.00	0.00
301100	Buses	44,35,334.63	0.00	0.00	44,35,334.63	15%	6,65,300.19	37,70,034.44	0.00	0.00
301200	Library Books	4,56,411.44	0.00	72,119.00	5,28,530.44	15%	79,279.57	4,49,250.87	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	5,40,364.10	0.00	63,876.00	6,04,240.10	15%	90,636.01	5,13,604.09	0.00	0.00
	TOTAL - (B)	3,43,46,355.67	0.00	36,84,283.30	3,80,30,638.97	0%	40,82,108.19	3,39,48,530.78	0.00	0.00
	TOTAL (A) + (B)	3,49,28,980.67	0.00	36,84,283.30	3,86,13,263.97		40,82,108.19	3,45,31,155.78	0.00	0.00

For M G S & Associates (Chartered Accountants)

(Chartered Accountants)

FRNO:024343N



Suryajit

(Partner / Proprietor)

M.No.: 518057

UDIN: 25518157BMKVE5698

Date : 30/06/25

Place: Bhubaneswar

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

Shrehan San

Accountant

Nikhil Bhatta

Principal

Manager / Vice Chairman

PRINCIPAL
DAV PUBLIC SCHOOL DAV Public School
BALASORE
Manager,
DAV Public School
Balasore

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

Schedule Grouping (As on 31 March,2025)

Main Fund Account - FINAL

SCHEDULES	HEAD CODE	PARTICULARS	CURRENT	PREVIOUS
Schedule 1				
	100000	Capital Fund		
	101000	Capital Fund (Annexure A)	6,95,23,912.75	6,70,51,532.64
	102000	Add : Surplus	1,08,212.98	24,72,380.11
		Total	6,96,32,125.73	6,95,23,912.75
		Total	6,96,32,125.73	6,95,23,912.75
Schedule 2				
	110000	Reserve and Surplus		
	110100	Reserve Fund (Annexure A)	0.00	0.00
	110200	Pupil Fund/Amalgamated fund (Annexure.A)	0.00	0.00
	110400	Building Fund (Annexure A)	0.00	0.00
	110500	Development Fund (Annexure A)	1,65,13,020.00	1,02,63,020.00
	110600	Endowment Fund (Annexure A)	0.00	0.00
	110800	Depreciation Reserve (Annexure A)	0.00	0.00
	112200	Other Funds (Annexure A)	31,000.00	31,000.00
		Total	1,65,44,020.00	1,02,94,020.00
Schedule 3				
	200000	Secured Loans		
	200100	Banks (Annexure A)	0.00	0.00
		Total	0.00	0.00
Schedule 4				
	210000	Unsecured Loans		
Schedule 5				
	220000	Security Deposits		
	220100	Security Deposits - Civil Contractors	0.00	89,161.00
	220200	Security Deposits - Security Agencies	5,000.00	5,000.00
	220300	Security Deposits - Mess / Canteen Contractors	0.00	0.00
	220400	Security Deposits Transport Operators	0.00	0.00
	220500	Security Deposits - Other Vendors	5,000.00	5,000.00
	220700	Refundable Student Security - (Schools)	64,86,502.00	57,42,557.00
	220800	Retention Money Civil Contractors	1,21,362.00	23,945.00
		Total	66,17,864.00	58,65,663.00
Schedule 6				
		Provision for Gratuity and Leave Encashment		
	232000	Provision for Gratuity (Colleges) (AnnexureD)	0.00	0.00
	232100	Provision for Gratuity (School)(AnnexureD)	0.00	0.00
	232200	Provision for Leave Encashment (AnnexureD)	0.00	0.00
		Total - (A)	0.00	0.00
	230000	Current Liabilities		
	230100	Accounts Payable (Payable to Parties) (Annexure C)	17,12,520.00	34,32,603.00
	230200	Advance Receipts (Annexure E)	55,86,790.00	46,51,580.00
	230900	Taxes Deducted at Source - Salaries	4,04,883.00	1,79,997.00
	231000	Taxes Deducted at Source - Contractors	0.00	15,761.00
	231100	Taxes Deducted at Source - Professional Fee	13,248.00	13,864.00
	231200	Taxes Deducted at Source - Rent	0.00	0.00
	231300	Taxes Deducted at Source - Others	0.00	0.00
	231400	Bank Overdraft / Cash Credit	0.00	0.00
	231500	Expenses Payable (Annexure C)	46,766.00	2,62,695.00
	231600	Salary Payable (Annexure C)	77.00	19,148.00
	231700	Provident Fund Payable (Annexure C)	0.00	0.00
	231800	Employee Deposit Linked Insurance Payable (Annexure C)	0.00	0.00
	231900	PF Administrative Charges Payable (Annexure C)	4,591.00	4,577.00
	232400	PF Loan	4,12,156.00	7,99,523.00
	232600	Administrative Charges - Payable (Annexure C)	0.00	0.00
	232800	Regional Directorate Fund (Annexure C)	0.00	0.00
	232900	Other Advances	0.00	0.00
	233100	GST Payable	0.00	0.00
	233400	Other - Current Liabilities (Annexure C)	8,53,932.00	8,51,995.00
		Total - (B)	90,34,963.00	1,02,31,743.00
	250000	Inter Institution Balances		

	250100	Current Account Balance with D.A.V. CMC - (in the Books of Schools / Colleges)	0.00	0.00
	250200	Current Account Balance with Schools / Colleges - (in the Books of D.A.V. CMC)	0.00	0.00
	250300	Current Account Balance with Regional Directors Maintained by D.A.V. CMC	0.00	0.00
	250400	Current Account Balance with D.A.V. CMC Maintained by Regional Directors	0.00	0.00
	250500	Intra Institution Balance (within School)	0.00	0.00
	250600	Capital Fund / Reserve Fund of Schools / Colleges in the Books of D.A.V. CMC	0.00	0.00
	250700	Imprest received from D.A.V. CMC by Schools	0.00	0.00
	250800	Imprest received from D.A.V. CMC by Colleges	0.00	0.00
	250900	Imprest received from D.A.V. CMC by Regional Directors	0.00	0.00
	251000	Loan taken by Schools / Colleges from D.A.V. CMC	0.00	0.00
	251100	Account Balance Due to Publication Division Maintained by Schools	0.00	0.00
	251200	D.A.V. CMC PS / Main A/C (Transactions within D.A.V. CMC by Main and Public School Accounts Sections)	0.00	0.00
	251300	Loan taken by Regional Director from D.A.V. CMC	0.00	0.00
	251400	Loan taken by Schools / Colleges from other D.A.V. Institutions (Other than D.A.V. CMC)	0.00	0.00
	251500	D.A.V. PS Pool Fund	0.00	0.00
	251600	Reserve Fund Publication Department	0.00	0.00
	251700	Provisions of Meeting Deficit of Schools	0.00	0.00
		Total - (C)	0.00	0.00
		Total - (A+B+C)	90,34,963.00	1,02,31,743.00
Schedule 8				
	310000	Investments		
	310100	In Government Securities	0.00	0.00
	310200	Other - Investments	0.00	0.00
		Total	0.00	0.00
Schedule 9				
	320000	Current Assets Loans and Advances		
	321000	Current Assets		
	321100	Interest Accrued on Investments	0.00	0.00
	321150	Interest Accrued on Fixed Deposits	9,54,832.00	2,80,275.00
	321200	Closing Stock	17,35,599.87	15,58,602.00
	321300	Accounts Receivables / Fee Recoverable	41,72,258.07	23,03,171.07
		Total - (D)	68,62,689.94	41,42,048.07
	322000	Security Deposits		
	322210	Telephone	3,277.00	3,277.00
	322220	Other - Security Deposits	2,21,540.00	2,21,540.00
	322230	Student Security With D.A.V. CMC	0.00	0.00
		Total - (E)	2,24,817.00	2,24,817.00
Schedule 9 (CONTINUED)				
	322300	Advances		
	322320	Refundable Tax Deducted at Source - Interest Income	4,22,902.28	3,82,167.28
	322330	Refundable Tax Deducted at Source - Rental Income	0.00	0.00
	322340	Refundable Tax Deducted at Source Others	0.00	0.00
	322350	Prepaid Insurance - Building	0.00	0.00
	322360	Prepaid Insurance - Cash / Fidelity	0.00	0.00
	322370	Prepaid Insurance - Vehicle	0.00	0.00
	322380	Prepaid Insurance - Fire and Theft	0.00	0.00
	322390	Prepaid Insurance - Others	0.00	0.00
	322400	Prepaid Expenses	0.00	0.00
	325000	Accrued Tuition Fee	0.00	0.00
	326000	Bills Recoverable	0.00	0.00
	327100	Amounts Recoverable	73,835.00	73,835.00
	327200	Amounts Deposited with Income Tax Authorities	0.00	0.00
	328100	PF Loan Account	4,12,156.00	7,99,523.00
	328200	Other - Advances	6,000.00	6,000.00
	328300	Advances to Staff	97,940.00	0.00
	328400	Advances to Contractors and Suppliers	19,593.00	28,770.00
	328500	Imprest to Staff	0.00	0.00
		Total - (F)	10,32,426.28	12,90,295.28
	350000	Cash and Bank Balances		
	351000	Fixed Deposits with Banks - (Current Investment) (Annexure F)	5,29,68,269.00	5,10,16,554.00
	352000	Bank Balances in Savings Account (Annexure F)	0.00	0.00

	353000	Bank Balances in Current Account (Annexure F)	62,09,614.73	43,10,924.73
	354000	Cheques / Drafts in Hand	0.00	0.00
	355000	Cash in Hand	0.00	1,719.00
		Total - (G)	5,91,77,883.73	5,53,29,197.73
	390000	Inter Institution Balances		
	390100	Current Account Balance with D.A.V. CMC - (in the Books of Schools / Colleges)	0.00	0.00
	390200	Current Account Balance with Schools / Colleges - (in the Books of D.A.V. CMC)	0.00	0.00
	390300	Current Account Balance with Regional Directors maintained by D.A.V. CMC	0.00	0.00
	390400	Current Account Balance with D.A.V. CMC maintained by Regional Directors	0.00	0.00
	390500	Intra Institution Balance (Within School)	0.00	0.00
	390600	Capital Fund / Reserve Fund of Schools / Colleges with D.A.V. CMC in the Books of Schools / Colleges	0.00	0.00
	390700	Imprest given to Schools by D.A.V. CMC	0.00	0.00
	390800	Imprest given to Colleges by D.A.V. CMC	0.00	0.00
	390900	Imprest given to Regional Director by D.A.V. CMC	0.00	0.00
	391000	Loan given by D.A.V. CMC to Schools / Colleges	0.00	0.00
	391100	Account Balance with Publication Division maintained by Publication Division	0.00	0.00
	391200	D.A.V. CMC PS / Main A/C (Transactions within D.A.V. CMC by Main and Public School Accounts Sections)	0.00	0.00
	391300	Loan given by D.A.V. CMC to Regional Directors	0.00	0.00
	391400	Loan given by School to other D.A.V. Institutions (Other than D.A.V. CMC)	0.00	0.00
	391500	Administration Charges Recoverable	0.00	0.00
		Total - (H)	0.00	0.00
		Total - (D+E+F+G+H)	6,72,97,816.95	6,09,86,358.08
Schedule 10				
	410000	Fees / Sales		
	410050	Registration Fees	3,97,000.00	3,35,000.00
	410100	Admission Fees	0.00	32,21,500.00
	410150	Tuition Fees	5,26,14,638.00	4,80,94,617.00
	410200	N.C.C. Fee	0.00	0.00
	410250	Library Fee	0.00	0.00
	410300	Development Fund	0.00	0.00
	410350	Building Fund	0.00	0.00
	410450	Pupil Fund - Fees	0.00	0.00
	410500	Text Book Sales	20,41,657.00	23,57,414.00
	410700	Subscription Magazines and Journals	0.00	0.00
	410950	Sports Fee	0.00	0.00
	411100	Discretionary Grant	0.00	0.00
	411300	Electricity and Water Charges recovered	0.00	0.00
	411400	Room Rent / Boarder / Hostel Fee	0.00	0.00
	411500	Late Fees and Fine	10,160.00	150.00
	411550	Miscellaneous Income	0.00	0.00
	411600	Furniture Fee	0.00	0.00
	411750	Mess Charges	0.00	0.00
	411800	Annual Charges	0.00	0.00
	411850	Diaries Receipt	0.00	0.00
	411900	Magazine Fee	0.00	0.00
	411950	Transport Fee	32,72,940.00	29,84,470.00
	412000	Science Fees	0.00	0.00
	412010	Lab Fee	0.00	0.00
	412020	Commerce Fee	0.00	0.00
	412030	Dilapidation / Breakage Recovery Fee from Students	0.00	0.00
	412040	Cycle / Scooter Stand Fee	0.00	0.00
	412050	Home Science Fees	0.00	0.00
	412060	Medical Fee from Students	0.00	0.00
	412070	Research and Development Project Fee	0.00	0.00
	412100	Computer Science Fees	0.00	0.00
	412150	Uniform Income	0.00	0.00
	412160	Sanitation Charges	0.00	0.00
	412170	Hot and Cold Water Charges	0.00	0.00
	412200	Sale of Prospectus	0.00	0.00
	412250	Examination Fee	4,25,400.00	5,11,300.00
	412300	Furniture Maintenance Fee	0.00	0.00

	412350	Refreshment Charges	0.00	0.00
	412400	Arya Vidya Sabha Contribution Charges	0.00	0.00
	412450	Other Fees / Sales	25,33,750.00	23,26,300.00
	412500	Report Card Income	0.00	0.00
	412550	APPS / Arya Samaj	0.00	0.00
	412600	Administration Charges - Schools	0.00	0.00
	412650	Hostel Maintenance Charges	0.00	0.00
	412700	Administration Charges - Colleges	0.00	0.00
		Total	6,12,95,545.00	5,98,30,751.00
Schedule 11				
	460000	Other Income		
	460050	Donation received	0.00	0.00
	460100	Bank Interest received (including Fixed Deposits)	26,95,696.00	21,35,965.96
	460150	Interest on Fixed Deposit - Accrued	0.00	0.00
	460300	Rental Income / License Fee Banks	0.00	0.00
	460350	License Fee - Canteen / Mess / Bookshop	0.00	0.00
	460400	Contract Money - Hostel	0.00	0.00
	460450	Grant / Subsidy	0.00	0.00
	460550	Sponsorship	0.00	0.00
	460650	Income Earned on Extra Activities	0.00	0.00
	460700	Matching Share	0.00	0.00
	460750	Miscellaneous Receipts	99,720.00	3,09,798.00
	460800	Profit on Sale of Assets	0.00	1,48,543.84
	460850	Regional Director Fund - Other Income	0.00	0.00
	460900	Liabilities Written Back	0.00	0.00
	460950	Contribution from DAV School/college/cmc	0.00	0.00
		Total	27,95,416.00	25,94,307.80
Schedule 12				
	510000	Establishment		
	510050	Basic Pay	2,99,44,487.00	2,92,87,108.00
	510100	Dearness Allowance	88,58,510.00	62,57,875.00
	510150	Permissible Allowance	0.00	0.00
	510200	Dearness Pay	0.00	0.00
	510250	House Rent Allowance	0.00	0.00
	510300	CCA	0.00	0.00
	510350	Medical Allowance	0.00	0.00
	510400	Teaching Allowance	0.00	0.00
	510450	Transport Allowance	12,000.00	12,000.00
	510500	Washing Allowance	0.00	0.00
	510550	Other Allowances	24,000.00	24,000.00
	510600	Employers Contribution to Provident Fund	30,87,167.00	29,16,931.00
	510650	Employers Contribution to Family Pension Fund	6,26,678.00	6,48,622.00
	510700	Gratuity Pool Fund	30,21,871.00	26,89,991.00
	510750	Leave Encashment	9,86,264.00	8,96,678.00
	510800	Bonus	0.00	0.00
	510850	OTA	0.00	0.00
	510900	EDLI Contribution	58,088.00	60,613.00
	510950	Salary Arrears	0.00	0.00
	511000	Notice Period Salary	0.00	0.00
	511050	PF Expenditure	0.00	0.00
	511100	Pension	0.00	0.00
	511150	PF Administrative Charges	55,435.00	51,328.00
	511200	EDLI Administrative Charges	382.00	326.00
	511250	ESI (Charges, Contribution, Sales, Purchases)	7,739.00	31,120.00
	511300	Other - Establishment	800.00	3,58,281.00
		Total	4,66,83,421.00	4,32,34,873.00
Schedule 13				
	511500	Administration Charges and Grant To Institutions		
	511550	Administrative Charges paid by Schools	20,96,529.00	20,50,100.00
	511600	Administrative Charges paid by Colleges	0.00	0.00
	511650	Arya Vidya Sabha Charges	0.00	0.00
	511700	Affiliation Fees	0.00	10,000.00
	511750	APP Sabha / Arya Samaj	15,270.00	32,230.00
	511800	Other - Administration Charges	300.00	300.00
		Total	21,12,099.00	20,92,630.00
Schedule 14				

	512000 Rent, Rates and Taxes		
	512100 Building Rent	96,000.00	96,000.00
	512200 Lease Rent	0.00	0.00
	512300 Property Tax	17.00	17.00
	512400 Road Tax Passenger Tax	0.00	0.00
	Total	96,017.00	96,017.00
Schedule 15			
	513000 Utilities		
	513100 Electricity and Water Charges	5,16,796.00	4,32,917.00
	Total	5,16,796.00	4,32,917.00
Schedule 16			
	514000 Communication Expenses		
	514100 Telephone Expenses	38,692.00	37,995.00
	514200 Postage and Telegram	4,704.00	2,199.00
	514300 Courier Expenses	0.00	0.00
	514400 Cell Phone Expenses	0.00	0.00
	514500 Internet Expenses	54,810.00	11,788.00
	Total	98,206.00	51,982.00
Schedule 17			
	515000 Travelling and Conveyance		
	515050 Travelling Expenses	1,49,788.00	1,02,942.00
	515100 TA Bill - MC Member	0.00	0.00
	515150 TA Bill - Internal Auditor	0.00	0.00
	515200 Transport (CNG for Buses)	0.00	0.00
	515250 Conveyance	0.00	0.00
	Total	1,49,788.00	1,02,942.00
Schedule 18			
	516000 Welfare, Entertainment and Other Recreational Activities		
	516050 Uniform Expenses	49,344.00	59,291.00
	516100 Staff Welfare	0.00	0.00
	516150 Refreshments and Entertainment	0.00	0.00
	516200 Expenditure Incurred on Extra Activities	19,609.00	21,462.00
	516250 Medical and First Aid Expenses	2,826.00	0.00
	516300 Student Welfare	6,496.00	0.00
	516350 Co-Curricular Activities	4,577.00	0.00
	516400 Function Expenses	4,38,307.00	5,64,650.00
	516450 Seminar Expenses	0.00	0.00
	516500 Coaching Expenses	13,96,044.00	0.00
	516550 Mess / Canteen Running and Maintenance Expenses	0.00	0.00
	516600 Expenditure Incurred on Developmental Specific Activities	0.00	0.00
	516650 Examination Expenses	5,63,225.00	8,77,220.00
	516700 Service Charges	0.00	0.00
	516750 In-Service Education	2,78,645.00	2,32,667.00
	516800 Other - Welfare, Entertainment and Other Recreational Activities	36,045.00	27,578.00
	516850 Mess Crockery / Utensils	0.00	0.00
	Total	27,95,118.00	17,82,868.00
Schedule 19			
	517000 Stationery and Supplies		
	517050 Printing and Stationary	4,17,627.00	4,37,441.00
	517100 Prospectus Expenses	0.00	0.00
	517150 Diary and Magazine Expenses	1,72,125.00	1,72,125.00
	517200 Other - Stationery and Supplies	0.00	0.00
	Total	5,89,752.00	6,09,566.00
Schedule 20			
	518000 Membership and Subscription		
	518100 Newspaper and Periodicals	43,107.00	38,570.00
	518200 Membership / Subscription	0.00	0.00
	518300 Other - Membership and Subscription	25,767.00	22,340.00
	Total	68,874.00	60,910.00
Schedule 21			
	519000 Advertisements		
	519050 Advertisement and Publicity	89,524.00	69,414.00
	519100 Other - Advertisement	0.00	0.00
	Total	89,524.00	69,414.00
Schedule 22			
	520000 Insurance		

	520050	Building Insurance		0.00	0.00
	520100	Cash and Fidelity Insurance		0.00	0.00
	520150	Vehicle Insurance		0.00	0.00
	520200	Fire and Theft Insurance	2,28,529.00		2,29,863.00
	520250	Other Insurance	0.00		0.00
		Total	0.00		0.00
Schedule 23			2,28,529.00		2,29,863.00
	521000	Vehicle Maintenance Charges			
	521050	Car / Vehicle Maintenance			
	521100	Bus Maintenance	90,970.00		14,545.00
	521150	Petrol Expenses	2,04,262.00		2,93,105.00
	521200	Diesel Expenses	0.00		0.00
	521250	Vehicle Hire Charges	8,43,768.00		8,28,261.00
	521300	Bus Hire Charges	0.00		0.00
		Total	0.00		0.00
Schedule 24A			11,39,000.00		11,35,911.00
	522000	Lab Maintenance and Running Expenses			
	522010	Physics Lab Expenses			
	522020	Chemistry Lab Expenses	11,857.00		0.00
	522030	Botany Lab Expenses	12,054.00		3,758.00
	522040	Biology Lab Expenses	0.00		0.00
	522050	Geology Lab Expenses	1,034.70		0.00
	522060	Geography Lab Expenses	0.00		0.00
	522070	Psychology Lab Expenses	0.00		0.00
		Total	0.00		0.00
Schedule 24B			24,945.70		3,758.00
	524000	Maintenance Expenses			
	524050	Building Maintenance			
	524150	Computer Expenses	3,45,997.00		7,69,213.00
	524200	Furniture Fixtures Maintenance	61,047.00		3,21,649.00
	524250	Electrical and Others Maintenance	89,601.00		23,470.00
	524300	Hostel Building	2,74,338.00		2,06,449.00
	524350	Plant and Machinery - Equipment Maintenance	0.00		0.00
	524400	Generator Expenses	0.00		0.00
	524450	Sanitation Expenses	36,750.00		0.00
		Total	51,567.00		48,156.00
Schedule 25			8,59,300.00		13,68,937.00
	525000	Interest Paid on Loan			
	525050	Bank			
	525150	Other - Interest paid on Loans	0.00		0.00
		Total	0.00		0.00
Schedule 26			0.00		0.00
	526000	Legal, Professional, House Keeping and Agency Charges			
	526050	Agency Charges			
	526100	Legal and Professional Charges	28,12,189.00		26,79,123.00
	526150	House Keeping Charges	37,885.00		24,790.00
		Total	0.00		0.00
Schedule 27			28,50,074.00		27,03,913.00
	527000	Audit Fees			
	527050	Audit Fees			
		Total	35,400.00		35,400.00
Schedule 28			35,400.00		35,400.00
	528000	Assistance			
	528050	Scholarship/Sponsorship/Aid			
	528100	Fee Concession	0.00		0.00
	528150	Donation/Subscription	0.00		0.00
		Total	0.00		0.00
Schedule 29			0.00		0.00
	529000	Other Expenses			
	529050	Regional Director Fund - Other Expenses			
	529100	Pupil Fund - Other Expenses	1,99,200.00		1,93,500.00
	529150	Courts / Gardening	0.00		0.00
	529200	D.A.V. Pool Fund	9,255.00		29,844.00
	529250	Sports	0.00		0.00
	529300	Library Expenses	1,53,108.00		82,779.00
	529350	Loss on Sale of Assets	0.00		0.00
			0.00		0.00

	529400	Bank Charges	649.00	649.00
	529450	Miscellaneous Expenses	1,01,307.00	23,397.00
	529500	Amount Written off	0.00	0.00
	529550	Other Expenses	0.00	0.00
		Total	4,63,519.00	3,30,169.00
Schedule 30				
	540000	Expenses of Exceptional Nature		
	540050	Expenses of Exceptional Nature	0.00	0.00
	540100	Contribution to DAV School/college/cmc	0.00	0.00
		Total	0.00	0.00
Schedule 31				
	550000	Prior Period Expenses		
	550050	Prior Period Expenses	0.00	0.00
		Total	0.00	0.00

For **M G S & Associates****(Chartered Accountants)**

(Chartered Accountants)

FRNO:024343N

(Partner / Proprietor)

M.No.: 518057

UDIN: 25518057-131KVEE5618 *Shraban Sen*

Date: 30/06/25

Place: Bhubaneswar

For (**DAV Public School, Sovarampur, Near Settlement**
Office, Balasore, Odisha)*Principal**Manager / Vice Chairman***PRINCIPAL**
DAV PUBLIC SCHOOL
BALASORE**Manager,**
DAV Public School
Balasore

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

NOTES FORMING PART OF THE ACCOUNTS (2024-25)

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 for the full year in case the Asset has been acquired prior to 1st October and at half the rate in case purchase is made on or after 1st October. 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 31.03.2025 (Rs.)
					NIL	NIL

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

6. Schedule 1 to 33 form 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: 25518057BMKVESG48

Place : Bhubaneswar

Date: 30/06/2025

Shrehan San
Accountant

N. D. J.
Principal

PRINCIPAL
DAV PUBLIC SCHOOL
BALASORE

[Signature]
Manager/Vice Chairman

Manager,
DAV Public School
Balasore