

**G.K. PATET & CO.**  
CHARTERED ACCOUNTANTS

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(R) 0135-6537028

Office :  
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1<sup>st</sup> Floor,  
14, Subhash Road,  
DEHRA DUN - 248 001

**ANNEXURE:- "25"**  
**NOTES ON ACCOUNTS FORMING PART OF INCOME & EXPENDITURE**  
**ACCOUNT AND BALANCE SHEET OF SUSHILA DEVI CENTRE FOR**  
**PROFESSIONAL STUDIES AND RESEARCH**  
**AS ON 31st MARCH 2011**

**Annexed to and forming part of Income Expenditure Account and Balance Sheet**

**A. CONVENTION:**

The financial statement of the Society are prepared under the historical cost convention giving effect to the various provisions of applicable accounting standards issued by ICAI and relevant presentational requirements. The costs reflected in these statements are therefore not adjusted to reflect the impact of the changing value in the purchasing power of money.

Mercantile System of accounting is generally followed by the society wherein all receipt & expenditure are accounted for on accruals basis.

**B. FIXED ASSETS:**

(i) The fixed assets are shown and capitalized at cost which comprised of purchase price (net of rebates/ discount/ duties/ levies/ duty drawbacks and subsidies) and attributable cost of bringing the assets to their working conditions.

**(ii) Distribution / Transfer of Land and Building etc.:**

An Unit in the name of Building Fund Account under the management of Sushila Devi Centre for Professional Studies and Research Society is working only for the construction of building as such as on 31.03.2011 the assets created under building fund account has been transferred to other units of the society i.e. assets given to concerning unit in which unit is already functioning.

**C. DEPRECIATION:**

Depreciation have not been provided during the year.

**D. INVENTORIES:**

Stores, spares and consumables are the various forms of inventory kept and these accordingly have been stated at cost stock as on 31.03.2011.

**E. REVENUE RECOGNITION:**

The society received the fees from the students at the start of the academic year in July. Thus, the fees received in the month of July includes fees for the months of April to June, received in advance, which has been shown as a liability in the books.

**F. INCOME & EXPENDITURE OF EARMARKED FUNDS:**

All the Incomes/ Expenditure are routed through the income and expenditure account.

**G. TAXATION:**

Permission U/s 10(23C(vi) w.e.f. Assessment Year 2005-06 have been granted vide Letter No. CCIT/DDN/10(23C)/66/2008-09 Dehradun Dated 28.01.2009 and return is filed under this permission. The society also have permission U/s 12A of the Income Tax Act.1961.

**H. PROVISION FOR CONTINGENCIES:**

As certified by the management, the society has provided for all the known liabilities as on 31<sup>st</sup> March,2011 and no contingent liability exist on the date of Balance Sheet and the auditors have relied on the same.

**I.** The Accounts of the society are based on unit wise maintained of books. The various units accounts are maintained separately inclusive of building fund and than the consolidated financial accounts are compiled.

**J.** The society have obtained secured loan from Dena bank Dehradun to construct the building for educational activities.

**For Sushila Devi Centre for  
Professional Studies & Research**

**(Jitender Joshi)  
Chairman**

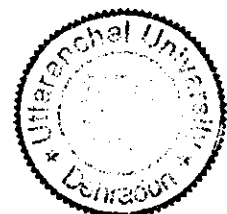
**DATED: 20.07.2011**

**PLACE: DEHRA DUN**

**FOR G. K. PATET & CO.  
CHARTERED ACCOUNTANTS**



**(G. K. Patet) Partner  
Charter Accountant**



**FORM 10-"BB"**

**(See rule 16CC)**

**Audit report under section 10(23C) of the Income-tax Act, 1961, in the case of any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause (iv) or sub-clause (v) or sub-clause (vi) or sub-clause (via) of section 10(23C)**

(i) We have examined the attached Balance Sheet of M/s SUSHILA DEVI CENTRE FOR PROFESSIONAL STUDIES & RESEARCH, Chandanwari, P.O. Prem Nagar, Distt. Dehra Dun as at 31<sup>st</sup> March, 2012 and also the annexed Income and Expenditure Account for the year ended on that date. The accounts of the various unit of Institute read with notes on accounts have been incorporated/consolidated while preparing our report. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standard generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimated made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

(ii) We certify that the Balance sheet and the Income and Expenditure Account are in agreement with the books of account maintained by the head office at Chandanwari, Post Office Prem Nagar, Distt. Dehradun and various units.

Subject to comments below

(a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit read with notes on accounts Annexure No. 25 annexed to & forming part of Income Expenditure Account and Balance Sheet

(b) In our opinion proper books of accounts have been kept by the above named institution as appears from our examination of the books of account.

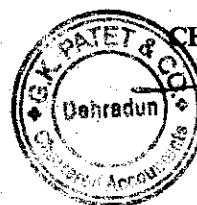
(c) In our opinion and to the best of our information and according to the information's given to us the said accounts read with notes thereon, give a true and fair view

(a) In the case of Balance Sheet of the state of affairs of the above named Institutions/ Society as on 31.03.2012 and

(b) In the case of Income & Expenditure account of Deficit for the year ending 31.03.2012

The prescribed particulars are annexed herewith.

DATED: 18.09.2012  
PLACE: DEHRA DUN



FOR G.K. PATET & CO.  
CHARTERED ACCOUNTANTS

(G.K. Patet) Partner  
Chartered Accountant  
Membership No. 015736





**G.K. PATET & CO.**  
CHARTERED ACCOUNTANTS

**STATEMENT OF PARTICULARS**  
**PART - A, GENERAL**

1. Name of the found or trust or institution or any university or other educational institution or any hospital or other medical institution.	M/S SUSHILA DEVI CENTRE FOR PROFESSIONAL STUDIES & RESEARCH
2. Address	CHANDANWARI, P.O. PREM NAGAR DEHRADUN
3. Permanent Account Number	AABAS1682E
4. Assessment Year	2012-2013
5. Sub-clause of section 10(23C) under which the fund or trust or institution or any university or other educational institution of any hospital or other medical institutions is seeking exemption	Clause(vi)
6. Number and date of notification/approval of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution.	CCIT/DDN/10(23C)/66/2008-09 DATED 28.01.2009

**PART B -**  
**APPLICATION IF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSE OR EDUCATIONAL OR PHILANTHROPIC PURPOSES**

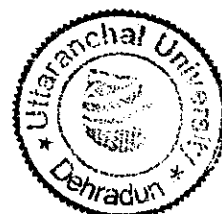
7. Nature of charitable/ religious/ educational/ philanthropic activity[ as referred to in sub-clause (iv),(v),(vi) or (via) of Section 10(23C)]	Educational Institutes
8. Total income of the previous year of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution.	Rs.32,75,72,349.40
9. Amount of income of the previous year applied during the year wholly and exclusively to the objects for which it is established.	Rs.36,76,07,521.44 (Revenue +Capital Expenditure)
10. Amount of income of the previous year accumulated for application. Wholly and exclusively, to the objects for which it is established, to the extent it does not exceed 15% of income of that year	---NIL---
11. Amount of income, exceeding 15% of income of the year, accumulated in accordance with clause(a) of the third proviso to section 10(23C)	---NIL---
12. (a) Whether, during the previous year, any part of income, not exceeding 15% of income accumulated in any earlier year, was applied for purposes other than to the objects for which it is established or has ceased to be accumulated for application thereto? (b) If the answer to (a) above is year, then give details of income so applied or ceased to be so accumulated.	---NIL---



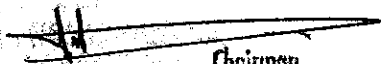
	---NIL---
13 (a) Whether, during the previous year, any part of the income of any earlier year exceeding 15% of the income, that was accumulated in accordance with clause(a) of the third proviso to section 10(23C) in that year, was applied for purposes other than to the objects for which it is established or has ceased to be accumulated for application thereto?	---NIL---
(b) If the answer to (a) above is year, then give details of income so applied or ceased to be so accumulated.	---NIL---
14. (a) Whether, during the previous year, any part of the income of any earlier year exceeding 15% of the income, that was accumulated in accordance with clause(a) of the third proviso to section 10(23C) in that year, was not utilized for purposes for which it was accumulated during the period for which it was so accumulated?	---NIL---
(b) If the answer to (a) above is year, then give details thereof, together with amount of income not so utilized.	---NIL---

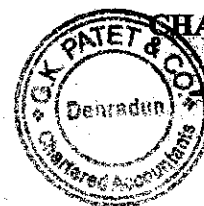
**PART - C.**  
**OTHER INFORMATION**

15. (a) Whether any fund, other than the assets or voluntary contribution referred to in clause(b) of the third proviso to section 10(23C), where invested or deposited for any period during the previous year, otherwise than in the forms and modes specified in sub-section (5) of section 11.		---NIL---	
(b) If the answer to (a) is year, then give details as under:		---NIL---	
Sl.No.	Nature of Invesement or deposit	Amount invested or deposited	Paid of investment or deposit
- NIL -	- NIL -	- NIL -	- NIL -
16. In relation to any income being profits and gains of business			
(a) Whether the business was incidental to the attainment of the objectives of the fund or trust or institution or university or other educational institution or hospital or other medical institution?		---NIL---	
(b) Whether separate books of account were maintained in respect of such business?			
(c) If answer to (a) and /or (b) above is "no" then state the amount of such income.		---NIL---	
		---NIL---	



17. (a) Whether during the previous year, any part of the accumulated income was paid or credited to any trust or institution registered under section 12AA or to any fund or trust or institution or any university or other educational institution or any hospital or other medical institution referred to in sub-clause(iv) or sub-clause(v) or sub-clause(vi) or sub-clause((via) of clause(23C) of section 10?	---NIL---
(b) If the answer to (a) is "Yes" then give details thereof, together with the amount of income so paid or credited.	---NIL---
18. (a) Whether any voluntary contribution, other than voluntary contribution in cash or voluntary contribution of the nature referred to in clause(b) of the third proviso to section 10(23C) was held during the previous year, otherwise in any of the forms or modes specified in sub-section(5) of section 11, after the expiry of one year from the end of the previous year, in which such voluntary contribution was received?	---NIL---
(b) If the answer to (a) above is 'yes' then give details thereof, including the amount of such voluntary contribution.	---NIL---
19 (a) Whether any anonymous donation referred to in section 115BBC was received during the year ?	---NIL---
(b) If the answer to (a) above is 'yes' then state the amount of such anonymous donation	---NIL---

  
 Chairman  
 DATED: 16.09.2012  
 PLACE: DEHRADUN



FOR G. K. PATET & CO.  
CHARTERED ACCOUNTANTS

  
 (G.K. Patet) Partner  
 Chartered Accountant



**BALANCE SHEET OF**  
**SUSHILA DEVI CENTRE FOR PROFF. STUDIES & RESEARCH**  
**CHANDANWARI, PREM NAGAR, DISTT. DEHRADUN**  
**AS ON 31ST MARCH, 2012**

<b>LIABILITIES</b>	<b>ANN.NO.</b>	<b>AMOUNT</b>	<b>TOTAL AMOUNT</b>
<b>MEMBER FUND ACCOUNT A/C</b>	<b>1</b>		<b>407,000.00</b>
<b>CAPITAL ASSETS FUND A/C</b>	<b>2</b>		<b>689,137,596.07</b>
<b>SECURED LOANS A/C</b>	<b>3</b>		<b>214,000,000.00</b>
<b>UNSECURED LOANS A/C</b>	<b>4</b>		
<b>CURRENT LIABILITIES / PROVISIONS:</b>			
<b>SECURITIES RECEIVED A/C</b>	<b>5</b>	<b>19,661,398.00</b>	
<b>UNPAID LIABILITIES</b>			
<b>T.D.S. PAYABLE / C.P.F. A/C</b>	<b>6</b>	<b>755,037.00</b>	
<b>FEES RECEIVED IN ADVANCE A/C</b>	<b>7</b>	<b>69,797,208.00</b>	
<b>PROVISIONS A/C</b>	<b>8</b>	<b>15,671,469.90</b>	
<b>SUNDRY CREDITORS A/C</b>	<b>24</b>	<b>2,162,614.11</b>	<b>108,047,727.01</b>
<b>Total Amount in Rs..</b>			<b>1,011,592,323.08</b>

<b>ASSETS</b>	<b>ANN.NO.</b>	<b>AMOUNT</b>	<b>TOTAL AMOUNT</b>
<b>FIXED ASSETS:-</b>	<b>9</b>		<b>689,137,596.07</b>
<b>CURRENT ASSETS LOANS &amp; ADVANCES:</b>			
<b>DEBTORS/ADVANCES</b>	<b>10</b>	<b>13,885,821.00</b>	
<b>BRANCH ACCOUNT</b>	<b>11</b>	<b>134,137,805.60</b>	
<b>BRANCH ACCOUNT (THROUGH H.O.)</b>	<b>12</b>	<b>(134,137,799.91)</b>	
<b>SECURITIES DEPOSIT/F.D.R.</b>	<b>13</b>	<b>149,475,991.97</b>	
<b>RECEIVABLES:</b>	<b>14</b>	<b>14,259,639.00</b>	
<b>ADVANCES PAID</b>	<b>23</b>	<b>787,448.00</b>	<b>178,408,905.66</b>
<b>CASH &amp; BANK BALANCE</b>	<b>15</b>		<b>46,698,553.83</b>
<b>GENERAL FUND ACCOUNT</b>	<b>16</b>		<b>97,347,267.52</b>
<b>Total Amount in Rs..</b>			<b>1,011,592,323.08</b>

Annexure "25" Notes on Accounts Annexed to and forming part of Income Expenditure A/c & Balance Sheet

**AUDIT REPORT:**

**"AS PER OUR SEPRATE REPORT OF EVEN DATE ANNEXED"**

**FOR G.K.PATET & CO.,**

**CHARTERED ACCOUNTANTS**

**(G.K.Patet) Partner**

**CHARTERED ACCOUNTANT**

**DATED: 18.09.2012**

**PLACE: DEHRADUN**

**For Sushila Devi Centre for Professional Studies & Research**

**Chairman**  
**Sushila Devi Centre for Professional Studies & Research**  
**Dehradun**  
**(Jitender Joshi)**  
**Chairman**



**INCOME & EXPENDITURE ACCOUNT OF**  
**SUHSILA DEVI CENTRE FOR PROFESSIONAL STUDIES AND RESEARCH**  
**CHANDANWARI, PREM NAGAR, DISTT.DEHRADUN**  
**FOR THE YEAR ENDING 31st MARCH,2012**

<u>INCOME</u>	<u>ANN.NO.</u>	<u>AMOUNT</u>	<u>TOTAL AMOUNT</u>
<u>ACADEMIC RECEIPT</u>	17		305,046,507.00
<u>OTHER RECEIPTS</u>	18		22,525,842.48
<u>EXCESS OF EXPENDITURE OVER INCOME.</u>			40,035,171.96
<u>Total Amount in Rs..</u>			367,607,521.44

<u>EXPENDITURE</u>	<u>ANN.NO.</u>	<u>AMOUNT</u>	<u>TOTAL AMOUNT</u>
<u>SALARY &amp; WAGES ACCOUNT</u>	19	70,504,485.00	
<u>ADMINISTRATIVE EXPENSES:</u>	20	19,935,073.19	
<u>ACADEMIC EXPENSES:</u>	21	54,465,404.78	
<u>FINANCIAL EXPENSES:</u>	22	15,435,009.90	160,340,972.87
<u>CAPITAL ASSETS/CAPITAL CREDITORS</u>			207,266,548.57
<u>EXCESS OF INCOME OVER EXP.</u>			
<u>Total Amount in Rs..</u>			367,607,521.44

Annexure "25" Notes on Accounts Annexed to and forming part of Income Expenditure A/c & Balance Sheet

**AUDIT REPORT:-**

**"AS PER OUR SEPRATE REPORT OF EVEN DATE ANNEXED"**

**FOR G.K.PATET & CO.,**

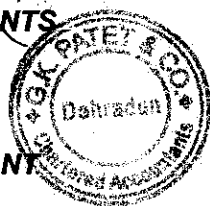
**CHARTERED ACCOUNTANTS**

**(G.K.Patet) Partner**

**CHARTERED ACCOUNTANT**

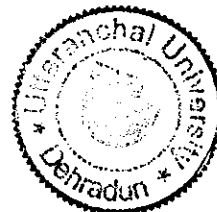
**DATED: 18.09.2012**

**PLACE: DEHRADUN**



**For Sushila Devi Centre for Professional Studies & Research**

**Chairman**  
**Sushila Devi Centre for Professional Studies & Research**  
**(Jitender Joshi)**  
**Dehradun Chairman**





CHANDANWARI, P.O. PREM NAGAR, DISTT. DEHRADUN, AS ON 31.03.2012

## DIFFERENCE IN BALANCE SHEET

[illegible]

**CONSOLIDATED CUM UNIT WISE COMBIND INCOME AND EXPENDITURE ACCOUNT OF SUSHILA DEVI CENTRE FOR PROFESSIONAL STUDIES & RESEARCH, CHANDANWARI, P.O. PREM NAGAR, DISTT. DEHRADUN AS ON 31.03.2012**

INCOME		EXPENDITURE		BALANCE		CUMULATIVE	
RECEIPTS	AMOUNT	EXPENDITURE	AMOUNT	RECEIPTS	EXPENDITURE	RECEIPTS	EXPENDITURE
ACADEMIC RECEIPTS	60,039,043.00			10,269,238.00		305,046,507.00	
OTHER RECEIPTS	4,561,698.00			768,395.81		22,525,842.48	
TOTAL:	64,600,741.00			11,037,633.81		327,572,349.48	
EXPENDITURE		EXPENDITURE		BALANCE		CUMULATIVE	
SALARY & WAGES ACCOUNT	8,723,018.00			5,361,568.00		70,504,485.00	
ADMINISTRATIVE EXPENSES:	8,942,155.25			931,264.00		19,936,073.19	
ACADEMIC EXPENSES:	11,374,354.00			1,824,072.98		54,465,404.78	
FINANCIAL EXPENSES:	69,941.90			3,069,735.58		15,435,009.90	
CAPITAL ASSETS/CAPITAL CR	78,440,548.05			46,308.00		207,266,548.57	
EXCE. OF INCOME OVER EXP.	(42,949,276.20)			(195,314.75)		(40,035,171.96)	
TOTAL:	64,600,741.00			11,037,633.81		327,572,349.48	
DIFFERENCES IN I/E		DIFFERENCES IN I/E		BALANCE		CUMULATIVE	
				89,276.00		21,990,725.32	



# **INCOME EXPENDITURE ACCOUNT:-**

ACADEMIC RECEIPTS:	60,039,043.00	-	157,558,786.00	32,862,645.00	23,553,951.00	-	10,269,238.00	20,762,950.00	305,046,507.00
OTHER RECEIPTS:	4,561,698.00	-	13,351,925.14	2,053,788.08	472,984.13	89,276.00	768,395.81	1,227,775.32	22,525,842.48
TOTAL OF INCOME	64,600,741.00	-	170,910,711.14	34,916,433.08	24,026,935.13	89,276.00	11,037,633.81	21,990,725.32	327,572,349.48
SALARY & WAGES ACCOUNT	8,723,018.00	-	-	-	1,484,540.00	-	5,361,568.00	1,285,135.00	70,504,485.00
ADMINISTRATIVE EXPENSES:	8,942,155.25	-	5,951,494.18	2,387,508.16	618,049.60	-	931,264.00	1,127,604.00	19,936,073.19
ACADEMIC EXPENSES:	11,374,354.00	-	27,116,816.16	5,277,792.14	2,280,073.00	66,600.00	1,824,072.98	6,545,696.50	54,465,404.78
FINANCIAL EXPENSES:	69,941.90	-	8,808,007.84	3,686,987.43	735.15	-	3,069,735.58	1,602.00	15,435,009.90
TOTAL OF EXPENSES	29,109,469.15	-	84,353,284.18	22,303,542.73	4,361,397.75	66,600.00	11,186,640.58	8,960,038.50	160,340,972.87
SURPLUS/DEFICIT	35,491,271.85	-	86,557,426.96	12,612,890.35	19,665,537.38	22,676.00	(149,006.75)	13,030,686.82	167,231,376.61
LESS ASSETS PURCHASED (IN YEAR)	78,440,548.05	201,297.00	119,839,102.87	495,852.55	384,012.30	-	46,308.00	7,859,428.00	207,286,548.57
Net Surplus	(42,949,276.20)	(201,297.00)	(33,281,681.71)	12,116,937.80	19,281,525.08	22,676.00	(195,314.75)	5,171,258.82	(40,035,171.96)

# **CAPITAL ASSETS FUND ACCOUNT:-**

OPENING BALANCE	60,007,389.54	3,176,992.88	394,890,852.18	57,687,481.78	1,954,569.12	190,584.00	13,800,379.55	6,079,628.45	481,871,047.50
ADDITIONS AS PURCHASED DURING YEAR	78,440,548.05	114,241,376.54	5,799,023.13	495,852.55	384,012.30	-	46,308.00	7,859,428.00	207,266,548.57
ADDITIONS AS TRD FROM OTHER UNIT	-	-	114,040,079.54	-	-	-	-	-	114,040,079.54
Sub Total	138,447,937.59	117,417,839.42	5,203,955.85	62,183,334.33	2,338,581.42	190,584.00	13,846,687.55	13,939,056.45	803,177,675.61
DEDUCTION AS TRD TO OTHER UNIT	-	(114,040,079.54)	-	-	-	-	-	-	(114,040,079.54)
Total	138,447,937.59	3,371,759.88	484,819,854.85	62,183,334.33	2,338,581.42	190,584.00	13,846,687.55	13,939,056.45	689,137,596.07



**SUSHILA DEVI CENTRE FOR PROFESSIONAL STUDIES & REASEARCH**

**CHANDANWARI, P.O. PREM NAGAR, DISTT. DEHRADUN**

**CONSOLIDATED EXPENDITURE UNDER MENTIONED UNITS**

**FOR THE YEAR ENDING 31ST MARCH, 2012**

**Annexed to and forming part of Income Expenditure Account and Balance Sheet as on 31.03.2012**

**Annexure - 1**

**MEMBER FUND ACCOUNT:**

Particulars	AMOUNT								
OPENING BALANCE	407,000.00								407,000.00
ADD: RECD. DURING THE YEAR	-								-
<b>Total Amount in Rs.</b>	<b>407,000.00</b>								<b>407,000.00</b>

**Annexure - 2**

**CAPITAL ASSETS FUND**

CAPITAL ASSETS FORT																		
OPENING BALANCE		60,007,389.54	3,170,462.88	334,980,552.18	61,687,481.78	1,954,569.12	190,584.00	13,800,379.55	6,079,628.45	481,871,047.50								
ADD: Transfers from other units		-	-	-	-	-	-	-	-	-								
Sub Total		60,007,389.54	3,170,462.88	334,980,552.18	61,687,481.78	1,954,569.12	190,584.00	13,800,379.55	6,079,628.45	481,871,047.50								
ADD :Addition during the Year(Own)		78,440,548.05	114,241,376.54	5,799,023.13	495,852.55	384,012.30	-	46,308.00	7,859,428.00	207,266,548.57								
ADD :Addition during the Year(by: Tfd.)		-	-	114,040,079.54	-	-	-	-	-	114,040,079.54								
Sub Total		138,447,937.59	117,411,839.42	454,819,654.85	62,183,334.33	2,338,581.42	190,584.00	13,846,687.55	13,939,056.45	803,177,675.61								
LESS: Reversed/ Dispose Off		-	-	-	-	-	-	-	-	-								
LESS: Tfd. to other units(During the Yr.)		-	(114,040,079.54)	-	-	-	-	-	-	(114,040,079.54)								
LESS: Tfd. to other units(Op. Balance)		-	-	-	-	-	-	-	-	-								
LESS: Transfer		-	-	-	-	-	-	-	-	-								
Total Amount in Rs.		138,447,937.59	3,371,739.88	454,819,654.85	62,183,334.33	2,338,581.42	190,584.00	13,846,687.55	13,939,056.45	689,137,596.07								

**Annexure - 3**

**SECURED LOANS:**

SECURED LOANS:									
DEVA BANK TERM LOAN AC-3	-	-	40,800,000.00	7,200,000.00	-	-	12,000,000.00	-	60,000,000.00
DEVA BANK TERM LOAN AC-3	-	-	154,000,000.00	-	-	-	-	-	154,000,000.00
Total Amount in Rs.	-	-	194,800,000.00	7,200,000.00	-	-	12,000,000.00	-	214,000,000.00

## **Annexure-**

## **Annexure - 5**

## **Annexure - 5**

## Annexure - 6

## Annexure - 6

## Annexure - 6

**ADVANCE FEES:**

Particulars	AMOUNT						
Tuition Fee	-	31,451,500.00	6,661,250.00	4,199,000.00	1,947,500.00	-	44,259,250.00
Fees Received in advance	11,913,567.00	-	-	-	-	-	11,913,567.00
Hostel & Mess Fee	7,109,028.00	-	-	-	-	-	13,009,078.00
Transportation Fee	-	-	-	-	-	-	327,760.00
Registration Fees	-	285,000.00	23,250.00	19,500.00	-	-	22,000.00
Advance Admission Fees Received	-	2,000.00	18,000.00	2,000.00	-	-	19,000.00
Advance Laundry Fees	-	-	-	19,000.00	-	-	246,563.00
<b>Total Amount in Rs.</b>	<b>19,022,595.00</b>	<b>31,738,500.00</b>	<b>6,702,500.00</b>	<b>4,239,500.00</b>	<b>1,947,500.00</b>	<b>6,146,613.00</b>	<b>69,797,208.00</b>

**Annexure - 8****PROVISIONS:**

Particulars	AMOUNT						
Audit Fee Payable	86,517.20	-	56,180.00	40,449.60	-	-	279,776.40
Professional Charges Payable	146,098.00	-	-	71,500.00	-	-	146,098.00
Backpaper & Scrutiny Fees Payable	-	-	-	-	-	-	71,500.00
Electricity Charges Payable	1,608,300.00	-	43,900.00	43,900.00	43,900.00	-	219,500.00
Examination Fee Payable	543,927.00	-	3,939,500.00	782,500.00	227,500.00	-	7,390,150.00
Salary Payable-Teaching Staff	108,441.00	-	2,927,648.00	660,789.00	393,484.00	-	4,604,501.00
Salary Payable-Administrative Staff	69,681.00	-	180,214.00	32,263.00	11,880.00	-	372,444.00
Salary Payable-Class Ivth Staff	-	-	211,084.00	74,341.00	29,130.00	-	476,755.00
Salary Payable-Technical Staff	-	-	211,687.00	30,105.00	6,151.00	-	270,581.00
Staff Welfare Expenses Payable	-	-	12,724.00	6,567.00	4,948.00	-	38,152.00
Telephone & Internet Exp. Payable	3,881.00	-	7,398.50	2,838.00	-	-	14,117.50
Caution Money Refundable	-	-	342,013.00	312,723.00	59,837.00	-	714,573.00
Caution Money Refundable (MBA 07-09)	-	-	16,000.00	6,000.00	-	-	16,000.00
Hostel Security Refundable	-	-	14,900.00	737.00	-	-	58,850.00
News Paper Periodical Exp. Payable	-	-	411,400.00	311,800.00	5,000.00	-	1,401.00
Scholarship Refundable	-	-	5,000.00	5,000.00	-	-	723,200.00
Rates & Taxes Payable	-	-	55,851.00	5,170.00	-	-	15,000.00
Interest Refundable to DSWD	-	-	170,260.00	-	-	-	61,021.00
Scholarship Cheque payable to students	-	-	3,220.00	-	-	-	170,260.00
Red Robin Club Fund	-	-	-	-	-	-	3,220.00
Degree Fee Payable	-	-	-	-	-	-	4,400.00
Training & Placement Fees Refundable	-	-	-	4,400.00	-	-	20,000.00
<b>Total Amount in Rs.</b>	<b>2,568,915.20</b>	<b>8,629,653.50</b>	<b>2,315,162.60</b>	<b>1,110,310.60</b>	<b>804,302.00</b>	<b>245,208.00</b>	<b>15,671,469.90</b>

**FORMING PART OF ANNEXURE-9 INSTITUTE WISE BREAKUP OF FIXED ASSETS OF  
A UNIT OF SUSHILA DEVI CENTRE FOR PROFESSIONAL STUDIES & RESEARCH  
DEHRADUN**

**FOR THE YEAR ENDING 31.03.2012  
Annexed to and forming part of Income Expenditure Account and Balance Sheet as on 31.03.2012**

PARTICULARS	OPENING BALANCE	ADDITION AS OP. BAL. TFD. FROM H.O.	ADDITION DURING THE YEAR BY		TOTAL	REVERSED	TFD. TO OTHER UNIT	CLOSING BALANCE AS ON 31.03.2012
			OWN/SOLD	THE YEAR AS TFD.				
Law College Dehradun	60,007,389.54	-	78,440,548.05	-	138,447,937.59	-	-	138,447,937.59
Building Fund Account	3,170,462.88	-	114,241,376.54	-	117,411,839.42	-	114,040,079.54	3,371,759.88
Utt. Instt. Of Technology	334,980,552.18	-	5,799,023.13	114,040,079.54	454,819,654.85	-	-	454,819,654.85
Utt Instt. Of Management (MBA/MCA)	61,687,481.78	-	495,852.55	-	62,183,334.33	-	-	62,183,334.33
Utt. Instt. Of Management (BBA/BCA)	1,954,569.12	-	384,012.30	-	2,338,581.42	-	-	2,338,581.42
Doon Instt. Of Teachers Training	190,584.00	-	-	-	190,584.00	-	-	190,584.00
Utt. Instt. Of Business Studies	13,800,379.55	-	46,308.00	-	13,846,687.55	-	-	13,846,687.55
Hostel Account	6,079,628.45	-	7,859,428.00	-	13,939,056.45	-	-	13,939,056.45
<b>Total Amount in Rs.</b>	<b>484,871,047.50</b>	<b>-</b>	<b>207,266,548.57</b>	<b>114,040,079.54</b>	<b>803,177,675.61</b>	<b>-</b>	<b>114,040,079.54</b>	<b>689,137,596.07</b>

Annexure "25" Notes on Account Annexed to and forming part of Income Expenditure & Balance Sheet.

**AUDITORS REPORT:**

**"AS PER OUR SEPRATE REPORT OF EVEN DATE ANNEXED"**

**FOR G.K.PATEL & CO.**

**CHARTERED ACCOUNTANTS**



**(G.K.PATEL) PARTNER**

**CHARTERED ACCOUNTANT**

**DATED: 18.09.2012**

**PLACE: DEHRADUN**

**For Sushila Devi Centre For Professional  
Studies & Research**

**(Signature of Chairperson)  
Sushila Devi Centre for Professional Studies & Research  
Chairman**

**Dehradun**



## Annexur







## Annexure -

**BRANCHES/OTHER UNITS ACCOUNT**

## **Annexure - 11**

Branch/ Other Unit (Building fund)	482,040,546.13	(482,040,547.13)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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**BRANCHES A/C (THROUGH H.O.)**

	(29,208,047.34)	-	(382,266,824.15)	(44,770,839.44)	-	(9,673,394.00)	(465,920,104.93)
H.O. BUILDING FUND ACCOUNT							
H.O. (U.I.T.)	(174,027,523.71)	382,266,824.31	-	-	-	-	208,239,300.60
H.O. (I.I.M.) (MBA & MCA)	(3,466,934.00)	44,770,839.37	-	-	-	-	41,303,905.37
H.O. (L.C.D.D.)	-	29,208,047.34	19,227,523.71	20,266,934.00	11,641.00	15,989,479.00	84,555,184.05
H.O. (U.I.B.S.)	(11,989,479.00)	9,673,394.00	-	-	-	-	(2,316,085.00)
Total Amount in Rs..	(218,692,984.05)	465,920,103.02	(363,039,300.44)	(24,503,905.44)	11,641.00	6,310,085.00	(134,137,799.91)

**Annexure - 13**

## **Annexure - 13**

**SECURITY DEPOSITS/ F.D.R.**

	AMOUNT								
F.D.R.Account	110,600,403.00	-	-	-	40,000.00	-	-	-	110,640,403.00
Fixed Deposit(Monthly Payments)	-	-	-	-	-	-	-	-	18,950,000.00
Deposit with AICTE	-	12,000,000.00	3,000,000.00	600,000.00	-	1,500,000.00	2,850,000.00	-	9,500,000.00
Deposit with Adarsh Filling Station	-	5,000,000.00	3,000,000.00	-	-	1,500,000.00	-	-	15,000.00
Deposit with UTU	-	15,000.00	-	-	-	700,000.00	-	-	700,000.00
Deposit with RIDER	-	20,000.00	-	-	-	-	-	-	20,000.00
Deposit with HNB Garhiwal Univer.	-	-	-	1,000,000.00	-	-	-	-	1,000,000.00
Guarantee A/c ( Bar Council)	100,000.00	-	-	-	-	-	-	-	100,000.00
Security Deposit (Electricity)	287,468.97	-	-	-	-	-	-	-	287,468.97
Security Deposit-Gas Cylinders	-	27,000.00	-	-	-	-	-	-	27,000.00
Interest Accrued on FDR	2,295,187.00	2,661,875.00	1,494,841.00	132,752.00	-	539,026.00	112,439.00	-	7,236,120.00
Total Amount in Rs.	113,283,068.97	19,723,875.00	7,494,841.00	1,732,752.00	40,000.00	4,239,026.00	2,962,439.00	-	149,475,991.97

## **Annexure - 14**

**RECEIVABLES:**

From Students (Tuition Fees)	5,180,455.00	-	4,108,350.00	2,567,835.00	175,125.00	-	1,126,930.00	323,700.00	13,482,395.00
TDS Receivable on FDR(11-12)	283,284.00	-	280,894.00	104,045.00	25,232.00	9,425.00	64,420.00	28,944.00	766,244.00
Rent Coffee Shop Receivable	-	-	1,000.00	-	-	-	-	-	1,000.00
Uttarakhand Technical University	-	-	-	10,000.00	-	-	-	-	10,000.00
<b>Total Amount in Rs.</b>	<b>5,463,739.00</b>	<b>-</b>	<b>4,389,244.00</b>	<b>2,671,880.00</b>	<b>200,357.00</b>	<b>9,425.00</b>	<b>1,191,350.00</b>	<b>352,644.00</b>	<b>14,289,839.00</b>



**CASH & BANK BALANCES:**

CASH & BANK BALANCES.	Cash	BANK
	AMOUNT	AMOUNT
Cash in Hand	1,038,141.00	-
Cash Imprest	18,203.00	-
Draft/Cheques in hand	17,000.00	-
Dena Bank (S/B A/c 185010023835)	-	-
Dena Bank (S/B 24008)	-	-
Dena Bank S/B 5614(108510004636)(Scholar)	-	-
Dena Bank S/B 5615(108510004637)	-	-
PNB S/B 1830	-	-
PNB S/B (15580118000000049)	-	-
PNB S/B (46900001000006161)	-	-
PNB S/B (46900001000008345)	-	-
Dena Bank S/B 263	353,743.29	-
Dena Bank S/B 2668	26,205,776.83	-
Dena Bank S/B 6246 (108510005207)	-	-
Dena Bank (S/B A/c 108510024009)(Scholar)	-	-
PNB (1821)	491,278.29	-
PNB (1812)	58,332.00	-
Dena Bank S/B 6482(108510005433)	-	-
Dena Bank (SDCPSR) 770	-	-
PNB S/B AC (4690000100020646)	-	-
PNB S/B AC (4690000100018836)	-	-
Axis Bank Ltd (34923 for TDS)	447,459.00	-
ICICI Bank	54,983.00	-
Total Amount in Rs.	28,684,916.41	233,277.95
	5,078,038.39	3,904,864.96
	4,171,600.40	2,001,000.38
	2,624,855.84	46,898,553.83

## **Annexure - 16**

**GENERAL FUND ACCOUNT**

Opening Balance	(39,192,744.00)	12,115,935.52	178,968,768.08	10,400,105.20	(50,915,804.44)	(3,159,457.40)	10,130,783.12	(1,174,411.52)	57,160,305.50
ADDESS Surplus / Deficit	42,949,276.20	201,297.00	33,261,681.71	(11,965,148.80)	(19,281,525.08)	(22,676.60)	195,314.75	(5,171,257.16)	40,186,962.02
ADDESS Surplus due to fid of assets	-	-	-	-	-	-	-	-	-
Total Amount in Rs.	(56,243,467.80)	12,316,432.52	212,230,450.79	(1,865,043.60)	(70,197,419.52)	(3,182,134.00)	10,326,097.87	(6,345,668.68)	97,347,267.52

**Annexure - 19**



**ADMINISTRATIVE EXPENSES:**

Advertisement & Publicity	2,722,651.00	1,910,017.00	1,079,310.00	-	-	150,382.00	-	5,862,360.00
AICTE Expenses	-	500,000.00	100,000.00	-	-	100,000.00	-	700,000.00
Annual Subscription Expenses	120,000.00	-	-	-	-	-	-	120,000.00
AIRC Expenses	19,333.00	170,425.00	22,903.00	-	-	7,326.00	10,989.00	230,976.00
Audit Fee	86,517.20	56,180.00	40,449.60	-	-	22,472.00	33,708.00	279,776.40
Book Binding Expenses	18,691.00	-	-	-	-	-	-	18,691.00
Consumable Expenses	81,755.00	-	-	-	-	-	-	81,755.00
Conveyance Account	230.00	-	-	-	-	-	-	230.00
Conference & Seminar Expenses	-	-	-	-	-	-	-	29,669.00
Electricity Charges	432,763.00	471,413.00	29,669.00	-	-	476,681.00	476,681.00	2,810,900.00
Member Fees	4,000.00	-	476,681.00	-	-	-	-	4,000.00
Laundry Expenses	456,825.00	-	-	-	-	-	-	909,675.00
Freight & Cartage	-	2,580.00	-	-	-	-	-	2,580.00
Deewail / Function Expenses	-	270.00	-	-	-	-	-	270.00
Gardening Expenses	-	49,021.00	-	-	-	-	-	49,021.00
Generator Running & Maintenance Exp.	-	665,144.00	-	-	-	-	-	665,144.00
Guest Expenses	-	86,909.50	29,186.00	4,414.00	-	-	-	119,509.50
Guest Lecture Expenses	-	-	2,000.00	-	-	-	-	2,000.00
Insu. Charges-Equipment & Furniture	232,539.00	-	59,349.00	-	-	27,185.00	-	232,539.00
Insu. Charges-Vehicle	-	102,643.00	-	-	-	-	-	189,177.00
Interview Expenses Account	-	5,000.00	-	-	-	-	-	5,000.00
Left Out Students	2,087,867.00	48,683.00	14,892.00	-	-	-	-	2,087,867.00
ISO Charges	-	2,130.00	40.00	-	-	-	-	63,575.00
Legal Expenses	-	-	-	-	-	-	-	2,170.00
Professional Charges	238,900.00	-	-	-	-	-	-	238,900.00
Processing Charges	770,997.00	-	-	-	-	-	-	770,997.00
Misc. Expenses	117,948.00	101.00	81,071.00	-	-	1,380.00	-	351,184.00
Other Office Expenses	-	150,785.00	-	-	-	-	-	0.05
Rebate & Discount/ Round Off.	0.05	-	-	-	-	-	-	72,381.00
Overtime Charges	72,381.00	-	-	-	-	-	-	75,704.50
Photocopy, Typing & Xerox Expenses	-	64,430.00	11,274.50	-	-	-	-	16,835.00
Photography Expenses	-	16,835.00	-	-	-	-	-	4,200.00
Staff Development Program Exp.	-	4,200.00	-	-	-	-	-	41,021.00
Postage, Telegram & Courier	10,390.00	10,150.00	11,058.00	8,298.00	-	1,125.00	-	1,303,121.89
Printing Expenses	941,699.00	271,820.33	68,950.56	8,441.00	-	12,271.00	-	498,525.10
Repair & Maintenance	125,521.00	242,889.00	46,850.50	56,479.00	-	378.00	23,600.00	15,000.00
Rates & Taxes	-	5,000.00	5,000.00	-	-	5,000.00	-	208,281.00
Repairs & Maintenance Vehicle	-	139,435.00	-	-	-	68,846.00	-	233,628.50
Telephone & Internet Expenses	77,561.00	105,172.50	36,712.00	5,950.00	-	500.00	13,843.00	123,607.00
Traveling Expenses Account	86,030.00	28,902.00	326.00	8,722.00	-	1,800.00	-	653,728.50
Staff Welfare-Expenses A/c	120,132.00	273,008.50	98,635.00	-	-	44,745.00	108,498.00	100,326.00
Stationary Expenses A/c	100,325.00	-	-	6,615.00	-	1,135.00	7,635.00	287,434.00
Students Welfare	-	143,659.00	128,480.00	-	-	5,540.00	-	426,313.75
Vehicle Running & Maintenance	-	409,523.75	11,250.00	-	-	4,500.00	-	48,000.00
Website Expenses	13,500.00	16,900.00	13,900.00	-	-	-	-	-
<b>Total Amount in Rs.</b>	<b>8,942,155.25</b>	<b>5,967,494.15</b>	<b>2,367,806.16</b>	<b>616,049.60</b>	<b>1,127,804.00</b>	<b>931,264.00</b>	<b>1,127,804.00</b>	<b>19,938,073.19</b>

**Annexure - A**

**Annexure - 22**

**Annexure - 22**

[illegible]

Sl. No.	Name of the Staff	Basic Salary	Dearness Allowance	Gratuity	Provident Fund	Medical Insurance	Other Benefits	Total
1	Advance against Salary:							
2	Amrity Retul (Staff)	1,000.00						1,000.00
3	Jai Prakash (Staff)	1,000.00						1,000.00
4	Karnal Bishit (Staff)	56,700.00						56,700.00
5	Manoj Dhyani (Staff)	7,195.00						7,195.00
6	Pawan Kumar Pal (Staff)	50,000.00						50,000.00
7	Santosh Rangar (Staff)	3,000.00						3,000.00
8	Vinod Kumar Joshi (Staff)	3,000.00						3,000.00
9	Monthly Advance:							
10	Amrit (Lala Sweepar Staff)	500.00						500.00
11	Amrith (Main Office Staff)	500.00						500.00
12	Anil (Electrical Staff)	500.00						500.00
13	Ankit Tomar (MD Staff)	200.00						200.00
14	Ashok-1st (Sweepar Staff)	500.00						500.00
15	Babloo (Sweepar Staff)	500.00						500.00
16	Bijender (Sweepar Staff)	500.00						500.00
17	Gajendra Dutt (Conductor Staff)	500.00						500.00
18	Hamraj (Director Staff)	500.00						500.00
19	Holddin (Staff)	500.00						500.00
20	Jitender Sharma (T&P Staff)	500.00						500.00
21	Kailash (Advisor Staff)	500.00						500.00
22	Mukesh Dhiman (Treasurer Staff)	500.00						500.00
23	Mukesh Sharma (T&P Staff)	200.00						200.00
24	Nishant tomar (Attendant Staff)	500.00						500.00
25	Pedant Bahadur (Garden Staff)	300.00						300.00
26	Pankaj Ghansale (Staff)	500.00						500.00
27	Puran Pharswan (Lab Technician ECD)	500.00						500.00
28	Puran Sweepar (Staff)	500.00						500.00
29	Rahul Sweepar (Staff)	500.00						500.00
30	Rajeev Sweepar (Staff)	500.00						500.00
31	Rakesh (Attendant Staff CSE Lab)	100.00						100.00
32	Rohit (Sweepar Staff)	500.00						500.00
33	Sachin Gurung (Lab Attendant-Chemistry)	300.00						300.00
34	Sanjay Sweepar (Staff)	500.00						500.00
35	Sushil (Plumber Staff)	500.00						500.00
36	Vinod (Gardner Staff)	500.00						500.00
37	Vinod (Staff Director)	500.00						500.00
38	Bittoo (Sweepar Staff)	500.00						500.00
39	Mehender (Sweepar Staff)	500.00						500.00
40	Sanjay Rawat (Conductor)	500.00						500.00
41	Sumit Sakiani (Staff)	500.00						500.00
42	Rajpal Singh (Staff)	5,600.00						5,600.00
43	Himanshu Bahuguna (Staff)	90,000.00						90,000.00
44	Rajan Panwar (Staff)	3,000.00						3,000.00
45	V.K. Tangri (Staff)	23,000.00						23,000.00
46	Adesh (Office Staff)	500.00						500.00
47	Jitender (Conductor)	500.00						500.00
48	Rajpal (Director Staff)	500.00						500.00
49	Vinod Bishit (Office Staff)	500.00						500.00
50	Pradeep Kumar Mishra (Staff)	500.00						500.00
51	Tegun Steel Work	500.00						500.00
52	Srinender Kumar Tyagi (Staff)	500.00						500.00



**SUNDRY CREDITORS:**

**Annexure**

Students At Credit (Fees A/c)	143,617.00	-	158,625.00	177,950.00	233,000.00	-	9,100.00	74,650.00	790,942.00
Shahbaj Ahmed (ME 1st Year)	-	-	46,000.00	-	-	-	-	-	46,000.00
Hari Sons	180,210.00	-	-	-	-	-	-	-	180,210.00
Hotel Magent House	-	-	500.00	-	-	-	-	-	500.00
Manpower Solutions	57,085.00	-	-	-	-	-	-	-	57,085.00
Rakesh Kumar Laundry and Dryclean Cont	26,878.00	-	-	-	-	-	-	-	26,878.00
Shugan Chand Aggarwal & Co.	361,174.00	-	-	-	-	-	-	-	361,174.00
Sunita Law House	20,392.00	-	-	-	-	-	-	-	20,392.00
Tarun Kumar (Laundry)	22,572.00	-	-	-	-	-	-	-	22,572.00
Jitender Singh Negi (IT-1st Year)	-	-	25,500.00	-	-	-	-	-	25,500.00
Sain Dass Gote Wale	-	-	282.00	282.00	-	-	-	-	564.00
G.K.Patel & Co.,	-	-	-	-	-	146.00	-	-	146.00
Anurag Printers	-	-	11,538.00	1,701.00	471.00	-	471.00	-	14,181.00
Cross Road Consultants Pvt. Ltd.	-	-	116,000.00	-	-	-	-	-	116,000.00
Aggarwal Sanitary Agency	-	-	25,490.78	6,992.07	-	-	-	-	32,482.85
Amit Associates	-	-	-	-	-	-	-	-	31,261.00
Himalayan Steel A/c	-	-	-	-	-	-	-	-	51,376.00
S.B. Sons	-	-	-	-	-	-	-	-	22,521.00
Steelco Industries	-	-	65,492.00	7,273.00	-	-	-	-	263,764.00
Arpit Enterprises	-	-	17,978.00	474.00	-	-	-	-	1,848.26
Vaisnav Engineering * & Models Equipment	-	-	-	-	-	-	-	-	72,765.00
Pradeep Suri Advance Account	-	-	-	-	-	-	-	-	17,978.00
Farana (BBA-1st Year)	-	-	-	-	-	-	-	-	474.00
<b>Total Amount In Rs..</b>	<b>811,928.00</b>	<b>370,770.26</b>	<b>467,405.78</b>	<b>194,672.07</b>	<b>233,471.00</b>	<b>146.00</b>	<b>9,571.00</b>	<b>74,650.00</b>	<b>2,162,614.11</b>





**G.K. PATET & CO.**  
**CHARTERED ACCOUNTANTS**

**ANNEXURE:- "25"**  
**NOTES ON ACCOUNTS FORMING PART OF INCOME & EXPENDITURE**  
**ACCOUNT AND BALANCE SHEET OF SUSHILA DEVI CENTRE FOR**  
**PROFESSIONAL STUDIES AND RESEARCH**  
**AS ON 31st MARCH 2012**

**Annexed to and forming part of Income Expenditure Account and Balance Sheet**

**A. CONVENTION:**

The financial statement of the Society are prepared under the historical cost convention giving effect to the various provisions of applicable accounting standards issued by ICAI and relevant presentational requirements. The costs reflected in these statements are therefore not adjusted to reflect the impact of the changing value in the purchasing power of money.

Mercantile System of accounting is generally followed by the society wherein all receipt & expenditure are accounted for on accruals basis.

**B. FIXED ASSETS:**

(i) The fixed assets are shown and capitalized at cost which comprised of purchase price (net of rebates/ discount/ duties/ levies/ duty drawbacks and subsidies) and attributable cost of bringing the assets to their working conditions.

(ii) **Distribution / Transfer of Land and Building etc.:**

An Unit in the name of Building Fund Account under the management of Sushila Devi Centre for Professional Studies and Research Society is working only for the construction of building as such as on 31.03.2012 the assets created under building fund account has been transferred to other units of the society i.e. assets given to concerning unit in which unit is already functioning.

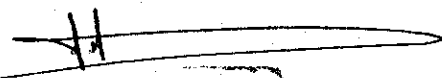
**C. DEPRECIATION:**

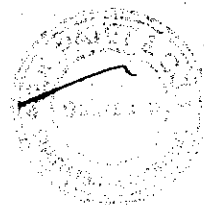
Depreciation have not been provided during the year.

**D. INVENTORIES:**

Stores, spares and consumables are the various forms of inventory kept and these accordingly have been stated at cost stock as on 31.03.2012.



  
Sushila Devi Centre for Professional Studies & Research  
Dehradun





**G.K. PATET & CO.**  
**CHARTERED ACCOUNTANTS**

- E. REVENUE RECOGNITION:**  
The society received the fees from the students at the start of the academic year in July. Thus, the fees received in the month of July includes fees for the months of April to June, received in advance, which has been shown as a liability in the books.
- F. CAPITAL ASSETS FUNDS:**  
All the Incomes/ Expenditure are routed through the income and expenditure account and the investment in Fixed Assets are reflected in Balance Sheet through Capital Assets Fund
- G. TAXATION:**  
Permission U/s 10(23C)(vi), of Income Tax Act, 1961 w.e.f. Assessment Year 2005-06 have been granted vide letter no. CCIT/DDN/10(23C)/66/2008-09 Dehradun dated 28.01.2009. The society also has permission U/s 12A of the Income Tax Act, 1961. Thus is covered under the provisions of both the sections of the Income Tax Act 1961.
- H. PROVISION FOR CONTINGENCIES:**  
As certified by the management, the society has provided for all the known liabilities as on 31<sup>st</sup> March, 2012 and no contingent liability exist on the date of Balance Sheet and the auditors have relied on the same.
- I.** The Accounts of the society are kept and maintained unit wise and then the consolidated financial accounts statement are compiled.
- J.** The society has obtained secured loan from Dena bank, Dehradun to construct the buildings for educational activities.

For Sushila Devi Centre for  
Professional Studies & Research

(Jitender Joshi)  
Sushila Devi Centre for Professional Studies & Research  
Chairman Dehradun

DATED: 18.09.2012

PLACE: DEHRA DUN

FOR G. K. PATET & CO.  
CHARTERED ACCOUNTANTS

(G. K. Patet) Partner  
Charter Accountant

