Annual Account Report 2022-23

Indian Institute of Information Technology Pune

C O N T E N T

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Nahar Gandhi And Associates

Chartered Accountants

150, Mukund Nagar, Manik Bunglow, Ground Floor, Daulat Ram Mandir Road, Pune - 411 037

Tel. 020-24265979, Cell : 9822109031, 9890141313

E-mail : nahargandhiandassociates@gmail.com

Date: 29-May-2023

To,
The Director,
Indian Institute of Information Technology, Pune (IIIT)
Survey No 9/1/3, Ambegaon Budruk,
Sinhagad Institute Road,
Pune – 411041

Respected Sir,

Ref – Verification of Accounts for the F.Y.2022-23
Sub – Observations while verifying the Financial Statements as per MHRD rules, for the F.Y.2022-23

With reference to the above captioned subject, we wish to bring to your kind notice the following observations while preparing the Financial Statements as per MHRDA rules, for the F.Y.2022-23.

1. Grant Receivable of Rs.3,92,30,000/- have been shown under Loans, Advances & Deposits in Balance sheet. This amount is to be received in F.Y.2023-24 however it is shown as receivable in F.Y.2022-23 on the basis of Letter no. SANKIIIN-1111/139/21/TANSHI-2 DT.14/03/2023 from the State Government.

2. The amount of Rs.11,52,142/- refunded by CPWD being the arbitration award amount has been kept aside by creating a liability for future payment as the case is not yet settled.

3. As explained to us by the management, interest on Unutilised Funds of Central and State Government Rs.1,02,21,000/- have been provided by debiting it to Reserves as per GFR-2017.

4. An amount of Rs.5,63,60,135/- have been added to Capital Work in Progress under Fixed Assets in Balance sheet on the basis of Form – 65 Revised Expenditure Statement for the F.Y.2022-23 dated 04/05/2023.

5. Profession Tax of Rs.300/- deducted from the salary of February 2023 of one of the employees is not paid till the date of Balance sheet.

6. Interest on Term Deposits with Bank amounting to Rs.2,09,582/- which was was a shortfall due to pre-closure of Fixed Deposits has been booked as penalty on Fixed Deposit on account of pre-closure of FDs.

We are thankful to the management and accounts staff for extending their co operation to us during our visit for preparation of final accounts.

Thanking You,

Yours Faithfully,

For Nahar Gandhi And Associates

Chartered Accountants

CA Neelesh Dilip Gandhi

Partner

Membership No – 164977

UDIN: 23164977BHAKWM3155

Date: 29/05/2023

Place: Pune

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

BALANCE SHEET AS AT 31ST MARCH 2023

(Amount in Rupees)

Particulars	Schedule	2022-23	2021-22
SOURCES OF FUNDS			
Corpus/Capital Fund	1	57,88,09,514	40,59,89,869
Designated/ Earmarked / Endowment Funds	2	1,86,49,213	-
Current Liabilities & Provisions	3	63,99,43,755	38,39,50,198
TOTAL		1,21,84,62,582	78,99,40,067
			-
APPLICATION OF FUNDS	Schedule	2022-23	2021-22
FIXED ASSETS	4		
Tangible Assets		2,87,60,544	1,51,11,018
Intangible Assets		7,67,855	88,810
Capital Works-in-Progress		7,52,98,173	1,89,80,245
Investments From Earmarked / Endowment Funds	5	-	-
Long Term		-	-
Short Term		-	-
Investments - Others	6	81,18,53,157	69,05,76,726
Current Assets	7	4,25,52,866	5,90,24,274
Loans, Advances & Deposits	8	28,42,77,293	82,28,983
TOTAL		1,21,84,62,582	78,99,40,067

Significant Accounting Policies	23
Contingent Liabilities And Notes To Accounts	24

Dr. Mukesh Mandaiwar
STO & Dy Registrar (SA)
IIIT, Pune

Sh. R. N. Sahu
Registrar
IIIT, Pune

Prof. D. G. Rahde
Director
IIIT, Pune

Mahar Gandhi and Associates
CA Neelesh Gandhi - Partner
Membership No. 104927
UDIN: 23104927BGXKWM3132

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in Rupees)

Particulars	Schedule	2022-23	2021-22
INCOME			
Academic Receipts	9	19,06,18,629	17,99,25,465
Grants / Subsidies	10	3,33,60,000	1,00,00,000
Income from Investments	11	2,32,37,601	1,10,44,108
Interest Earned	12	-	-
Other Income	13	19,28,802	7,30,000
Prior Period Income	14	3,68,932	5,45,375
TOTAL (A)		**22,71,38,164**	**19,89,16,902**
EXPENDITURE			
Depreciation	8	51,60,057	22,90,779
Staff Payments & Benefits (Excluding Pension Contribution)	15	3,39,77,229	2,42,29,466
Academic Expenses	16	87,91,620	88,35,106
Administrative & General Expenses	17	3,20,11,794	2,19,45,812
Transportation Expenses	18	16,56,179	7,48,204
Repairs & Maintenance	19	24,60,096	22,933
Finance Costs	20	3,28,370	7,154
Other Expenses	21	2,41,696	37,116
Prior Period Expenses	22	10,19,130	2,48,76,404
TOTAL (B)		**11,48,51,993**	**8,20,67,854**
Surplus being excess of Income over Expenditure (A-B)		**11,22,81,605**	**11,78,58,548**
Transfer to / from Designated Fund		-	-
Building Fund		-	-
Others (Specify)		-	-
Balance Being Surplus / (Deficit) Carried to Capital Fund		**11,22,81,605**	**11,78,58,548**
Significant Accounting Policies	23		
Contingent Liabilities And Notes To Accounts	24		

Dr. Manoj Mundhawar
DRO & Deputy Registrar (F)
IIIT, Pune

Mr. H.N. Sahu
Registrar
IIIT, Pune

Prof. O.G. Kakde
Director
IIIT, Pune

Rohra Gandhi Rad Associates
CA Mehesh Gandhi - Partner
Membership No : 044937
UDIN: 23044937BGWAFH5153

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

RECEIPTS & PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in Rupees)

	Receipts	2022-23	2021-22		Payments	2022-23	2021-22
I	Opening Balance			I	Expenses	-	-
	a) Cash Balance				a) Establishment Expenses	[illegible]	[illegible]
	b) Bank Balance	-	-		b) Academic Expenses	[illegible]	[illegible]
	c) Current accounts	[illegible]	[illegible]		c) Administrative Expenses	[illegible]	[illegible]
	d) Deposit accounts	-	-		d) Programme/Project Expenses	[illegible]	[illegible]
	e) Advances/ deposits	[illegible]			e) Purchase of Fixed Assets	[illegible]	[illegible]
	f) Other Receipts	[illegible]	[illegible]				
II	Grants Received From	-	-		g) Repairs & Maintenance	[illegible]	[illegible]
	a) Government of India	[illegible]	[illegible]		h) Finance Cost	[illegible]	[illegible]
	b) State Government	[illegible]	-		i) Other Expenses	[illegible]	[illegible]
	c) Other Receipts	[illegible]	[illegible]				
III	Income from Investments	[illegible]	[illegible]	II	Payments against Committed / Contingent Funds		-
IV	Receipts against Committed/Contingent Funds		-	III	Payments against Sponsored Projects / Research	[illegible]	[illegible]
V	Receipts against Sponsored Projects & Research	[illegible]	[illegible]	IV	Payments against Sponsored Fellowships and Scholarships	[illegible]	[illegible]
VI	Receipts against Sponsored Fellowships and Scholarships	[illegible]	[illegible]	V	Investments and Deposits made		
VII	Income on Investments from			VI	a) Out of Contingent Contingent Funds	-	-
	a) Contingent Funds	-			b) Out of own funds: Short term deposits	-	-
	b) Other investments	[illegible]	[illegible]		b) Out of own funds: Investments other than short term deposits	[illegible]	[illegible]
VIII	Income earned on			VII	a) Loans/ Advances Given	[illegible]	-
	a) Bank Deposits	-			b) Investment made		
	b) Investment made	-			c) Other Receipts		
	c) Foreign Bank accounts	[illegible]		VIII	Expenditure on Fixed Assets and Capital Work in Progress		
IX	Investments realized	[illegible]	[illegible]		a) Fixed Assets	[illegible]	[illegible]
X	Loans Receipts and Advances Given Repaid	[illegible]			b) Capital Work in Progress	[illegible]	[illegible]

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

BALANCE SHEET AS AT 31ST MARCH 2023

(Amount in Rupees)

Particulars	Schedule	2022-23	2021-22
SOURCES OF FUNDS			
Corpus/Capital Fund	1	57,98,69,514	40,39,89,869
Designated/ Earmarked / Endowment Funds	2	1,86,49,313	-
Current Liabilities & Provisions	3	61,99,43,755	38,39,50,198
TOTAL		**1,21,84,62,582**	**78,99,40,067**
			-
APPLICATION OF FUNDS	Schedule	2022-23	**2021-22**
FIXED ASSETS	4		
Tangible Assets		2,47,60,548	1,51,31,018
Intangible Assets		7,67,855	98,820
Capital Works-in-Progress		7,52,40,373	1,88,80,248
Investments From Earmarked / Endowment Funds	5	-	-
Long Term		-	-
Short Term		-	-
Investments - Others	6	81,18,53,657	69,05,76,726
Current Assets	7	4,29,62,866	5,90,24,274
Loans, Advances & Deposits	8	26,32,77,283	62,28,981
TOTAL		**1,21,84,62,582**	**78,99,40,067**

Significant Accounting Policies	23
Contingent Liabilities and Notes To Accounts	24

Dr. Mukesh Nandanwar STO & Deputy Registrar (I/c) IIIT, Pune	Mr H N Sahu Registrar IIIT, Pune	Prof O.G. Kakde Director IIIT, Pune	Nahar Gandhi & Associates CA Neelesh Gandhi – Partner Membership No.164977 UDIN:23164977BHAKWM3156

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

[Amount in Rupees]

Particulars	Schedule	2022-23	2021-22
INCOME			
Academic Receipts	9	18,04,39,529	17,49,85,465
Grants / Subsidies	10	2,12,00,000	1,00,00,000
Income from Investments	11	2,32,97,603	1,36,48,898
Interest earned	12	-	-
Other Income	13	19,28,801	7,35,060
Prior Period Income	14	2,66,931	5,45,979
TOTAL (A)		22,71,33,164	19,99,16,402
EXPENDITURE			
Depreciation	4	51,60,351	22,46,774
Staff Payments & Benefits (Establishment expenses)	15	3,99,77,295	2,41,36,665
Academic Expenses	16	87,91,625	60,36,324
Administrative & General Expenses	17	5,50,15,794	2,19,45,813
Transportation Expenses	18	20,55,278	7,48,254
Repairs & Maintenance	19	14,60,046	22,914
Finance costs	20	2,26,378	7,354
Other Expenses	21	2,41,666	37,314
Prior Period Expenses	22	19,19,150	2,48,78,404
TOTAL (B)		11,48,51,561	8,20,57,856
Balance being excess of income over Expenditure (A-B)		11,22,81,603	11,78,58,546
Transfer to / from Designated Fund		-	-
Building Fund		-	-
Others (Specify)		-	-
Balance Being Surplus / (Deficit) Carried to Capital Fund		11,22,81,603	11,78,58,546

Significant Accounting Policies	23
Contingent Liabilities And Notes To Accounts	24

Dr. Mukesh Nandanwar	Mr H N Sahu	Prof O.G. Kakde	Nahar Gandhi & Associates
STO & Deputy Registrar [I/c]	Registrar	Director	CA Neelesh Gandhi – Partner
IIIT, Pune	IIIT, Pune	IIIT, Pune	Membership No.164977
			UDIN:23164977BHAKWM9155

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

RECEIPTS & PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

[Amount in Rupees]

	Receipts	2022-23	2021-22		Payments	2022-23	2021-22
I.	Opening Balance			I.	Expenses	-	-
	a) Cash Balances	-	-		a) Establishment Expenses	3,91,41,004	3,26,35,379
	b) Bank Balance	-	-		b) Academic Expenses	97,21,210	46,78,882
	i. In Current accounts	24,38,848	2,06,14,999		c) Administrative Expenses	3,32,31,348	1,94,14,097
	ii. In Deposit accounts	-	-		d) Transportation Expenses	22,24,113	3,47,976
	iii. In Savings accounts	8,30,338	-		e) Repairs & Maintenance	13,97,137	3,000
	iv. In Term Deposit	1,32,30,000	13,09,00,000		f) Finance Cost	18,139	7,393
					g) Other Expenses	3,15,149	39,000
II.	Grants Received From	-	-	II.	Payments against Earmarked / Endowment Funds	-	-
	a) Government of India	18,42,00,000	19,01,00,000				
	b) State Government	2,80,00,000	-	IV.	Payments against Sponsored Projects / Schemes	11,38,870	4,36,001
	c) Industry Partners	3,08,00,000	3,32,00,000	V.	Payments against Sponsored Fellowships and Scholarships	1,94,38,337	96,58,400
III.	Academic Receipts	28,01,81,877	14,87,41,941	VI.	Investments and Deposits made		
IV.	Receipts Against Earmarked/Endowment Funds	-	-		a) Out of Earmarked/ Endowments funds	-	-
V.	Receipts Against Sponsored Projects/ Schemes	7,38,000	18,99,618		b) Out of own funds (Investments- Others)	-	-
VI.	Receipts Against Sponsored Fellowships and Scholarships	1,54,03,030	3,18,17,410	VII.	c) Out of own funds (Investments- Others)	43,55,00,000	37,00,00,000
VII.	Income on Investments from						
	a) Earmarked/ Endowment funds	-	-	VIII.	c) Term Deposits with Scheduled Banks	23,80,30,000	-
	b) Other Investments	3,13,54,463	1,90,14,994				
					Expenditure on Fixed Assets and Capital Works-in-Progress		
VIII.	Interest received on						
	a) Bank Deposits	-	-		a) Fixed Assets	1,48,37,468	4,56,280
	b) Loans and Advances	-	-				
	c) Savings Bank Accounts	31,873	-				
IX.	Investments encashed	31,88,38,930	1,96,08,313				
X.	Term Deposits with Schedule Bank Encashed	23,80,78,496	-				

					b) Capital Work-in-Progress	20,80,00,000	11,87,942
ix	Other Income (Including Prior Period Income)	12,28,279	3,31,135				
xii	Deposit and Advances	23,39,033	-	xi	Other Payments (Including Statutory payments)	1,70,29,331	41,98,081
							-
viii	Miscellaneous Receipts (Including Statutory Receipts	3,48,039	2,37,029	ix	Refunds of Grants	-	-
				xii	Deposit and Advances	95,13,793	3,00,000
	Any Other Receipts				Other Payment	-	-
xiv	a) Receipts against Training Programme	-	2,96,439	xiii	a) Prior Period Expenses	2,47,838	6,14,000
					b) Payment against Training Programme	4,99,500	-
	b) Transfer from other Bank Account	3,26,17,234	1,15,00,000		c) Transfer from other Bank Account	3,26,17,234	1,15,00,000
	To Balance c/s	-	2,74,300	xiv			
					Closing Balances		
					a) Cash Balances	-	-
					b) Bank Balance	-	-
					i. in Current accounts	3,30,56,796	24,38,842
					ii. in Deposit accounts	-	-
					iii. in Savings accounts	12,98,181	9,30,988
					iv. in Term Deposit	50,000	14,40,50,000
	TOTAL	3,17,20,73,839	59,38,08,721		TOTAL	3,17,20,73,839	59,38,08,721

Dr. Mukesh Nandanwar	Mr H N Sahu	Prof D G Kakde	Nahar Gandhi & Associates
STO & Deputy Registrar [I/c]	Registrar	Director	CA Neelesh Gandhi – Partner
IIIT, Pune	IIIT, Pune	IIIT, Pune	Membership No.154977
			UDIN:23154977BHAKWM9135

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

SCHEDULE 1 - CORPUS / CAPITAL FUND

(Amount in Rupees)

	Particulars	2022-23	2021-22
	Balance at the beginning of the year	40,59,89,869	26,52,25,009
Add :	Contributions towards Corpus / Capital Fund	1,54,58,917	1,73,42,197
Add :	Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure	5,63,60,115	55,64,117
Add :	Assets Purchased out of Earmarked Funds	-	-
Add :	Assets Purchased out of Sponsored Projects, where ownership vests in the institution	-	-
Add :	Assets Donated/Gifts Received	-	-
Add :	Leasehold Land	-	-
	(Govt. of Maharashtra, Nanoli Tarf,Pune)		
Add :	Excess of Income over expenditure transferred from the Income & Expenditure Account	11,22,81,603	11,78,58,546
	Total	59,00,90,514	40,59,89,869
Less :	Deficit transferred from the income & expenditure Account	1,02,21,000	-
	Balance at the year end	57,98,69,514	40,59,89,869

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

SCHEDULE 2 - DESIGNATED / EARMARKED / ENDOWMENT FUNDS

[Amount in Rupees]

Particulars	Fund wise Breakup		Total	
	Internal Resources Fund	Endowment Funds	2022-23	2021-22
A.				
a) Opening balance	-	-	-	-
b) Additions during the year	1,86,20,000	-	1,86,20,000	-
c) Income from investments made of the funds	-	-	-	-
d) Accrued interest on Investments/Advances	29,313	-	29,313	-
e) Interest on Savings Bank a/c	-	-	-	-
f) Other additions (Specify nature)	-	-	-	-
Total (A)	1,86,49,313	-	1,86,49,313	-

B.

Utilisation/Expenditure towards objectives of funds				
i) Capital Expenditure	-	-	-	-
ii) Revenue Expenditure	-	-	-	-
Total (B)	-	-	-	-
Closing balance at the year end (A - B)	1,86,49,313	-	1,86,49,313	-

Represented by

Cash And Bank Balances	-	-	-	-
Investments	1,86,20,000	-	1,86,20,000	-
Interest accrued but not due	29,313	-	29,313	-
Total	1,86,49,313	-	1,86,49,313	-

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

SCHEDULE 2A – ENDOWMENT FUNDS

[Amount in Rupees]

Sr. No.	Name of the Endowment	Opening Balance		Additions during the year		Total		Expenditure on the object during the year	Closing Balance		Total (10+11)
		Endowment	Accumulated Interest	Endowment	Interest	Endowment (3+5)	Accumulated Interest (4+6)		Endowment	Accumulated Interest	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-	-	-

Notes:

1. The total of Columns 3 & 4 will appear as the Opening Balance in the Column "Endowment Funds" in Schedule 2. of Earmarked Funds forming part of the Balance Sheet.
2. The total of Col. 9 should normally be less than the total of Col. 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.

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS

[Amount in Rupees]

	2022-23	2021-22
A. CURRENT LIABILITIES	-	-
1. Deposits from staff	-	-
2. Deposits from students -	-	-
a) Caution Money Deposit (Academic)	60,68,580	47,93,580
b) Caution Money Deposit (Hostel)	52,35,000	32,40,000
c) Student Aid Fund Fee	-	6,30,700
d) Alumni Association Life Membership fee	25,85,453	20,01,433
e) Student Medical Insurance fee	-	-
f) Advanced Tuition Fee	3,99,54,788	-
3. Sundry Creditors (Annexure-A)	-	-
a) For Goods & Services -	-	7,006
b) Others	8	-
4. Deposit-Others (Including EMD, Security Deposit)	5,00,000	70,520
5. Statutory Liabilities (Annexure-B)	-	-
a) Overdue	-	-
b) Others	15,38,320	61,70,360
6. Other Current Liabilities	-	-
a) Salaries	-	-
b) Receipts against sponsored projects (Schedule-3A)	3,70,512	9,31,030
c) Receipts against sponsored fellowships & scholarships (Schedule-3B)	9,24,841	71,14,888
d) Interest on Grants	-	6956589
e) Unutilised Grants	55,11,39,359	33,63,12,577
f) Grants in advance	-	-
g) Other funds (Suspense)	-	-
7. Other Liability (Students Debtors (Annexure-C))	51,70,034	22,28,672
Total (A)	61,35,36,777	37,04,57,757
B. PROVISIONS	-	-
1. Provisions (Annexure-D)	64,06,978	1,34,92,441
Total (A+B)	61,99,43,755	38,39,50,198

Note: Unutilized grants 6 (d) will include grants received in advance for next year.

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

SCHEDULE - 3(A) SPONSORED PROJECTS

[Amount in Rupees]

Sr. No	Name of Project	Opening Balance		Receipt/ Recoveries during the year	Total	Expenditure during the year	Closing balance	
		Credit	Debit				Credit	Debit
1	2	3	4	5	6	7	8	9
1	SERB (ADCCPSACET)	7,81,030	-	21,704	8,02,734	4,32,222	3,70,512	-
2	ATAL FDP 05.12.2022 to 16.12.2022 (DF&AF)	-	-	2,38,000	2,38,000	2,38,000	-	-
3	Karyashala on Cyber Security and Digital Forensics	-	-	5,00,000	5,00,000	5,00,000	-	-
4	CUSTOM IC DESIGN USING EDA (ACC VIGYAN WS)	1,50,000	-	-	1,50,000	1,50,000	-	-
5		-	-	-	-	-	-	-
6		-	-	-	-	-	-	-
7		-	-	-	-	-	-	-
8		-	-	-	-	-	-	-
9		-	-	-	-	-	-	-
	Total	9,31,030	-	7,59,704	16,90,734	13,20,222	3,70,512	-

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 and Deposits, on the Assets side of the Balance Sheet.

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

SCHEDULE 3 (B) - SPONSORED FELLOWSHIPS AND SCHOLASHIPS

[Amount in Rupees]

Sr. No.	Name of Sponsor	Opening Balance As on 01.04.2022		Transactions Closing		Balance As On 31.03.2023	
1	2	3	4	5	6	7	8
		Credit	Debit	Credit	Debit	Credit	Debit
1	University Grants Commission	-		-	-	-	
2	Ministry	-		-	-	-	
3	Others (Specify Individually)	-		-	-	-	
	a) MMVY - MP Govt.	47,71,900		27,25,600	74,85,500	12,000	
	b) PMSSS	-		1,25,000	1,25,000	-	
	c) BIHAR STATE EDUCATION SCHOLARSHIP	8,54,000		-	2,20,000	4,34,000	
	d) MAHADBT (MH GOVT) SCHOLARSHIP	7,41,178		47,67,000	53,28,637	1,79,541	
	e) RAJASHRI SHAHU MAHARAJ MERIT	2,53,000		-	2,55,000	-	
	f) SCHOLARSHIP of TOP CLASS EDU	4,59,000		19,80,000	24,39,000	-	
	g) E Pass Scheme	29,800		18,000	-	47,800	
	h) SC Free ship 2017-18	-		-	-	-	
	i) ST Freeship 2017-18	2,06,010		-	2,06,010	-	
	j) Deshantargant Scholarship	-		2,51,500	-	2,51,500	
	k) Scholarship Prog for Diespora Children (SPDC)	-		3,47,250	3,47,250	-	
	l) Winnie Sun Scholarship	-		65,000		-	
	Total	71,14,888		1,02,79,350		9,24,841	

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

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

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SCHEDULE 3C - UTILIZED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS

(Amount in Rupees)

S.No.	Particulars	2022-23	2021-22
A	Plan Grants: Government of India		
	Balance B/F	27,81,89,406	10,30,46,918
	Add: Receipts during the year	21,04,45,369	19,02,00,000
	Total (a)	48,86,34,775	29,32,46,918
	Less: Refunds	-	-
	Less: Utilized for Revenue Expenditure	2,12,00,000	1,00,00,000
	Less: Utilized for Capital Expenditure	50,58,930	50,57,512
	Total (b)	2,62,58,930	1,50,57,512
	Unutilized carried forward (a-b)	46,23,75,845	27,81,89,406
B	UGC Grants: Plan		
	Balance B/F	-	-
	Add: Receipts during the year	-	-
	Total (a)	-	-
	Less: Refunds	-	-
	Less: Utilized for Revenue Expenditure	-	-
	Less: Utilized for Capital Expenditure	-	-
	Total (b)	-	-
	Unutilized carried forward (a-b)	-	-
C	UGC Grants: Non Plan		
	Balance B/F	-	-
	Add: Receipts during the year	-	-
	Total (a)	-	-
	Less: Refunds	-	-
	Less: Utilized for Revenue Expenditure	-	-
	Less: Utilized for Capital Expenditure	-	-
	Total (b)	-	-
	Unutilized carried forward (a-b)	-	-
	Grand Total (A+B+C+D+E+F)	55,11,89,359	33,63,12,577

Notes:-

1. Unutilized grants includes advances on Capital Account
2. Unutilized grants include grants received in advance for the next year
3. Unutilized grants are represented on the Assets side by Bank balances, Short term Deposits with Banks and Advances on Capital A/c.

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

SCHEDULE 4 - FIXED ASSETS

[Amount in Rupees]

Sr. No	Assets Head	Gross Block				Depreciation				Net Block	
		Opening Balance as on 01.04.2022	Additions for the year	Deductions/ Adjustments for the year	Closing Balance as on 31.03.2023	Opening Balance as on 01.04.2022	Depreciation for the year	Deductions/ Adjustments for the year	Total Depreciation	Balance as on 31.03.2023	Balance as on 31.03.2022
1	Land	1	-	-	1	-	-	-	-	1	1
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	-	-	-	-	-	-	-	-	-	-
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and equipment	7,94,669	4,47,137	-	12,31,715	1,44,668	61,587	1	2,06,187	10,25,484	6,29,894
8	Plant & Machinery	4,80,964	1,72,410	-	6,53,474	88,194	31,604	-	1,19,798	5,33,676	3,91,900
9	Scientific & Laboratory Equipment	89,97,018	-	-	89,97,018	39,19,011	7,18,961	-	46,21,972	43,75,046	50,93,007
10	Office Equipment	13,543	81,656	-	95,199	3,633	4,673	-	8,306	86,893	9,910
11	Audio Visual Equipment	10,80,802	7,73,360	-	18,54,162	3,63,327	3,37,565	-	6,00,892	12,53,270	7,17,475
12	Computers & Peripherals	87,36,063	1,20,69,999	-	2,08,06,062	35,77,130	27,13,968	-	62,91,098	1,45,14,964	51,58,933
13	Furniture, Fixtures & Fittings	65,80,904	18,18,086	-	84,99,990	20,33,314	8,37,483	-	28,70,797	56,29,193	45,47,590
14	Vehicles	3,62,279	-	-	3,62,279	1,08,634	36,208	-	1,44,842	2,17,437	2,53,645
15	Lib. Books & Scientific Journals	30,88,192	-	-	30,88,192	9,28,121	2,08,916	-	11,37,037	19,51,155	21,61,071
16	Plants Equipments	8,195	1,41,901	-	1,50,096	914	14,914	-	15,828	1,34,268	7,281
17	Small Value Assets	1,33,105	4,088	-	1,37,193	1,33,101	4,088	-	1,37,189	4	4
	Total (A)	3,08,37,147	1,40,99,621	-	4,49,36,768	1,35,06,334	48,70,090	1	1,83,76,425	2,47,60,343	1,73,30,813
18	Capital Work in Process (B)	1,88,80,248	5,63,60,125	-	7,52,40,373	-	-	-	-	7,52,40,373	1,88,80,248
A	WIP - Compound Wall	1,88,80,248	5,63,60,125	-	7,52,40,373	-	-	-	-	7,52,40,373	1,88,80,248
Sr. No	Intangible Assets	Opening Balance as on 01.04.2022	Additions for the year	Deductions/ Adjustments for the year	Closing Balance as on 31.03.2023	Opening Balance as on 01.04.2022	Depreciation for the year	Deductions/ Adjustments for the year	Total Depreciation	Balance as on 31.03.2023	Balance as on 31.03.2022
19	Computer Software	42,96,429	12,59,296	-	55,55,725	41,97,610	3,90,261	-	47,87,871	7,67,853	98,819
20	Encorded	-	-	-	-	-	-	-	-	-	-
21	Patents	-	-	-	-	-	-	-	-	-	-
	Total (C)	42,96,429	12,59,296	-	55,55,725	41,97,610	3,90,261	-	47,87,871	7,67,853	98,819
	Grand Total (A+B+C)	5,38,13,824	7,18,19,042	-	12,56,32,866	1,97,03,794	51,60,352	1	2,48,64,296	10,07,68,570	3,41,10,030

Note: The figure in Column "Deductions" under Gross Block against the head Capital Work in Progress represents the transfer from Work in Progress to Assets during the year.
The figures in column "Additions during the year" under Gross Block against Assets 1 to 21 include transfer from Work in Progress during the year, as well as further acquisitions during the year.

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

SCHEDULE 4A - FIXED ASSETS (PLAN)

(Amount in Rupees)

Sr. No	Assets Head	Gross Block				Depreciation				Net Block	
		Opening Balance as on 01.04.2022	Additions for the year	Deductions/ Adjustments for the year	Closing Balance as on 31.03.2023	Opening Balance as on 01.04.2022	Depreciation for the year	Deductions/ Adjustments for the year	Total Depreciation	Balance as on 31.03.2022	Balance as on 31.03.2023
1	Land	1	-	-	1	-	-	-	-	1	1
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	-	-	-	-	-	-	-	-	-	-
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and equipment	7,88,813	4,47,157	-	12,35,970	1,41,005	82,889	-	2,23,704	12,11,208	9,34,266
8	Plant & Machinery	4,82,284	2,72,413	-	7,52,479	88,554	33,824	-	1,22,788	3,93,830	6,29,691
9	Scientific & Laboratory Equipment	88,87,318	-	-	88,87,318	35,33,311	7,18,561	-	42,51,872	48,55,448	46,35,446
10	Office Equipment	10,540	91,898	-	92,288	1,228	4,873	-	7,001	9,312	85,288
11	Audio Visual Equipment	6,88,552	7,73,380	-	14,61,932	1,91,795	1,09,721	-	3,01,516	11,71,418	8,87,757
12	Computers & Peripherals	28,24,380	1,10,69,520	-	1,38,94,300	24,38,265	28,87,368	-	1,11,89,638	3,86,115	27,04,662
13	Furniture, Fixtures & Fittings	83,85,824	18,18,038	-	84,03,862	32,33,314	8,37,438	-	38,73,832	53,52,510	45,30,030
14	Vehicles	3,83,278	-	-	3,83,278	1,35,824	38,336	-	1,44,382	2,47,454	2,38,896
15	Lib. Books & Scientific Journals	20,88,203	-	-	20,88,203	5,28,121	2,28,928	-	7,57,087	15,60,082	13,31,116
16	Sports Equipments	2,121	1,81,881	-	1,83,938	216	16,814	-	16,830	1,92,909	1,83,108
17	Small Value Assets	1,48,908	4,088	-	1,52,992	1,48,902	4,088	-	1,52,987	6	5
	Total (A)	8,20,12,147	1,41,99,631	-	9,62,11,778	1,93,26,931	48,15,890	-	2,36,51,888	6,44,93,377	7,47,75,916
18	Capital work in Progress (B)	1,88,50,245	5,44,90,128	-	7,32,40,373	-	-	-	-	7,32,40,373	1,88,50,245
A	WIP - Compound Wall	1,88,50,245	5,44,90,128	-	7,32,40,373	-	-	-	-	7,32,40,373	1,88,50,245
Sr. No	Intangible Assets	Opening Balance as on 01.04.2022	Additions for the year	Deductions/ Adjustments for the year	Closing Balance as on 31.03.2023	Opening Balance as on 01.04.2022	Depreciation for the year	Deductions/ Adjustments for the year	Total Depreciation	Balance as on 31.03.2023	Balance as on 31.03.2022
19	Computer Software	42,88,428	12,99,298	-	55,88,726	41,87,833	3,80,381	-	45,87,871	7,87,855	99,820
20	Documents	-	-	-	-	-	-	-	-	-	-
21	Patents	-	-	-	-	-	-	-	-	-	-
	Total (C)	42,88,428	12,99,298	-	55,88,726	41,87,833	3,80,381	-	45,87,871	7,87,855	99,820
	Grand Total (A+B+C)	8,20,88,834	7,18,19,343	-	12,51,07,868	1,35,34,140	51,96,318	-	2,48,39,458	10,04,68,408	8,37,54,483

Note: The figure in Column "Deductions" under Gross Block against the head Capital Work in Progress represents the transfer from Work in Progress to Assets during the year.
The figures in column "Additions during the year under Gross Block against Assets 1 to 21 include transfer from Work in Progress during the year as well as further acquisitions during the year.

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

SCHEDULE 4B - FIXED ASSETS (NON-PLAN)

(Amount in Rupees)

Sr. No	Assets Head	Gross Block				Depreciation				Net Block	
		Opening Balance as on 01.04.22	Additions for the year	Deductions/ Adjustments for the year	Closing Balance as on 31.03.23	Opening Balance as on 01.04.22	Depreciation for the year	Deductions/ Adjustments for the year	Total Depreciation	Balance as on 31.03.2023	Balance as on 31.03.2022
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	-	-	-	-	-	-	-	-	-	-
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and equipment	-	-	-	-	-	-	-	-	-	-
8	Plant & Machinery	-	-	-	-	-	-	-	-	-	-
9	Scientific & Laboratory Equipment	-	-	-	-	-	-	-	-	-	-
10	Office Equipment	-	-	-	-	-	-	-	-	-	-
11	Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-
12	Computers & Peripherals	-	-	-	-	-	-	-	-	-	-
13	Furniture, Fixtures & Fittings	-	-	-	-	-	-	-	-	-	-
14	Vehicles	-	-	-	-	-	-	-	-	-	-
15	Lib. Books & Scientific Journals	-	-	-	-	-	-	-	-	-	-
16	Sports Equipments	-	-	-	-	-	-	-	-	-	-
17	Small Value Assets	-	-	-	-	-	-	-	-	-	-
	Total (A)	-	-	-	-	-	-	-	-	-	-
18	Capital works in Process (B)	-	-	-	-	-	-	-	-	-	-
Sr. No	Intangible Assets	Opening Balance as on 01.04.22	Additions for the year	Deductions/ Adjustments for the year	Closing Balance as on 31.03.23	Opening Balance as on 01.04.22	Depreciation for the year	Deductions/ Adjustments for the year	Total Depreciation	Balance as on 31.03.2023	Balance as on 31.03.2022
19	Computer Software	-	-	-	-	-	-	-	-	-	-
20	E-Journals	-	-	-	-	-	-	-	-	-	-
21	Patents	-	-	-	-	-	-	-	-	-	-
	Total (C)	-	-	-	-	-	-	-	-	-	-
	Grand Total (A+B+C)	-	-	-	-	-	-	-	-	-	-

Note: The figure in Column "Deductions" under Gross Block against the head Capital Work in Progress represents the transfer from Work in Progress to Assets during the year.
The figures in column "Additions during the year under Gross Block against Assets 1 to 17 include transfer from Work in Progress during the year, as well as further acquisitions during the year.

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SCHEDULE 4C - INTANGIBLE ASSETS

[Amount in Rupees]

Sr. No	Intangible Assets	Opening Balance as on 01.04.2022	Additions for the year	Deduct-ions/ Adjust-ments for the year	Closing Balance as on 31.03.2023	Opening Balance as on 01.04.2022	Depreciation for the year	Deduct-ions/ Adjust-ments for the year	Total Depre-ciation	Balance as on 31.03.2023	Balance as on 31.03.2022
1	Computer Software	42,96,429	12,59,296	-	55,55,725	41,97,610	5,90,261	-	47,87,871	7,67,855	98,820
2	E-Journals	-	-	-	-	-	-	-	-	-	-
3	Patents & Copyrights	-	-	-	-	-	-	-	-	-	-
	Total (C)	42,96,429	12,59,296	-	55,55,725	41,97,610	5,90,261	-	47,87,871	7,67,855	98,820

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SCHEDULE 4C(I) – PATENTS AND COPYRIGHTS

(Amount in Rupees)

Sr No	Particulars	Op. Balance	Addition	Gross	Amortization	Net Block - 2022-23	Net Block - 2021-22
	A. Patents Granted						
1	Balance as on 31.03.2023 of Patents	-	-	-	-	-	-
	Original Value - Rs						
	Patents granted during the 2022-23	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-
Sr No	**Particulars**	**Op. Balance**	**Addition**	**Gross**	**Amortization / Rejected**	**Net Block - 2022-23**	**Net Block - 2021-22**
	B. Patents Pending in respect of Patents applied for						
1	Expenditure incurred during year	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-
	GRAND TOTAL (A+B)	-	-	-	-	-	-

Note: The addition in Part A (patents granted), will be the figure of patents granted during the year, transferred from Part B (column- Patents granted/rejected). The amount against grants rejected during the year is written off in the Income and Expenditure Account.

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SCHEDULE 4D OTHERS - FIXED ASSETS

[Amount in Rupees]

Sr. No	Assets Head	Gross Block				Depreciation				Net Block	
		Opening Balance as on 01.04.22	Additions for the year	Deductions/ Adjustments for the year	Closing Balance as on 31.03.23	Opening Balance as on 01.04.22	Depreciation for the year	Deductions/ Adjustments for the year	Total Depreciation	Balance as on 31.03.23	Balance as on 31.03.22
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	-	-	-	-	-	-	-	-	-	-
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and Equipment	17,750	-	-	17,750	2,664	888	1	3,553	14,198	15,087
8	Plant & Machinery	-	-	-	-	-	-	-	-	-	-
9	Scientific & Laboratory Equipment	-	-	-	-	-	-	-	-	-	-
10	Office Equipment	-	-	-	-	-	-	-	-	-	-
11	Audio Visual Equipment	3,71,250	-	-	3,71,250	83,532	27,844	-	1,11,376	2,59,874	2,87,718
12	Computers & Peripherals	1,31,500	-	-	1,31,500	78,900	26,300	-	1,05,200	26,300	52,600
13	Furniture, Fixtures & Fittings	-	-	-	-	-	-	-	-	-	-
14	Vehicles	-	-	-	-	-	-	-	-	-	-
15	Lib. Books & Scientific Journals	-	-	-	-	-	-	-	-	-	-
16	Sports Equipment	-	-	-	-	-	-	-	-	-	-
17	Small Value Assets	4,500	-	-	4,500	4,499	-	-	4,499	1	1
	Total (A)	5,25,000	-	-	5,25,000	1,69,594	55,032	1	2,24,627	3,00,371	3,55,404
18	Capital works in Process (B)	-	-	-	-	-	-	-	-	-	-
A	WIP - Compound Wall	-	-	-	-	-	-	-	-	-	-
	Grand Total (A+B)	5,25,000	-	-	5,25,000	1,69,594	55,032	1	2,24,627	3,00,371	3,55,404

Gifted	-
Earmarked Funds	-
Sponsored Projects	3,00,371
Own Funds	-
Total	3,00,371

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

SCHEDULE 3 – INVESTMENT FORM EARMARKED/ENDOWMENT FUNDS

(Amount in Rupees)

Sr No	Particulars	2022-23	2021-22
1	In Central Government Securities	-	-
2	In State Government Securities	-	-
3	Other approved Securities	-	-
4	Shares	-	-
5	Debentures and Bonds	-	-
7	Others – Fixed Deposits	-	-
	Total	-	-

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

SCHEDULE 5(A) – INVESTMENT FORM EARMARKED/ENDOWMENT FUNDS

(Amount in Rupees)

Sr No	Particulars	2022-23	2021-22
1	In Central Government Securities	-	-
2	In State Government Securities	-	-
3	Other approved Securities	-	-
4	Shares	-	-
5	Debentures and Bonds	-	-
7	Others - Fixed Deposits	-	-
	Total	-	-

Note: The total in this sub schedule will agree with the total in Schedule 5

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SCHEDULE 6 - INVESTMENTS - OTHERS

Amount in Rupees

Sr. No	Particulars	2022-23	2021-22
1	In Central Government Securities	-	-
2	In State Government Securities	-	-
3	Other approved Securities	-	-
4	Shares	-	-
5	Debentures and Bonds	-	-
6	Others -Term Deposits with Banks (Annexure-E)	81,18,53,657	69,05,76,726
	Total	**81,18,53,657**	**69,05,76,726**

INDIAN INSTITUTE OF INFORNATION TECHNOLOGY

SCHEDULE 7 - CURRENT ASSETS

[Amount in Rupees]

Particulars	2022-23	2021-22
1. Stock :	-	-
a) Stores and Spares	-	-
b) Loose Tools	-	-
c) Publications	-	-
d) Laboratory chemicals, consumables and glass ware	-	-
e) Building Material	-	-
f) Electrical Material	-	-
g) Stationery	-	-
h) Water supply material	-	-
2.1 Sundry Debtors	-	-
a) Debts Outstanding for a period exceeding six months	-	-
b) Others (Less than six months)	-	-
2.2 Student Debtors (Annexure-C)	94,47,919	4,23,84,888
3. Cash and Bank Balances	-	-
a) With Scheduled Banks (Annexure-F)	-	-
a.1) In Current Accounts	3,20,06,766	24,58,849
a.2) In term deposit Accounts (Short Term Deposit)	50,000	1,32,50,000
a.3) In Savings Accounts	10,58,181	9,30,538
b) With non-Scheduled Banks :	-	-
b.1) In term deposit Accounts :	-	-
b.2) In Savings Accounts	-	-
c) Post Office- Savings Accounts	-	-
TOTAL	**4,25,62,866**	**5,90,24,275**

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

SCHDULE 8 - LOANS, ADVANCES & DEPOSITS

[Amount in Rupees]

Particulars	2022-23	2021-22
1. Advances to employees: (Non-interest bearing)	-	-
a) Salary	-	-
b) Festival	-	-
c) Medical Advance	-	-
d) Other - Institution Activity	15,000	-
2. Long Term Advances to employees: (Interest bearing)	-	-
a) Vehicle loan	-	-
b) Home loan	-	-
c) Others (to be specified)	-	-
3. Advances and other amounts recoverable in cash or in kind or for value to be received:	-	-
a) On Capital Account	-	-
b) To Suppliers	-	-
c) Advance to Students for Laptops	-	-
d) Advance to employees for expenses (imprest money/ advance)	3,82,380	
4. Prepaid Expenses	-	-
a) Insurance	-	-
b) Other expenses -Leased Line Charges	-	-
5. Deposits	-	-
a) Telephone	-	-
b) Lease Rent	-	-
c) Electricity	-	-
d) AICTE, if applicable	-	-
f) Others - Security Deposit	2,03,400	4,25,400
6. Income Accrued:	-	-
a) On Investments from Earmarked/ Endowment Funds	29,313	-
b) On Investments-Others	42,57,179	-
c) On Loans and Advances -	-	-
d) Others - Income accrued on Term Deposits	584	48,78,391
7. Other - Current assets receivable from UGC/sponsored projects	-	
a) Debit balances in Sponsored Projects	-	-
b) Debit balances in Sponsored Fellowships & Scholarships	-	-
c) Grants Receivable	3,92,00,000	-
d) Other receivables from UGC	-	-
8. Claims Receivable		
a) Income Tax on interest earned on investment with bank	-	-
b) Statutory Receipt (TDS, IGST)	15,750	2,48,246
9.Advance to CPWD (Deposit for Work)	21,91,63,677	8,75,944
10.Others	-	-
TOTAL	26,32,77,283	62,28,981

Note: If revolving fund have been created for House Building, Computer and Vehicle Advances to employees, the advance will appear as part of Earmarked / Endowment Funds. The balance against these interest - bearing advances will not appears in this schedule.

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SCHEDULE 9 - ACADEMIC RECEIPT

[Amount in Rupees]

Sr. No	Particulars	2022-23	2021-22
A. Fee from Students			
1	Tuition Fee	11,98,64,362	13,25,63,533
2	Development Fee	-	1,54,14,338
3	Gymkhana Fee	-	-
4	Training & Placement fee	-	-
5	Laboratory Fee	-	-
6	Library Fee	-	-
7	Internet & Email	-	-
8	Gathering Fee	-	-
9	Miscellaneous	2,67,19,700	2,11,69,814
	Total (A)	14,65,84,062	16,91,47,685
B. Examinations			
1	Admission Test Fee	-	-
2	Annual Examination Fee	-	-
3	Marksheet, Certificate Fee	-	-
4	Entrance Examination Fee	-	-
	Total (B)	-	-
C. Other Fees			
1	Identity Card Fee	-	-
2	Transportation Fee	-	-
3	Hostel Fee	2,70,62,343	44,16,000
4	Fine/Miscellaneous Fee	2,05,518	-
5	Medical Fee	-	-
	Total (C)	2,72,67,863	44,16,000
D. Sale of Publications			
1	Sale of Admission forms	-	-
2	Sale of syllabus and Question Paper, etc.	-	-
3	Sale of prospectus including admission forms	-	-
	Total (D)	-	-
E. Other Academic Receipts			
1	Registration fee for workshops, programmes	-	-
2	Registration fees (Academic Staff College)	-	-
3	Other Fee	-	-
	i) Student Medical Insurance	-	-
	ii) Admission Income (Cancellations Fees)	9,94,382	9,08,180
	iii) Mess Fee	61,06,822	-
	iv) Other Fee	-	-
	v) Unidentified Student Fee	(5,13,500)	5,13,500
	Total (E)	65,87,704	14,21,780
	Grand Total (A+B+C+D+E)	18,04,39,629	17,49,85,465

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

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SCHDULE 10 - GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

[Amount in Rupees]

Particulars	Plan			Total Plan	Project Grant	State Govt.	Industry Partners	2022-23 Total	2021-22 Total
	Govt. of India	UGC							
		Plan	Specific Schemes						
Balance B/F	27,81,89,406	-	-	27,81,89,406	-	1,49,23,171	3,32,00,000	33,63,12,577	12,84,76,894
Add: Interest during the year	2,42,45,369			2,42,45,369		26,01,597	-	2,68,47,966	-
Add: Receipts during the year	18,62,00,000			18,62,00,000		5,52,00,000	3,08,00,000	28,22,00,000	22,34,00,000
Total	48,86,34,775	-	-	48,86,34,775	-	9,27,25,768	6,40,00,000	64,53,60,543	35,18,76,694
Less: Refund to UGC Balance	-	-	-	-	-	-	-	-	-
Less: Utilised for Capital expenditure (A)	50,58,930			50,58,930		38,12,254	6,40,00,000	7,29,71,184	55,64,117
Balance	48,35,75,845	-	-	48,35,75,845	-	8,88,13,514	-	57,23,89,359	34,63,12,577
Less: Utilised for Revenue Expenditure (B)	2,12,00,000			2,12,00,000		-	-	2,12,00,000	1,00,00,000
Balance C/F (C)	46,23,75,845	-	-	46,23,75,845	-	8,88,13,514	-	55,11,89,359	33,63,12,577

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 Account

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

(ii) Represented by Bank balances, Investments and Advances on the assets side

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

SCHEDULE 11 - INCOME FROM INVESTMENTS

Amount in Rupees

Particulars	Earmarked/ Endowment Funds		Other Investments	
	2022-23	2021-22	2022-23	2021-22
1. Interest	-	-	-	-
a. On Government Securities	-	-	-	-
b. Other Bonds/Debentures	-	-	-	-
2. Interest on Term Deposits	-	-	1,90,729	16,628
3. Income accrued but not due on Term Deposits/Interest bearing advances to employees	-	-	-	-
4. Interest on Savings Bank Accounts	-	-	21,704	-
5. Others (Fixed Deposits)	29,313	-	2,31,07,074	1,36,32,270
Total	**29,313**	-	**2,33,19,507**	**1,36,48,898**
Transferred to Earmarked/Endowment Funds	29,313	-	21,704	-
Balance	-	-	**2,32,97,803**	**1,36,48,898**

Note: Interest accrued but not due on Term Deposits from HBA fund, conveyance advance fund and Computer Advance fund and on interest bearing advances to employees will be included here (Item 3), only where Revolving funds (EMF) for such advances have been set up

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

SCHEDULE 12 - INTEREST EARNED

[Amount in Rupees]

Sr.No.	Particulars	2022-23	2021-22
01.	On Savings Accounts with scheduled banks	-	-
02.	On Loans	-	-
	a. Employees/Staff	-	-
	b. Others	-	-
03.	On Debtors and Other Receivables	-	-
	Total	-	-

Note:

1. The amount against item 1. in respect of Bank Accounts of Earmarked / Endowment Funds is dealt with in Schedule 11 (First Part) and Schedule 2
2. Item 2(a) is applicable only if Revolving funds have not been constituted for such advances

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

SCHEDULE 13- OTHER INCOME

Items of material amounts included in Miscellaneous income should be separately disclosed

[Amount in Rupees]

Sr.No.	Particulars	2022-23	2021-22
	A. Income from Land & Buildings	-	
1	Hostel Room Rent	33,000	-
2	Licence Fee	-	-
3	Hire Charges of Auditorium/Playground/Convention Centre, etc	-	-
4	Electricity charges recovered	-	-
5	Water charges recovered	-	-
	Total	33,000	-
	B. Sale of Institute's publications	-	-
	C. Income from holding events	-	-
1	Gross Receipts from annual function/ sports carnival	-	-
	Less: Direct expenditure incurred on the annual function/ sports carnival	-	-
2	**Gross Receipts from fetes**	-	-
	Less: Direct expenditure incurred on the fetes	-	-
3	**Gross Receipts for educational tours**	-	-
	Less: Direct expenditure incurred on the tours	-	-
4	Others		-
	Total	-	-
	D. Others		-
1	Income from Short Term Course	-	-
2	Sales of Form Fee	11,250	36,423
3	Institutional Charges	93,880	69,690
4	Sale of Tender Forms	86,425	-
5	Misc. receipts	7,71,221	430
6	Processing Fee - Recruitment	39,750	62,632
7	RTI Fee	-	-
8	Grants/Donations/Registration fee from institutions, Welfare Bodies and International Organisations/ Sponsorship	7,500	65,000
9	Penalty	5,000	-
10	PayPal	-	-
11	Students Training Programme	-	37,456
12	Unclaimed Money	-	1,35,828
13	Depreciation Written back	-	-
14	International Conference	6,73,163	1,60,504
15	INTEREST ON INCOME TAX REFUND	5,512	607
16	ADMISSION REMUNERATION (INCOME)	2,00,000	1,45,500
	Total	18,95,801	7,36,060
	Total (A+B+C+D)	19,28,801	7,36,060

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

SCHEDULE 14 - PRIOR PERIOD INCOME

[Amount in Rupees]

Particulars	2022-23	2021-22
1. Academic Receipts	-	-
2. Income from Investments	2,66,931	-
3. Interest earned	-	-
4. Other Income	-	5,45,979
TOTAL	2,66,931	5,45,979

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

SCHEDULE 15 - STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

These shall be classified separately for teaching and non-teaching staff; adhoc staff Arrears of DA, Salary arrears due to increment shall be shown separately

[Amount in Rupees]

Sr. No.	Particulars	2022-23			2021-22		
		Plan	Non Plan	Total	Plan	Non Plan	Total
(a)	Salaries and Wages	2,19,45,006	-	2,19,45,006	2,12,01,548	-	2,12,01,548
(b)	Allowances and Bonus	1,42,09,010	-	1,42,09,010	-	-	-
(c)	Contribution to Provident Fund	-	-	-	-	-	-
(d)	Contribution to Other Fund (specify)	-	-	-	-	-	-
(e)	Staff Welfare Expenses	-	-	-	16,872	-	16,872
(f)	Retirement and Terminal Benefits	37,93,949	-	37,93,949	29,00,292	-	29,00,292
(g)	LTC facility	-	-	-	-	-	-
(h)	Medical facility	-	-	-	-	-	-
(i)	Children Education Allowance	-	-	-	-	-	-
(j)	Honorarium	-	-	-	-	-	-
(k)	Others - Cumulative Professional Development (CPDA)	6,000	-	6,000	8,155	-	8,155
(l)	Others - Medical Expenditure	14,330	-	14,330	10,198	-	10,198
(m)	Others - OT	-	-	-	-	-	-
(n)	Others - Expenses on Short Term Courses	-	-	-	-	-	-
(o)	Others - Membership Fee	5,000	-	5,000	-	-	-
	TOTAL	3,99,77,295	-	3,99,77,295	2,41,36,665	-	2,41,36,665

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

SCHEDULE 15(I) - TEACHING STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

These shall be classified separately for teaching and non-teaching staff; adhoc staff Arrears of DA, Salary arrears due to increment shall be shown separately

[Amount in Rupees]

Particulars	2022-23			2021-22		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Salaries and Wages	1,95,28,909	-	1,95,28,909	2,11,55,777	-	2,11,55,777
b) Allowances and Bonus	1,23,89,086	-	1,23,89,086	-	-	-
c) Contribution to Provident Fund	-	-	-	-	-	-
d) Contribution to Other Fund (specify)	-	-	-	-	-	-
e) Staff Welfare Expenses	-	-	-	16,372	-	16,372
f) Retirement and Terminal Benefits	31,00,672	-	31,00,672	28,95,281	-	28,95,281
g) LTC facility	-	-	-	-	-	-
h) Medical facility	-	-	-	-	-	-
i) Children Education Allowance	-	-	-	-	-	-
j) Honorarium	-	-	-	-	-	-
k) Others - Cumulative Professional Development (CPDA)	9,000	-	9,000	8,195	-	8,195
l) Others - Medical Expenditure	14,330	-	14,330	10,298	-	10,298
m) Others - OT	-	-	-	-	-	-
n) Others - Expenses on Short Term Course	-	-	-	-	-	-
o) Others - Membership Fee	5,000	-	5,000	-	-	-
TOTAL	3,50,43,994	-	3,50,43,994	2,40,85,883	-	2,40,85,883

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

SCHEDULE 15A(I) - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS (TEACHING STAFF)

[Amount in Rupees]

	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.2022	-	-	-	-
Addition: Capitalized value of Contributions Received from other Organizations	-	-	-	-
Total (a)	-	-	-	-
Less: Actual Payment during the Year (b)	-	-	-	-
Balance Available on 31.03.2023 c (a-b)	-	-	-	-
Provision required on 31.03.2023 as per Actuarial Valuation (d)	1,42,602	-	63,910	2,06,512
A. Provision to be made in the 2022-23 (d-c)	1,42,602	-	63,910	2,06,512
B. Contribution to New Pension Scheme	28,94,160	-	-	28,94,160
C. Medical Reimbursement to Retired Employees	-	-	-	-
D. Travel to Hometown on Retirement	-	-	-	-
E. Deposit Linked Insurance Payment	-	-	-	-
Total (A+B+C+D+E)	**30,36,762**	-	**63,910**	**31,00,672**

Note:

1. The total (A+B+G+D+E) in this sub schedule will be figure against Retirement and 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 31/3

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SCHEDULE 15(II) - NON-TEACHING STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

These shall be classified separately for teaching and non-teaching staff; adhoc staff Arrears of DA, Salary arrears due to increment shall be shown separately

[Amount in Rupees]

Particulars	2022-23			2021-22		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Salaries and Wages	24,20,100	-	24,20,100	45,771	-	45,771
b) Allowances and Bonus	18,19,924	-	18,19,924	-	-	-
c) Contribution to Provident Fund	-	-	-	-	-	-
d) Contribution to Other Fund (specify)	-	-	-	-	-	-
e) Staff Welfare Expenses	-	-	-	-	-	-
f) Retirement and Terminal Benefits	6,93,277	-	6,93,277	5,011	-	5,011
g) LTC facility	-	-	-	-	-	-
h) Medical facility	-	-	-	-	-	-
i) Children Education Allowance	-	-	-	-	-	-
j) Honorarium	-	-	-	-	-	-
k) Others - Cumulative Professional Development (CPDA)	-	-	-	-	-	-
l) Others - Medical Expenditure	-	-	-	-	-	-
m) Others - OT	-	-	-	-	-	-
n) Others - Expenses on Short Term Course	-	-	-	-	-	-
o) Others - Membership Fee	-	-	-	-	-	-
TOTAL	49,33,301	-	49,33,301	50,782	-	50,782

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

SCHEDULE 15A(II) - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS (NON-TEACHING STAFF)

Amount in Rupees

	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.2022	-	-	-	-
Addition: Capitalized value of Contributions Received from other Organisations	-	-	-	-
Total (a)	-	-	-	-
Less: Actual Payment during the Year (b)	-	-	-	-
Balance Available on 31.03.2023 c (a-b)	-	-	-	-
Provision required on 31.03.2023 as per Actuarial Valuation (d)	-	78,425	1,61,403	2,39,828
A. Provision to be made in the 2022-23 (d-c)	-	78,425	1,61,403	2,39,828
B. Contribution to New Pension Scheme	4,53,449	-	-	4,53,449
C. Medical Reimbursement to Retired Employees	-	-	-	-
D. Travel to Hometown on Retirement	-	-	-	-
E. Deposit Linked Insurance Payment	-	-	-	-
Total (A+B+C+D+E)	**4,53,449**	**78,425**	**1,61,403**	**6,93,277**

Note:

1. The total (A+B+G+D+E) in this sub schedule will be figure against Retirement and 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 31/3

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SCHEDULE 16 - ACADEMIC EXPENSES

(Amount in Rupees)

Particulars	2022-23			2021-22		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Laboratory expenses	56,370	-	56,370	1,85,614	-	1,85,614
b) Field work/Participation in Conferences	1,60,465	-	1,60,465	-	-	-
c) Expenses on Seminars/Workshops	-	-	-	-	-	-
d) Payment / Honorarium to visiting / guest faculty	11,90,000	-	11,90,000	24,10,500	-	24,10,500
e) Examination Expenses	72,552	-	72,552	2,365	-	2,365
f) Student Welfare expenses	4,17,422	-	4,17,422	98,632	-	98,632
g) Admission expenses	2,00,000	-	2,00,000	1,45,500	-	1,45,500
h) Convocation expenses	-	-	-	61,230	-	61,230
i) Publications	-	-	-	-	-	-
j) Stipend	9,07,837	-	9,07,837	30,36,533	-	30,36,533
k) Subscription Expenses	-	-	-	-	-	-
l) Other (Specify)	-	-	-	-	-	-
i) Internet Charges	-	-	-	6,12,543	-	6,12,543
ii) Gymkhana Expenses	-	-	-	-	-	-
iii) Training& Placement Exp	66,904	-	66,904	2,44,500	-	2,44,500
iv) Guest House Charges/ Accommodation Charges	2,02,800	-	2,02,800	8,44,897	-	8,44,897
v) Honorarium for Additional Responsibility	40,000	-	40,000	3,84,000	-	3,84,000
vi) Department Operating Cost - Consumables	-	-	-	-	-	-
vii)Mess Charges	49,11,330	-	49,11,330	-	-	-
viii) Students Activities Exp	-	-	-	-	-	-
ix) Students Insurance Exp	5,85,496	-	5,85,496	-	-	-
x)Hostel Exp	547	-	547	-	-	-
TOTAL	87,91,623	-	87,91,623	80,36,324	-	80,36,324

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SCHEDULE 17 - ADMINISTRATIVE & GENERAL EXPENSES

[Amount in Rupees]

Particulars	2022-23			2021-22		
	Plan	Non Plan	Total	Plan	Non Plan	Total
A Infrastructure	-	-	-	-	-	-
a) Electricity and Power	1,10,123	-	1,10,123	3,03,095	-	3,03,095
b) Water charges	-	-	-	-	-	-
c) Insurance	-	-	-	-	-	-
d) Rent, Rates and Taxes (including property tax)	3,40,70,544	-	3,40,70,544	92,64,000	-	92,64,000
e) Land Rent Exp	1	-	1	1	-	1
	-	-	-	-	-	-
B Communication	-	-	-	-	-	-
f) Postage and Telegram	15,069	-	15,069	9,137	-	9,137
g) Telephone, Fax and Internet Charges	6,00,349	-	6,00,349	18,213	-	18,213
	-	-	-	-	-	-
C Others	-	-	-	-	-	-
h) Printing and Stationery (consumption)	7,14,115	-	7,14,115	1,50,072	-	1,50,072
i) Travelling and Conveyance Expenses/TA/DA	3,86,629	-	3,86,629	2,12,198	-	2,12,198
j) Hospitality	1,09,845	-	1,09,845	-	-	-
k) Auditors Remuneration	3,08,640	-	3,08,640	94,400	-	94,400
l) Professional Charges	1,23,310	-	1,23,310	84,900	-	84,900
m) Advertisement and Publicity	1,92,979	-	1,92,979	1,36,158	-	1,36,158
n) Magazines & Journals	25,549	-	25,549	21,570	-	21,570
o) Other (Specify):	-	-	-		-	-
i) Office Exp.	1,71,704	-	1,71,704	15,867	-	15,867
ii) Outsources Services	1,71,17,133	-	1,71,17,133	1,13,32,581	-	1,13,32,581
iii) Refreshment Exp	1,95,344	-	1,95,344	1,76,418	-	1,76,418
iv) Repairs & Maintenance (Software/Website)	-	-	-	32,311	-	32,311
v) Project Exp	-	-	-	6,901	-	6,901
vi) Others Exp (Consumable)	8,54,460	-	8,54,460	97,991	-	97,991
TOTAL	5,50,15,794	-	5,50,15,794	2,19,45,813	-	2,19,45,813

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SCHEDULE 18 - TRANSPORTATION EXPENSES

[Amount in Rupees]

Sr No	Particulars	2022-23			2021-22		
		Plan	Non Plan	Total	Plan	Non Plan	Total
1	Vehicles (owned by Institution)	-	-	-	-	-	-
	a) Running / Diesel expenses	32,557	-	32,557	17,510	-	17,510
	b) Repairs & Maintenance	18,613	-	18,613	-	-	-
	c) Insurance expenses	9,625	-	9,625	5,427	-	5,427
2	Vehicles taken on rent/lease	-	-	-	-	-	-
	a) Rent/lease expenses	-	-	-	1,26,490	-	1,26,490
		-	-	-	-	-	-
3	Vehicle (Taxi) hiring expenses	19,98,483	-	19,98,483	5,98,867	-	5,98,867
		-	-	-	-	-	-
	Total	20,59,278	-	20,59,278	7,48,294	-	7,48,294

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

SCHEDULE 19 - REPAIRS & MAINTENANCE

[Amount in Rupees]

Sr No	Particulars	2022-23				2021-22		
		Central Govt Grant Exp	Plan	Non Plan	Total	Plan	Non Plan	Total
1	Buildings	-	1,72,584	-	1,72,584	-	-	-
2	Furniture & Fixtures	-	31,892	-	31,892	-	-	-
3	Plant & Machinery	-	57,173	-	57,173	1,900	-	1,900
4	Office Equipment	-	-	-	-	-	-	-
5	Computers	-	-	-	-	-	-	-
6	Laboratory & Scientific Equipment	-	1,400	-	1,400	3,000	-	3,000
7	Audio Visual Equipment	-	-	-	-	-	-	-
8	Cleaning Material & Services	-	64,354	-	64,354	-	-	-
9	Book binding charges	-	-	-	-	-	-	-
10	Gardening Expenses	-	-	-	-	-	-	-
11	Estate Maintenance	-	-	-	-	-	-	-
12	Others - Repairs & Mentenance Charges	-	11,32,643	-	11,32,643	18,014	-	18,014
	Total	-	14,60,046	-	14,60,046	22,914	-	22,914

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

SCHEDULE 20 - FINANCE COSTS

(Amount in Rupees)

Particulars	2022-23			2021-22		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Bank charges	-	16,796	16,796	7,354	-	7,354
b) Others (Penalty for Pre-mature Closure)	-	2,09,582	2,09,582	-	-	-
Total	-	2,26,378	2,26,378	7,354	-	7,354

Note: If the amount is not material, the head Bank charges could be omitted and these could be accounted as Administrative expenses in Schedule 17

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

SCHEDULE 21 - OTHER EXPENSES

[Amount in Rupees]

Particulars	2022-23			2021-22		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Provision for Bad and Doubtful Debts/Advances	-	-	-	-	-	-
b) Irrecoverable Balances Written-off	1,02,108	-	1,02,108	-	-	-
c) Grants / Subsidies to other Institutions /organizations	-	-	-	-	-	-
d) Miscellaneous Expenses	119	-	119	-	-	-
e) Others	1,39,439	-	1,39,439	37,314	-	37,314
Total	2,41,666	-	2,41,666	37,314	-	37,314

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

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

SCHEDULE 22 - PRIOR PERIOD EXPENSES

[Amount in Rupees]

	Particulars	2022-23			2021-22		
		Plan	Non Plan	Total	Plan	Non Plan	Total
1	Establishment expenses	9,74,675	-	9,74,675	43,78,131	-	43,78,131
2	Academic expenses	74,200	-	74,200	55,120	-	55,120
3	Administrative expenses	57,615	-	57,615	5,17,150	-	5,17,150
4	Transportation expenses	-	-	-	59,047	-	59,047
5	Repairs & Maintenance expenses	-	-	-	5,310	-	5,310
6	Other expenses	8,12,640	-	8,12,640	19,62,100	1,78,99,546	1,98,61,646
	Total	**19,19,130**	-	**19,19,130**	**69,76,858**	**1,78,99,546**	**2,48,76,404**

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

SCHEDULE 23 - SIGNIFICANT ACCOUNTING POLICIES

Sr. No	Sub Sr.	Particulars	
1		**BASIS FOR PREPARATION OF ACCOUNTS**	
	1.1	The accounts are prepared under the Historical Cost Convention unless otherwise stated and generally on the Accrual method of accounting.	
	1.2	Corresponding figure of the 2021-22 have been rearranged / regrouped wherever necessary.	
2		**REVENUE RECOGNITION**	
	2.1	Academic Fees, Hostel Fees, Examination Fee, Others Fees, & Other Academic Receipts are accounted on mercantile 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	Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straight line method.	Rate
		Land	0.00%
		Site Development	0.00%
		Buildings	2.00%
		Roads & Bridges	2.00%
		Tube wells & Water Supply	2.00%
		Sewerage & Drainage	2.00%
		Electrical Installation and equipment	5.00%
		Plant & Machinery	5.00%
		Office Equipment	7.50%
		Audio Visual Equipment	7.50%
		Furniture, Fixtures & Fittings	7.50%
		Scientific & Laboratory Equipment	8.00%
		Vehicles	10.00%
		Library Books & Scientific Journals	10.00%
		Computers & Peripherals	20.00%

Sr. No	Sub Sr.	Particulars	
	3.3	Depreciation is provided for the whole year on additions during the year.	
	3.4	There are no assets individual values of Rs 2000 or Less. Depreciation is charged @ 100% on small value assets.	
	3.5	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.	
4		**INTAGIBLE ASSETS**	
	4.1	Computer Software are grouped under Intangible Assets.	
	4.2	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.	
5		**INVESTMENTS**	
		Investment in Fixed Deposits with Banks are shown at lower of cost or fair value which is determined on individual investment basis or by category of investment.	
6		**GOVERNMENT AND UGC GRANTS**	
	6.1	Government Grants are accounted on realization basis. However, where a sanction for release of grant pertaining to the financial year is received before 31st 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.	
	6.2	To the extent utilized towards capital expenditure, (on accrual basis) government grahts are transferred to the Capital Fund.	
	6.3	Government grants for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilized, as income of the year in which they are realized.	
	6.4	Unutilized grants (including advances paid out of such grants) are carried forward and exhibited as a liability in the Balance Sheet.	

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

SCHEDULE 24 - CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

Sr. No	Sub Sr.	Particulars
1		**FIXED ASSETS:**
	1.1	Additions in the year to Fixed Assets in Schedule 4 include Assets purchased out of Plan Funds (₹ 7,18,19,042/-) Non-Plan Funds (₹ -Nil-) The Assets have been set up by credit to Capital Fund.
	1.2	In the Balance Sheet as on 31.3.2023 and the Balance Sheets of earlier year, Fixed Assets created out of Plan funds and Fixed Assets created out of non plan funds have been exhibited distinctly in Sub Schedules A, B, C and D to the main schedule of Fixed Assets (Schedule 4)
2		**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.
	2.1	The details of balances in Current Accounts are enclosed as attachment 'F' to the Schedule of Current Assets.
	2.2	Figures in the Final accounts have been rounded off to the nearest rupee.
	2.3	Schedules 1 to 24 are annexed to and form an integral part of the Balance Sheet at 31ST MARCH 2023 and the Income & Expenditure account for the year ended on that date.

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

NPS TIER-I ACCOUNT

BALANCE SHEET AS AT 31ST MARCH 2023

[Amount in Rupees]

S. No.	Liabilities	Amount	S. No.	Assets	Amount
1	Opening Balance	61,45,532	1	Subscription and Contribution due for 03/2023	-
2	Less: Sub. For 03/2022	-	2	Investment	-
3	Add: Sub+U Contribution	69,06,783	3	Interest Accured but not due	-
4	Add: Interest Credited	-	4	Balance at Bank	-
5	Less: Transfer to NSDL	1,30,52,315		-	
6	Add: Sub+UC for 03/2023	-			
7	Excess of Income over Expenditute	-			
8	Balance as on 01.04.2022	61,45,532			
9	Add: During the year	69,06,783			
	TOTAL	1,30,52,315		TOTAL	-

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

NPS TIER-I ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in Rupees)

S. No.	Expenditure	Amount	S. No.	Income	Amount
1	Interest Credited to Subscriber's Accounts	-	1	Interest Earned on Investment	-
2	Bank Charges	-	2	Less: Interest Accrued 31/03/2022	-
3	Excess of Income over Expenditure	-	3	Interest Accrued but not due	-
	TOTAL	-		TOTAL	-

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

NPS TIER-I ACCOUNT

RECEIPTS & PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

(Amount in Rupees)

S. No.	Receipts	Amount	S. No.	Payments	Amount
1	Opening Balance as on 01.04.2022	-	1	Investment	-
	a) NPS Tier-I Account	61,45,532	2	Withdrawal / Refund to NSDL	1,30,52,315
	b) Own Subscription	69,06,783			-
	c) University Contribution	-	3	Closing Balance as on 31.03.2023	-
				-	
2	Interest Received on Investment	-			
	a) Interest on saving bank a/c	-			
	b) Investment Encashed	-			
	TOTAL	1,30,52,315		TOTAL	1,30,52,315

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

ANNEXURE A - DETAILS OF SUNDRY CREDITORS AS ON 31ST MARCH 2023

[Amount in Rupees]

Sr. No	Particulars	Debit	Credit
1	Revenue & Forest Department (Land Lease)	8	-
2	Amruta Lipare (Advanced)	-	1,30,000
3	Bhupendra Singh (Advanced)	-	65,880
4	Chandrakant Narayan Guled (Imprest Advanced)	-	20,000
5	Hari Narayan Sahu (Imprest Advanced)	-	20,000
6	Jatin Trikambhai Majithia (Imprest Advanced)	-	20,000
7	Mukesh Nandanwar (Advanced)	-	25,000
8	Nagendra Kushwaha (Imprest Advanced)	-	20,000
9	Parmanand Pandit Jadhav (Advanced)	-	1,500
10	Ritu Tiwari (Imprest Advanced)	-	20,000
11	Sandeep Mishra (Imprest Advaced)	-	20,000
12	Sanjeev Sharma (Imprest Advanced)	-	20,000
13	Vaidunya Jain (Imprest Advanced)	-	20,000
	Grant Total	8	3,82,380

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

ANNEXURE B - DETAILS OF STATUTORY LIABILITIES AS ON 31ST MARCH 2023

[Amount in Rupees]

Sr. No	Particulars	Amount
1	CGST TDS 1% Payable	1,35,841
2	SGST TDS 1% Payable	1,35,841
3	GST Payable	1,14,096
4	Professional Tax	300
5	CPWD Arbitration	11,52,142
	Grand Total	**15,38,220**

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

ANNEXURE C - STUDENT DEBTORS AS ON 31ST MARCH 2023

Amount in Rupees

Sr. No	Particulars	Debit	Credit
1	STUDENT BTECH 2016-2020	29,400	1,55,834
2	STUDENT BTECH 2017-2021	48,970	3,54,353
3	STUDENT BTECH 2018-2022	11,66,700	3,70,694
4	STUDENT BTECH 2019-2023	21,83,722	7,95,097
5	STUDENT BTECH 2020-2024	34,92,045	6,42,925
6	STUDENT BTECH 2021-2025	15,22,212	3,04,697
7	STUDENT BTECH 2022-2026	2,99,806	24,94,602
8	STUDENT MTECH 2019-2020	-	1,500
9	STUDENT MTECH 2020-2022	1,13,500	-
10	STUDENT MTECH 2021-2023	950	1,000
11	STUDENT MTECH 2022-2024	6,414	25,832
12	STUDENT PHD	5,84,200	23,500
	Grand Total	94,47,919	51,70,034

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

ANNEXURE D - DETAILS OF PROVISIONS AS ON 31ST MARCH 2023

Amount in Rupees

Sr. No	Particulars	Amount
1	ARREARS (NON-TEACHING/SCALE) (PROVISION)	34,396
2	ARREARS (TEACHING/SCALE) (PROVISION)	2,40,030
3	GRATUITY (PROVISION)	66,674
4	Leave Encashment (Provision)	1,36,158
5	MANPOWER SERVICES (PROVISIONS)	18,30,162
6	M.Tech Stipend Payable (Provisions)	99,200
7	SALARY NON-TEACHING (SCALE) (PROVISIONS)	4,60,028
8	SALARY TEACHING (CONTRACTUAL) (PROVISIONS)	3,30,000
9	SALARY TEACHING (SCALE) (PROVISIONS)	32,10,330
	Grand Total	**64,06,978**

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

ANNEXURE E – DETAILS OF INVESTMENT AS ON 31ST MARCH 2023

Amount in Rupees

S No.	a/c No	From	To	Opening Balance	Debit	Credit	Closing Balance	Remarks
1	[illegible]	19-04-2022	19-04-2023	1,00,00,000	-	1,00,00,000	-	Encashed on 19.04.23
2	[illegible]	19-04-2022	19-04-2023	1,00,00,000	-	1,00,00,000	-	98-[illegible]-02
3	[illegible]	19-04-2022	19-04-2023	1,00,00,000	-	1,00,00,000	-	98-[illegible]-02
4	[illegible]	19-04-2022	19-04-2023	1,00,00,000	-	1,00,00,000	-	98-[illegible]-02
5	[illegible]	19-04-2022	19-04-2023	40,00,000	-	40,00,000	-	98-[illegible]-02
6	[illegible]	18-04-2022	18-04-2023	10,00,000	-	10,00,000	-	98-[illegible]-02
7	[illegible]	18-04-2022	18-04-2023	10,00,000	-	10,00,000	-	98-[illegible]-02
8	[illegible]	18-04-2022	18-04-2023	10,00,000	-	10,00,000	-	98-[illegible]-02
9	[illegible]	18-04-2022	18-04-2023	10,00,000	-	10,00,000	-	98-[illegible]-02
10	[illegible]	18-04-2022	18-04-2023	10,00,000	-	10,00,000	-	98-[illegible]-02
11	[illegible]	18-04-2022	18-04-2023	10,00,000	-	10,00,000	-	98-[illegible]-02
12	[illegible]	22-04-2022	22-04-2023	40,00,000	-	-	40,00,000	
13	[illegible]	22-04-2022	22-04-2023	40,00,000	-	-	40,00,000	
14	[illegible]	22-04-2022	22-04-2023	40,00,000	-	-	40,00,000	
15	[illegible]	22-04-2022	22-04-2023	40,00,000	-	-	40,00,000	
16	[illegible]	22-04-2022	22-04-2023	40,00,000	-	-	40,00,000	
17	[illegible]	22-04-2022	22-04-2023	40,00,000	-	-	40,00,000	
18	[illegible]	22-04-2022	22-04-2023	40,00,000	-	40,00,000	-	Encashed on 01.01.2023
19	[illegible]	22-04-2022	22-04-2023	1,00,00,000	-	-	1,00,00,000	
20	[illegible]	22-04-2022	22-04-2023	70,00,000	-	-	70,00,000	
21	[illegible]	28-04-2022	28-04-2023	1,00,00,000	-	-	1,00,00,000	
22	[illegible]	28-04-2022	28-04-2023	1,00,00,000	-	-	1,00,00,000	
23	[illegible]	28-04-2022	28-04-2023	1,11,10,375	-	1,11,10,375	-	Encashed on 01.08.2023
24	[illegible]	28-04-2022	28-04-2023	1,11,10,375	-	1,11,10,375	-	98-[illegible]-03
25	[illegible]	28-04-2022	28-04-2023	1,11,10,375	-	1,11,10,375	-	98-[illegible]-03
26	[illegible]	28-04-2022	28-04-2023	1,11,10,375	-	1,11,10,375	-	98-[illegible]-03
27	[illegible]	28-04-2022	28-04-2023	56,21,164	-	56,21,164	-	98-[illegible]-03
28	[illegible]	28-04-2022	28-04-2023	56,21,164	-	56,21,164	-	98-[illegible]-03
29	[illegible]	28-04-2022	28-04-2023	56,21,164	-	56,21,164	-	98-[illegible]-03
30	[illegible]	28-04-2022	28-04-2023	56,21,164	-	56,21,164	-	98-[illegible]-03
31	[illegible]	28-04-2022	28-04-2023	56,21,164	-	56,21,164	-	98-[illegible]-03
32	[illegible]	27-04-2022	27-04-2023	50,00,000	-	-	50,00,000	
33	[illegible]	27-04-2022	27-04-2023	50,00,000	-	-	50,00,000	
34	[illegible]	27-04-2022	27-04-2023	50,00,000	-	-	50,00,000	
35	[illegible]	27-04-2022	27-04-2023	50,00,000	-	-	50,00,000	
36	[illegible]	27-04-2022	27-04-2023	50,00,000	-	-	50,00,000	
37	[illegible]	27-04-2022	27-04-2023	50,00,000	-	-	50,00,000	
38	[illegible]	28-04-2022	28-04-2023	50,00,000	-	50,00,000	-	Encashed on 28.04.23
39	[illegible]	11-04-2022	11-04-2023	1,00,00,000	-	-	1,00,00,000	
40	[illegible]	11-04-2022	11-04-2023	1,00,00,000	-	-	1,00,00,000	
41	[illegible]	11-04-2022	11-04-2023	1,00,00,000	-	-	1,00,00,000	
42	[illegible]	11-04-2022	11-04-2023	1,00,00,000	-	-	1,00,00,000	
43	[illegible]	11-04-2022	11-04-2023	50,00,000	-	-	50,00,000	
44	[illegible]	24-04-2022	24-04-2023	1,00,00,000	-	-	1,00,00,000	
45	[illegible]	24-04-2022	24-04-2023	1,00,00,000	-	-	1,00,00,000	
46	[illegible]	24-04-2022	24-04-2023	1,00,00,000	-	-	1,00,00,000	
47	[illegible]	24-04-2022	24-04-2023	70,00,000	-	-	70,00,000	
48	[illegible]	28-04-2022	28-04-2023	50,00,000	-	50,00,000	-	98-[illegible]-03
49	[illegible]	28-04-2022	28-04-2023	50,00,000	-	-	50,00,000	
50	[illegible]	28-04-2022	28-04-2023	50,00,000	-	-	50,00,000	
51	[illegible]	24-04-2022	24-04-2023	1,00,00,000	-	1,00,00,000	-	Encashed on 01.08.2023
52	[illegible]	24-04-2022	24-04-2023	1,00,00,000	-	1,00,00,000	-	Encashed on 01.08.2023
53	[illegible]	24-04-2022	24-04-2023	1,00,00,000	-	1,00,00,000	-	Encashed on 01.08.2023
54	[illegible]	28-04-2022	28-04-2023	50,00,000	-	50,00,000	-	Encashed on 01.08.2023
55	[illegible]	28-04-2022	28-04-2023	50,00,000	-	50,00,000	-	Encashed on 01.08.2023
56	[illegible]	28-04-2022	28-04-2023	50,00,000	-	50,00,000	-	Encashed on 01.08.2023
57	[illegible]	28-04-2022	28-04-2023	50,00,000	-	50,00,000	-	Encashed on 01.08.2023
58	[illegible]	28-04-2022	28-04-2023	50,00,000	-	50,00,000	-	Encashed on 01.08.2023
59	[illegible]	28-04-2022	28-04-2023	50,00,000	-	50,00,000	-	Encashed on 01.08.2023
60	[illegible]	28-04-2022	28-04-2023	50,00,000	-	50,00,000	-	Encashed on 01.08.2023
61	[illegible]	03-04-2022	03-04-2023	50,00,000	-	50,00,000	-	98-[illegible]-03
62	[illegible]	03-04-2022	03-04-2023	50,00,000	-	50,00,000	-	98-[illegible]-03
63	[illegible]	03-04-2022	03-04-2023	50,00,000	-	50,00,000	-	98-[illegible]-03
64	[illegible]	03-04-2022	03-04-2023	50,00,000	-	50,00,000	-	98-[illegible]-03
65	[illegible]	03-04-2022	03-04-2023	50,00,000	-	50,00,000	-	98-[illegible]-03
66	[illegible]	03-04-2022	03-04-2023	50,00,000	-	50,00,000	-	98-[illegible]-03
67	[illegible]	03-04-2022	03-04-2023	50,00,000	-	50,00,000	-	98-[illegible]-03
68	[illegible]	03-04-2022	03-04-2023	50,00,000	-	50,00,000	-	98-[illegible]-03
69	[illegible]	03-04-2022	03-04-2023	50,00,000	-	50,00,000	-	98-[illegible]-03
70	[illegible]	08-04-2022	08-04-2023	50,00,000	-	50,00,000	-	Encashed on 01.08.2023
71	[illegible]	08-04-2022	08-04-2023	50,00,000	-	50,00,000	-	Encashed on 01.08.2023
72	[illegible]	08-04-2022	08-04-2023	50,00,000	-	50,00,000	-	Encashed on 01.08.2023
73	[illegible]	08-04-2022	08-04-2023	50,00,000	-	50,00,000	-	Encashed on 01.08.2023
74	[illegible]	08-04-2022	08-04-2023	50,00,000	-	50,00,000	-	Encashed on 01.08.2023
75	[illegible]	08-04-2022	08-04-2023	50,00,000	-	50,00,000	-	Encashed on 01.08.2023
76	[illegible]	08-04-2022	08-04-2023	50,00,000	-	50,00,000	-	Encashed on 01.08.2023
77	[illegible]	08-04-2022	08-04-2023	50,00,000	-	50,00,000	-	Encashed on 01.08.2023
78	[illegible]	11-04-2022	11-04-2023	1,00,00,000	-	-	1,00,00,000	
79	[illegible]	11-04-2022	11-04-2023	1,00,00,000	-	-	1,00,00,000	
80	[illegible]	11-04-2022	11-04-2023	1,00,00,000	-	-	1,00,00,000	
81	[illegible]	11-04-2022	11-04-2023	1,00,00,000	-	-	1,00,00,000	
82	[illegible]	11-04-2022	11-04-2023	1,00,00,000	-	-	1,00,00,000	
83	[illegible]	20-04-2022	20-04-2023	1,00,00,000	-	1,00,00,000	-	Encashed on 20.04.2023

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]	-	[illegible]

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY PUNE

ANNEXURE F - DETAILS OF BALANCES IN CURRENT ACCOUNTS WITH BANKS AS ON 31.03.2023

[Amount in Rupees]

Sr. No	Sub. Sr. No	Particulars	Account No.	Amount
1	In Current Account			
	i	State Bank of India	35664554591	15,31,102
	ii	State Bank of India	35606829359	3,03,37,752
	iii	State Bank of India	39576958196	1,37,912
			Total (1)	3,20,06,766
2	In term deposit Accounts (Short Term Deposit)			
	i	State Bank of India	41761303152	50,000
				-
			Total (2)	50,000
3	In Saving Account			
	i	State Bank of India	40631320447	10,58,181
			Total (3)	10,58,181
			Total (1+2+3)	3,31,14,947

भारतीय लेखापरीक्षा और लेखा विभाग
INDIAN AUDIT & ACCOUNTS DEPARTMENT
महानिदेशक लेखापरीक्षा (केन्द्रीय) का कार्यालय, मुंबई
O/o the DIRECTOR GENERAL OF AUDIT (CENTRAL), MUMBAI
C-25, Audit Bhavan, Bandra Kurla Complex, Mumbai- 400 051
e-mail – pdacentralmumbai@cag.gov.in

क्र. म.नि.ले.प.(के.)/ना.एवं.स्वा.नि./एस.ए.आर/2022-23/IIIT, Pune/ दिनांक: .11.2023

सेवा में,

सचिव, भारत सरकार
शिक्षा मंत्रालय, उच्च शिक्षा विभाग,
शास्त्री भवन, नई दिल्ली – 110001.

विषय – वर्ष 2022-23 के लिए भारतीय सूचना प्रौद्योगिकी संस्थान पुणे के लेखों पर प्रथक लेखापरीक्षा प्रतिवेदन।

महोदय,

31 मार्च 2023 को समाप्त वर्ष के लिए भारतीय सूचना प्रौद्योगिकी संस्थान पुणे के लेखों पर प्रथक लेखापरीक्षा प्रतिवेदन निम्नलिखित दस्तावेजों के साथ संसद के दोनों सदनों के पटल पर प्रस्तुत करने हेतु अग्रेषित किया जा रहा है।

i. वर्ष 2022-23 के लिए वार्षिक लेखे
ii. अनुबंधक सहित लेखापरीक्षा प्रतिवेदन-सह-लेखापरीक्षा प्रमाण पत्र
iii. प्रबंधन पत्र

2. कृप्या संसद में प्रस्तुत दस्तावेजों की प्रतियां एवं सदनों में उनकी प्रस्तुति की तिथि के सम्बन्ध में सूचना इस कार्यालय को अग्रेषित की जाए। कृपया पत्र की प्राप्ति की सूचना दे।
3. यह पत्र महानिदेशक लेखा परीक्षा (केंद्रीय) के अनुमोदन से जारी किया जा रहा है।

भवदीय,

संलग्नक: यथोपरि

हस्ता/-
निदेशक/ना.एवं.स्वा. नि.

क्र. म.नि.ले.प.(के.)/ना.एवं.स्वा.नि./एस.ए.आर/2022-23/ IIIT, Pune/ 590 दिनांक: 07 .11.2023

निदेशक, भारतीय सूचना प्रौद्योगिकी संस्थान, पुणे,
सर्वे नं. 9/1/3, आंबेगाव बुद्रुक,
सिंहगड, इंस्टिट्यूट रोड,
पुणे - 411041

अनुबंधक के साथ प्रथक लेखापरीक्षा प्रतिवेदन की एक प्रति जानकारी एवं आवश्यक कार्यवाही हेतु अग्रेषित की जा रही है। संसद में दस्तावेजों की प्रस्तुति की तिथि एवं उनकी प्रतिलिपि इस कार्यालय को प्रस्तुत की जाए।

निदेशक/ना.एवं.स्वा.नि.

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the Indian Institute of Information Technology, Pune for the year ended 31 March 2023.

We have audited the attached Balance Sheet of the Indian Institute of Information Technology, Pune ('the Institute') as at 31 March 2023, the Income & Expenditure Account and Receipt & Payment Account for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 28(3) of the Indian Institutes of Information Technology (Public-Private Partnership) Act, 2017. These financial statements are the responsibility of the Institute's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules and Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/ CAG's Audit Reports separately.

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

4. Based on our audit, we report that:

i. We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit.

ii. The Balance Sheet, the Income & Expenditure Account and the Receipt & Payment Account dealt with by this report have been drawn up in the new format prescribed by the Ministry of Human Resource Development, Government of India vide Order No 29-4/2012-IFD dated 17 April 2015.

iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Institute as required under Section 28 of the Indian Institutes of Information Technology (Public-Private Partnership) Act, 2017 in so far as it appears from our examination of such books.

iv. We further report that:

A. Income & Expenditure

A.1 Expenditure

A.1.1 Schedule 17- Administrative & General Expenses ₹ 5.50 crore

The above included an amount of ₹ 1.16 crore towards hostel rent paid for the period from January 2023 to June 2023, which was inclusive of hostel rent for the months April to June 2023 (3 months) of ₹58.06 lakh (₹ 116.11/2).

This payment of ₹58.06 lakh has resulted in overstatement of Schedule 17- Administrative & General Expenses/Expenditure for the year by ₹58.06 lakh and resultant understatement of Corpus/Capital fund (Sch. 1) and Loan, Advance & Deposits (Schedule 8) by same extent.

A.1.2 Schedule 16: Academic Expenses-₹87.91 lakh

The above expenditure included ₹5.85 lakh towards Student Medical Insurance for the period from 07.01.2023 to 06.01.2024, which was inclusive of Medical Insurance payment of ₹4.38 lakh (5.85*9/12) pertaining to the FY 2023-24.

This has resulted in overstatement of Schedule 16 Academic Expenses/Expenditure for the year by ₹4.38 lakh and resultant understatement of Corpus/ capital Fund (Sch. 1) and Loan advances and deposits (Schedule-8) by same extent.

A.2 Income

A.2.1 Schedule-9 Academic Receipt ₹ 18.04 crore

As per ledger, the Institute had refunded ₹23.76 lakh during FY 2022-23 as hostel fees collected in Advance from the students for the year 2020-21. This refund has been netted off with current year hostel fees in Schedule-9. This has resulted in understatement of income by ₹23.76 lakh in Schedule-9 Academic Receipt and corresponding understatement of Academic Expenses in Schedule -16 to that extent.

B. General Comment

B.1 The Institute had exhibited an amount of ₹2.33 crore in Schedule 11 - Income from Investment – Others. However, as per bank certificate, interest realized on investment during the year was shown at ₹2.90 crore. The difference of ₹0.57 crore (₹ 2.90 crore - ₹ 2.33 crore) needs to be reconciled.

B.2 As per Receipts and Payments Account for the Financial Year 2022-23, the Institute had shown receipts of ₹1.04 crore on account of sponsored fellowships and scholarships. However, receipts of only ₹1.02 crore were shown against it in the same head in Schedule- 3B during the year. The difference of ₹1.26 lakhs (₹104.05 lakh - ₹102.79 lakh) needs to be reconciled.

B.3 According to Accounting Standard (AS 15), the provisions for retirement benefits should be made on Actuarial basis and provided upto the year end. Actuarial valuation as on 31 March is to be obtained every year. As per Schedule -3- current liabilities and provisions of Balance Sheet for the Financial Year 2022-23, no provision for retirement benefit had been made on actuarial certification basis.

B.4 Schedule 7-Current Assets (Annexure C- Student Debtors) of ₹94.48 lakh included an amount of ₹13.59 lakh on account of fees to be collected from B. Tech students pertaining to the period 2016-22. This long pending list of debtors needs to be reviewed and necessary action for recovery of outstanding fees needs to be initiated.

B.5 As par significant accounting policies in Schedule-23, (2.2.1), the Institute disclosed that academic fees, hostel fees, examination fees, other fees and other acedemic receipts from students were accounted on mercantile basis. It was, however, observed that fees collected from students (except Tuition fees), sale of admission forms, royalty and interest realized on savings bank accounts were accounted on cash basis instead of mercantile/accrual basis.

B.6 As per significant accounting policy, court cases/arbitration cases filed against the Institution, by former/present employees, tenants, contractors, etc which were pending for decisions, should be disclosed under Schedule 24 - Notes to Accounts.

Statutory liabilities of ₹15.38 lakh under Schedule-3(5)(b) Current Liabilities and Provisions included an amount of ₹11.52 lakh towards payment of future liability on account of pending arbitration case. However, no disclosure in this regard was made in Schedule 24 – Notes to Accounts as required.

C. **Grant-in-aid**

The Institute received grants-in-aid of ₹21.04 crore during the year (capital grant of ₹16.50 crore, revenue grant of ₹2.12 crore and interest realised on grants of ₹2.42 crore), and unspent balance carried forward from previous year of ₹27.82 crore totalling to ₹48.86 crore. Of this, the Institute utilized an amount of ₹2.63 crore (₹0.51 crore on Capital head and ₹2.12 crore on Revenue head) leaving an unutilized balance of ₹46.23 crore.

The Institute received a grant of ₹9.27 crore from the Government of Maharashtra (capital grant of ₹6.52 crore, interest realised of ₹0.26 crore and unspent balance from previous year of ₹2.49 crore). Out of which, the Institute utilized an amount of ₹0.39 crore on capital head leaving an unutilized balance of ₹8.88 crore.

The Institute received grant of ₹6.40 crore from the industry partners which included grant received during the year of ₹3.08 crore and unspent balance from previous year of ₹3.32 crore. The Institute utilised the entire amount during the year leaving the unutilized balance as NIL.

D. **Management Letter**

Deficiencies which have not been included in the Audit Report have been brought to the notice of the University through a management letter issued separately for remedial / corrective action.

v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, the Income & Expenditure Account and Receipt & Payment Account dealt with by this report are in agreement with the books of accounts.

vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements, read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in the

Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:

(a) In so far as it relates to the Balance Sheet, of the state of affairs of the Indian Institute of Information Technology Pune as at 31 March 2023; and

(b) In so far as it relates to the Income & Expenditure Account, of the surplus for the year ended on that date.

For and on behalf of the

Comptroller & Auditor General of India

KP Parle

Director General of Audit (Central)

Place: Mumbai,

Date: 07.11.2023

Annexure	
1.	**Adequacy of Internal Audit System** • The Institute has neither established internal audit wing nor prepared internal audit manual. The Institute is in process of preparation of internal audit manual. • No internal audit was conducted by the Ministry since inception of the Institute.
2.	**Adequacy of Internal Control System** Internal control system of the Institute is adequate subject to the following: • Fees collected from students (except Tuition fees), sale of admission forms, royalty and interest realized on savings bank accounts were accounted on cash basis instead of mercantile/accrual basis as shown in significant accounting policies (Schedule 23).
	Physical verification of Assets • Although the Institute had maintained Fixed Assets register, it did not contain the opening and closing balance, location etc. • The Physical verification of assets has been conducted by the Institute during the year 2022-23. • The physical verification report of library books reported that there was shortage of 9 books valuing ₹3,730. • Many items found as obsolete/broken during the physical verification were not declared as obsolete and disposed of.
4.	**System of Physical verification of Inventory** The physical verification of stocks had been done during the year 2022-23.
5.	**Regularity in payment of statutory dues.** The Institute is regular in payment of statutory dues.

KP Parla

Director General of Audit (Central)

K. P. YADAW
Director General of Audit (Central)

INDIAN AUDIT & ACCOUNTS DEPARTMENT
महानिदेशक लेखापरीक्षा, (केन्द्रीय), मुंबई - 400 051.
C-25, Audit Bhavan, Bandra-Kurla Complex,
Bandra (East), Mumbai - 400 051.
Tel. : (O) 2657 2578 • Fax No.: 2657 2451
E-mail : pdacentralmumbai@cag.gov.in

D.O.No.DGA(C)/MUM/C&AB/SAR/IIIT Pune/2023-24/591

Date : 7 November 2023

Dear Sir,

I have audited the annual accounts of the Indian Institute of Information Technology, Pune for the year 2022-23 and have issued the Audit Report on 07.11.2023. During the course of audit, the following deficiencies, which have not been included in the Audit Report, are brought to your notice for corrective and remedial action, if required:

(i) As per Schedule - 2 Designated/Earmarked/ Endowment Funds A/c, the Institute had depicted investment of ₹ 1.86 crore as on 31st March 2023, but this investment was shown under Investments – Others (Schedule-6) instead of Investment from Earmarked/ Endowment Funds (Schedule 5).

(ii) The Institute has exhibited an amount of ₹5.13 lakh as negative receipt under the head Academic Receipt (Schedule 9), which was pertaining to unidentified student fee taken as income in previous year. This has resulted in understatement of Current Assets (Schedule- 7) and Corpus fund (Schedule – 1) by ₹5.13 lakh.

(iii) The Institute has shown the investment of ₹ 81.19 crore under Investment Others (Schedule-6) at the end of March 2023, but the Institute has not mentioned in the Financial Statement that from which funds the said investment has been made and whether interest earned has been added under the concerned fund or not.

(iv) The Institute has transferred development fees collected from the students of ₹1.86 crore to the Designated/ Earmarked, Endowment fund (Schedule-2). However, the Institute has not specified the nature of income which could be accounted under the Earmarked Fund and the items of expenditure permissible to be met from the Fund, in the Significant Accounting Policies (Schedule 23).

Regards,

Yours sincerely,

(K.P. Yadaw)

Dr. O. G. Kakde
Director
Indian Institute of Information Technology
Survey No.9/1/3, Ambegaon Budruk
Sinhgad Institute Road
Pune 411041

Indian Institute of Information Technology (IIIT Pune)

Survey No. 9/1/3, Sinhagad Institute Road, Ambegaon Budruk, Pune-411041

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