

ANNUAL ACCOUNTS AND AUDIT REPORT 2021-22 | 1
SHRI MATA VAISHNO DEVI UNIVERSITY

SHRI MATA VAISHNO DEVI UNIVERSITY

BALANCE SHEET AS ON 31ST MARCH 2022

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ANNUAL ACCOUNTS AND AUDIT REPORT 2021-22
SHRI MATA VAISHNO DEVI UNIVERSITY

BALANCE SHEET AS ON 31ST MARCH 2022

PARTICULARS	SCHEDULE NO.	(Rs)	(Rs)
		BALANCE AS ON 31.03.2022	BALANCE AS ON 31.03.2021
SOURCES OF FUNDS			
Capital Funds			
Corpus Fund	A	253,220,690	253,220,690
Capital Grant	B	1,762,809,000	1,682,809,000
Capital Reserves	C	630,281	630,281
General Fund	D	239,657,051	289,478,700
TOTAL		2,256,317,022	2,226,138,671
APPLICATION OF FUNDS			
Fixed Assets			
Net Block (As Per Written Down Value)	E	1,363,377,200	1,485,388,413
Capital Advances & Capital Work in Progress		376,882,107	281,033,643
Investments			
(A) Current Assets, Loans & Advances			
Cash & Cash Equivalents	F	776,134,829	729,298,171
Sundry Receivables	G	69,959,560	59,390,108
Other Advances (Gas Agency)	H	960,374	812,098
Pre-payments & Advances	I	5,308,050	9,766,896
		852,362,813	799,267,273
(B) Current Liabilities & Provisions			
Net Current Assets (A-B)	J	336,305,098	339,550,657
		516,057,715	459,716,615
TOTAL		2,256,317,022	2,226,138,671

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Significant Accounting Policies and Notes to Accounts forms the integral part of the Balance Sheet

Significant Accounting Policies :

Annexure-1

Notes to Accounts :

Annexure-2

"This is the Balance Sheet as per our report of even date attached"

For: KRA & CO.
(Chartered Accountants)
Firm Reg. No.020266N

For: SHRI MATA VAISHNO DEVI UNIVERSITY

CA AJAY KUMAR
(PARTNER)



Vice Chancellor

Registrar

Finance Officer

MEMBERSHIP NO.503015

UDIN:22503015AWSKQS6378

Dt.: 29-09-2022



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SHRI MATA VAISHNO DEVI UNIVERSITY

**INCOME AND EXPENDITURE ACCOUNT FOR
THE YEAR ENDING 31ST MARCH 2022**

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**INCOME AND EXPENDITURE ACCOUNT FOR THE
YEAR ENDING 31ST MARCH 2022**

PARTICULARS	SCHEDULE NO.	(Rs)	(Rs)
		BALANCE AS ON 31.03.2022	BALANCE AS ON 31.03.2021
INCOME			
Fee From Students:-			
Tuition Fees & Other Fees	K	351,649,134	292,804,905
Interest on Fixed Deposits, Bonds and others	L	9,904,747	15,850,170
Grant in Aid from Shri Mata Vaishno Devi Shrine Board		20,000,000	80,000,000
Grant in Aid From JK Govt	M	209,999,119	197,000,000
Misc. Receipts		9,189,010	4,444,425
TOTAL		600,742,010	590,099,501
EXPENDITURE			
Employees' Remuneration & Benefits	N	390,699,375	355,731,415
Facilities & Other Costs	O	53,968,772	24,589,012
General & Administrative expenses	P	73,801,696	75,832,891
Depreciation on Fixed Assets	E	132,042,696	146,642,671
Loss from SMVDU Gas Agency		51,120	126,267
Fees and Taxes		-	-
TOTAL		650,563,658	602,922,256
EXCESS OF INCOME OVER EXPENDITURE		(49,821,649)	(12,822,755)

Significant Accounting Policies and Notes to Accounts forms the integral part of the Income & Expenditure Account

Significant Accounting Policies : Annexure-1

Notes to Accounts : Annexure-2

"This is the Income & Expenditure Account as per our report of even date attached"

For: KRA & CO.
(Chartered Accountants)
Firm Reg. No.020266N

CA AJAY KUMAR
(PARTNER)
MEMBERSHIP NO.503015

For: SHRI MATA VAISHNO DEVI UNIVERSITY

Vice Chancellor **Registrar**

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SHRI MATA VAISHNO DEVI UNIVERSITY

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SHRI MATA VAISHNO DEVI UNIVERSITY

**SCHEDULES FORMING PART OF BALANCE
SHEET & INCOME AND EXPENDITURE
ACCOUNT ENDING 31ST MARCH 2022**

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**SCHEDULES (CORPUS FUND, CAPITAL GRANT FROM
SMVDSB, CAPITAL GRANT FROM J&K GOVT.)**

SCHEDULE:-A

PARTICULARS	(Rs)	(Rs)
	BALANCE AS ON 31.03.2022	BALANCE AS ON 31.03.2021
CORPUS FUND		
Corpus Fund from SMVDSB	200,000,000	200,000,000
Infosys Fondation Prize for excellence	500,000	500,000
Bharti Arian Chair SMVDU	50,000,000	50,000,000
Ramesh Irene Jolly Scholarship Corpus	2,720,690	2,720,690
Sub-Total	253,220,690	253,220,690

SCHEDULE:- B

PARTICULARS	(Rs)	(Rs)
	BALANCE AS ON 31.03.2022	BALANCE AS ON 31.03.2021
CAPITAL GRANT FROM SMVDSB (A)		
(Specific Purpose) For creation of fixed assets		
Opening	1,559,033,000	1,498,033,000
Addition	70,000,000	61,000,000
Total from SMVDSB (A)	1,629,033,000	1,559,033,000
CAPITAL GRANT FROM J & K GOVT.(B)		
Opening	123,776,000	39,184,000
Addition	10,000,000	84,592,000
Total from J&K Govt. (B)	133,776,000	123,776,000
Sub-Total(A+B)	1,762,809,000	1,682,809,000



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SCHEDULES (CAPITAL RESERVES, GENERAL FUND)

SCHEDULE:-C

PARTICULARS	(Rs)	(Rs)
	BALANCE AS ON 31.03.2022	BALANCE AS ON 31.03.2021
<u>CAPITAL RESERVES</u>		
Capital Reserve	630,281	630,281
Sub-Total	630,281	630,281

SCHEDULE:-D

PARTICULARS	(Rs)	(Rs)
	BALANCE AS ON 31.03.2022	BALANCE AS ON 31.03.2021
<u>GENERAL FUND</u>		
Opening Balance	289,478,700	302,301,455
Add: Excess of Income over Expenditure for the year	(49,821,649)	(12,822,755)
Sub-Total	239,657,051	289,478,700



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SCHEDULES (CASH & CASH EQUIVALENTS, SUNDRY RECEIVABLES)

SCHEDULE:-F		
PARTICULARS	(Rs)	(Rs)
	BALANCE AS ON 31.03.2022	BALANCE AS ON 31.03.2021
<u>CASH & CASH EQUIVALENTS</u>		
Cash In Hand	47,869	49,787
Bank Balances		
Project Bank Accounts	46,091,161	34,199,327
JK Bank A/C 1302	31,648,873	10,551,360
JK Bank A/C 353	46,086,702	44,221,172
JK Bank SB-23-GRANT IN AID	21,401,302	2,802,142
JK Bank A/C No.0477010100000161 (Govt Grant)	80,664,963	228,910,937
JK Bank UGC Grant A/c-1655	-	9,287
JK Bank SB-29 (SMVDU RETENSION MONEY) A/c	74,906,459	16,349,670
JK Bank 0477040520000005	171,489	171,489
JK Bank 0477040520000003 Hostel	-	503,157
JK Bank 0477040520000001 Bharti	33,303,898	8,061,939
JK Bank 3254 TEQIP	-	77,186
JK Bank 0477040520000002 FOREX A/C	-	27,476
JK Bank 0477040520000007	2,883,361	2,860,040
HDFC BANK A/C-50100012428549	135,842,609	50,845,756
JK BANK NON RECURING SB 3019	7,987,962	32,579,169
JK Bank-2828 (Student Welfare)	4,391,323	124,643
Fixed Deposits in Banks	290,706,859	296,953,634
Sub-Total	776,134,829	729,298,171
SCHEDULE:- G		
PARTICULARS	(Rs)	(Rs)
	BALANCE AS ON 31.03.2022	BALANCE AS ON 31.03.2021
<u>SUNDRY RECEIVABLES</u>		
Fee Receivable from Students	69,924,030	59,284,664
Other Receivables	35,530	105,444
	-	-
Sub-Total	69,959,560	59,390,108



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**SCHEDULES (INVESTMENTS IN SUBSIDIARIES,
 PRE-PAYMENT & ADVANCES)**

SCHEDULE:- H

PARTICULARS	(Rs)	(Rs)
	BALANCE AS ON 31.03.2022	BALANCE AS ON 31.03.2021
<u>Other Advances (SMVDU Gas Agency)</u>		
SMVDU GAS AGENCY	910,374	812,098
SMVDU ALUMNI ASSOCIATION	50,000	-
Sub-Total	960,374	812,098

SCHEDULE:- I

PARTICULARS	(Rs)	(Rs)
	BALANCE AS ON 31.03.2022	BALANCE AS ON 31.03.2021
<u>PRE-PAYMENTS & ADVANCES</u>		
Prepaid Exp	3,555,363	5,271,446
Security Deposit (Assets)	190,025	190,025
Other Advances (Debtor)	75,924	2,809,562
Advance to Staff	1,334,949	1,288,731
Tax Deduction at Source	151,790	207,133
Sub-Total	5,308,050	9,766,896



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SCHEDULES (CURRENT LIABILITIES & PROVISIONS, FEE FROM STUDENTS)

SCHEDULE:- J

	(Rs)	(Rs)
PARTICULARS	BALANCE AS ON 31.03.2022	BALANCE AS ON 31.03.2021
<u>CURRENT LIABILITIES & PROVISIONS</u>		
Sundry Creditors & Other Liabilities	44,495,423	91,761,343
Advance Fee from students	101,241,033	70,912,908
Retention Money from Contractors/Suppliers	33,442,191	29,599,411
Earnest Money Deposits from Contractors/Suppliers	4,187,593	3,280,533
Grant in Aid for R&D Projects	37,151,372	42,847,860
Deposits from Students/Refunds	33,323,817	28,610,829
Student Welfare Fund	13,022,669	5,044,778
Duties & Taxes	958,414	793,870
TDS On GST Payable	394,631	431,625
Ugc/Seminar/Workshop/Conferences	2,045,596	3,083,271
Fellowship/Consultancy/Other Grants/phd	4,814,969	4,442,267
Other Provisions	51,216,176	16,421,449
SMVDU PF TRUST FUND	7,574,205	40,404,650
School Faculty Lab Development Fund	1,951,009	1,694,864
#REF!	486,000	221,000
Sub-Total	336,305,098	339,550,657

SCHEDULE:- K

	(Rs)	(Rs)
PARTICULARS	BALANCE AS ON 31.03.2022	BALANCE AS ON 31.03.2021
<u>FEE FROM STUDENTS</u>		
Tution Fees	254,867,375	220,856,017
Yearly Fees	51,615,321	43,288,362
One Time Fees	10,051,250	11,094,000
Hostel Fees	29,065,437	7,016,240
Degree Fees	106,401	133,020
Re-registration/Exam Fees	40,100	401,000
Prospectus Fees	3,888,140	4,271,549
Other Fees Received	1,252,741	3,710,845
Fine Charges	9,052	96,594
Late Fees	347,331	1,528,663
Summer Semester Corse	-	-
Student Certificates	347,229	379,142
Library Receipts	258,757	29,474
Sub-Total	351,649,134	292,804,905



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SCHEDULES (INTEREST ON FDR AND SAVING A/C)

SCHEDULE:- L

	(Rs)	(Rs)
PARTICULARS	BALANCE AS ON 31.03.2022	BALANCE AS ON 31.03.2021
<u>INTEREST ON FIXED DEPOSIT, BONDS & OTHERS</u>		
Interest received on FDR & Saving A/c	9,904,747	15,850,170
Sub-Total	9,904,747	15,850,170

SCHEDULE:- M

	(Rs)	(Rs)
PARTICULARS	BALANCE AS ON 31.03.2022	BALANCE AS ON 31.03.2021
<u>Misc. Receipts</u>		
License Fee	602,125	812,453
Rent from Shops Auditorium etc	4,216,146	2,010,356
Guest House Income	110,245	-
Sale of Tender documents	-	-
Transport Receipts	522,361	551,818
Affiliation Fee from SMVDCoN	2,450,000	58,000
Receipts from R&D Overhead charges	400,112	124,320
Grant from J&K Govt	209,999,119	197,000,000
Sponsorships/Gym Receipts/Medical Receipts/Penalties etc	888,022	148,413
Other Receipts	-	739,066
Sub-Total	219,188,129	201,444,425



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**SCHEDULES (EMPLOYEES' REMUNERATION & BENEFITS,
 FACILITIES & OTHER COSTS)**

SCHEDULE:- N	(Rs)	(Rs)
PARTICULARS	BALANCE AS ON 31.03.2022	BALANCE AS ON 31.03.2021
EMPLOYEES' REMUNERATION & BENEFITS		
CPF Inspection Fees/ Adm . Charges EPF	1,422,111	1,371,553
EDLI Charges	254,387	260,604
Employer Contribution TO CPF	33,870,341	32,917,229
Employer Contribution & Leave Salary	844,093	405,662
Honarium to Guest Faculties/Fee	1,631,770	1,998,954
Medical Reimbursement/insurance	2,610,259	3,276,963
Children Education Allowance	4,428,000	-
Premium for Gratuity	33,861,913	30,892,017
Salary of Deputation employees	7,489,327	1,616,061
Salary of Employees on Consolidated Pay	13,373,657	4,885,641
Salary of Regular Employees	290,913,517	277,904,808
Special Allowance	-	117,923
Wages of Casual/Muster Roll Workers	-	84,000
Sub-Total	390,699,375	355,731,415

SCHEDULE:- O	(Rs)	(Rs)
PARTICULARS	BALANCE AS ON 31.03.2022	BALANCE AS ON 31.03.2021
FACILITIES & OTHER COSTS		
Scholarship/Assisstantship	41,698,514	18,140,077
Training & Placement Exp	275,464	43,690
Research & Dev Expenses	961,195	-
Guest House Expense	41,549	31,638
Hospitality Expenses	110,910	222,970
Departmental expenses	1,432,395	537,581
Periodicals and E-Journals	3,864,376	884,817
Vehicle Running and Maintenance	4,283,338	3,221,297
Staff Uniform	-	-
Student Boards/NSS/NCC Expenses	42,367	20,867
Seminars, Convocations, Conferences & Meetings	206,419	641,985
Affiliation, Almuni & Membership Fee	990,686	230,390
Prize Medals/PDA	2,000	120,230
Hostal and Common Hall Facilities	59,559	110,898
Sub-Total	53,968,772	24,206,440



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SHRI MATA VAISHNO DEVI UNIVERSITY

SCHEDULES (GENERAL & ADMINISTRATION EXPENSES)

SCHEDULE:-P

PARTICULARS	(Rs) BALANCE AS ON 31.03.2022	(Rs) BALANCE AS ON 31.03.2021
<u>GENERAL & ADMINISTRATIVE EXPENSES</u>		
Advertisement & Publicity/Admission	1,999,845	2,182,385
Electricity & Water Charges	16,963,252	13,659,421
Miscellaneous expenses	438,287	75,642
Insurance of Buildings/Equipments	1,027,954	-
Bank Charges	5,564	878
Legal & Professional Charges	810,412	440,000
Printing & Stationery	952,348	382,572
Late fee GST	-	500
Consultancy Expenses	678,971	-
Repair & Maintenance	3,397,716	6,521,967
Security Services Charges	15,803,310	16,876,975
Sanitation & cleaning	31,018,336	34,313,442
Postage, Telephones & Internet Charges	295,290	1,093,768
Travelling and Conveyance	113,413	406,461
Audit Fee	297,000	261,452
Sub-Total	73,801,696	76,215,463



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SHRI MATA VAISHNO DEVI UNIVERSITY

ANNEXURE 1

SIGNIFICANT ACCOUNTING POLICIES:

1.1 Accounting Convention:

The Financial Statements have been prepared in accordance with applicable Accounting Standards issued by the ICAI and on the basis of the historical cost basis unless otherwise stated and confirm to the statutory provisions and practices.

1.2 Use of Estimates:

The presentation of financial statements requires estimates and assumptions to be made that affect the reported amount of Assets and Liabilities on the date of the Financial Statements and the reported amount of Revenues and Expenses during the reporting period. Difference between the actual result and the estimates has been recognized in the period in which the results are known / materialized.

1.3 Recognition of Revenue & Expenses:

- a) The financial statements have been prepared in accordance with AS-9 "Revenue Recognition" issued by ICAI and revenue has been booked on the accrual basis of Accounting.
- b) Revenue in respect of fees received from student is recognized over the period of the course.

1.4 Fixed Assets:

- i) Fixed Assets are accounted on the basis of historical cost.
- ii) Fixed Assets include Capital Work-in-Progress.



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SHRI MATA VAISHNO DEVI UNIVERSITY

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iii) 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:

- a) Books
- b) Sports Material

iv) Depreciation on additions to assets made up to 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.

1.5 Employee Benefits :

a) Matching Contribution is being made for Employees towards Provident Fund Scheme.

b) **Gratuity :**

i) The University is contributing annual premium towards the Gratuity Fund maintained by LIC.

ii) Gratuity renewal premium is being paid as per actuarial calculations.

iii) Contribution towards the plan of gratuity :

In Current Financial Year i.e. 2021-2022, annual renewal premium amounting to Rs.3,38,61,913.00 on Gratuity Policy with LIC has been paid.

1.6 Investments:

It was reported by Management that all investments for the year have been valued at the cost and no diminution in the value has been reported. The Government bonds held by the university are being reported at book value, since the bonds will yield interest at maturity only.

1.7 Taxation:

No provision for taxation is created as the expenditure is more than the income. Moreover the University enjoys the tax exemption under section 12 of the Income Tax Act 1961.



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1.8 Foreign Exchange Transaction:

- i) Transactions in foreign currency are recorded at the exchange rates prevailing at the time of the transaction.
- ii) Foreign currency monetary items (cash, receivables, payables etc.) are reported at the closing rate on the date of Balance Sheet and difference, if any, is considered as exchange fluctuation gain or loss and transferred to Income & Expenditure Account.

1.9 Shri Mata Vaishno Devi Shrine Board- Grant:

Grant received from Shri Mata Vaishno Devi Shrine Board for general purpose has been treated as revenue receipt in Income & Expenditure Account.

1.10 Other Policies:

Accounting policies not referred to otherwise are consistent with Generally Accepted Accounting Policies (GAAPs).



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ANNEXURE 2

2.1 Grant-in-Aid:

- a) The University has received Capital Grants from SMVDSB amounting to Rs. 700.00 Lakhs in FY 2021-22. The Grant has been utilized against Capital expenditure.
- b) The University has received Grant from J&K Govt. amounting to Rs. 100.00 Lakhs during the FY 2021-22 for Development works of University.
- c) The University has received general purpose Grants from SMVDSB amounting to Rs. 200.00 Lakhs during the FY 2021-22 which has been credited to Income & Expenditure Account. The Grant has been utilized against Revenue Expenditure.
- d) The University has received general purpose Grants from J&K Govt. amounting to Rs. 2100.00 Lakhs during the FY 2021-22 which has been credited to Income & Expenditure Account. The Grant has been utilized against Revenue Expenditure.

2.2 Expenditure in Foreign Currency - Yes (Previous Year- Yes):

2.3 Impairment of Assets:

The carrying amount of assets are reviewed at each Balance Sheet date if there is any indication of impairment based on internal or external factors. As no such threat is being perceived, no provision for Impairment Loss has been made.

2.4 Details of dues to Micro, Small and Medium Enterprises as per MSME Act, 2006:

The University has not received information from vendors regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006. Further, the University maintains that it has no transactions with such enterprises based on the management's knowledge of their status and hence disclosures relating to amounts unpaid as at the yearend together with interest paid / payable under the Act have not been given.



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2.5 Others:

- 1) In the opinion of Management of University, all the Current Assets have a value on realization in the ordinary course of business at least equal to the amount at which they are stated and all the known liabilities relating to the year have been provided for.
- 2) All the figures reflected in the Balance Sheet are in Indian Rupees.

2.6 The previous period figures have been regrouped/ reclassified, Wherever necessary to conform to the current period presentation and to give true & fare view.

2.7 GST implementation:

University is regularly complying with all the provisions laid under the GST Act 2017.

2.8 The SMVDU comprises of different Schools and Departments performing multifaceted activities which include the recommendations of various financial transactions to the Finance Wing. These departments are maintaining the record of their recommendations made to the Finance Wing with regard to release of various payments which should be prepared in the devised format for more clarity.

2.9 Contingent Liability:

In the opinion of the Management of SMVD University, there seems no possibility of financial liability on the University, which may arise out of pending court cases for FY 2021-2022 owing to Contingent Liability.

However, the pending legal cases pertaining to Land Acquisition are being jointly contested by the Shrine Board as well as University and in case of any enhancement in the awarded amount; the same shall have to be borne by the Shrine Board being parent body.

3.0 FCRA Returns for Foreign Receipts pertains to FY 2021-22 stands filed with Ministry of Home Affairs, Government of India.



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3.1 Since the receipts of Mess is being collected from students directly and paid to the Caterer against monthly bill, as such the Mess Account has not be reflected in the Income & Expenditure Account as it has nothing to do with the Income/Expenditure of the University. Instead the same has been grouped under the head Current Liabilities.

3.3 Compliance to GFR, 2017:


Prescribed registers in consonance with GFR-2017 are required to be maintained by the University viz Fixed Assets Register, Stock Register, Consumables Register, Grant Register etc. Most of the Departments/ Schools within the University have initiated the exercise of maintaining these Registers however; University is required to organize regular orientation programs for staff in order to update their familiarity with regards to financial recordkeeping.

3.4 Purchases as per GFR, 2017:

Upon the implementation of the GFR-2017 w.e.f 1st of April, 2021 in SMVD University, all the procurement in SMVD University is being strictly made in accordance with the specified regulations of GFR-2017.

For: KRA & CO.
(Chartered Accountants)
Firm Reg. No.020266N

For: SHRI MATA VAISHNO DEVI UNIVERSITY


CA AJAY KUMAR
(PARTNER)

MEMBERSHIP NO.503015

UDIN:22503015AWSK0S6378

Place : SMVDU

Date : 29 / 09 / 2022


Vice Chancellor


Registrar


Finance Officer



Place: SMVDU

Date: ~~29/09/2022~~ 29/09/2022.