

Annual Accounts 2023-24



Indian Institute of Information
Technology Guwahati

महानिदेशक लेखा परीक्षा का कार्यालय
(केंद्रीय) , कोलकाता



O/O THE DIRECTOR GENERAL OF
AUDIT (CENTRAL), KOLKATA
8 K S Roy Road
GIP Building
Kolkata , West Bengal
PIN 700001

Ltr No: INSPECTION WING/2024-2025/DIS-2263955
Date: 09 Dec 2024

To,

The Director,
Indian Institute of Information Technology, Guwahati,
Bongora,
Guwahati-781015

Subject: Separate Audit Report on the accounts of the Indian Institute of Information Technology, Guwahati, for the financial year 2023-24

Sir/Madam,

A copy of the Separate Audit Report, alongwith Annexure, on the accounts of the Indian Institute of Information Technology, Guwahati, for the financial year 2023-24, is forwarded to the The Director, Indian Institute of Information Technology, Guwahati, Bongora, Guwahati-781015 for information and necessary action.

Arrangement may please be made for preparation of Hindi Version of the Separate Audit Report, with Annexure, at your end, and sending the same directly to the Ministry.

It may please be ensured that the Audited Accounts and the Separate Audit Report, along with Annexure, are placed before the apex body, for consideration and adoption, before the same are sent to the Government for being placed in the Parliament.

Two copies of the printed Annual Report, for the financial year 2023-24 (both English and Hindi Version), containing the Audited Accounts and the Separate Audit Report, along with Annexure, as laid before the Parliament, may please be forwarded to this Office, for necessary action at this end.

Yours faithfully,

Encls: As above

Aditi Sharma
Director

Copy to:-

Ltr No : INSPECTION WING/2024-2025/DIS-2263955/C1/For Information
1 Finance and Accounts wing, IIIT, Guwahati, for information and necessary actions
Ltr No : INSPECTION WING/2024-2025/DIS-2263955/C2/For Information
2 OAD-AB Wing, O/o the DGAC, Kolkata



Separate Audit Report on the accounts of Indian Institute of Information Technology, Guwahati, Assam for the year ended 31 March 2024

We have audited the attached Balance Sheet of the Indian Institute of Information Technology, Guwahati, as at 31 March 2024, the Income and Expenditure Account and Receipts and Payments 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, in regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms etc. Audit observations on financial transactions, in 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, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by

the 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 and Income and Expenditure Account/Receipt and Payment Account, dealt with in this report, have been drawn up in terms of the format prescribed by the Ministry of Human Resource Development, Government of India, vide its order No. 29-4/2012-FD dated 17 April 2015.
 - iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Indian Institute of Information Technology, Guwahati, as required, insofar as it appears from our examination of such books.
 - iv. We further report as below :

Comments on Accounts

A. Balance Sheet

1.1 Assets

1.1.1 Fixed Assets (Schedule-4): ₹135.12 crore

- a) The above head is understated by an amount of ₹0.75 crore due to non-inclusion of completion cost of Student Activity Centre (SAC) under building head of Assets. The completion cost of SAC was ₹4.65 crore. However, the Institute only booked ₹3.90 crore under CWIP. This also resulted in understatement of Corpus/Capital Fund by ₹0.75 crore.
- b) The above head was understated by an amount of ₹0.09 crore due to wrong booking of value of Asset. Construction of 96 seater Boys & Extension of the Girls Hostel' at IIIT, Guwahati was completed in December 2023 at a cost of ₹6.32 crore,

however, the same was booked under the head building as ₹6.23 crore. This has further resulted in understatement of Corpus/Capital Fund by ₹0.09 crore.

B Income and Expenditure Accounts

2.1 Expenditure

2.1.1 Depreciation (Schedule-4): ₹135.12 crore

The above head was overstated by ₹0.97 lakh due to excess charge of depreciation resulting from wrong categorisation of assets as detailed below:

- i) Depreciation overcharged by ₹0.08 lakh due to booking of fans under “Furniture and Fixtures” (rate of depreciation 7.5%) instead of “Electrical installation and Equipment” (rate of depreciation 5%).
- ii) Depreciation undercharged by ₹0.01 lakh due to booking of gym equipment under “Furniture and Fixtures” (rate of depreciation 7.5%) instead of “Sports Equipment” (rate of depreciation 8%).
- iii) Depreciation overcharged by ₹0.91 lakh due to booking of projectors under “Computer Peripherals” (rate of depreciation 20%) instead of “Audio and Visual Equipment” (rate of depreciation 7.5%).

This also resulted in understatement of surplus, that is, excess of income over expenditure by ₹0.97 lakh.

C. General

3.1 Other liabilities under Schedule 3 included ₹0.25 crore as liability against Professional Development Allowance (PDA) to 18 faculty members who has ceased to be faculty of the Institute as on 31.03.2024. The Institute may review such liabilities for early disposal.

3.2 In contravention to the format of Accounts provided by MoE, Schedule 4 (Fixed Assets) of Balance Sheet, is not sub-scheduled to portray assets created out of sponsored projects, own fund etc.

3.3 'Gate Fees' amounting to ₹0.35 lakh had remained unadjusted for more than five years under Loans, Advances & Deposits (Schedule 8).

D. Grants-in-Aid

The Institute financed by grants from the Government of India (GOI), the Government of Assam (GOA) and Industry partners, in the ratio 57.50:35:7.5. During the Financial Year 2023-24, the Institute had not received any grants. The Institute had an unspent balance of ₹4.41 crore against Capital Grant from Government of Assam. This amount has been utilised during 2023-24, leaving unspent grant as 'Nil' as on 31.03.2024.

E Net Effect

The net effect of the comments given in the preceding paragraphs is that the Assets and Liabilities were understated by ₹0.84 crore as at 31 March 2024 and the Excess of Income over Expenditure was understated by ₹0.01 crore for the year ended 31 March 2024.

v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account, dealt with in 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 Separate Audit

Report, give a true and fair view, in conformity with the accounting principles generally accepted in India:

- i. Insofar as it relates to the Balance Sheet, of the state of affairs of the Indian Institute of Information Technology, Guwahati, as at 31 March 2024 and
- ii. Insofar as it relates to the Income and Expenditure Account of the *Surplus*, for the year ended on that date.

For and on behalf of the C&AG of India

Place: Kolkata

Date: 09.12.2024



**(Uday Shankar Prasad)
Director General of Audit
Central :: Kolkata**

Annexure

A. Adequacy of the Internal Audit System

The Internal Audit System of the Institute is inadequate, on account of the following:

There is no Internal Audit wing of the Institute. Internal audit was conducted by a Chartered Accountant Firm.

B. Adequacy of Internal Control System

The Internal Control System of the Institute is inadequate, on account of the following:

- i. No fidelity bonds/security deposits are obtained from employees handling cash and valuables.
- ii. Cheque protectors are not in use.
- iii. Stamps are not affixed by franking machine only.

C. System of Physical verification of Assets and Inventories

The Institute had conducted Physical Verification of Fixed Assets and Inventories during the financial year 2023-24.

D. Statutory Dues

The Institute was regular in its payment of statutory dues.

INDIAN INSTITUTE OF
INFORMATION TECHNOLOGY GUWAHATI
BONGORA, GUWAHATI, ASSAM

INTERNAL AUDITORS REPORT AND STATEMENTS OF ACCOUNT

For the year ended 31st March 2024

To,
The Director
Indian Institute of Information Technology Guwahati
Guwahati-781015

1. We have conducted the Yearly Internal Audit at the Indian Institute of Information Technology Guwahati (“IITG”) for the period 01.04.2023 to 31.03.2024 from the books of Account, Records and Vouchers produced before us.
2. Our Audit procedures are designed primarily to enable us to provide reasonable assurance –
 - a) That the Financial Statements of the relevant Accounting period are free from material misstatement;
 - b) That the Financial Statements consisting of the Balance Sheet, Income and Expenditure Account and Receipt and Payment Account conform to the prescribed format of accounts for Educational Institutions;
 - c) That generally accepted accounting principles are followed;
 - d) On the adequacy of Internal controls;
 - e) On the accuracy and propriety of transactions to the extent to which assets are accounted for and safeguarded;
 - f) On the maintenance of all necessary evidential supporting documents, records and accounts in respects of the amounts and disclosures in the financial statements; and
 - g) On compliance of all necessary provisions for implementation of the complete accrual system of accounting.
3. All matters related to internal controls and accounting noted during the course of internal audit have been summarized and stated in Annexure – A
4. Our assurances on the matters stated in paragraph 2 above are subject to the comments and observations stated as per Annexure – A.
5. We would like to take this opportunity to acknowledge the courtesy and assistance extended to us by the personnel of IITG during the course of our audit.

**INDIAN INSTITUTE OF INFORMATION
TECHNOLOGY GUWAHATI
ANNEXURE – A**

1. The discrepancies and clerical errors detected during vouching of Receipts and Expenses were regularized and rectified during the course of audit.
2. Bank reconciliation statement has been prepared up to 31.03.2024 and all the corresponding entries have been made in the books of accounts.
3. Petty cash on imprest basis are being maintained by different departments/sections of the institute for various purposes except the Finance and Accounts section as they have access to accounting records. Cash in hand certificates have been obtained from the custodians of the imprest cash balances as on 31.03.2024 and the corresponding booking of expenditure has been made in the books of accounts. The employees of the institute have been rotated among different sections and departments.
4. The Fixed Assets registers are up to date as per GFR- 2017. The maintenance of all asset registers are being done by the Stores and Purchase section.
5. The physical verification of all assets and consumables of the institute has been completed by the committee constituted for conducting the PV and submitted to the head of institute.
6. The observations made on the accounts by the C&AG in their Separate audit report of FY 2022-23 have been taken care of in the accounts of FY 2023-24 as detailed below.
 - (a) Asset disposed off in FY 2022-23 has been removed from Sch -4 (Fixed assets) in the accounts of FY 2023-24 amounting to Rs. 1.85 lakhs.
 - (b) All expenses incurred during FY 2023-24 that can be attributed in to two different financial years have been booked under current years' expenditure and prepaid expenses (Sch – 8) / prior period expenses (sch – 22) based on the nature of the expenditure, period of subscription etc.
 - (c) Un-deposited FR amount lying with the institute pertaining to previous years have been fully deposited amounting to Rs. 21.01 lakhs as on 31.03.2024.

- (d) Provisioning of gratuity, pension and leave encashment has been shown separately under sub schedule Sch-15A as per the advice of C&AG in the accounts of FY 2023-24.
- (e) Account nos. of all fixed deposits have been mentioned in the schedule of fixed deposits attached with the accounts of FY 2023-24.
- (f) UC to Govt. of Assam for Rs. 10.00 Crores received as Capital Grants in FY 2022-23 have been submitted by the institute in FY 2023-24.

7. It has been observed that the feature to split the accounts Financial Year Wise is not enabled in the TALLY version being used at the institute. Due to this, the entire accounting data since inception of the institute is being recorded together under one company. At the same time, the system runs on multiple PCs simultaneously. There have been instances of the system working very slowly. Upgradation and customization of the system may be done through authorized service providers for more efficient performance in the future.
This was mentioned in the internal audit report of FY 2022-23 as well.

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, GUWAHATI
GUWAHATI, ASSAM

BALANCE SHEET AS AT 31ST MARCH 2024

[Amount in `]

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	1,403,248,693.00	1,353,317,246.26
DESIGNATED/ EARMARKED / ENDOWMENT FUNDS	2	-	-
CURRENT LIABILITIES & PROVISIONS	3	128,846,437.00	131,780,231.07
TOTAL		1,532,095,130.00	1,485,097,477.33

APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
FIXED ASSETS	4		
Tangible Assets		1,310,882,911.00	1,265,619,533.32
Intangible Assets		1,339,908.00	1,418,867.00
Capital Works-In-Progress		39,022,725.00	45,763,242.00
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5		
Long Term		-	-
Short Term		-	-
INVESTMENTS - OTHERS	6	-	-
CURRENT ASSETS	7	163,950,930.00	148,567,739.28
LOANS, ADVANCES & DEPOSITS	8	16,898,656.00	23,728,095.73
TOTAL		1,532,095,130.00	1,485,097,477.33

SIGNIFICANT ACCOUNTING POLICIES

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CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

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Deputy Registrar (F & A)

Registrar

Director

**INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, GUWAHATI
GUWAHATI, ASSAM**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

[Amount in `]

Particulars	Schedule	Current Year	Previous Year
INCOME			
Academic Receipts	9	279,010,138.00	244,768,365.80
Grants / Subsidies	10	-	-
Income from investments	11	5,039,275.00	1,307,148.00
Interest earned	12	-	-
Other Income	13	4,960,397.00	3,202,743.02
Prior Period Income	14	-	-
TOTAL (A)		289,009,810.00	249,278,256.82
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	182,271,502.00	187,161,301.54
Academic Expenses	16	17,629,279.00	12,939,429.92
Administrative and General Expenses	17	27,893,256.00	23,761,973.79
Transportation Expenses	18	138,601.00	122,830.00
Repairs & Maintenance	19	18,478,247.00	16,672,382.00
Finance costs	20	28,164.00	101,477.29
Depreciation	4	36,925,252.00	33,595,176.00
Other Expenses	21	-	63,896.00
Prior Period Expenses	22	417,247.00	-
TOTAL (B)		283,781,548.00	274,418,466.54
Balance being excess of Income over Expenditure (A-B)		5,228,262.00	(25,140,210.00)
Transfer to Capital Fund			
Building fund			
Others - Excess depreciation charged in the previous year	4	13,868.00	-
Balance Being Surplus / (Deficit) Carried to Capital Fund		5,242,130.00	(25,140,210.00)

Significant Accounting Policies

23

Contingent Liabilities and Notes to Accounts

24

Deputy Registrar (F & A)

Registrar

Director

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, GUWAHATI
GUWAHATI, ASSAM

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

			Amount in Rupees		
	RECEIPTS		PAYMENTS		
	Current Year	Previous Year	Current Year	Previous Year	
I.	Opening Balance		I.	Expenses	
	a) Cash Balances	55,924.00		a) Establishment Expenses	182,271,502.00
	b) Bank Balance			b) Academic Expenses	17,629,279.00
	i. In Current accounts	2,565,761.10		c) Administrative Expenses	27,893,256.00
	ii. In Deposit accounts	140,501,000.00		d) Transportation Expenses	138,601.00
	iii. Savings accounts	-1,666,238.19		e) Repairs & Maintenance	18,478,247.00
	in Flexi Fixed Deposit	7,085,455.00			
II.	Grants Received			f) Prior period expenses	417,247.00
	a) From Government of India	-		g) Finance Cost	28,164.00
	b) From State Government	-		Payments against Earmarked/ Endowment Funds	-
	c) From Industry Partners	-		III. Payments against Sponsored Projects/Schemes	14,069,042.06
				IV. Payments against Sponsored Fellowships/Scholarships	-
				V. Investments and Deposits made	
III.	Academic Receipts	279,010,138.00		a) Out of Earmarked/Endowments funds	-
IV.	Receipts against Earmarked/ Endowment Funds	-		b) Out of own funds (Investments- Others)	-
V.	Receipts against Sponsored Projects/Schemes	31,236,525.00		VI. Term Deposits with Scheduled Banks	-
VI.	Receipts against sponsored Fellowships and Scholarships	-		VII. Expenditure on Fixed Assets and Capital Works - in- Progress	
VII.	Income on Investments from			a) Fixed Assets	82,095,802.00
	a) Earmarked/Endowment funds	-		b) Capital Works- in- Progress	64,762,121.00
	b) Other investments	-		VIII. Other Payments including statutory payments	-
VIII.	Interest received on				
	a) Bank Deposits	5,239,806.85		IX. Refunds of Grants	
	b) Loans and Advances			X. Deposits and Advances	58,102,040.48
	c) Savings Bank Accounts	-		XI. Other Payments	-
IX.	Investments encashed	-		XII. Closing balances	
X.	Term Deposits with Scheduled Banks encashed	-		a) Cash in hand	61,115.00
XI.	Other income (including Prior Period Income)	4,960,397.00		b) Bank balances	
XII.	Deposits and Advances	160,791,649.04		In Current Accounts	2,930,116.00
XIII.	Miscellaneous Receipts including Statutory Receipts	-		In Savings Accounts	-979,816.00
XIV.	Any Other Receipts - Capital Work in Progress refund	-		In Deposit Accounts	138,973,566.00
				in Flexi Fixed Deposit	22,910,135.00
					7,085,455.00
	TOTAL	629,780,418.00	503,392,975.00	TOTAL	629,780,418.00
					503,392,975.00

Deputy Registrar (F & A)

Registrar

Director

**INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, GUWAHATI
GUWAHATI, ASSAM**

SCHEDULE - 1 CORPUS/CAPITAL FUND

		[Amount in `]	
Particulars		Current Year	Previous Year
	Balance at the beginning of the year	1,353,317,246.00	1,322,739,396.14
Add:	Contributions towards Corpus/Capital Fund	-	-
Add:	Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure	44,079,985.00	55,920,015.00
Add:	Assets Purchased out of Earmarked Funds	-	-
Add:	Assets Purchased out of Sponsored Projects, where ownership vests in the institution	737,043.00	1,178,739.53
Add:	Assets Donated/Gifts Received	39,116.00	80,078.00
Add:	Land acquired free of cost	-	-
Add:	Excess of Income over expenditure transferred from the Income & Expenditure Account	5,242,130.00	-
(Deduct)	B/F Unutilized Grant transferred to Current Liabilities	-	-
Total		1,403,415,520.00	1,379,918,228.67
Add:	Adjustment for Previous Years Opening Balance		8,940.78
Less:	Deficit transferred from the Income & expenditure Account		-25,140,210.00
Less:	Amount of GIA received and overhead charges of previous Fys not taken in accounts (ECE/P/SUB/1)		-532,684.25
Less:	Amount of GIA received and overhead charges of previous Fys not taken in accounts (CSE/P/SOC/1)		-451,740.94
Less:	Amount of GIA received and overhead charges of previous Fys not taken in accounts (CSE/P/KN/1)		-429,136.00
Less:	Amount of overhead charges of previous FYS not taken in accounts (CSE/P/KN/2)		-56,152.00
Add:	Debit balance of institute share from consultancy not taken in accounts in previous financial year	18,079.00	-
Less:	Value of asset disposed off in FY 2022-23 not taken in accounts in the previous year	184,906.00	-
Balance at the year end		1,403,248,693.00	1,353,317,246.26

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, GUWAHATI
GUWAHATI, ASSAM

SCHEDULE 2 - DESIGNATED/ EARMARKED / ENDOWMENT FUNDS

[Amount in `]

Particulars	Fund wise Breakup		Total	
	Internal Resources Fund	Endowment Funds	Current Year	Previous Year

A.

a) Opening balance	-	-	-	-
b) Additions during the year	-	-	-	
c) Income from investments made of the funds	-	-	-	
d) Accrued Interest on investments/Advances	-	-	-	
e) Interest on Savings Bank a/c	-	-	-	
f) Other additions (Specify nature)	-	-	-	
Total (A)	-	-	-	-

B.

Utilisation/Expenditure towards objectives of funds				
i) Capital Expenditure	-	-	-	-
ii) Revenue Expenditure		-	-	-
Total (B)	-	-	-	-

Closing balance at the year end (A - B)	-	-	-	-
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Represented by

Cash and Bank Balances	-	-	-	
Advance to Students for Laptops		-	-	
	-	-	-	-
Total	-	-	-	-

**INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, GUWAHATI
GUWAHATI, ASSAM**

SCHEDULE 3- CURRENT LIABILITIES & PROVISIONS

[Amount in `]

	Current Year	Previous Year
A. CURRENT LIABILITIES		
1. Deposits from staff	-	
2. Deposits from students (Caution Money)	6,720,257.00	6,365,257.00
3. Sundry Creditors		
a) For Goods & Services (As per Annexure 'A')	11,435,573.00	12,023,571.00
b) Others	-	
4. Deposit-Others (including EMD, Security Deposit) (As per Annexure 'B')	5,211,233.00	2,588,557.00
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS): (As per Annexure 'C')		
a) Overdue	-	
b) Others	816,761.00	2,471,527.00
6. Other Current Liabilities		
a) Salaries	-	
b) Receipts against sponsored projects	29,742,401.00	11,043,313.94
c) Receipts against sponsored fellowships & scholarships	-	
d) Unutilised Grants	-	44,079,985.00
e) Grants in advance	-	
f) Other funds	-	
g) Other liabilities (As per Annexure 'D')	11,466,537.00	9,321,224.13
Total (A)	65,392,762.00	87,893,435.07
B. PROVISIONS		
1. For Taxation	-	-
2. Gratuity	21,850,855.00	19,165,753.00
3. Superannuation Pension	-	-
4. Accumulated Leave Encashment	41,602,820.00	24,721,043.00
5. Trade Warranties/Claims	-	-
6. Others	-	-
Total (B)	63,453,675.00	43,886,796.00
Total (A+ B)	128,846,437.00	131,780,231.07

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, GUWAHATI
GUWAHATI, ASSAM

SCHEDULE 3(a) - SPONSORED PROJECTS

[Amount in `]

SI No.	Name of Project	Opening Balance		Receipts / Recoveries during the year	Interest Income	Total	Expenditure during the year		Closing Balance	
		Credit	Debit				Project Expenditure	Institute Share (Projects & Consultancy)	Credit	Debit
1	2	3	4	5	6	7	8	9	10	11
1	HP Consultancy	71,206.95			344.01	71,550.96			71,551.00	-
2	E-Governance Unit (GoA)	326,789.31			1,578.78	328,368.09			328,368.00	-
3	NEHU(IITG/P/1)		40,574.98	280,000.00	1,156.71	240,581.73	349,194.00		-	108,612.00
4	CSE/P/RM/1	45,651.83			220.55	45,872.38			45,872.00	-
5	CSE/P/DSB/1		36,919.78		-178.37	-37,098.15			-	37,098.00
6	CSE/P/FAB/1		185,899.86		-898.12	-186,797.98			-	186,798.00
7	CSE/P/SC/1		44,634.28		-215.64	-44,849.92			-	44,850.00
8	CSE/P/SD/1	96,974.42			468.50	97,442.92			97,443.00	-
9	CSE/P/GB/1(Net App)		31,007.55		-149.80	-31,157.35	240,000.00		-	271,157.00
10	CSE/C/GB/5(NEEPCO)	523,825.83		600,000.00	5,429.41	1,129,255.24	210,000.00	270,000.00	649,255.00	-
11	CSE/C/GB/4(GICI)		432,925.76	700,000.00	1,290.29	268,364.53	367,500.00	383,769.00	-	482,904.00
12	CSE/C/GB/10(NIA)	354,052.36		800,000.00	5,575.44	1,159,627.80		111,375.00	1,048,253.00	-
13	CSE/C/GB/12(RGVN)	24,230.47		-	117.06	24,347.53		75,000.00	-	50,652.00
14	CSE/C/GB/13(RMSA)	5,329.06			25.75	5,354.81			5,355.00	-
15	IITG/DIR/03/APDCL	873,106.54			4,218.14	877,324.68			877,325.00	-
16	CSE/C/GB/15 (GIC Housing Finance)	1,896,820.28		1,000,000.00	13,995.08	2,910,815.36	350,000.00	150,000.00	2,410,815.00	-
17	CSE/C/FAB/1	536,576.14			2,592.30	539,168.44			539,168.00	-
18	CSE/P/FAB/2	4,030.29			19.47	4,049.76			4,050.00	-
19	CSE/P/SUD/1		93,314.40	450,000.00	1,723.22	358,408.82	453,556.00		-	95,147.00
20	ECE/P/RP/1	228,199.19			1,102.47	229,301.66			229,302.00	-
21	ECE/P/RP/2	105.00			0.51	105.51			106.00	-
22	ECE/P/SA/1	48,403.19			233.84	48,637.03			48,637.00	-
23	ECE/P/SB/1		56,267.12		-271.84	-56,538.96			-	56,539.00
24	ECE/P/SurajitP/1		70,481.46	108,379.00	183.09	38,080.63	37,655.00		426.00	-
25	HSS/P/SBa/1	5,910.27			28.55	5,938.82			5,939.00	-
26	HSS/P/SBa/2	9,973.47		119,285.00	624.47	129,882.94	103,397.00		26,486.00	-
27	HSS/P/HKC/1	4,731.30			22.86	4,754.16			4,754.00	-
28	MATHS/P/GK/1	16,174.43			78.14	16,252.57			16,253.00	-
29	MATHS/P/GK/2	2,474.36			11.95	2,486.31			2,486.00	-
30	MATHS/P/GK/3		18,132.37		-87.60	-18,219.97			-	18,220.00
31	Cotton University (IITG/R&D/47/CU)		17,048.04		-82.36	-17,130.40			-	17,130.00
32	IITG/CR/1	8,843.70			42.73	8,886.43			8,886.00	-
33	ICSSR National Seminar		12,050.21		-58.22	-12,108.43			-	12,108.00
34	Data Analysis with Python	26,461.80			127.84	26,589.64			26,590.00	-
35	CSIR (FAHIM SAYED)	190.10			0.92	191.02			191.00	-
36	DST/ INSPIRE/ Arpit Singh Yadav		179,831.65		-868.80	-180,700.45	372,000.00		-	552,700.00
37	DST/ INSPIRE/ Shreyoshi Bora		101,745.30		-491.55	-102,236.85	372,000.00		-	474,237.00
38	CSE/P/SS/1		4,341.54	36,000.00	152.95	31,811.41	-	9,400.00	22,411.00	-
39	ECE/P/SR/1/ Sounak Roy	405,168.55			1,957.45	407,126.00	372,000.00	150,000.00	-	114,874.00

40	MATHS/P/DM/1	209,345.26			1,011.39	210,356.65	161,005.00		49,352.00	-
41	CSE/P/IMR/2		81,334.02	250,000.00	814.86	169,480.84	229,286.00	21,000.00	-	80,805.00
42	ECE/P/SUP/2		128,369.30		-620.18	-128,989.48	126,812.00	54,666.00	-	310,467.00
43	HSS/P/HKC/2	10,535.03			50.90	10,585.93			10,585.00	-
44	ECE/P/SB/3	272.89			1.32	274.21			274.00	-
45	ECE/P/SB/4	193,106.04			932.93	194,038.97	192,790.00	20,000.00	-	18,751.00
46	ECE/P/SB/5	930,659.63		30,000.00	4,641.13	965,300.76	803,628.00	100,000.00	61,673.00	-
47	CSE/P/PB/1	560,556.67		200,000.00	3,674.39	764,231.06	451,734.00	85,387.00	227,110.00	-
48	ECE/P/MG/1	1,161,316.95		-180,000.00	5,610.54	986,927.49	773,800.00		213,127.00	-
49	CSE/P/SOC/2	534,575.35		-534,159.00	2,582.63	2,998.98	416.35		2,583.00	-
50	CSE/P/RS/1	543,942.02		494,021.00	5,014.59	1,042,977.61	416,279.00	62,501.00	564,198.00	-
51	ECE/P/SUB/2	200,156.04			966.99	201,123.03	187,396.00	20,000.00	-	6,273.00
52	HSS/P/DL/1	35,897.61			173.43	36,071.04	35,744.00		327.00	-
53	HSS/STC/RAM/1		138,011.00	308,288.00	825.21	171,102.21	170,308.00		794.00	-
54	CSE/C/GB/17/AGCL	300.54			1.45	301.99			302.00	-
55	ECE/STC/BJ/1	106.39			0.51	106.90			107.00	-
56	ECE/STC/SUB/1	354.64			1.71	356.35			356.00	-
57	CSE/STC/RM/1 (Atal FDP)	1,020.71			1.93	1,022.64			1,023.00	-
58	INSPIRE/03 (NR)		43,357.04		-209.47	-43,566.51			-	43,567.00
59	CSE/P/SM/01	-	-	1,390,000.00	6,715.35	1,396,715.35	49,032.00		1,347,683.00	-
60	CSE/P/AJ/01	-	-	722,100.00	3,488.60	725,588.60	-	56,068.00	669,521.00	-
61	CSE/P/KN/3	-	-	500,000.00	2,415.59	502,415.59			502,416.00	-
62	ECE/STC/MG/1	-	-	102,415.00	724.68	103,139.68	102,415.00		725.00	-
63	CSE/STC/AD/1	-	-	104,108.00	724.68	104,832.68	104,108.00		725.00	-
64	ECE/STC/SUB/2	-	-	67,566.00	724.68	68,290.68	67,566.00		725.00	-
65	CSE/P/PLT/01	-	-	1,816,000.00	8,773.44	1,824,773.44			1,824,773.00	-
66	CSE/STC/PLT/01	-	-	880,000.00	4,251.45	884,251.45	530,143.00	180,000.00	174,108.00	-
67	ECE/P/SB/06	-	-	1,180,000.00	5,700.80	1,185,700.80	5,000.00	77,250.00	1,103,451.00	-
68	ECE/P/SUB/03	-	-	1,624,834.00	7,849.88	1,632,683.88	138,335.00	65,914.00	1,428,435.00	-
69	ECE/P/SUB/04	-	-	1,555,000.00	7,512.50	1,562,512.50	371,094.00		1,191,418.00	-
70	ECE/P/SUB/05	-	-	465,000.00	2,246.50	467,246.50			467,247.00	-
71	ECE/P/SUB/06	-	-	1,130,866.00	5,463.43	1,136,329.43	-	68,867.00	1,067,462.00	-
72	CSE/P/RT/01	-	-	510,000.00	2,463.91	512,463.91	20,999.00		491,465.00	-
73	CSE/P/FAB/04	-	-	6,000,000.00	28,987.13	6,028,987.13			6,028,987.00	-
74	CSE/P/SM/02	-	-	-	-	-			-	-
75	CSE/P/RM/3	-	-	-	-	-			-	-
76	ECE/P/IMK/01	-	-	894,000.00	4,319.08	898,319.08			898,319.00	-
77	CSE/P/RM/02	-	-	613,960.00	2,966.16	616,926.16			616,926.00	-
78	CSE/P/RM/03	-	-	568,960.00	2,748.75	571,708.75			571,709.00	-
79	CSE/C/RM/1	-	-	173,050.00	836.04	173,886.04			173,886.00	-
80	CSE/P/FAB/3	-	-	3,269,662.00	15,796.35	3,285,458.35	3,121,662.00	148,000.00	15,796.00	-
81	CSE/C/FAB/3	-	-	2,160,000.00	10,435.37	2,170,435.37	9,007.00		2,161,428.00	-
82	CSE/STC/FAB/1	-	-	196,072.00	947.26	197,019.26	159,472.00	36,600.00	947.00	-
83	CSE/STC/SM/01	-	-	150,000.00	724.68	150,724.68			150,725.00	-
84	HSS/STC/DL/01	-	-	112,500.00	543.51	113,043.51			113,044.00	-
85	IIITG/DIR/03/NIA	-	-	-	-	-			-	-
86	CSE/C/GB/1B	372.37			1.80	374.17			374.00	-
87	CSE/C/FAB/2	490,761.57			2,370.96	493,132.53			493,133.00	-
88	CSE/P/SOC/1	316,272.88			1,527.97	317,800.85			317,801.00	-
89	CSE/P/KN/1	324,233.14			1,566.43	325,799.57			325,800.00	-
90	ECE/P/SP/1		147,945.08		-714.75	-148,659.83			-	148,660.00
91	ECE/P/SUB/1				-	-			-	-
92	CSE/P/KN/2		48,222.82		-232.97	-48,455.79	3,359.00		-	51,815.00
93	MATHS/P/DM/2	14,299.33		49,635.00	1,518.44	65,452.77	125,569.71		-	60,117.00
94	CSE/C/SM/1			338,983.00	1,637.69	340,620.69	237,288.00	101,695.00	1,638.00	-
	Total	11,043,313.90	1,912,413.56	31,236,525.00	200,531.85	40,567,957.19	11,821,550.06	2,247,492.00	29,742,401.00	3,243,481.00

SCHEDULE 3(b) - UNUTILIZED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS

[Amount in `]

		Current Year	Previous Year
A	Plan Grants: Government of India		
	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)	-	
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)	-	
D	Grants from State Government		
	Balance B/F	44,079,985.00	
	Add: Receipts during the year		100,000,000.00
	Total (a)	44,079,985.00	100,000,000.00
	Less: Utilized for Revenue Expenditure	-	
	Less: Utilized for Capital Expenditure	44,079,985.00	55,920,015.00
	Total (b)	44,079,985.00	55,920,015.00
	Unutilized carried forward (a-b)	-	44,079,985.00
E	Fund from Industry Partners		
	Balance B/F	-	
	Add: Receipts during the year	-	
	Total (a)	-	
	Less: Utilized for Revenue Expenditure	-	
	Less: Utilized for Capital Expenditure		
	Total (b)	-	
	Unutilized carried forward (a-b)	-	
	Grand Total (A+B+C+D+E)	-	

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, GUWAHATI
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SCHEDULE 4 FIXED ASSETS

[Amount in `]

S.No.	Assets Heads	Gross Block				Depreciation for the Year				Net Block	
		Opening Balance On 01.04.2023	Additions	Deductions	Closing Balance	Depreciation Opening Balance	Depreciation for the Year	Deductions/ Adjustment	Total Depreciation	31.03.2024	31.03.2023
1	Land	1.00			1.00	-	-	-	-	1.00	1.00
2	Site Development	40,358,187.00	40,970.00		40,399,157.00	-	-	-	-	40,399,157.00	40,358,187.00
3	Buildings	1,211,417,564.00	65,243,804.00		1,276,661,368.00	96,535,976.00	25,533,227.00	-	122,069,203.00	1,154,592,165.00	1,114,881,588.00
4	Roads & Bridges	33,049,968.00	145,993.00		33,195,961.00	2,643,996.00	663,919.00	-	3,307,915.00	29,888,046.00	30,405,972.00
5	Tubewells & Water Supply	664,696.00			664,696.00	13,294.00	13,294.00	-	26,588.00	638,108.00	651,402.00
6	Sewerage & Drainage	362,146.00	272,212.00		634,358.00	23,870.00	12,687.00	-	36,557.00	597,801.00	338,276.00
7	Electrical Installation and equipment	68,877,841.00	6,762,804.00		75,640,645.00	13,766,386.60	3,782,032.00		17,548,419.00	58,092,226.00	55,111,454.40
8	Plant & Machinery	3,953,137.00			3,953,137.00	1,946,615.00	197,657.00	-	2,144,272.00	1,808,865.00	2,006,522.00
9	Scientific & Laboratory Equipment	12,009,481.71	2,905,455.00		14,914,937.00	7,129,367.00	1,193,195.00	-	8,322,562.00	6,592,375.00	4,880,114.71
10	Office Equipment	7,814,586.68	103,596.00	184,906.00	7,733,277.00	4,416,288.00	579,996.00	13,868.00	4,982,416.00	2,750,861.00	3,398,298.68
11	Audio Visual Equipment	-			-	-		-	-	-	-
12	Computers & Peripherals	8,980,150.00	1,393,651.00		10,373,801.00	8,645,393.00	362,420.00	-	9,007,813.00	1,365,988.00	334,757.00
13	Furniture, Fixtures & Fittings	26,263,485.00	2,168,045.00		28,431,530.00	13,554,771.00	2,132,365.00	-	15,687,136.00	12,744,394.00	12,708,714.00
14	Vehicles	1.00	843,467.00		843,468.00	-	84,347.00	-	84,347.00	759,121.00	1.00
15	Lib. Books & Scientific Journals	1,154,829.53	108,693.00		1,263,523.00	698,969.00	126,352.00	-	825,321.00	438,202.00	455,860.53
16	Sports Equipments	147,649.00	151,117.00		298,766.00	59,264.00	23,901.00	-	83,165.00	215,601.00	88,385.00
17	Small Value Assets	-			-	-		-	-	-	-
Total (A)		1,415,053,722.92	80,139,807.00	184,906.00	1,495,008,625.00	149,434,189.60	34,705,392.00	13,868.00	184,125,714.00	1,310,882,911.00	1,265,619,533.32

18	Capital Work in Progress (B)	45,763,242.00	64,762,121.00	71,502,638.00	39,022,725.00	-	-	-	-	39,022,725.00	45,763,242.00
S.No.	Intangible Assets	Opening Balance On 01.04.2023	Additions	Deductions	Closing Balance	Depreciation Opening Balance	Amortization for the Year	Deductions/ Adjustments	Total Amortization /Adjustments	Balance as on 31.03.2024	Balance as on 31.03.2023
19	Computer Software	1,196,299.00	100,750.00	-	1,297,049.00	478,520.00	518,820.00	-	997,340.00	299,709.00	717,779.00
20	E-Journals	3,261,496.00	2,040,151.00	-	5,301,647.00	2,560,408.00	1,701,040.00	-	4,261,448.00	1,040,199.00	701,088.00
21	Patents	-	-	-	-	-	-	-	-	-	-
Total (C)		4,457,795.00	2,140,901.00	-	6,598,696.00	3,038,928.00	2,219,860.00	-	5,258,788.00	1,339,908.00	1,418,867.00
Grand Total (A+B+C)		1,465,274,759.92	147,042,829.00	71,687,544.00	1,540,630,046.00	152,473,117.60	36,925,252.00	13,868.00	189,384,502.00	1,351,245,544.00	1,312,801,642.32

**INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, GUWAHATI
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SCHEDULE 5 : INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS

[Amount in `]		
	Current Year	Previous Year
1 In Central Government Securities	-	-
2 In State Government Securities	-	-
3 Other approved Securities	-	-
4 Shares	-	-
5 Debentures and Bonds	-	-
6 Term Deposits with Banks	-	-
7 Others	-	-
Total	-	-

**INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, GUWAHATI
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SCHEDULE 6: INVESTMENTS — OTHERS

		[Amount in `]	
		CURRENT YEAR	PREVIOUS YEAR
1	In Central Government Securities	-	-
2	In State Government Securities	-	-
3	Other approved Securities	-	-
4	Shares	-	-
5	Debentures and Bonds	-	-
6	Others	-	-
	TOTAL	-	-

**INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, GUWAHATI
GUWAHATI, ASSAM**

SCHEDULE 7: CURRENT ASSETS

	[Amount in `]	
	Current Year	Previous Year
1. Stock:		
a)Stores and Spares	55,814.00	25,837.37
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. Sundry Debtors:		
a)Debts Outstanding for a period exceeding six months	-	-
b)Others		-
3. Cash and Bank Balances		
a) With Scheduled Banks:		
In Current Accounts	2,930,116.00	2,565,761.10
In term deposit Accounts	138,973,566.00	140,501,000.00
In Savings Accounts	-979,816.00	-1,666,238.19
in Flexi Fixed Deposit Account	22,910,135.00	7,085,455.00
b) With non-Scheduled Banks:		
In term deposit Accounts	-	
In Savings Accounts	-	
c) Cash in hand:	61,115.00	55,924.00
4. Post Office- Savings Accounts	-	
TOTAL	163,950,930.00	148,567,739.28

**INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, GUWAHATI
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SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS

[Amount in `]

	Current Year	Previous Year
1. Advances to employees: (Non-interest bearing)		
a)Salary	-	
b)Festival	-	
c)Medical Advance	-	
d)Other - Institution Activity (As per Annexure 'E')	1,590,143.00	762,747.00
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	-	
d) GATE Fees	34,500.00	34,500.00
4. Prepaid Expenses		
a)Insurance	309,489.00	
b)Other expenses - AMC Air Conditioners	65,708.00	394,249.00
c) E-journals	2,177,949.00	1,489,859.00
5. Deposits		
a)Telephone	-	
b)Lease Rent	-	
c)Load Security with APDCL for Electricity	2,617,388.00	2,617,388.00
d)AICTE, if applicable	-	
f)Others - Gas Cylinder	51,250.00	51,250.00
6. Income Accrued:		
a)On Investments from Earmarked/ Endowment Funds	-	
b)On Investments-Others	-	
c)On Loans and Advances	-	
d)Others - Income accrued on Term Deposits	2,529,377.00	642,279.00
7. Other - Current assets receivable from UGC/sponsored projects		
a)Debit balances in Sponsored Projects	3,243,481.00	1,912,413.56
b)Debit balances in Sponsored Fellowships & Scholarships	-	
c)Project Grants / Consultancy fees Receivable	944,000.00	
d)Other receivables from NTA for NEET Exam		-
8. Claims Receivable	-	
Fees / Dues Recoverable from Students	3,158,045.00	15,744,182.17
GST Reverse Charge input		-
Income tax	177,326.00	79,228.00
TOTAL	16,898,656.00	23,728,095.73

**INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, GUWAHATI
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SCHEDULE 9 - ACADEMIC RECEIPTS

[Amount in `]

		Current Year	Previous Year
A. FEES FROM STUDENTS			
A. Academic			
1	Tution Fee	253,169,054.00	225,962,351.00
2	Admission Fee	-	
3	Enrolment Fee		-
4	Library Admission Fee	-	
5	Laboratory Fee	-	
6	Art & Craft Fee	-	
7	Registration Fee		-
8	Syllabus Fee	-	
	Total (A)	253,169,054.00	225,962,351.00
B. Examinations			
1	Admission Test Fee	-	
2	Annual Examination Fee		-
3	Marksheet, Certificate Fee	18,220.00	
4	Entrance Examination Fee	-	
	Total (B)	18,220.00	-
C. Other Fees			
1	Identity Card Fee	295.00	
2	Fine / Miscellaneous Fee	96,220.00	185,588.00
3	Medical Fee		-
4	Transportation Fee	-	
5	Hostel Fee	25,726,349.00	18,620,426.80
	Total (C)	25,822,864.00	18,806,014.80
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)	-	
	Total (E)	-	
Grand Total (A+B+C+D+E)		279,010,138.00	244,768,365.80

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, GUWAHATI
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SCHEDULE 10 — GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

[Amount in `]									
Particulars	Plan			Total Plan	Non Plan UGC	State Govt.	Industry Partners	Current Year Total	Previous Year Total
	Govt. of Assam	UGC							
		Plan	Specific Schemes						
Balance B/F	44,079,985.00	-	-	44,079,985.00	-		-	44,079,985.00	-
Add: Receipts during the year	-		-	-	-			-	100,000,000.00
Total	44,079,985.00	-	-	44,079,985.00	-	-	-	44,079,985.00	100,000,000.00
Less: Refund to UGC Balance	-	-	-	-	-	-	-	-	-
Less: Utilised for Capital expenditure (A)	44,079,985.00	-	-	44,079,985.00	-			44,079,985.00	55,920,015.00
Balance	-	-		-	-	-	-	-	44,079,985.00
Less: Utilized for Revenue Expenditure (B)	-		-	-	-	-			-
Balance C/F (C)	-	-	-	-	-	-	-	-	44,079,985.00

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SCHEDULE 11- INCOME FROM INVESTMENTS

[Amount in `]

Particulars	Earmarked / Endowment Funds		Other Investments	
	Current Year	Previous Year	Current Year	Previous Year
1. Interest				
a.On Government Securities	-	-	-	-
b.Other Bonds/Debentures	-	-	-	-
2. Interest on Term Deposits		-	5,039,275.00	1,307,148.00
3. Income accrued but not due on Term Deposits/Interest bearing advances to employees	-	-	-	-
4. Interest on Savings Bank Accounts	-	-	-	-
5. Others	-	-	-	-
Total	-	-	5,039,275.00	1,307,148.00

**INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, GUWAHATI
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SCHEDULE 12: INTEREST EARNED

[Amount in `]		
Particulars	Current Year	Previous Year
1. On Savings Accounts with scheduled banks	-	-
2. On Loans		
a. Employees/Staff	-	-
b. Others	-	-
3. On Debtors and Other Receivables	-	-
Total	-	-

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SCHEDULE 13- OTHER INCOME

[Amount in `]

A. Income from Land & Buildings	Current Year	Previous Year
1.Hostel Room Rent	-	-
2.License fee	-	-
3,Hire Charges of Auditorium/Play ground/Convention Centre, etc	-	-
4,Electricity charges recovered	668,428.00	701,698.00
5.Water charges recovered	-	-
Total	668,428.00	701,698.00
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. RTI fees	-	-
3. Income from Royalty	-	-
4. Sale of tender paper	17,710.00	16,526.00
5. Misc. receipts	138,077.00	26,806.02
6. Profit on Sale/disposal of Assets	-	-
a)Owned assets	-	-
b)Assets received free of cost	-	-
7. Grants/Donations from Institutions, Welfare Bodies and International Organizations	-	-
8.SDA Recovered		115,144.00
9. Others		
a) Transferred from Internal Resources Fund	-	-
b) Sponsorship for Student events (Yuvaan ,Entropy, Bohagi etc)	1,050,177.00	636,892.00
c) Income from Consultancy	977,663.00	869,237.00
d) Income from R&D Projects	1,251,751.00	703,850.00
e) Visveswaraya Overheads		-
f) Visveswaraya Scholarship Scheme		-
g) IT Refund		132,590.00
h) Invocation of Bank Guarantee	311,286.00	
i) Recruitment Application Fees	395,305.00	
j) Penalty on Vendors	150,000.00	
Total	4,291,969.00	2,501,045.02
Grand Total (A+B+C+D)	4,960,397.00	3,202,743.02

**INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, GUWAHATI
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SCHEDULE 14 - PRIOR PERIOD INCOME

[Amount in `]		
Particulars	Current Year	Previous Year
1.Academic Receipts		-
2.Income from Investments	-	-
3.Interest earned		-
4. Other Income		-
Total	-	-

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, GUWAHATI
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SCHEDULE 15 — STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

[Amount in `]

	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a)Salaries and Wages						
<i>Faculty</i>	121,449,548.00	-	121,449,548.00	107,835,728.00		107,835,728.00
<i>Non Faculty</i>	31,872,434.00	-	31,872,434.00	28,855,303.00		28,855,303.00
b)Allowances and Bonus		-	-		-	-
c)Contribution to Provident Fund		-	-		-	-
d)Contribution to Other Fund (specify)		-	-		-	-
e)Staff Welfare Expenses		-	-		-	-
f)Retirement and Terminal Benefits	20,121,064.00	-	20,121,064.00	43,886,796.00	-	43,886,796.00
g)LTC facility		-	-		-	-
h)Medical facility		-	-		-	-
i)Children Education Allowance		-	-		-	-
j)Honorarium	223,861.00	-	223,861.00	410,668.54	-	410,668.54
k) Others - Relocation Expenses	507,935.00	-	507,935.00	40,017.00	-	40,017.00
l) Others - Medical Expenditure	2,580,096.00	-	2,580,096.00	2,387,903.00	-	2,387,903.00
m) Others - Professional Development Allowance	5,516,564.00	-	5,516,564.00	3,744,886.00	-	3,744,886.00
m) Others - Expenses on Short Term Course		-	-		-	-
TOTAL	182,271,502.00	-	182,271,502.00	187,161,301.54	-	187,161,301.54

**INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, GUWAHATI
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SCHEDULE 15 (A) — Employees Retirement & Terminal Benefits

Amount in Rs				
Particulars	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.2023	-	19,165,753.00	24,721,043.00	43,886,796.00
Add: Capitalised value of contributions received from other organisations	-	-	-	-
Total (a)	-	19,165,753.00	24,721,043.00	43,886,796.00
Less: Actual payments during the year (b)	-	554,185.00	-	554,185.00
Balance available on 31.03.2024 (C) (a-b)	-	18,611,568.00	24,721,043.00	43,332,611.00
Provision required on 31.03.2024 as per Actuarial Valuation (d)	-	21,850,855.00	41,602,820.00	63,453,675.00
A. Provision to be made in current year (d-c)		3,239,287.00	16,881,777.00	20,121,064.00
B. contribution to New Pension Scheme		-	-	-
C. Medical reimbursement to Retired Employees		-	-	-
D. Travel to Hometown on Retirement		-	-	-
E. Deposit linked Insurance Payment		-	-	-
Total (A+B+C+D+E)		3,239,287.00	16,881,777.00	20,121,064.00

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, GUWAHATI
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SCHEDULE 16 - ACADEMIC EXPENSES

[Amount in `]

	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a)Laboratory expenses		-	-	-	-	-
b)Field work/Participation in Conferences		-	-		-	-
c)Expenses on Seminars/Workshops	65,464.00	-	65,464.00		-	-
d)Payment to visiting faculty		-	-		-	-
e)Examination		-	-		-	-
f)Student Welfare expenses	3,166,826.00	-	3,166,826.00	1,964,119.92	-	1,964,119.92
g)Admission expenses		-	-		-	-
h)Convocation expenses	854,368.00	-	854,368.00	1,202,568.00	-	1,202,568.00
i) Publications		-	-		-	-
j)Stipend/means-cum-merit scholarship	12,445,845.00	-	12,445,845.00	7,087,500.00	-	7,087,500.00
k)Subscription Expenses		-	-		-	-
l) Others						
i) Department Operating Cost - Consumables	121,511.00	-	121,511.00	48,336.00	-	48,336.00
ii) Advertisement	23,781.00	-	23,781.00	34,908.00	-	34,908.00
iii) Contingencies	951,484.00	-	951,484.00	2,601,998.00	-	2,601,998.00
TOTAL	17,629,279.00	-	17,629,279.00	12,939,429.92	-	12,939,429.92

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, GUWAHATI
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SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES

[Amount in `]						
	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
A Infrastructure						
a)Electricity and power	12,738,877.00	-	12,738,877.00	9,828,332.00	-	9,828,332.00
b)Water charges	1,740,740.00	-	1,740,740.00		-	-
c)Insurance		-	-		-	-
d)Rent, Rates and Taxes (including property tax)		-	-		-	-
B Communication						
e)Postage and Telegram	2,229.00	-	2,229.00	-	-	-
f)Telephone, Fax and Internet Charges	233,683.00	-	233,683.00	25,138.00	-	25,138.00
C Others						
g)Printing and Stationery (consumption)	142,794.00	-	142,794.00	137,284.00	-	137,284.00
h)Travelling and Conveyance Expenses/TA/DA		-	-	44,969.00	-	44,969.00
i)Hospitality		-	-		-	-
j)Auditors Remuneration	886,710.00	-	886,710.00	854,375.00	-	854,375.00
k)Professional Charges		-	-	21,240.00	-	21,240.00
l) Advertisement and Publicity	84,084.00	-	84,084.00	50,337.00	-	50,337.00
m)Magazines & Journals		-	-		-	-
n)Others			-			-
Meeting Expenses	135,150.00	-	135,150.00	171,830.00	-	171,830.00
Consumables and Contingencies	1,231,145.00	-	1,231,145.00	2,298,511.79	-	2,298,511.79
Placement Cell Expenses	26,872.00	-	26,872.00	41,078.00	-	41,078.00
Recruitment Expenses	340,719.00	-	340,719.00	8,118.00	-	8,118.00
E-Cell	108,125.00	-	108,125.00			
Security Services	10,222,128.00	-	10,222,128.00	10,280,761.00		10,280,761.00
TOTAL	27,893,256.00	-	27,893,256.00	23,761,973.79	-	23,761,973.79

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SCHEDULE 18 TRANSPORTATION EXPENSES

[Amount in `]

	Particulars	Current Year			Previous Year		
		Plan	Non Plan	Total	Plan	Non Plan	Total
1	Vehicles (owned by Institution)						
	a)Running expenses		-	-		-	-
	b)Repairs & maintenance	-	-	-		-	-
	c) Insurance expenses	-	-	-		-	-
2	Vehicles taken on rent/lease						
	a) Rent/lease expenses	-	-	-		-	-
3	Vehicle hiring expenses	138,601.00	-	138,601.00	122,830.00	-	122,830.00
	Total	138,601.00	-	138,601.00	122,830.00	-	122,830.00

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SCHEDULE 19 — REPAIRS & MAINTENANCE

[Amount in `]

Particulars		Current Year			Previous Year		
		Plan	Non Plan	Total	Plan	Non Plan	Total
a)	Buildings	-	-	-	-	-	-
b)	Furniture & Fixtures	-	-	-	-	-	-
c)	Plant & Machinery	-	-	-	-	-	-
d)	Office Equipment	-	-	-	-	-	-
e)	Computers	778,770.00	-	778,770.00	-	-	-
f)	Laboratory & Scientific equipment	-	-	-	-	-	-
g)	Audio Visual equipment	-	-	-	-	-	-
h)	Cleaning Material & Services	-	-	-	-	-	-
i)	Book binding charges	-	-	-	-	-	-
j)	Gardening	-	-	-	-	-	-
k)	Estate Maintenance	1,825,610.00	-	1,825,610.00	4,544,166.00	-	4,544,166.00
l)	Others - Electrical	5,746,786.00	-	5,746,786.00	3,901,189.00	-	3,901,189.00
m)	Others - Office	2,123,210.00	-	2,123,210.00	785,649.00	-	785,649.00
n)	Others - Hostel	430,325.00	-	430,325.00	434,104.00	-	434,104.00
o)	Others - Catering and Cleaning	7,573,546.00	-	7,573,546.00	7,007,274.00	-	7,007,274.00
Total		18,478,247.00	-	18,478,247.00	16,672,382.00	-	16,672,382.00

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SCHEDULE 20 — FINANCE COSTS

[Amount in `]

Particulars	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Bank charges	28,164.00	-	28,164.00	101,477.29	-	101,477.29
b) Others		-	-		-	-
Total	28,164.00	-	28,164.00	101,477.29	-	101,477.29

SCHEDULE 21 - OTHER EXPENSES

[Amount in `]

Particulars	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Provision for Bad and Doubtful Debts/Advances	-	-	-	-	-	-
b) Irrecoverable Balances Written - off	-	-	-	63,896.00	-	63,896.00
c) Grants/Subsidies to other institutions/organizations	-	-	-	-	-	-
d) Others	-	-	-	-	-	-
Total	-	-	-	63,896.00	-	63,896.00

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, GUWAHATI
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SCHEDULE 22: PRIOR PERIOD EXPENSES

[Amount in `]

Particulars	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1 Establishment expenses	140,000.00	-	140,000.00	-	-	-
2 Academic expenses	248,220.00	-	248,220.00	-	-	-
3 Administrative expenses	29,027.00	-	29,027.00	-	-	-
4 Transportation expenses	-	-	-	-	-	-
5 Repairs & Maintenance	-	-	-	-	-	-
6 Other expenses	-	-	-	-	-	-
Total	417,247.00	-	417,247.00	-	-	-

**INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, GUWAHATI
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ANNEXURE A : DETAILS OF SUNDRY CREDITORS FOR GOODS & SERVICES AS ON 31-03-2024

Sl.No.	Particulars	Amount
1	CA A.K., Raychoudhury	450,000.00
2	Brahmaputra Electronics	51,153.00
3	Vanguard Security Services	851,844.00
4	BSNL	15,104.00
5	APDCL	890,649.00
6	NSDL	3,561.00
7	C&AG	500,000.00
8	Shri Ganesh Enterprise	192,964.00
9	Scholarship Financial Assistantship to student	1,408,465.00
10	M/S Salasar Food Services LLP	3,336,060.00
11	Accrual Creditors Estimated (Meeting , consumable etc.)	1,749,735.00
12	Add Construction	897,338.00
13	Bagra Ventures	163,400.00
14	Bikash Enterprise	232,446.00
15	Exclusive Advertising	47,611.00
16	Riddhi Enterprise	98,800.00
17	Higrade Papers	23,798.00
18	K K Commercials	273,760.00
19	Pranab Thakuriya	227.00
19	Liabilities for Outstanding Expenses - R & D	248,658.00
		11,435,573.00

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ANNEXURE B : DETAILS OF EMD & SECURITY DEPOSIT AS ON 31-03-2024

S.No	Name of the Firm / Company	Amount (Rs.)
1	PBG	406,230.00
2	Mriduanjali Architects & Engineers Pvt. Ltd.	30,012.00
3	Ganga Construction	9,140.00
4	Bikash Enterprise	1,625,452.00
5	Anil Thakuria	7,986.00
6	Mahalaxmi Associate	3,476.00
7	AKD Construction	3,063.00
8	Mukut Kalita	1,908.00
9	M/S Abdul Quddus	306,277.00
10	M/s Indigo Flame	10,000.00
11	M & N Enterprise	71,627.00
12	Sanjeev Borah	6,375.00
13	P K Enterprise	11,250.00
14	Mayuri Furniture	25,838.00
15	Safikur Rahman	56,942.00
16	Anushree Construction	58,929.00
17	Vanguard Security Service	100,000.00
18	Abdul Quddus	849,335.00
19	Bikash Enterprise	1,328,166.00
20	Anil Thakuria	6,097.00
21	P.K. Enterprise	4,649.00
22	Nice Traders	38,772.00
23	Pranab Thakuria	5,620.00
24	Cygnus Advertising	69,030.00
25	Mahalaxmi Associate	3,359.00
26	EMD against Tender	171,700.00
	Total	5,211,233.00

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ANNEXURE C : DETAILS OF STATUTORY LIABILITIES AS ON 31-03-2024

Sl.No.	Particulars	Amount
1	Forest Royalty	219,602.00
2	NPS	59,482.00
3	GST	537,677.00
		816,761.00

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ANNEXURE D : DETAILS OF OTHER LIABILITIES AS ON 31-03-2024

Sl.No.	Particulars	Amount
1	Mess	126,656.00
2	PDA to Faculty	8,006,809.00
3	Admission fees(JOSAA/CSAB)	3,042,615.00
4	Assistantship	273,332.00
5	Outsource examination	11,875.00
6	GATE Fee refundable	5,250.00
		11,466,537.00

**INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, GUWAHATI
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ANNEXURE E : DETAILS OF ADVANCE TO STAFF AS ON 31-03-2024

Sl.No.	Particulars	Amount
1	Advance to Staff	356,025.00
2	Advance to Faculty	526,989.00
3	Advance PDA	575,026.00
4	Advance to Student	23,000.00
5	Advance - R & D	109,103.00
		1,590,143.00

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY, GUWAHATI
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ANNEXURE F : DETAILS OF BALANCES IN SAVINGS BANK / CURRENT / FIXED DEPOSIT ACCOUNTS WITH BANKS AS ON 31-03-2024

Sl.No.	Particulars	Purpose	Account No.	Amount
I	IN CURRENT ACCOUNTS			
	Bank of Baroda	For receipt of grants from funding partners and Academic receipts. Also to make payments of both Capital and Revenue Expenditure	39010200000128	341,787.00
	Canara Bank		8652201010071	28,779.00
	State Bank of India (Mirza)		34573379424	1,436,285.00
	IIITG Student Services (SBI Mirza)		37930309245	188,947.00
	IIITG Students Events A/c (SBI Mirza)		41872768247	549,911.00
	IIITG Mess Transaction		41935589021	93,239.00
	HDFC bank Adabari Branch		50200045136570	291,168.00
II	IN TERM DEPOSITS	To prevent idle lying of funds and earn interest income for the Institute		133,973,566.00
	Bank of Baroda		Flexi fixed deposit	-
III	IN SAVINGS BANK ACCOUNTS			
	Bank of Baroda - R & D	For receiving grants under the projects and make payments under them	39010100001775	66,758.00
			37878505454	-1,419,292.00
			Flexi fixed	
			Deposit(37878505454)	22,910,135.00
			Term Deposit	5,000,000.00
			37878507803	-
			37878508987	-
			37878520392	-
			38648998895	372,718.00
	A Total in Current Account	2,930,116.00		
	B. Total In savings Account	-979,816.00		
	C. In Flexi Fixed Deposit a/cs	22,910,135.00		
	D Total in Term Deposit	138,973,566.00		
	Grand Total	163,834,001.00		
				163,834,001.00

Asset Procured during FY 2023-24 from R&D projects									
Project ID	Asset Register Page No.	Item	Qty	Asset ID	Price	Type of asset	Rate of Depreciation	Depreciation	Principal Investigator
MATHS/P/D M/2	01(Vol-II)01	Man who knew Infinity	1	IIITG/R&D/MATHS/P/DM/2/B01	400.00	Book	10%	40.00	Dipendu Maity
	01(Vol-II)02	The Theory of Everything	1	IIITG/R&D/MATHS/P/DM/2/B02	144.00		10%	14.40	
	01(Vol-II)02	The Joy of 'X'	1	IIITG/R&D/MATHS/P/DM/2/B03	291.00		10%	29.10	
	01(Vol-II)02	What is Mathematics	1	IIITG/R&D/MATHS/P/DM/2/B04	695.00		10%	69.50	
	01(Vol-II)02	A Pathway to Complex Analysis	1	IIITG/R&D/MATHS/P/DM/2/B05	325.00		10%	32.50	
	01(Vol-II)02	Functions of one Complex Variable	1	IIITG/R&D/MATHS/P/DM/2/B06	390.00		10%	39.00	
	01(Vol-II)09	A course in Differential Geometry	1	IIITG/R&D/MATHS/P/DM/2/B07	692.94		10%	69.29	
	01(Vol-II)09	Introduction to Topology and Modern Analysis	1	IIITG/R&D/MATHS/P/DM/2/B08	1,415.00		10%	141.50	
	01(Vol-II)09	Elementary Number Theory	1	IIITG/R&D/MATHS/P/DM/2/B09	919.00		10%	91.90	
	01(Vol-II)09	Complex Variables Theory and Applications	1	IIITG/R&D/MATHS/P/DM/2/B10	556.00		10%	55.60	
	01(Vol-II)09	First Order Mathematical	1	IIITG/R&D/MATHS/P/DM/2/B11	727.77		10%	72.78	
	01(Vol-II)10	Algebraic Number Theory and Format is Last Theorem	1	IIITG/R&D/MATHS/P/DM/2/B12	1,895.00		10%	189.50	
	01(Vol-II)10	Mathematical Principles of Natural Philosophy	1	IIITG/R&D/MATHS/P/DM/2/B13	988.02		10%	98.80	
	01(Vol-II)10	Topics in Algebra	1	IIITG/R&D/MATHS/P/DM/2/B14	380.00		10%	38.00	
	01(Vol-II)10	Flatland A Romance of many Dimensions	1	IIITG/R&D/MATHS/P/DM/2/B15	166.00		10%	16.60	
	01(Vol-II)10	Real Analysis	1	IIITG/R&D/MATHS/P/DM/2/B16	499.00		10%	49.90	
	01(Vol-II)11	Complex Variables and Applications	1	IIITG/R&D/MATHS/P/DM/2/B17	641.00		10%	64.10	
	01(Vol-II)11	Methods of Real Analysis	1	IIITG/R&D/MATHS/P/DM/2/B18	500.00		10%	50.00	
	01(Vol-II)11	Men of Mathematics	1	IIITG/R&D/MATHS/P/DM/2/B19	423.88		10%	42.39	
	01(Vol-II)11	A history of Mathematics	1	IIITG/R&D/MATHS/P/DM/2/B20	866.80		10%	86.68	
	01(Vol-II)11	General Topology	1	IIITG/R&D/MATHS/P/DM/2/B21	1,488.00		10%	148.80	
	01(Vol-II)12	Naïve Set Theory	1	IIITG/R&D/MATHS/P/DM/2/B22	412.00		10%	41.20	
	01(Vol-II)12	Algebraic Topology- A Primer	1	IIITG/R&D/MATHS/P/DM/2/B23	799.00		10%	79.90	
	01(Vol-II)12	Topological Graph Theory	1	IIITG/R&D/MATHS/P/DM/2/B24	1,016.00		10%	101.60	
CSE/P/PB/1	15(Vol-II)	Crucial X6 1TB Portable SSD	1	IIITG/R&D/CSE/P/PB/1/E03	6,899.00	Computer & Peripherals	20%	1,379.80	Parash Jyoti Bora
	16(Vol-II)	Acer Intel Core i5 Laptop	1	IIITG/R&D/CSE/P/PB/1/E04	53,870.00	Computer & Peripherals	20%	10,774.00	
	16(Vol-II)	Deep Learning (Adaptive Computation and Machine Learning Series)	1	IIITG/R&D/CSE/P/PB/1/B01	6,698.69	Book	10%	669.87	
	16(Vol-II)	Deep Learning from Scratch : Building with Python from First Principles	1	IIITG/R&D/CSE/P/PB/1/B02	1,025.00		10%	102.50	
	16(Vol-II)	Linear Algebra and Optimization for Machine Learning: A Textbook	1	IIITG/R&D/CSE/P/PB/1/B03	2,599.00		10%	259.90	
	16(Vol-II)	Amazon basics whiteboard Drywipe Magnetic with Pen Tray and Aluminium Trim	1	IIITG/R&D/CSE/P/PB/1/E05	1,799.00	Computer & Peripherals	20%	359.80	
	16(Vol-II)	Wacom Graphic Drawing	1	IIITG/R&D/CSE/P/PB/1/E06	5,950.00		20%	1,190.00	
	24(Vol-II)	Logitech C270 Digital HD Webcam	1	IIITG/R&D/CSE/P/PB/1/E07	1,995.00		20%	399.00	
	24(Vol-II)	Sony Wireless On-Ear Bluetooth Headphone	1	IIITG/R&D/CSE/P/PB/1/E08	4,490.00		20%	898.00	
	24(Vol-II)	Portonics Laptop Cooling Pad	1	IIITG/R&D/CSE/P/PB/1/E09	1,449.00		20%	289.80	

	24(Vol-II)	4k HDR Projector	1	IIITG/R&D/CSE/P/PB/1/E10	16,988.00		20%	3,397.60	
	24(Vol-II)	Projector Screen	1	IIITG/R&D/CSE/P/PB/1/E11	1,850.00		20%	370.00	
	17(Vol-II)	Mathematics for Machine Learning	1	IIITG/R&D/ECE/P/SB/4/B01	2,375.00		10%	237.50	
	17 (Vol-II)	An Introduction to Statistical Learning: with Applications in R	1	IIITG/R&D/ECE/P/SB/4/B02	686.00		10%	68.60	
	17(Vol-II)	Probabilistic Machine Learning: An Introduction	1	IIITG/R&D/ECE/P/SB/4/B03	3,989.00		10%	398.90	
	17(Vol-II)	Fundamentals of Intellectual Property Rights :For Students Industrialist and Patent Lawyers	1	IIITG/R&D/ECE/P/SB/4/B04	250.00		10%	25.00	
	17(Vol-II)	A textbook of Intellectual Property Rights	1	IIITG/R&D/ECE/P/SB/4/B05	312.00		10%	31.20	
ECE/P/SB/4		Artificial Intelligence (AI) & Intellectual Property Rights (IPR) Role, Impact Contributes Challenges, and legal implications of AI on IPR	1	IIITG/R&D/ECE/P/SB/4/B06	1,066.00	Book	10%	106.60	Shovan Barma
	18 (Vol-II)	How to patent an idea in India: From Idea to Granted Patent in Quickest Time Savings Cost and Making money with your patented invention		IIITG/R&D/ECE/P/SB/4/B07	149.00		10%	14.90	
	18 (Vol-II)	Apple Macbook Pro 14 Inch (8GB RAM & 512 GB SSD)	1	IIITG/R&D/ECE/P/SB/4/E01	167,280.00		20%	33,456.00	
ECE/P/SUB/2	21 (Vol-II)	Samsung CM LCD Monitor	1	IIITG/R&D/ECE/P/SUB/2/E01	24,049.00		20%	4,809.80	
		Raspberry Pi 5	2	IIITG/R&D/ECE/P/SUB/2/E02 & E03	11,898.00		20%	2,379.60	
		iPad Pro with Apple M2 Chip (8GB RAM)	1	IIITG/R&D/ECE/P/SUB/2/E04	125,351.00		20%	25,070.20	Sudip Biswas
ECE/P/SUB/4	31(Vol-II)	Laptop (Apple MacBook Pro 14inch)	1	IIITG/R&D/ECE/P/SUB/4/E01	201,516.00		20%	40,303.20	
CSE/P/RT/1	33 (Vol-II)	Epson Printer	1	IIITG/R&D/CSE/P/RT/1/E01	20,999.00		20%	4,199.80	Rohit Tripathi
	33 (Vol-II)	Laptop (HP AMD Ryzen 7 14 Inch Laptop)	1	IIITG/R&D/CSE/P/RT/1/E02	64,582.00		20%	12,916.40	
		HP Z4 G5 Workstation Desktop PC	2	IIITG/R&D/CSE/P/FAB/3/E01 TO E2			20%	159,772.00	
		HP 24" Monitor	2	IIITG/R&D/CSE/P/FAB/3/E03 & E04	798,860.00				
	40 (Vol-II)	HP Zbook Firefly 14 inch G10 Mobile Workstation PC	3	IIITG/R&D/CSE/P/FAB/3/E05 to 07	479,847.00		20%	95,969.40	
		HP ProOne 440 G9 All in One Desktop PC	5	IIITG/R&D/CSE/P/FAB/3/E08 to E12	501,205.00		20%	100,241.00	
		Brother Multifunction Machine Printer (DCP-B7535DW)	2	IIITG/R&D/CSE/P/FAB/3/E13 & E14	70,092.00		20%	14,018.40	
		HP USB-C G5 Essential Dock	2	IIITG/R&D/CSE/P/FAB/3/E15 & E16	10,998.00		20%	2,199.60	
	41(Vol-II)	TP Link Smart Camera	1	IIITG/R&D/CSE/P/FAB/3/E17	2,399.00		20%	479.80	
		Qubo Smart Plug	2	IIITG/R&D/CSE/P/FAB/3/E18 & E19	1,598.00	Computer & Peripherals'	20%	319.60	
		Phulip Wifi Camera	1	IIITG/R&D/CSE/P/FAB/3/E20	2,599.00		20%	519.80	
		Arduino Uno	2	IIITG/R&D/CSE/P/FAB/3/E21 & E22	5,945.10		20%	1,189.02	
		Oneplus 12R	2	IIITG/R&D/CSE/P/FAB/3/E23 & E24	91,998.00		20%	18,399.60	
		Xiaomi Pad 6	2	IIITG/R&D/CSE/P/FAB/3/E25 & E26	57,876.00		20%	11,575.20	
	42(Vol-II)	Xiaomi Pad 6 Keyboard	2	IIITG/R&D/CSE/P/FAB/3/E27 & E 28	9,998.00		20%	1,999.60	
		Xiaomi Smart Pen	2	IIITG/R&D/CSE/P/FAB/3/E29 & E30	11,998.00		20%	2,399.60	
		Google Coral Board	2	IIITG/R&D/CSE/P/FAB/3/E31 & E32	37,996.00		20%	7,599.20	
		Raspberry Pi 5 8GB SBC	4	IIITG/R&D/CSE/P/FAB/3/E33 to E36	37,288.00		20%	7,457.60	
	43(Vol-II)	BEAGLEBONE A1-64 4GB/16 GB SBC	2	IIITG/R&D/CSE/P/FAB/3/E37 & E38	46,256.00		20%	9,251.20	
		NVIDIA Jetson Nano Developer Kit	2	IIITG/R&D/CSE/P/FAB/3/E39 & E40	53,990.00		20%	10,798.00	
		Raspberry Pi Zero Board	1	IIITG/R&D/CSE/P/FAB/3/E41	2,295.00		20%	459.00	
		HP E27M Docking and Conferencing Monitor	2	IIITG/R&D/CSE/P/FAB/3/E42 & E43	82,600.00		20%	16,520.00	
	44(Vol-II)	HPE DL38X	1	IIITG/R&D/CSE/P/FAB/3/E44			20%	89,680.00	
		HPE 3.84TB SATA	8	IIITG/R&D/CSE/P/FAB/3/E45 to E52					
		HPE SMART ARRAY	1	IIITG/R&D/CSE/P/FAB/3/E53					
		HPE Installation Service	1	IIITG/R&D/CSE/P/FAB/3/E54					
		HPE Proliant Add on Option Install SVC	1	IIITG/R&D/CSE/P/FAB/3/E55					
ECE/P/SUB/3	52(Vol-II)	All in One Desktop with M3 Chip	1	IIITG/R&D/ECE/P/SUB/3/E01	166,236.00		20%	33,247.20	Sudip Biswas

Schedule of Fixed Deposits in FY 2023-24

Active Fixed Deposits as on 01.04.2023

FD A/c Nos.	Principal	Date of Opening	Period	Rate of Intrest	Date when Closed	Interest Received on Closure	Total funds received when closed	Remarks	Bank Name
41016530537	2,101,000.00	5/30/2022	365 days	5.10%	4/29/2024	-	2,101,000.00		SBI, Mirza
41579196180	12,000,000.00	1/6/2023	84 days	4.50%	4/27/2023	124,848.00	12,124,848.00		SBI, Mirza
41579305747	12,000,000.00	1/6/2023	112 days	4.50%	5/18/2023	160,346.00	12,160,346.00		SBI, Mirza
41579316454	12,000,000.00	1/6/2023	143 days	4.50%	6/5/2023	192,605.00	12,192,605.00		SBI, Mirza
41579411133	12,000,000.00	1/6/2023	173 days	4.50%	12/4/2023	394,584.00	12,394,584.00		SBI, Mirza
41789809687	10,000,000.00	3/27/2023	95 days	4.50%	9/20/2023	182,579.00	10,182,579.00		SBI, Mirza
41789809086	10,000,000.00	3/27/2023	95 days	4.50%	9/20/2023	173,960.00	10,173,960.00		SBI, Mirza
41789807679	10,000,000.00	3/27/2023	65 days	4.50%	10/12/2023	219,698.00	10,219,698.00		SBI, Mirza
41789806959	10,000,000.00	3/27/2023	65 days	4.50%	9/5/2023	160,766.00	10,160,766.00		SBI, Mirza
41789675039	10,000,000.00	3/27/2023	34 days	4.50%	6/28/2023	62,629.00	10,062,629.00		SBI, Mirza
41789805649	10,000,000.00	3/27/2023	34 days	4.50%	6/14/2023	55,725.00	10,055,725.00		SBI, Mirza
41789808378	10,000,000.00	3/27/2023	126 days	4.50%	3/4/2024	367,001.00	10,367,001.00		SBI, Mirza
41789810058	9,400,000.00	3/27/2023	126 days	4.50%	2/28/2024	331,079.00	9,731,079.00		SBI, Mirza
41803938530	6,000,000.00	3/31/2023	15 days	3.00%	4/18/2023	6,657.00	6,006,657.00		SBI, Mirza
	135501000.00					2,432,477.00	137933477.00		
Fixed Deposits FY 2023-24 (1st April 2023 to 31st March 2024)									
	Principal	Date of Opening	Period	Rate of Intrest	Date when Closed	Interest Received on Closure	Total funds received when closed	Remarks	Bank Name
41829782707	16000000.00	4/11/2023	142	4.50%	11/23/2023	366,440.00	16366440.00		SBI, Mirza
41981771663	3700000.00	6/6/2023	22	3.50%	7/10/2023	8,030.00	3708030.00		SBI, Mirza
42169268501	13000000.00	8/10/2023	30	3.00%	10/30/2023	70,960.00	13070960.00		SBI, Mirza
42169874362	13000000.00	8/10/2023	150	4.50%	12/18/2023	144,353.00	13144353.00		SBI, Mirza
42599466737	10000000.00	1/9/2024	56	4.75%	3/27/2024	79,792.00	10079792.00		SBI, Mirza
42196161018	3000000.00	8/21/2023	30	3.00%	9/15/2023	3,699.00	3003699.00	Mess Account	SBI, Mirza
42196167156	3000000.00	8/21/2023	60	4.50%	10/13/2023	13,722.00	3013722.00	Mess Account	SBI, Mirza
42196177379	3000000.00	8/21/2023	90	4.50%	11/21/2023	30,375.00	3030375.00	Mess Account	SBI, Mirza
	64700000.00					717,371.00	65417371.00		

	Active Fixed Deposits as on 01.04.2024								
	Principal	Date of Opening	Period	Rate of Intrest	Date when Closed	Interest Received on Closure	Total funds receivable when closed	Remarks	Bank Name
41016530537	2,101,000.00	5/30/2022	365 days	5.10%	4/29/2024	181,756.00	2,282,756.00		SBI, Mirza
42169872014	13000000.00	8/10/2023	90	4.50%	4/5/2024	330,697.00	13330697.00		SBI, Mirza
42169873197	13000000.00	8/10/2023	120	4.50%	4/29/2024	368,185.00	13368185.00		SBI, Mirza
42169379301	13000000.00	8/10/2023	60	4.50%			13000000.00		SBI, Mirza
42169879428	8572566.00	8/10/2023	180	5.25%			8572566.00		SBI, Mirza
42599622813	10000000.00	1/9/2024	150	4.75%			10000000.00		SBI, Mirza
42599620429	10000000.00	1/9/2024	150	4.75%			10000000.00		SBI, Mirza
42599553971	10000000.00	1/9/2024	120	4.75%			10000000.00		SBI, Mirza
42599557670	10000000.00	1/9/2024	120	4.75%			10000000.00		SBI, Mirza
42599529799	10000000.00	1/9/2024	85	4.75%			10000000.00		SBI, Mirza
42599468305	10000000.00	1/9/2024	85	4.75%			10000000.00		SBI, Mirza
42599460236	10000000.00	1/9/2024	56	4.75%			10000000.00		SBI, Mirza
42599524366	1000000.00	1/9/2024	150	4.75%			1000000.00		SBI, Mirza
42190271112	1800000.00	8/21/2023	120	4.50%			1800000.00	Mess Account	SBI, Mirza
42536595360	4700000.00	12/19/2023	120	4.50%			4700000.00	Mess Account	SBI, Mirza
42830304183	2800000.00	3/27/2024	20	3.50%			2800000.00	Mess Account	SBI, Mirza
42536523587	4000000.00	12/19/2023	30	3.00%	4/10/2024	35,217.00	4035217.00	Mess Account	SBI, Mirza
	133,973,566.00						132,606,665.00		

SCHEDULE 23: Significant Accounting Policies

1. BASIS OF ACCOUNTING:

The Institute is not carrying on any activity in the nature of commercial, industrial or business. The Financial statements have been prepared under the historical cost convention and on accrual basis except as stated otherwise.

2. ACCOUNTING POLICY:

The Accounts have been prepared on the basis of “Revised Format of Accounts of Central Education Institutions” and “Notes and Instructions for Compilation of Financial Statements for Central Educational Institutions” prescribed by Government of India, Ministry of Education (MOE).

3. REVENUE/ EXPENDITURE RECOGNITION:

- Fees from Students, Sale of Admission forms, Royalty and interest on Savings Bank account are accounted on cash basis.
- Income from Land, Buildings and Other Property and interest on Investments are accounted on accrual basis.

4. FIXED ASSETS:

Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition.

5. DEPRECIATION:

Depreciation on Fixed Assets has been provided on Straight line method at the rates given in the below table.

<u>Tangible Assets:</u>	
1. Land	0%
2. Site Development	0%
3. Buildings	2%
4. Roads & Bridges	2%
5. Tube Wells & Water Supply	2%
6. Sewerage & Drainage	2%
7. Electrical Installation and Equipment	5%
8. Plant & Machinery	5%
9. Scientific & Laboratory Equipment	8%
10. Office Equipment	7.5%
11. Audio Visual Equipment	7.5%
12. Computer & Peripherals	20%

13. Furniture, Fixture & Fittings	7.5%
14. Vehicles	10%
15. Library Books & Scientific Journals	10%
16. Sports Equipment	08%
<u>Intangible Assets (amortization):</u>	
1. E-Journals	40%
2. Computer Software	40%
3. Patents & Copyright	9 Years

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

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.

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.

6. INTANGIBLE ASSETS:

Patents and copy rights, E Journals and Computer Software are grouped under intangible assets.

- Electronic Journals (E-Journals) are separated from Library Books in view of the limited benefit that could be derived from the on-line access provided. E-Journals are not in a tangible form, but temporarily capitalized and in view of the magnitude of expenditure and the benefit derived in terms of perpetual knowledge acquired by the Academic and Research Staff; Depreciation is provided in respect of E-Journals at a higher rate of 40% as against depreciation of 10% provided in respect of Library Books.
- 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.

7. GOVERNMENT AND UGC GRANTS

- Government Grants are accounted on realization basis. However, where a sanction for release of grants 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.
- To the extent utilized towards capital expenditure, (on accrual basis) government grants and grants from UGC are transferred to the Capital Fund.
- 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.
- Unutilized grants (including advances paid out of such grants) are carried forward and exhibited as a liability in the Balance Sheet.

8. SPONSORED PROJECTS

In respect of ongoing Sponsored Projects, the amount 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. INCOME TAX:

The income of the Institution is exempt from Income Tax under section 10 (23C) of the Income Tax Act. No provision for tax is therefore made in the accounts.

SCHEDULE 24: Contingent Liabilities and Notes to Accounts
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1. Contingent liabilities and capital commitments:

	(Amount in Lakh)	
	Current Year	Previous Year
a) Claims against the institute not acknowledged as debts	NIL	NIL
b) Capital Commitments (net of advances)	270.67	796.79

2. Sch – 1 (Corpus/Capital Fund)

The following adjustments have been made to the Capital fund (Sch-1) as detailed below.

- (1) Deduction from Sch -1 – Rs. 1,84,906.00 (Value of asset disposed off in FY 2022-23 not taken in accounts in the previous year)
- (2) Addition to Sch 1 – Rs. 18,078.50 (Amount of institute share from consultancy of previous financial year not taken in accounts earlier)

3. Sch -8 (Prepaid Expenses)

- (1) Premium against group health insurance scheme for April & May 2024 - Rs. 3,09,489.00
- (2) Procurement/subscription of E-Journals/software/digital libraries for the period April to Dec 2024 – Rs. 21,77,949.00
- (3) AMC payment for AC for the period April 2024 – Rs. 65,708.00

4. Sch -4 (Fixed Assets) – Computer & Peripherals

As the value of the asset amounting to Rs. 85,61,704.00 was fully depreciated in the FY 2021-22, the closing balance of depreciation was not shown in the accounts. Since, the asset still exists physically, in the FY 2023-24 Rs. 85,61,704.00 was added back to the opening balance of depreciation under the block Computer & peripherals.

Total depreciation as on 31.03.2023	–	Rs.	83,689.00
(add) : closing balance of depreciation as on 31.03.2022	-	Rs.	85,61,704.00
Opening balance of depreciation as on 01.04.2023	-	Rs.	86,45,393.00

5. Sch – 7 (Current Assets)

The Saving a/c Balance as shown in Sch-7 (Current Assets) of Rs. (–) 9,79,816.70 has to be read together with the balance in flexi fixed deposit a/c Sch-7 (Current Assets) of Rs. 2,29,10,135.00 in order to arrive at the actual savings a/c bank balance of Rs.2,19,30,318.

As the sweep out of funds in to the flexi fixed deposits automatically in the bank, reflects like a payment transaction in the bank statement, negative balance is being reflected in the accounts under the savings a/c balance even though funds were actually available. This is not a Cash credit or Overdraft.

6. Prior- Period Expenses (Sch -22)

- (1) Expenditure incurred by Student Affairs pertaining to FY 2022-23 - Rs. 720.00
- (2) AMC of UPS for the period January to March 2023 - Rs. 28,307.00
- (3) Online teaching platform fees for FY 2021-22 - Rs. 2,48,220.00
- (4) Adjunct faculty remuneration for the period July to November 2023 - Rs. 1,40,000.00

7. In the Opinion of the Management, the current assets, loan and advances have a value on realization equal or at least to the aggregate amount shown in the Balance Sheet.
8. Previous Years figures have been rearranged and regrouped wherever considered necessary to facilitate comparison.
9. Schedules 1 to 22 are annexed to and form an integral part of the Balance Sheet at 31st March 2024 and the Income & Expenditure account for the year ended on that date.