INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, NAGPUR

FINANCIAL STATEMENT FOR THE YEAR 2022-23

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, NAGPUR
BALANCE SHEET AS ON MARCH 31, 2023

Amount in Rupees

SOURCES OF FUNDS	SCHEDULE	CURRENT YEAR 2022-23	PREVIOUS YEAR 2021-22
CORPUS/CAPITAL FUND	1	1,655,867,591.26	1,424,366,633.53
DESIGNATED/EARMARKED/ENDOWMENT FUND	2	-	-
CURRENT LIABILITIES & PROVISION	3	203,172,349.28	106,347,246.02
TOTAL		**1,859,039,940.54**	**1,530,713,879.55**
APPLICATION OF FUNDS	**SCHEDULE**	**CURRENT YEAR 2022-23**	**PREVIOUS YEAR 2021-22**
FIXED ASSETS	4	1,043,950,228.20	1,005,500,808.90
Tangible Assets			
Intangible Assets			
Capital Work-in-Progress			
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	5	-	-
Long Term			
Short Term			
INVESTMENTS - OTHERS	6	-	-
CURRENT ASSETS	7	759,930,760.81	450,354,035.55
LOANS, ADVANCES & DEPOSITS	8	55,158,951.53	74,859,035.10
		1,859,039,940.54	**1,530,713,879.55**

SIGNIFICANT ACCOUNTING POLICIES	23
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24

शिल्पा मु. पावनकर
Shilpa M. Pawankar
सहायक कुलसचिव (लेखा)
Assistant Registrar (A/c)
भा. सु. प्रौ. संस्थान नागपुर, भारत
IIIT Nagpur, India
Date : 05.06.2023

कैलास एन. डाखले
Kailas N. Dakhale
कुलसचिव
Registrar
भा. सु. प्रौ. संस्थान नागपूर, भारत
IIIT Nagpur, India

ओमप्रकाश जी. काकडे
Omprakash G. Kakde
निदेशक
Director
भा. सु. प्रौ. संस्थान नागपूर, भारत
IIIT Nagpur, India

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, NAGPUR

INCOME AND EXPENDITURE ACCOUNTS FOR THE PERIOD/YEAR ENDED MARCH 31, 2023

Amount in Rupees

PARTICULAR	SCHEDULE	CURRENT YEAR 2022-23	PREVIOUS YEAR 2021-22
INCOME			
Academic Receipts	9	252,919,345.00	182,667,234.00
Grants/Subsidies	10	-	8,500,000.00
Income from Investments	11	24,903,899.00	14,781,434.00
Interest Earned	12	180.00	1,190.00
Other Income	13	75,218,814.32	12,576,050.00
Prior Period Income	14	28,253,691.00	166,777.50
TOTAL (A)		381,295,929.32	218,692,685.50
EXPENDITURE			
Staff Payments & Benefits (Establishment Expenses)	15	92,423,121.00	60,897,063.00
Academic Expenses	16	14,683,440.62	3,354,730.00
Administrative and General Expenses	17	30,129,225.09	8,982,761.91
Transportation Expenses	18	960,801.00	733,801.00
Repairs & Maintenance	19	6,134,353.00	1,475,182.00
Finance Cost	20	21,362.50	8,399.51
Depreciation	4	38,814,937.22	19,606,308.16
Other Expenses	21	554,735.16	1,251,414.42
Prior Period Expenses	22	30,138.00	1,291,920.00
TOTAL (B)		183,752,113.59	97,601,580.00
Balance Being Surplus/(Deficit) Carried to Capital Fund		**197,543,815.73**	**121,091,105.50**

SIGNIFICANT ACCOUNTING POLICIES 23

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS 24

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Date: 06.06.2023 Place: Nagpur

SCHEDULE -1 CORPUS / CAPITAL FUND

Amount in Rupees

	PARTICULAR	CURRENT YEAR 2022-23	PREVIOUS YEAR 2021-22
	Balance at the beginning of the year	1424366633.53	1188442470.03
Add :	Contribution towards Corpus/Capital Fund	0.00	0.00
Add :	Grants from UGC, Govt. of India and State Govt. to the extent utilized for capital expenditure	62040142.00	115988143.00
Add :	Assets Purchased out of Earmarked Funds	0.00	0.00
Add :	Assets Purchased out of Sponsored Projects, where ownership vests in the institution	0.00	0.00
Add :	Assets Donated/Gifts Received	0.00	0.00
Add :	Other deduction (Advance Academic Receipt)	-28083000.00	0.00
Add :	Other Additions (Last year Interest on Mobilisation Advances Reversed)	0.00	-1155085.00
Add :	Excess of Income over Expenditure or (Deficit) transferred from Income & Expenditure Account	197543815.73	121091105.50
	Total	**1655867591.26**	**1424366633.53**
Deduct :	Deficit transferred from Income & Expenditure Account	0.00	0.00
	Balance at the year end	**1655867591.26**	**1424366633.53**

SCHEDULE -2 DESIGNETED /EARMARKED/ENDWMENT FUNDS

Amount in Rupees

PARTICULAR		FUND WISE BREAKUP				TOTAL	
		FUND AAA	FUND BBB	FUND CCC	ENDOMENT FUNDS	CURRENT YEAR	PREVIOUS YEAR
A.	a) Opening Balance						
	b) Additions during the year						
	c) Income from Investment made of the fund		/----------NIL----------/				/--NIL--/
	d) Accrued interest on Investment/Advances						
	e) Interest on Saving Bank Account						
	f) Other additions (Specify nature)						
TOTAL (A)							
B.	i) Utilisation/Expenditure towards objective funds		/----------NIL----------/				/--NIL--/
	ii) Capital Expenditure						
	iii) Revenue Expenditure						
TOTAL (B)							
Closing Balance at the year end (A-B)							

Represented by,

1	Cash and Bank Balance		/----------NIL----------/				/--NIL--/
2	Investments						
3	Interest accrued but not due						
TOTAL							

SCHEDULE -2A ENDOWMENT FUNDS

Specimen format of Sub Schedule to support the figure in the column "Endowment Fund" in the schedule "Earmaked/Endowment Fund", forming part of the Balance Sheet

1. Sr. No.	2. Name of the Endowment	Opening Balance		Additions During the Year		Total		9. Expenditure on the object during the year	Closing Balance		Total (10+11)
		3. Endowment	4. Accumulated Interest	5. Endowment	6. Interest	7. Endowment (3+5)	8. Accumulated Interest (4+6)		10. Endowment	11. Accumulated Interest	
			/----------NIL----------/								
	TOTAL	0	0	0	0	0	0	0	0	0	0

Notes :-

1) The total columns 3 & 4 will appear as the Opening Balance in the column "Endowment Funds" in Schedule 2, of Eamarked Funds forming part of the Balance Sheet.
2) The total columns 9 should normally be less than the total column 8, as only the interest is to be used for the expenditure on the object of the endowments.(except Endowments for chairs)
3) There should not normally be a debit balance in the schedule. If in a rare case, there is a debit balance against any of the Endowment Funds, the debit balance should appear on the Assets side of the Balance Sheet as "Receivables", in Schedule-8 Loans, Advances & Deposits.

SCHEDULE 3 -CURRENT LIABILITIES & PROVISIONS

Amount in Rupees

PARTICULAR	CURRENT YEAR 2022-23	PREVIOUS YEAR 2021-22
A) CURRENT LIABILITIES		
1 Deposits from staff	-	-
2 Deposits from students	58195322.00	17054125.00
3 Sundry Creditors		
a) For Goods & Services	577479.00	23000.00
b) Others (Advance fees from Students)	103410194.00	0.00
4 Deposits-Others (including EMD,Security Deposits)	6940600.00	2606121.00
5 Satutory Liabilities (GPF,TDS,WC TAX,CPF,GIS,NPS)		
a) Overdue	-	-
b) Others (GPF, TDS PAYABLE)	2441908.00	1451232.00
6 Other Current Liabilities		
a) Salaries	6545469.00	4067420.00
b) Receipts against sponsored projects	767803.09	3796433.33
c) Receipts against sponsored fellowship & scholarships	-	-
d) Unutilised Grants	**7025958.19**	**67252082.19**
e) Grants in advance	-	-
f) Other funds	24500.00	12500.00
g) Other Liabilities	4952955.00	3195527.00
TOTAL (A)	**190882188.28**	**99458440.52**
B) PROVISIONS		
1 For Taxation	-	-
2 Gratuity	5383769.00	3549937.00
3 Superannuation Pension	-	-
4 Accumlated Leave Encashment	-	-
5 Trade Warranties/Claims	-	-
6 Other (Provisions for Expenses)	6906392.00	3338868.50
TOTAL (B)	12290161.00	6888805.50
TOTAL (A+B)	**203172349.28**	**106347246.02**

SCHEDULE -3(a) SPONSORED PROJECTS

Amount in Rupees

1. SR. NO.	2. NAME OF THE PROJECT	OPENING BALANCE		5. RECEIPTS/RECOVERIES DURING THE YEAR	6. TOTAL	7. EXPENDITURE DURING THE YEAR	CLOSING BALANCE	
		3. CREDIT	4. DEBIT				8. CREDIT	9. DEBIT
1	SERB-DDWA	594589.84	0.00	734829.16	1329419.00	1329419.00	0.00	0.00
2	SERB- EEOS	105227.99	0.00	635520.00	740747.99	676867.00	63880.99	0.00
3	SERB -AAEP	2124027.50	0.00	304471.00	2428498.50	1920741.00	507757.50	0.00
4	DRDO	51573.00	0.00	450000.00	501573.00	269389.00	232184.00	0.00
5	DST	28323.50	0.00	1035494.00	1063817.50	1117555.40	0.00	53737.90
6	SERB -EEES	835601.00	0.00	11356.00	846957.00	846957.00	0.00	0.00
7	QIP	57090.50	0.00	239736.00	296826.50	279108.00	17718.50	0.00
	TOTAL	**3796433.33**	**0.00**	**3411406.16**	**7207839.49**	**6440036.40**	**821540.99**	**53737.90**

Notes :-

1) The Projects may be listed agency-wise, with sub-totals for each agency.
2) The total of Col. 8 (Credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3).
3) The total of Col. 9 (Debit) will appear as Receivables in Schedule 8, Loans, Advances & Deposits, on the Assets side of the Balance Sheet.

SCHEDULE -3(b) SPONSORED FELLOWSHIPS & SCHOLARSHIPS

Amount in Rupees

1. SR. NO.	2. NAME OF SPONSOR	OPENING BALANCE AS ON 01/04/2021		TRANSACTION DURING THE YEAR		CLOSING BALANCE AS ON 31/03/2022	
		3. CREDIT	4. DEBIT	5. CREDIT	6. DEBIT	7. CREDIT	8. DEBIT
1	University Grants Commission						
2	Ministry.....		.----------NIL----------.				
3	Other (Specify individually)						
TOTAL		0.00	0.00	0.00	0.00	0.00	0.00

Note :-

1) The total Column 7, (Credit) will appear under the above head, on the liabilities side of the Balance Sheet (Schedule 3).

2) The total Column 8, (Debit) will appear as Receivables on the Assets side of the Balance Sheet Schedule 8(Loans, Advances and Deposits).

SCHEDULE 3 (c) : UNUTILISED GRANTS FROM UGC, GOVT. OF INDIA AND STATE GOVT.

Amount in Rupees

PARTICULAR	CURRENT YEAR 2022-23	PREVIOUS YEAR 2021-22
A. Plan Grants : Government of India		
(a)		
Balance B/F	67252082.19	100265961.19
Add : Receipts during the year	1814018.00	61474264.00
Total (a)	69066100.19	161740225.19
(b) Less :		
Refunds	0.00	0.00
Utilized for Revenue Expenditure	0.00	8500000.00
Utilized for Capital Expenditure	62040142.00	85988143.00
Total (b)	62040142.00	94488143.00
Total "A" Unutilized Carried forward (a-b)	**7025958.19**	**67252082.19**
B. UGC Grants Plan		
(c)		
Balance B/F	0.00	0.00
Add : Receipts during the year	0.00	0.00
Total (c)	0.00	0.00
(d) Less :		
Refunds	0.00	0.00
Utilized for Revenue Expenditure	0.00	0.00
Utilized for Capital Expenditure	0.00	0.00
Total (d)	0.00	0.00
Total "B" Unutilized Carried forward (c-d)	**0.00**	**0.00**
C. UGC Grants Non Plan		
(e)		
Balance B/F	0.00	0.00
Add : Receipts during the year	0.00	0.00
Total (e)	0.00	0.00

(f) Less :		
Refunds	0.00	0.00
Utilized for Revenue Expenditure	0.00	0.00
Utilized for Capital Expenditure	0.00	0.00
Total (f)	0.00	0.00
Total "C" Unutilized Carried forward (e-f)	**0.00**	**0.00**
D. Grants from State Govt.		
(g)		
Balance B/F	0.00	30000000.00
Add : Receipts during the year	0.00	0.00
Total (g)	0.00	30000000.00
(h) Less :		
Utilized for Revenue Expenditure	0.00	0.00
Utilized for Capital Expenditure	0.00	30000000.00
Total (h)	0.00	30000000.00
Total "D" Unutilized Carried forward (g-h)	**0.00**	**0.00**
GRAND TOTAL (A+B+C+D)	**7025958.19**	**67252082.19**

Notes :-

1) Unutilized grants includes advances on Capital Account
2) Unutilized grants includes grants received in advance for the next year.
3) Unutilized grants are represented on the Assets side by Bank Balances, Short Term Deposits with Bank & Advances on Capital Account
4) Receipt during the year of Central Government Grant includes interest received on utilised grant during the year.

SCHEDULE -4. FIXED ASSETS

Amount in Rupees

SR. NO.	ASSETS HEADS	Rate of Deprecation	GROSS BLOCK				DEPRECATION FOR THE YEAR 2022-23				NET BLOCK	
			Op. Balance as on 01/04/2022	Additions	Deducations	Cl. Balance	Deprecation Op. balance	Deprecation for the year	Deducations/Adjustments	Total Depreciation	as on 31/03/2023	as on 31/03/2022
	"A"											
1	Land	0.00%	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	1.00
2	Site Development	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Building	2.00%	219366891.00	735042679.00	0.00	954409570.00	4387337.82	19088191.40	0.00	23475529.22	930934040.78	214979553.18
4	Road & Bridges	2.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Tubewells & Water Supply	2.00%	8350.00	156365.00	0.00	164715.00	501.00	3294.30	0.00	3795.30	160919.70	7849.00
6	Sewgrage & Drainage	2.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Electrical Installation & Equipments	5.00%	1888752.00	1429430.00	0.00	3318182.00	116110.00	165909.10	0.00	282019.10	3036162.90	1772642.00
8	Plant & Machinery	5.00%	4272132.00	1770850.00	0.00	6042982.00	617337.35	302149.10	0.00	919486.45	5123495.55	3654794.65
9	Scientific & Laboratory Equipments	8.00%	7479072.00	9615963.00	0.00	17095035.00	3074228.08	1367602.80	0.00	4441830.88	12653204.12	4404843.92
10	Office Equipments	7.50%	447713.00	268164.00	0.00	715877.00	148591.46	53690.78	0.00	202282.24	513594.76	299121.54
11	Audio Visual Equipments	7.50%	2487286.00	3229242.00	0.00	5716528.00	479828.26	428739.60	0.00	908567.86	4807960.14	2007457.74
12	Computers & Peripherals	20.00%	67109716.00	8128342.00	0.00	75238058.00	21760990.78	13,596,931.20	0.00	35357921.98	39880136.02	45348725.22
13	Furniture, Fixture & Fittings	7.50%	22086635.00	19102223.00	0.00	41188858.00	2962699.76	3089164.35	0.00	6051864.11	35136993.80	19123935.24
14	Vehicles	10.00%	800735.00	0.00	0.00	800735.00	160147.50	80073.50	0.00	240221.00	560514.00	640587.50
15	Library Books	10.00%	1161032.00	349535.00	0.00	1510567.00	463249.10	151056.70	0.00	614305.80	896261.20	697782.90
16	Sport Equipments	7.50%	721135.00	343204.00	0.00	1064339.00	311334.39	79825.43	0.00	391159.82	673179.18	409800.61
17	Small Value Assets	100.00%	185414.00	180890.00	0.00	366304.00	185413.00	180890.00	0.00	366303.00	1.00	1.00
	TOTAL "A"		**328014864.00**	**779616887.00**	**0.00**	**1107631751.00**	**34667768.50**	**38587518.25**	**0.00**	**73255286.76**	**1034376464.15**	**293347095.50**
18	Capital Work in Progress (B)	0.00%	712030905.00	26647491.47	729159022.00	9519374.47	0.00	0.00	0.00	0.00	9519374.47	712030905.00

SR. NO.	INTANGIBLE ASSETS		GROSS BLOCK				DEPRECATION FOR THE YEAR 2022-23				NET BLOCK	
			Op. Balance as on 01/04/2022	Additions	Deducations	Cl. Balance	Deprecation Op. balance	Deprecation for the year	Deducations/Adjustments	Total Depreciation	as on 31/03/2023	as on 31/03/2022
19	Computer Software	40%	11130382.00	159000.00	0.00	11289382.00	11070824.80	104757.36	63600.00	11239182.16	50199.84	59557.20
20	E-journals	40%	274362.00	0.00	0.00	274362.00	211110.80	59061.60	0.00	270172.40	4189.60	63251.20
21	Patents		0.00	0.00	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00
	TOTAL "C"		**11404744.00**	**159000.00**	**0.00**	**11563744.00**	**11281935.60**	**163818.96**	**63600.00**	**11509354.56**	**54389.44**	**122808.40**
	Grand Total (A+B+C)		**1051450513.00**	**806423378.47**	**729159022.00**	**1128714869.47**	**45949704.10**	**38751337.22**	**63600.00**	**84764641.32**	**1043950228.20**	**1005500808.90**

Note : The figure in Column "Deducation" under Gross Block against the head Capital Work in Progress represents the transfer from Work in Progress to Assets during the year.
The figure in Column "Addition during the year" under Gross Block against 1 to 14 include transfer from Work in Progress to Assets during the year; as well as further acquisitions during the year.

SCHEDULE -4. FIXED ASSETS - PLAN

Amount in Rupees

SR. NO.	ASSETS HEADS	Rate of Deprecation	GROSS BLOCK				DEPRECATION FOR THE YEAR 2022-23				NET BLOCK	
			Op. Balance as on 01/04/2022	Additions	Deducations	Cl. Balance	Deprecation Op. balance	Deprecation for the year	Deducations/ Adjustments	Total Depreciation	as on 31/03/2023	as on 31/03/2022
	"A"											
1	Land	0.00%	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	1.00
2	Site Development	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Building	2.00%	219366891.00	735042679.00	0.00	954409570.00	4387337.82	19088191.40	0.00	23475529.22	930934040.78	214979553.18
4	Road & Bridges	2.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Tubewells & Water Supply	2.00%	8350.00	156365.00	0.00	164715.00	501.00	3294.30	0.00	3795.30	160919.70	7849.00
6	Sewgrage & Drainage	2.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Electrical Installation & Equipments	5.00%	1888752.00	1429430.00	0.00	3318182.00	116110.00	165909.10	0.00	282019.10	3036162.90	1772642.00
8	Plant & Machinery	5.00%	4272132.00	1770850.00	0.00	6042982.00	617337.35	302149.10	0.00	919486.45	5123495.55	3654794.65
9	Scientific & Laboratory Equipments	8.00%	7479072.00	9615963.00	0.00	17095035.00	3074228.08	1367602.80	0.00	4441830.88	12653204.12	4404843.92
10	Office Equipments	7.50%	447713.00	268164.00	0.00	715877.00	148591.46	53690.78	0.00	202282.24	513594.76	299121.54
11	Audio Visual Equipments	7.50%	2487286.00	3229242.00	0.00	5716528.00	479828.26	428739.60	0.00	908567.86	4807960.14	2007457.74
12	Computers & Peripherals	20.00%	67109716.00	8128342.00	0.00	75238058.00	21760990.78	13,596,931.20	0.00	35357921.98	39880136.02	45348725.22
13	Furniture, Fixture & Fittings	7.50%	22086635.00	19102223.00	0.00	41188858.00	2962699.76	3089164.35	0.00	6051864.11	35136993.80	19123935.24
14	Vehicles	10.00%	800735.00	0.00	0.00	800735.00	160147.50	80073.50	0.00	240221.00	560514.00	640587.50
15	Library Books	10.00%	1161032.00	349535.00	0.00	1510567.00	463249.10	151056.70	0.00	614305.80	896261.20	697782.90
16	Sport Equipments	7.50%	721135.00	343204.00	0.00	1064339.00	311334.39	79825.43	0.00	391159.82	673179.18	409800.61
17	Small Value Assets	100.00%	185414.00	180890.00	0.00	366304.00	185413.00	180890.00	0.00	366303.00	1.00	1.00
	TOTAL "A"		**328014864.00**	**779616887.00**	**0.00**	**1107631751.00**	**34667768.50**	**38587518.25**	**0.00**	**73255286.76**	**1034376464.15**	**293347095.50**
18	Capital Work in Progress **(B)**	0.00%	712030905.00	26647491.47	729159022.00	9519374.47	0.00	0.00	0.00	0.00	9519374.47	712030905.00

SR. NO.	INTANGIBLE ASSETS		GROSS BLOCK				DEPRECATION FOR THE YEAR 2022-23				NET BLOCK	
			Op. Balance as on 01/04/2022	Additions	Deducations	Cl. Balance	Deprecation Op. balance	Deprecation for the year	Deducations/ Adjustments	Total Depreciation	as on 31/03/2023	as on 31/03/2022
19	Computer Software	40%	11130382.00	159000.00	0.00	11289382.00	11070824.80	104757.36	63600.00	11239182.16	50199.84	59557.20
20	E-journals	40%	274362.00	0.00	0.00	274362.00	211110.80	59061.60	0.00	270172.40	4189.60	63251.20
21	Patents		0.00	0.00	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00
	TOTAL "C"		**11404744.00**	**159000.00**	**0.00**	**11563744.00**	**11281935.60**	**163818.96**	**63600.00**	**11509354.56**	**54389.44**	**122808.40**
	Grand Total (A+B+C)		**1051450513.00**	**806423378.47**	**729159022.00**	**1128714869.47**	**45949704.10**	**38751337.22**	**63600.00**	**84764641.32**	**1043950228.20**	**1005500808.90**

Note : The figure in Column "Deducation" under Gross Block against the head Capital Work in Progress represents the transfer from Work in Progress to Assets during the year.
The figure in Column "Addition during the year" under Gross Block against 1 to 14 include transfer from Work in Progress to Assets during the year; as well as further acquisitions during the year.

SCHEDULE -4 B. NON-PLAN

Amount in Rupees

SR. NO.	ASSETS HEADS	Rate of Deprecation	GROSS BLOCK				DEPRECATION FOR THE YEAR 2022-23				NET BLOCK	
			Op. Balance as on 01/04/2022	Additions	Deducations	Cl. Balance	Deprecation Op. balance	Deprecation for the year	Deducations/ Adjustments	Total Depreciation	as on 31/03/2023	as on 31/03/2022
	"A"											
1	Land	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Site Development	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Building	2.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Road & Bridges	2.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Tubewells & Water Supply	2.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Sewgrage & Drainage	2.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Electrical Installation & Equipments	5.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Plant & Machinery	5.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Laboratory Equipments	8.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Office Equipments	7.50%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Audio Visual Equipments	7.50%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Computers & Peripherals	20.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Furniture, Fixture & Fittings	7.50%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Vehicles	10.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Library Books	10.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	Sport Equipments	7.50%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL "A"		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
17	Capital Work in Progress **(B)**											

SR. NO.	INTANGIBLE ASSETS		GROSS BLOCK				DEPRECATION FOR THE YEAR 2022-23				NET BLOCK	
			Op. Balance as on 01/04/2022	Additions	Deducations	Cl. Balance	Deprecation Op. balance	Deprecation for the year	Deducations/ Adjustments	Total Depreciation	as on 31/03/2023	as on 31/03/2022
18	Computer Software	40%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	E-journals	40%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	Patents		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL "C"		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Grand Total (A+B+C)		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

SCHEDULE -4 C. INTANGIBLE ASSETS

Amount in Rupees

SR. NO.	INTANGIBLE ASSETS	GROSS BLOCK				DEPRECATION FOR THE YEAR 2022-23				NET BLOCK	
		Op. Balance as on 01/04/2022	Additions	Deducations	Cl. Balance	Deprecation Op. balance	Deprecation for the year	Deducations/ Adjustments	Total Depreciation	as on 31/03/2023	as on 31/03/2022
1	Computer Software	11130382.00	159000.00	0.00	11289382.00	11070824.80	104757.36	63600.00	11239182.16	50199.84	59557.20
2	E-journals	274362.00	0.00	0.00	274362.00	211110.80	59061.60	0.00	270172.40	4189.60	63251.20
3	Patents	0.00	0.00	0.00	0.00	0.00	-	0.00	0.00	0.00	0.00

SCHEDULE -4 D OTHER

Amount in Rupees

SR. NO.	ASSETS HEADS	Rate of Deprecation	GROSS BLOCK				DEPRECATION FOR THE YEAR 2022-23				NET BLOCK	
			Op. Balance as on 01/04/2022	Additions	Deducations	Cl. Balance	Deprecation Op. balance	Deprecation for the year	Deducations/ Adjustments	Total Depreciation	as on 31/03/2022	as on 31/03/2022
	"A"											
1	Land	0.00%	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	1.00
2	Site Development	0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Building	2.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Road & Bridges	2.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Tubewells & Water Supply	2.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Sewgrage & Drainage	2.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Electrical Installation & Equipments	5.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Plant & Machinery	5.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Laboratory Equipments	8.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Office Equipments	7.50%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	Audio Visual Equipments	7.50%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Computers & Peripherals	20.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Furniture, Fixture & Fittings	7.50%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Vehicles	10.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Library Books	10.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	Sport Equipments	7.50%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL "A"		**1.00**	**0.00**	**0.00**	**1.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1.00**	**1.00**
17	Capital Work in Progress **(B)**		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Grand Total		**1.00**	**0.00**	**0.00**	**1.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1.00**	**1.00**

NOTE :

The addition during the year include addition from :

Gift	0.00
Earmarked Fund	0.00
Sponsored Project	0.00
Own Funds	0.00
	0.00

SCHEDULE 5 : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

Amount in Rupees

SR. NO.	PARTICULARS	CURRENT YEAR 2022-23	PREVIOUS YEAR 2021-22
1	In Central Govt. Securities	.----------NIL----------.	
2	In State Govt. Securities		
3	Other approved Securities		
4	Shares		
5	Debentures & Bonds		
6	Term Deposits with Banks		
7	Others (to be specified)		
	TOTAL	0.00	0.00

SCHEDULE 5 (A): INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS (FUND WISE)

Amount in Rupees

SR. NO.	PARTICULARS	CURRENT YEAR 2022-23	PREVIOUS YEAR 2021-22
1		.----------NIL----------.	
2			
3			
4			
5	Endowment Fund Investments		
	TOTAL	0.00	0.00

Note: The total in this sub scheudle will agree with the total in Scheudle 5.

SCHEDULE 6 : INVESTMENTS - Others

Amount in Rupees

SR. NO.	PARTICULARS	CURRENT YEAR 2022-23	PREVIOUS YEAR 2021-22
1	In Central Govt. Securities	.----------NIL----------.	
2	In State Govt. Securities		
3	Other approved Securities		
4	Shares		
5	Debentures & Bonds		
6	Others (to be specified)		
	TOTAL	**0.00**	**0.00**

SCHEDULE 7 : CURRENT ASSETS

Amount in Rupees

SR. NO.	PARTICULARS	CURRENT YEAR 2022-23	PREVIOUS YEAR 2021-22
1	**STOCK :**		
	a) Publications	0.00	0.00
	b) Building Material	0.00	0.00
	c) Electrical Material	0.00	0.00
	d) Stationery	0.00	0.00
2	**SUNDRY DEBTORS :**		
	a) Debts outstanding for more than 6 months	0.00	0.00
	b) Others	146911.00	3360.00
3	**CASH & BANK BALANCES :**		
	a) With Scheduled Banks :		
	-In Current Accounts	3688691.87	14876098.55
	-In Term Deposits Accounts	738040163.00	431795475.00
	-In Savings Accounts	18054994.94	3679102.00
	b) With non-Scheduled Banks :		
	-In Term Deposits Accounts	0.00	0.00
	-In Savings Accounts	0.00	0.00
4	**POST OFFICE SAVING ACCOUNTS :**	0.00	0.00
	TOTAL	**759930760.81**	**450354035.55**

Note : Annexure A shows the details of Bank Accounts

ANNEXURE A

		Amount in Rupees
I. Savings Banks Accounts [A]		**18054994.94**
1	SBI (SERB-DDWA) A/C NO. 40635693405	10398.84
2	SBI (SERB-AAEP) A/C NO. 40708482335	400434.50
3	SBI (BI) A/C NO. 40854512703	5137.00
4	SBI (DST) A/C NO. 40178788534	3108.10
5	SBI (EEES) A/C NO. 40779812566	6518.00
6	SBI (QIP) A/C NO. A/C NO. 40708482970	4013.50
7	SBI (GENERAL) A/C NO. 41759739179	7320821.50
8	SBI (HOSTEL) A/C NO. 41759639981	5009736.50
9	SBI (GYMKHANA) A/C NO. 41759632680	284913.50
10	SBI (INSTITUTE) A/C NO. 41759646150	5009913.50
11	UBI (DST) A/C. 543102010031252	0.00
		3688691.87
II Current Accounts [B]		-1441403.72
1	SBI (GENERAL) A/C NO.37236982961	13703.57
2	SBI(GYMKHANA) A/C NO.36576120587	16437.26
3	SBI (HOSTEL) A/C NO.35921684100	-9686.02
4	SBI (INSTITUTE) A/C NO.35630339616	20387.79
5	SBI (M.S.) A/C NO. A/C NO. 37935827661	19351.00
6	SBI A/C NO. 38667565246	52137.99
7	SBI (SERB-EEOS) A/C NO. 39737026514	3131000.00
8	SBI BANK : SWEEP DEPOSIT (GENERAL)	1298000.00
10	SBI BANK : SWEEP DEPOSIT (HOSTEL)	15764.00
11	SBI BANK : SWEEP DEPOSIT(M.S.)	573000.00
13	SBI BANK : SWEEP DEPOSIT(INSTITUTE)	***738040163.00***
III Term Deposits with Schedule Banks [C]		738040163.00
1	SBI BANK : TERM DEPOSIT	
TOTAL [A+B+C]		**759783849.81**

SCHEDULE 8 : LOANS, ADVANCES & DEPOSITS

Amount in Rupees

SR. NO.	PARTICULARS	CURRENT YEAR 2022-23	PREVIOUS YEAR 2021-22
1	**Advance to Employees : (Non-Interest bearing)**		
	a) Salary	0.00	0.00
	b) Fastival	0.00	0.00
	c) Medical Advances	0.00	0.00
	d) Other : Imprest	0.00	0.00
2	**LONG TERM ADVANCES TO EMPLOYEE (INTEREST BEARING)**		
	a) Vehicle Loan	0.00	0.00
	b) Home Loan	0.00	0.00
	c) Other (to be specified)	0.00	0.00
3	**ADVANCE AND OTHER AMOUNT RECOVERABLE IN CASH OR IN KIND OR FOR VALUE TO BE RECEIVED :**		
	a) On Capital Account	31980224.53	47167534.00
	b) To suppliers	0.00	0.00
	c) Other :	521114.00	347193.10
4	**PREPAD EXPENSES :**		
	a) Insurance	0.00	0.00
	b) Other Expenses	0.00	0.00
5	**Deposits :**		
	a) Telephone	0.00	0.00
	b) Lease Rent to BSNL	0.00	0.00
	c) Electricity	2012152.00	2012152.00
	d) AICTE, if applicable		
	e) Other : (to be specified)	0.00	0.00
6	**INCOME ACCRUED :**		
	a) On Investment from Earmarked/Endowment Fund	0.00	0.00
	b) On Investments - Others	8360722.00	9202324.00
	c) On Loans & Advances	0	0.00

	d) Others :	12284739.00	16129832.00
	i) TDS Receivable : 1000.00		
	ii) Tution fees Receivable : 11886386.00		
	iii) Hostel Fees Receivable : 375536.00		
	iv) Electrical Charges Receivable : 21817.00		
7	**OTHER- CURRENT ASSETS RECEIVABLE FROM UGC/SPONSORED PROJECTS**		
	a) Debit Balance in Sponsored Projects	0.00	0.00
	b) Debit Balance in Sponsored fellowships & Scholarship	0.00	0.00
	c) Grants Receivables	0.00	0.00
	d) Other Receivables from UGC	0.00	0.00
8	**CLAMS RECEIVABLES**	0.00	0.00
	TOTAL	**55158951.53**	**74859035.10**

NOTE : If revolving funds have been created for House Building,Computer & Vehicle advances to employee, and the advance will appear as part of Earmarked/endowment Fund. The balance against these interest-bearing advances will not appear in this schedule.

SCHEDULE 9 : ACADMIC RECEIPTS

Amount in Rupees

SR. NO.	PARTICULARS	CURRENT YEAR 2022-23	PREVIOUS YEAR 2021-22
FEES FROM STUDENTS			
A	**ACADEMIC FEES**		
	i) Tution Fees	196214552.00	159635944.00
	ii) Admission Fees	18068577.00	16764832.00
	iii) Enrolment Fees	0.00	0.00
	iv) Library Admission Fees	4919500.00	2322200.00
	v) Laboratory Fees	0.00	0.00
	vi) Art & Craft Fees	0.00	0.00
	vii) Registration Fees	2486250.00	1300000.00
	viii) Syllabus Fees	0.00	0.00
	ix) Other fees	20734255.00	0.00
	TOTAL (A)	**242423134.00**	**180022976.00**
B	**EXAMINATION FEES**		
	i) Admission test Fees	0.00	0.00
	ii) Annual Examination Fees	3228000.00	1465000.00
	iii) Mark Sheet, Certificate Fees	0.00	0.00
	iv)Entrance Examination Fees	0.00	0.00
	TOTAL (B)	**3228000.00**	**1465000.00**
C	**OTHER FEES**		
	i) Identity Card Fees	161400.00	43400.00
	ii) Fine/Miscellaneous Fees	194561.00	9208.00
	iii) Medical Fees	3731150.00	1093200.00
	iv) Transporation Fees	0.00	0.00
	v) Hostel Fees	0.00	0.00
	v) Other Receipts	3181100.00	33450.00

	TOTAL (C)	**7268211.00**	**1179258.00**
D	**SALE OF PUBLICATION**		
	a) Sale of Admission forms	0.00	0.00
	b) Sale of Syllabus & papers etc.	0.00	0.00
	c) Sale of prospectus including admission forms	0.00	0.00
	TOTAL (D)	**0.00**	**0.00**
E	**OTHER ACADEMIC RECEIPTS**		
	a) Registration fee for workshop, programmes	0.00	0.00
	b) Registation Fees (Academic Staff College)	0.00	0.00
	TOTAL (E)	**0.00**	**0.00**
GRAND TOTAL (A+B+C+D+E)		**252919345.00**	**182667234.00**

Note : In case fees like entrance fee, subscriptions etc are material and are in the nature of capital receipts,such amount should be recognized to be Capital Fund. Otherwise such fees will be appropriately incorporated in this schedule.

SCHEDULE 10 : GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Amount in Rupees

PARTICULAR	PLAN			TOTAL PALN	NON PLAN UGC	CURRENT YEAR TOTAL	PREVIOUS YEAR TOTAL
	Govt. of India	UGC					
		PLAN	SPECIFIC SCHEMES				
BALANCE B/F	67252082.19	0.00	0.00	67252082.19	0.00	67252082.19	130265961.19
Add : receipts During the year	1814018.00	0.00	0.00	1814018.00	0.00	1814018.00	61474264.00
TOTAL	**69066100.19**	**0.00**	**0.00**	**69066100.19**	**0.00**	**69066100.19**	**191740225.19**
Less : Refund to UGC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BALANCE	**69066100.19**	**0.00**	**0.00**	**69066100.19**	**0.00**	**69066100.19**	**191740225.19**
Less : Utilised for Capital Expenditure	62040142.00	0.00	0.00	62040142.00	0.00	62040142.00	115988143.00
BALANCE	**7025958.19**	**0.00**	**0.00**	**7025958.19**	**0.00**	**7025958.19**	**75752082.19**
Less : Utilised for Revenue Expenditure	0.00	0.00	0.00	0.00	0.00	0.00	8500000.00
BALANCE C/F	**7025958.19**	**0.00**	**0.00**	**7025958.19**	**0.00**	**7025958.19**	**67252082.19**

Note :

A. Appears as addition to Capital Fund as well as additions to Fixed Assets during the year

B. Appears as income in the Income & Expenditure Accout.

C. (i) Appears under Current Liabilities in the Balance Sheet and will become the Opening balance next year.

(ii) Represnted by Bank balance, Investments & Advances on the assets side.

SCHEDULE 11 : INCOME FROM INVESTMENT

Amount in Rupees

SR. NO.	PARTICULAR	EARMARKED/ ENDOWMENT FUNDS		OTHER INVESTMENT	
		CURRENT YEAR	PREVIOUS YEAR	CURRENT YEAR	PREVIOUS YEAR
1	INTEREST	**0.00**	**0.00**	**0.00**	**0.00**
	a) On Govt. Security	0.00	0.00	0.00	0.00
	b) Other Bonds & Debentures	0.00	0.00	0.00	0.00
2	INTEREST ON TERM DEPOSITS	24897855.00	0.00	14553525.00	14553525.00
3	INCOME ACCRUED BUT NOT DUE ON TERM DEPOSITS	0.00	0.00	227905.00	227905.00
4	INTEREST ON SAVING BANK ACCOUNT	6044.00	0.00	4.00	4.00
5	OTHER (Specify)	0.00	0.00	0.00	0.00
TOTAL (1+2+3+4+5)		**24903899.00**	**0.00**	**14781434.00**	**14781434.00**

Note : Interest Accrued but not due on Term Deposits from HBA Fund, coveyance advance fund and computer Advance fund and on interest bearing advances to employee will be included here (Item 3), only where Revolving fund (EMF) for such advances have been set up.

SCHEDULE 12 : INTEREST EARNED

Amount in Rupees

Sr. No.	PARTICULAR	CURRENT YEAR 2022-23	PREVIOUS YEAR 2021-22
A	On Saving Accounts with Scheduled banks	0	0
	TOTAL "A"	0.00	0.00
B	On Loans		
	a) Employee/Staff	0.00	0.00
	b) Others	180.00	1190.00
	TOTAL "B"	180.00	1190.00
C	On Debtors and Other Receivable	0.00	0.00
	TOTAL "C"	**0.00**	**0.00**
	TOTAL "A+B+C"	**180.00**	**1190.00**

Note :

1 The amount against item 1, in respect of Bank Account of Earmarked/Endowment Fund is dealt with in schedule 11 (First Part) and Schedule 2.

2 Item 2(a) is applicable only if Revolving Fund have not been constituted for such advances.

SCHEDULE 13 : OTHER INCOME

Amount in Rupees

Sr. No.	PARTICULAR	CURRENT YEAR 2022-23	PREVIOUS YEAR 2021-22
A	**INCOME FROM LAND & BUILDING**		
	1. Hostel Room Rent	70,141,142.00	11,379,156.00
	2. License fee	41,540.00	9,968.00
	3. Hire Charges of Auditorium/Play ground/Convention Centre, etc		
	4. Electricity charges recovered	1,558,664.32	
	4. Water charges recovered	214,085.00	3,500.00
	5. Other Income (Guest House Rent)	1,077,020.00	
	TOTAL "A"	**73,032,451.32**	**11,392,624.00**
B	**Sale of Institute's Publications**	0.00	0.00
	TOTAL "B"	**0.00**	**0.00**

C	**INCOME FROM HOLDING EVENTS**		
	1. Gross receipts from annual function/sport carnival	0.00	0.00
	Less : Direct expenditure incurred on annual function/sport carnival	0.00	0.00
	2. Gross receipts from fetes	0.00	0.00
	Less : Direct expenditure incurred on the fetes	0.00	0.00
	3. Gross receipts from educational toures	0.00	0.00
	Less : Direct expenditure incurred on the toures	0.00	0.00
	4. Other (Workshop receipts)	249500.00	94500.00
	TOTAL "C"	**249500.00**	**94500.00**
D	**OTHERS**		
	1. Income from consultancy	123200.00	293702.00
	2. RTI Fees	20.00	0.00
	3. Income from Royalty	0.00	0.00
	4. Sale of application form (recruitment)	376127.00	392289.00
	5. Misc. Receipts (Sale of Tender form,waste paper etc.)	374774.00	128265.00
	6. Profit on Sale/disposal of assets	0.00	0.00
	7. Grants/Donations from Institutions,Welfare Bodies	0.00	0.00
	8. Other	1062742.00	274670.00
	i) Overhead charges : 150950.00		
	ii) Other Income : 891250.00		
	iii) Internship : 20542.00		
	TOTAL "D"	**1936863.00**	**1088926.00**
	GRAND TOTAL (A+B+C+D)	**75218814.32**	**12576050.00**

SCHEDULE 14 : PRIOR PERIOD INCOME

Sr. No.	PARTICULAR	CURRENT YEAR 2022-23	PREVIOUS YEAR 2021-22
1	Academic Receipts	28083000.00	0.00
2	Income from Investment	0.00	0.00
3	Interest earned	0.00	0.00
4	Other Income	170691.00	166777.50
	TOTAL	**28253691.00**	**166777.50**

SCHEDULE 15 : STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Amount in Rupees

PARTICULAR	CURRENT YEAR 2022-23			PREVIOUS YEAR 2021-22		
	PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
a) Salaries & Wages	81347340.00	0.00	81347340.00	54762667.00	0.00	54762667.00
b) Allowances & Bonus	85111.00	0.00	85111.00	0.00	0.00	0.00
c) Contribution to Provident Fund	0.00	0.00	0.00	0.00	0.00	0.00
d) Staff welfare Expenses	0.00	0.00	0.00	0.00	0.00	0.00
e) LTC facility	0.00	0.00	0.00	0.00	0.00	0.00
f) Medical facility	0.00	0.00	0.00	0.00	0.00	0.00
g) Children Education	0.00	0.00	0.00	0.00	0.00	0.00
h) Honorarium	746532.00	0.00	746532.00	811241.00	0.00	811241.00
i) Uniform Expenses	0.00	0.00	0.00	0.00	0.00	0.00
j) Others (Cont. to NPS+ Insurance+Gratuity))	10244138.00	0.00	10244138.00	5323155.00	0.00	5323155.00
TOTAL	**92423121.00**	**0.00**	**92423121.00**	**60897063.00**	**0.00**	**60897063.00**

SCHEDULE 15 (A) : EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 31/03/2023	0.00	3549937.00	0.00	3549937.00
Add. : Capitalized value of Cont. Received from other Organization	0.00	0.00	0.00	0.00
Total (a)	**0.00**	**3549937.00**	**0.00**	**3549937.00**
Less : Actual Payment during the year (b)	0.00	0.00	0.00	0.00
Balance Available on 31/03/2023 a-b (c)	0.00	3549937.00	0.00	3549937.00
Provision Required on 31/03/2023 (d)	0.00	5383769.00	0.00	5383769.00
A. Provision to be made in the Current year (d-c)	0.00	1833832.00	0.00	1833832.00
B. Contribution to NPS	6100773.00	0.00	0.00	6100773.00
C. Medical Reimbursement to Retired Employees	0.00	0.00	0.00	0.00
D. travel to Hometown on Retirement	0.00	0.00	0.00	0.00
E. Deposit Linked Insurance Payment	0.00	0.00	0.00	0.00
Total (A+B+C+D+E)	**6100773.00**	**1833832.00**	**0.00**	**7934605.00**

NOTE :

1. The Total (A+B+C+D+E) in this sub schedule will be the figure against Retirement & Terminal Benefits in Schedule 15.

2. Items B,C,D, & E will be accounted on accrual basis and will include bills preferred but outstanding for payment on 31/03/2023

SCHEDULE 16 : ACADEMIC EXPENSES

PARTICULAR	CURRENT YEAR 2022-23			PREVIOUS YEAR 2021-22		
	PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
a) Laboratory Expenses	300371.00	0.00	300371.00	0.00	0.00	0.00
b) Field work/Participation in Conference	39999.00	0.00	39999.00	5000.00	0.00	5000.00
c) Expenses on Seminars/workshop	34375.52	0.00	34375.52	527494.00	0.00	527494.00
d) Payment to visiting faculty	856000.00	0.00	856000.00	159000.00	0.00	159000.00
e) Examination	337809.00	0.00	337809.00	24080.00	0.00	24080.00
f) Student Welfare Expenses	1471502.00	0.00	1471502.00	0.00	0.00	0.00
g) Admission Expenses	154434.00	0.00	154434.00	39728.00	0.00	39728.00
h) Convocation Expenses	4913245.00	0.00	4913245.00	1424937.00	0.00	1424937.00
i) Publication Expenses	0.00	0.00	0.00	0.00	0.00	0.00
j) Stipend/means-cum-merit scholarship	0.00	0.00	0.00	0.00	0.00	0.00
k) Subscription Expenses	1000424.10	0.00	1000424.10	0.00	0.00	0.00
l) Others :	0.00	0.00	0.00	1174491.00	0.00	1174491.00
i) Events Expenses : 5305765.00	5575281.00	0.00	5575281.00	0.00	0.00	0.00
ii) Other Academic Expenses : 176516.00		0.00	0.00	0.00	0.00	0.00
iii)Student Excellance Award : 93000.00		0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00
TOTAL	**14683440.62**	**0.00**	**14683440.62**	**3354730.00**	**0.00**	**3354730.00**

SCHEDULE 17 : ADMINISTRATIVE & GENERAL EXPENSES

SR. No.	PARTICULAR	CURRENT YEAR 2022-23			PREVIOUS YEAR 2021-22		
		PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
A.	**INFRASTRUCTURE**						
	a) Electricity & Power	13550716.00	0.00	13550716.00	2461480.00	0.00	2461480.00
	b) Water Charges	0.00	0.00	0.00	0.00	0.00	0.00
	c) Insurance	0.00	0.00	0.00	0.00	0.00	0.00
	d) Rent,Rates & Taxes	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL "A"	**13550716.00**	**0.00**	**13550716.00**	**2461480.00**	**0.00**	**2461480.00**
B.	**COMMUNICATION**						0.00
	e) Postage & Stationery	0.00	0.00	0.00	25063.00	0.00	25063.00
	f) Telephone, Fax & Internet charges	2111810.00	0.00	2111810.00	1215603.00	0.00	1215603.00
	TOTAL "B"	**2111810.00**	**0.00**	**2111810.00**	**1240666.00**	**0.00**	**1240666.00**
C.	**OTHERS**						0.00
	g) Printing & Stationery	0.00	0.00	0.00	376422.00	0.00	376422.00
	h) Travelling & Conveyance Expenses	0.00	0.00	0.00	51658.00	0.00	51658.00
	i) Hospitality	0.00	0.00	0.00	0.00	0.00	0.00
	j) Auditors Remuneration	235000.00	0.00	235000.00	281815.00	0.00	281815.00
	k) Professional Charges	811840.00	0.00	811840.00	923340.00	0.00	923340.00
	l) Advertisement & Publicity	1054993.00	0.00	1054993.00	48361.00	0.00	48361.00
	m) Magazines & Journals	0.00	0.00	0.00	87500.00	0.00	87500.00
	n) Others	0.00	0.00	0.00	3511519.91	0.00	3511519.91
	i) House Keeping Expenses : 3837546.00	12364866.09					
	ii) Security Expenses : 3644490.00						
	iii) Consultancy Expenses : 87581.00						
	iv) Consumables : 310592						
	v) Office Expenses : 2146176.00						
	vi) Round off : 24.09						
	vii) TA & DA : 598007.00						
	viii) Recruitment Expenses : 1740450.00						
	TOTAL "C"	**14466699.09**	**0.00**	**2101833.00**	**5280615.91**	**0.00**	**5280615.91**
	GRAND TOTAL (A+B+C)	**30129225.09**	**0.00**	**17764359.00**	**8982761.91**	**0.00**	**8982761.91**

SCHEDULE 18 : TRANSPORTATION EXPENSES

SR. No.	PARTICULAR	CURRENT YEAR 2022-23			PREVIOUS YEAR 2021-22		
		PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
1	VEHICLES (OWNED BY INSTITUTION)	122049.00	0.00	122049.00	89901.00	0.00	89901.00
	a) Running Expenses : 109860.00						
	b) Repair & Maintenance : 0.00						
	c) Insurance Expenses : 12189.00						
2	VEHICLES TAKEN ON RENT/LEASE	0.00	0.00	0.00	0.00	0.00	0.00
3	VEHICLE HIRING EXPENSES	838752.00	0.00	838752.00	643900.00	0.00	643900.00
	GRAND TOTAL (1+2+3)	**960801.00**	**0.00**	**960801.00**	**733801.00**	**0.00**	**733801.00**

SCHEDULE 19 : REPAIRS & MAINTENANCE EXPENSES

SR. No.	PARTICULAR	CURRENT YEAR 2022-23			PREVIOUS YEAR 2021-22		
		PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
1	BUILDING	646821.00	0.00	646821.00	0.00	0.00	0.00
2	FURNITURE & FIXTURE	0.00	0.00	0.00	0.00	0.00	0.00
3	PLANT & MACHINERY	0.00	0.00	0.00	0.00	0.00	0.00
4	OFFICE EQUIPNENTS	30530.00	0.00	30530.00	227817.00	0.00	227817.00
5	COMPUTERS	608260.00	0.00	608260.00	341306.00	0.00	341306.00
6	LAB EQUIPMENTS	0.00	0.00	0.00	0.00	0.00	0.00
7	AUDIO VISUAL EQUIPMENTS	0.00	0.00	0.00	0.00	0.00	0.00
8	ESTATE MAINTAINANCE	2226412.00	0.00	2226412.00	358520.00	0.00	358520.00
9	OTHERS (Electrical)	2622330.00	0.00	2622330.00	547539.00	0.00	547539.00
	TOTAL	**6134353.00**	**0.00**	**6134353.00**	**1475182.00**	**0.00**	**1475182.00**

SCHEDULE 20 : FINANCE COST

SR. No.	PARTICULAR	CURRENT YEAR 2022-23			PREVIOUS YEAR 2021-22		
		PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
1	BANK CHARGES	21362.50	0.00	21362.50	8399.51	0.00	8399.51
2	OTHERS	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	**21362.50**	**0.00**	**21362.50**	**8399.51**	**0.00**	**8399.51**

Note : If the amount is not material, the head bank charges could be omitted and these could be accouned as Administrative expenses in schedule 17.

SCHEDULE 21 : OTHER EXPENSES

SR. No.	PARTICULAR	CURRENT YEAR 2022-23			PREVIOUS YEAR 2021-22		
		PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
a	Provision for Bad & Doubtful Debts/Advances	0.00	0.00	0.00	0.00	0.00	0.00
b	IRRECOVERABLE BALANCE W/OFF		0.00	0.00	0.00	0.00	0.00
c	GRANTS/SUBSIDIES TO OTHER ORG.	0.00	0.00	0.00	0.00	0.00	0.00
d	OTHER (SPECIFY)	554735.16	0.00	554735.16	1251414.42	0.00	1251414.42
	i) Interest not realised : 554735.16						
GRAND TOTAL (a+b+c+d)		**554735.16**	**0.00**	**554735.16**	**1251414.42**	**0.00**	**1251414.42**

Note : Other expenses shall be classified as writes -off, provisions, miscellaneous expenses, loss on sale of investments, loss of fixed assets and loss on sale of fixed assets etc. and disclosed accordingly.

SCHEDULE 22 : PRIOR PERIOD EXPENSES

SR. No.	PARTICULAR	CURRENT YEAR 2022-23			PREVIOUS YEAR 2021-22		
		PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
1	ACADEMIC EXPENSES	0.00	0.00	0.00	48000.00	0.00	48000.00
2	ADMINISTRATIVE EXPENSES	30138.00	0.00	30138.00	1193520.00	0.00	1193520.00
3	OTHER	0.00	0.00	0.00	50400.00	0.00	50400.00
GRAND TOTAL (1+2+3)		**30138.00**	**0.00**	**30138.00**	**1291920.00**	**0.00**	**1291920.00**

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, NAGPUR

RECEIPTS AND PAYMENT ACCOUNTS FOR THE PERIOD/YEAR ENDED MARCH 31, 2023

RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	PAYMENT	CURRENT YEAR	PREVIOUS YEAR
I. Opening Balance			**I. Expenses**		
a) Cash Balance			a) Establishment Expenses	74,332,729.00	52,135,123.00
b) Bank Balance			b) Academic Expenses	14,151,861.72	3,220,889.00
i. In Current Account	18,555,200.55	14,216,271.06	c) Adminsitrative Expenses	28,463,947.48	7,364,957.51
ii. In Deposits Accounts	-	-	d) Transportation Expenses	989,633.00	651,854.00
iii. Saving Accounts	-	-	e) Repairs & Maintenance	5,810,811.00	1,445,980.00
II. Grants Received			**II. Payments against Earmarked / Endowment Funds**	-	-
a) From Govt. of India					
i. For Capital Expenditure	-	51,007,040.00			
ii. For Revenue Expenditure	-	8,500,000.00			
b) From State Govt.					
i. For Capital Expenditure	-	11,200,000.00			
ii. For Revenue Expenditure	-	-			
c) From Other Sources					
i. From 3rd Partner (TCS)	-	-			
III. Academic Receipts	352,456,231.00	189,723,767.00	**III. Payment against Sponsored Projects/Schem**	2,247,325.00	3,536,531.00
IV. Receipts against Earmarked / Endowment Funds	-	-	**IV. Payment against Fellowship/Scholarship**	15,149,402.00	9,780,125.00
V. Receipts against Sponsored Projects/Schemes	1,655,204.00	5,885,556.00	**V. Investments & Deposits made**		
			a) Out of Earmarked /Endowments funds	-	-
			b) Out of Own funds (Investment-Others)	-	-
VI. Receipts against Fellowship/Scholarship	24,430,939.00	16,515,475.00	**VI. Term Deposits with Scheduled Bank**	943,790,000.00	322,566,971.00

VII. Income on Investment from			**VII. Expenditure on Fixed Assets & Capital WIP**		
a) Earmarked /Endowments funds	-	-	a) Fixed Assets	60,073,614.00	75,248,170.00
b) Other Investments	-	-	b) Capital WIP	-	19,246,018.00
VIII. Interest Received			**VIII. Other Payments including Statutory paym**	16,680,296.00	10,989,031.00
a) Bank Deposits	10,927,052.00	1,672,185.00			
b) Loans & Advances	-	-			
c) Saving Bank Account	2,173.00	-			
IX. Investments Encashed	-	-	**IX. Refunds of Grants**	-	-
X. Term Deposits with scheduled Banks encashed	651,370,736.00	270,641,888.00	**X. Deposits and Advances**	35,601,243.11	50,458,503.00
XI. Other Income (Including Prior Period Income)	77,445,570.32	997,090.00	**XI. Other Payments**	11,483,268.08	4,381,808.00
XII. Deposits and Advances	92,639,440.08	9,007,864.00	**XII. Closing Balance**		
			a) Cash Balance	-	-
			b) Bank Balance		
			i. In Current Account	21,734,686.81	18,555,200.55
			ii. In Deposits Accounts	-	-
			iii. Saving Accounts	-	-
XIII. Miscellaneous Receipts including Satutory Receipt	248,765.00	214,025.00			
XIV. Any other Receipts	777,506.25	-			
TOTAL	**1,230,508,817.20**	**579,581,161.06**	**TOTAL**	**1,230,508,817.20**	**579,581,161.06**

शिल्पा मु. पावनकर
Shilpa M. Pawankar
सहायक कुलसचिव (लेखा)
Assistant Registrar (A/c)
भा. सु. प्रौ. संस्थान नागपुर, भारत
IIIT Nagpur, India

कैलास एन. डाखले
Kailas N. Dakhale
कुलसचिव
Registrar
भा. सु. प्रौ. संस्थान नागपूर, भारत
IIIT Nagpur, India

ओमप्रकाश जी. काकडे
Omprakash G. Kakde
Director
भा. सु. प्रौ. संस्थान नागपूर, भारत
IIIT Nagpur, India

SCHEDULE: 23 SIGNIFICANT ACCOUNTING POLICIES

1. BASIS FOR PREPARATION OF ACCOUNTS: The accounts are prepared under the Historical Cost Convention unless otherwise stated and generally on the Accrual method of accounting.

2. REVENUE RECOGNITION

2.1 Fees from Students (except Tuition Fees), Sale of Admission Forms and Interest on Savings Bank account are accounted on cash basis. Tuition Fees collected separately for each semester is accounted on accrual basis.

2.2 Income from Land, Buildings and Other Property and Interest on Investments are accounted on accrual basis.

3. FIXED ASSETS AND DEPRECIATION

3.1 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.

3.2 Gifted / Donated assets are valued at the nominal value. They are set-up by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets.

3.3 Books received as gifts, are valued at selling prices printed on the books. Where they are not printed, the value is based on assessment.

3.4 Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straight line method, at the following rates:

Tangible Assets:

1.	Land	0.00%
2.	Site Development	0.00%
3.	Buildings	2.00%
4.	Roads & Bridges	2.00%
5.	Tube wells & Water Supply	2.00%
6.	Sewerage & Drainage	2.00%

7.	Electrical Installation and equipment	5.00%
8.	Plant & Machinery	5.00%
9.	Scientific & Laboratory Equipment	8.00%
10.	Office Equipment	7.50%
11.	Audio Visual Equipment	7.50%
12.	Computers & Peripherals	20.00%
13.	Furniture, Fixtures & Fittings	7.50%
14.	Vehicles	10.00%
15.	Lib. Books & Scientific Journals	10.00%

Intangible Assets (amortization):

1.	E-Journals	40.00%
2.	Computer Software	40.00%
3.	Patents and Copyrights	9-Years

3.5 Depreciation is provided for the whole year on additions during the year.

3.6 Where an asset is fully depreciated, it will be carried at a residual value of Re.1 in the Balance Sheet and will not be further depreciated. Thereafter, depreciation is calculated on the additions of each year separately at the rate of depreciation applicable for that asset head.

3.7 Assets created out of Earmarked Funds and funds of Sponsored Projects, where the ownership of such assets vests in the Institution, are setup by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets. Assets created out of Sponsored Project funds, where the ownership is retained by the sponsors but held and used by the Institution arc separately disclosed in the Notes on Accounts.

3.8 Assets, the individual value of each of which is Rs. 2000 or less (except Library Books) are treated as Small Value Assets, 100% depreciation is provided in respect of such assets at the time of their acquisition. However physical accounting and control are continued by the holders of such assets.

4 Intangible Assets: Patents and copy rights, E Journals and Computer Software are grouped under Intangible Assets.

4.1 Expenditure on acquisition of software has been separated from computers and peripherals, as apart from being intangible assets, the rate of obsolescence in respect of these is very high. Depreciation is provided in respect of software at a higher rate of 40% as against depreciation of 20% provided in respect of Computers & Peripherals.

4.2 E-Library is separated from Library Books in view of the limited benefit that could be derived from the on-line access provided.E-Libraryis accounted in E-Journals head of Intangible asset and 40% rate of depreciation is charged against depreciation of 10% provided in respect of books.

5. STOCKS:

Expenditure on purchase of chemicals, glassware, publications and other stores is accounted as revenue expenditure, except that the value of closing stocks held on 31st March is set up as inventories by reducing the corresponding Revenue Expenditure on the basis of information obtained from Departments. They are valued at cost.

6. RETIREMENT BEENFITS

Retirement benefit i.e. gratuity are provided on the basis of prudent estimates method as per Accounting Standard 15.

7. INVESTMENTS

a. Long term investments are carried at their cost or face value whichever is lower. However any permanent diminution in their value as on the date of the Balance Sheet is provided for.

b. Short Term investments are carried at their cost or market value (if quoted) whichever is lower.

8. GOVERNMENT AND UGC GRANTS

8.1 Government Grants and UGC grants are accounted on realization basis. However, where a sanction for release of grant pertaining to the financial year is received before 31 " March and the grant is actually received in the next financial year, the grant is accounted on accrual basis and an equal amount is shown as recoverable from the Grantor.

8.2 To the extent utilized towards capital expenditure, (on accrual basis) government grants and grants from UGC are transferred to the Capital Fund.

8.3 Government and UGC grants for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilized, as income of the year in which they are realized.

8.4 Unutilized grants (including advances paid out of such grants) are carried forward and exhibited as a liability in the Balance Sheet.

9. SPONSORED PROJECTS

9.1 In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the head "Current Liabilities and Provisions -Current Liabilities -Other Liabilities -Receipts against ongoing sponsored projects." As and when expenditure is incurred /advances are paid against such projects, or the concerned project account is debited with allocated overhead charges, the liability account is debited.

9.2 In addition to the Earmarked Fund for the Junior Research Fellowships funded by the University Grants Commission, Fellowships and Scholarships are also sponsored by various organizations. These are accounted in the same way as Sponsored Projects except that the expenditure generally is only on disbursement of Fellowships and Scholarships, which may include allowances for contingent expenditure by the Fellows and scholars.

10. INCOME TAX

The income of the Institution is exempt from Income Tax under Section 12A of the Income Tax Act. No provision for tax is therefore made in the accounts.

SCHEDULE: 24

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

1. CONTINGENT LIABILITIUES:----------NIL----------

2. CAPITAL COMMITMENTS:----------NIL----------

3. FIXED ASSETS:

3.1 Additions in the year to Fixed Assets in Schedule 4 include Assets purchased out of Plan Funds (Rs.77264356.47/-, Non-Plan Funds (Rs. NIL), A. D Fund (Rs. NIL), Fund (Rs. NIL), Sponsored Projects (Rs. NIL) and Library Books & other assets of the value of (Rs. NIL) gifted to the Institution by Govt. of Maharashtra. The Assets have been set up by credit to Capital Fund.

3.2 In the Balance Sheet as on 31.3.2022 and the Balance Sheets of earlier years, Fixed Assets created out of Plan funds and Fixed Assets created out of non plan funds were not exhibited distinctly. The additions during the years from 01/04/2022 to 31/03/2023 from plan, non-plan funds, and other funds and the depreciation on those additions respectively have been exhibited distinctly in Sub Schedules A,B C and D to the main schedule of Fixed Assets(Schedule 4).

3.3 Fixed assets as set out in Schedule 4 do not include assets purchased out of funds of sponsored projects, held and used by the Institution, as project contracts include stipulations that all such assets purchased out of projects funds will remain the property of the sponsors.

The details of such assets are

(a) R & D Project : SERB DDWA

Assets	Original Cost as on 1.4.2022 Rs.	Additions during the year Rs	Total Rs.	Notional Depreciation Opening Balance	Notional Depreciation for the Year Rs.	Total Notional Depreciation	Total Book value on 31.3.2023 Rs.
Laboratory Equipment	8,37,900.00	0.00	**8,37,900.00**	1,59,600.00	79,800.00	2,39,400.00	7,58,100.00
Computers	0.00	0.00	**0.00**	0.00	0.00	0.00	0.00
Office equipment	0.00	0.00	**0.00**	0.00	0.00	0.00	0.00
Furniture, Fixtures & Fittings	0.00	0.00	**0.00**	0.00	0.00	0.00	0.00
TOTAL	**8,37,900.00**	**0.00**	**8,37,900.00**	**1,59,600.00**	**79,800.00**	**2,39,400.00**	**7,58,100.00**

(b) R & D Project : SERB EEOS

Assets	Original Cost as on 1.4.2022 Rs.	Additions during the year Rs	Total Rs.	Notional Depreciation Opening Balance	Notional Depreciation for the Year Rs.	Total Notional Depreciation	Total Book value on 31.3.2023 Rs.
Laboratory Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computers	3,83,840.00	0.00	3,83,840.00	95,960.00	95,960.00	1,91,920.00	2,87,880.00
Office equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures & Fittings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	**3,83,840.00**	**0.00**	**3,83,840.00**	**95,960.00**	**95,960.00**	**1,91,920.00**	**2,87,880.00**

(c) R & D Project : DST

Assets	Original Cost as on 1.4.2022 Rs.	Additions during the year Rs	Total Rs.	Notional Depreciation Opening Balance	Notional Depreciation for the Year Rs.	Total Notional Depreciation	Total Book value on 31.3.2023 Rs.
Laboratory Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computers	1,16,400.00	0.00	0.00	29,100.00	29,100.00	58,200.00	87,300.00
Office equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures & Fittings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	**1,16,400.00**	**0.00**	**0.00**	**29,100.00**	**29,100.00**	**58,200.00**	**87,300.00**

(d) R & D Project : DRDO

Assets	Original Cost as on 1.4.2022 Rs.	Additions during the year Rs	Total Rs.	Notional Depreciation Opening Balance	Notional Depreciation for the Year Rs.	Total Notional Depreciation	Total Book value on 31.3.2023 Rs.
Laboratory Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computers	1,38,741.60	1,44,299.00	2,83,040.60	34,685.40	56,608.12	34,685.40	91,293.52
Office equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures & Fittings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	**1,38,741.60**	**1,44,299.00**	**2,83,040.60**	**34,685.40**	**56,608.12**	**34,685.40**	**91,293.52**

(e) R & D Project : AEPP

Assets	Original Cost as on 1.4.2022 Rs.	Additions during the year Rs	Total Rs.	Notional Depreciation Opening Balance	Notional Depreciation for the Year Rs.	Total Notional Depreciation	Total Book value on 31.3.2023 Rs.
Laboratory Equipment	0.00	13,99,650.00	13,99,650.00	0.00	1,11,972.00	1,11,972.00	12,87,678.00
Computers	1,38,741.60	1,44,299.00	2,83,040.60	34,685.40	56,608.12	34,685.40	91,293.52
Office equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures & Fittings	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	**0.00**	**13,99,650.00**	**13,99,650.00**	**0.00**	**1,11,972.00**	**1,11,972.00**	**12,87,678.00**

4. CURRENT ASSETS, LOANS, ADVANCES AND DEPOSITS

In the opinion of the Management, the current assets, Loans, Advances and Deposits have a value on realization in the ordinary course, equal at least to the aggregate amount shown in the Balance Sheet.

5. The details of balances in Saving Bank Accounts, Current Accounts and Fixed Deposit Accounts with Banks are enclosed as attachment 'A' to the Schedule of Current Assets.

6. Prior Period Expenses: Following expenses are treated as prior period expenses which were not recognized in last financial year.

Sr. No.	Nature of Expenses	Amount (Rs.)
1	Electrical Repair and Maintenance	15,138.00
2	Payment of Honorarium	15,000.00

7. Prior Period Income: Following receipts are treated as prior period Income which was not received in last financial year.

Sr. No.	Nature of Income	Amount (Rs.)
1	Contingency Expenses of Project (Transferred to Project)	11,691.00
2	Last year expense of Asset transferred to Current year Asset	1,59,000.00
3.	Academic Fees (4th , 6th & 8th Sem)	2,80,83,000.00

8. In compliance of Audit para of SAR for Financial Year 2021-2022, the Language Lab. Software was transferred from Expenditure to Fixed Assets head of Rs. 1,59,000/- , the amount of Rs. 1,59,000/- is treated as prior Period Income.

9. In compliance with Audit Para of SAR for Financial Year 2021-2022, the Tuition Fees received for Semester 4th, 6th and 8th for month April to June, 2022 was booked in Income of F Y 21-22, during current year, the amount of Rs. 2,80,83,000/- is transferred to prior period income from reserve and surplus account.

10. In compliance with the Audit Para of SAR for Financial Year 2021-2022, the Tuition Fees received for semester 4th, 6th and 8th semester for financial year 2023 -2024 is booked as advance Tuition fees in head current liabilities of Rs. 10,35,10,194/-.

11. As per MoU made between GoI, State of Maharashtra and two of the Industry Partners viz., ADCC Infocad Ltd., Nagpur and Tata Consultancy Ltd., Mumbai in December 2015. One of the partners ADCC Infocad Ltd. Nagpur has been disassociated from the Institute and Grant of Rs. 6.4 Cr is not received from ADCC Infocad Ltd.

12. Inventory of consumable nature items is treated as consumed during the year of purchases itself.

13. Previous year's figures have been regrouped wherever necessary.

14. Schedules 1 to 24 are annexed to and from an integral part of the Balance Sheet at 31st March 2023. And the Income & Expenditure account for the year ended on that date.

शिल्पा [illegible] पावनकर
Shilpa [illegible] Pawankar
[illegible] (अले.)
Assist[illegible]gistrar (A/c)
भा. सु. प्रौ. [illegible] नागपुर, भारत
[illegible] India

कैलास एन. डाखले
Kailas N. Dakhale
कुलसचिव
Registrar
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IIIT Nagpur, India

ओमप्रकाश जी. काकडे
Omprakash G. Kakde
निदेशक
Director
भा. सु. प्रौ. संस्थान नागपूर, भारत
IIIT Nagpur, India

Date: 05.06.2023
Place: Nagpur