

( An Institute of National Importance under an Act of Parliament )

### **Annual Accounts Financial Year 2022-23**





### PRINCIPAL DIRECTOR OF AUDIT (CENTRAL), HYDERABAD

### pdachyderabad@cag.gov.in



Ltr No: Director/CEA/2023-2024/DIS-1132021

Date: 20 Sep 2023

To,

- 1 Director, IIIT Sricity
- 2 Registrar, IIIT Sricity
- 3 Registrar office, IIIT Sricity

Subject: Issue of Separate Audit Report on the accounts of IIIT Sri City for the year 2022-23

Sir/Madam,

I am to forward herewith the Separate Audit Report on the accounts of IIIT Sri City for the year 2022-23

The receipt of the Separate Audit Report may kindly be acknowledged.

Yours faithfully,

Encls: As above

Padmalatha A SENIOR AUDIT OFFICER

Copy to:-

Ltr No: Director/CEA/2023-2024/DIS-1132021/C1 1 SAO/CEA Hqrs





### प्रधान निदेशक लेखापरीक्षा (केंद्रीय), हैदराबाद का कार्यालय-500004 Office of Principal Director of Audit (Central), Hyderabad - 500 004



Date: 20.09.2023

No. PDA(C)/CEA/Unit-V/IIITS/SAR:2022-23/2023-24/

सेवा में सचिव, शिक्षा मंत्रालय, भारत सरकार, नई दिल्ली -110 001

महोदय,

विषयः Indian Institute of Information Technology, Sricity के वर्ष 2022-23 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन

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Separate Audit Report (SAR) on the Accounts of **Indian Institute of Information Technology, Sricity** for the year 2022-23, Annexure to SAR and one copy of the Annual Accounts of the Institute for the year 2022-23 are forwarded herewith for placing before the Parliament. The dates of presentation of Separate Audit Report in both the Houses of Parliament may please be intimated.

Receipt of this letter along with the enclosures may kindly be acknowledged.

भवदीय,

संल.: यथोपरि

(Anindya Dasgupta)
Principal Director of Audit (Central), Hyderabad

### No. PDA(C)/CEA/Unit-V/IIITS/SAR:2022-23/2023-24/

Copy to **The Director, Indian Institute of Information Technology, Sricity** along with one copy of Annual Accounts for the year 2022-23 (English version), with a request to furnish Hindi version of the approved Annual Accounts 2022-23 (2 sets), to this Office.

संल.:यथोपरि

(Ch.V. Sai Prasad)

Director/ Central Expenditure Audit O/o Principal Director of Audit (Central)

Date:20.09.2023

Separate Audit Report of Comptroller and Auditor General of India on the accounts of Indian Institute of Information Technology (IIIT), Sri City, Chittoor for the year ended 31 March 2023

We have audited the attached Balance Sheet of the Indian Institute of Information Technology, Sri city as at 31 March 2023, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. 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 & 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 & 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, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the format approved by Ministry of Education, Government of India.

**iii.** In our opinion, proper books of accounts and other relevant records have been maintained by the Institute.

**iv.** We further report that:

### A. Balance Sheet

Nil

- **B.** Income and Expenditure Account
- **B.1** Expenditure ₹24.45 crore

### B.1.1 Schedule 19-Repairs and Maintenance – ₹1.56 crore

a) This includes an amount of ₹10,42,873 being Prior Period Expenditure but incorrectly booked under Schedule Repairs and Maintenance.

This resulted in Overstatement of Schedule 19 Repairs and Maintenance and Understatement of Schedule 22 Prior period Expenses to an extent of ₹10,42,873.

**b**) Further, an amount of ₹4,28,106 was incurred in 2021-22 for procurement of the items. But the amount was incorrectly booked under Schedule 19 Repairs and Maintenance instead of Schedule 22 Prior Period Expenses.

This resulted in Overstatement of Schedule 19 Repairs and Maintenance and Understatement of Schedule 22 Prior period Expenses to an extent of ₹4,28,106.

### C. General

- **C.1** Receipt and Payment Account did not exhibit Opening and Closing Balance of the Term Deposits.
- **C.2** Provisions towards accumulated leave encashment of employees on actuarial basis was not provided in the accounts.
- **C.3** The Prescribed Certificates in form 13 as per Section 197 of Income tax Act for the facility of NIL or lower deduction of TDS on Fixed Deposits/SB Accounts etc. were not obtained by the Institute.
- **C.4** The interest earned on capital grants received from Ministry of Education, Government of India invested in fixed deposits need to be segregated and to be treated as liability under Schedule 3 of the Balance Sheet.

### C.5 Non clearance of Suspense accounts

Rs.23,87,413 was credited into the Bank Accounts of the Institute viz: Account No. SBI Revenue Account 38329375681, SBI Hostel Account No. 40313342534, SBI Mess Account:

35387606318 etc. The amount was kept under Suspense head which needs to be cleared to the Final head of account.

**C.6** The Scheme for setting up of 20 IIITs in PPP Mode was approved by the Union Cabinet on 26.11.2010. As per the Scheme, the Capital Cost of each IIIT would be ₹128 crore to be contributed to the ratio of 50:35:15 by the Central Government, the State Government and the Industry Partner respectively. Accordingly, an amount of ₹98.87 crore was received and an amount of ₹29.13 crore is still to be received from the State Govt. and Industry Partner.

**Amount** (in ₹ crore)

| Particulars                  | Amount | MoE/GoI   | GoAP      | <b>Industry Partner</b> |
|------------------------------|--------|-----------|-----------|-------------------------|
|                              |        | Share 50% | Share 35% | Share 15%               |
| Total Project Cost           | 128.00 | 64.00     | 44.80     | 19.20                   |
| Total Funds received         | 98.87  | 64.00     | 25.27     | 9.60                    |
| Balance Funds to be received | 29.13  | Nil       | 19.53     | 9.60                    |

Further, it was stipulated that an additional financial assistance of ₹50 crore for faculty development programme would be provided (in addition to the Capital cost of ₹128 crore per IIIT) by the Central Government for all 20 IIITs. However, the grant of ₹2.50 crore (₹50 crore for 20 IIITs) was not received by the Institute from Ministry of Education, Government of India. The above facts were not disclosed under Notes to Accounts.

**D. Grants-in-aid:** The Institute had not received any grant from the Ministry during the year. The Institute had utilized an amount of  $\{15.98^1\}$  out of the unutilized balance of previous year of  $\{25.48^2\}$  crore leaving an amount of  $\{9.50^3\}$  crore as unutilized as on  $\{31^{st}\}$  March 2023.

**E. Management Letter:** Deficiencies which have not been included in the Separate Audit Report have been brought to the notice of the Director, Indian Institute of Information Technology, Sricity through a Management letter issued separately for remedial / corrective action.

<sup>&</sup>lt;sup>1</sup> Capital expenses for 2022-23 -₹15,97,66,520

<sup>&</sup>lt;sup>2</sup> Unutilised grant (Capital nature) for 2021-22: ₹25,48,41,579

<sup>&</sup>lt;sup>3</sup> Unutilised grant (Capital nature) for 2022-23 - ₹9,50,75,059

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

- v. 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 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 Indian Institute of Information Technology, Sricity as at 31 March 2023; and
- b. In so far as it relates to Income & Expenditure Account of the *surplus* for the year ended on that date.

(Anindya Dasgupta)
Principal Director of Audit (Central), Hyderabad

### ANNEXURE TO SAR

- **1. Adequacy of Internal Audit System:** Internal Audit System does not exist in the Institute. However, the Internal Audit is being conducted by the Chartered Accountant.
- **2. Adequacy of Internal Control System:** Internal control system is not adequate due to the following:
  - a. There is no system of surprise check of Stores and stock.
  - b. Internal audit wing is not established.
  - c. There is no recruitment of Accounts office and staff.
  - d. The Institute does not have any Internal audit/Accounts Manual
- **3. System of Physical verification of fixed assets:** Physical verification of Fixed Assets was not conducted for the year 2022-23.
- **4. System of Physical verification of inventory:** Physical verification of inventory was not conducted for the year 2022-23.
- **5. Regularity in payment of statutory dues:** Statutory dues were paid regularly.

(Ch.V. Sai Prasad)

Director/ Central Expenditure Audit O/o Principal Director of Audit (Central) **Management Letter** 

Shri Anindya Dasgupta, IA&AS

Principal Director of Audit (Central), Hyderabad

No. PDA(C)/CEA/Unit-V/IIITS/SAR-2022-23/2023-24/

Date: 20.09.2023

Audit of Annual Accounts of Indian Institute of Information Technology for the year 2022-

23 was conducted in August 2023. Significant comments on accounts are included in the

Separate Audit Report issued separately to the Government of India, Ministry of Education,

New Delhi and a copy marked to you. The observations which are not included in the

Separate Audit Report, meriting the attention of the Management are detailed below to

enable your office to take necessary corrective action.

Yours sincerely,

Principal Director of Audit (Central), Hyderaba

Prof. D.V.L.N.Somayajulu, Director (Additional Charge), Indian Institute of Information Technology, Sri City, Chittoor District.

### **Annexure to Management Letter**

- **1.** An amount of ₹8,44,34,361 was shown as Additions to 'Capital Works in Progress under Schedule 4. However, the same was shown as NIL in R&P account.
- **2.** The Details of the Bank Accounts pertaining to Savings/Current Bank Accounts and Term deposits Accounts were not disclosed in the Schedule to Current Assets. The details are as under:

| Sl.No. | Bank Account Details               | Bank Account No.            |
|--------|------------------------------------|-----------------------------|
| 1.     | SBI Capital Account                | 33304312525                 |
| 2.     | SBI DST SERB Projects Accounts     | 38593636877                 |
| 3.     | SBI IIIT Coordination Forum        | 38251433243                 |
| 4.     | SBI IIIT Hostel Account            | 40313342534                 |
| 5.     | SBI IIIT Scholarship Account       | 39645350089                 |
| 6.     | SBI IIIT Sricity Chittoor NSS Cell | 38236972240                 |
| 7.     | SBI Mess Account                   | 35387606318                 |
| 8.     | SBI R&D (DST) Projects Account     | 38535820593                 |
| 9.     | SBI Revenue Account                | 38329375681                 |
| 10.    | SBI Sponsor Projects               | 38329375171                 |
| 11.    | Fixed Deposits                     | Amount held : ₹98,85,53,497 |

- **3.** The fact of the long pendency of the land registration by APIIC and pending status of Occupation Certificates/Completion reports was not disclosed in Notes on Accounts.
- **4.** Original FDRs duly authenticated by the Bank and connected Registers/Fixed Deposit registers were not maintained by the Institute.
- 5. The Institute had exhibited an amount of ₹1,10,88,967¹ towards penalty for bad work/ discount offered by the Contractor as deductions from the Gross block of Assets instead of exhibiting the reduced value under additions to Fixed assets- Buildings. Since, the deletion column indicates Assets sold etc., depiction of the same under deletions affected transparency.

(Ch.V. Sai Prasad)
Director/ Central Expenditure Audit

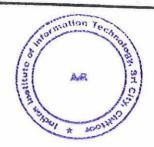
O/o Principal Director of Audit (Central)

<sup>&</sup>lt;sup>1</sup> ₹47,01,983 levied as penalty for the bad work and ₹63,86,984 being discount offered by the Contractor through Credit note.

### FINANCIAL STATEMENTS

FY 2022-23

Office: D.No.630, Gnan Marg, Sri City, Tirupathi District, Andhra Pradesh Pincode:517646



### Balance Sheet as at 31/03/2023

| SOURCE OF FUNDS   | Sch.<br>No. | 2022-23<br>Rs.                       | 2021-22<br>Rs.                      |
|---|-------------|--------------------------------------|-------------------------------------|
| Corpus / Capital Fund Designated / Earmarked / Endowment Funds Current Liabilities & Provisions | 1<br>2<br>3 | 1,667,131,722                        | 1,317,560,326                       |
| Surface Elabilities & Provisions  | 3           | 177,460,918                          | 372,179,491                         |
| TOTA  |             | 1,844,592,640                        | 1,689,739,817                       |
| APPLICATION OF FUNDS  | Sch.        | 2022-23<br>Rs.                       | 2021-22<br>Rs.                      |
| Fixed Assets  | 4           |                                      | N3i                                 |
| Tangible Assets<br>Intangible Assets<br>Capital works in progress                               |             | 627,463,777<br>12,664<br>109,948,328 | 614,475,200<br>10,620<br>25,562,522 |
| Investment from Earmarked / Endowment Funds  Long Term  Short Term                              | 5           | :                                    |                                     |
| investments - Others Current Assets Coans, Advances & Deposits                                  | 6<br>7<br>8 | 1,070,394,788<br>36,773,083          | 992,108,749<br>57,582,726           |
| TOTAL   |             | 1,844,592,640                        | 1,689,739,817                       |

Significant Accounting Policies Contigent Liabilities and Notes to Accounts

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For Indian Institute of Information Technology, Sricity, Chittoor

Ganesan Cannabiran DIRECTOR

Director of Institute of Information Technology, Sri City, Chittocs, 630, Gnan Marg, Satyavedu Mandal

Place : Sri City, Sathyavedu Mantiaricap<sup>AP.</sup> india Date : 27/06/2023

As per my Report of even date in Form No.10B

For Mayank Garg & Co.

Chartered Accountants GA Firm's Registration No

CA Mayank Gar Partner Membership No: 4192450 ACC



### Income and Expenditure Account for the Year Ended 31/03/2023

| PARTICULARS  | Sch.<br>No.                                 | 2022-23<br>Rs.  | 2021-22<br>Rs.  |
|--|---|---|---|
| A. INCOME  |   |   | 9   |
| Academic Recepits  | 9   | 380,721,421   | 299,937,155   |
| Grants / Subsidies   | 10  | -   | 7,500,000   |
| Income From Investments  | 11  | 45,938,550  | 35,032,340  |
| Interest Earned  | 12  | 191,366   | 176,661   |
| Other Income   | 13  | 43,602,782  | 20,486,245  |
| Prior Period Income  | 14  | 199,522   | 119,500   |
| TOTAL - A  |   | 470,653,641   | 363,251,901   |
| Staff Payments & Benefits (Establishment Expenses) Academic Expenses Administrative and General Expenses Transportation Expenses Repairs & Maintenance Finance Costs Depreciation Other Expenses | 15<br>16<br>17<br>18<br>19<br>20<br>4<br>21 | 101,167,913<br>56,538,084<br>39,359,966<br>4,551,720<br>15,625,960<br>-<br>26,065,871 | 83,715,402<br>13,962,319<br>26,962,147<br>348,825<br>8,609,790<br>-<br>24,777,100 |
| Prior Period Expenses  | 22  | 1,146,328   | 1,192,564   |
| TOTAL - B  |   | 244,455,842   | 159,568,147   |
| Balance Being Excess of Income over Expenditure (A-B) Transfer to/From Designated Fund Building Fund Others (Specify)  |   | 226,197,799<br>-<br>-<br>-  | 203,683,754   |
| Balance Being surplus /(Deficit) carried to Capital Fund   |   | 226,197,799   | 203,683,754   |

Significant Accounting Policies Contigent Liabilities and Notes to Accounts

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For Indian Institute of Information Technology, Sricity, Chittoor

Kannabiran Ganesan Director

DIRECTOR

Place: Sri City, Sathwayadu Mandal Wandal
Date: 27/06/2023 Sri City, Chittoor District, AP. india

As per my Report of even date in Form No.10B For Mayank Garg & Co.

Chartered Accountants

Firm's Registration No.:0171490

CA Mayank Ga

Partner Membership No: 419245 Act



|   | Indian Institu | te of Informa   | Indian Institute of Information Technology, Sri city, Chittoor.                                   |             |             |
|---|----------------|-----------------|---|-------------|-------------|
|   | Receipts       | and Payments    | Receipts and Payments for the Year Ended 31/03/2023   |             |             |
| RECEIPTS  | 2022-23<br>Rs. | 2021-22<br>Be   | Payments  | 2022-23     | 2021-22     |
| I. Opening Balance  |                |                 | I. Expenses   | Rs.         | Rs.         |
| a) a) cash balances<br>b) b) Bank Balances  | 27,165         | 31,286          | a) Establishment Expenses   | 79.894.361  | 68 779 537  |
|   | 1 744 220      | 2 665 040       | b) Academic Expenses  | 54,187,227  | 13,206,245  |
|   | 4,7 11,420     | 2,002,049       | c) Administrative Expenses  | 37,230,635  | 25,474,047  |
| iii. In Savings Accounts  | 5,041,537      | 7,691,662       | e) Repairs & Maintenance  | 3,214,005   | 348,825     |
| (4)   |                |                 | f) Prior Period Expenses  | 1,146,328   | 751,057     |
| II. Grants Received   |                |                 |   |             |             |
| a) From Government of India towards:  |                |                 | <ul> <li>II. Payments against Earmarked/Endowment Funds</li> </ul>                                | 1           | t           |
| - Recurring Expenses - Non -Recurring Expenses  |                | 17,500,000 III. | III. Payments against Sponsored projects/Schemes  | 3,042,703   | 1,078,148   |
| b) From State Government  |                | ,               | IV. Payments to students( Sponsored fellowships/Scholarships/Refunds .etc)                        | 21,900,584  | 11,332,100  |
| c) From other sources<br>(Towards Corpus/Capital Fund)                                      |                |                 | <ul> <li>V. Investments and Deposits made</li> <li>a) Out of Earmarked/Endowment Funds</li> </ul> |             |             |
| III. a). Academic Receipts  | 444,015,195    | 300,146,052     | b) Out of Own Funds (Investments-Others)  |             | I I         |
| <ul><li>b). Student Caution Deposit</li><li>c). other fees received from Students</li></ul> | 4,995,000      |                 | <ul><li>VI. Term Deposits made during the year with Scheduled<br/>Banks</li></ul>                 | 232,500,000 | 217,400,000 |
| IV. Receipts against Earmarked/Endowment Funds  |                |                 | VII. Expenditure on Fixed Assets and<br>Capital work-in-progress                                  |             |             |
| V. Receipts against Sponsored Projects/Schemes.   | 8,535,574      | 8,077,396       | a) Fixed Assets   | 161,125,323 | 8.235.462   |
| VI. Receipts against sponsored Fellowship and   | 9,353,500      | 16,398,100      | b) Capital Work-in-Progress   |             |             |
| VII. Income on Investments from   |                |                 | VIII Other Payments including statutory payments  | 36,125,984  | 22,975,383  |
| a) Earmarked / Endowment funds     b) Other Investments                                     |                | 1               | IX. Refunds of Grants   | ı           | ,           |
| - Constitution  |                |                 |   |             |             |
| 100   |                |                 |   |             |             |





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|  | Receipts and             | I Payments for the | Receipts and Payments for the Year Ended 31/03/2023 (Cont'd)                 |            |           |
|--|--------------------------|--------------------|--|------------|-----------|
| RECEIPTS   | 2022-23                  | 2021-22            | DAVMENTS   | 2022-23    | 2021-22   |
|  | KS.                      | Rs.                |  | De 1       | 27-7-77   |
| Interest on Saving Bank<br>Interest on Income Tax Refund<br>Bank Dangelte                                    | 176,500.00<br>180,426.00 | 150,623.00         | X. Deposits and Advances : -Advance To Suppliers                             |            | Š         |
|  | ľ                        | • •                | -Caution deposit refunded to students - EB Deposits                          | 2,976,852  | 2,080,000 |
|  |                          | ,                  | -Performance Guarantee<br>-Retention Money<br>-Earnest Money Deposits Repaid | טרים כמכ כ | 1         |
|  |                          | 1                  | XI. Other Payments   | 0/0/202/2  | 700,000   |
| X. Term Deposits with Scheduled Banks encashed   | 195,181,501              | 24,988,832         |  | 486,105    | 3,107,333 |
| XI. Other Income (including prior period income)   | 134,835                  | 138,277            |  |            |           |
| Deposits and Advances -Performance Guarantee -Retention Money  | 767,575                  |                    | XII. Closing Balances  |            |           |
| -Refundable Rental Deposits  | 28,084                   | 000'68             | a) Cash Balances b) Bank Balances  | 20,304     | . 27,165  |
| TDS Amount received<br>-National Productivity Council  | 2,122,654                | 2,208,289          | In Current Accounts     Ii. In Deposit Accounts     Iii. In Savings Accounts | 26,420,520 | 1,744,220 |
| XIV Any Other Receipts: Previous year Academic Receipts - Collections for library books -Amount Received for |                          | i i                |  |            |           |
| - Event - Marathon<br>- EMD Deposits & Other Credits from Creditors<br>- Misc Receipts                       | 140,000                  | 1,537,725          |  |            |           |
|  | 2,195,076                | 1.392 021          |  |            |           |
| TOTAL  | 681,601,548              | 389,867,884        | TOTAL  |            |           |







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|         | DESIGNATED / CARMARNED / ENDOWMENT FUNDS              | S    |  |                   |                     | Amount in Rupees | n Rupees       |
|---------|---|------|--|-------------------|---------------------|------------------|----------------|
|         |   |      | Fund w   | Fund wise Breakup | kup                 | To               | Total          |
|         | Particulars   | Fund | Fund   | Fund              | Endowmen<br>t Funds | 2022-23<br>Rs.   | 2021-22<br>Rs. |
| برا     |   |      |  | )                 |                     |                  |                |
| a)      | Opening balance                                       | 1    | 1  | ı                 | 1                   | ı                | ,              |
| p)      | Additions during the year                             | ı    | ı  | ı                 |                     | 1                | ī              |
| $\odot$ | Income from investments made of the funds             | 1    | 1  | 1                 | 1                   | 1                | ı              |
| ਰ       | Accrued Interest on investments/Advances              | 1    | 1  | ı                 | 1                   | 1                | ı              |
| e)      | Interest on Savings Bank a/c                          | 1    | 1  | 1                 | 1                   | ı                | ı              |
|         | Other additions (Specify nature)                      | 1    | 1  | í                 | 1                   |                  | 1              |
|         | Total (A)   | ,    | 1  | 1                 | 1                   | 1                | 1              |
| B.      |   |      |  |                   |                     |                  |                |
| Hilis   | Utilisation / Expenditure towards objectives of funds |      |  | ,                 |                     |                  |                |
|         | i) Capital Expenditure                                | 1    | 1  | ı                 | 1                   | ť                | 1              |
| -       | ii) Revenue Expenditure                               | ī    | 1  | 1                 | 1                   | 1                | 1              |
|         | Current year expenses                                 | I    | ı  | 1                 | ,                   | 1                | 1              |
|         | Total (B)   | 1    | I  | -                 | 1                   | 1                | 1              |
|         |   |      | THE RESERVE TO SERVE AND THE RESERVE TO SERVE TO SER |                   |                     |                  |                |
|         | Closing balance at the year end (A-B)                 | 1    | 1  | 1                 | 3                   | 1                | 1              |
|         | Represented by  |      |  |                   |                     |                  |                |
|         | Cash & Bank Balances                                  | 1    | 1  | 1                 |                     | ī                | 1              |
| /       | Investments   | ı    | 1  | 1                 | ı                   |                  | 1              |
| 00      | Interest accrued but not due                          | ı    | 1  | ı                 | 1                   | ı                | 1              |
| 31      |   |      |  |                   |                     |                  |                |

SCHEDULE-2A ENDOWMENT FUNDS

| Total                        |   |  |       |
|------------------------------|---|--|-------|
| Closing balance              | 10. 11. Endowmen Accumulate                                 | מ וווונפו בפר  |       |
|                              | 10.<br>Endowmen   | ,  |       |
| 9.<br>Expenditure            | during the  |  |       |
| Total                        | 6. 7. 8. Endowment Interes Endowmen Accumulate t d interest |  |       |
| ToT                          | 7.<br>Endowmen<br>t   | A CONTRACTOR OF THE CONTRACTOR |       |
| ng the                       | 6.<br>Interes<br>t  |  |       |
| Additions during the<br>year | 5. Endowment  |  |       |
| Opening balance              | Accumulated 5. E interest                                   | 4  |       |
| Openin                       | 3.<br>Endowment   |  |       |
| S.No the Endowment           |   |  | Total |
| S.No                         |   | ,  |       |

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- 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
  - 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 "Rceivables", in Schedule - 8 Loans, Advances & Deposits.





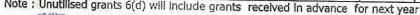
### SCHEDULE: 1 CORPUS / CAPITAL FUND

**Amount in Rupees PARTICULARS** 2022-23Rs. 2021-22Rs. Balance at the Beginning of the year 1,317,560,326 1,083,449,907 Add: Grants from UGC, Government of India and Government Of Andhrapradesh utilized for capital expenditure 123,373,597 25,862,665 Add: Contribution receivable from Industry Partner towards Capital Expenditure for the year. 4,564,000 Add: Assets purchased out of sponsored projects, where ownership vests In the Institution. Add: Assets Donated/Gifts recevied Add: Other Additions Add: Excess Of Income Over expenditure transferred from The Income & Expenditure Account 226,197,799 203,683,754 Total 1,667,131,722 1,317,560,326 Deficit transferred from the Income and expenditure (DEDUCT) account Balance at the year end 1,667,131,722 1,317,560,326

### INDIAN INSTITUTE OF INFORMATION TECHNOLOGY SRI CITY CHITTOOR

### **SCHEDULE: 3- CURRENT LIABILITES AND PROVISIONS**

| DARTYCHIARA  | Amount in   | 1 Rupees    |
|--|-------------|-------------|
| PARTICULARS  | 2022-23Rs.  | 2021-22Rs.  |
| A) CURRENT LIABILITES  |             |             |
| 1. Deposits From Staff   |             |             |
| Caution Deposits From Students   | -           | =           |
| a) Current Students  |             |             |
| b) From ex-Students  | 15,135,000  | 14,220,00   |
| 3. Sundry Creditors  | 4,872,000   | 4,497,00    |
| a) For Goods & Services  |             |             |
| b) Others  | 11,364,514  | 60,931,98   |
| Deposit-others (Including EMD, Security Deposit)                         | -           | -           |
| 5 Statuory liabilities (CDE TDS WG TAY CDE GTO UPO)                      | 9,509,426   | 4,848,886   |
| 5. Statuory liabilities (GPF,TDS,WC,TAX,CPF,GIS,NPS): a) Over due        |             |             |
| b) Others  | •           |             |
| 6. Other Current Liabilites  | 2,731,922   | 2,174,313   |
| a) Salaries  |             |             |
| b) Receipts Against Sponsored Projects.                                  | •           | -           |
| c) Receipts Against Sponsored Fellowships & Scholarships.                | 7,326,072   | 8,900,910   |
| d) Unutilised Grants.  | 9,981,910   | 10,820,910  |
| e) Grants in advance.  | 95,075,060  | 254,841,579 |
| f) Other funds,  | -           | -           |
| g) Other liabilities   |             | 1,392,021   |
|  | 6,813,983   | 3,685,322   |
| B) PROVISIONS Total (A)  | 162,809,887 | 366,312,921 |
| 1. For Taxation  | ,           |             |
| 2. Gratuity  |             | 1.00 m      |
| 3. Superannuation pension  | 7,330,101   | 5,866,570   |
| 4. Accumulated Leave Encashment  | -           | -           |
| 5. Trade warranties & claimes  | <u> </u>    | -           |
| 6. Provision for Expenses  |             | -           |
|  | 7,320,930   | -           |
| Total (A+B)  | 14,651,031  | 5,866,570   |
| ote : Unutilised grants 6(d) will include grants received in advance for | 177,460,918 | 372,179,491 |









SCHEDULE - 3(a) SPONSORED PROJECTS

|            |  | 1                    |         |  |           |                                   |                 |                  |
|------------|--|----------------------|---------|--|-----------|-----------------------------------|-----------------|------------------|
|            |  | Opening Balance      |         | Receipts/Rec   |           | L                                 | Closing Balance | Salance          |
|            | Name of the Project  | Credit               | Debit   | overles / Interest during the  | Total     | Expenditure<br>during the<br>year | Credit          | Debit            |
| 1          | 2  | 3                    | 4       | year   | 9         | 7                                 | 8               |                  |
| 4          | Science and Engineering Reasearch Board                                      | 1,717,751            | 203.918 | 1.024 746  | 2 538 570 | 000 0000                          | 0               |                  |
| 426        | ACT.ENG.2020.01/DST SERB<br>KDB/SER6-ECR/2018-19<br>SKO ENG.2015.01/DST SERB | 199,544              |         |  | 201,004   | 238,217<br>1,146,835              | 202,373         | 37,933<br>37,213 |
| 4 N        | PKD/SRG/2020/002193-SERB<br>SRD-GTTA/DST/TVW/P-83/2019                       | 749,944              |         |  | 1,155,910 | 753,537                           | 202,373         | , ţ              |
| 80         | Denartment of Science & Tockers  |                      | 1       |  |           | 20000                             |                 | 750              |
| 9 0        | HVR.ENG.2018.02/DST-ICPS   | 758,620              | 15,500  | 333  | 812,393   | 617,060                           | 219,666         | 55,333           |
| <b>~</b> 0 | DST/XNT/UK/P-180/2017-HVR  | 12,829               |         |  | 12,829    | 52,662                            | 777765          | 39,833           |
| 0 0        | DST/TEDP-09/19/2020  | 25,111               | 15,500  | 333  | 25,444    | 1.1                               | 25,444          | 15.500           |
| c          | Defence Research and Development   |                      |         | THA SHARE BETTER SHARE |           |                                   |                 |                  |
| ,          | Organisation and Naval research Board  | 2,097,820            |         | 97,567   | 2,195,387 | 1,642,951                         | 552,436         | •                |
| 9          | NRB-462/MAR/2020-21-HVR  | 2,097,820            | •       | 292,767  | 2,195,387 | 1,642,951                         | 552,436         |                  |
| ٥          | National Productivity Council  | 630,521              | 1       | ī  | 630,521   | 2,022                             | 628,499         |                  |
|            |  |                      |         |  |           |                                   |                 |                  |
|            | Ministry of Electronics and Information                                      |                      |         |  |           |                                   |                 |                  |
| ш          | Technology Fund (Under the Mentorship of IIT Hyderabad)                      | 837,215              | •       | 82,430   | 919,645   | 921,145                           | ť               | 1,500            |
| Ħ          | RVP-METY/CC&BVNO,56(1)/2018  | 837,215              |         | 82,430   | 919,645   | 921,145                           | •               | 1,500            |
| ŭ.         | Ministry of Human Resource Development                                       | 701,216              | •       | •  | 701,216   | 265,370                           | 435,846         | 1                |
| 7          | DIC Projet   | 701,216              | ı       | 1  | 701,216   | 265,370                           | 435,846         | •                |
| 0 E =      | Department of space<br>Sko.Eng.2016.01/DOS-ISRO<br>Others                    | 2,119,827<br>197,201 | 1.1     | 7,790,570  | 9,910,397 | 4,937,322                         | 5,287,252       | 314,177          |
| 4 2        | BRN-IHUB-NTHAC/2021/01/23<br>SERB-NMICPS/THAN/BRN/2021                       | 273,039              | 1       | 1,084,589  | 1,357,628 | 748,086                           | 609,542         |                  |
| 16         | SERB-NMICPS/TIHAN/RVP/2021   | 723,571              | 1 1     | 1,858,154  | 2.581,725 | 984,113                           | 1 654 158       | 314,163          |
| 77         | SII-UKIERI PROJECTS  | 33,500               | 1       |  | 33,500    | 1,664                             | 31,836          |                  |
| 19         | PVA-DST-SERB-CRG-2021/001652   | 782,951              | , ,     | 18,867   | 801,818   | 704,436                           | 97,382          |                  |
| 20         | AKS-11(1)2022-HCC(TDIL)  | •                    | 1       | 920,099  | 920,039   | 920.113                           | 1,012,419       | 41               |
| 3,         | HVR-BRITISH COUNCIL IFFE-REGISTRATION HVR                                    | ,                    | 1       | 406,574  | 406,574   | 218,590                           | 187,984         | -                |
| 13         | PKD-GHR/GRANT/1001   |                      |         | 82,500   | 50 000    | • 1                               | 82,500          |                  |
| 4 K        | PVA-ISRO/RES/4/702/22-23   |                      | •       | 980,523  | 980,523   | •                                 | 980,523         |                  |
| 2 22       |  |                      | 1 1     | 240 980  | 575,480   | 235,245                           | 340,235         |                  |
|            |  |                      | 200     | 7.00   | 26.7      |                                   | 74 6/4          |                  |

1. The total of Col.8 (credit) will appear under the above head on the liabilities side of the balance sheet (schedule-3).

2. The total of Col.9 (Debit) will appear as receivables in schedule 8, loans, advances and deposits, on the asset side of the balance sheet.

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SCHEDULE - 3(b)
SPONSORED FELLOWSHIP & SCHOLARSHIPS

| -      |  |       |                 |                  |           |              |           |                 |
|--------|--|-------|-----------------|------------------|-----------|--------------|-----------|-----------------|
| SI.No. | Name of Sponsor                                |       | Opening balance | alance<br>4/2022 | Trans     | Transactions | Closing   | Closing balance |
|        |  |       | 3               | 4                | Ŋ         | 9            | 7         | 8               |
|        |  |       | ç.              | Dr.              | ŗ.        | Dr.          | 5         | Dr.             |
| 1      | University Grant Commission                    |       | 1               |                  | ,         |              |           |                 |
| 7      | Ministry                                       |       |                 |                  |           | •            |           |                 |
| m      | Others   | -     |                 | 1                |           | •            |           | 1               |
|        | Scholarship- Andhra Pradesh                    |       | 1608010         | ı                | 0         | 0            | 1608010   | •               |
|        | Scholarship Returnable -Govt of Andhra Pradesh |       | 7926900         |                  | 0         | 0            | 7926900   | •               |
|        | Scholarship- Telangana                         |       | 239500          | ı                | 1510500   | 1708000      | 42000     |                 |
|        | Scholarship- Refundable - Govt of Telangana    |       | 20000           | r                | 24000     | •            | 44000     | ı               |
|        | Scholarship- Other States                      |       | 1026500         | ı                | 1823000   | 2849500      | 0         |                 |
|        | Scholarship- NSP                               |       | 0               | 1                | 2996000   | 5635000      | 361000    |                 |
|        |  | Total | 10,820,910      | 1                | 9,353,500 | 10,192,500   | 9,981,910 | 1               |

1. The total column of 7 (credit) will appear under the above head on the liabilities side of the balance sheet (schedule 3)
2. The total column of 8 (debit) will appear as Receivables on the Assets side of the balance sheet in Schedule-8(Loans, Advances & Deposits)







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

|  |  | 2022-23Rs.  | 2021-22Rs.  |
|--|--|-------------|---|
| A. Plan Grants: Govt. of India   |  |             |   |
| Balance b/f<br>Add : Receipts during the year  |  | 254,841,579 | 260,054,912   |
|  | Total (a)  | 254.841.579 | 277.554.912   |
|  |  |             | ,   |
| <u>Less</u> : Utilised for Revenue Expenditure<br>Less : Utilised for Capital Expenditure during the vear & Inter Adiustment with Govt.of AP & Industry Partner Finds.   |  | 159 766 570 | 7,500,000   |
|  | 17/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/  |             | CONTRACTOR OF THE PARTY OF THE |
| Receivable from MHRD (h-s)   | (0) (0)  | 139,760,520 | 24,713,333  |
| in a control forward (a-h)   | 1  | 05075050    | 254 041 570   |
| Transport of the plant of the p |  | 850,510,58  | 676,110,152   |
| b. Octograms : Plan  |  |             | t   |
| balance b/r  |  |             | 1   |
| Receipts during the year   |  | ı           | •   |
|  | Total (c)  |             |   |
|  |  |             | -   |
| <u>Less :</u> Utilised for Revenue Expenditure   |  | •           | 1   |
| Less : Utilised for Capital Expenditure  | CONTRACTOR CONTRACTOR OF THE C |             | .1  |
|  | Total (d)  |             |   |
| Un-utilised carried forward (c-d)  |  | -           |   |
| C. UGC grants : Non Plan   |  | •           | 1   |
| Balance b/f  |  | •           |   |
| Receipts during the year   |  |             | •   |
|  | Total (e)  | 1           |   |
|  |  |             | 1   |
| <u>Less :</u> Utilised for Revenue Expenditure   |  | í           | 1   |
| Less : Utilised for Capital Expenditure  |  | •           | ,   |
|  | Total (f)  | •           | •   |
| Un-utilised carried forward (e-f)  |  |             |   |
| D. Grants from State government-Government of Andhra pradesh   |  |             | ı   |
| Batance b/f  |  | -16,845,245 | -6,195,912  |
| Add : Inter Adjustment with MoE Grants   |  | 16,845,245  |   |
|  | Total (g)  |             | -6,195,912  |
|  |  | •           |   |
| <u>Less</u> : Utilised for Revenue Expenditure<br>Less : Utilised for Capital Expenditure  |  | ı           | 200 000   |
|  | Total (h)  |             | 10,640,233  |
| Darainahla from Chaha Cast   | 7117   |             | 20,010,01   |
| ecavanie ironi state covi  | Ī  | ,           | 15,845,245  |
| Uni-unised carried torward (g-n)   | 1  | -           |   |
| Receivable from Governments-( A+B+C+D)   |  | 1           | 16,845,245  |
| Unutilised Grants C/F - (A+B+C+D)  |  | 02077070    | DEA PAG ARC   |



Unutilised grants includes advances on capital account
 Unutilised grants includes grants received in advance for the next year
 Unutilised grants are represented on the Assets side by Bank balances, Short term deposits with bank and advances on capital accounts.



SCHEDULE - 5

| S.No.  | TMENTS FROM EARMARKED / ENDOWMENT FUNDS | Amount     | n Rupees    |
|--------|---|------------|-------------|
| 3.140. |   | 2022-23Rs. | 2021-22Rs   |
| 1      | In Central Govt. Securities             |            | 14022 22163 |
| 2      | In State Govt. Securities               |            | -           |
| 3      | Other Approved Securities               | -          | -           |
| 4      | Shares                                  | -          | -           |
| 5      | Debentures & Bonds                      | ä          | -           |
| 6      | Term Deposits with Banks                | 15         | -           |
| 7      | Others (to be specified)                | -          | -           |
|        | Total                                   |            | -           |

SCHEDULE - 5 (A)

| SI.No. | TMENTS FROM EARMARKED / ENDOWMENT FUNDS (FUND WISE)  | Amount     | in Rupees |
|--------|--|------------|-----------|
| 1      | Funds  | 2022-23Rs. | 2021-22Rs |
| 2      |  | •          | -         |
| 3      |  | -          | -         |
| 4      |  | -          | -         |
| 5      | Endowment fund Investments   | -          | -         |
|        | The state of the s |            |           |
|        | Total  |            | -         |

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

SCHEDULE - 6 INVESTMENTS - OTHERS

| SI No | Funds                       | Amount     | in Rupees  |
|-------|-----------------------------|------------|------------|
|       | In Central Govt. Securities | 2022-23Rs. | 2021-22Rs. |
|       | In State Govt. Securities   | -          | -          |
|       | Other approved Securities   | -          | -          |
| 4     | Shares                      | -          | -          |
| 5     | Debentures and Bonds        | <u>=</u> 2 | -          |
|       | Others (to be specified)    | -          | -          |
|       | Total                       |            | 1          |





| CURRENT AS | SCHEDULE - |
|------------|------------|
| 10         | 1          |
| SET        | 7          |
| U1         |            |

| 007 108 740 | -                   |  |
|-------------|---------------------|--|
|             | 1.070.394.788       | Total  |
|             |                     |  |
| •           | 3                   | The same of the sa |
| •           |                     | Port offin Accounts  |
| 0,011,00/   |                     | - in term Deposit Accounts   |
| 50,00,027   | 4,862,966           | o) with non-scheduled banks  |
| 077,44,77   | 988,553,497         |  |
| 1 744 770   | 26,420 520          | - In Term Deposit Accounts   |
| 27,165      | 1.00-10-2           | - In Current Accounts  |
|             | 20 304              | a) with scheduled banks  |
| /0,44/,200  | 700,000,000         | Cash on Hand   |
|             | 50 537 501          | 3. Cash & Bank balances  |
|             |                     | b) Others  |
| •           | ,                   | a) Debts outstanding for a period exceeding six months   |
| ,           |                     | 2. Sundry Debtors:   |
|             | 1                   | h) Water supply Materials  |
|             |                     | g) Stationery  |
|             | 1                   | f) Electricial Materials   |
| •           | 1                   | e) Building Material   |
|             |                     | d) Laboratory Chemicals, Consumables & Glass ware  |
|             |                     | c) Publications  |
|             |                     | b) Loose Tools   |
|             |                     | a) Stores & Spares   |
| 2021-22Rs.  | 2022-23Rs.          | 1. Stock :   |
| an Aubees   | Sillouit III Kupees |  |

| -           |   |
|-------------|---|
| 988 553 497 |   |
| 26,420,520  | - The second of |
|             | III. Term Deposit with Scheduled hanks  |
| 1           | IL Current Account  |
| 1           | 21 NSS Savings A/c  |
| •           | 20 Plan Grants for specific schemes   |
| ,           | 23 Student Ald fund A/C   |
|             | Student fund A/c.   |
|             | L/ Deposit A/C  |
| •           | To Academic development fund A/c. (EMF)   |
|             | 15 UGC Rajly Gandhi National Fellowship A/c.(EMF)   |
| ,           | 14 Conveyance A/c. (EMF)  |
|             | 13 HBA fund A/C, (EMF)  |
|             | 12 UGC JRF fellowship A/c, EMF)   |
| 4,450,400   | 11 Endowment & Chair A/c (EMF)  |
| 4 400 000   | 10 Sponsored Fellowship A/c.  |
| •           | y Sponsored Project Fund A/c.   |
| •           | 8 Corpus fund A/c. (EMF)  |
| ,           | / UGC plan Fellowship A/c   |
|             | 6 Combined Entrance Exams (CBT) A/C   |
| 000,000     | 5 Development (Plan) A/c.   |
| ;           | 4 Academic fee Receipts A/C   |
| 1           | 3 Scholarship A/c.  |
|             | 2 University Receipts A/c.  |
|             | 1 Grants from UGC A/c   |
| Rupees      | I. Savings Bank Accounts  |
| Amount In   | Annexure A  |



Total 1,019,836,983



| Advances to Employees (Non-Inderest bearing)     Advances to Employees (Non-Inderest bearing)     Discussive   |    | S.No. | Darticulare  | Amount in Rupees   | Rupees     |
|--|----|-------|--|--|------------|
| 10   Sestivation   |    | ٢     | Advances to Employees (Non-Interest bearing)                   | 2022-23Rs.   | 2021-22Rs. |
| 0) Frest Mail Advance  |    |       | a) Salary  |  |            |
| 0 Medical Advance   1 Medical Advances   2 Long Term Advances to Employees (Interest bearing)   3 Medical Lean   1 Medical Lean   1 Medical Lean   1 Medical Lean   1 Medical Lean   2 Medical Lean   2 Medical Lean   3 Medical Lean   2 Medical Lean   3 Medical Lean   4 Medical   |    |       | b) Festival  | ,  |            |
| Other -Travel advances   1,078,443   1,0   |    |       | c) Medical Advance   | 5  |            |
| Long Term Advances for Institute expenses  |    | _     | d) Other -Travel advance                                       | 2  |            |
| Long Term Advances to Employees (Interest bearing)   Long Term Advances to Employees (Interest bearing)  |    | _     | - Advances for Institute expenses                              | ,  |            |
| 9) Home Loan     1) Home Loan     2) Other (to be specified)     3) Advances and other amounts recoverable in cash or in kind or     4) Others - troop lease and other amounts recoverable in cash or in kind or     5) Others - troop lease and other amounts recoverable in cash or in kind or     6) Others - troop Receivable     7) Others - troop Receivable     8,233,895     9, 10 Charter of the Company     10 Charter of the    |    | 7     |  | 1,078,443  |            |
| 0) Home Loan   0) Home Loan   1) Home Loan   2) Outer (to be specified)   2) Outer - (to be specified)   2) Outer - (to apital Account   1) On Investments - (to apital Account   1) On Investment - (to    |    |       | a) Vehicle Loan  |  |            |
| c) Other (to be specified)   defances and other amounts recoverable in cash or in kind or for value to be received:   a) On Capital Account     b) Other Procession     c) Others - TDS Receivables     d) Other Expenses        |    |       | b) Home Loan   | 1  |            |
| 3 Advances and other amounts recoverable in cash or in kind or for value to be received:   10 Captal Account   1) To supplies   1,323,996   1,323,99   |    |       | c) Other (to be specified)                                     | •  |            |
| for value to be received:   10 n Capital Account    11 n Capital Cap   |    | m     |  |  |            |
| a) On Capital Account     b) To suppliers     c) Cherry Cheekables     d) Others - ToS Receivable     d) Others - ToS Receivable     e) Insurance     d) Others - ToS Receivable     e) Insurance     d) Other Schools     e) Insurance     e) Other Expenses     d) Insurance     d) Insurance     d) Insurance     d) Insurance     d) Insurance     d) ACTE     f applicable     e) Others (Induce Income due unrealised)/ Interest Suspense)     e) Others (Induce Income due unrealised)/ Interest Suspense)     e) Interest accuract but not due on bank Theed deposits     d) Others (Induce Income due unrealised)/ Interest Suspense)     e) Interest accuract but not due on bank Theed deposits     e) Interest accuract but not due on bank Theed deposits     f) Interest accuract but not due on bank Theed accounts     f) Others Current Assets receivable from UsC/sponsored projects     f) Others Cur   |    |       | for value to be received:                                      |  |            |
| b) To suppliers c) Other - Recelvables d) Others - Recelvables e) Other - Recelvables e) Other - Recelvables Prepaid Exercises a) Insurance Broads a) Insurance b) Other Expenses b) Other Expenses b) Other Expenses b) Lease Rent c) Electricity d) AUCTE, if applicable c) Electricity d) AUCTE, if applicable c) Others e) Others e) Others e) Others and Advances d) Others (funds income due unrealised)/ Interest Suspense) e) Interest accrued but not due on bank freed deposits e) Interest accrued but not due on sankings accounts e) Interest accrued but not due on sankings accounts f) f   |    | _     | a) On Capital Account  |  |            |
| c) Other - Recelvables   |    |       | b) To suppliers  | 5.401.247  | •          |
| d) Others - TDS Receivable   |    |       | c) Other - Receivables   | 1,323,996  | 1          |
| 4 Prepald Expenses a) Insurance a) Insurance b) Other Expenses 5 Deposits a) Telephone b) Lease Rent c) Electricity d) AICTE, if applicable e) Others b) Lease Rent c) Electricity d) AICTE, if applicable e) Others e) On Lowestments from Earmarked/Endowment funds b) On Investments -others c) On Lowestments -others c) On Lowestments -others d) Others (Include Income due unrealised)/ Interest Suspense) e) Interest accrued but not due on bank fixed dejosits f) Interest accrued but not due on savings accounts f) Others-Current Assets receivable from UGC/sponsored projects 2,001   |    |       | d) Others - TDS Receivable                                     |  | •          |
| a) Insurance b) Other Expenses 5 Deposits a) Telephone b) Lease Rent c) Electricity d) AICTE, if applicable e) Others Remarked/Endowment funds b) On Investments -others c) On Investments -others c) On Investments contents d) Others ( Include income due unrealised)/ Interest Suspense) e) Interest accrued but not due on savings accounts f) Interest accrued but not due on savings accounts f) Interest accrued but not due on savings accounts f) Others accrued but not due on savings accounts f) Interest accrued but not due on savings accounts f) Others accrued but not due on savings accounts f) Others accrued but not due on savings accounts f) Others accrued but not due on savings accounts f) Others accrued but not due on Savings accounts f) Others accrued but not due on Savings accounts f) Others accrued but not due on Savings accounts f) Others accrued but not due on Savings accounts f) Others accrued but not due on Savings accounts f) Others accrued but not due on Savings accounts f) Others accrued but not due on Savings accounts f) Others accrued but not due on Savings accounts f) Others accrued but not due on Savings accounts f) Others accrued but not due on Savings accounts f) Others accrued but not due on Savings accounts f) Others accrued but not due on Savings accounts f) Others accounts f) Others accrued but not due on Savings accounts f) Others accrued but not due on Savings accounts f) Others accrued but not due on Savings accounts f) Others accrued but not due on Savings accounts f) Others accrued but not due on Savings accounts f) Others accrued but not due on Savings accounts f) Others accrued but not due on Savings accounts f) Others accrued but not due on Savings accounts f) Others accounts f) Others accounts for fine fine fine fine fine fine fine for fine fine fine fine fine fine fine fine   |    | 4     |  | 8,233,895  | 5.7        |
| b) Other Expenses 5 Deposits a) Telephone b) Lease Rent c) Electricity c) Electricity d) ALCTE, if applicable e) Others for Income Accrued: a) On Investments of the company interest Suspense b) On Lons and Advances d) Others (Include income due unrealised)/ Interest Suspense e) Interest accrued but not due on bank fixed deposits f) Interest accrued but not due on savings accounts f) Interest accrued but not due on savings accounts f) Others Current Assets recelvable from UGC/sponsored projects 2,651   |    |       | a) Insurance   |  |            |
| S Deposits a) Telephone b) Lease Rent c) Electricity c) Electricity d) AUCITE, if applicable e) Others forme Accrued: a) On Investments from Earmarked/Endowment funds b) On Investments others c) On Investments others c) On Investments others d) Others (Include on bank fixed deposits e) Interest accrued but not due on bank fixed deposits f) Interest accrued but not due on savings accounts f) Interest accrued but not due on savings accounts f) Others (Include on Savings accounts f) Interest accrued but not due on savings accounts f) Interest accrued but not due on bank fixed deposits f) Interest accrued but not due on savings accounts f) Interest accrued but not due on bank fixed deposits f) Interest accrued fixed fixed deposits f) Interest accrued but not due on bank fixe |    |       |  | 181,430  | 1          |
| a) Telephone b) Lease Rent c) Electricity d) AICTE, if applicable e) Others for Income Accrued: a) On Investments of Income due unrealised)/ Interest Suspense) b) Others (Include Income due unrealised)/ Interest Suspense) e) Interest accrued but not due on bank fixed deposits f) Interest accrued but not due on savings accounts f) Others Current Assets receivable from UGC/sponsored projects 2,142,000 2,291,253 2,142,000 2,142,000 2,291,253 2,142,000 2,291,253   |    | S     |  | 860,695  | 1          |
| b) Lease Rent c) Electricity d) AICTE, if applicable e) Others for Income Accrued: a) On Investments of Income due unrealised)/ Interest Suspense) b) Others (Include Income due unrealised)/ Interest Suspense) e) Interest accrued but not due on bank fixed deposits f) Interest accrued but not due on savings accounts f) Others Current Assets receivable from UGC/sponsored projects 2,142,000 2,291,253 2,291,253 2,142,000 2,142,000 2,291,253 2,142,000 2,142, |    |       | a) Telephone   |  |            |
| c) Electricity d) AUCTE, if applicable e) Others for Income Accrued: a) On Investments others b) On Investments others c) On Loans and Advances d) Others (include income due unrealised)/ Interest Suspense) e) Interest accrued but not due on bank fixed deposits f) Interest accrued but not due on savings accounts 7 Others-Current Assets receivable from UGC/sponsored projects 2,651  |    |       | b) Lease Rent  |  |            |
| d) AlCTE, if applicable e) Others e) Others for Income Accrued: a) On Investments -others c) On Loans and Advances d) Others (include income due unrealised)/ Interest Suspense) e) Interest accrued but not due on bank fixed deposits f) Interest accrued but not due on savings accounts 7 Others-Current Assets receivable from UGC/sponsored projects 2,651   |    |       | c) Electricity   | 2,142,000  | 1.6        |
| e) Others 6 Income Accrued: a) On Investments from Earmarked/Endowment funds b) On Investments -others c) On Loans and Advances d) Others (include income due unrealised)/ Interest Suspense) e) Interest accrued but not due on bank fixed deposits f) Interest accrued but not due on savings accounts 7 Others-Current Assets receivable from UGC/sponsored projects 2,651  |    |       | d) AICTE, if applicable  | 2,291,253  | 2.2        |
| 6 Income Accued: a) On Investments from Earmarked/Endowment funds b) On Investments -others c) On Loans and Advances c) On Loans and Advances d) Others ( Include formed due unrealised)/ Interest Suspense) e) Interest accured but not due on bank fixed deposits f) Interest accured but not due on savings accounts 7 Others-Current Assets receivable from UGC/sponsored projects 2,651   |    |       | e) Others  | CONTRACTOR AND A STREET AND A S |            |
| a) On Investments from Earmarked/Endowment funds b) On Investments -others c) On Loans and Advances d) Others ( Include income due unrealised)/ Interest Suspense) e) Interest accrued but not due on bank fixed deposits f) Interest accrued but not due on savings accounts 7 Others-Current Assets receivable from UGC/sponsored projects 2,651   |    | 9     |  | ***  |            |
| b) On Investments -others c) On Loans and Advances d) Others ( Include Income due unrealised)/ Interest Suspense) e) Interest accrued but not due on bank fixed deposits f) Interest accrued but not due on savings accounts 7 Others-Current Assets receivable from UGC/sponsored projects  |    |       | a) On Investments from Earmarked/Endowment funds               |  |            |
| c) On Loans and Advances d) Others ( Include income due unrealised)/ Interest Suspense) e) Interest accrued but not due on bank fixed deposits f) Interest accrued but not due on savings accounts 7 Others-Current Assets receivable from UGC/sponsored projects 2,651  |    |       | b) On Investments -others                                      |  |            |
| d) Others ( Include income due unrealised)/ Interest Suspense) e) Interest accrued but not due on bank fixed deposits f) Interest accrued but not due on savings accounts 7 Others-Current Assets receivable from UGC/sponsored projects 2,651   |    |       | c) On Loans and Advances                                       |  |            |
| e) Interest accrued but not due on bank fixed deposits.  () Interest accrued but not due on savings accounts  7 Others-Current Assets receivable from UGC/sponsored projects  2,651  |    |       | d) Others ( include income due unrealised)/ Interest Suspense) | •  |            |
| 0 Interest accrued but not due on savings accounts 7 Other-Current Assets receivable from UGC/sponsored projects 2,651   |    |       | e) Interest accrued but not due on bank fixed deposits         |  |            |
| 7 Obtest-Current Assets receivable from UGC/sponsored projects 2,651   | 1  |       | (i) Interest accrued but not due on savings accounts           | 14,848,531   | 9,8        |
|  | 30 |       | Others-Current Assets receivable from UGC/sponsored projects   | 2,651  |            |

Note:

1. If revolving funds have been created for House building, Computer and Vehicle advances to employees, the advances will appear as part of earmarked/endowment funds. The balance against these interest-bearing advances will not appear in this schedule.

219,417

408,942

a) Debit balances in Sponsored Projects
 b) Debit balances in Sponsored fellowships & Scholarships
 c) Grants Receivable- Government of Andhra pradesh
 d) Contribution receivable from Industry Partner

Claims Receivables

30

16,845,245

57,582,726

36,773,083

Total

SCHEDULE - 9
ACADEMIC RECEIPTS

| Fees State S |            | L   | Particulars        |  | 2022-23Rs.  | 2021-22Rs.   |    |
|--|------------|-----|--------------------|--|-------------|--|----|
| Maintenance  |            |     | FEED TROM STUDENTS | The second secon |             |  | _  |
| Tultion fee  |            |     | Academic           |  |             |  |    |
| Endmission fee   Endm   |            | _   |                    |  |             |  |    |
| Emritment feek Application Fees   Syd00   Si,1900   Si   |            | ~   |                    |  | 334,821,630 | 279,525,000  |    |
| Univery Dues Collection  |            | m   |                    |  | 5,040,000   | 5.190.000  |    |
| Advantage   Adva   |            | 4   |                    |  | 31,900      | 56.400   |    |
| Admission tear fee   |            | -   |                    |  | 17.562      | 200,00   |    |
| Certificate Fee   Certificat   |            | -   | _                  |  | -           | 0/70   | _  |
| Certificate Fee  |            | וכ  |                    |  | ı           | 1  | _  |
| Certificate Fee   659,397   487,459  |            | _   |                    |  |             | 1  | _  |
| Examinations   Total (A)   340,792,289   285,421,926   Admission test fee   Entrance examination fee   Total (C)   39,929,132   14,515,229   Sale of Publications   Sale of Publications   Sale of Admission forms   Total (C)   39,929,132   14,515,229   Sale of Admission forms   Total (C)   Sale of Reademic Receipts   Registration fee (Academic staff College)   Total (E)   Total (E)   Total (E)   Sale of Reademic staff College)   Total (E)   Total   |            | 8   |                    |  | 695,397     | 487,450  |    |
| Examinations   Total (A)   340,792,289   285,421,926     Admission fractive examination fee   Mark sheet, certificate fee   Entrance examination feet   |            |     |                    |  | 185,800     | 154,800  |    |
| Admission test fee Admission test fee Mark steet, cardicate fee Entrance examination fee Medical fee Transportation fee Hostel Mess fee Transportation fee Medical fee Medical fee Transportation fee Medical fee Medical fee Transportation fee Medical fe |            |     | Examinations       | Total (A)  | 340,792,289 | 285,421,926  | _  |
| Annual Exemination fee  Interface examination fee  Other fees  Interface examination fee  Interface fees  Interfa |            | 7   |                    | The state of the s |             |  | -  |
| Other fees Entrance examination fee Fine & Misculaine for fee Fine & Misculaine fee Fine Fine Fine Fine Fine Fine Fine Fine  |            | ,   |                    |  |             | The state of the s |    |
| Total (B)   Total (C)   39,929,132   14,515,229   Total (D)   Total (D)   Total (D)   Total (E)   Total (D)   Total (E)   To   |            | 10  |                    | THE RESIDENCE OF THE PROPERTY  |             | The second second second   |    |
| Other fees         Total (B)         <   |            | 2 ' |                    |  | r           |  | _  |
| Other fees Identity card fee Fine & Miscellaneous fee Fine & Miscellane |            | 4   |                    |  | •           |  |    |
| Other fees  Identity card fee  Identity card fee  Medical fee  Transportation fee  Hostel Mess fee  Transportation fee  Hostel Mess fee  Hostel Mess fee  Hostel Mess fee  Hostel Mess fee  Transportation fee  Hostel Mess fee  Total (C) 39,929,132 14,515,229  Sale of Publications Sale of Syllabus and question paper, etc. Sale of syllabus and question paper, etc. Sale of Prospectus Including admission forms  Other Academic Receipts  Registration fee for workshop, programmes  Registration fee (Academic staff College)  Total (E) 799,937 158  |            | _   |                    |  |             |  |    |
| Identity card fee Fine & Miscellaneous fee Fin |            |     | Other fees         | Total (B)  | •           | The second secon |    |
| Hote & Miscellaneous fee Transportation fee Hostel Medical fee Transportation fee Hostel Medical fee Transportation fee Hostel Mess fee Hostel Mess fee Sale of Publications Sale of admission forms Sale of admission forms Sale of syllabus and question paper, etc Sale of Prospectus Including admission forms Other Academic Receipts Registration fee for workshop, programmes Registration fee (Academic staff College) Total (B)  Total (B)  Total (C) 39,929,132 14,515,529 14,515,229 14,5 |            | -   |                    |  |             |  |    |
| Medical fee Transportation fee Hostel Mess fee Hostel Mess fee Hostel Mess fee Transportation fee Hostel Mess fee Sale of Publications Sale of Publications Sale of Syllabus and question paper, etc Sale |            | 2   |                    |  | 1           | ,  |    |
| Transportation fee Hostel Mess fee Hostel Mess fee Hostel Mess fee Sale of Publications Sale of Amission forms Total (C) Sale of Amission forms Sale of Amission forms Sale of Amission forms Sale of Amission forms Total (C) Sale of Amission forms Sale o |            | 3   |                    |  |             | •  |    |
| Sale of Publications Sale of Academic Receipts Registration fee (Academic staff College)  Total (C)  Total (D)  Total (E)   |            | 4   | -                  |  |             | ,  |    |
| Sale of Publications Sale of Prospectus Including admission forms Other Academic Receipts Registration fee for workshop, programmes Registration fee (Academic staff College) Total (E)   |            | -   | _                  |  |             |  |    |
| Sale of Publications Sale of admission forms Sale of admission forms Sale of syllabus and question paper, etc Sale of Prospectus including admission forms Other Academic Receipts Registration fee for workshop, programmes Registration fee (Academic staff College)  Total (E)   |            | ,   | _                  |  | 20 070 127  |  |    |
| Sale of Publications Sale of Publications Sale of Publications Sale of Aubications Sale of Academic Receipts Registration fee (Academic staff College)  GRAND TOTAL (A+B+C+D+E)  Sale of Prospectus Total (D)  Total (D)  Total (E)  |            |     |                    | , , , , , , , , , , , , , , , , , , ,  | 39,329,1,32 | 14,515,229   |    |
| Sale of admission forms Sale of skilbbus and question paper, etc Sale of syllabus and question paper, etc Sale of Prospectus including admission forms  Other Academic Receipts Registration fee for workshop, programmes Registration fee (Academic staff College)  Total (B)  GRAND TOTAL (A+B+C+D+E)  Total (C)  380,721,421  |            |     |                    | local (C)  | 39,929,132  | 14,515,229   |    |
| Sale of syllabus and question paper, etc. Sale of Prospectus Including admission forms  Other Academic Receipts Registration fee (Academic staff College)  Registration fee (Academic staff College)  GRAND TOTAL (A+B+C+D+E)  GRAND TOTAL (A+B+C+D+E)   |            | -   |                    |  |             |  |    |
| Sale of Prospectus Including admission forms  Other Academic Receipts Registration fee (Academic staff College)  Total (E)  Total (E)  Registration fee (Academic staff College)  Total (E)   |            | 7   |                    |  | ,           |  |    |
| Other Academic Receipts Registration fee for workshop, programmes Registration fee (Academic staff College)  Total (E)  GRAND TOTAL (A+B+C+D+E)  Total (E)  Total (E)  Total (E)  Total (E)  Total (E)  Total (E)  |            | m   |                    |  | ī           |  | 1  |
| Other Academic Receipts Registration fee for workshop, programmes Registration fee (Academic staff College) Registration fee (Academic staff College)  GRAND TOTAL (A+B+C+D+E)  GRAND TOTAL (A+B+C+D+E)  380,721,421   |            | -   |                    |  |             | 1  | 1  |
| Registration fee for workshop, programmes Registration fee (Academic staff College)  Registration fee (Academic staff College)  GRAND TOTAL (A+B+C+D+E)  380,721,421   |            |     | 7                  | Total (D)  | 1           |  | Al |
| Registration fee (Academic staff College)  Total (E) 380,721,421 299,937,155   | Stion Tech | -   |                    |  |             |  | 1  |
| GRAND TOTAL (A+B+C+D+E) Total (E) - 380,721,421  | 000        | 7   | (c-1-2)            |  |             |  | *  |
| GRAND TOTAL (A+B+C+D+E) Total (E) - 380,721,421  |            | 09  |                    | The state of the s | •           |  | 5/ |
| 380,721,421  |            | 40  |                    | Total (E)  |             |  | // |
|  | 4.00       | Sr  | STATE (A+B+C+D+E)  |  | 380,721,421 | 299 937 155  |    |

GRAND TOTAL (A+B+C+D+E)

Total (E)

380,721,421

299,937,155

appropriately incorporated in this schedule.

Co. 4: 57

SCHEDULE - 10
GRANTS/SUBSIDIES(IRREVOCABLE GRANTS RECEIVED)

| Balance B/F Add : Receipts during the year   | Plan   |          | Total       | neld non |             |                      |
|--|--|----------|-------------|----------|-------------|----------------------|
| Particulars Go   | Plan   |          |             |          |             |                      |
| Go Go Go Grant the year  |  | UGC      | Plan        | 1167     | יםכני נינטנ |                      |
| is during the year   | The second secon | Specific |             | 2        | Total       | ZUZI-ZZIKS.<br>Total |
|  | 62   | 1 1      | 254,841,579 |          | 254,841,579 | 1 ~                  |
|  |  |          |             | 1        |             | 17.500.000           |
| Less : Refund to UGC   | 6  |          | 254,841,579 | 1        | 254 841 570 | 1,                   |
|  | •  | •        |             | -        |             |                      |
| Less : Utilised for Capital expenditure during the year and Inter Adinstment with Good of AP 2004 (841,579 | - 62   |          | 254,841,579 | 1        | 254,841,579 | 277,554,912          |
| Industry Partner 159,766,519   | 6  | •        | 159,766,519 | .1       | 159,766,519 |                      |
| Balance  |  |          |             |          |             |                      |
| Less : Utilised for Revenue expenditure (R)  | - 00   |          | 95,075,060  | ,        | 95 075 060  | 262 341 570          |
| B-1 Off (2.1)  | •  | ,        | 1           |          | 2007        |                      |
| Balance Cyr (C.)   |  |          |             |          | 000,005,7   | 7,500,000            |
| non/expres   |  |          | 95,075,060  | 1        | 87,575,060  | 254.841.579          |

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.(1) 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 SRI CITY CHITTOOR

SCHEDULE - 11 INCOME FROM INVESTMENTS

| ANCORE TROM INVESTIMENTS                              |  |                       | Amour       | Amount in Runees   |         |
|---|--|-----------------------|-------------|--|---------|
|   | Earmarked Endowment  | ndowment              | other       | Other Investments  |         |
| Particulars   | THE STATE OF THE S | funds                 |             |  |         |
|   | 2022-23Rs.   | 2021-22Rs. 2022-23Rs. | 2022-23Rs.  | 2021-22Rs.   |         |
| 1 Interest  |  |                       |             |  |         |
| a. On Govt. Securities                                |  |                       |             |  |         |
| b. Other Bonds/Debenhras                              |  | •                     | •           | 1  |         |
|   |  | •                     |             | •  |         |
| 2. Interest on Term Deposits                          |  | ,                     | 31 000 010  | יים דיני חני   |         |
|   |  |                       | בייות החירה | 65,427,539   |         |
| 3. Income accrued but not due on                      | A200   |                       |             | THE STATE OF THE S |         |
| Tem Deposits/Interest hearing                         |  |                       | 14,848,531  | 9,810,801  |         |
| advantage of security                                 | •  | •                     |             | 1  | 1       |
| מסקינות בוולווס לככם                                  | a  | •                     | •           |  | 1       |
| <ol> <li>Interest on Savings bank accounts</li> </ol> |  |                       |             |  | \\<br>} |
|   |  |                       | •           |  | V       |



35,032,340

45,938,550

Total

arked/Endowment funds

fransferred to

Note: Interest actived 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.

### SCHEDULE - 12 INTEREST EARNED

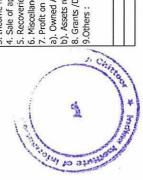
|  |       | Amount                | n Rupees   |
|--|-------|-----------------------|------------|
| Particulars                                      | 2     | 2022-23Rs. 2021-22Rs. | 2021-22Rs. |
|  |       |                       |            |
| 1. On Savings Accounts with Scheduled Banks      |       | 10,940                |            |
| 2. On Loans                                      |       |                       |            |
| a. Employees/Staff                               |       | 1                     | •          |
| b. Others- Advance given to Building Contractors |       |                       | •          |
| 3. Interest on Income Tax Refund                 |       | 1,80,426              | 1,76,661   |
|  | Total | 1,91,366              | 1,76,661   |

The amount against item 1, in respect of bank account of Earmarked/Endowment funds is deal with in schedule 11 (First part) and schedule 2.
 Item 2(a) is applicable only if Revolving funds have not been constituted for such advances.

### INDIAN INSTITUTE OF INFORMATION TECHNOLOGY SRI CITY CHITTOOR

### SCHEDULE - 13 OTHER INCOME

| A. Income from Land and Buildings   |             | 2022-23Rs.  | 2021-22Rs.  |
|---|-------------|-------------|-------------|
| 1. Hostel Room Rent Received  |             | 4,04,52,480 | 1,93,74,800 |
| 2. License fee  |             |             |             |
| 3. Hire charges of Auditorium /Party Ground/Convention centre, etc                                |             | •           |             |
| 4. Electricity charges recovered  |             | •           | •           |
| 5. Water charges recovered  |             |             | 31          |
|   | Total - A   | 4,04,52,480 | 1,93,74,800 |
|   |             |             |             |
| B. Sale of Institute's Publications   |             | E           |             |
| C. Income from Holding events   |             |             |             |
| 1. Gross Receipts from annual function/sports carnival  |             | •           |             |
| Less: Direct expenditure incurred on the annual function/sports carnival                          |             |             |             |
|   |             |             | 100         |
| 2. Gross Receipts from fetes  |             |             | 1           |
| Less: Direct expenditure incurred on fetes  |             |             | i           |
| 3. Gross Receipts for educational tours   |             | ,           | i           |
| Less: Direct expenditure incurred on the tours  |             |             |             |
| 4. Others (to be specified and seperately disclosed)  |             | •           |             |
|   | Total - B+C | *           |             |
| D. Others   |             |             |             |
| 1.Income from Consultancy   |             |             |             |
| 2. Hostel Fees  |             | ×           |             |
| 3. Income from Royalty  |             | •           | i           |
| 4. Sale of application form (recruitment)   |             | •           | •           |
| 5. Recoveries for Overheads on Sponsered Projects   |             | 6,32,857    | 3,41,878    |
| 6. Miscellaneous Receipts   |             | 9,92,764    | 5,65,939    |
| 7. Profit on sale/disposal of assets  |             |             | 2,03,628    |
| a). Owned Assets  |             |             | 25€20       |
| b). Assets received free of cost  |             |             | •           |
| 8. Grants /Donations from Institutions, welfare bodies, International organisations & Individuals |             | •           | •           |
| 9.Others: (a) Mess Receipts from other than students  |             | •           | •           |
| (b) Creditors not payable written off   |             | 13,84,681   | 8           |
| (c) Sponsorship Income  |             | 1,40,000    | ,           |
|   | Cletch      | 200000      | 11 11 44    |



11,11,445

13,84,681 1,40,000 31,50,302 4,36,02,782

Total - D Grand Total (A+B+C+D)

SCHEDULE - 14
PRIOR PERIOD INCOME

2021-22Rs. Amount in Rupees 148,262 2022-23Rs. Particulars

Academic Receipts
 Income from Investments
 Interest Earned
 Other Income

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY SRI CITY CHITTOOR

34,500

51,260

85,000

SCHEDULE - 15 STAFF PAYMENTS/BENEFIT (ESTABLISHMENT EXPENSES)

| raincuials  |  |             | 2022-23Rs. |  |   | Amount in Rupees |            |
|---|--|-------------|------------|--|---|------------------|------------|
| Columbia to the second                              |  | nelo        | Min Di     |  |   | 2021-22          |            |
| a) Joint Sallu Wages                                |  | 04 007 500  | Non Plan   | Total  | Plan                                    | Non Plan         | Total      |
| b) Allowances & Bonus                               |  | 04,787,580  |            | 84.997.680   | 37700175                                |                  | וממו       |
| c) Contribution to Provident Find                   |  | •           | •          | 2000   | Ctr'ne'''                               | •                | 67,790,145 |
|   |  | 022 266     |            | Constitution (Linear Constitution Constituti |   | •                | 1          |
| d) Contribution to other fund (specify)             |  | 600,072     | ,          | 276,669  | 330 14E                                 | Y                |            |
| SdN (I)   |  |             |            |  | 0 4,000                                 | •                | 330,146    |
| (II) Leave Salary & Donoing and International       |  | 7,254,369   |            | 7 754 260  | 1 | t                | •          |
| A Staff walfam European                             |  | 914 328     |            | 505,450  | 5,3/3,279                               | 1                | 5,373,279  |
| Soul weil are Expenses                              |  | 0300        | •          | 914,328  | 914.328                                 |                  | 20.00      |
| <ol> <li>Retimment and Terminal Benefits</li> </ol> |  | 332,021     | ,          | 332.021  | C3C PPE                                 |                  | 914,328    |
| g) LTC Facility                                     |  |             | •          |  | 7001                                    |                  | 344,362    |
| h) Medical Reimbursement                            |  | 1           | ,          |  |   | ,                | •          |
| Children Education and                              |  | 771 77      |            |  | ,                                       | 1                | •          |
| y dillucial cuccaton allowance                      |  | 104,100     |            | 97,177   | 15,000                                  | 3                | 100        |
| J) Honorarium                                       |  | 06/'577     | •          | 225,790  | 83 846                                  |                  | 000,61     |
| k) others   |  | 5,606,348   | •          | 5.606 348  | 2000 0                                  | •                | 83,846     |
| 1) Provision for graphity                           |  |             |            | Ol Ciocolo   | 777/16677                               | 1                | 2,997,726  |
|   | The second secon | 1,463,531   |            | 1 463 531  | , , , , , ,                             | 1                | F          |
|   | Total  | 101.167.913 |            | 404 404  | 0/5,008,5                               |                  | 5,866,570  |
|   |  |             |            | LOL. 16/913  | 83 715 403                              |                  |            |

SCHEDULE - 15A EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

| <b>a.</b> | Pension Gratuity | leave encashment | Total     |
|-----------|------------------|------------------|-----------|
|           |                  | -                | lordi     |
| sations   | 5,866,570        | 7.0              | 5,866,570 |
|           | - 5,866,570      | 70               | 5 866 570 |
|           | •                | r                | מיכיסססיב |
|           |                  |                  |           |
|           |                  |                  |           |
|           | - 5,866,570      | - 02             | 5,866,570 |
|           | - 7,330,101      |                  | 7,330,101 |
|           |                  |                  |           |



1,463,531

8.Contribution to new pension scheme C.Medicii reimbursement to retired employees.

rayel to home town on retirement

|  |                                       |            | 2022-23Rs. |            |            | 2021-22Rs. |            |
|--|---------------------------------------|------------|------------|------------|------------|------------|------------|
| Particulars                                |                                       | Plan       | Non Plan   | Total      | Plan       | Non Plan   | Total      |
| a) Laboratory Expenses                     |                                       | 211,373    | •          | 211,373    | 29,371     | 1          | 175,92     |
| b) Field work/participation in Conferences |                                       | •          | •          |            | •          | 1          | 1          |
| Stranges on Saminare/workshons             |                                       | 1,757,369  |            | 1,757,369  | 363,401    | •          | 363,401    |
| A) December to vielting faculty            |                                       | 1.927,377  | •          | 1,927,377  | 1,432,662  | ı          | 1,432,662  |
| District to Visiting Jacoby                |                                       | 139,053    | 1          | 139,053    | 84,712     | 1          | 84,712     |
| Children wolfers Expenses                  |                                       | 2.882.265  | 1          | 2,882,265  | 29,985     | •          | 29         |
| r) Sweet wellate Expanses                  |                                       | 740.618    |            | 740,618    | 3,635      | î          | 3,635      |
| g) Admission expenses                      |                                       | 3.001.036  |            | 3,001,036  | 362,008    | 1          | 362,008    |
| D CHANGAGO EXPENSES                        |                                       | 24,000     | •          | 24,000     | 10,000     | 1          | 10,000     |
| 1) Subscription Expenses                   |                                       | 408,418    | 11)        | 408,418    | 308,301    |            | 308,301    |
| k) Others -                                |                                       |            |            |            |            |            | 100 100    |
| Sport Material & Event Expense             |                                       | 1,361,520  |            | 1,361,520  | 175,001    |            | 3          |
| December Expenses                          |                                       | 7.065.982  |            | 7,065,982  | 5,463,051  | 1)         | 5,463,051  |
| More acceptance                            |                                       | 34 382 484 |            | 34,382,484 | 5,375,343  | 1          | 5,375,343  |
| Mess expenses                              |                                       | 37 455     | •          | 37.455     | 22.457     |            | 22,457     |
| Placement Expenses                         | Children of the party of the party of | 2 599 134  |            | 2.599.134  | 376,872    |            | 376,872    |
| Kechinnent expense                         | Total                                 | 56,538,084 | <b> </b> , | 56,538,084 | 13,962,319 |            | 13,962,319 |

| SCHEDULE - 17  |            |            |            |                 | Amount in Rupees   | sees                       |
|--|------------|------------|------------|-----------------|--|----------------------------|
| ADMINISTRALLYE AND GENERAL LATENSES  |            | 2022-23Rs. |            |                 | 2021-22Rs.   |                            |
| Particulars  | Płan       | Non Plan   | Total      | Plan            | Non Plan   | Total                      |
| A.Infrastructure   |            |            | 20, 120, 1 | 027, 000 1      | 90   | 4 980 479                  |
| a) Electricity and Power   | 7,954,136  | •          | 1,954,130  | 6/4/006/4       |  | 014 253                    |
| secreta reten (d   | 3,074,734  |            | 3,074,734  | 914,253         | 1  | 57,475                     |
| A Amondar Transmission   | 387,257    | i          | 387,257    | 401,579         | i i  | 401,579                    |
| A Security Evanges   | 6,346,403  |            | 6,346,403  | 2,731,150       |  | 2,731,150                  |
| d) Johnson & Carbon Evonoses   | 1,759,706  |            | 1,759,706  | 905'605         |  | 905'605                    |
| e) Rent, rabas& taxes (Incl. pro. tax)   | 12,055,039 | i          | 12,055,039 | 10,519,540      | 31   | 10,519,540                 |
| B. Communication   |            |            | -          | 070 17          | 1  | 595 71                     |
| Postage Expenses   | 19,231     | •          | 19,231     | 17,303          | •  | 200                        |
| d) Telephone, fax and Internet charges   | 923,494    |            | 923,494    | 1,010,484       | 1  | 1,010,484                  |
| Others   |            |            |            | 20W017A TOMBOOK |  |                            |
| Viaconting & Chattonery  | 91,555     |            | 91,555     | 168,148         | ,  | 168,148                    |
| N Travelling & Conveyance Expenses   | 1,211,320  |            | 1,211,320  | 519,175         | 1  | 5/1/5                      |
|  |            | •          | •          | 1               |  | •                          |
| )) mospicality   | 156.645    |            | 156,645    | •               | •  | 1                          |
| K) Authors Remarkation   | 2 961 788  |            | 2.961,788  | 3,309,717       | •  | 3,309,717                  |
| I) Protessional Granges  | 1 344 673  |            | 1,344,673  | 1,597,244       | •  | 1,597,244                  |
| m) Advertusement & rubility  | 37 950     | ,          | 37,950     | 7,054           | •  | 7,054                      |
| n) Magazine & Journals   | 28,966     | •          | 28,966     | 34,127          | 1  | 34,127                     |
| Charles and the charles are th |            |            |            |                 |  | and distribution with con- |
| Production & Accompagners  | 147,949    |            | 147,949    | 78,520          | IN GARG  | 78,520                     |
| Microllandure Expense  | 25,057     | į          | 25,057     | 21,908          | 000  | 21,908                     |
| Consert Fellcharton Expanse  | 126,678    | •          | 126,678    | 23,299          | 101/201/21   | 23,299                     |
| Partie Monthly Expense   | 657,475    | ,          | 657,475    | 74,000          | - The state of the | 74,000                     |
| -Calabour chambes  | 49,910     |            | 49,910     | 44,600          | いっていること  | 44,600                     |
| Teleform Charles   | 39.359.966 |            | 39,359,966 | 26,962,147      | / Gr. Noida  | 26,962,147                 |

SCHEDULE - 18
TRANSPORTATION EXPENSES

| Particulars  |       |           | 2022-23Rs. |           |         | 2021-22Rs.   | 2Rs.    |
|--|-------|-----------|------------|-----------|---------|--|---------|
|  |       | Plan      | Non Plan   | Total     | Plan    | Non Plan   | Total   |
|  |       |           |            |           |         | The second secon |         |
| <ol> <li>Vehicle (owned by Institution)</li> </ol> |       |           |            |           |         |  | -       |
| a) Rinning Expanses                                |       |           |            |           |         |  |         |
| M-thousand   |       | 12,237    | •          | 72,237    |         | ,  |         |
| of repairs & maintenance                           |       | •         |            | 1         |         | _  | -       |
| c) Insurance expenses                              |       |           | •          | ,         | ,       |  | _       |
| 2. Vehicle taken on rent /lease                    |       |           |            | •         | ,       | •  |         |
| a) Rent/lease Expenses                             |       | ,         | 1          | •         | ,       | ,  |         |
| 3. Vehide (taxl) hiring expenses                   |       | 4,479,483 | •          | 4,479,483 | 348,825 |  | 348.875 |
|  | Total | 4,551,720 |            | 4.551.720 | 348 875 |  | 100 000 |

SCHEDULE - 1.9 REPAIRS & MAINTENANCE

| Paint Plan         Non Plan         Total         Plan         Non Plan   |  |       |            | 2022-23KS. |            |  | 2021-22Rs. |           |
|--|--|-------|------------|------------|------------|--|------------|-----------|
| RS.         RS. <th>Particulars</th> <th></th> <th>Plan</th> <th>Non Plan</th> <th>Total</th> <th>Plan</th> <th>Non Plan</th> <th>Total</th>   | Particulars  |       | Plan       | Non Plan   | Total      | Plan   | Non Plan   | Total     |
| Lequipment  Li,728,090  Li,728,090  Li,658,697  Li,658 |  |       | Rs.        | Rs.        | Rs.        | Rs.  | Rs.        | Re        |
| equipment 1,484,033  | Section 1  |       |            |            |            |  |            |           |
| equipment 1,728,090 1,658,697 - 1,46,512 1.8,659 - 1,46,512 1.728,090 1,658,697 - 2,790 - 2,790 - 2,790 - 2,790 - 2,35,450 2,35,450 - 2,859,222 2,103,181 - 2,859,222 - 2,859,790 - 15,625,960 8,609,790 - 15,625,960  | a) Buildings   |       | CCO 101    |            |            | 1  |            |           |
| equipment 1,728,090 1,658,697 1,728,090 1,658,697 1,586,697 1,586,697 1,586,697 1,586,697 1,586,697 1,586,697 1,586,697 1,586,697 1,586,697 1,586,697 1,586,697,90 1,585,5960 1,5625,960 1, | T. 100 100 100 100 100 100 100 100 100 10                    |       | מכחידטביד  | •          | 1,484,U33  | 118,659                                      | •          | 118,659   |
| equipment 1,728,090 1,728,090 1,658,697 - 1,728,090 1,658,697 - 1,728,090 1,658,697 - 1,728,090 1,658,697 - 1,728,090 1,658,697 - 1,739,423 - 2,859,722 2,103,181 - 1,8,625,960 1,5,625,960 8,609,790 - 1,8,625,960  | of intilline of Hyteless                                     |       | 146,512    |            | 146,512    | 1  | •          |           |
| equipment 2,728,090 - 1,728,090 1,658,697 - 1,728,090 1,658,697 - 1,728,090 1,658,697 - 1,528,697 - 1,528,692 1,69,863 1 | C) Plant & Machinery   |       |            | ,          |            | ALIEN AND AND AND AND AND AND AND AND AND AN | 100        |           |
| equipment 1,728,090 - 1,728,090 - 1,658,697 - 1,  2,790 - 2,790 - 2,790 - 2,790 - 2,790 - 2,790 - 2,859,222 - 2,859,222 - 2,859,720 - 15,625,960 - 1 | d) Office Equipment  |       |            |            | •          | 1  |            |           |
| equipment 1,728,090 - 1,728,090 1,658,697 - 1,  2,790 - 2,790 - 2,790 - 2,790 - 2,790 - 2,790 - 2,790 - 2,790 - 2,959,60st  Apenses 1,69,863 - 2,859,222 - 2,859,222 2,103,181 - 2,859,790 - 15,625,960 8,609,790 - 8,609,790 - 8,609,790  |  |       |            | •          | 1          | 1  | -          |           |
| equipment 2,790 - 2,79 | e) Computers   |       | 1,728,090  |            | 1 728 000  | 1 650 607                                    | 8          |           |
| 2,790         2,790         2,790         4           235,450         235,450         337,423         4           Apenses ince-hostel, Guest         9,169,863         4,391,830         4           Total         15,625,960         15,625,960         8,609,790         2   | D Laboratory and Scientific equipment                        |       | 20000      |            | 777 20,030 | 1,000,00,1                                   | •          | 1,658,697 |
| 235,450 - 2,790 - 2,790 - 2,790 - 2,790 - 235,450 - 235,450 - 235,450 - 235,450 - 2,103,181 - 2,103,181 - 2,103,181 - 2,103,181 - 2,103,181 - 2,103,181 - 2,103,181 - 2,103,181 - 2,103,181 - 15,625,960 - 15,625,960 8,609,790 - 8,609,790  |  |       |            |            |            | 1  | •          | •         |
| Apenses cerhostel, Guest 235,450 - 235,450 - 235,450 - 235,450 - 235,450 - 2,859,222 - 2,859,722 - 2,859,722 - 2,859,720 - 15,625,960 - | g) Audio Visual equipment                                    |       | 790        | 1          | 2 700      |  |            |           |
| expenses arce-hostel, Guest 235,450 - 235,450 - 235,423 - 4,391,830 - 4,391,830 - 2,859,222 - 2,859,222 2,103,181 - 2,859,220 - 15,625,960 - 15,625,960 - 15,625,960 - 8,609,790 - 8,609,790   | h) book binding changes                                      |       | 200        |            | 06/17      |  |            |           |
| 235,450 - 235,450 337,423 - ephilogexpenses  sphilogexpenses ainthenance-hostel,Guest  2,859,222 - 2,859,222 2,103,181 - 2,859,790 - 15,625,960 8,609,790 - 8,6  |  |       |            |            | •          | 1  |            | 1         |
| epling expenses 9,169,863 - 9,169,863 4,391,830 - 4,391,830 - 2,859,222 2,103,181 - 2,859,796 8,609,790 - 8,609,79 | I) Gardening   |       | 735 450    |            | 225 450    | 227 422                                      |            |           |
| Politic and control of the control o | 1) Estate Maintenance  |       | 2          |            | DET, CCZ   | 237,423                                      |            | 337,423   |
| eping expenses         9,169,863         -         9,169,863         -         9,169,863         -         -         1,169,863         -<  |  |       | 1          | •          | 1          | ,  | ,          |           |
| intenance-hostel, Guest 2,859,222 2,859,222 2,103,181 - 15,625,960 8,609,790 - 15,625,960 8 | k) Others-House keeping expenses                             |       | 9 169 863  | •          | 0 160 963  | 000 100 1                                    |            |           |
| 2,859,222 - 2,859,222 2,103,181 - Total 15,625,960 - 15,625,960 8,609,790 -  | <ol> <li>Others-General maintenance-hostel, Guest</li> </ol> |       | 20010011   |            | מסיקסיקים  | חרסידהריו.                                   |            | 4,391,830 |
| 2,859,222  | 11.0   |       |            |            |            |  |            |           |
| 15,625,960 - 15,625,960 8,609,790 -  | naccomoe & lorary  |       | 2.859.222  | •          | 2 850 222  | 2 102 101                                    |            |           |
| 15,625,960 - 15,625,960 8,609,790 -  |  |       |            |            | 2,023,664  | 707/207/2                                    |            | 7,103,181 |
|  |  | locai | 12,625,960 | 1          | 15,625,960 | 8,609,790                                    | •          | 8.609.790 |

SCHEDULE - 20 FINANCE COST

| a) Bank charges b) Others (specify)  Total  Total  Plan  Non Plan  Total  Total  Total  Total  Total  Total |                    |  |      |            |       |      |          |   |         |
|---|--------------------|--|------|------------|-------|------|----------|---|---------|
| Non Plan Total Plan Non   |                    | Particulars  |      | 2022-23Rs. |       |      | 2021-22R | 3 |         |
| a) Bank charges b) Others (specify) Total   |                    |  | Plan | Non Plan   | Total | Pian | Non Plan |   | Total   |
| a) Bank charges b) Others (specify) Total   |                    | A CONTRACTOR OF THE PROPERTY O |      |            |       |      |          |   | - Order |
| b) Others (specify)   | a) Bank charges    |  |      |            |       |      |          |   |         |
| Totals (specify)  | My Other Consults  |  | •    |            |       | •    | 1        |   | •       |
| Total   | b) Omers (specify) |  | •    |            | ,     | 1    | 1        |   | ARC     |
|   |                    | A PART OF THE PART |      |            |       |      |          |   | 1       |
|   |                    | IPIO!  |      |            | 1     | •    | 1        |   |         |

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.





SCHEDULE - 21 OTHER EXPENSES

2021-22Rs. Non Plan Plan Total 2022-23Rs. Non Plan Plan Particulars a) Provision for Bad and Doubtful debts / advances
 b) Irrecoverable balances written-off
 c) Grants/subsidies to other institutions/organisations
 d) Others-

Total

Amount in Rupees

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

SCHEDULE - 22

FD Interest Income suspense account written off.

PRIOR PERIOD EXPENSES

615,456 41,996 **1,192,564** 84,253 64,226 386,633 Total 2021-22Rs. Non Plan 615,456 41,996 1,192,564 84,253 64,226 386,633 Plan 232,445 20,180 1,146,328 65,500 Total 2022-23Rs. Non Plan 232,445 20,180 1,146,328 65,500 Plan Particulars Administrative Expenses Transportation Expenses Establishment Expenses Repairs & Maintenance Academic Expenses Others

Total





### SCHEDULE - 23

### SIGNIFICANT ACCOUNTING POLICIES

### 1 BASIS FOR PREPARATION OF ACCOUNTS

The accounts are prepared under the Historical Cost Convention unless otherwise stated and generally on the Accrual method of accounting.

### 2 REVENUE RECOGNITION

- 2.1 Sale of Admission Forms , late fees are accounted on cash basis and Tultion Fees and hostel fees collected separately for each semester and placement fees are accounted on accrual basis.
- 2.2 Income from Land, Buildings and other property and Interest on Bank Fixed Deposits/Savings accounts are accounted on accrual basis.

### 3 FIXED ASSETS AND DEPRECIATION

- 3.1 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.
- 3.2 Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on straight line method, at the following rates:

### Tangible Assets:

| 1  | Land                                       | 0%   |
|----|--|------|
| 2  | Site Development                           | 0%   |
| 3  | Buildings                                  | 2%   |
| 4  | Roads & Bridges                            | 2%   |
| 5  | Tubewells & water supply                   | 2%   |
| 6  | Sewerage & Drinage                         | 2%   |
| 7  | Electrical Installation & Equipment        | 5%   |
| 8  | Plant & Machinery                          | 5%   |
| 9  | Scientific, Laboratory & Sports Equipments | 8.0% |
| 10 | Office Equipment                           | 7.5% |
| 11 | Audio Visual Equipment                     | 7.5% |
| 12 | Computers & Peripherals                    | 20%  |
| 13 | Furniture, Fixtures & fittings             | 7.5% |
| 14 | Vehicles                                   | 10%  |
| 15 | Lab, Books & Scientific Journals           | 10%  |

### Intangible Assets (amortization):

| 1 | E-Journals             | 40%     |
|---|------------------------|---------|
| 2 | Computer Software      | 40%     |
| 3 | Patents and Copyrights | 9 years |

- 3.3 Depreciation is provided for the whole year on additions during the year.
- 3.4 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 the asset head.





- 3.5 Assets created out of Earmarked Funds and funds of Sponsored Projects, where the ownership of such assets vests in Institution, are setup by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective asssets. Assets created out of sponsored project funds where the ownership is retained by the sponsors but held and used by the institution are seperately disclosed in the notes on accounts.
- 3.6 Assets of individual value of each is Rs.2000 or less (except Library Books) are treated as Small Value Assets, 100% depreciation is provided in respect of such assets at the time of their acquisition. However physical accounting and control are continued by the holders of such assets.
- 4 Intangible Assets: Patents and copy rights, E Journals and Computer Software are grouped under Intangible Assets.
- 4.1 Expenditure on acquisition of software has been separated from computers and peripherals, as apart from being intangible assets, the rate of obsolescence in respect of these is very high. Depreciation is provided in respect of software at a higher rate of 40% as against depreciation of 20% provided in respect of Computers & Peripherals.
- 5 STOCKS: Expenditure on purchase of chemicals, glassware, publications and other stores is accounted as revenue expenditure, except that the value of closing stocks held on 31st March is set up as inventories by reducing the corresponding Revenue Expenditure on the basis of information obtained from Departments. They are valued at cost.
- 6 CORPUS FUND: was established in 2013 with funds given by industrial partners and at the end of every financial year the excess of income over expenditure (net profits) is added to the corpus fund and excess of expenditure over Income (net loss) is deducted from the corpus fund.
- 7 GOVERNMENT AND UGC GRANTS
- 7.1 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. Since, Government of India has promised to contribute 50% of capital assets and the Deficit of its contribution on total fixed assets so for created by the indian institute of information technology, Sricity, Chittoor an educational institution is shown as receivable from Government of India under the head Loans, advances and deposits in Schedule-8(7)(c) as Grants receivable.
- 7.2 Grants received from Central government and Government of Andhra pradesh to the extent utilised towards capital expenditure, (on accrual basis) are transferred to the Capital Fund.
- 7.3 Central Government grants received for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilised, as income of the year in which they are utilised.
- 7.4 Unutilised Government grants (including advances paid out of such grants) are carried forward and exhibited as a liability in the Balance Sheet.
- Accounting Policy of Utilization of Capital Grants From Govt.of AP and Industry partner has been changed due to following reason:
  - (a) Grants from Govt.of AP and Industry Partner has been already utilized upto FY 2018-19. From FY 2019-20, we have not received any Grants from Govt.of AP and Industry Partner and we are accounting the proportionate expenditure (35% & 15% respectively) on Capital Assets as receivable from the Partners. This has created an impression that that Grants from MoE has under utilised and Grants from Govt.of AP and Industry Partners are utilised over and above the release of Grants. Therefore, management has decided to review the accounting policy and necessary changes has been depicted in this Financial Statements.



### 8 Sponsored projects

8.1 In respect of ongoing sponsored projects, the amounts received from sponsors are credited to the head "Current laibilities and provisions-current liabilities-other liabilities-receipts against sponsored projects". As and when expenditure is incurred ,advances are paid against such projects or the concerned project account is debited with allocated overheads, the liability account is debited.

### 9 Income Tax

9.1 The Educational Institution has obtained Registration u/s 12A(1)(ac)(i) of the Income Tax Act,vide URN No: AAAAI7242RE20217, from Income Tax Department for exemption u/s 11 of the Income Tax Act and as such the entire Income of the Institution is exempted from tax u/s.11 of the income tax act.

### SCHEDULE - 24

### CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

### Notes on accounts

- 1 Commitments on capital account and Capital commitments not provided for Rs.19.00 Crores(Approx) (Previous Year - Rs.36.77 Crores ) related to Civil Construction Contracts.
- 2 Some information about the institute is disclosed hereunder so as to enable stakeholders to have a birds eye view of institutes capacities and capabilities.

(i)Number of students

- Monsoon - Spring 1246 1236

(ii)Number of Teachers excluding Visiting Faculty

- Monsoon

(vi)Institute is generally regular in depositing statutory dues like EPF,TDS,PROFESSIONAL TAX etc and have deposited with respective government authorities within due dates except some small defaults which are not material in nature .

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### 3 FIXED ASSETS:

Government of Andhra Pradesh has already allotted 77.32 acres of land free of cost at Mallavaripalem revenue village, Sri Integrated Township, Sathyavedu Mandal, Chittoor District and the Physical possesion of the above said land was handed over to the Institution. Since the above gifted land is not registered in the name of the Institution, the title for the gifted land was not clearly passed on in the name of the institution and therefore the fair value of the above land was not shown in Fixed asset.

Fixed assets as setout in schedule 4 do not include assets purchased out of funds of sponsored projects, because project assets are held and used purely by the research fellow for the research project and the institute is only a platform for the conduct of research. Hence they are in no way in relation to the institutes corpus fund . Details of such assets are attached as annexure-1 to this balance sheet

### 4 EXPENDITURE IN FOREIGN CURRENC'NII

### 5 CURRENT ASSETS, LOANS, ADVANCES AND DEPOSITS

In the opinion of the Management, the current assets, Loans, Advances and Deposits have a value on realisation in the ordinary course, equal atleast to the aggregate amount shown in the Balance sheet.

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY SRI CITY CHITTOOR





- The details of balances in Savings Bank Accounts, Current Accounts and Fixed Deposits with banks are enclosed as Annexure 'A' to the Schedule of Current Assets.
- Previous year's figures have been regrouped, reclassified and rearranged wherever required to suit with current year's requirement
- Figures in the final accounts have been rounded off to the nearest rupee.
- Schedule 1 to 24 are annexed to and form an integral part of the Balance sheet as at 31st March 2023 and the Income & Expenditure account for the year ended on that date.

### 10 Related party transactions:

- a) Two Board of Governors of the Institution namely Mr.C.Srinivasa Raju and Mr.S.Ravindra Babu are also Directors in Sri City Private Limited which has transacted the following transactions during the year with the Institute.
- (i) The name of the transcating related party: M/s. Sri City Private Limited

| (ii) Nature & Volume of transactions during the Year   |     |           |
|--|-----|-----------|
| Rental Charges   | Rs. | 2,596,000 |
| Water Charges  | Rs. | 29,92,786 |
| Sweage Charges   | Rs. | 1,516,444 |
| Garbage Expenses                                       | Rs. | 336,300   |
| Misc.Expense   | Rs. | 21,240    |
| (iii) Closing Balance receivable from Sri City Pvt Ltd | Rs. | 125,100   |

(iv)There, are no provisions for bad debts, write offs and write backs in respect of amount due to related party

For Indian Institute of Information Technology, Sricity, Chittoor

annabiran

DIRECTOR Indian Institute of Information Technology, Sri City, Chittocr,

Place: Sri City, Sathyavedu Mandal

Date: 27/06/2023

As per my Report of even date In Form No.10B For Mayank Garg & Co.

Chartered Accountage Firm's Registration

CA Mayank Partner

Membership No.

| Additions   Deductions   Closing   Rethe of   Deproclation   Dep   | SI.No.       |   |                     | Gross Block | Block      |                      |   | Donas               | Man de Man              | 00 4000                   |                         | Amount in Rupees   | it.         |
|--|--------------|---|---------------------|-------------|------------|----------------------|---|---------------------|-------------------------|---------------------------|-------------------------|--|-------------|
| Participation   Palatines      |              | Assets Head                                   | Opening             | Additions   | Deductions | Closing              | Rahani  | Don Ore             | thon for the year       | 2022-23                   |                         | Net Block  | Slock       |
| Decided the property   |              |   | balance<br>4/1/2022 |             |            | Balance<br>3/31/2023 | Depreciation<br>under SLM   | balance<br>4/1/2022 | Depreciation<br>for the | Deductions/<br>Adjustment | Total                   | 3/31/2023  | 3/31/2022   |
| State Development   47,453,254   1,1088,987   4,405,251   1,1088,987   4,405,251   2,205,058   1,1088,987   4,405,251   2,205,058   1,1088,987   4,405,251   2,205,058   2,2   | -            | Land  | 1                   |             |            |                      |   |                     |                         |                           | 3/31/2023               |  |             |
| Reading   Registration   Registrat   | 7,           | Sibe Development                              | 4,246,226           | 159,005     | •          | 4 405 731            |   | 2000                | •                       |                           |                         |  |             |
| Computer State   Comp   | 0.4          | Roads & Bridge                                | 450,558,975         | 35,252,669  | 11,088,967 | 474,722,677          | 2%  | 40 078 411          | ס מסע עבע               |                           |                         | 4,405,231  | 4,246,226   |
| Secretary Secr   | · w          | Tubewelle & water supply                      | 44,365,096          | •           |            | 44,965,096           |   | 3,433,561           | CUE DON                 |                           | 49,572,864              | 425,149,812  | 410,480,565 |
| Petrol lation & Equipment   Syg 91, 923   1,005, 63   1,007, 20    | 9            | Sewerage & Drinage                            | 72,623,320          |             |            | 22,825,520           |   | 1,873,892           | 456,510                 |                           | 2,330,402               | 40,632,233   | 41,531,535  |
| Controlled Sports   39,048,304   1,404,505   1,404,5   | <b>~</b> °   | Electrical Installation & Equipment           | 59,691,633          | 1,005,653   |            | 585 786              |   |                     |                         |                           |                         | -  | 20,2        |
| Computer Software   Comp   |              | Scientific Laboratory Equipments Contra       | 39,848,904          | 1,404,993   |            | 41,253,897           |   | 8.475.761           | 2,034,864               |                           | 16,042,073              | 44,655,212   | 46,684,424  |
| Computer Software (1908)   Computer Software (   | •            | equipments                                    | 6,149,961           | 2,950,763   |            | 9,100,724            | 8%  | 3,100,457           | 728,058                 | i                         | 3,828,515               | 5272,209   | 31,3        |
| Computers & Perphesis   17,231,272   13,038,632   114,550   17,231,272   10,0616   17,231,272   10,0616    | ឧដ           | Office Equipment Audio Visual Equipment       | 4,008,302           | 159,609     |            | 4,167,911            | 7.5%  | 1,851,779           | 312,593                 |                           | 2,164,372               | 2,003,538  | , c         |
| Computer Scheller   Comp   | 12(a)        | Commission 8 Designation of the Paris         |                     |             |            | CO L'OTTIC           | 0,5%  | 410,105             | 167,007                 |                           | 577,112                 | 1,649,652  | 991,036     |
| Validities   Val   | 12(6)        | Computers & Perpherals Computers & Perpherals | 7,938,488           | 5,204,625   | 114,500    | 17,231,272           | 20%   | 17,231,272          | - cor 102 c             | ,                         | 17,231,272              | 1  |             |
| Ubary Book & Scientific Journals   1,632,421   1,186,334   1,096,616   1,096   | 7 7          | Vehicles                                      | 78,013,166          | 1,973,935   |            | 101,796,97           | 7.5%  | 26,508,251          | 5.999.033               | 68,700                    | 9,583,109               | 3,445,504  | 88          |
| Similar   Simi   | 21           | Ubrary Books & Scientific Journals            | 100000              | 1,138,354   |            | 1,198,354            | 10%   |                     | 119,835                 |                           | 140 021                 | 47,479,816   | 51,50       |
| Total (A)   T38.611.720   S0.170.154   11,203.467   T77.578.406   100.616   100%   124,136.519   26,046,819   68,700   150,114,626   627,463,777   614,47  | 16           | Small value Assets                            | 100 616             | 34,923      |            | 1,667,344            |   | 1,019,118           | 166,734.39              |                           | 1.185.852               | 1,078,518  | Ţ           |
| Capital Work-in-Progress (B)   25,562,522   84,434,361   Augustation   Computer Software (Fully Depreciated)   Computer Soft   |              |   | 738,6               | 50.170.154  | 11 203 467 | 100,616              |   | 100,616             |                         |                           | 100,616                 | -  | 3           |
| Total Computer Software   Total Computer S   | 7            | Capital Work-in-Progress (B)                  | 25,562,522          | 84,434,361  | 48,555     | 109.948.328          |   | 124,136,519         | 26,046,809              | 68,700                    | 150,114,626             | 627,463,777  | 614,475     |
| State   Computer Software   Computer Softwar   | SL.No.       |   |                     |             |            |                      |   |                     |                         |                           |                         | 109,948,328  | 25,56       |
| Amortization   Deductions   D   |              |   | Confession          | Gross       | Slock      |                      |   | 1                   | Imortisation for ti     | he year 2022-23           |                         | Man G  | Joseph      |
| Computer Software (Fully Depreciated)   6,090,502   21,105   21,   |              | Antangible Assets                             | balance<br>4/1/2022 | Additions   | Deductions | Closing              | Rate of<br>Amortisation   |                     | Amortization<br>for the | Deductions/<br>Adjustment | Total<br>Amortization / | 3/31/2023  | 3/31/20     |
| Computer Software 53,100 21,105 74,205 40% 42,480 19,062.00 61,542 12,663 12,663 12,663 12,663 12,663 13,262 13,062.00 61,105 12,663 13,262 13,062 13 | 18(a)        | Computer Software(Fully Depreciated)          | 6,090,502           | -           | -          | 5/31/2023            | under SLM   | 4/1/2022            | year                    |                           | Adjustments             |  |             |
| 6,143,602 21,105 - 6,164,707 6,132,982 19,062 - 6,152,044 12,664 12,0625,650 11,052,022 893,691,441  | <u>ම</u> න ස | Computer Software<br>E-Journals<br>Patents    | 23,100              | 21,105      | 1          | 74,205               |   | 6,090,502           | 19,062.00               | ( <b>1</b> )              | 6,090,502               | 12,663   | <b>a</b>    |
| 770,317,844 134,625,620 11,252,022 893.691,441 12,664 12,664 125,044 12,664  |              | Total (C)                                     |                     | 21,105      |            | 6 164 707            | A Commence of the Commence of | 2000 000 0          |                         |                           |                         | A STATE OF THE PARTY OF THE PAR |             |
|  |              | Grand Total (A+B+C)                           |                     | 134,625,620 | 11,252,022 | 177 103 893          |   | 130,134,384         | 19,062                  |                           | 6,152,044               | 12,664   | 10          |





| Deductions   Closing   Dep.Opc.   Deprocation   Total   Deprecation   Total   Deprecation   3/31/2023   3/31/202   | SI.No.    |  |  | Come        | Joseph March |                                 |                                 |                                 | -                         |   | WILDUIL III RUINGES | Rupers      |
|--|-----------|--|--|-------------|--------------|---------------------------------|---------------------------------|---------------------------------|---------------------------|---|---------------------|-------------|
| Accept Head   Upstance   Upstan   | SANS DIES |  |  |             | HOCK         |                                 |                                 | Depreciation for t              | he year 2022-23           |   | NetB                | lock        |
| Land   Compute Subveyed   Comp   |           | Assets Head                                | balance<br>4/1/2022  | Addbons     | Deductions   | Closing<br>Balance<br>3/31/2023 | Dep.Ope.<br>balance<br>4/1/2022 | Depreciation<br>for the<br>year | Deductions/<br>Adjustment | Total<br>Depreciation<br>3/31/2023  | 3/31/2023           | 3/31/2022   |
| State benchment   4,465,216   11,088,1967   4,465,226   4,465,216   4,465,416   4,466,41   | н         | Land                                       | •  | •           |              |                                 |                                 |                                 |                           |   |                     |             |
| December 8 the protect   Part   Par   | 7         | Site Development                           | 4.246.226  | 159 005     |              | 166 300 0                       |                                 | •                               |                           |   | •                   |             |
| Recard in the final state   Computer Schwere (airly Department)  | m         | Buildings                                  | 450 558 975  | משטירבי שב  | 11 000 000   | 157,507,7                       |                                 |                                 |                           | Supplementation of the supplementation o | 4,405,231           | 4,246,226   |
| Tribered & Note State   Trib   | 4         | Ponde & Bridge                             | 000 100 00   | 22,422,003  | 706'000'77   | 1/9,777,474                     | 40,078,411                      | 9,494,454                       |                           | 49,572,864  | 425,149,813         | 410,480,565 |
| Secretary Substances   | · u       | Tribogolle & uptor Cumbe                   | מפט הממידה   |             |              | 44,965,096                      | 3,433,561                       | 899,302                         |                           | 4,332,863   | 40,632,233          | 41,531,535  |
| Secretar    | , ,       | incovers a water supply                    | 72,825,520   | •           |              | 22,825,520                      | 1,873,892                       | 456,510                         |                           | 2,330,402   | 20,495,118          | 20,951,628  |
| Educition to the processes   Educition to t   | 9         | Sewerage & Orlnage                         | •  |             |              |                                 | •                               |                                 |                           |   |                     |             |
| Part Record  | 7         | Electrical Installation & Equipment        | 59,691,633   | 1,005,653   |              | 60 697 786                      | 13 007 200                      | 2 034 964                       | 50                        | 200000  |                     |             |
| Other Equipment 4, 019, 951 2, 950, 773 2, 100, 724 3, 100, 727 4, 100, 911 1, 100, 724 1, 100, 912 1, | 8         | Plant & Machinery                          | 39,848,904   | 1,404,993   | •            | 41 253 897                      | 137 377 8                       | במסירסטים                       |                           | C/0,240,01  | 717,000,00          | 45,584,424  |
| Automatical computers & Perpinents   Automatical computers & Perpinent   Automatical computers & Per   | 6         | Colontific Laboratory & Croate Foreignous  | 6 140 061  | 692 030 6   | <u>y</u>     | 20000000                        | D/12/101                        | 2,002,095                       |                           | 10,338,456  | 30,715,441          | 31,373,143  |
| Author Verallication   | , 5       | Office Foreigness                          | 106,641,0  | 2,930,783   |              | 9,100,724                       | 3,100,457                       | 728,058                         |                           | 3,828,515   | 5,272,209           | 3,049,504   |
| Authorities      | 2 :       | And Maria Contract                         | 4,008,302  | 159,609     |              | 4,167,911                       | 1,851,779                       | 312,593                         | •                         | 2,164,372   | 2,003,538           | 2,156,523   |
| Computers & Perplacease   17,231,272   17,   | 7         | Audio Visual Equipment                     | 1,401,140  | 825,625     |              | 2,226,765                       | 410,105                         | 167,007                         |                           | 577 112   | 1 649 652           | 250 100     |
| Computers & Perplacatis   7,598,488   5,504,625   114,500   13,028,613   7,046,538   7,0   | 17(a)     | Computers & Peripherals(Fully Depreciated) | 17,231,272   | •           | •            | 17,231,272                      | 17.231.272                      |                                 |                           | CTC 15C T1  | 700000              | מרחידור     |
| Furniture, Pottures & IIII   Folder See Schedulf, Durand Books & Sche   | 12(b)     | Computers & Peripherals                    | 7,938,488  | 5,204,625   | 114.500      | 13.028.613                      | 7 046 086                       | 5CC 205 C                       | 002 03                    | 202,400   | 7 777 277 6         |             |
| Vehicles    | ij        | Furniture, Fixtures & fittings             | 78,013,166   | 1.973.935   |              | 79 987 101                      | 136 803 36                      | 2,000,000                       | 200,000                   | בטביכטביה   | 400,044,0           | 892,403     |
| Ubrary Books & Scientific Journals   1,632,421   21,923   1,005,161   1,005,   | 14        | Vehicles                                   | 1.   | 1 108 354   |              | TOT' 100'E'                     | 767000007                       | 250,588,6                       |                           | 32,507,284  | 47,479,816          | 51,504,915  |
| Small value Assets   100,165   11,000,165    | 15        | Ubrary Books & Scientific Journals         | 1 632 421  | 500 75      |              | יייים מיייי                     |                                 | 119,835                         |                           | 119,835   | 1,078,518           | •           |
| Tobal (A)         738,611,720         50,170,154         11,203,467         777,518,406         124,136,517         26,046,809         68,700         150,114,626         627,463,777         614,47           Capital Work-in-Progress (B)         25,562,522         84,434,361         11,203,467         777,518,406         124,136,517         26,046,809         68,700         150,114,626         627,463,777         61,44,626           Capital Work-in-Progress (B)         25,562,522         84,434,361         11,203,462         109,948,328         109,046,328         109,046,328         25,546,3777         109,948,328         25,546,3777         109,948,328         25,546,3777         109,948,328         25,546,3777         109,948,328         25,547,022         109,948,328         25,547,022         109,948,328         25,547,022         109,948,328         25,547,022         109,948,328         25,347,202         25,347,202         25,347,202         25,347,202         25,347,202         25,347,202         25,347,202         25,347,202         25,347,202         25,347,202         25,347,202         25,424,769         25,424,769         25,424,769         25,424,769         25,424,769         25,424,769         25,424,769         25,424,769         25,424,769         25,424,769         25,424,769         25,424,769         25,424,769         25,424,   | 16        | Small value Assets                         | 100,616  | 25,75       |              | 1,007,344                       | 1005,118                        | 166,734                         | •                         | 1,185,852   | 481,490             | 613,303     |
| Capital Work-in-Progress (B)   |           | Total (A)                                  | ACT - 120 CT   | 272 474 474 | 200 000      | 700,020                         | מדמיחחד                         |                                 |                           | 100,616   |                     | 1           |
| Capical Work-in-Progress (B)   25,562,522   84,434,361   48,555   109,948,328  | !         | (V) 10001                                  | 130,011,720  | 50,170,154  | 11,203,467   | 777,578,406                     | 124,136,517                     | 26,046,809                      | 68,700                    | 150,114,626   | 627,463,777         | 614,475,200 |
| Amortisation for the year 2022-23   Net Block   Intangible Assets   Opening   Addtions   Deductions   Amortization   Opening   Adjustment   Adjustment   Adjustments   Adjustment   | 7         | Capital Work-in-Progress (B)               | 25,562,522   | 84,434,361  | 48,555       | 109,948,328                     |                                 |                                 |                           |   | 109,948,328         | 25,562,522  |
| Antipage    |           |  | The second secon |             |              |                                 |                                 |                                 |                           |   |                     |             |
| Intangible Assets         Opening         Additions         Deductions         Closing         Dep.Ope.         Amortization         Total         3/31/2023   | SI.No.    |  |  | Gross B     | lock         |                                 |                                 | Amortisa                        | tion for the year         | 2022-23   | Net B               | lock        |
| Adjustment   Adj   |           | Intangible Assets                          | Opening  | Addtions    | Deductions   | Closing                         | Dep.Ope.                        | Amortization                    | Deductions/               | Total   | 3/31/2023           | 3/31/2022   |
| Computer Software Fully Depreciated)         6,090,502         -         6,090,502         -         -         6,090,502         19,062         -<   |           |  | balance<br>4/1/2022  |             |              | Balance<br>3/31/2023            | balance                         | for the                         | Adjustment                | Amortization /  |                     |             |
| E-Journals   | 18(a)     | Computer Software(Fully Depreciated)       | 6,090,502  |             |              | 6,090,502                       | 6,090,502                       |                                 |                           | 6,090,502   | 1                   | -           |
| Total (C)   6,143,602   21,105   G   134,625,620   11,252,022   893,691,441   130,269,499   26,065,871   68,700   156,266,670   737,424,769   640,04   | (a)       | E-Journals                                 | OUT, CC  | 501,105     |              | 74,205                          | 42,480                          | 19,062                          |                           | 61,542  | 12,663              | 10,620      |
| 5,443,602 21,105 - 6,164,707 6,132,982 19,062 - 6,152,044 12,625,620 11,252,022 893,691,441 139,269,499 26,065,871 68,700 156,266,670 737,424,769 640,04   | 9         |  |  | ,           |              | -                               |                                 |                                 |                           |   |                     |             |
| 770,317,844 134,625,620 11,252,022 893,691,441 130,269,499 26,065,871 68,700 156,266,670 737,424,769 640,00  |           | (C)  | 6,143,602  | 21,105      |              | 6,164,707                       | 6,132,982                       | 19,062                          | •                         | 6,152,044   | 12,664              | 10.620      |
|  |           | Grand Total (A+B+C)                        | 770,317,844  | 134,625,620 | 11,252,022   | 893,691,441                     | 130,269,499                     | 26,065,871                      | 68.700                    | 156.266.670   | 737 474 769         | CAS BAD OAR |





| Assets Head  Land Sile Development Buildings A Roads & Budges Tubewells & water supply Sewerands & Drinans | Opening  | CCOID    | Gross Block |                      |  |                                   |                                   |                         | Amount i   | Amount in Rupees   |
|--|----------|----------|-------------|----------------------|--|-----------------------------------|-----------------------------------|-------------------------|--|--|
|  |          | Addtions | Deductions  | Closina              | Den One  | Depreciation for                  | Depreciation for the year 2022-23 |                         | Net  | Net Block  |
|  | 4/1/2022 |          |             | Balance<br>3/31/2023 | balance<br>4/1/2022  | for the                           | Adjustment Adjustment             | Depreciation            | 3/31/2023  | 3/31/2022  |
|  | No.      |          |             |                      |  |                                   |                                   | 3/31/2023               |  | The state of the s |
|  | •        |          | •           | •                    |  |                                   |                                   |                         |  |  |
| Roads & Bridges Tubewells & water supply Sewerage & Drinage  |          |          |             | •                    |  | Ē                                 |                                   | •                       |  |  |
| Tubewells & water supply<br>Sewerage & Drinage   |          | •        |             | •                    | •  | •                                 |                                   |                         |  |  |
| Sewerage & Orlnage   |          |          |             | •                    |  | R                                 |                                   |                         |  |  |
|  |          |          | •           |                      | •  |                                   |                                   | •                       |  |  |
| Electrical Installation & Fourtement   |          |          |             | •                    |  |                                   |                                   |                         |  | •  |
|  |          | •        |             |                      |  |                                   |                                   |                         | •  |  |
|  |          |          |             |                      | The state of the s | •                                 | •                                 |                         | a  |  |
|  |          | •        |             |                      |  |                                   |                                   | •                       |  |  |
|  |          |          |             |                      |  |                                   | ,                                 |                         | The same of the sa |  |
|  |          |          |             | •                    |  | •                                 | 1                                 |                         | ,  | •  |
|  |          |          |             | •                    |  |                                   |                                   | •                       |  |  |
|  |          |          | -           |                      | ,  |                                   |                                   | •                       | •  | •  |
|  |          |          |             |                      |  | 1 100                             |                                   |                         |  |  |
|  | •        |          |             | •                    | •  |                                   |                                   | •                       | •  |  |
|  | •        |          | -           |                      | 6 10   | •                                 | •                                 |                         |  |  |
| 17 Small Value Ascele - snorts acridomants   |          | •        |             | •                    | ,  |                                   |                                   | •                       |  | •  |
| min solve constant   | 1        |          |             | •                    |  | •                                 |                                   |                         | •  | •  |
| (A) Inda (A)   | 1        |          | -           |                      |  |                                   |                                   |                         |  | 21   |
| Capital Work-in-Progress (B)   |          |          | ,           | ,                    | ,  | ,                                 | 3                                 | r                       |  |  |
| GI No  |          |          |             |                      |  |                                   |                                   |                         |  | -  |
|  |          | SSO      | Block       |                      |  | American Manual Company           |                                   |                         |  |  |
| Intangible Assets  | Opening  | Addtions | Deductions  | Closing              | Den One.   | Amortisation for the year 2022-23 | ne year 2022-23                   |                         | Net Block  | lock   |
|  | 4/1/2022 |          |             | Balance              | balance  | for the                           | Adjustment                        | Total<br>Amortization / | 3/31/2023  | 3/31/2022  |
| 20 E-Tournels  |          |          |             | 3/31/2023            | 4/1/2022   | year                              |                                   | Adjustments             |  |  |
| Patents  |          |          |             |                      |  | •                                 |                                   |                         |  | -  |
| Total ( C)   |          |          |             | -                    |  |                                   |                                   |                         |  |  |
| Grand Total (A+B+C)  |          |          |             |                      | •  | 1                                 |                                   |                         |  |  |

# INDIAN INSTITUTE OF INFORMATION TECHNOLOGY SRI CITY CHITTOOR

SCHEDULE 4C-INTANGIBLE ASSETS.

| -      |  |           | Gross    | Block  |           |                |                                   |                          | # 100 mm       | Amount in Rupees | in Rupees |
|--------|--|-----------|----------|--|-----------|----------------|-----------------------------------|--------------------------|----------------|------------------|-----------|
| SI.No. | Intangible Assets                        | Opening   | Addtions | Deductions   | Closing   | Don One        | Amortisation for the year 2021-22 | the year 2021-22         |                | Net              | Net Block |
|        |  | 4/1/2022  |          | A CONTRACTOR OF THE CONTRACTOR | Balance   | balance        | for the                           | Adjustment<br>Adjustment | Amortization / | 3/31/2023        | 3/31/2022 |
| 1(3    | 1(a) Computer Software(Fully Depredated) | 6,090,502 |          | -  | 5/34/2023 | 4/1/2022       | year                              |                          | Adjustments    |                  |           |
| 100    | A F-Journals                             | 53,100    | 21,105   | ı  | 74,205    | 42,480         | 19,062                            |                          | 6,090,502      | 12,663           | 10,620    |
| 1      | Total                                    | 6,143,602 | 21,105   |  | 6 164 707 |                |                                   |                          |                |                  |           |
|        | 78                                       |           |          |  | Troit out | 0,136,382      | 19,062                            | ,                        | 6,152,044      | 12,664           | 10.620    |
|        | AR HIS USE WAS INS                       |           | 1        |  |           | 00             |                                   |                          |                |                  |           |
| 13/    | Col Controos                             |           |          |  | N * CO    | FRN. STEASO :+ |                                   |                          |                |                  |           |

### SCHEDULE 4 (C )( I) PATENTS AND COPYRIGHTS

| Particulars  | Opening Balance | Additions   | Gmee   | Amortization               | Net Block | ĸ         |
|--|-----------------|---|--|----------------------------|-----------|-----------|
|  |                 |   | -  | THE PERSON NAMED IN COLUMN | 3/31/2022 | 3/31/2021 |
| raterity Granted   |                 | With the second | THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAM |                            |           |           |
| . Balance as on 31.03. Of patents obtained in (Original Value - Rs. /- |                 | 1   |  | J.                         |           |           |
| alance as on 31.03 of patents obtained in(Original Value - Rs/-        | •               | •   | 5  |                            |           |           |
| Patents granted during the Current Year                                | -               |   | 4  | 1                          | ,         |           |
| Total  |                 |   |  |                            |           |           |

| rationals Gness postering Balance + Additions Gness posterior | Rejected 3/31/2022 3/31/2021   |
|---|--|
| popolity .  |  |
| B. Patents Pending in respect of Patents applied for          |  |
|   | E TOTAL CONTRACTOR OF THE PARTY |
|   |  |
|   | •  |
|   |  |
|   |  |

# INDIAN INSTITUTE OF INFORMATION TECHNOLOGY SRI CITY CHITTOOR

### SCHEDULE-4D OTHERS

| Assets Head  |         | 1                                     |                                | Gross    | Gross Block |                    |          | Depreciation for the year 2021-22 | he vear 2021-22           | The state of the s | Not       | alock.   |
|--|---------|---------------------------------------|--------------------------------|----------|-------------|--------------------|----------|-----------------------------------|---------------------------|--|-----------|--|
| Site Development Subdivings Subdivings Roads & Bedges Roads & Bedges Roads & Strings Bedriff strainblation & Equipment Office Equipment Audio Visual Audio | Sl.No.  | Assets Head                           | Opening<br>balance<br>4/1/2022 | Addtions | Deductions  | Closing<br>Balance | Dep.Ope. | Depreciation<br>for the           | Deductions/<br>Adjustment | Total<br>Depreciation  | 3/31/2023 | 3/31/2022  |
| Site Development Buildings Roads & Bridges Tubewels & water supply Sewerage & Orinage Electrical installation & Equipment Plant & Nachinery Scientific & Laborabry Equipment Office Equipment Audio Vasual Equipment Audio Vasual Equipment Computates & Periphensis Interior Partitions & Modifications Valides Interior Partitions & Modifications Valides Lib. Books & Scientific Journals Small value Assests : sports equipments Copilal Work-An-Process (8)  | 1       | Land                                  | -                              | -        |             | 3/37/2023          | 4/1/7077 | year                              |                           | 3/31/2023  |           |  |
| Buildings Roads & Bridges Tubevier supply Severage & United Severa | 2       | Sibe Development                      |                                |          |             | •                  |          |                                   |                           |  |           |  |
| Roads & Bridges Tubewels & water supply Sewerage & University & Water Supply Sewerage & University & Equipment Plant & Wachinery Scientific Laboratory Equipment Office Eduloment Audio Visual Equipment Computures & Peripherals Furniture Partitions & Modifications Vehicles University Equipments University Scientific Journals Small value Assets : sports equipments Contail Work-in-Process (B) Contail Vork-in-Process (B) Contail Vork-in-Process (B)  | 3       | Buildings                             | •                              |          |             |                    |          |                                   |                           | •  | •         |  |
| Tubewels & water supply Sewerage & Drinage Electrical Installation & Equipment Plant & Hachinery Scientific & Laboratory Equipment Office Equipment Office Equipment Computers & Perpiterals Furniture, Pixtures & fittings Interior & Replications Vehicles Lib. Books & Scientific Journals Small value Assets: sports equipments Contail Work-in-Procures (8) Contail Work-in-Procures (8)  | 4       | Roads & Bridgies                      |                                | 1        |             | •                  | •        | •                                 |                           |  | •         | •  |
| Sewerage & Drinage Block of Station & Equipment Plant & Machiney Block and Station & Equipment Scientific & Laborabury Equipment Office Equipment Office Equipment Computers & Percipterals Furniture, Potures & fittings Interior Partitions & Modifications Vicinity of Partitions & Modifications & Modifications & Modifications & Modifications & Modifications & Modificati | 2       | Tubewells & water supply              |                                | •        | ,           | •                  |          | 8                                 |                           | •  | r         |  |
| Electrical Installation & Equipment Plant & Machinery Scientific & Laborabry Equipment Office Equipment Office Equipment Audio Visual Equipment Computers & Peripherals Furniture, Potarres & Rithings Interior Partitions & Modifications Vehicles Uib. Books & Scientific Journals Small value Assets: sports equipments Computer Assets: sports equipments Small value Assets:  | 9       | Sewerage & Drinage                    |                                |          |             | •                  | •        | •                                 |                           |  |           | •  |
| Plant & Machinery Scientific & Laborabary Equipment Office Equipment Audio Visual Equipment Computers & Peripherals Furniture, Rotures & fittings Interior Partitions & Modifications Vehicles Lib. Books & Scientific Journals Small value Assets: sports equipments Contial Work-tin-Procures (B)  | 7       | Electrical Installation & Equipment   | •                              |          |             |                    |          |                                   |                           | •  | •         |  |
| Scientific & Laboratory Equipment Office Equipment Audio Visual Equipment Computers & Perpiterals Furnibure, Pactures & fittings Interior Partitions & Modifications Vinterior Partitions & Modifications Lib. Books & Scientific Journals Small Value Assets: sports equipments Canital Work-in-Procures (B)  | <u></u> | Plant & Machinery                     | •                              |          |             |                    |          |                                   | •                         | •  | •         | •  |
| Office Equipment Audio Visual Equipment Computes & Peripherals Furnibure, Retaries & fittings Interior Partitions & Modifications Violedes Small value Assets: sports equipments Small value Assets: sports equipments Canital Work-in-Procures (8)  | •       | Scientific & Laboratory Equipment     |                                | •        |             | •                  |          | 1                                 | t                         |  | •         | •  |
| Audio Visual Equipment Computers & Peripherals Furniture, Fixtures & fittings Interior Partitions & Modifications Vehicles Ub. Books & Scientific Journals Small value Assets: sports equipments Capital Work-in-Progress (8)  | 0       | Office Equipment                      | •                              |          |             | •                  |          |                                   | t                         | •  |           | •  |
| Computers & Perjoherals Furnibure, Faktures & fittings Interior Partitions & Modifications Vehicles Lib. Books & Scientific Journals Small value Assets: sports equipments Capital Work-in-Procures (B)  | +       | Audio Visual Engloment                |                                |          |             | •                  |          | •                                 |                           | •  |           | •  |
| Furniture, Potures & fittings Theries Partitions & Modifications Vehicles Lib. Books & Scientific Journals Small value Assets: sports equipments Cantal Work-in-Procures (B)   | ~       | Computers & Peripherals               | •                              |          |             |                    |          | •                                 | •                         |  | •         | 1  |
| Interior Partitions & Modifications Vehicles Lib. Books & Scientific Journals Small value Assets : sports equipments Capital Work-in-Progress (B)  | ~       | Furniture, Fixtures & fittings        |                                |          |             | •                  |          |                                   |                           | •  |           | ,  |
| Vehicles Lib. Books & Scientific Journals Small value Assets: sports equipments Capital Work-in-Procues (8)  | *       | Interior Partitions & Modifications   | 1                              | 1        |             | •                  | •        | •                                 |                           |  |           |  |
| Ub. Books & Scientific Journals Small value Assets: sports equipments Capital Work-in-Procues (8)  | 10      | Vehicles                              | •                              |          |             |                    |          | •                                 | •                         |  | •         | •  |
| Small value Assets : sports equipments  Cantal Work-th-Procures (8)  | 9       | Ub. Books & Scientific Journals       | •                              |          |             | •                  | •        |                                   |                           | •  | •         |  |
| Capital Work-in-Progress (B)   | 7       | Small value Assets: sports equipments | •                              |          |             | • •                |          | ,                                 |                           | •  | •         | •  |
|  |         | Total (A)                             |                                |          |             |                    |          |                                   |                           |  |           |  |
|  | 8       |                                       |                                |          |             |                    | -        |                                   |                           | ,  |           | The state of the s |

### SCHEDULE-4D OTHERS (Cont'd)

| Si.No. Intangible Assets Opening balance | Addione |            | , ,,,,,            |                     |                           |                           | 77-77  |          |  |
|--|---------|------------|--------------------|---------------------|---------------------------|---------------------------|--|----------|--|
| V 4 4 404.4                              |         | negricaous | Closing<br>Balance | Dep.Ope.<br>balance | Amortization De for the A | Deductions/<br>Adjustment | rtization Deductions/ Total  Adjustment Amortization / | 3/31/202 | 3 3/31/2022  |
| 20 % E-Journals 21 % Patents             | •       |            | , ,                |                     | ,                         | 1                         | Adjustments  |          |  |
| Total                                    |         |            |                    |                     |                           |                           |  |          | A STATE OF THE PARTY OF THE PAR |
| 10 1 C T (A.B. C.                        |         |            |                    |                     | •                         |                           |  | .,       |  |
| Carano Ioda (A+6+C)                      |         |            |                    |                     |                           |                           |  |          |  |

Annexure-1 to the Balance sheet (Referred in schedule-24-3.2)

Details of assets purchased for sponsored projects

|                                 |                    |                                      |                    |   |   |                                | Amount in Kupees   |
|---------------------------------|--------------------|--------------------------------------|--------------------|---|---|--------------------------------|--|
| Assets                          | Op.Balance<br>(Rs) | Additions<br>during the year<br>(Rs) | Cl.Balance<br>(Rs) | Notional<br>Depreciation<br>opening balance | Notional<br>depreciation for<br>the year (Rs) | Total notional<br>depreciation | Total notional Total book value as on 31-3-depreciation 2023 |
| aboratory equipment             | 6,658,772          | 1,918,960                            | 8,577,732          | 1,287,552                                   | 686,219                                       | 1,973,771                      | 6,603,961  |
| Computers, computer peripherals | 4,382,855          | 117,139                              | 4,499,994          | 2,962,954                                   | 666'668                                       | 3,862,953                      | 637,041  |
| &Other electronic devices       |                    |                                      |                    |   |   |                                |  |
| Audio Visual Equipment          | 25,300             | Č                                    | 25,300             | 11,386                                      | 1,898   | 13,284                         | 12,017   |
|                                 | 836,500            | •                                    | 836,500            | 836,500                                     | •   | 836,500                        | 1  |
|                                 | 200,380            |                                      | 200,380            | 22,264                                      | 22,264  | 44,528                         | 155,852  |
| Total                           | 12,103,807         | 2,036,099                            | 14,139,906         | 5,120,656                                   | 1,610,379                                     | 6,731,035                      | 7,408,871  |





### BALANCE SHEET AS AT MARCH 31.03.2023 NPS Account

| Liabilities   | FY 2022-23    | 2-23      | FY 2021-22   | 11-22  | Assets   | Amount in Rupees |                     |
|---|---------------|-----------|--------------|--|--|------------------|---------------------|
| NPS Tier-I Account<br>Opening Balance               | 46,442.00     |           | 757,992.00   |  | NPS Tier-I Acount<br>Subscription and Contribution due | 1                | FY 2021-22          |
| Add: Contribution of Emplyer for the FY             |               |           |              |  | Investment   |                  |                     |
| 2022-23.<br>Add: Contribution of Emplyee for the FY | 7,254,369.00  |           | 5,373,279.00 |  | Interest Accrued but not due                           | 1                |                     |
| 2022-23.  | 6,138,637.00  |           | 3,884,901.00 |  | Receivable from IIIT Sricity                           | 94.871.00        |                     |
| Add: Interest Credited                              | 1             |           |              |  | ,  |                  | 10,442,00           |
| Less: Transferred to NSDL                           | 13,344,577.00 | 94,871.00 | 9,969,730.00 | 46,442.00  |  |                  |                     |
| Add: Sub+UC for 3/2015                              |               |           |              |  |  |                  |                     |
| Excess of Income over Expenditure                   |               | ja j      |              |  |  |                  |                     |
|   |               |           |              |  | 1  | •                |                     |
| Tokel   |               |           | ,            | The state of the s |  |                  |                     |
| AUGU  |               | 94,871.00 |              | 46,442.00  | Total  | 9487100          | 94.871.00 46.442.00 |

For Indian Institute of Information Technology,

Sricity, Chittoor

Ganesan Kannabiran Director

DIRECTOR

Indian Matitute of Information Technology, Sri City, Chittoor,

Place: Sri City Schron Velic Netrated Minandal Date: 27/06/2025% Chittoor District, AR india

As per my Report of even date in Form No.10B FRN. 017149C) Gr. Noida Chartered Accountants 6/ Firm's Registration wolf For Mayank Garg & Co.

Sallend Account Membership No: 419245 CA Mayank Garg Partner



### INCOME AND EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2022-23 NPS Account

| Expenditure  | FY 2022-23 | FY 2022-23 FY 2021-22 | Income  | EV 2022 22  | Amount in Rupees |
|--|------------|-----------------------|---|-------------|------------------|
|  |            |                       | CARACOLARIA   | C7-7707 1 1 | LX 2021-22       |
| Interest Credited to Subscribers' Accounts<br>Bank Charges | 0          |                       | 0 Interest Earned on Investment                                   |             | 0                |
| Excess of Income Over Expaditure                           | 0          | 0                     | Less: Interest Accured 31/03/14<br>0 Interest Accrued but not due | 0           | 0                |
|  |            |                       |   |             |                  |
| Total  | 0          | 0                     | 0 Total   | 0           |                  |

For Indian Institute of Information Technology, Sricity, Chittoor

Ganesan Kannabiran

Indian Institute of Information Technology, Sri City, Chittoor, Place: Sri City, Sath Wave Buy Mandal, All.

As per my Report of even date in Form No.10B Firm's Registration Np.:017149C FRN. 017149C Chartered Accountants For Mayank Garg & Co. JAM \* Membership No: 41 CA Mayank Garg Partner



### NPS Account RECEIPTS AND PAYMENTS ACCOUNT FOR THE FINANCIAL YEAR 2022-23

| Receipts   | FV 2022.23                              | EV 2024 22                              |   |   | Amount in Rupees |
|--|---|---|---|---|------------------|
| Secretary Delicator In the Secretary | C7-7707 V V                             | ri 2021-22 Fayments                     | Fayments  | FY 2022-23                                      | FY 2021-22       |
| Opening Balance as on 01.04.2021   |   |   |   |   |                  |
| NPS Account  | 46,442.00                               | 757,992.00                              | 757,992.00 Payment to NSDL                      | 13,344,577.00                                   | 9.969.730.00     |
| Employer Contribution to NPS   | 7,254,369.00                            | 5,373,279.00                            |   |   |                  |
| Employee Contribution to NPS   | 6,138,637.00                            | Closing Bala<br>3,884,901.00 31.03.2022 | Closing Balance of NPS Account as on 31.03.2022 | 94.871.00                                       | 46 442 00        |
| Interest Received on Investment  | ı                                       | Ü                                       |   |   | 00.274           |
| Interest on saving bank a/c  | ı                                       |   |   |   |                  |
| Investment Encashed  | 1                                       |   |   |   |                  |
|  |   |   |   |   |                  |
| Total  | 200000000000000000000000000000000000000 |   |   |   |                  |
|  | 13,439,448,00                           | 10,016,172.00   Total                   | Total   | 12 420 440 00                                   | 40.047.470.04    |
|  |   |   |   | 10.07 T, C. | 10.010.01        |

For Indian Institute of Information Technology, Sricity, Chittoor

Ganesan Kannabiran DIRECTOR

Director Institute of Information Technology, Sri City, Chittocr,

630, Gnan Marg, Satyavedu Mandal

Place: Sri City, Sachychittgor Pistrict, AP, 1901a Date: 27/06/2023

As per my Report of even date in Form No.10B For Mayank Garg & Co.
Chartered Accountants
Firm's Registration No.04 x 149C

CA Mayank Garg Gr. Noida

Partner

Membership No: 419245

