

ANNUAL ACCOUNTS 2009-10

CALCULATION OF AMOUNT ACTUALLY RECEIVED DURING 2009-10

Income as per Income & Expenditure account annexed Add: - Income receivable as on 01.04.2009

380897639.66 34048336.00 414945975.66 -41408169.40

Less: - Income receivable as on 31.03.2010

Income actually received during the financial year 2009-10

373537806.26

CALCULATION OF AMOUNT ACTUALLY UTILISED DURING 2009-10

A] REVENUE ACCOUNT

Amount as per Income & Expenditure account annexed Less Depreciation on fixed assets

238843142.81 -102186710.00

149069249.99

148433930.99

25773562.16

65136435.00

239343928.15

-635319.00

186656432.81

B] CAPITAL ACCOUNT

Additions to Fixed Assets
Less: - Amount Utilised out of Special Purpose Grants
Total amount utilised as per Income & Expenditure account
Add:- Prepayments & Advances as on 31.03.2010

Add: -Amount payables as on 01.04.2009

-2786859.00

Less:- Prepayments and Advances as on 01.04.2009
Less:-Sundry payables as on 31.03.2010
Amount actually paid during the financial year 2009-10

-110841143.00 -113628002.00

262372358.96

262372358.96

COMPUTATION FORMING PART OF ANNEXURE TO FORM 10BB

PARTICULARS	AMOUNT A
Income as per Income & Expenditure account	373537805.26
Less: 15% set apart for future	56030670.94
	317507135.32
Less: Amount spend during the financial year 2009-10	262372358.96
Short Utilisation	55134776.36

KATRA

BALANCE SHEET AS ON 31ST MARCH 2010

PARTICULARS	SCHEDULE NO	BALANCE AS ON 31.03.2010	31.03.2009
OURCES OF FUNDS			
capital Funds corpus Fund capital Reserves General Fund	A B C	200500000.00 630,281.00 1250871832.06	630,281.00 1108182016.21
TOTAL	· · · · · · · · · · · · · · · · · · ·	1452002113.06	1308812297.21
APPLICATION OF FUNDS			
Fixed Assets Written Down Value Capital Advances & Capital Work in Progress	D	1061854732.59 109116214.00	
Investments	E	60000000.00	60000000.00
Current Assets, Loans & Advances Cash & Cash Equivalents	F G	264690577.9° 1435152.40	
Sundry Receivables Interest Accrued but not due	H	39973017.00 25773562.1	0 33321023.00 6 <u>2786859.0</u> 0
Pre-payments & Advances		331872309.4 110841143.0	189860325.6
Current Liabilities & Provisions Net Current Assets		221031166.4	
INEL OUTTER ASSOCI		1452002113.0	1308812297.2

Significant Accounting Policies Notes on Accounts

This is the Balance Sheet referred to in our report of even date

for Gupta Gupta & Associates **Chartered Accountants**

(CA R.K.Gupta)

R. Baury Wice-Chancellor

for Shri Mata Vaishno Devi University

Finance Officer Officer

Shri Mata Valshnae Day University

REGISTRAR SMVD University

Wice Chancellos: KATRA LAMB DEVI UNIVERSITY

KATRA LAMB DEVI UNIVERSITY



KATRA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31-03-2010

PARTICULARS	SCHEDULE NO	BALANCE AS ON 31.03.2010	BALANCE AS ON 31.03.2009
NCOME		,	
Grant in Aid from Shri Mata Vaishno Devi Shrine Board Income From Students Interest on Fixed Deposits, Bonds and others Misc. Receipts	K L	250000000.00 103741723.00 22079824.66 5076092.00	
TOTAL		380897639.66	368682218.28
EXPENDITURE Employees' Remuneration & Benefits Facilities & Other Costs General & Administrative expenses Financial expenses Depreciation on Fixed Assets Loss from SMVDU Gas Agency	M N O	91133950.00 22532118.70 22909148.60 6128.36 102186710.00 75087.15	9444082.00 22657545.64 291823.00 93554939.43
TOTAL		238843142.8	to the second of
EXCESS OF INCOME OVER EXPENDITURE		142054496.8	193029121.21

This is the Income & Expenditure Account referred to in our report of even date

for Gupta Gupta & Associates **Chartered Accountants**

(CAR.K.Gupta)

Registrar

for Shrl Mata Vaishno Devi University

Finance Officer Officer SMVD University

Richardensis Place: SHRI MATA VAISHNO DEVI UNIVERSITY

Shri Mata Vaishno Der University

(-1 11978472 (Mus)
1246 851960

SCHEDULE:-A

PARTICULARS	BALANCE AS ON 31,03,2010	31.03.2009
CORPUS FUND Capital Grant in Aid from Shri Mata Vaishno Devi	200000000.00	2000000000.00
Shring Board- As per last Account	500000.00	
Infosys Fondation Prize for excellence Sub-Total	200500000.00	200000000.00

SCHEDULE:-B

PARTICULARS	BALANCE AS ON 31.03.2010	BALANCE AS ON 31.03.2009
CAPITAL RESERVES Grant in Aid - in Kind Donation - in Kind	135,250.00 495,031.00	
	630281.00	630,281.00
Sub-Total		

SCHEDULE:-C

PARTICULARS	BALANCE AS ON 31.03.2010	BALANCE AS ON
GENERAL FUND Opening Balance Add: Excess of Income over Expenditure for the year Add: Grant in Aid for Projects	1108182016.21 142054496.85 635319.00	193029121.21
	1250871832.06	1108182016.21
Sub-Total	N ALIMANANA	



FIXED ASSETS AS ON 31.03.2010

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Schedule D

100% 3468442.00 1,144.000 3468442.00 1,144.000 3468442.00 1,144.000 1,144.				S. GF	GROSS BLOCK				DEPRECIATION		NET BLOCK	LOCK
100% 3468442.00 0.00 0.00 13724501.38 654666.56 22279157.94 166 16	Particulars	Rate of Dep.	As on 01.04.2009	Additi	ons Second Half	Deduction		Upto 31.03.2009	For the year	Total as on 31.03.2010	As on 31.03.2010	As on 31,03,2009
Sesion rial 10% Seid-Messa 402607,46.00 22006155.00 0.00 166920770.00 13724501.36 6554666.56 22273157.94 166 Persidential 10% Seid-Messa 11,300113.00 81575058.00 0.00 110046777.00 20774468.60 8488666.14 29283335.74 86 Auditorium 10% 45019820.00 1300113.00 81757262.00 0.00 1110046777.00 20774468.60 8488666.14 29283335.74 86 Auditorium 10% 45019820.00 71956.00 0.00 110046777.00 20774468.60 8488660.23 1673620.00 Auditorium 10% 45019820.00 71565.00 0.00 110046777.00 20774468.60 8488660.23 3777460.00 10% 45071220.00 71665.00 0.00 110046777.00 10774468.60 848660.23 1177476.00 17774468.60 1448677.30 17774468.60 1448677.30 1774468.60 17774468.60 17774468.60 17774468.60 17774468.60 17774468.60 17774468.60 17774468.60 177	Block A 100% Pre Fabricated Huts	100%	3459442.00	00:00	0.00		3459442.00	3459442.00	0.00	3459442.00	00.00	0.00
10% 566646992.00 12366934.00 81672628.00 0.00 110046777.00 20774469.60 8488869.14 29263356.74 88 14367930.62 516 14367930.62 516 14367930.62 516 14367930.62 1436793.00 146293.00 146293.00 146293.00 0.00 1436793.00 0.00	Block A 5% Building Residential	2%	143453839.00	402607,16.00	2206155.00	0.00	185920710.00	13724501.38	8554656.56	22279157.94	163641552.07	129729337.63
10% 45018920_00 1300113_00 8797292_00 110046777_00 20774468_60 8488666_1.4 29263336_74 88 86 86 86 86 86 86 8	Block C 10% Building other than Residential Boundaru Walls, Internal roads,	10%	568646992.00	12369934.00	81575058.00	0.00	662591984.00	91307316.80	53049713.82	144357030.62	518234953,38	477339675.20
10% 6514680.00 4635392.00 1462993.00 0.00 65147205.00 847201.05 766747.90 14328210.38 33 10% 50077220.00 719595.00 833908.00 0.00 6514273.00 873905.40 7424273.00 874201.05 766747.90 14328210.38 33 15% 15646889.00 705359.00 7176322.00 0.00 12428570.00 473357.22 722539.07 4998906.29 15% 140028.00 705359.00 1176322.00 0.00 12428570.00 473357.22 723539.07 4998906.29 15% 140028.00 140028.00 140028.00 140028.00 17412.00 0.00 1246326.00 473357.22 166521.86 528772.29 15% 2038257.00 3400.00 2837375.00 0.00 17001150.00 4708639.20 2835043.80 52569.60 77174.32 15% 22445600 0.00 14024.00 17001150.00 140028.00 1843876.2 1843876.2 15% 17926024.00 44034.00 377459.00 2007256.00 697030.00 17001150.00 697030.00 15% 1941873.00 0.00 377459.00 2707256.00 1463490.8 164390.16 148390.16 15% 17926024.00 0.00 17001150.00 17001150.00 17001150.00 17001150.00 15% 17926024.00 0.00 1700150.00 170011	Campus Electrification & other allied works	10%	99979372.00	1300113.00	8767292.00	0.00	110046777.00	20774469.60	8488866,14	29263335.74	80783441,26	79234902.40
10% 8614680.00 8006961.00 8678058.40 8783058.40	Block D 10% Fumiture & Fixture	10%	45018920.00	4635392.00	1462993.00	0.00	51117305.00	10218477.25	4016733.13	14235210.38	36882094.62	6
15% 1586861 00 176352.00 0.00 12428570.00 473253.07 156651.86 5286785.16 1586861.00 176352.00 0.00 12428570.00 473253.12 156651.86 5286785.16 1586861.00 176322.00 0.00 1742026.00 473253.00 473253.00 473253.00 176352.00 12428570.00 473253.00 473253.00 473253.00 12428570.00 12428570.00 12428570.00 12428570.00 12428570.00 12428570.00 12428570.00 12428570.00 12428570.00 12428570.00 12428570.00 12428572.00 1242857.00 12428572	Furniture & Fixture (Auditorium) Electric Fittings	10%	8514680.00	719595.00	833908.00	00.00	8514680.00 51624723.00	847201.05	766747.90 4242470.96	1613948.95	6900731.05 38599192.64	7667478.95 41288160.60
15% 10548889.00 705359.00 1176322.00 0.00 1242857.00 4130283.30 115662186 5287785.16 12871.29 128721.20	Block E 15% Office Vehicles	15%	9096961.00			00:0	9096961.00	4273367.22	723539.07	4996906.29	4100054.70	
15% 12044.42 17174.32 15% 140026.00 140026.00 15729.90 12044.42 17174.32 17174.32 15% 120324.00 0.00 12412.00 0.00 20334699.00 2233693.70 2213891.79 2243916.19 172412.00 0.00 12412.00 0.00 2443699.00 2213891.79 2243693.70 187326.00 187326.00 187326.00 17001160.00	Office Equipment	15%	10546889.00	705359.00	1176322.00		12428570.00	476364 40	1156521.86	5286785.16	7141784.84	315652.60
15% 520324.00 0.00 520324.00 233603.70 43008.05 276611.75 15% 20822287.00 0.00 24637260.00 24637260.00 2444937.93 8249106.19 11 15% 21041377.00 818498.00 2837375.00 0.00 24637260.00 4444937.93 8245043.69 726981.62 1 15% 660688.00 187326.00 0.00 2760150.00 4708639.20 1843876.62 7269816.2 1 15% 2245600.00 3400.00 0.00 17001150.00 4708639.20 1843876.62 655215.82 1 15% 2245600.00 3400.00 0.00 2445800.00 36681.65 22599.50 79161.15 1 15% 172260.24.00 3336395.17 219399.42 5530594.59 1 148990.16 1 15% 6965449.00 0.00 2207256.00 3336395.17 2195199.42 5530594.59 1 15% 16% 22654626.00 3648760.30 377459.00 377459.00 2	Gensel	15%	140026.00			00.00	140026.00	59729.90	12044.42	71774.32	68251.68	
15% 20822287.00 0.00 12412.00 0.00 20834699.00 6029214.40 2219891.79 8249106.19 11 15% 21041377.00 818498.00 2837375.00 0.00 2467250.00 444937.33 2825043.69 726981.62 1 15% 16813824.00 187326.00 0.00 17001150.00 4708639.20 16861.65 22599.50 726981.62 1 15% 2245500 00 3400.00 0.00 207225.00 56561.65 22599.50 79161.15 1 15% 2245500 00 44034.00 0.00 2445800.00 36661.65 22599.50 79161.15 79161.15 15% 18941873.00 0.00 2445800.00 3335395.17 2195199.42 5530594.59 1 15% 18941873.00 0.00 2495030.00 52777.25 96712.91 148990.16 1 15% 6985449.00 0.00 249952.00 30540678.00 1040317.36 888769.75 1929087.10 60% 27554626.00 <t< td=""><td>Transformer</td><td>15%</td><td>520324.00</td><td></td><td></td><td>00.00</td><td>520324.00</td><td>233603.70</td><td>43008.05</td><td>276611.75</td><td></td><td></td></t<>	Transformer	15%	520324.00			00.00	520324.00	233603.70	43008.05	276611.75		
15% 21041377.00 818498.00 2837375.00 0.00 24697250.00 4444937.93 2827045.99 468319.49 15% 16813824.00 187326.00 0.00 17001150.00 4708639.20 1843876.62 655515.82 11 15% 2445500 3400.00 0.00 2445800.00 31839.50 79161.15 79161.15 15% 17926024.00 44034.00 0.00 2245500.00 31839.50 678709.50 79161.15 15% 17926024.00 44034.00 0.00 2245500.00 31839.50 678709.50 678709.50 15% 18941873.00 0.00 3130696.00 0.00 2207256.00 1458480.48 4316650.06 1458480.48 15% 60% 27554826.00 377459.00 249952.00 30540676.00 1440317.35 888769.75 1929087.10 60% 27554826.00 38648760.30 3648760.30 3648760.30 5521567.14 26670901.74	Workshop Equipments	15%	20822287.00	00.00	12412.00		20834699.00	6029214.40	2219891.79	8249106.19	12585592.81	14793072.60
15% 16813824.00 187326.00 0.00 17001150.00 4708639.20 1843876.62 652515.82 1183876.62 79161.15 15% 203825.00 3400.00 0.00 2445800.00 366870.00 311839.50 678709.50 15% 2445500 00 44034.00 0.00 17970058 00 368870.00 311839.50 678709.50 15% 697030.00 44034.00 0.00 2207256.00 3335395.17 2195199.42 5530594.59 15% 697030.00 3130696.00 0.00 22072569.00 1459490.48 2857159.58 4316650.06 1 15% 6965449.00 0.00 22072569.00 1040317.35 888769.75 1929087.10 60% 27554826.00 3377459.00 249952.00 30540676.00 24149334.50 5521567.14 26670901.74 60% 4704256.00 3648760.30 363287.42 4282057.72	Laboratory Equipments Const Equipment at Site	15%	21041377.00	818498.00	2837375.00		660688.00	434372.10	33947.39	468319,49	192368.51	
15% 16813824.00 187326.00 0.00 207225.00 4700332.0 79161.15 15% 244560 00 3400.00 0.00 244580.00 366870.00 31839.50 678709.50 15% 1792624.00 44034.00 0.00 244580.00 3335395.17 2185182.20 678709.50 15% 18941873.00 0.00 3130696.00 0.00 697030.00 1459490.48 285712.91 148990.16 148990.16 15% 18941873.00 0.00 22072569.00 1459490.48 2857159.58 4316650.06 148990.16 148990.16 15% 6965449.00 0.00 249962.00 0.00 249962.00 1459490.48 2857159.58 4316650.06 1929087.10 60% 27554826.00 2858343.00 377459.00 249952.00 24704256.00 24704256.00 24704256.00 3648760.30 4704256.00 4704256.00 3648760.30 4704256.00 4704256.00 4704256.00 4704256.00 4704256.00 4704256.00 4704256.00 4704256.00 4704256.00	Internal Communication System					000		7700000	200000	SCEDENE BO	10448634 18	12105184.80
15% 2445500 00 366870.00 31839.50 678709.50 15% 17926024.00 44034.00 0.00 17970058.00 3335395.17 2195189.42 5530584.59 11899.00 15% 697030.00 3130696.00 0.00 22072569.00 1459490.48 285712.91 148990.16 148990.16 15% 6965449.00 0.00 22072569.00 1459490.48 2857159.58 4316650.06 1 15% 6965449.00 0.00 3354676.00 1040317.35 888769.75 1929087.10 60% 27554826.00 3377459.00 249952.00 33540676.00 24149334.50 5521567.14 26670901.74 60% 4704256.00 3648760.30 5521567.14 24282057.72	and Equipments Medical Clinic Equipments	15%	16813824.00	187326.00		0.00	120	56561.65	22599.50	79161.15	2	
15% 17926024.00 44034.00 0.00 17970058.00 3355395.17 2195199.42 5530584.59 17950058.00 1597.25 96712.91 148990.16 178900.17 178900.17 1789	Audio/Visual Sysrem (Auditorium)	15%	2445500 00	¥		0.00	11	366870.00	311839.50	678709.50		
15% 6965449.00	Water Supply system	15%	17926024.00	44034.00		0.00	17	3335395.17	2195199.42	5530594.59		14580626.62
15% 6965449.00	Canteen Equipments & Facilities	15%	697030.00	00.0	3130696.00		22	52277.25	2857159.58	4316650.06		•
60% 27554626.00 2858343.00 377459.00 249952.00 30540676.00 21149334.60 5521567.14 26670901.74 60% 4704256.00 3648760.30 633287.42 4282057.72	AC Plant Auditorium	15%	6965449.00					1040317.35	888769.75	1929087.10		5925131.65
60% 4704256.00 633257.42 4282057.72 80% 60% 60% 60% 60% 60% 60% 60% 60% 60% 6	Block F 60% Computer Fauloments	60%	27554826.00	2858343.00	377459.00	24995				26670901.74		
	Computer Software	%09	4704256.00			00.00				4282057.72		1055495.70
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88444.00 81468804.00 8146804.00 8146804.00 8146804.00 8146804.00 8146804.00 8146804.00 8146804.00 8146804.00 8146804.00 8146806.00 8146804.00 8146804.00 8146804.00 8146804.00 8146804.00 8146806.00 8146804.00 8	8186840,00 8186860,00 115484,00 115486,00 115484,00 115486,00 115486,00 115486,00 115486,00 115486,00 115486,00 115486,00 11586,10 116					0	00000	00707				
669809.00 115484.99 785293.99 669809.00 115484.99 785293.99 4350.00 223760.00 18560.00 8700.00 0.00 251010.00 19684.50 49665.50 246660.00 0.00 162473.00 0.00 18776.00 0.00 17776.00 0.00 17776.00 0.00 292036.00 292036.00 292036.00 292036.00 0.00 162473.00 0.00 122411496.00 777003.98 12163492.02 0.00 0.00 121634492.02 1 1211030680.00 64122704.99 102865.98 1377976884.01 213835441.43 102186710.00 9970381.00 9970381.00 1211030680.00 64122704.99 102865.98 1377976884.01 213835441.43 102186710.00 9870381.00 9870381.00	668800.00 115484.99 0.00 78529.99 668809.00 115484.99 785293.99 4350.00 17776.00 18560.00 18700.00 227100.00 17776.00 17776.00 0.00 17776.00 0.00 <td>100%</td> <td>8146985 00</td> <td>85960 00</td> <td>1462085.00</td> <td>00.00</td> <td>9695030.00</td> <td>7494282.50</td> <td>1469705 00</td> <td>8963987 50</td> <td>731042 50</td> <td>652702.50</td>	100%	8146985 00	85960 00	1462085.00	00.00	9695030.00	7494282.50	1469705 00	8963987 50	731042 50	652702.50
223760.00 18560.00 8700.00 0.00 251010.00 196894.50 24666.00 4350.00 17776.00 162473.00 0.00 162473.00 0.00 162473.00 0.00 162473.00 0.00 1922411496.00 292036.00 292036.00 0.00 292036.00 0.00 121634492.02 11 1211030680.00 64122704.99 103850455.00 1026965.98 1377976884.01 21383544143 102186710.00 316122151.43 1061854732.58 9 121030680.00 64122704.99 103850455.00 1026965.98 1377976884.01 21383544143 102186710.00 316122151.43 1061854732.58 9 121030680.00 64122704.99 103850455.00 1026965.98 1377976884.01 21383544143 102186710.00 96436676.00 86436676.00 109116214.00 1109116214.00 1109116214.00 1109116214.00 1109116214.00 1109116214.00 1109116214.00 1109116214.00 1109116214.00 1109116214.00 1109116214.00 1109116214.00 1109116214.00 1109116214.00 110916214.00	223760.00 18560.00 8700.00 0.00 251010.00 196694.50 49965.50 246660.00 4350.00 17776.00 0.00 17776.00 0.00 17776.00 0.00 0.00 162473.00 0.00 292036.00 292036.00 0.00 162473.00 0.00 122411496.00 64122704.99 177603.98 12163492.02 0.00 0.00 121634492.02 11 1211030680.00 64122704.99 10285645.00 1028566.98 1377976884.01 213935441.43 102186710.00 9970381.00 364276.00 1289771.00 364276.00 364276.00 364276.00 364276.00 364276.00	100%	669809.00	115484.99		0.00	785293.99	669809.00	115484 99	785293.99		00:00
17776.00 0.00 17776.00 0.00 17776.00 0.00	17776,00	100%	223760.00	18550.00		00.00	251010.00	196694.50	49965.50	246660.00	4350.00	27065.50
162473.00 0.00 162473.00 0.00 162473.00 0.00 292036.00 292036.00 292036.00 0.00 292036.00 0.00 122411496.00 777003.98 121634492.02 0.00 0.00 121634492.02 1 1211030680.00 64122704.99 1028965.98 1377976884.01 213935441.43 102186770.00 9970381.00 1561771.00 109116214.00 364276.00 364276.00 364276.00 364276.00 364276.00	162473.00 0.00 162473.00 0.00 162473.00 0.00 292036.00 0.00 292036.00 0.00 292036.00 0.00 292036.00 0.00 121634492.02 11 122411496.00 64122704.99 103850455.00 1026965.98 1377976884.01 21393541.43 102186710.00 316122151.43 1061854732.59 9 1241030680.00 64122704.99 1026965.98 1377976884.01 213935441.43 102186710.00 316122151.43 1061854732.59 9 1259171.00 96436676.00 1269174.00 96436676.00 1069116214.00 1069116214.00 106916214.0	100%	17776,00			00.00	17776.00	17776.00	0.00	17776.00	00:00	0.00
292036.00	292036.00 0.00 292036.00 0.00 0.00 121634492.02 1777003.98 121634492.02 0.00 0.00 0.00 121634492.02 11 1211030680.00 6.10 1026965.98 1377976884 01 213935441.43 102186710.00 316122151.43 1061884732.59 9970381.00 121634732.59 11 11085710 00 9970381.00 121634730.00 121634730.00 121634730.00 121634730.00 121634730.00 121634730.00 121634730.00 121634730.00 121634730.00 12163710.00 121634730.00 12163710.0	100%	162473.00			00.00	162473.00	162473.00	00'0	162473.00	00.0	00.0
122411496.00	122411496.00	100%	292036.00				292036.00	292036.00	00.00	292036.00	00:00	0.00
1211030680.C0	1211030680.C0	, %0	122411496.00			77,7003.98	121634492.02	0.00	0.00	0.00	121634492.02	122411496.00
1211030680.C0	1211030680.C0			1		(2)						
11085710 00 9970381.00 1259771.00 364276.00 8643676.00	11085710 00 9970381.00 1259771.00 364276.00 86436576.00	2 m	1211030680.00	64122704.99	38	1026965.98	1377976884.01	213935441,43	102186710.00	316122151.43	1061854732 59	997095238.58
11085/10 00 9970381 00 1259771 00 364276 00 86436576 00	1708570 00 9970381.00 1259771.00 364276.00 86436676.00 109116214.00	in Progress	σı									
								3			11085/10.00	10308706.02
126	1724										1259171 00	772396.00
								200			364276.00	684467.00
											864,36676,00	92584294.00
											109116214 00	126993168.02
											1170070048 69	442408840E ED

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SCHEDULE:-E

PARTICULARS	BALANCE AS ON 31.03.2010	BALANCE AS ON 31.03.2009
INVESTMENTS Government of India Bonds 8% Savings (Taxable) Bonds, 2003 Bond Ledger Account No. TBUTI551800595	39,600,000.00	39,600,000.00
8% Savings (Taxable) Bonds, 2003 Bond Ledger Account No. TBUTI551800597	19,800,000.00	19,800,000.00
8% Savings (Taxable) Bonds, 2003 Bond Ledger Account No. TBUTI551800598	600,000.00	600,000.00
Sub-Total	60000000.00	60000000.00

SCHEDULE:- F

PARTICULARS	BALANCE AS ON 31.03.2010	BALANCE AS ON 31.03.2009
CASH & CASH EQUIVALENTS Cash In Hand JK Bank 103 A/c (R&D) JK BANK A/C 1267-MATLAB JK BANK A/C 1302 JK BANK A/C 353 JK BANK A/C NO 0037 JK Bank SB-23-GRANT IN AID JK Bank SB-656 A/c JK BANK SB-769 INCENTIVE TO LABOUR OBC-SB A/C -13 OBC-STUDENT FEE 12822151000051 SBI Saving A/c 46381 Student Welfare-J&K BANK A/C NO 234 JK Bank UGC Grant A/c-1655	53650.00 6362467.20 2164233.18 658480.98 31990.00 37735892.56 10051.01 41587.36 1173417.00 2184555.00 1880793.54 8902.08 1737249.00	11208.00 4631510.20 1,000.00 318,817.18 460002.98 31990.00 849725.27 9707.01 40168.36 49,331.00 17,172.00 1816959.54 8,596.08
Fixed Deposits in Banks Sub-Total	210,647,309.00 264690577.91	153025130.62

SCHEDULE:- G

PARTICULARS	BALANCE AS ON 31.03.2010	BALANCE AS ON 31.03.2009
SUNDRY RECEIVABLES Fee Receivable from Students Other Receivables	1179043.00 256109.40	
Sub-Total Sub-Total	1435152.40	727313.00



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KATRA

SCHEDULE:- H

PARTICULARS	BALANCE AS ON 31.03,2010	BALANCE AS ON 31.03.2009
INTEREST ACCRUED BUT NOT DUE Interest Accrued on FDR Interest Accrued on Govt Bonds	8163695.00 31809322.00	1 - 1 - 3
Sub-Total	39973017.00	33321023.00

SCHEDULE:- !

PARTICULARS	BALANCE AS ON 31.03.2010	BALANCE AS ON 31.03.2009
PRE-PAYMENTS & ADVANCES		*
Prepaid expenses	1442654.00	2347023.00
Security Deposit	104625.00	104625.00
Other Advances	352830.00	245586.00
Imprest with Staff	0.00	1330.00
Advance to Staff	412817.00	88295.00
Advance for UGC expenditure	23335668.00	0.00
SMVDU Gas Agency	116976.85	0.00
TDS Recoverable	7991.31	0.00
Sub-Total '	25773562.16	2786859.00

SCHEDULE:- J

PARTICULARS	BALANCE AS ON 31.03.2010	BALANCE AS ON 31.03.2009	
CURRENT LIBILITIES & PROVISIONS Sundry Creditors & Other Liabilities Advance Fee from students Retention Money from Contractors/Suppliers Security Deposits from Contractors/Suppliers Grant in Aid for R&D Projects Deposits from Students Infosys Prize Distribution	17835383.00 26674649.00 27689434.00 762092.00 30230487.00 7637500.00 11598.00	28046405.00	
Sub-Total Sub-Total	110841143.00	65136435.00	



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SCHEDULE:- K

PARTICULARS	BALANCE AS ON 31.03.2010	BALANCE AS ON 31.03.2009	
INCOME FROM CTURENTS			
INCOME FROM STUDENTS	70500743.00	E0460600 00	
Tution Fees		58168608.00	
Yearly Fees	5149462.00	3337100.00	
One Time Fees	3807600.00	3512500.00	
Electricity Charges from students	216750.00	299000.00	
Hostel Fees	8246287.00	3458250.00	
Mess Fees	— 11130750.00		
Degree Fees	232100.00	4000.00	
Short Term Course Fees	20181.00	0.00	
Re-registration/Exam Fees	< 377400.00	124000.00	
Syllabus Charges	23300.00	30100.00	
Prospectus Fees	1938180.00	1538400.00	
Sub-Total	103741723.00	70471958.00	

SCHEDULE:- L

PARTICULARS	BALANCE AS ON 31.03.2010	BALANCE AS ON 31.03.2009	
INTEREST ON FIXED DEPOSIT, BONDS & OTHERS Interest Recieved on FDR Interest received on Govt. Bonds Interest on Mobilisation Interest received on Saving A/c	15531039.00 6070100.00 0.00 478685.66	230 0.2000000 0.200000	
Sub-Total	22079824.66	18915850.28	

SCHEDULE:- M

PARTICULARS	BALANCE AS ON 31.03.2010	BALANCE AS ON 31.03.2009
EMPLOYEES' REMUNERATION & BENEFITS		
Salary of Regular Employees	78091456.00	40626584.00
Salary of Employees on Consolidated Pay	5893938.00	4809785.00
Wages of Casual/Muster Roll Workers	1024717.00	934608.00
Honararium to Guest Faculities/Fee	360141.00	158040.00
Leave Travel Concession	51588.00	21515.00
Employer Contribution TO CPF	4909570.00	2971891.00
Adminstration Charges	0.00	52130.00
DLI Charges	0.00	62581.00
Medical Reimbursement/insurance II.2	141538.00	67573.00
Salary of Deputation employees	517427.00	0,00
Salary of Lien employees	143575.00	0.00
Sub-Total Sub-Total	91133950.00	49704707.00

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SCHEDULE:- N

PARTICULARS	PARTICULARS BALANCE AS ON 31.03.2010		BALANCE AS ON 31.03.2009	
FACILITIES & OTHER COSTS		1		
Scholarship/Assisstantship	2846002.00	September 197	2872858.00	
Training& Placement Exp. VI.9	14488.00	****	92684.00	
Staff/Student Welfare	8175.00	Service .	23444.00	
Guest House Expense	281408.00	X	86115.00	
Hospitality Expenses	554822.00	un.	105210.00	
Laboratory Consumables	985771.00	X	744428.00	
Printing & Stationery	1143727.00	and the same of th	1029342.00	
Books & Periodicals	1389651.00	and .	746266.00	
Departmental expenses	146271.00	pX"	121643.00	
Mess expenses	11970472.00	100		
Vehicle Running and Maintenance	1548312.00	1	1444948.00	
Prospectus expenses	152780.00	A CONTRACTOR OF THE PARTY OF TH	133280.00	
Seminars, Conferences & Meetings	853325.50	Ser fire	1531618.00	
Affiliation & Membership Fee	636914.20	y"	512246.00	
Şub-Total	22532118.70		9444082.00	

SCHEDULE:-O

PARTICULARS .	BALANCE AS ON 31.03.2010	BALANCE AS ON 31.03.2009	
Advertisement & Publicity Electricity Charges Water Supply Charges Audit Fees Miscelleneous expenses Legal & Professional Charges Rent- PRO Office Repair & Maintenance Security Services Charges Sanitation & cleaning Postage, Telephones & Internet Charges Travelling and Conveyance	843306.00 5,546,080.00 601634.00 120000.00 242735.00 556384.00 545984.00 3612935.00 2109486.00 5156569.00 1928343.60 1645692.00	1729971.00 5,656,175.00 545920.00 120000.00 39765.04 293294.00 540000.00 5701005.00 2356678.00 4172098.00 680795.60 821844.00	
Sub-Total	22909148.60	22657545.64	



SHRI MATA VAISHNO DEVI UNIVERSITY, KAKRYAL, KATRA.

Significant Accounting Policies

1. Accounting Conventions:

The accompanying financial statements are prepared by following the going concern concept and on the historical cost basis unless otherwise stated, and confirm to the statutory provisions and practices.

2. Fixed Assets:

- a) Fixed Assets are accounted for at historical cost.
- b) Fixed Assets include Capital Advances & Capital work-in-progress.
- c) Depreciation is provided on diminishing balance method in accordance with the provisions of Income Tax Act, 1961, as per the rates prescribed in Income Tax Rules, 1962. However on the following assets depreciation rate of 100% has been taken:
 - i) Kitchen Utensils
 - ii) Books
 - iii) Sports Material
 - iv) Misc. Tools
 - v) Website
 - vi) Class room tools
- d) Depreciation on additions to assets made upto 30th September of the year is provided for at full rates and on additions thereafter at 50% of the rates. No depreciation is provided on assets sold/discarded during the year.

3. Employee Benefits:

- a) Short term employee benefits are charged off at the undiscounted amount in the year in which the related service is rendered.
- b) Matching contribution is being made for Employees towards Provident Fund Scheme.
- c) University has opted to discontinue with the Group Gratuity Scheme administered by Life Insurance Corporation of India and to account for this expense after creating its own Gratuity Fund.
- d) University has yet to take any decision on Leave Encashment Fund



4. Investments:

For the only investment in Govt. of India Bonds, the policy of the University is to treat it as permanent investment to be valued at cost.

5. Income Recognition and Expenditure booking:

Income and Expenditure is accounted for on accrual basis unless otherwise stated as under:

- a) Revenue in respect of fees received from students is recognized over the period of the course.
- b) The utilization of Research & Development Grants has been made from the respective grants. The interest (if any) earned on these grants parked in banks has been credited to P&L A/c.
- c) The expenditure on Lab consumables are charged off to Revenue in the year of purchase.
- d) The salary expense is being accounted for on payment basis.
- e) Unforeseen income/expenses are accounted for in the year of receipt/payment.

6. Income Tax:

No provision for Income Tax is considered in view of its income being exempt under the Income Tax Act, 1961.



Notes on Accounts

1. Fixed Assets:
Capital Advance for Land Acquisition amounting to Rs 11085710/-, has been received on 16.08.2010 i.e. after the Balance Sheet date. Consequently, necessary adjustment entries have been passed in Land A/c to match this figure.

2. Employee Benefits (AS-15):

- 2.1 Liability towards leave encashment has not been provided in the accounts in view of pending decision on the issue.
- 2.2 The University has opted to discontinue with the Group Gratuity Scheme being administered by Life Insurance Corporation of India and to have its own Gratuity Fund. Pending formalities, the liability on this account remain unascertained having impact on excess of income over expenditure.
- 3. Segmental Reporting(AS-17):
 The University operates predominantly in India and in one business segment i.e. imparting higher education to the students. The Income & Expenditure statement discloses the revenue generation from this segment of imparting education..
- 4. Impairment of Assets (AS-28):
 In the opinion of the management, there is no material impairment in the fixed assets. As such no provision is required as per AS-28 issued by ICAI.
- 5. Advances & Creditors
 The balances of Sundry Creditors & Advances are subject to the confirmation from the parties concerned.
- 6. Previous year figures have been re-grouped and re-classified wherever considered necessary to make it comparable with those of the current year.

