# AUDITED ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2013



ASSOCIATION OF INDIAN UNIVERSITIES AIU HOUSE 16, COMRADE INDRAJIT GUPTA MARG NEW DELHI – 110002

## **DSP & ASSOCIATES**

CHARTERED ACCOUNTANTS

208, JMD House, 4378/4B, Ansari Road Darya Ganj, New Delhi-110002 1 41009270, 23289270 Fax No. : 43598270

### AUDITOR'S REPORT

#### TO the Members of Association of Indian Universities (Society registered under societies Registration Act, 1860

We have audited the attached Balance Sheet of **Association of Indian Universities** as at 31<sup>st</sup>, **March 2013** together with the Income & Expenditure Account and Receipts and Payment Account for the year ended on that date. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards issued by the Institute Of Chartered Accountants Of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis-statements. An audit includes examining on a test basis, of evidence relevant to amounts and disclosures in the financial statements. An audit also includes an assessment of the significant estimates and judgment made by the management in the preparation of the financial statements and whether the accounting policies are appropriate to the Association, consistently applied and adequately disclosed. We believe that our audit provides a reasonable basis of our opinion.

During the course of audit it was observed that allegations of certain administrative as well as financial irregularities were levied against the then Secretary General Prof. Beena Shah. To substantiate the said allegation a sub-committees of Governing Council was constituted which was contested by the Secretary General in the H'nable Delhi High Court. As informed to us the writ petition challenging the constitution of sub committees was quashed by the Hon. Delhi High Court with the option to the petitioner to approach the Governing Council with an appeal. Accordingly, the petitioner approached the Governing Council with an appeal but after due deliberations the Governing Council disallowed her appeal. As learnt, the then Secretary General has resigned and relieved from the post of Secretary General during the period of our audit and all allegations pertaining to administrative as well as financial irregularities appears to be dropped/withdrawn. Expenditure pertaining to the above enquiry has been accounted for in the current financial year.



Head Office : 783, Desh Bandhu Gupta Road, Near Faiz Road Crossing, Karol Bagh, New Delhi-110005

CONTINUATION SHEET

### **DSP & ASSOCIATES**

CHARTERED ACCOUNTANTS

#### Further we report that:

- We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
- 2.) In our Opinion, proper books of account as required by law have been kept by the Association so far as appears from our examination of those books;
- 3.) The Balance Sheet, Income & Expenditure account and Receipts and Payment account dealt with this report are in agreement with Books of Account of the Association;
- 4.) Attention is invited to Accounting Policy No. 2 (1) and 8 and Note Nos. 2 to 5;
- 5.) In our opinion and to the best of our information and according to explanations given to us, the said financial statement read together with accounting policies and notes thereon, give a true and fair view:
  - A) In the case of the Balance Sheet, of the state of affairs of the Association of Indian universities as at 31<sup>st</sup> March, 2013; and
  - B) In the case of the Income and Expenditure Account, of the excess of income over expenditure of the Association for the year ended on that date.

For DSP & ASSOCIATES CHARTERED ACCOUNTANTS

(CA MUKESH MITTAL) PARTNER M.NO. 85869

PLACE: NEW DELHI DATE: 14th August, 2013

	Schedule	As at 31.03.2013	As at 31.03.2012
		Amount(Rs.)	Amount(Rs.)
LIABILITIES			
Reserves & Surplus	A	115,224,095	120,998,209
Earmarked / Endowment Funds	В	36,303,278	33,034,034
Current Liabilities & Provisions	с	12,618,536	12,444,807
		164,145,909	166,477,050
ASSETS			
Fixed Assets	D	21,900,929	21,353,932
General Investment		92,837,231	94,240,662
Investment of Endowment/Earmarked Funds	в	28,514,624	27,409,79
Current Assets, Loans & Advances	E	20,893,125	23,472,665
		164,145,909	166,477,050
Significant Accounting Policies & Notes to Accounts	Р		
FOR DSP & ASSOCIATES CHARTERED ACCOUNTANTS (CA MUKESH MITTAL) PARTNER M.NO. 85869	Deputy Seco	etary (Finance)	Achanton Secretary General

Place : New Delhi Date : August 14, 2013

ASSOCIATION OF	ASSOCIATION OF INDIAN UNIVERSITIES							
<b>INCOME &amp; EXPENDITURE ACCOUNT</b>	FOR THE YEAR ENDED 31ST MARCH 2013							

	Schedule	For the year ending 31.03.2013	For the year ending 31.03.2012
		Amount(Rs.)	Amount(Rs.)
INCOME			
Income From Publication	F	9,620,824	11,346,639
Fees & Subscription	G	46,222,138	39,035,784
General Fund Investment Interest		10,037,582	8,988,30
Other Miscellaneous Income	н	1,997,190	2.381.29
Increase in Stock	I I	270,648	2/202/22
Total		68,148,382	61,752,022
	1 F		
EXPENDITURE Establishment Expenses	J	26,014,823	28,215,825
Decrease in Stock	I	20,014,025	385,941
Other Administrative Expenses	K	18,068,902	12,952,109
Total			
		44,083,725	41,553,875
Excess of Income over Expenditure of Association Activities			
		24,064,657	20,198,147
Deficit of Project Based Funding -	1 . 1		
(a) Research Expenditure Incurred	1 2 1	5 005 505	
Less : Grant recd. From Govt.	1	5,905,696	5,292,251
(Surplus)/ Deficit - Research (a)		5,683,926	4,141,783
(Surplus)/ Dencit - Research (a)		221,770	1,150,469
(b) Sports & Games	M		
Expenditure Incurred		2,895,059	18,650,067
Less : Grant recd. From Govt.		25,704,101	
Deficit - Sports & Games (b)		28,599,160	18,660,067
(c) Youth Affairs	N		
Expenditure Incurred	IN I	11 077 050	5,655,528
Less : Grant recd. From Govt.	1 1	11,637,956	
(Surplus)/ Deficit - Youth Affairs ( c)		14,100,000	4,064,250
		(2,402,044)	1,351,270
d) Non- Plan	0		
Expenditure Incurred		6,179,885	5,718,164
Less :- Grant recd. From Govt		2,700,000	3,200,000
(Surplus)/ Deficit -Non Plan (d)		3,479,885	2,518,164
Total Deficit on Project Based Funds (a+b+c+d)		29,838,771	23,919,978
Net excess of Income over Expenditure		(5,774,114)	(3,721,831
Significant Accounting Policies & Notes to Accounts		(0)// 4/114)	(3,7 21,031

CHARTERED ACCOUNTANTS R New Dalhi  $\mathcal{T}$ ( CA MUKESH MITTAL) PARTNER M.NO. 85869 OU ACCO

Deputy Secretary (Finance)

DX. han 0

Secretary General

Place : New Delhi Date : August 14, 2013

Amount(Rs)         Amount(			EAR ENDED	A REAL PROPERTY AND A REAL	EAR ENDED			EAR ENDED	FOR THE YEAR ENDED	
Stante Bank         570,0847         37,405,885         States & Allowances         24,132,496         20,152,284           ublications         44,600         5,742,347         6,800         10,200         11,3200         1	RECEIPTS		the second se	the second s	and the second sec	PAYMENTS	the second se	CONTRACTOR OF THE OWNER OWNE	the set of	Amount(Rs.)
Stante Bank         570,0847         37,405,885         States & Allowances         24,132,496         20,152,284           ublications         44,600         5,742,347         6,800         10,200         11,3200         1	Dening Cash & Bank Balance					Establishment Expenses				
Eneques for Collection         41,400         5,742,347         40,200         37,466,08         LTC         60,007         49,360         49,360         49,360         49,360         49,360         49,360         39,462,33         44,371         33,43,20         119,240,00         26,014,823         119,240,00         26,014,823         119,240,00         26,014,823         119,240,00         26,014,823         119,240,00         26,014,823         119,240,00         26,014,823         119,240,00         26,014,823         119,250,00         26,014,823         119,250,00         26,014,823         119,250,00         26,014,823         119,250,00         119,250,00         119,250,00         119,250,00         21,172,73,74         21,192         26,014,823         120,00         21,192         26,759,99         119,250,00         21,192         26,759,99         119,250,50         119,250	Cash at Bank	5,700,947		37,455,885			24,132,496		26,152,284	
Ublications         5.142.07 368 - Advertisements alse - Advertisement alse - Advertisement - Advertisement	Cheques for Collection		5,742,347	40,200	37,496,085	-LTC	69,097		49,369	
Jane - Advertisements         5142 072         5.08.9.03         Contribution to Granuly Fund         17.00.000         28.014.823         1.900.000         28.215.81           Gen - Publications         675,068         9.806,233         4.371,183         11,266,596         Administrative Screense         Printing & Publications         3.343,710         3.825,356           eet a. Subscription         18,898,138         20,221,000         12,773,774         2.458         2.112,50         2.112,50           eet Quarialence Enquiry         3.380,000         45,772,138         3.015,000         36,438,764         2.112,50         2.112,50           umai Subscription Processing Fee         300,000         45,772,138         3.015,000         36,438,764         2.112,50         1.00,000         2.112,50           general Fund Investments Interest         8.406,630         13,830,597			-			-Medical Aid	113,230			
jaie         Liber 474 (1)         Liber 474 (2)         Liber 4744 (2)         Liber 474 (2)         Liber 474 (2) <td>Publications &amp; Advertisements</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Publications & Advertisements									
Side - Unrearity News         3,989,093         9,806,233         4,371,183         11,266,560         Administrative Screenses Printing & Publications         3,343,710         3,825,350           cert & Subscription (ree Equivalence Certificates e equivalence Certificates (requivalence Certificates)         18,895,138         20,221,000         12,77,784         248,000         12,77,784           cert Quarking Certificates (requivalence Certificates)         18,895,138         12,77,784         248,000         13,810,577         248,000         13,830,577         14,863,784         21,122,500         21,122,500           anereal Fund Investments Interest Receipts - Other Projects Second Core Projects         8,406,630         8,406,630         13,830,577         13,80,577         7,878,828         1,467,810         2,152,800         29,0550         10,1081           c// Core Other Decision         20,856         1,167,810         11,303,057         7,65,15         2,315,50         7,65,15           c// Core Other Decision         23,015,00         1,467,810         24,503,150         24,503,150         24,503,150         24,503,150         24,503,150         24,503,150         24,503,150         25,219,686         7,65,15         4,66,100,150         7,65,15         4,66,100,150         7,65,15         4,66,100,150         7,65,15         4,66,100,150         7,65,15						Contribution to Gratuity Fund	1,700,000	26,014,823	1,500,000	28,215,82
eet & Subscription         23,335,000         20,221,000         Printing & Publications         3,343,710         3,345,710           Unsul Subscription         18,895,138         12,773,784         249,000         2,49,000         21,199           iee Equivalence Cenficitus         292,000         45,772,138         3,015,000         26,433,784         Funiting & Publications         2,499         21,199           Beneral Fund Investments Interest         5,406,630         13,830,557         3015,000         36,433,784         Funding & Publications         2,112,520         207,699           Grow of the exponence in the e										
ear 6.3 Subscription ree Equivalence Certificates e equivalence Certificates ree equivalence Certificates ree equivalence Certificates ree equivalence Sender Proming A pondarReport         9.43,710         3.43,710         3.43,710           Subscription ree Equivalence Certificates ree equivalence Sender PSDM Programme         18,89,138         12,713,784         249,000         2,549         21,199           Seneral Fund Investments Interest Recall recurst Recall recu	Sale - University News	3,989,093	9,806,233	4,371,183	11,266,560					
Variau Subscription         23,335,000         20,221,000         -Printing AgendarReport         2.549         21,198           iee Equivalence Enquiry numual Subscription         18,895,138         -24,000         -Printing AgendarReport         2.549         21,198           iee Equivalence Enquiry numual Subscription         292,000         45,772,138         3,015,000         36,438,784         -Printing AgendarReport         2,112,520         -           General Fund Investments Interest         8,406,630         13,800,657         -Annual Meeting (TADA)         202,044         247,563           Gro Office-cum-Rest Rooms         833,017         7,88,529         -         -         -           Gro Office-cum-Rest Rooms         936,563         110,300,657         -         -         -           Void Book Fair         38,567         1,367,610         -         -         -           Void Book Fair         38,567         1,355         -         -         -           Void Book Fair         38,567         2,500,000         -         -         -         -           Void Book Fair         -         4,676,319         -         -         -         -           Void Book Fair         -         -         -         -	0 0 the latter						2 242 710		3 825 350	
Energit Valence Centificates         18.895,138         12,773,784           ree equivalence Centificates         18.895,138         12,773,784           ree equivalence franking         2,950,000         45,772,138         240,000         146,872,000           see equivalence franking         2,950,000         45,772,138         3,015,000         36,438,784         Funniture Role (Entification Development)         2,112,520           general Fund Investments Interest         8,406,530         13,830,957         13,830,957         Committee Meeting (TADA)         2,253,864         2,265,051           Grows and the function of the set of t	and here a sub-state of the second	00.005.000		20.024.000						
ere equivalence Enquiry invalisational Notestimene         292,000         249,000         Repairs Maintenance         2,112,520           iere PGDM Programme         2,950,000         45,772,138         3,015,000         36,438,784         Funiture & O.E. Maintenance         271,392         267,599           seneral Fund Investments Interest ice C GOMe-cum-Rest Rooms tecepts - Other Projects         8,406,630         13,830,567         13,830,567         13,830,567         13,830,567         13,830,567         13,830,567         13,830,567         12,858,864         2,550,514           C'G Office-cum-Rest Rooms tecepts - Other Projects         933,017         788,828         +Local Conveyance         122,838         447,563           Void Book Fair (Void Book Fair (Void Book Fair)         3,637         788,828         +Local Conveyance         122,898         97,995           Void Book Fair (Void Book Fair)         3,637         9,200,000         4,603,190         52,19,065         Cherrational Travel         146,100         76,516           - World Book Fair (Void Book Fair)         3,567         5,219,065         0.000         -         -         -         -         -           - World Book Fair (Void Book Fair)         3,50,000         4,503,190         50,767         5,219,065         0.007,77         5,219,065         - <td< td=""><td></td><td></td><td></td><td>Contraction of the second s</td><td></td><td>-Printing Agenda/Report</td><td>2,549</td><td></td><td>21,100</td><td></td></td<>				Contraction of the second s		-Printing Agenda/Report	2,549		21,100	
Innuis Subscription         Processing Fee tee PGDM Programme         200,000         45,772,138         3,015,000         36,438,784         Travel Turniure & O.E. Maintenance.         211,250         207,599           Janeral Fund Investments Interest         8,406,630         8,406,630         13,830,557         13,830,557         13,830,557         13,830,557         202,048         447,553           CCs Office-cum-Rest Rooms         833,017         788,828         1,467,810         205,048         225,908         255,954         255,954           Vorid Book Fair         33,587         1,367,810         110,355         404ed160m(TADA)         225,988         97,959           Vorid Book Fair         33,587         1,355         1,355         404 Foresenants         223,988         -         404 Foresenants           Vorid Book Fair         33,857         1,355         2,800,000         -         4,403,190         765,151         -           Jational Youth Seminar on Drugs         -         4,503,190         50,767         5,219,065         10,767         5,219,065         404 Foresenants         1,401,458         630,877           Fursura & Contropencios         13,810         -         -         -         -         -         -         -         -         - <td></td> <td></td> <td></td> <td></td> <td></td> <td>Panaire &amp; Maintonanco</td> <td></td> <td></td> <td></td> <td></td>						Panaire & Maintonanco				
See PGDM Programme         2.950.000         45,772,138         3.015.000         36,438,784         Fundure & O.E. Maintenance.         271.392         287.599           general Fund Investments Interest         8.406,630         13,830.567         13,830.567         13,830.567         292.048         447.563           CCs Office-cum-Rest Rooms         833.017         788.828         105.552         1101.861         255.051           More Depicts         926,586         110.305         768.828         -4.0cal Conveyance         125.880         97.985           Vold Book Fair         38,567         101.305         -4.4erdisment         223.988         -4.0cal Conveyance         125.880         97.985           Vold Book Fair         38,567         1.03.55         -4.0cal Conveyance         126.880         97.985           Vold Book Fair         38,567         1.03.05         -2.600.000         -0.6100         76.515         76.515           Jational Youth Seminar on Drugs         -         4,503,190         50.767         5,219.065         549.200         338.434         801.902           Vold Book Fair         38,431,99         -         -         -         -         -         -         -         -         -         -         -				2010 (2010) 2011			2 112 520			
Beneral Fund Investments Interest         B.405,620         B.405,620         I 3,830,557         Travel. TA/DA & Conveyance         202,048         447,553           CCs Office-cum-Rest Rooms         B33,017         788,828         -			45 772 138	123 C ( 2 C )	36 438 784				267.699	
Janeral Fund Investments Interest         8,406,630         8,406,630         13,830,557         Annual Meeting(TA/DA)         220,248         447,563           CCS Office-cum-Rest Rooms         833,017         13,830,557         Annual Meeting(TA/DA)         2,550,514         2,550,514           Vice Office-cum-Rest Rooms         925,000         14,67,810         105,952         11,018,61           Moral Book Fair Projects         925,000         1,467,810         0         0           Moral Book Fair Projects         2,500,000         1,356         Advertisement         223,988         76,515           Vidance Fae PGDM Prog.         2,500,000         4,503,190         5,219,055         -Advertisement         220,938         76,515           Vidance Fae PGDM Prog.         2,500,000         4,503,190         5,219,055         -Advertisement         220,938         76,515           Vidance Fae PGDM Prog.         2,500,000         4,503,190         5,219,055         -Advertisement         220,586         76,515           Vidance Alguing Publication         3,99,000         4,503,190         5,219,055         -Advertisement         220,586         689,002           Vidance Alguing Publication         399,000         1,496,000         76,543         303,375         56,056         689,00	ee Foom Fogramme	2,550,000	40,772,100	3,010,000	50,450,704	4 difficite d O.E. Maintenarioe	211,002		87. AC 75.	
Janeral Fund Investments Interest         8,406,630         8,406,630         13,830,557         Annual Meeting(TA/DA)         220,248         447,563           CCS Office-cum-Rest Rooms         833,017         13,830,557         Annual Meeting(TA/DA)         2,550,514         2,550,514           Vice Office-cum-Rest Rooms         925,000         14,67,810         105,952         11,018,61           Moral Book Fair Projects         925,000         1,467,810         0         0           Moral Book Fair Projects         2,500,000         1,356         Advertisement         223,988         76,515           Vidance Fae PGDM Prog.         2,500,000         4,503,190         5,219,055         -Advertisement         220,938         76,515           Vidance Fae PGDM Prog.         2,500,000         4,503,190         5,219,055         -Advertisement         220,938         76,515           Vidance Fae PGDM Prog.         2,500,000         4,503,190         5,219,055         -Advertisement         220,586         76,515           Vidance Alguing Publication         3,99,000         4,503,190         5,219,055         -Advertisement         220,586         689,002           Vidance Alguing Publication         399,000         1,496,000         76,543         303,375         56,056         689,00						Travel, TA/DA & Conveyance				
CCs Office-cum-Rest Rooms         833.017         1.788.828         -Committee Meeting (TADA)         2.593.864         2.550.514           CCs Office-cum-Rest Rooms         926,568         925,000         1.467.810         1010.365         97.995           Vorta Book Fair         38,587         1.356         1.467.810         1010.365         97.995           AdventSement         223.888         -         -         -         -         -           Vorta Book Fair         38,587         1.356         -	General Fund Investments Interest	8,406,630	8,406,630	13,830,567	13,830,567		292,048		447,583	
VCS Office-cum-Rest Rooms         833,017         788.828         4.ocal Conveyance         125,880         97,985           teceipts - Other Projects         38,887         1,467,810         103.005							2,553,864		2,550,514	
tecepts         Other Projects         925,000 Miscellaneous income         1,467,810 206,886 1,355         0. Cher Administrative Expenses         0. Cher Advertisement         0. Cher Advertise Advertisement         0. Cher Advertise Advertisement         0. Cher Advertise Advertisement         0. Cher Advertise Ad							105,952		1,101,861	
Hiscelaneous Income Vord Book Fair         206;586         110,305         Other Administrative Expenses         223,988         4           Vord Book Fair         38,587         2,800,000         - <td< td=""><td>VC's Office-cum-Rest Rooms</td><td>833,017</td><td></td><td>788,828</td><td></td><td>-Local Conveyance</td><td>125,880</td><td></td><td>97,985</td><td></td></td<>	VC's Office-cum-Rest Rooms	833,017		788,828		-Local Conveyance	125,880		97,985	
Vend Book Fair Vance Fee PGDM Prog.         38,587 2,500,000         1,355         -Adventisement         223,988	Receipts - Other Projects	925,000		1,467,810						
Advance Fee PGDM Prog.         2,500,000         4,503,190         2,800,000         76,518           Iational Youth Seminar on Drugs         4,503,190         5,219,065         146,100         76,518           Advis and Cher Fee         146,100         76,518         80,1002           - Furniture & 0.E. Purchase         1,401,458         630,877         538,613           - Hoge Expenses         1,578,377         538,613         308,473           - Library Books         549,280         398,473         303,75           - Her Receipts         - Howspaper         36,443         30,375           - VC's Office curn Rest Rooms (E)         758,055         669,002           - Youth Festivals 2011-12         3,728,000         - Youth Festivals 2011-12         3,728,000           - VC's Office curn Rest Rooms (E)         758,055         669,002         - Youth Festivals 2011-12         3,728,000           - Vorus Festivals 2011-12         3,728,000         - Advances Against Publication         375,374         699,117           - Advances Against Publication         366,974         650,678         - Advances Against Publication         375,374         699,117           - Advances Staff & Parties         7,895,117         10,445,943         - Advances Staff & Parties         6,142,081	Miscellaneous Income	206,586		110,305		Other Administrative Expenses				
Lational Youth Seminar on Drugs         4,503,190         50.767         5,219,065         Audit and Other Fee         146,100         76,518           Lational Youth Seminar on Drugs         4,503,190         50.767         5,219,065         Audit and Other Fee         334,334         801,902           -Fumiture & 0. E. Purchase         1,401,468         633,877         533,613         -1,401,468         633,613           -Library Books         1,578,377         538,613         -1,578,377         538,613         -1,578,377         538,613           -Library Books         549,200         398,473         -3,375         -50fware Development/Maint.         22,058         653,522         -7elephone & Telex (EPABX)         371,242         392,087           -VC's Office cum Rest Rooms (E)         758,055         668,002         -7oal/Annual Vc's Meetings         600,000         18,615,219         12,027,31           THER RECEIPTS	World Book Fair	38,587		1,355						
THER RECEIPTS dvances Annual Subscription dvances Staff & Parties         Optimization (1,496,000         1,496,000         Contingencies (-Legal Expenses)         334,834         801,902 (30,877)           THER RECEIPTS (dvances Annual Subscription dvances Staff & Parties         399,000         1,496,000         -Contingencies (-Legal Expenses)         371,324         332,037           THER RECEIPTS (dvances Annual Subscription dvances Annual Subscription         399,000         1,496,000         -Advance Annual Subscription (-Advances Against Publication dvances Staff & Parties         375,374         669,002           THER RECEIPTS (dvances Against Publication dvances Against Publication dvances Staff & Parties         10,445,943         -Advances Against Publication (-Advances Against Publication dvances Staff & Parties         10,445,943         -Advances Staff & Parties (	Advance Fee PGDM Prog.	2,500,000		2,800,000						
THER RECEIPTS (dvance Annual Subscription dvances Against Publication dvances Staff & Parties         399,000 75,243,164         1,496,000 75,243,164         1,1926,376 75,243,164         1,1926,376 75,243,164         1,1926,376 75,243,164         1,1926,376 75,243,164         1,1926,376 75,243,164         1,1926,376 75,243,164         1,1926,3	National Youth Seminar on Drugs		4,503,190	50,767	5,219,065		• A CONTRACT OF A CONTRACT. OF A CONTRACT			
THER RECEIPTS (dvances Against Publication dvances SAginst St. 1 (dvances SAginst St. 1 (dvances SAginst St. 1 (dvances SAginst SL )         399,000 1,496,000 -2000         1,496,000 -400,000 -400,000         1,496,000 -400,000										
Intersection         399,000         1,496,000         -Legal Expenses         1,578,377         538,613         398,473           Intersection         399,000         1,496,000         -Library Books         549,280         399,2087           Intersection         371,242         392,087         -Software Development/Maint         22,058         53,522           Intersection         371,242         392,087         -VC's Office cum Reat Rooms (E)         758,055         689,002           VOC's Office cum Reat Rooms (E)         758,055         689,002         -Vouth Festivals 2011-12         3,728,000         -           Vidvances Against Publication         366,974         850,678         -Advances Annual Subscription         376,374         699,117           Vidvances Staff & Parties         7,895,117         10,445,943         -Advances Against Publication         376,374         699,117           Vidvances Staff & Parties         7,895,117         10,445,943         -Advances Mainst Publication         376,374         699,117           Vidvances Staff & Parties         7,895,117         10,445,943         -Advances Mainst Publication         376,374         699,117           Vidvances Staff & Parties         7,895,117         10,445,943         -Advances Bye-Law 58,1         200,000         -										
THER RECEIPTS (dvances Against Publication dvances Staff & Parties eneral Fund Investments         399,000 83,607,58         1,496,000 450,678         1,496,000 450,678         OTHER PAYMENTS -Advance Annual Subscription -Advances Against Publication -Advances Balf & Parties         1,496,000 -75,874         1,496,000 450,678         1,496,000 -4dvances Against Publication -Advances Against Publication -Advances Balf & Parties         1,496,000 -75,374         12,027,31           THER RECEIPTS (dvances Against Publication -dvances Against Publication -dvances Staff & Parties         375,374         689,002         12,027,31           THER RECEIPTS (dvances Against Publication -dvances Against Publication -dvances Staff & Parties         1,496,000         -4dvances Against Publication -4dvances Bye-Law 58.1         -4dvances Against Publication -4dvances Staff & Parties         -4dvances Against Publication -4dvances Staff & Parties         -73,752           iceurities Received         -92,640,739         5,000         88,075,726         -6eneral Fund Investments -5,000         -83,752         -73,752           -5,000         -7,457         2,200         -7,457         2,500         -7,457         2,500										
THER RECEIPTS dvance Annual Subscription dvances Against Publication dvances Staff & Parties         399,000 75,274         1,496,000 850,678         1,496,000 - Zonal/Annual Vc's Meetings         371,242 3,728,000 - Youth Festivals 2011-12 3,728,000         18,615,219         12,027,31           THER RECEIPTS dvances Against Publication dvances Against Publication dvances Staff & Parties         399,000 7,895,117         1,496,000 10,445,943         - Advance Annual Subscription - Advances Against Publication dvances Against Publication         375,374 609,117         450,000 - Advances Against Publication - Advances Bye-Law 58.1         30,375 200,000         18,615,219         12,027,31           Inter Received         399,000 - Zonal/Annual Vc's Meetings         - Advance Annual Subscription - Advances Against Publication         375,374         699,117           Inter Received         38,860,758         - 75,243,164         - 732,940         - Advances Staff & Parties - 32,940         - Advances Staff & Parties - Advances Staff & Parties - 4,040         60,338         - 733,752           Inter Received         83,860,758         75,243,164         - Expenses Payable - General Fund Investments - Securities Received         - 88,075,726         - General Fund Investments - 20,000         82,457,327         110,728,940           - Farme Received         - 83,000         92,640,739         5,000         88,075,726         - General Fund Investments - 7,457         12,277							29 Mar 200 Mar 201			
THER RECEIPTS idvance Annual Subscription dvances Against Publication dvances Against Publication dvances Staff & Parties         399,000 789,000         1,496,000 1,496,000         1,496,000 850,678         OTHER PAYMENTS -Advances Against Publication -Advances Staff & Parties 						<ul> <li>A strain of the s</li></ul>				
THER RECEIPTS (dvance Annual Subscription dvances Against Publication dvances Staff & Parties         399,000 789,000         1,496,000 18,615,219         371,242 788,055         392,087 6689,002           THER RECEIPTS (dvance Annual Subscription dvances Against Publication dvances Staff & Parties         399,000 7,895,117         1,496,000 850,678         -Advance Annual Subscription -Advances Against Publication 32,940         18,615,219         12,027,31           Interse Payable ieneral Fund Investments         83,860,758         7,895,117         10,445,943         -Advances Against Publication 32,940         375,374         699,117           Interse Payable ieneral Fund Investments         83,860,758         75,243,164         -Advances Staff & Parties 75,243,164         282,422         -           Expenses Payable ieneral Fund Investments         83,800,758         75,243,164         -         Earnest Money Rennovation -         282,422         -           Expenses Payable ieneral Fund Investments         83,800,758         75,243,164         -         Earnest Money Rennovation -         82,457,327         110,728,940           Expenses Payable ieneral Fund Investments         85,000         92,640,739         5,000         88,075,726         General Fund Investments -         82,457,327         110,728,940           Expenses Payable ieneral Fund Investments         85,000         92,640,739         5,000         -										
THER RECEIPTS idvances Against Publication         399,000 368,974         1,496,000 850,678         OTHER PAYMENTS -Advances Against Publication         18,615,219         12,027,33           THER RECEIPTS idvances Against Publication         368,974         850,678         -Advances Against Publication         375,374         689,002         12,027,33           Advances Bye-Law 58.1         32,890         -         -         -         -         450,000         -           Vices Staff & Parties         7,895,117         10,445,943         -         -         -         -         450,000         -           Vices Payable         -										
THER RECEIPTS dvance Annual Subscription         399,000         1,496,000         -Youth Festivals 2011-12 -Zonal/Annual Vc's Meetings         3,728,000         18,615,219         12,027,33           THER RECEIPTS dvance Annual Subscription         399,000         1,496,000         -Advance Annual Subscription         -         450,000         450,000         -         -         450,000         -         -         -         450,000         -         -         -         -         -         -         450,000         - <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
THER RECEIPTS idvance Annual Subscription idvances Against Publication         399,000         1,496,000         OTHER PAYMENTS -Advances Against Publication         600,000         18,615,219         12,027,31           idvance Annual Subscription idvances Against Publication idvances Staff & Parties         32,890         -         -         450,000         450,000         450,000         -         450,000         -         450,000         -         450,000         -         -         -         -         450,000         -         450,000         -         -         -         -         -         450,000         -         -         -         -         -         -         -         450,000         -									000,002	
THER RECEIPTS dvance Annual Subscription399,0001,496,000 850,678OTHER PAYMENTS -Advance Annual Subscription450,000 699,117dvances Against Publication366,974 32,89032,890 - -Advances Against Publication375,374 200,000699,117 699,117dvances Staff & Parties7,895,117 -								18,615,219		12,027,39
advance Annual Subscription       399,000       1,496,000       -       450,000         advances Against Publication       366,974       850,678       -       -       4dvances Against Publication       375,374       699,117         advances Bye-Law 58.1       32,890       -       -       -       -       -       -         advances Staff & Parties       7,895,117       10,445,943       -       -       -       -       -         advances Staff & Parties       7,895,117       10,445,943       -       -       -       -       -       -       -         advances Staff & Parties       7,895,117       10,445,943       -<										
advances Against Publication       368,974       850,678       -Advances Against Publication       375,374       699,117         advances Bye-Law 58.1       32,890       -Advances Against Publication       375,374       200,000       -         advances Staff & Parties       7,895,117       10,445,943       -Advances Staff & Parties       6,142,081       11,926,376         expenses Payable       -       32,940       -Advances Staff & Parties       6,142,081       11,926,376         expenses Payable       -       32,940       -Advances Staff & Parties       6,142,081       11,926,376         expenses Payable       -       32,940       -Advances Staff & Parties       6,142,081       11,926,376         expenses Payable       -       -       32,940       -       -Advances Staff & Parties       6,142,081       11,926,376         expenses Payable       -       -       -       -       -       60,338       - <td< td=""><td>THER RECEIPTS</td><td></td><td></td><td>100000000000000000000000000000000000000</td><td></td><td>and an other statements of the statements of the</td><td></td><td></td><td></td><td></td></td<>	THER RECEIPTS			100000000000000000000000000000000000000		and an other statements of the				
advances Bye-Law 58.1       32,890       32,890       -	Advance Annual Subscription						075 071		450,000	
Advances Staff & Parties       7,895,117       10,445,943       -       -       11,926,376         Expenses Payable       32,940       -       -       -       733,752         Seneral Fund Investments       83,860,758       75,243,164       -       -       733,752         Protest Fees/ Token Penalty       1,000       2,000       -       -       -       60,338       -         Securities Received       85,000       92,640,739       5,000       88,075,726       -General Fund Investments       60,338       -       -         Securities Received       85,000       92,640,739       5,000       88,075,726       -General Fund Investments       60,338       -       -         Advances Staff & Parties       - <td>그는 그는 것은 것이 아니는 것을 가지 않는 것을 많은 것을 하는 것을 하는 것을 하는 것을 하는 것을 하는 것을 수 있다. 것을 하는 것을 수 있다. 것을 하는 것을 수 있다. 것을 하는 것을 수 있다. 것을 수 있다. 것을 하는 것을 수 있다. 것을 것을 수 있다. 것을 수 있다. 것을 수 있다. 것을 수 있다. 것을 것을 것을 수 있다. 것을 것을 수 있다. 것을 것을 수 있다. 것을 것을 것을 것을 수 있다. 것을 것을 것을 것을 것을 것을 것을 것을 것을 수 있다. 것을 것을</td> <td></td> <td></td> <td>850,678</td> <td></td> <td></td> <td></td> <td></td> <td>699,117</td> <td></td>	그는 그는 것은 것이 아니는 것을 가지 않는 것을 많은 것을 하는 것을 하는 것을 하는 것을 하는 것을 하는 것을 수 있다. 것을 하는 것을 수 있다. 것을 하는 것을 수 있다. 것을 하는 것을 수 있다. 것을 수 있다. 것을 하는 것을 수 있다. 것을 것을 수 있다. 것을 수 있다. 것을 수 있다. 것을 수 있다. 것을 것을 것을 수 있다. 것을 것을 수 있다. 것을 것을 수 있다. 것을 것을 것을 것을 수 있다. 것을 것을 것을 것을 것을 것을 것을 것을 것을 수 있다. 것을			850,678					699,117	
Expenses Payable         -         32,940         -         AlU GMA IV         -         733,752           General Fund Investments         83,860,758         1,000         75,243,164         -         -         282,422         - <td< td=""><td></td><td>이 이 가지 않는 것이 같은 것이 같이 같이 했다.</td><td></td><td>10.445.040</td><td></td><td>그는 것 같아 같은 것이 해야 한다. 것 같아 같아 같아 같아 같아 같아 같아요. 그는 것이 같아요. 같이 않아요. 같이 같아요. 같이 같아요. ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ?</td><td></td><td></td><td>11 026 276</td><td></td></td<>		이 이 가지 않는 것이 같은 것이 같이 같이 했다.		10.445.040		그는 것 같아 같은 것이 해야 한다. 것 같아 같아 같아 같아 같아 같아 같아요. 그는 것이 같아요. 같이 않아요. 같이 같아요. 같이 같아요. ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ? ?			11 026 276	
Beneral Fund Investments         83,860,758         75,243,164         -Earnest Money Rennovation         282,422         60,338 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>6,142,081</td> <td></td> <td></td> <td></td>							6,142,081			
Protest Fees/ Token Penalty         1,000         2,000         Expenses Payable         60,338         10,728,940           Securities Received         85,000         92,640,739         5,000         88,075,726         -General Fund Investments         60,338         82,457,327         110,728,940           Securities Received         121,578         2,500         7,457         1,277				1.100 (1998) August 1.100 (1998)			202 422		133,152	
Becurities Received         85,000         92,640,739         5,000         88,075,725         -General Fund Investments         91         82,457,327         110,728,940         2,500         2,500         -Tax Deducted at Source         91         127,578         2,500         1,277         1,277	김 회사 중 옷에 깨끗해 주는 것 것 같은 것 같은 것을 가면 집에 가장을 가려지 않아야 한다. 그는 것									
-Securities Received (*1 New 76-11) * 1 127,578 2,500 -Tax Deducted at Source 3 (New 76-11) * 1 127,578 1,277			92 640 720		88 075 725				110 728 940	
-Tax Deducted at Source 7,457 1,277	Accelled Ledeladd	03,000	52,040,139	5,000	00,010,120				0.000 0.000 0.000 0.000 0.000	
						-Write off (Publication/Advertusmen//U.News)	680	89,653,257	1,277	124,541,96

RECEIPTS		FAR ENDED		EAR ENDED	PAYMENTS	COMPANY OF A DESCRIPTION OF A DESCRIPTIO	EAR ENDED	FOR THE YI 31.03	EAR ENDED
ne o e n n o	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)		Amount(Rs.)	Amount(Rs.)	Amount(Rs.)	Amount(Rs
Sports & Games					Sports & Games		Protection in Advantage of the second s	The second s	
-Entry Fees-NSPO Fee IUT-Non Members	29,750 500,000	529,750	392,148 375,000	767,148	-NSPO Tournaments B/L -NSPO Tournaments-Consumables -Contingencies-NSPO Establishment Expenses			14,101,614 576,481 1,467,810	
-SAI Coaching Camps -Grant Universiade 2011-12 -WUG - Bangkok (2007) -WUG - Shenzan, China (2011)	101,911 191,320	293,231	4,596,300 2,871,948	7,468,248	-Administrative Expenses -Affiliation Fee Attributable Administrative Expenses	227 438 133,345	360,833	120,421 99,500	16,365,8
					-Salary & Allowances -Committee Meeting TA/DA -Selection & Training Campus -NS,NIS,Patila -SAI Coaching Camps -Expenses Universiade, China	2,757,883 306,093 2,331,533		2,634,821 200,868 225,700 19,495 2,264,767 3,063,268	
					-Government Grant (Including Interest) Refund	25,704,101	31,099,610	*	8,408,
Research					Research		·		
Government Grant	5,880,934	5,880,934	4,330,465	4,330,465	-Committee Meeting (TA/DA) -Library Books (Purchase) -Printing & Publication -Research Projects -Student Res. Convention (Anveshan) -Seminar/Workshop	195,143 197,008 5,729 308,487 1,036,872 180,000		130,671 188,683 17,772 	
					Establishment Expenses -Salaries & Allowance to Research Project -Attributable Administrative Expenses	4,167,960 11,505	6,102,704	4,890,672 20,819	5,480.
Youth Affairs					Youth Affairs				
Government Grant	14,100,000	14,100,000	4,064,250	4,064,250	-Inter University Zonal Youth Festivals -Inter University National Festival	8,008,617 1,758,250		2,895,000	
Fees - Non-Members Regn Fee-IUYF IUN Youth Leadership Camp	60,000 590,540 36,476	687,016	20,000 27,300 7	47,300	Establishment Expenses -Salaries & Allowances of Youth Affairs -Attributable Administrative Expenses -Committee Meeting (TA/DA)	2,329,384 77,085 151,636	12,324,972	2,154,636 53,938 69,254	5,702
					A Start				

RECEIPIS	1.0.00 a 100 C	EAR ENDED 1.2013		EAR ENDED	PAYMENTS		EAR ENDED 1.2013	FOR THE YEAR END 31.03.2012	
	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)		Amount(Rs)	Amount(Rs.)	Amount(Rs.)	Amount(Rs.)
Non Plan					Non Plan				
Government Grant	2,700,000	2,700,000	3,200,000	3,200,000	-Building maintenance -Postage -Property and Other Taxes -Stationery	3,047,084 1,429,726 129,672 1,573,403	6,179,885	2,679,252 1,018,588 126,272 1,894,052	5,718,16
					Closing Cash & Bank Balance -Cash at Bank (S.B. 975) -Cheques for Collection	710,905	710,905	5,700,947 41,400	5,742,34
		191,062,208		212,204,197			191,062,208		212,204,19
FOR DSP & ASSOCIATES		Deput	ty Secretary # in	ance)			Secretary	hanha General	~
Place : New Delhi Date : August 14, 2013									

SCHEDULES FORMING PART OF T	HE ACCOUNTS	
	As at	As at
	31.03.2013	31.03.2012
SCHEDULE 'A'		
RESERVES & SURPLUS		
Reserve Fund		
As per last Account	90,861,859	101,099,08
Add Excess of income over expenditure	(5,774,114)	(3,721,83
Less : Trf. To Reserve Fund - Subscription	(7,135,500)	(6,515,40
	77,952,245	90,861,85
Reserve Fund - Subscription		
As per last Account	29,907,953	23,392,55
Addition During the year	7,135,500	6.515.40
	37,043,453	29,907,95
Reserve Fund - Complimentary Books		
As per last Account	228,397	228,39
Addition During the year	-	
	228,397	228,39
	115,224,095	120,998,20



	GRATUITY FUND	ENDOWMENT FUND	HUMAN RESOURCE DEVELOPMENT FUND	HBA FUND	TOTAL
OPENING	723,691	21,572,196	8,521,370	2,216,777	33,034,034
ADDITIONS DURING THE YEAR	1,700,000		4,216	-	1,704,216
INTEREST EARNED ON INVESTMENTS	12,406	1,507,989	641,563	141,328	2,303,286
TOTAL	2,436,097	23,080,185	9,167,149	2,358,105	37,041,536
UTILIZED DURING THE YEAR	721,395		16,863	-	738,258
BALANCE	1,714,702	23,080,185	9,150,286	2,358,105	36,303,278
PREVIOUS YEAR	723,691	21,572,196	8,521,370	2,216,777	33,034,034
REPRESENTED BY					
CASH & BANK BALANCE	1,714,702	1,558	316,067	1,441	2,033,768
INVESTMENTS	-	18,905,154	7,724,470	1,885,000	28,514,624
INTEREST ACCRUED DURING THE YEAR	-	4,172,162	1,109,406	471,492	5,753,060
TDS CLAIMABLE		1,311	343	172	1,826
TOTAL	1,714,702	23,080,185	9,150,286	2,358,105	36,303,278
PREVIOUS YEAR	723,691	21,572,196	8,521,370	2,216,777	33,034,034



#### ASSOCIATION OF INDIAN UNIVERSITIES

<b>31.03.2013</b> 4,970	31.03.2012
4.970	
4.970	
4,970	
	4,97
127,125	169.70
209,649	269.98
489.029	497,42
-	- 282,42
137,773	137,77
3,120,000	2,721,00
8,100,000	5,600.00
12.188,546	9,683.28
70,000	70.00
359,990	359,99
-	2,331,53
12.618,536	12,444.80
	489,029 - 137,773 3,120,000 8,100,000 12,188,546



#### ASSOCIATION OF INDIAN UNIVERSITIES SCHEDULE OF FIXED ASSETS AS AT MARCH 31, 2013

SCHEDULE - D

			GROS	S COST		DEPREC	TATION	FUN	DED BY GRAN	NTS		NET ASSETS
SI.No.	Particulars	Gross Cost as at 01.04.2012	Addition	Sale/ Disposal/ Write off	Gross Cost as at 31.03.2013	2005-06 to 2011-12	For 2012- 2013	Opening WDV as at 01-04- 2012	Addition During the year	Adjustment for write off	Total As At 31.03.2013	Total As At 31.03.2013
A	Land	34,000.00		in the second second	11.000.00			11,000,00				34,000,00
	Furniture & Fixtures	1.293,999.00	38,750.00		34,000.00	126.698.55	68,338,60	34,000.00				1,144,211.85
1	Office Equipment	2,307,079.00	415,880.00		2,716,459.00	389,391.70	166,441.50	1,917,687,30	*			2,160,625.80
4	Motor Car/Cycles	515,400.00	830,240.00		1,345,640.00	10,793,85	125,576.25	504,606,15	-			1,209,269.90
4	Library Books	3.031.354.00	514 086 00		3,545,440.00	930,414,00	441,499.00	2,100,940,00				2,173,527.00
6	Computer Accessories	4,303,505.00	116,588.00		4,420,093.00	1,928,909.80	262,107.60	2,100,940,00				2,229,075.60
7	Equipment (Building Maintenance)	11,051.00	110,268.00	.*	Concerning the second sec	1,928,909.80	262,107.00	the second se				11,051.00
0	Equipment (Seminar A/c)	9,685.00			9,685.00	· · · ·	-	11,051.00 9,635,00	· · · · · · · · · · · · · · · · · · ·			9,685.00
9	Audio Visual Equipment	87.075.00		-	87,075.00			87,075,00				87.075.00
10	Diamond Jubilee	87,075.00			87,075.00			87.075.00				01,013,00
10	a) Furniture & Fistures	176,815,00			176,815.00			176,815,00				176,815.00
	b) Equipment	33,688.00			33,688.00	· .		33,688,00		-	······	176,813.00
	Total 'A'	and the second	1,915,544.00		A REAL PROPERTY AND A REAL	1 10/ 202 00	1.0/1.0/3.08	the second se		· · · ·		9,269,024.15
	Previous Year	11,803,651.00	999,789.00		13,719,195.00	3,386,207.90	1,063,962.95	8,417,443.10		· ·		8,417,443,00
В,	SPORTS	10,803,862.00	999,789,00		11,803,651.00	2,536,004,00	850,204.00	8,267,858.00				0.041 (1443,110
	Furniture & Fixtures	13,936.00			13,936.00			13,936.00				13,936.00
	Office Equipment	36.076.00			36,076.00		· · ·	36,076,00				36,076.00
1	Motor Car/Cycles	12.379.00			12,379.00			12,379,00				12,379.00
	Total 'B'	62,391.00		-	62,391.00			62,391.00				62,391.00
	Previous Year	62,391.00			and the set of the set of the second s			62,391.00				62,391.00
С.	AIU HOUSE	62,391,00			62,391.00			64,391,00				04,071.00
	Equipment	601,012.00			601,012.00	311,156.00	32,491.50	289,856,00				257,364.50
	Building	13,045,686.00			13,045,686.00	461,443,45	272,092.50	12,584,242.55				12,312,150.05
-	Total 'C'	13,646,698.00			13,646,698.00	772,599,45	304,584.00	12,874,098.55				12,569,514.55
	Previous Year	13,646,698,00			13,646,698,00	432,049,00	340,550,00	13,214,649.00				12,874,099.00
	Total (A+B+C)	25,512,740.00	1.915.544.00		27,428,284.00	4,158,807.35	1,368,547.00	21,353,932.00				21,900,929.00
	Previous Year	24,512,951,00	999,789.00		25,512,740,00	2,968,053.00	1,190,754,00	27,544,687.00		-		21.353,933.00
D.	SCHEME OF GRANT FOR SPORTS											
	IN UNIVERSITIES & COLLEGES(SSG)								the second s			
1	Furniture & Fixtures	9,484.00			9,484,00	-		(9,484,00)			(9,484.00)	
	Office Equipment	52,318.00			52,318,00			(52,318,00)			(52,318.00)	
3	Motor Car /Cycles	15,000.00			15,000.00			(15,000.00)			(15,000.00)	
4	Computer & Asscessories	10,000.00			10,000.00			(10,000.00)			(10,000.00)	
	Library Books	38,175.00			38,175.00			(38,175,00)			(38,175.00)	
	Total 'D'	124,977.00			124,977.00		-	(124,977.00)			(124,977.00)	
	Previous Year	124,977,00			124,977,00	-	-	(124,977.00)		1 1	(124,977.00)	-
	DESCRIPTION	and the second s	GROS	SCOST		DEPREC	TATION		NDED BY GRAN	TS	A REAL PROPERTY AND A REAL	NET ASSETS



		-	GROSS	S COST		DEPREC	CIATION	FUNI	DED BY GRAM	TS		NET ASSETS
SI.No.	Particulars	Gross Cost as at 01.04.2012	Addition	Sale/ Disposal/ Write off	Gross Cost as at 31.03.2013	2005-06 to 2011-12	For 2012- 2013	Opening WDV as at 01-04- 2012	Addition During the year	Adjustment for write off	Total As At 31.03.2013	Total As At 31.03.2013
E.	RESEARCH (PLAN)											
1	Furniture& Fixtures	157,929.00			157,929.00		-	(157,929.00)			(157,929.00)	
2	Office Equipment	901,091.00			899,768.00			(901,091.00)			(901,091.00)	
3	Library Books	4,055,335.00	197,008.00		4,252,343.00			(4,055,335.00)	(197,008.00)	*	(4,252,343.00)	
4	Motor Car/ Cycles	38,677.00	-		40,000.00			(38,677.00)			(38,677.00)	
5	Computers & Accessories	5,069,261.00			5,069,261.00			(5,069,261.00)			(5,069,261.00)	
6	Audio Tapes	4,025.00			4,025.00			(4,025.00)			(4,025.00)	
7	Audio Video Equipment	51,761.00			51,761.00			(51,761.00)			(51,761.00)	
8	Seminar Rooms	63,571.00			63,571.00	-		(63,571.00)		· · ·	(63,571.00)	
	Total 'E'	10,341,650.00	197,008,00		10,538,658.00			(10,341,650.00)	(197,008.00)		(10,538,658.00)	
	Previous Year	10,152,967.00	188,683,00		10,341,650.00			(10,152,967.00)	(188,683.00)		(10,341,650.00)	
F	SIS											
1	Furniture & Fixtures	52,705.00	-		52,705.00			(52,705.00)			(52,705.00)	
2	Office Equipment	28,779.00	-		28,779.00			(28,779.00)	,		(28,779.00)	
	Total 'F'	81,484.00	-		81,484.00			(81,484.00)		-	(81,484.00)	
	Previous Year	81,484,00			81,484.00	-		(81,484.00)			(81,484.00)	
	Total (E + F)	10,423,134.00	197.008.00		10,620,142.00			(10,423,134,00)	(197,008.00)	-	(10,620,142.00)	
	Previous Year	10,234,451.00	188,683.00		10,423,134.00	-		(10,234,451.00)	(188,683,00	and the second se	(10,423,134,00)	
G.	YOUTH AFFAIRS											
1	Furniture & Fixtures	11,379.00			11,379.00			(11,379.00)			(11,379.00)	
2	Office Equipment	7,835.00			7,835.00			(7,835.00)			(7,835.00)	
3	Library Books	31,777.00			31,777.00			(31,777.00)			(31,777.00)	
	Total 'G'	50,991.00	-	-	50,991.00			(50,991.00)			(50,991.00)	
	Previous Year	50,991.00	-		50,991.00			(50,991,00)			(50,991.00)	
	GRAND TOTAL (A+B+C+D+E+F+G)	36,111,842.00	2,112,552.00		38,224,394.00	4,158,807.35	1,368,547.00	10,754,831.00	(197,008.00	-	(10,796,110.00)	21,900,930.00
	Previous Year	34,923,370.00	1,188,472.00	-	36,111,842.00	2,968,053,00	1,190,754,00	11,134,479.00	(188,683,00	)	(10,599,102,00)	21,353,932.00

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ASSOCIATION OF INDIAN UN SCHEDULES FORMING PART OF	and the second se	
SONEDOLLO I ONIMINO PART OF	As at 31.03.2013	As at 31.03.2012
SCHEDULE 'E'	1 1	
CURRENT ASSETS, LOANS & ADVANCES		
Interest accrued on Endowment/Earmarked Investments	5,753,060	4,855,351
Interest Accrued on Investment	8,207,519	6,576,567
Stock of Paper & Publications	1,524,079	1,253,431
Sundry Debtors	1,987,792	1,730,201
Cash & Bank Balances	710,905	5,700,947
Cheques for Collection		41,400
Bank Balances - Earmarked / Endowment Funds	2,033,768	768,892
Loans & Advances		
Temporary Advances to Staff	347,485	2,100,521
Advances -IIT	78,000	78,000
Vizzy Trophy	5,000	5,000
Securities Paid	30,400	30,400
Tax Deducted at Source (Including Earmarked Funds)	13,300	4,017
Advance Bye-Law 58.1	167,110	
Specific Projects		
Grant Recoverable - Universiade Bangkok-SSG	34,707	136,618
Grant Recoverable - Universiade China-2011		191,320
	20,893,125	23,472,665



ASSOCIATION OF INDIAN		
SCHEDULES FORMING PART O		
	As at	As at
	31.03.2013	31.03.2012
SCHEDULE 'F'		
INCOME FROM PUBLICATION		
Sale - Advertisements	4,956,203	5,767,3
Sale - Publications	674,578	1,208,8
Sale - University News	3,990,043	4,370,3
	9,620,824	11,346,6
SCHEDULE 'G'		
FEES & SUBSCRIPTION		
Annual Subscription	23,785,000	21,718,0
Annual Subscription Membership Processing Fee	300,000	180,0
Fee Equivalence Certificates	18,895,138	12,773,7
Fee Equivalence Enquiry	292,000	249.0
Fee PGDM Programme	2,950,000	4 115 0
	46,222,138	39,035,7
SCHEDULE 'H'		
OTHER MISCELLANEOUS INCOME		
VC's Office-cum-Rest Rooms (R)	826,017	799.8
Receipt Other Projects	925,000	1,467,8
Protest Fees / Token Penalty	1,000	2.0
Miscellaneous Income	206,586	110,3
World Book Fair	38,587	1,3
	1,997,190	2,381,2
SCHEDULE 'I'	.,	
INCREASE/DECREASE IN STOCK		
Opening Stock	1 1	
Paper	265,376	288,6
Publication	988.055	1,350,6
Total	1,253,431	1,639,3
Closing Stock	1,200,401	1,033,5
Paper	303,539	265.3
Publication	1,220,540	200.0 988.0
Total		
	1,524,079	1,253,4
Increase/(Decrease) in Stock	270.040	1005.0
in orook	270,648	(385,9

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ASSOCIATION OF INDIAN UNIV SCHEDULES FORMING PART OF TH		
SCHEDOLES FORMING PART OF TH	As at	As at
	31.03.2013	31.03.2012
SCHEDULE 'J'	01.00.2010	01.00.2012
ESTABLISHMENT EXPENSES		
Salaries & Allowances	24 422 406	26,152,284
Medical Aid	24,132,496	20, 152,20
L T C	113,230 69,097	49,36
Contribution to Gratuity Fund Deficit PF Trust	1,700,000	1,500,000
	26,014,823	394,632 28,215,82
SCHEDULE 'K'	20,014,023	20,210,023
ADMINISTRATIVE EXPENSES		
Printing & Publication		
Printing & Publication	3,343,710	3,825,359
Printing Agenda / Report	2,549	21,19
	3,346,259	3,846,557
Repairs & Maintenance		
Furniture & Office Equipment Maintenance	271,392	267,69
Building Maintenaince- Infra Structure Development	2,112,520	201,00
	2,383,912	267,699
Travel, TA / DA & Conveyance	2,000,012	201,000
Annual Meeting	292,048	447,58
Committee Meeting (TA/DA)	2,553,864	2,550,51
International Travel	105,952	1,101.86
Local Conveyance	125,880	97,98
	3,077,744	4,197,94
Other Administrative Expenses		
Advertisement	223,988	
AIU Foundation Day	28,155	76,51
Audit & Other Fee	146,100	76,518
Contingencies	334,834	801,902
Depreciation	1,368,547	1,190,754
Global Meeting IV-IAU	-	733,752
Insurance	29,314	27,309
Legal Expenses	1,578,377	538,613
Library Books	35,194	29,56
Newspaper	36,443	30,37
Software Dev./ Maint.	22,058	53,522
Telephone & Telex (EPABX)	371,242	392,087
VC's Office cum Rest Rooms	758,055	689,002
Write Off - Publications/Advt./U.News/Loss on Sale of Assets	680	
Youth Festivals 2011-12	3,728,000	
Zonal/Annual Vc's Meetings	600,000	
	9,260,987	4,639,910
Total Expenses	18,068,902	12,952,109



SCHEDULES FORMING PART OF T	As at	As at
	31.03.2013	31.03.2012
SCHEDULE 'L'		
RESEARCH	1 1	
-Salaries & Allowances relating to Research Projects	4,167,960	4,890,6
-Administrative Expenditure attributable to Research Projects	11,505	20.8
-Seminar Workshop	180,000	232.3
-Committee Meeting (TA/DA)	195,143	130 6
-Printing & Publication	5,729	17.7
-Student Research Convention (Anveshan)	1,036,872	
-Research Projects	308,487	
TOTAL EXPENDITURE	5,905,696	5,292,2
Less :- Government Grant	5,880,934	4,330,4
Less:- Utilized for Tangible Fixed Assets	(197,008)	(188,6
	5,683,926	4,141,7
Net Deficit - Research Current Year	221,770	1,150,4



CHEDULE 'M' PORTS & GAMES Iter University Tournaments-NSPO onsummables for Inter University Tournaments (NSPO) ontigencies-NSPO ffiliation Fee	As at 31.03.2013	As at 31.03.2012
PORTS & GAMES iter University Tournaments-NSPO onsummables for Inter University Tournaments (NSPO) ontigencies-NSPO		
PORTS & GAMES iter University Tournaments-NSPO onsummables for Inter University Tournaments (NSPO) ontigencies-NSPO		0110012012
PORTS & GAMES iter University Tournaments-NSPO onsummables for Inter University Tournaments (NSPO) ontigencies-NSPO		
iter University Tournaments-NSPO onsummables for Inter University Tournaments (NSPO) ontigencies-NSPO		
onsummables for Inter University Tournaments (NSPO) ontigencies-NSPO	- 1	14,101,61
ontigencies-NSPO	-	576,48
-		1,467,81
	100.045	
	133,345	99,50
dministrative Expenses	227,488	
ommittee Meeting TA/DA	306,093	200,86
ports & Games Project	-	120,42
alary & Allowances	2,757,883	2,634,82
election & Training Campus	-	225,70
-	3,424,809	19,427,21
ess : Entry Fee - NSPO	29,750	392,14
ess : Fee IUT-Non Members	500,000	375,00
	529,750	767,14
t Expenditure - Sports & Games	2,895,059	18,660,06
ess : Government Grant (Including Interest) Refund	25,704,101	
t Deficit - Sports & Games	28,599,160 <sup>.</sup>	(18,660,06
Nt Crant SAL Capabias Campa		4 500 00
ovt.Grant - SAI, Coaching Camps penses for SAI Coaching Camps	-	4,596,30
yable to Ministry	-	(2,264,76
ant- Universiade-China-2011	-	2,331,53
penses- Universiade-China-2011	-	2,871,94
coverable from Ministry		(3,063,26) (191,32)



SCHEDULES FORMING PART OF		
	As at 31.03.2013	As 31.03.20
SCHEDULE 'N'	31.03.2013	31.03.20
YOUTH AFFAIRS		
2010-11		2,89
2012-13	8.008.617	2,00
2010-11	0.000,017	53
2012-13	1,758,250	00
	9,766,867	3,42
-Salaries & Allowances	2.329.384	2,15
-Administrative Exp. Attributable to Youth Affairs Project	77.085	5
-Committee Meeting (TA/DA)	151,636	6
	2,558,105	2,27
-Less: Registration Fee	(590,540)	(2
-Less: Fees - Non Members	(60,000)	(2)
IUN Youth Leadership Camp	(36,476)	
	(687,016)	(4
		2 6.0
-Expenditure restricted as per sanction	1,871,089	1,01
-Borne by AIU from its own sources		1,21
Tatal sum and its	1,871,089	2,23
Total expenditure	11,637,956	5,65
-Less: Government Grant		
2011-12		1.00
2012-13	14 100 000	4,064
LOTA TO	14,100,000	4.00
(Surplus)/Net Deficit - Youth Affairs Current Year	14,100,000	4,06
(ourplus/net bencit - routh Analis Current Tear	(2,462,044)	1,59
	New I	Jelihi v
	New L	Contraction of the contraction o



ASSOCIATION OF IND	IAN UNIVERSITIES	
SCHEDULES FORMING PA	RT OF THE ACCOUNTS	
	As at	As at
	31.03.2013	31.03.2012
SCHEDULE 'O'		
NON- PLAN		
-Building Maintenance	3,047,084	2,679,252
-Postage	1,429,726	1,018,588
-Property and Other Taxes	129,672	126,272
-Stationery	1,573,403	1,894,052
TOTAL EXPENDITURE	6,179,885	5,718,164
Less :- Government Grant 2012-13	2,700,000	3,200,000
Net Deficit - Non- Plan Current Year	(3,479,885)	(2,518,164



#### ASSOCIATION OF INDIAN UNIVERSITIES

#### SCHEDULE-'P'

#### SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTANTS

#### A. SIGNIFICANT ACCOUNTING POLICIES

#### 1. Basis of preparation of accounts.

Accounts are prepared on historical cost convention and under accrual basis of accounting unless otherwise stated.

#### 2. <u>Revenue Recognition</u>

- Subscription is net of rebate allowed on timely payment and is recognized on receipt.
- 2. Interest on Investments is recognized on accrual basis.
- 3. Interests on earmarked funds are credited to the respective fund account.

#### 3. Fixed Assets

- 1. Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition.
- 2. Fixed Assets, including Library Books received by way of non-monetary grants are capitalized at values stated, by corresponding credit to reserve Fund of the Association
- 3. Grants utilized in acquisition of specific assets are adjusted against the cost of the asset.

#### 4. Inventories

Stock of publications and papers is valued at lower of cost and net realizable value. Cost is determined applying FIFO method.

#### 5. Investments

Investments are carried at cost.

#### 6. Grants/Subsides

- 1. Grants & subsidies are accounted when Expenditure there against is incurred and realization is certain.
- 2. Grants utilized in procurement of Fixed Assets are shown as a deduction from the cost of the related Assets.



#### 7. Foreign Currency Transactions

Transactions denominated in foreign currencies are normally recorded at the exchange rate prevailing on the date of transaction. Monetary items denominated in foreign currency are restated at year end rates. Income or Expense on Account of exchange difference is recognized in Income and Expenditure Account.

#### 8. Salaries, Allowances and Retirement Benefits

- 1. Salaries and allowances are accounted on payment basis.
- 2. Gratuity is recorded on actual payment basis. No provision for gratuity has been provided in the books of accounts.
- 3. Leave Encashment is accounted for on payment basis.

#### B. NOTES TO ACCOUNTS

- Contingent Liabilities not provided for in respect of court cases filed against the Association by ex employees on service matters and a suit by Bhartiya Shiksha Parishad, U.P. on Academic/administrative matters as amount is not ascertainable.
- AIU House was capitalized under Fixed Assets in 1996-97. Pending dispute with IIT, expenditure was capitalized based on the confirmation of IIT. Final adjustment, if any and bifurcation to different head of Assets will be made on settlement of dispute.
- 3. Sundry Debtors are subject to confirmation.
- 4. Fixed Assets Register has since been updated. Fixed assets prior to 1.04.2005 which are not in existence shall be adjusted in accounts after due compilation of records and reconciliation. Depreciation on fixed assets purchased on or after 01.04.2005 is provided in the Books of Accounts.
- 5. No Provision for Income Tax is considered necessary as the Association is registered as a Charitable institution under section 12A(a) of the Income Tax Act, 1961.
- 6. Schedules 'A' to 'P' form an integral part of accounts

For DSP & ASSOCIATES CHARTERD ACCOUNTANTS

(CA MUKESH MITTAL) PARTNER M.NO. 85869 (Dinto Secretary)

(Secretary General)

Place: New Delhi Dated: August 14, 2013

# AUDITED ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2013



A I U PROVIDENT FUND TRUST AIU HOUSE 16, COMRADE INDRAJIT GUPTA MARG NEW DELHI – 110002

#### VIVEK RAHEJA & ASSOCIATES CHARTERED ACCOUNTANTS 882, Gali Beri Wali, Kucha Pati Ram, Delhi-110006 9810370390

#### AUDITOR'S REPORT

#### To the Trustees of Association of Indian Universities Provident Fund Trust (Society registered under societies Registration Act, 1860

We have audited the attached Balance Sheet of Association of Indian Universities Provident Fund Trust as at 31<sup>st</sup>, March 2013 together with the Revenuer Account for the year ended on that date. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards issued by the Institute Of Chartered Accountants Of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis-statements. An audit includes examining on a test basis, of evidence relevant to amounts and disclosures in the financial statements. An audit also includes an assessment of the significant estimates and judgment made by the management in the preparation of the financial statements and whether the accounting policies are appropriate to the Association, consistently applied and adequately disclosed. We believe that our audit provides a reasonable basis of our opinion.

#### Further we report that:

- 1.) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
- 2.) In our Opinion, proper books of account as required by law have been kept by the Association so far as appears from our examination of those books;
- 3.) The Balance Sheet, Income & Expenditure account and Receipts and Payment account dealt with this report are in agreement with Books of Account of the Association;
- 4.) Attention is invited to note (b) of Schedule B;
- 5.) In our opinion and to the best of our information and according to explanations given to us, the said financial statement read together with accounting policies and notes thereon, give a true and fair view:
  - A) In the case of the Balance Sheet, of the state of affairs of the Association of Indian universities as at 31<sup>st</sup> March, 2013; and
  - B) In the case of the Revenue Account, of the excess of income over expenditure of the Association Of Indian Universities Provident Trust for the year ended on that date.

For VIVEK RAHEJA & ASSOCIATES CHARTERED ACCOUNTANTS FRN-015048N jour Ge (CA VIVEK GUPTA) PARTNER M.NO. 94319

PLACE: NEW DELHI DATED: 7<sup>th</sup> August, 2013

ASSOCIATION OF INDIAN UNIVERSITIES PROVIDENT FUND TRUST <u>NEW DELHI</u> Balance Sheet as at 31st March, 2013					
LIABILITIES	As at 31.03.2013	As at 31.03.2012	ASSETS	As at 31.03.2013	As at 31.03.2012
Members Account (Schedule 'A')	61,652,486	51,948,127	Central Govt. Securities	17,588,000	14,638,000
Revenue Account including excess			State Govt. Securities	10,042,115	8,192,11
of Income over distribution Interest Suspense Account	5,320,658 33,858	4,205,234 23,395	Fixed Deposits	3,096,500	649,00
Unclaimed Balance	83,423	80,555	RBI Special Deposit Scheme	4,969,180	4,969,18
			Bonds of PSUs	31,378,674	27,368,67
			Income Tax Recoverable HDFC Bank Savings A/c	3,321 4,894	428,80
			Canara Bank Savings A/c	7,741	10,41
	67,090,425	56,257,311		67,090,425	56,257,311

Significant Accounting Policies & Notes to Accounts (Schedule - B)

Schedule A & B form an integral part of the Account

As per our report dated

For M/S VIVEK RAHEJA & ASSOCIATES (Chartered Accountants)

Viver Genta

Partner (VIVEK GUPTA) M.No.94319 Place: New Delhi Date: 07/08/2013

Secretary (PFT)

12.

Secretary General

#### SCHEDULE - A

#### ASSOCIATION OF INDIAN UNIVERSITIES PROVIDENT FUND TRUST NEW DELHI

#### Members Account as on 31st March, 2013

	2012-13 Amount (Rs.)	2012-13 Amount (Rs.)	2011-12 Amount (Rs.)	2011-12 Amount (Rs.)
Opening Balance from last Balance Sheet		51,948,127		47,736,665
(+)Additions during the year:				
Employees' Contribution Employers' Contribution Employees' Voluntary Contribution Refund of Loan Refund of Interest on Loan Interest Allocated to Members 2011-2012 (8.25%)	2,799,639 2,434,260 2,158,621 1,891,200 87,731 4,074,084	13,445,535	2,871,057 2,493,214 2,414,592 1,460,250 74,023 4,705,745	14,018,881
(-) Payments during the year				
Loans Final Payments Final Withdrawals	831,000 1,019,176 1,891,000	3,741,176	2,481,000 6,696,419 630,000	9,807,419
		61,652,486		51,948,127

As per our report dated

For M/S VIVEK RAHEJA & ASSOCIATES (Chartered Accountants)

Partner (VIVEK GUPTA) M.No.94319 Place: New Delhi Date: 07/08/2013

Secretary (PFT)

Secretary General

