DAV PUBLIC SCHOOL
UNIT - VIII, BHUBANESWAR, ODISHA
AFFILIATED TO CBSE, NEW DELHI, AFFILIATION No. 1530006, SCHOOL No. 15342

Ref. No. DAV(UNIT-VIII)/ 1570 /2026 Date : 20-07-2026

NOTICE

Audit Report for the Financial Year 2025-26 is uploaded in the school website. Any clarification relating to the accounts may intimate the same to the school office in writing on or before 27.07.2026. Clarification sought for will be put up in the website on 04.08.2026.

PRINCIPAL

Memo No-DAV(UNIT-VIII)/1571 /2026 Date.20.07.2026

Copy to:-

1. School Notice Board.
2. School Website for information of Parents.
3. Account Section for information & necessary action.
4. The Concerned file for record.

20/07/26

PRINCIPAL

MANAGED BY : DAV COLLEGE MANAGING COMMITTEE, CHITRA GUPTA ROAD, NEW DELHI
ADDRESS : UNIT - VIII, P.O. : NAYAPALLI, BHUBANESWAR - 751012, TEL. : 0674-2391328
Email : unit8dav@gmail.com, Website : www.davunit8.org

DAV PUBLIC SCHOOL, UNIT - VIII
BHUBANESWAR-12, 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

(OR-021) DAV Public School,Unit - VIII,PO Nayapalli,Bhubaneswar,Khurda,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 -		41,90,26,398.32	36,53,13,319.26
(b)	Restricted Funds			
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		80,51,452.00	65,88,030.00
(c)	Other current liabilities		7,98,13,452.04	7,44,25,094.65
(d)	Short-term provisions			
	TOTAL		**50,68,91,302.36**	**44,63,26,443.91**
	ASSETS			
II	**APPLICATION OF FUNDS**			
1	**Non-currents assets**			
(a)	Property, Plant and Equipment and Intangible assets			
(i)	Property, Plant and Equipment		9,51,98,988.95	10,36,32,646.16
(ii)	Intangible assets			
(iii)	Capital work in progress			
(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		38,38,24,817.33	30,39,87,321.83
(b)	Inventories		28,37,760.82	24,96,862.11
(c)	Trade Receivables		2,48,390.00	4,63,645.00
(d)	Cash and bank balances		74,64,942.76	65,06,429.09
(e)	Short Term Loans and Advances		10,81,186.50	7,48,044.00
(f)	Other current assets		1,62,35,216.00	2,84,91,495.72
	TOTAL		**50,68,91,302.36**	**44,63,26,443.91**

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

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

(Partner / Proprietor)
M.No.: 518057
UDIN: 26518057FRZKSL5820
Date : 30/06/2026
Place: Bhubaneswar

For (DAV Public School,Unit - VIII,PO Nayapalli,Bhubaneswar,Khurda,Odisha)

30/6/2026

Accountant

Principal

Principal
DAV Public School
Unit-VIII, Bhubaneswar

Manager / Vice Chairman

Manager
DAV Public School
Unit-VIII, Bhubaneswar

(OR-021) DAV Public School,Unit - VIII,PO Nayapalli,Bhubaneswar,Khurda,Odisha

Income and Expenditure (As on 31 March,2026)

Main Fund Account - FINAL

INDEX	PARTICULARS	NOTE NUMBER	31 March 2026	31 March 2025
	INCOME			
I	Revenue from operations		29,38,32,845.74	26,54,73,492.58
II	Other Income		3,04,74,042.00	3,05,02,815.00
III	Closing Stock		28,37,760.82	24,96,862.11
IV	**Total Income**		**32,71,44,648.56**	**29,84,73,169.69**
	EXPENSES			
	Cost of Material Consumed		85,44,210.11	87,06,345.19
	Donations / contributions paid		13,40,640.00	
	Employee benefits expenses		18,96,65,067.00	17,49,27,439.00
	Finance Cost			
	Depreciation and amortization expense		1,75,93,755.21	1,92,98,785.60
	Other expenses		7,40,85,417.18	7,30,11,194.41
	Religion / charitable expenses			
	Other Expenses (specify nature)			
V	**Total expenses**		**29,12,29,089.50**	**27,59,43,764.20**
VI	Profit before exceptional and extraordinary items and tax (IV - V)		3,59,15,559.06	2,25,29,405.49
VII	Exceptional items			
VIII	Profit before extraordinary items and tax (VI - VII)		3,59,15,559.06	2,25,29,405.49
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/s. M G G S & Associates**
(Chartered Accountants)
FRNO:024343N

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

(Partner / Proprietor)
M.No.: 518057
UDIN: 26518057FRZKSL5820
Date : 30/06/2026
Place: Bhubaneswar

For (DAV Public School,Unit - VIII,PO Nayapalli,Bhubaneswar,Khurda,Odisha)

30/6/2026

Accountant

Principal

Principal
DAV Public School
Unit-VIII, Bhubaneswar

Manager / Vice Chairman

Manager
DAV Public School
Unit-VIII, Bhubaneswar

DAV Public School,Unit - VIII,PO Nayapalli,Bhubaneswar,Khurda,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
350.30	Cash in Hand	233.30	15,48,082.00	Purchase of Text Books from DAV CMC Publication Division	17,64,789.00
34,22,494.06	Bank Balances	65,06,195.79	38,87,468.00	Purchase of Text Books from others	41,84,005.00
27,59,21,795.83	Fixed Deposits	28,63,11,246.83	0.00	Other Purchases	60,973.00
26,19,42,550.86	Fees / Sales	29,30,51,443.13	0.00	Publication of Students World and Aryan Heritage	0.00
2,72,84,458.00	Other Income	3,17,03,652.50	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	15,010.00	Packing and Forwarding	1,40,518.00
2,83,76,300.00	Other Receipts	3,36,53,932.00	0.00	Others	0.00
0.00	-	0.00	17,65,54,909.00	Establishment	18,81,18,296.00
0.00	-	0.00	65,94,564.00	Administration Charges and Grant To Institutions	68,10,831.00
0.00	-	0.00	1,15,312.00	Rent, Rates and Taxes	5,20,661.00
0.00	-	0.00	41,38,002.00	Utilities	39,75,627.00
0.00	-	0.00	4,06,208.00	Communication Expenses	3,98,039.00
0.00	-	0.00	2,59,083.00	Travelling and Conveyance	1,25,912.00
0.00	-	0.00	2,21,42,135.00	Welfare, Entertainment and Other Recreational Activities	2,37,55,951.66
0.00	-	0.00	13,96,895.00	Stationery and Supplies	10,69,732.00
0.00	-	0.00	5,88,822.00	Membership and Subscription	6,19,445.00
0.00	-	0.00	2,14,965.00	Advertisements	2,13,905.00
0.00	-	0.00	5,55,594.00	Insurance	6,89,330.00
0.00	-	0.00	34,19,201.00	Vehicle Maintenance Charges	40,23,836.00
0.00	-	0.00	12,266.00	Lab Maintenance and Running Expenses	3,51,771.00
0.00	-	0.00	1,79,28,011.00	Maintenance Expenses	1,22,07,100.00
0.00	-	0.00	0.00	Interest Paid on Loans	0.00
0.00	-	0.00	1,38,71,207.00	Legal, Professional, House Keeping and Agency Charges	1,66,17,499.00
0.00	-	0.00	77,880.00	Audit Fees	77,880.00
0.00	-	0.00	0.00	Assistance	0.00
0.00	-	0.00	2,95,38,558.00	Purchase of Assets	87,71,501.00
0.00	-	0.00	1,17,93,492.72	Loans and Advances Paid	0.00
0.00	-	0.00	0.00	Deposits Given	20,000.00
0.00	-	0.00	90,72,608.41	Other Payments	16,51,365.80
0.00	-	0.00	0.00	Closing Balance	0.00
0.00	-	0.00	233.30	Cash in Hand	0.00
0.00	-	0.00	65,06,195.79	Bank Balances	74,64,942.76
0.00	-	0.00	28,63,11,246.83	Fixed Deposits	36,75,92,793.33
59,69,47,949.05	TOTAL	65,12,26,703.55	59,69,47,949.05	TOAL	65,12,26,703.55

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

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

(Partner / Proprietor)
M.No.: 518057
UDIN: 26518057FRZKSL5820
Date : 30/06/2026
Place: Bhubaneswar

For (DAV Public School,Unit - VIII,PO Nayapalli,Bhubaneswar,Khurda,Odisha)

Accountant   Principal   Manager / Vice Chairman

Principal
DAV Public School
Unit-VIII, Bhubaneswar

Manager
DAV Public School
Unit-VIII, Bhubaneswar

DAV Public School,Unit - VIII,PO Nayapalli,Bhubaneswar,Khurda,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		38,12,46,339.26	34,09,69,413.77
102000	Add : Surplus(+)/Deficit(-)		3,59,15,559.06	2,25,29,405.49
104000	Addition / Deletion			
	Total	**3a**	**41,71,61,898.32**	**36,34,98,819.26**
110000	**RESERVE AND SURPLUS**	4		
110100	Reserve Fund (Annexure-A)		8,00,000.00	8,00,000.00
110200	Pupil Fund/Amalgamated Fund (Annexure-A)			
110400	Building Fund (Annexure-A)			
110600	Endowment Fund (Annexure-A)		8,64,500.00	8,14,500.00
110800	Depreciation Reserve (Annexure-A)			
112200	Other Funds (Annexure-A)		2,00,000.00	2,00,000.00
	Total	**4a**	**18,64,500.00**	**18,14,500.00**
	Grand Total (A1 = 3a + 4a)	**A1**	**41,90,26,398.32**	**36,53,13,319.26**
(b)	**RESTRICTED FUNDS**			
110500	Development Fund (Annexure-A)			
	TOTAL	**4b**		
	Total of Unrestricted and Restricted Funds - (A1 + 4b)	**B1**	**41,90,26,398.32**	**36,53,13,319.26**
	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)		63,35,694.00	62,41,011.00
231500	Expenses Payable / Liabilities (Annnexure-C)		3,90,538.00	3,47,019.00
231600	Salary Payable (Annexure-C)		13,25,220.00	
	TOTAL	**9a**	**80,51,452.00**	**65,88,030.00**
c	**Other - Current Liabilities**	**10**		
220100	Security Deposits - Civil Contractors		3,63,332.00	2,78,556.00
220200	Security Deposits - Security Agencies			
220300	Security Deposits - Mess / Canteen Contractors		66,000.00	66,000.00
220400	Security Deposits Transport Operators		22,000.00	22,000.00
220500	Security Deposits - Other Vendors		17,000.00	17,000.00
220700	Refundable Student Security - (Schools)		7,22,66,281.00	6,87,70,437.00
220800	Retention Money Civil Contractors			
230200	Advance Receipts		51,73,837.04	46,62,111.65
230900	Taxes Deducted at Source Salaries (Annnexure-C)			
231000	Taxes Deducted at Source - Contractors (Annnexure-C)		1,17,578.00	78,797.00
231100	Taxes Deducted at Source - Professional Fee (Annnexure-C)		4,484.00	
231200	Taxes Deducted at Source - Rent (Annnexure-C)			
231300	Taxes Deducted at Source - Others (Annnexure-C)			

231700	Provident Fund Payable (Annexure-C)		1,28,750.00	
231800	Employee Deposit Linked Insurance Payable (Annexure-C)			
231900	PF Administrative Charges Payable (Annexure-C)		12,998.00	
232000	EDLI Administrative Charges Payable			
232400	PF Loan			
232600	Administrative Charges - Payable (Annexure-C)			
232800	Regional Directorate Charges Payable (Annexure-C)			
232900	Other Advances			
233100	Goods and Services Tax (GST) Payable			
233400	Other - Current Liabilites (Annexure-C)		16,41,192.00	5,28,086.00
	TOTAL	**10a**	**7,98,13,452.04**	**7,44,22,987.65**
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)			2,107.00
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**		**2,107.00**
	G-Total (10a + 10b)	10a+10b	7,98,13,452.04	7,44,25,094.65
e	**Short term Provision**	**11**		
	Total Current Liabilities - (8a+9a+10a+11a+11)	**D1**	**8,78,64,904.04**	**8,10,13,124.65**
	Total Source of Funds - (A1+B1+C1+D1)	**AA**	**50,68,91,302.36**	**44,63,26,443.91**
II	**APPLICATION OF FUNDS**			
1	**NON CURRENT ASSETS**			
(a)	**Property,Plant and Equipments and Intangible assets**			
(i)	**Property, Plant and Equipments**	**12**		
300200	Land			
300300	Building		3,35,02,646.14	3,72,25,162.38
300400	Building - Residential			
300500	Furniture and Fixture		1,68,53,131.17	1,64,68,530.30
300600	Office Equipments		2,60,195.07	3,06,111.85
300700	Electrical Equipments		1,60,21,140.41	1,80,30,999.48
300800	Teaching Aids - (Music Instruments, Lab and Sports Equipments)		16,64,930.52	15,87,051.79
300900	Computers, Printers, Servers, Laptops		83,33,728.22	92,20,929.04
301000	Vehicles		32,03,630.94	37,68,977.58
301100	Buses		1,27,28,018.53	1,49,74,139.45
301200	Library Books		10,26,673.03	8,82,878.62
301300	Plants and Machinery		1,03,366.47	1,21,607.61
301400	Other Fixed Assets	12a	15,01,528.45	10,46,258.06
			9,51,98,988.95	**10,36,32,646.16**
(II)	**Intangible assets**	**12b**		
(III)	**Capital work in progress**	**12c**		
300100	Capital work in progress			

(IV)	**Intangible assets under development**	**12d**		
	Total - (12a+12b+12c+12d)	**E1**	**9,51,98,988.95**	**10,36,32,646.16**
(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**	**9,51,98,988.95**	**10,36,32,646.16**
2	**CURRENT ASSETS**			
(a)	**Current investments**	**16**		
351000	Fixed Deposits with Banks (Annexure-F)		36,75,92,793.33	28,63,11,246.83
321150	Interest Accrued on Fixed Deposits		1,62,32,024.00	1,76,76,075.00
		16a	**38,38,24,817.33**	**30,39,87,321.83**
(b)	Inventories	17		
321200	Closing Stock		28,37,760.82	24,96,862.11
(c)	**Receivables**	**18**		
321300	Accounts Receivables/Fee Recoverable		2,48,390.00	4,63,645.00
(d)	**Cash and Bank Balances**	**19**		
352000	Bank Balances in Saving Account (Annexure-F)		74,64,942.76	65,06,195.79
353000	Bank Balances in Current Account (Annexure-F)			
354000	Cheques / Drafts in Hand (Annexure-F)			
355000	Cash in Hand			233.30
		19a	**74,64,942.76**	**65,06,429.09**
(e)	**Short Term Loans and Advances**	**20**		
322320	Tax Deducted at Source - Interest Income		4,34,875.50	2,24,435.00

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		2,94,925.00	2,67,958.00
322380	Prepaid Insurance - Fire and Theft			
322390	Prepaid Insurance - Others			
322400	Prepaid Expenses		36,539.00	19,176.00
325000	Accrued Tuition Fee			
326000	Bills Recoverable			
327100	Amounts Recoverable		3,14,847.00	2,36,475.00
327200	Amounts Deposited with Income Tax Authorities			
328100	PF Loan Account			
328200	Other - Advances			
328300	Advances to Staff			
328400	Advances to Contractors and Suppliers			
328500	Imprest to Staff			
		20a	**10,81,186.50**	**7,48,044.00**
(f)	**Other current assets**	**21**		
322200	SECURITY DEPOSITS			
322210	Telephone		88,737.00	88,737.00
322220	Other - Security Deposits		11,16,459.00	11,16,459.00
322230	Student Security With D.A.V. CMC			
	Total	**21a**	**12,05,196.00**	**12,05,196.00**
	Inter Institution Balances			
390100	Current Account Balance with D.A.V. CMC - (in the Books of Schools / Colleges)		1,50,00,000.00	1,50,00,000.00
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)		30,020.00	1,22,86,299.72
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**	**1,50,30,020.00**	**2,72,86,299.72**
	TOTAL OF CURRENT ASSETS - (G1=16+17+18+19a+20a+21a+21b)	**G1**	**41,16,92,313.41**	**34,26,93,797.75**
	TOTAL OF APPLICATION OF FUND - (BB = E1+F1+G1) H1	**BB**	**50,68,91,302.36**	**44,63,26,443.91**
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			
410100	Admission Fees			
410150	Tuition Fees		25,76,82,064.64	23,14,20,093.49
410200	N.C.C. Fee			
410250	Library Fee			
410300	Development Fund - Fee			
410350	Building Fund - Fee			
410450	Pupil Fund - Fees			
410500	Text Book Sales		61,01,831.10	68,34,228.40
410700	Subscription Magazines and Journals		5,16,375.00	6,05,625.00

410950	Sports Fee			
411100	Discretionary Grant			
411300	Electricity and Water Charges recovered		32,477.00	45,079.00
411400	Room Rent/ Boarder/ Hostel Fee		44,42,150.00	40,11,640.00
411500	Late Fees and Fine		10,34,975.00	10,23,310.00
411550	Miscellaneous Income		69,801.00	1,70,967.00
411600	Furniture Fee			
411750	Mess Charges		96,78,222.00	90,12,550.00
411800	Annual Charges			
411850	Diaries Receipt			
411900	Magazine Fee			
411950	Transport Fee		1,11,28,950.00	92,95,000.00
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		31,46,000.00	30,54,999.69
412250	Examination Fee			
412300	Furniture Maintenance Fee			
412350	Refreshment Charges			
412400	Arya Vidya Sabha Contribution Charges			
412450	Other Fees / Sales			
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**	**29,38,32,845.74**	**26,54,73,492.58**
	G Total (I1 = 22a+22b)	**I1**	**29,38,32,845.74**	**26,54,73,492.58**
(c)	**Sales of Goods**			
II	**Other Income**	**23**		

460100	Bank Interest received (including Fixed Deposits)		63,72,018.00	53,44,549.00
460150	Interest on Fixed Deposit - Accrued		1,62,32,024.00	1,74,69,266.00
460200	-			
460300	Rental Income / License Fee Banks			
460350	License Fee - Canteen / Mess / Bookshop			
460400	Contract Money - Hostel			
460650	Income Earned on Extra Activities		78,70,000.00	76,89,000.00
460700	Matching Share			
460750	Miscellaneous Receipts			
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**	**3,04,74,042.00**	**3,05,02,815.00**
III	**Total Income (CC = I1+23a) J1**	**CC**	**32,43,06,887.74**	**29,59,76,307.58**
IV	**EXPENSES**			
(a)	**Material consumed/distributed**	**24**	**85,44,210.11**	**87,06,345.19**
(b)	**Donations/contributions paid**			
528050	Scholarship/Sponsorship/Aid		13,40,640.00	
528100	Education Promotional Expenses			
528150	Donation/Subscription			
	Foreign Contribution Expenses			
		24a	**13,40,640.00**	
(c)	**Employee benefits expensses**	**27**		
510050	Basic Pay		9,82,02,939.00	9,54,61,875.00
510100	Dearness Allowance		4,42,21,857.00	3,71,70,884.00
510150	Permissible Allowance			
510200	Dearness Pay			
510250	House Rent Allowance		1,72,47,074.00	1,57,47,761.00
510300	CCA			
510350	Medical Allowance			
510400	Teaching Allowance			
510450	Transport Allowance			
510500	Washing Allowance			
510550	Other Allowances		2,97,114.00	2,79,623.00
510600	Employers Contribution to Provident Fund		1,34,49,451.00	1,27,96,798.00

510650	Employers Contribution to Family Pension Fund			
510700	Gratuity Pool Fund		1,18,02,754.00	1,10,55,478.00
510750	Leave Encashment		25,08,832.00	
510800	Bonus			
510850	OTA			
510900	EDLI Contribution		1,55,547.00	1,54,642.00
510950	Salary Arrears			
511000	Notice Period Salary			3,36,160.00
511050	PF Expenditure			
511100	Pension		15,69,726.00	16,61,231.00
511150	PF Administrative Charges		1,95,315.00	2,40,104.00
511200	EDLI Administrative Charges			
511250	ESI (Charges, Contribution, Sales, Purchases)		14,458.00	22,883.00
511300	Other - Establishment			
		27a	**18,96,65,067.00**	**17,49,27,439.00**
(d)	**Depreciation and amortization expenses**	**28**	**1,75,93,755.21**	**1,92,98,785.60**
(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		67,71,091.00	65,55,494.00
511600	Administrative Charges paid by Colleges			
511650	Arya Vidya Sabha Charges			
511700	Affiliation Fees		500.00	500.00
511750	APP Sabha / Arya Samaj		39,240.00	38,570.00
511800	Other - Administration Charges			
512000	**Rent, Rates and Taxes**			
512100	Building Rent			
512200	Lease Rent			
512300	Property Tax		5,20,661.00	1,15,312.00

512400	Road Tax Passenger Tax			
513000	**Utilities**			
513100	Electricity and Water Charges		40,18,439.00	41,32,979.00
514000	Communication Expenses			
514100	Telephone Expenses		12,621.00	11,783.00
514200	Postage and Telegram		1,380.00	1,167.00
514300	Courier Expenses			
514400	Cell Phone Expenses		5,300.00	5,542.00
514500	Internet Expenses		3,84,661.00	3,87,805.00
515000	**Travelling and Conveyance**			
515050	Travelling Expenses		90,907.00	2,15,833.00
515100	TA Bill - MC Member		22,000.00	30,000.00
515150	TA Bill - Internal Auditor			
515200	Transport (CNG for Buses)			
515250	Conveyance		13,005.00	13,250.00
516000	**Welfare, Entertainment and Other Recreational Activities**			
516050	Uniform Expenses		2,13,072.00	1,75,001.00
516100	Staff Welfare		35,64,223.00	31,06,894.00
516150	Refreshments and Entertainment		95,370.30	58,958.00
516200	Expenditure Incurred on Extra Activities		64,47,435.00	63,43,318.00
516250	Medical and First Aid Expenses		35,985.00	9,726.00
516300	Student Welfare			
516350	Co-Curricular Activities		1,13,333.00	2,00,854.00
516400	Function Expenses		17,25,538.00	6,83,746.00
516450	Seminar Expenses		74,367.00	46,603.00
516500	Coaching Expenses		14,94,200.00	18,83,414.00
516550	Mess / Canteen Running and Maintenance Expenses		70,61,123.00	68,49,378.00
516600	Expenditure Incurred on Developmental Specific Activities			
516650	Examination Expenses		8,28,252.00	5,70,369.00
516700	Service Charges			
516750	In-Service Education		7,64,934.36	4,03,314.00
516800	Other - Welfare, Entertainment and Other Recreational Activities		19,06,560.00	18,10,560.00
516850	Mess Crockery / Utensils			
517000	**Stationery and Supplies**			
517050	Printing and Stationary		2,58,600.00	3,54,889.00
517100	Prospectus Expenses			
517150	Diary and Magazine Expenses		9,03,904.00	6,07,766.00
517200	Other - Stationery and Supplies			
518000	**Membership and Subscription**			
518100	Newspaper and Periodicals		71,609.00	65,923.00
518200	Membership / Subscription		26,793.00	12,899.00
518300	Other - Membership and Subscription		5,25,000.00	5,10,000.00
519000	**Advertisements**			
519050	Advertisement and Publicity		2,17,447.00	2,14,965.00
519100	Other - Advertisement			

520000	**Insurance**			
520050	Building Insurance			31,522.00
520100	Cash and Fidelity Insurance			
520150	Vehicle Insurance		6,62,363.00	4,80,455.00
520200	Fire and Theft Insurance			
520250	Other Insurance			
521000	**Vehicle Maintenance Charges**			
521050	Car / Vehicle Maintenance		51,201.00	63,086.00
521100	Bus Maintenance		6,12,885.00	6,64,762.00
521150	Petrol Expenses		3,17,056.00	2,58,792.00
521200	Diesel Expenses		30,31,965.00	24,32,561.00
521250	Vehicle Hire Charges			
521300	Bus Hire Charges			
522000	**Lab Maintenance and Running Expenses**			
522010	Physics Lab Expenses		2,79,599.00	12,266.00
522020	Chemistry Lab Expenses		69,595.00	
522030	Botany Lab Expenses			
522040	Biology Lab Expenses		2,577.00	
522050	Geology Lab Expenses			
522060	Geography Lab Expenses			
522070	Psychology Lab Expenses			
524000	**Maintenance Expenses**			
524050	Building Maintenance		83,99,394.00	1,48,77,899.00
524150	Computer Expenses		15,01,329.00	6,26,973.00
524200	Furniture Fixtures Maintenance		76,497.00	84,152.00
524250	Electrical and Others Maintenance		17,09,914.00	18,07,783.00
524300	Hostel Building			
524350	Plant and Machinery - Equipment Maintenance			
524400	Generator Expenses		2,37,599.00	2,08,202.00
524450	Sanitation Expenses		3,60,546.00	3,37,450.00
526000	**Legal, Professional, House Keeping and Agency Charges**			
526050	Agency Charges		47,39,002.00	41,20,330.00
526100	Legal and Professional Charges		26,604.00	50,055.00
526150	House Keeping Charges		1,20,02,099.00	97,00,822.00
527000	Audit Fees		77,880.00	77,880.00
528000	**Assistance**			
529000	**Other Expenses**			
529050	Regional Director Fund - Other Expenses			
529100	Pupil Fund - Other Expenses			
529150	Courts / Gardening		25,719.00	15,685.00
529200	D.A.V. Pool Fund			
529250	Sports		69,281.00	43,807.00
529300	Library Expenses		1,066.00	1,132.00
529350	Loss on Sale of Assets			
529400	Bank Charges		2,339.52	1,297.41
529450	Miscellaneous Expenses		49,179.00	19,319.00

529500 529550 540050	Amount Written off Other Expenses Expenses of Exceptional Nature		15,72,177.00	16,78,152.00
		30a	**7,40,85,417.18**	**7,30,11,194.41**
(g)	**Religion/charitable expenses**	**31**		
(h)	**Other Expenses (specify nature)**	**32**		
	Total Expenses - (26a+27a+28+29a+30a+31+32)	**K1**	**26,50,91,124.18**	**24,79,38,633.41**

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

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

Saumyajeet

(Partner / Proprietor)
M.No.: 518057
UDIN: 26518057FRZKSL5820
Date : 30/06/2026
Place: Bhubaneswar

For (DAV Public School,Unit - VIII,PO Nayapalli,Bhubaneswar,Khurda,Odisha)

30/6/2026

Accountant | Principal | Manager / Vice Chairman

Principal
DAV Public School
Unit-VIII, Bhubaneswar

Manager
DAV Public School
Unit-VIII, Bhubaneswar

D. A. V. PUBLIC SCHOOL
UNIT VIII, BHUBANESWAR, 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.

Sl. 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 Adani Public School, Unit VIII, Bhubaneswar

Soumyajeet

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

CA. Soumyajeet Mishra
(Partner)
Membership No. 518057
UDIN: 26518057FRZKSL5820
Place : Bhubaneswar
Date: 30/06/2026

20/6/2026
Accountant

Principal
Principal
DAV Public School
Unit-VIII, Bhubaneswar

Manager/Vice Chairman
Manager
DAV Public School
Unit-VIII, Bhubaneswar

DAV Public School,Unit - VIII,PO Nayapalli,Bhubaneswar,Khurda,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)	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00
300200	Land	0.00	0.00	0.00	0.00	0%	0.00	0.00	0.00	0.00
300300	Building	3,72,25,162.38	0.00	0.00	3,72,25,162.38	10%	37,22,516.24	3,35,02,646.14	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	1,64,68,530.30	0.00	22,57,171.00	1,87,25,701.30	10%	18,72,570.13	1,68,53,131.17	0.00	0.00
300600	Office Equipment	3,06,111.85	0.00	0.00	3,06,111.85	15%	45,916.78	2,60,195.07	0.00	0.00
300700	Electrical Equipment	1,80,30,999.48	0.00	8,17,401.00	1,88,48,400.48	15%	28,27,260.07	1,60,21,140.41	0.00	0.00
300800	Teaching Aids - (Music Instruments, Lab and Sports Equipments)	15,87,051.79	0.00	3,71,690.00	19,58,741.79	15%	2,93,811.27	16,64,930.52	0.00	0.00
300900	Computers, Printers, Servers, Laptops	92,20,929.04	0.00	46,68,618.00	1,38,89,547.04	40%	55,55,818.82	83,33,728.22	0.00	0.00
301000	Vehicles	37,68,977.58	0.00	0.00	37,68,977.58	15%	5,65,346.64	32,03,630.94	0.00	0.00
301100	Buses	1,49,74,139.45	0.00	0.00	1,49,74,139.45	15%	22,46,120.92	1,27,28,018.53	0.00	0.00
301200	Library Books	8,82,878.62	0.00	3,24,972.00	12,07,850.62	15%	1,81,177.59	10,26,673.03	0.00	0.00
301300	Plant and Machinery	1,21,607.61	0.00	0.00	1,21,607.61	15%	18,241.14	1,03,366.47	0.00	0.00
301400	Other Fixed Assets	10,46,258.06	0.00	7,20,246.00	17,66,504.06	15%	2,64,975.61	15,01,528.45	0.00	0.00
	TOTAL - (B)	10,36,32,646.16	0.00	91,60,098.00	11,27,92,744.16	0%	1,75,93,755.21	9,51,98,988.95	0.00	0.00
		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
	TOTAL (A) + (B)	10,36,32,646.16	0.00	91,60,098.00	11,27,92,744.16		1,75,93,755.21	9,51,98,988.95	0.00	0.00

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

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

Scomyajeet

(Partner / Proprietor)
M.No.: 518057
UDIN: 26518057FRZKSL5820
Date : 30/06/2026
Place: Bhubaneswar

For (DAV Public School,Unit - VIII,PO Nayapalli,Bhubaneswar,Khurda,Odisha)

30/6/2026

Accountant

Principal

Principal
DAV Public School
Unit-VIII, Bhubaneswar

Manager / Vice Chairman

Manager
DAV Public School
Unit-VIII, Bhubaneswar