



विश्वजीवनामृतं ज्ञानम्

**Atal Bihari Vajpayee-  
Indian Institute of Information Technology and  
Management, Gwalior**

**(An Institute of National Importance  
under Ministry of Education, Government of India)**

**STATEMENT  
OF  
ACCOUNTS**

**2020-21**

**Morena Link Road, Gwalior - 474015 (India)  
Phone : +91-751-2449720, 2449816, Fax : +91-751-2460313  
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# ABV-IIITM, Gwalior

## Annual Accounts for the F.Y. 2020-21

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## Balance Sheet as at 31st March 2021

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
Corpus Fund/ Capital Fund	1	3,33,62,80,984.00	3,18,62,65,083.00
Designated / Earmarked / Endowment Funds	2	1,31,24,38,150.00	1,21,21,12,071.00
Current Liabilities and Provisions	3	29,33,47,278.00	22,88,54,093.00
<b>TOTAL :</b>		<b>4,94,20,66,412.00</b>	<b>4,62,72,31,247.00</b>
<b>APPLICATION OF FUNDS</b>			
Fixed Assets (Gross Value)	4		
Tangible Assets		1,95,83,46,705.00	1,95,35,21,870.00
Intangible Assets		12,83,11,344.00	11,15,77,502.00
Capital Works-In-Progress		65,72,41,248.00	63,43,27,430.00
Investments- From Earmarked / Endowment Funds			
Long Term	-	0.00	0.00
Short Term	5	83,52,64,505.00	78,14,68,200.00
Investments- Others	6	0.00	0.00
Current Assets	7	1,20,11,11,824.00	93,53,05,309.00
Loans, Advances & Deposits	8	16,17,90,786.00	21,10,30,936.00
<b>TOTAL :</b>		<b>4,94,20,66,412.00</b>	<b>4,62,72,31,247.00</b>
Significant Accounting Policies	23		
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Date : 28th October 2021

Place : Gwalior


Anil Kumar Garg  
Assistant Registrar (F&A)

Dr. Manoj Kumar Dash  
Joint Registrar (F&A) (I/C)

Pankaj Kumar Gupta  
Registrar (I/C)

Prof. Rajendra Sahu  
Director

## Income & Expenditure Account for the year ended 31st March 2021

Particulars	Schedule	Current Year	Previous Year
<b>A. INCOME :</b>			
Academic Receipts	9	14,84,66,719.00	12,37,91,627.00
Grants / Subsidies	10	25,64,36,685.00	34,34,00,000.00
Income from Investment	11	5,03,79,912.00	4,47,85,118.00
Interest Earned	12	90,97,771.00	1,16,44,738.00
Other Incomes	13	42,20,425.00	70,60,354.00
Prior Period Income	14	0.00	1,706.00
<b>Total (A) :</b>		<b>46,86,01,512.00</b>	<b>53,06,83,543.00</b>
<b>B. EXPENDITURE :</b>			
Staff Payments & Benefits (Establishment Expenses)	15	11,54,04,271.00	13,10,11,067.00
Academic Expenses	16	3,77,59,636.00	5,23,50,565.00
Administrative and General Expenses	17	9,44,14,734.00	12,50,64,333.00
Transportation Expenses	18	6,60,642.00	23,19,048.00
Repairs & Maintenance	19	78,95,180.00	1,22,08,637.00
Finance Costs	20	8,132.00	9,806.00
Depreciation	4	4,87,81,300.00	4,89,81,243.00
Other Expenses	21	0.00	0.00
Prior Period Expenses	22	2,94,090.00	16,84,250.00
<b>Total (B) :</b>		<b>30,52,17,985.00</b>	<b>37,36,28,949.00</b>
<b>C. Balance being excess of Income over Expenditure (A-B)</b>		<b>16,33,83,527.00</b>	<b>15,70,54,594.00</b>
<b>D. Less : Transfer to Internal Corpus Fund</b>	<b>1.1</b>	<b>(21,21,64,827.00)</b>	<b>(18,72,81,837.00)</b>
<b>E. Add : Amount taken from Internal Corpus Fund :</b>	<b>1.1</b>	<b>0.00</b>	<b>0.00</b>
<b>Balance amount transferred to Schedule 1 (C-D+E) :</b>		<b>-4,87,81,300.00</b>	<b>-3,02,27,243.00</b>

Date : 28th October 2021

Place : Gwalior

  
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 Director

**Schedules forming part of Balance Sheet as at 31st March 2021**  
**SCHEDULE - 1 : CORPUS FUND/ CAPITAL FUND :**

Particulars	A		B Capital/General	Current Year		Previous Year
	Corpus			Total A+B		
Balance at the beginning of the year	2,35,21,91,281.00	83,40,73,802.00		3,18,62,65,083.00		2,95,92,74,635.00
Add: Contribution towards Internal Corpus Fund	21,21,64,827.00	0.00		21,21,64,827.00		18,72,81,837.00
Schedule 1.1						
Add: Grants from Government of India to the extent utilized for Capital Expenditure	0.00	3,74,53,835.00		3,74,53,835.00		6,99,35,854.00
Add: Other Additions	0.00	3,74,53,835.00		3,74,53,835.00		6,99,35,854.00
Add: Excess of Income over Expenditure transferred from Income & Expenditure Account	0.00	0.00		0.00		0.00
<b>Total :</b>	<b>2,56,43,56,108.00</b>	<b>87,15,27,637.00</b>		<b>3,43,58,83,745.00</b>		<b>3,21,64,92,326.00</b>
(less) Deficit Transferred from the Income & Expenditure Account	-4,87,81,300.00	0.00		-4,87,81,300.00		-3,02,27,243.00
(less) Diff. Bal. Grant FY 2019-20 OH-35:Capital	0.00	-2,07,50,290.00		-2,07,50,290.00		0.00
(less) Diff. Balance Grant FY 2019-20 OH-31:General Exp.	-1,87,52,294.00	0.00		-1,87,52,294.00		0.00
(less) Seed Money to Project-Agribusiness and Smart Village Incubation Centre	-50,00,000.00	0.00		-50,00,000.00		0.00
(less) Interest for the FY 2019-20 to be refunded to MoE	-63,18,877.00	0.00		-63,18,877.00		0.00
<b>Balance at the year end</b>	<b>2,48,55,03,637.00</b>	<b>85,07,77,347.00</b>		<b>3,33,62,80,984.00</b>		<b>3,18,62,65,083.00</b>



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Registrar (I/C)



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Director

## Schedules forming part of Balance Sheet as at 31st March 2021

### SCHEDULE - 1.1 : INTERNAL CORPUS FUND

Particulars	Current Year	Previous Year
Balance at the beginning of the year	26,62,81,645.00	7,89,99,808.00
Add: Contribution towards Internal Corpus Fund	21,21,64,827.00	18,72,81,837.00
Less : Transferred to Income & Expenditure Account :	0.00	0.00
<b>Balance at the year end</b>	<b>47,84,46,472.00</b>	<b>26,62,81,645.00</b>



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**Schedules forming part of Balance Sheet as at 31st March 2021**  
**SCHEDULE - 2 : DESIGNATED/EARMARKED/ENDOWMENT FUNDS :**

Particulars	Earmarked Fund Wise Breakup					Endowment Fund	Total	
	DRDF Fund	GPF/CPF Fund	AAM Fund	SW Fund	SJF Fund		Current Year	Previous Year
<b>A.</b>								
a) Opening Balance	1,17,45,53,353.25	2,53,72,062.42	41,37,409.91	75,23,201.00	5,26,044.00	1,21,21,12,070.58	1,09,85,62,669.61	
b) Addition during the year	4,87,81,300.00	34,79,466.00	0.00	13,52,000.00	0.00	5,36,12,766.00	5,34,78,479.00	
c) Income from Investments made of the funds	25,97,663.20	1,74,850.29	31,578.00	66,555.00	15,031.00	28,85,677.49	86,51,782.00	
d) Accrued Interest on Investments	4,19,57,710.00	11,02,517.00	2,21,266.00	3,42,011.00	18,189.00	4,36,41,693.00	5,09,10,629.25	
e) Interest on Saving Bank Accounts	0.00	1,45,174.00	1,918.00	38,851.00	0.00	1,85,943.00	5,08,510.72	
f) Other Additions (Specify Nature)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total (A)</b>	<b>1,26,78,90,026.45</b>	<b>3,02,74,069.71</b>	<b>43,92,171.91</b>	<b>93,22,618.00</b>	<b>5,59,264.00</b>	<b>1,31,24,38,150.07</b>	<b>1,21,21,12,070.58</b>	
<b>B.</b>								
Utilization /Expenditure towards objectives of funds								
i) Capital Expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
ii) Revenue Expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Total (B)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Closing Balance at the year end (A)-(B)</b>	<b>1,26,78,90,026.45</b>	<b>3,02,74,069.71</b>	<b>43,92,171.91</b>	<b>93,22,618.00</b>	<b>5,59,264.00</b>	<b>1,31,24,38,150.07</b>	<b>1,21,21,12,070.58</b>	
Represented by								
Cash & Bank Balances	0.00	46,38,215.97	38,000.71	20,18,121.00	0.00	66,94,337.68	6,84,39,668.98	
Investments	80,09,98,621.00	2,26,35,040.00	41,29,432.00	69,60,337.00	5,41,075.00	83,52,64,505.00	71,66,09,378.35	
Interest Accrued but not due	4,19,57,710.00	11,02,517.00	2,21,266.00	3,42,011.00	18,189.00	4,36,41,693.00	5,09,10,629.25	
TDS Deducted from FFD Bank A/c	0.00	25,457.74	3,473.20	2,149.00	0.00	31,079.94	0.00	
Amount Receivable from Institute	0.00	18,72,839.00	0.00	0.00	0.00	0.00	0.00	
<b>Total</b>	<b>84,29,56,331.00</b>	<b>3,02,74,069.71</b>	<b>43,92,171.91</b>	<b>93,22,618.00</b>	<b>5,59,264.00</b>	<b>88,56,31,615.62</b>	<b>83,59,59,676.58</b>	

DRDF Fund : Depreciation Replacement & Development Fund || AAM Fund : Alumni Association Fund || SW Fund : Students Welfare Fund || SJF Fund : Sitaram Jindal Foundation Fund

  
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 Assistant Registrar (F&A)

  
**Dr. Manoj Kumar Dash**  
 Joint Registrar (F&A) (I/C)

  
**Pankaj Kumar Gupta**  
 Registrar (I/C)

  
**Prof. Rajendra Sahu**  
 Director



**Schedules forming part of Balance Sheet as at 31st March 2021****SCHEDULE - 3 : CURRENT LIABILITIES AND PROVISIONS :**

Particulars	Current Year	Previous Year
<b>A. CURRENT LIABILITIES</b>		
<b>1. Deposit from Staff</b>	0.00	0.00
<b>2. Deposit from Students</b>		
Excess Fee Refundable to Student (s)	5,91,807.92	9,54,949.92
Caution Money for Institute A/c	61,69,928.00	54,39,928.00
Caution Money for Library A/c	30,22,000.00	25,17,000.00
<b>3. Sundry Creditors</b>		
a) For Goods & Services	28,24,735.00	33,45,928.00
b) Others	64,18,103.74	90,39,012.48
<b>4. Deposits - Others ( Including EMD, Security Deposit)</b>		
Earnest Money Deposit (EMD)	20,98,000.00	11,53,000.00
Deposit from Service Providers	1,31,860.00	1,31,860.00
<b>5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS)</b>		
a) Overdue	0.00	0.00
b) Others		
TDS Payable on Contractors	41,872.00	18,866.00
TDS on Honorarium & Consultancy	16,518.00	19,657.00
CPF Payable	19,000.00	18,450.00
New Pension Scheme	5,71,090.00	5,61,965.00
Professional Tax Payable	16,000.00	16,750.00
TDS (Income Tax) Payable	11,95,629.00	12,98,629.00
General Provident Fund	77,000.00	1,01,000.00
GST Payable	0.00	12,994.00
TDS on GST (CGST/IGST/SGST)	1,97,586.00	3,28,793.00
TDS u/s 192A	1,13,047.00	0.00
<b>6. Other Current Liabilities</b>		
a) Salaries		
Pay & Allowances	56,79,093.00	55,44,444.00
b) Receipts against Sponsored Projects		
Sponsored Projects, Schedule - 3-a(i)	16,88,656.12	42,41,301.14
Sponsored Projects, Schedule - 3-a(ii)	3,81,69,840.12	1,84,42,075.39

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Schedule 3 continue .....

Prof. Rajendra Sahu  
Director

**Schedules forming part of Balance Sheet as at 31st March 2021****SCHEDULE - 3 : CURRENT LIABILITIES AND PROVISIONS :**

Particulars	Current Year	Previous Year
c) Receipts against Sponsored fellowships & scholarships Schedule 3 (b)	32,59,664.00	16,30,814.00
d) Unutilised Grants (Schedule 3(c))		
Grant received under OH-35	4,44,60,601.00	6,11,64,146.00
Grant received under OH-31 & OH-36	2,58,15,609.00	0.00
e) Grants in advance	0.00	0.00
f) Other Funds (Earmarked):	0.00	0.00
g) Other Liabilities		
Employer's Contribution to NPS Payable A/c	7,99,532.00	7,86,752.00
Hostel Mess Fee Payable A/c	4,23,400.00	1,61,400.00
Project Fund Received	11,63,000.00	0.00
Other Miscellaneous Liabilities	1,01,233.00	0.00
CPWD (Arbitration Award)	1,58,95,158.00	0.00
Interest Payable to MoE, New Delhi	81,16,448.00	0.00
<b>Total (A):</b>	<b>16,90,76,410.90</b>	<b>11,69,29,714.93</b>
<b>B. PROVISIONS</b>		
1. For Taxation	0.00	0.00
2. Gratuity	3,42,64,130.00	3,14,97,646.00
3. Superannuation Pension	0.00	0.00
4. Accumulated Leave Encashment	6,65,00,701.00	6,12,73,823.00
5. Trade Warranties/Claims	0.00	0.00
6. Others (Specify)		
i. Provision for IPG-M.Tech Scholarship	12,89,600.00	14,08,896.00
ii. Provision for M.Tech Scholarship	11,85,440.00	11,03,600.00
iii. Provision for Ph.D. Scholarship	31,81,475.00	14,21,000.00
iv. Provision for Audit Fees	3,15,065.00	1,24,975.00
v. Provision for Payment Agst. Goods, Services Etc.	1,75,34,456.00	1,50,94,438.00
<b>Total (B):</b>	<b>12,42,70,867.00</b>	<b>11,19,24,378.00</b>
<b>Gross Total (A)+(B):</b>	<b>29,33,47,277.90</b>	<b>22,88,54,092.93</b>



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## Schedules Forming Part of Balance Sheet as at 31st March 2021

## SCHEDULE - 3-a(i) : Sponsored Projects :

1. S. No.	2. Name of the Project	3. Opening Balance	4. Receipts during the year	5. Total during the year	6. Expenditure Balance	7. Closing
i	Vision Based Expert System Design for Cotton Plucking, PI Dr. Mahua Bhattacharya funded by CSIR, New Delhi	35,672.00	0.00	35,672.00	0.00	35,672.00
ii.	To study the effect of electromagnetic radiation on biological cell / tissues Blood Cell using Non invasive imaging DST, New Delhi, P I Dr Mahua Bhattacharya	10,055.14	0.00	10,055.14	0.00	10,055.14
iii	Web enabled Electronic Personal Medicine Administrator for Elderly, DST Seed Division, New Delhi P I Dr K K Pattanaik	4,71,098.00	0.00	4,71,098.00	4,71,098.00	0.00
iv	Morphological and Neurobiological Changes in Spinocerebellar Ataxia Affected Patients (SCA) through MRI Techniques USING Computer Vision Based Analysis", SERB, New Delhi P I Dr Mahua Bhattacharya	18,34,883.00	0.00	18,34,883.00	7,10,372.02	11,24,510.98
v	NIMAT, DST New Delhi P I Prof R Sahu	16,000.00	0.00	16,000.00	0.00	16,000.00
vi	AIRTF, DST New Delhi P I Dr K K Pattanaik	54,012.00	10,000.00	64,012.00	64,012.00	0.00
vii	Emergency Aware Intelligent Dynamic Traffic Signal System for Smart Cities, CSIR New Delhi P I Dr Neetesh Kumar	4,55,500.00	0.00	4,55,500.00	0.00	4,55,500.00
viii	Industrial and Domestic monitoring and Control using a decentralized cyber physical system, SERB New Delhi P I Prof Aditya Trivedi	12,60,913.00	0.00	12,60,913.00	12,60,913.00	0.00
ix	MP Cost	85,250.00	0.00	85,250.00	56,250.00	29,000.00
x	Misc Receipt CSIR	17,918.00	0.00	17,918.00	0.00	17,918.00
	<b>Total :</b>	<b>42,41,301.14</b>	<b>10,000.00</b>	<b>42,51,301.14</b>	<b>25,62,645.02</b>	<b>16,88,656.12</b>



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## Schedules Forming Part of Balance Sheet as at 31st March 2021

## SCHEDULE - 3-a(ii) : Sponsored Projects :

1. S. No.	2. Name of the Project	3. Opening Balance	4. Receipts during the year	5. Total	6. Expenditure during the year	7. Closing Balance
i.	Technology Incubation & Development of Entrepreneurs (TIDE), PI Dr. Anurag Srivastava	38,34,431.87	33,77,044.00	72,11,475.87	2,77,636.78	69,33,839.09
i.a	Technology Incubation & Development of Entrepreneurs (TIDE 2.0), PI Dr. Manoj Kumar Das funded by MCIT, DIT, New Delhi	13,60,000.00	0.00	13,60,000.00	0.00	13,60,000.00
ii.	Ab-initio investigation of structural and electronic properties of Zn(Cd)-VI Nanowires, PI Dr. Anurag Srivastava, Funded by MST, DST, New Delhi	11,493.14	357.00	11,850.14	0.00	11,850.14
iii.	IT enabled village resource center (GURVE), PI Dr. Anurag Srivastava funded by State Planning Commission, Bhopal	2,632.00	62.00	2,694.00	0.00	2,694.00
iv.	Sponsored Research & Consultancy Cell, PI Prof. Anupam Shukla	23,51,080.40	63,741.00	24,14,821.40	8,30,544.00	15,84,277.40
v.	Multi Mobile Wireless Sensor Networks in Tracking & Surveillance, PI Prof. Anupam Shukla, funded by DeITY, MCIT, New Delhi	6.06	0.00	6.06	6.06	0.00
vi.	ISEA Phase II project of , Deity New Delhi PI Prof. S Tapaswi,	4,45,587.99	12,985.00	4,58,572.99	41,019.00	4,17,553.99
vii.	SMDP C2SD Project, Deity PI Prof. G K Sharma	12,75,701.43	10,71,033.00	23,46,734.43	9,19,292.32	14,27,442.11
viii.	Theoretical Investigations of Hazardous gas Adsorption on antimomene Nanoribbons, PI Dr Pankaj Srivastava funded by (SERB), New Delhi	1,00,291.87	1,112.00	1,01,403.87	1,01,403.87	0.00
ix.	Establishing a Business Incubator for Promoting the Development and Growth of SMEs at Malawi Project of Prof. R Sahu	19,71,164.49	1,12,32,454.00	1,32,03,618.49	16,92,755.00	1,15,10,863.49



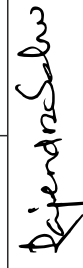
Anil Kumar Garg  
Assistant Registrar (F&A)



Dr. Manoj Kumar Dash  
Joint Registrar (F&A) (I/C)



Pankaj Kumar Gupta  
Registrar (I/C)



Prof. Rajendra Sahu  
Director

Schedule 3 a (ii) continue....

## Schedules Forming Part of Balance Sheet as at 31st March 2021

## SCHEDULE - 3-a(ii) : Sponsored Projects :

1. S. No.	2. Name of the Project	3. Opening Balance	4. Receipts during the year	5. Total	6. Expenditure during the year	7. Closing Balance
x.	Development of a smart monitoring system for health and oestrous of dairy cows in remote location, DST New Delhi of Dr Prasenjit Chanak	3,73,982.74	70,671.00	4,44,653.74	79,178.00	3,65,475.74
xi.	Design and performance evaluation of 2D Materials in MOS Devices for low power VLSI application, DST New Delhi of Dr Subhra Dhar	11,851.22	6,54,394.00	6,66,245.22	6,54,450.00	11,795.22
xii.	Deep learning based CAD system for lung cancer diagnosis, WOS-DST New Delhi, PI R Jenkin Suji	19,354.54	5,93,771.00	6,13,125.54	6,01,376.00	11,749.54
xiii.	Benzene Derivatives based single electron transistor quantum dots for toxic gas sensing, SERB, DST New Delhi, PI Dr Anurag Srivastava	1,86,809.82	6,115.00	1,92,924.82	0.00	1,92,924.82
xiv.	IoT based automated Real Time and effective Traffic Signal Scheduling for Smart City, DST New Delhi, PI Dr Neetesh Kumar	8,17,958.00	25,056.00	8,43,014.00	3,15,900.00	5,27,114.00
xv.	Assessing the User Satisfaction of NPTEL and Extricating Policy Implications for E-Learning in India" ICSSR, New Delhi of Dr Yash Daultani / Prof Rajendra Sahu	54,172.82	1,268.00	55,440.82	54,800.00	640.82
xvi.	UNNAT BHARAT ABHIYAN, MHRD, New Delhi of Dr Vishal Vyas	1,63,028.00	3,797.00	1,66,825.00	1,50,094.12	16,730.88
xvii.	Accessibility and Adaptability of Ayushman Bharat Program for Social Security of Elderly in Central India " ICSSR New Delhi, P I Dr Gaurav Agrawal	1,16,166.50	1,22,167.00	2,38,333.50	2,34,830.96	3,502.54
xviii.	Software defined controlled and dynamic traffic load balanced scheduling framework for IOT enabled intelligent Transportation system(IITS) Kumar,SERB New Delhi, Dr Neetesh Kumar	18,43,490.50	38,743.00	18,82,233.50	18,82,233.50	0.00



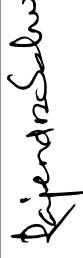
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Prof. Rajendra Sahu  
Director

Schedule 3 a (ii) continue....

## Schedules Forming Part of Balance Sheet as at 31st March 2021

## SCHEDULE - 3-a(ii) : Sponsored Projects :

1. S. No.	2. Name of the Project	3. Opening Balance	4. Receipts during the year	5. Total	6. Expenditure during the year	7. Closing Balance
xix.	Assistive Learning Device for Children with Hearing Loss, SERB New Delhi, Dr Vinal Patel	9,54,134.00	23,126.00	9,77,260.00	9,57,126.82	20,133.18
xx	Compact Modelling for Quasi-Ballistic Transport in GAA MOSFET and Design of Radiation Hardened SRAM Array, SERB New Delhi, Dr Gaurav Kaushal	25,47,738.00	44,808.00	25,92,546.00	25,73,617.32	18,928.68
xxi.	Industrial and Domestic monitoring and Control using a decentralized cyber physical system, SERB New Delhi P I Prof Aditya Trivedi	0.00	12,81,368.00	12,81,368.00	6,39,073.50	6,42,294.50
xxii.	Modelling for adaptability and utilisation of Pradhan Mantri Arogya Yojana (PMJAY) for the Social security of senior citizens in central India, ICSSR New Delhi, Dr Gaurav Agarwal	1,000.00	3,63,212.00	3,64,212.00	98,306.00	2,65,906.00
xxiii.	Agent based spatial modeling of covid-19 pandemic for urban areas, SERB, Dr Wilfred Godfrey Wilson	0.00	4,36,416.00	4,36,416.00	88,092.82	3,48,323.18
xxiv.	Design and Modelling of Ultra-Scaled Copper-Graphene Hybrid On-Chip Interconnects for Low Power and High-Speed IC Applications with Machine Learning, SERB of Dr Somesh Kumar	0.00	10,22,600.00	10,22,600.00	5,86,269.00	4,36,331.00
xxv.	Graph Theoretic Approach in Large scale Epidemic and Ecological Models, SERB of Dr Anuraj Singh	0.00	2,20,000.00	2,20,000.00	0.00	2,20,000.00
xxvi.	Agri Business and Smart Village Incubation Centre, MSME, New Delhi of Prof Rajendra Sahu	0.00	1,00,00,000.00	1,00,00,000.00	397.50	99,99,602.50
xxvii.	MDP Centre	0.00	18,54,592.70	18,54,592.70	14,725.40	18,39,867.30
	<b>Total :</b>	<b>1,84,42,075.39</b>	<b>3,25,20,892.70</b>	<b>5,09,62,968.09</b>	<b>1,27,93,127.97</b>	<b>3,81,69,840.12</b>

  
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Prof. Rajendra Sahu  
Director

## Schedules forming part of Balance Sheet as at 31st March 2021

### SCHEDULE - 3 (b) : SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

Sl No.	Name of Sponsor	Opening Balance as on 01.04.2021		Transactions During the Year		Closing Balance as on 31.03.2021	
		Credit	Debit	Credit	Debit	Credit	Debit
1	Central Sector Scholarship Payable	44,800.00	0.00	6,00,500.00	4,17,500.00	2,27,800.00	0.00
2	Scholarship / Fellowship Others	14,81,014.00	0.00	68,47,900.00	54,02,050.00	29,26,864.00	0.00
3	Madhya Pradesh Government	1,05,000.00	0.00	0.00	0.00	1,05,000.00	0.00
	Total :	16,30,814.00	0.00	74,48,400.00	58,19,550.00	32,59,664.00	0.00

  
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Prof. Rajendra Sahu  
Director

**Schedules forming part of Balance Sheet as at 31st March 2021****SCHEDULE - 3 (c) : Unutilized Grants from Ministry of HRD :**

Particulars	Current Year	Previous Year
<b>A. Plan Grants : Government of India (MHRD) Grants for Creation of Capital Assets OH-35</b>		
Balance B/F	6,11,64,146.00	0.00
Add : Receipts during the year :	0.00	13,11,00,000.00
Add : Difference Balance of FY 2019-20 (tr.to Sch.1):	2,07,50,290.00	0.00
<b>Total (a)</b>	<b>8,19,14,436.00</b>	<b>13,11,00,000.00</b>
Less Refunds :	0.00	0.00
Less : Utilized for Revenue Expenditure	0.00	0.00
Less : Utilized for Capital Expenditure	3,74,53,835.00	6,99,35,854.00
<b>Total (b)</b>	<b>3,74,53,835.00</b>	<b>6,99,35,854.00</b>
Unutilized carried forward (a-b) :	4,44,60,601.00	6,11,64,146.00
<b>B. Non Plan Grants : Government of India (MHRD) Grants for General Exp. OH-31 &amp; Salaries OH-36</b>		
Balance B/F	0.00	0.00
Add : Receipts during the year :	26,35,00,000.00	0.00
Add : Difference Balance of FY 2019-20 :	1,87,52,294.00	0.00
<b>Total (a)</b>	<b>28,22,52,294.00</b>	<b>0.00</b>
Less Refunds :	0.00	0.00
Less : Utilized for Revenue Expenditure	25,64,36,685.00	0.00
Less : Utilized for Capital Expenditure	0.00	0.00
<b>Total (b)</b>	<b>25,64,36,685.00</b>	<b>0.00</b>
Unutilized carried forward (a-b) :	2,58,15,609.00	0.00



Anil Kumar Garg  
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Joint Registrar (F&A) (I/C)



Pankaj Kumar Gupta  
Registrar (I/C)



Prof. Rajendra Sahu  
Director



## Schedules Forming Part of Balance Sheet as at 31st March 2021

SCHEDULE 4 - FIXED ASSETS :	Gross Block				Depreciation		Net Block	
	At Beginning of the Year as at 01.04.2020	Additions During the Year	Deductions During the Year	At the Year End as at 31.03.2021	At Beginning of the Year as at 01.04.2020	During the Year	Total At the Year End as at 31.03.2021	As at 31/03/2021
A. Fixed Assets (Tangible) :								
1. Land (Leasehold 60.670 Hect.)	0%	25.00	0.00	25.00	0.00	0.00	0.00	25.00
2. ATM Room	2.00%	1,31,610.00	0.00	1,31,610.00	62,767.00	1,377.00	64,144.00	67,466.00
3. Computer & Up-gradation	20.00%	9,87,71,350.00	8,60,940.00	9,96,32,290.00	8,73,47,939.00	24,56,870.00	8,98,04,809.00	98,27,481.00
4. Computer (Networking)	20.00%	2,77,99,375.00	0.00	2,77,99,375.00	2,30,45,085.00	9,50,858.00	2,39,95,943.00	38,03,432.00
5. Furniture & Fixtures	7.50%	7,81,62,527.00	14,65,816.00	7,96,28,343.00	4,69,00,330.00	24,54,601.00	4,93,54,931.00	3,02,73,412.00
6. Equipments	7.50%	3,56,89,440.00	23,49,957.00	3,80,39,397.00	1,92,71,361.00	14,07,603.00	2,06,78,964.00	1,73,60,433.00
7. D.G. Set	5.00%	1,56,723.00	0.00	1,56,723.00	1,17,618.00	1,955.00	1,19,573.00	37,150.00
8. UPS	20.00%	1,17,52,818.00	1,08,706.00	1,18,61,524.00	75,50,916.00	8,62,122.00	84,13,038.00	34,48,486.00
9. Library (Books), Journals	10.00%	5,19,07,179.00	39,416.00	5,19,46,595.00	4,48,25,363.00	7,12,123.00	4,55,37,486.00	64,09,109.00
10. Plant Machinery & Equipments	5.00%	33,11,434.00	0.00	33,11,434.00	6,80,432.00	1,31,550.00	8,11,982.00	24,99,452.00
11. Student Amenities (inc. Sports)	8.00%	22,11,909.00	0.00	22,11,909.00	11,63,195.00	83,897.00	12,47,092.00	9,64,817.00
12. Transport Facility (Vehicles)	10.00%	40,43,662.00	0.00	40,43,662.00	26,80,398.00	1,36,346.00	28,16,744.00	12,26,918.00
13. Cycle/Rickshaw	10.00%	1,36,897.00	0.00	1,36,897.00	74,638.00	6,226.00	80,864.00	56,033.00
14. Campus Development (Phase - I)	2.00%	34,42,05,639.00	0.00	34,42,05,639.00	13,65,49,378.00	41,53,125.00	14,07,02,503.00	20,35,03,136.00
15. Civil Work (Phase - II)	2.00%	30,18,48,387.00	0.00	30,18,48,387.00	21,71,08,795.00	16,94,788.00	21,88,03,583.00	8,30,44,804.00
16. 33 KV Dedicated Feeder A/c	5.00%	44,67,579.00	0.00	44,67,579.00	30,10,415.00	72,858.00	30,83,273.00	13,84,306.00
17. Equipments for Dispensary A/c	8.00%	81,001.00	0.00	81,001.00	50,832.00	2,414.00	53,246.00	27,755.00
18. Solar Equipments	5.00%	32,29,494.00	0.00	32,29,494.00	9,67,636.00	1,13,093.00	10,80,729.00	21,48,765.00
19. Tubewell and Water Supply	2.00%	75,997.00	0.00	75,997.00	1,520.00	1,490.00	3,010.00	72,987.00
19. Civil Construction Works.CPWD (Ph-III)								
i. Civil Works	2.00%	97,51,01,824.00	0.00	97,51,01,824.00	6,11,92,803.00	1,82,78,180.00	7,94,70,983.00	89,56,30,841.00
ii. Sub Station Equipments	5.00%	1,04,37,000.00	0.00	1,04,37,000.00	21,79,243.00	4,12,888.00	25,92,131.00	78,44,869.00
<b>Total "A"</b>		<b>1,95,35,21,870.00</b>	<b>48,24,835.00</b>	<b>1,95,83,46,705.00</b>	<b>65,47,80,664.00</b>	<b>3,39,34,364.00</b>	<b>68,87,15,028.00</b>	<b>1,26,96,31,677.00</b>
B. Intangible Assets :								
20. Software	40.00%	3,67,50,742.00	10,17,233.00	3,77,67,975.00	3,44,38,373.00	13,31,841.00	3,57,70,214.00	19,97,761.00
21. On Line Printed , Journals (Library)	40.00%	7,48,26,760.00	1,57,16,609.00	9,05,43,369.00	5,67,55,633.00	1,35,15,095.00	7,02,70,728.00	2,02,72,641.00
<b>Total "B"</b>		<b>11,15,77,502.00</b>	<b>1,67,33,842.00</b>	<b>12,83,11,344.00</b>	<b>9,11,94,006.00</b>	<b>1,48,46,936.00</b>	<b>10,60,40,942.00</b>	<b>2,22,70,402.00</b>
C. Capital Work-in-Progress :								
1. Civil Construction Work (Phase-III)		59,37,78,482.00	2,29,13,818.00	61,66,92,300.00	0.00	0.00	0.00	61,66,92,300.00
2. Consultancy for Construction		4,02,11,548.00	0.00	4,02,11,548.00	0.00	0.00	0.00	4,02,11,548.00
3. TA Related to Construction		3,37,400.00	0.00	3,37,400.00	0.00	0.00	0.00	3,37,400.00
<b>Total "C"</b>		<b>63,43,27,430.00</b>	<b>2,29,13,818.00</b>	<b>65,72,41,248.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>65,72,41,248.00</b>
<b>Total (A+B+C)</b>		<b>2,69,94,26,802.00</b>	<b>4,44,72,495.00</b>	<b>2,74,38,99,297.00</b>	<b>74,59,74,670.00</b>	<b>4,87,81,300.00</b>	<b>79,47,55,970.00</b>	<b>1,94,91,43,327.00</b>
<b>Previous Year (2019-20)</b>		<b>2,62,88,89,413.00</b>	<b>7,05,37,389.00</b>	<b>2,69,94,26,802.00</b>	<b>69,69,93,427.00</b>	<b>4,89,81,243.00</b>	<b>74,59,74,670.00</b>	<b>1,95,34,52,132.00</b>

  
Prof. Rajendra Sahu  
Director

  
Pankaj Kumar Gupta  
Registrar (I/C)

  
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Joint Registrar (F&A) (I/C)

  
Anil Kumar Garg  
Assistant Registrar (F&A)

## Schedules forming part of Balance Sheet as at 31st March 2021

## SCHEDULE - 5 : INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS

Particulars	Current Year	Previous Year
<b>1 Term Deposits With Banks</b>		
<b>A. Depreciation Replacement &amp; Development Fund :</b>		
Bank of India-946245110001511-(2)	77,98,169.00	0.00
Bank of India-946245110001512	1,99,00,000.00	0.00
Bank of India-946245110001513	1,99,00,000.00	0.00
Axis Bank - FDR No.U16053472165 (1) - Earm.	0.00	1,41,75,002.00
Bank of India-946245110001514	1,99,00,000.00	0.00
Bank of India-946245110001515	1,99,00,000.00	0.00
Bank of India - FDR No.946241110000067	0.00	1,99,00,000.00
Bank of India FDR No.946241110000068	0.00	1,99,00,000.00
Bank of India-FDR No.946241110000069	0.00	1,99,00,000.00
Bank of India-FDR No.946241110000070 (Earm.)	0.00	50,79,096.00
HDFC Bank FDR No.50300353875282	0.00	1,00,00,000.00
HDFC Bank FDR No.50300353875500	0.00	1,16,46,229.00
ICICI Bank FDR No.15817388 (2) - Earmarked	0.00	1,14,35,992.00
IDBI Bank FDR No.1797024 (2) - Earmarked	0.00	5,42,66,776.00
Indian Overseas Bank FDR No0323936 (1) - Earmarked	0.00	1,15,03,583.00
Bank of India-946245110001516	1,99,00,000.00	0.00
Bank of India-946245110001517	1,99,00,000.00	0.00
Bank of India-946245110001518	1,99,00,000.00	0.00
Bank of India-946245110001519	1,99,00,000.00	0.00
Bank of India-946245110001520	1,99,00,000.00	0.00
Bank of India-946245110001521	1,99,00,000.00	0.00
Indusind Bank FDR No. 657471	0.00	5,75,00,000.00
Indusind Bank FDR No. 682947	0.00	19,00,00,000.00
Bank of India-946245110001522	1,99,00,000.00	0.00
Bank of India-946245110001523	1,99,00,000.00	0.00
Yes Bank (1) FDR No.19276/1 (Earmarked)	0.00	3,06,29,327.00
Yes Bank (EARM.) FDR No.00014/1	0.00	22,77,47,351.00



Anil Kumar Garg  
Assistant Registrar (F&A)

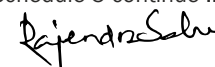


Dr. Manoj Kumar Dash  
Joint Registrar (F&A) (I/C)



Pankaj Kumar Gupta  
Registrar (I/C)

Schedule 5 continue .....



Prof. Rajendra Sahu  
Director

## Schedules forming part of Balance Sheet as at 31st March 2021

## SCHEDULE - 5 : INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS

Particulars	Current Year	Previous Year
Axis Bank Saving Bank A/c No.916010006292031	0.00	6,48,58,820.00
Bank of India-946245110001524	1,99,00,000.00	0.00
Bank of India-946245110001525	1,99,00,000.00	0.00
Bank of India-946245110001526	1,99,00,000.00	0.00
Bank of India-946245110001527	1,99,00,000.00	0.00
Bank of India-946245110001528	1,99,00,000.00	0.00
Bank of India-946245110001529	1,99,00,000.00	0.00
Bank of India-946245110001530	1,99,00,000.00	0.00
Bank of India-946245110001531	1,99,00,000.00	0.00
Bank of India-946245110001532	1,99,00,000.00	0.00
Bank of India-946245110001533	1,99,00,000.00	0.00
Bank of India-946245110001534	1,99,00,000.00	0.00
Bank of India-946245110001535	1,99,00,000.00	0.00
Bank of India-946245110001536	1,99,00,000.00	0.00
Bank of India-946245110001537	1,99,00,000.00	0.00
Bank of India-946245110001538	1,99,00,000.00	0.00
Bank of India-946245110001539	1,99,00,000.00	0.00
Bank of India-946245110001540	1,99,00,000.00	0.00
Bank of India-946245110001541	1,99,00,000.00	0.00
Bank of India-946245110001542	1,99,00,000.00	0.00
Bank of India-946245110001543	1,99,00,000.00	0.00
Bank of India-946245110001544	1,99,00,000.00	0.00
Bank of India-946245110001545	1,99,00,000.00	0.00
Bank of India-946245110001612	1,99,00,000.00	0.00
Bank of India-946245110001613	1,99,00,000.00	0.00
Bank of India-946245110001614	1,99,00,000.00	0.00
Bank of India-946245110001615-(2)	1,82,38,284.00	0.00
Punjab & Sind Bank-226832 (2)	29,14,340.00	0.00
Punjab & Sind Bank-226835	1,99,00,000.00	0.00



Anil Kumar Garg  
Assistant Registrar (F&A)

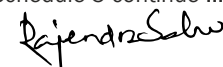


Dr. Manoj Kumar Dash  
Joint Registrar (F&A) (I/C)



Pankaj Kumar Gupta  
Registrar (I/C)

Schedule 5 continue .....



Prof. Rajendra Sahu  
Director

## Schedules forming part of Balance Sheet as at 31st March 2021

## SCHEDULE - 5 : INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS

Particulars	Current Year	Previous Year
Punjab & Sind Bank-226838	1,58,47,828.00	0.00
<b>Total (A):</b>	<b>80,09,98,621.00</b>	<b>74,85,42,176.00</b>
B. FDR Out of GPF, CPF, Others :		
Bank of India-946245110001611-(1)	9,22,232.00	0.00
Bank of India-946245110001611-(2)	1,34,41,701.00	0.00
Axis Bank - FDR No.U16053472165 (2)	0.00	5,01,337.00
Bank of India-946245110001611-(3)	9,13,121.00	0.00
Bank of India FDR 946241110000091	0.00	27,63,796.00
Bank of India-946245110001611-(4)	41,62,489.00	0.00
Bank of India FDR No.946241110000082	0.00	1,32,78,000.00
Bank of India FDR No.946241110000085	0.00	9,02,000.00
Bank of India FDR No.946241110000086	0.00	9,11,000.00
Bank of India FDR No.946241110000089	0.00	13,48,000.00
ICICI Bank FDR No.15817388 (3)	0.00	29,74,605.00
ICICI Bank FDR No.15817388 (4)	0.00	25,94,940.00
IDBI Bank FDR No.1797024 (3)	0.00	23,12,204.00
Yes Bank (3) FDR No.19276/1	0.00	21,39,197.81
Yes Bank (4) FDR No.19276/1	0.00	32,00,943.90
Indian Overseas Bank-281517 (2)-GPF	48,11,853.00	0.00
Indian Overseas Bank-281517 (3)-AAM	32,07,200.00	
Indian Overseas Bank-281517 (4)-CPF	34,68,365.00	
Indian Overseas Bank-281517 (5)-SWF	27,97,848.00	
Punjab & Sind Bank-226837-SJF	5,41,075.00	
<b>Total (B):</b>	<b>3,42,65,884.00</b>	<b>3,29,26,023.71</b>
<b>TOTAL (A)+(B):</b>	<b>83,52,64,505.00</b>	<b>78,14,68,199.71</b>

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Director

**Schedules forming part of Balance Sheet as at 31st March 2021**

**SCHEDULE - 6 : INVESTMENTS Others :**

Particulars	Current Year	Previous Year
1. In Central Government Securities	0.00	0.00
2. In State Government Securities	0.00	0.00
3. Other approved Securities	0.00	0.00
4. Shares	0.00	0.00
5. Debentures and Bonds	0.00	0.00
6. Others (to be specified)	0.00	0.00
<b>TOTAL :</b>	<b>0.00</b>	<b>0.00</b>



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Director

## Schedules forming part of Balance Sheet as at 31st March 2021

## SCHEDULE - 7 : CURRENT ASSETS :

Particulars	Current Year	Previous Year
1. Stock 0.00	0.00	
2. Sundry Debtors		
a) Debts Outstanding for a period exceeding six months		
Fee Receivable from Students	2,11,40,003.60	1,83,800.00
b) Others		
Fee Receivable from Students		
Stipend Receivable from Students	24,800.00	24,800.00
3. Cash and Bank Balances		
a) Cash in Hand :	0.00	0.00
b) Bank Balances : With scheduled Banks		
- In Current Accounts		
BoI, All Project A/c No.946221110000001	16,88,656.12	42,41,301.14
Director ABV-IIITM Fees Account SBI City Centre, Gwalior	9,14,704.78	0.00
- In term deposit Accounts		
Indian Overseas Bank, Gwalior	56,14,734.00	9,35,08,317.00
Axis Bank, Gwalior	0.00	53,23,661.00
Bank of India, Gwalior	86,28,12,153.00	25,41,32,191.00
ICICI Bank, Gwalior	0.00	13,29,94,463.00
Punjab & Sind Bank, Gwalior	1,69,85,660.00	0.00
IDBI Bank, Gwalior	0.00	16,03,27,020.00
Yes Bank, Gwalior	0.00	3,64,03,899.29
- In Savings Accounts		
i) Bank Balances :		
1) Bank of India-16425 (Plan)	13,06,13,222.40	23,37,90,650.47
2) Bank of India-00969 (Non-Plan)	12,13,28,813.96	33,74,945.72
3) Yes Bank Bank A/c No.055494600000487	7,01,606.00	41,794.00
4) BOI Caution Money Deposit A/c 004561	30,38,650.96	16,96,694.40
5) Project Administration Account No.008329	15,60,622.92	9,51,947.92

Schedule 7 continue .....

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Director

## Schedules forming part of Balance Sheet as at 31st March 2021

## SCHEDULE - 7 : CURRENT ASSETS :

Particulars	Current Year	Previous Year
6) Bank of India, ABV-IIITM, FDP A/c 009380	9,11,072.82	7,00,728.72
7) Axis Bank Account No.916010006292031	2,81,122.00	6,23,024.00
8) IDBI SBA/c No.545104000080291	2,17,170.00	2,10,472.00
9) UBI SB Account No.326801010033764	24,427.04	24,663.04
10) BOI, Misc Receipts A/c No.946210110002013	5,58,307.75	3,52,835.25
11) BOI Fee A/c No.946210110002012	8,98,738.41	6,94,353.41
12) Director ABV-IIITM Fees Account SBI City Centre, Gwalior	0.00	7,48,108.50
13) ICICI Bank Ltd. A/c No.019705007876	1,10,930.00	1,10,930.00
14) BOI Fee A/c No.946210110007839	11,88,584.52	12,63,860.52
<b>ii) Bank Balances against GPF, CPF, Other Funds :</b>		
1) ABV-IIITM Pension Fund 945210100125293	40,24,317.27	25,37,502.27
2) ABV-IIITM CPF Trust A/c 945210100125454	6,13,898.70	3,74,371.80
3) Alumni Fee Bank Account No.00125037	38,000.71	39,555.91
4) Student Welfare Fund Bank Account No.004560	20,18,121.00	6,29,419.00
<b>ii) Bank Balances against Sponsored Projects :</b>		
1) BENZENE SERB BOI 946210110004435	1,92,924.82	0.00
2) Deep Learning (WOS-A) BOI A/C 946210110003564	11,749.54	0.00
3) DSMHODCRL BOI A/C 946210110003052	3,65,475.74	0.00
4) DST BOI A/C 946210110001851	11,850.14	0.00
5) ISEA PHASE II BANK A/C 946210110001362	4,17,553.99	0.00
6) It Enabled Gurve BOI A/C 945210110009833	2,694.00	0.00
7) Malawi BOI A/C No 946210110002420	1,12,70,129.49	0.00
8) MOS Devices(WOS-A) ABV-IIITM BOI 946210110002385	11,795.22	0.00
9) SMDP-C2SD BOI A/C 946210110001360	14,27,442.11	0.00
10) T-678 DST-ICPS ABV-IIITMGWALIOR BOI 946210110004758	5,27,114.00	0.00
11) TIDE BOI A/C No.946220110000027 Dr A Shrivastava	93,471.09	0.00
11(ii) TIDE 2.0 BOI A/C No.946220110000027 Dr M K Das	2,000.00	0.00

Schedule 7 continue .....



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Prof. Rajendra Sahu  
Director

**Schedules forming part of Balance Sheet as at 31st March 2021****SCHEDULE - 7 : CURRENT ASSETS :**

Particulars	Current Year	Previous Year
12) SRCC BOI A/C No.946210110000831	15,84,277.40	0.00
13) Assessing the User BOI A/C No.946210110004977	640.82	0.00
14) Unnat Bharat BOI A/C No.946210110002858	16,730.88	0.00
15) Accessibility BOI A/C No.946210110005571	3,502.54	0.00
16) Assistive Learning BOI A/C No.946210110005771	20,133.18	0.00
17) Compact Modelling BOI A/C No.946210110005777	18,928.68	0.00
18) Modelling for adaptability BOI A/C No.946210110005811	2,65,906.00	0.00
19) Agent Based Modelling BOI A/C No.946210110005980	3,48,323.18	0.00
20) Design and Modelling BOI A/C No.946210110006096	4,36,331.00	0.00
21) Graph Theoretic approach BOI A/C No.946221110000002	2,20,000.00	0.00
22) Agri MSME BOI BOI A/C No.946221110000003		
Balance in Bank Account : 99,99,602.50	49,99,602.50	0.00
Less : Seed Money included		
in Bank Balance 50,00,000.00		
23) Industrial and Domestic CPS BOI A/C no.946210110005956	6,42,294.50	0.00
24) DIRECTOR ABV IIITM MDP EDP (945210110007278)	9,12,635.30	0.00
<b>c) With non-Scheduled Banks:</b>	<b>0.00</b>	<b>0.00</b>
<b>4. Post Office- Savings Accounts</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL :</b>	<b>1,20,11,11,824.08</b>	<b>93,53,05,309.36</b>



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## Schedules forming part of Balance Sheet as at 31st March 2021

## SCHEDULE - 8 : LOANS, ADVANCES &amp; DEPOSITS :

Particulars	Current Year	Previous Year
<b>1. Advances to Employees: (Non Interest bearing)</b>		
a) Salary	0.00	0.00
b) Festival	0.00	0.00
c) Medical Advance	0.00	0.00
d) Others (to be specified)	0.00	0.00
Staff Advances	7,33,662.00	8,14,082.00
<b>2. Long Term Advances to Employees (Interest bearing)</b>		
a) Vehicle Loan	0.00	0.00
b) Home Loan	0.00	0.00
c) Others (to be specified)	0.00	0.00
<b>3. Advances and other amounts recoverable in cash or in kind or value to be received :</b>		
<b>a) On Capital Accounts</b>		
Ed Cil (India) Limited, Mobilisation Advance (Phase - II)	1,90,51,077.00	1,90,51,077.00
Deposit with CPWD, Gwalior (Phase-III)	48,03,408.00	1,18,22,068.00
Advance Against Capital Assets	98,59,167.00	92,81,393.00
Seed Money to Project-Agribusiness and Smart Village Incubation Centre	50,00,000.00	0.00
<b>b) To Suppliers</b>	13,69,633.00	10,61,380.00
<b>c) Others</b>	10,02,470.00	10,01,712.48
<b>4. Prepaid Expenses</b>		
a) Insurance	15,056.00	3,69,553.00
b) Other Expenses		
Prepaid Exp.	21,415.00	54,280.00
<b>5. Deposits</b>		
a) Telephone	1,61,787.00	1,61,787.00
b) Lease Rent	0.00	0.00
c) Electricity		
M.P. State Electricity Board	38,09,053.00	36,90,920.00
M.P. State Electricity Board (Meter)	69,000.00	69,000.00
Security Deposit with MPMKVV Co. Lt.	4,63,146.00	4,76,779.00

Schedule 8 continue .....



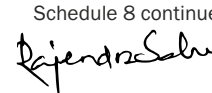
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**Schedules forming part of Balance Sheet as at 31st March 2021****SCHEDULE - 8 : LOANS, ADVANCES & DEPOSITS :**

Particulars	Current Year	Previous Year
d) Others (to be specified)		
M.P. Housing Board	3,200.00	3,200.00
EMD to Ministry of External Affairs, New Delhi	6,00,000.00	6,00,000.00
Security Deposit with Avantika Gas Ltd., Gwalior	10,10,350.00	10,10,350.00
Earmarked Fund Agst. Malawi Project	7,98,000.00	7,98,000.00
Security Deposit for House No. BH-124	2,500.00	2,500.00
<b>6. Income Accrued</b>		
a) On Investment from Earmarked / Endowment Funds		
Accrued Interest on FDR (Earmarked)	3,99,23,066.00	4,73,14,523.25
Accrued Interest (GPF/CPF/AAM/SW etc.)	16,19,325.00	9,92,424.00
b) On Investments - Others		
Interest Accrued on FDRs :	4,07,75,375.00	2,88,17,732.00
Interest Accrued on FFD Bank A/c :	16,66,330.00	23,97,759.00
c) On Loans & Advances	0.00	0.00
<b>7. Other - Current assets receivable from MHRD/ Sponsored Projects</b>		
a) Debit Balances in Sponsored Projects / Schemes		
Assets (Sponsored Projects) Schedule 3-a(ii)	0.00	1,84,42,075.39
Assets & Advances-TIDE Project	68,40,368.00	0.00
Assets & Advances-TIDE 2.0 Project	13,58,000.00	0.00
TDS Receivable-MDP Centre - 3-a(ii) (xxvii)	9,27,231.00	0.00
TDS Receivable-Malawi Project - 3-a(ii) (ix)	2,40,734.00	0.00
b) Debit Balances in Sponsored Fellowships & Scholarships	0.00	0.00
c) Grant Receivable	0.00	4,97,20,000.00
<b>8. Claims Receivable</b>		
Tax Deducted at Source (TDS)	1,96,60,738.00	1,30,78,341.00
Tax Collected at Source (TCS)	6,695.00	0.00
<b>TOTAL :</b>	<b>16,17,90,786.00</b>	<b>21,10,30,936.12</b>

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**Schedules Forming Part of Income & Expenditure Account for the Year Ended 31st March 2021**

**SCHEDULE - 9 : ACADEMIC RECEIPTS :**

Particulars	Current Year		Previous Year	
<b>FEES FROM STUDENTS</b>				
<b>Academic</b>				
1. Tuition Fee		12,01,64,198.00		9,85,02,129.00
a) Tuition Fee (IPG/IMG/IMT)	7,45,71,986.00		6,28,43,719.00	
b) Tuition Fee (B.Tech Students)	2,79,50,362.00		1,83,38,240.00	
c) Tuition Fee (MBA Students)	65,63,790.00		69,78,670.00	
d) Tuition Fee (M.Tech Students)	78,31,250.00		79,97,110.00	
e) Tuition Fee (Ph.D. Students)	32,44,810.00		21,46,390.00	
e) Late Fees Recovered	2,000.00		1,98,000.00	
2. Admission Fee		0.00		0.00
3. Enrolment Fee		0.00		0.00
4. Library Admission Fee		0.00		0.00
5. Laboratory Fee		0.00		0.00
6. Art & Craft Fee		0.00		0.00
7. Registration Fee		0.00		0.00
8. Syllabus Fee		0.00		0.00
9. Processing Fee against Fee refund		0.00		0.00
10. Fees Forfeited		0.00		0.00
<b>Total (A)</b>		<b>12,01,64,198.00</b>		<b>9,85,02,129.00</b>
<b>Examinations</b>				
1. Admission test Fee		0.00		0.00
2. Annual Examination Fee		0.00		0.00
3. Mark Sheet, Certificate Fee				
a) Degree Issue Charges		1,12,000.00		1,81,500.00
b) Transcripts Issue Charges		79,000.00		42,400.00
c) Bonafide Certificate Charges		5,400.00		7,900.00
d) Character Certificate Issue Charges		9,800.00		5,600.00
e) Provisional Degree Issue Charges		1,40,250.00		1,42,000.00
4. Entrance Examination Fee		0.00		0.00
<b>Total (B)</b>		<b>3,46,450.00</b>		<b>3,79,400.00</b>



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Director

Schedule 9 continue .....

**Schedules Forming Part of Income & Expenditure Account for the year ended 31st March 2021**

**SCHEDULE - 9 : ACADEMIC RECEIPTS :**

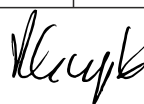
Particulars	Current Year		Previous Year	
<b>Other Fees</b>				
1. Identity Card Fee		0.00		0.00
2. Fine / Miscellaneous Fee		0.00		0.00
3. Medical Fee		0.00		0.00
4. Transportation Fees		0.00		0.00
5. Verification of Academic Records of Alumni		1,53,000.00		1,72,500.00
6. Reminor/Remajor Fine Charges		8,000.00		3,81,996.00
7. Hostel Fee		2,74,56,750.00		2,38,80,377.00
a) Hostel Fee From IPG/IMG/IMT Students A/c	1,76,47,750.00		1,60,01,777.00	
b) Hostel Fee From B.Tech Students	56,98,000.00		40,37,000.00	
b) Hostel Fee From MBA Students A/c	9,68,000.00		10,12,000.00	
c) Hostel Fee From M.Tech Students A/c	16,46,000.00		18,07,600.00	
d) Hostel Fee From Ph.D. Students A/c	14,97,000.00		10,22,000.00	
<b>Total (C)</b>		<b>2,76,17,750.00</b>		<b>2,44,34,873.00</b>
<b>Sale of Publications</b>				
1. Sale of Admission Forms		1,67,250.00		1,34,750.00
2. Sale of Syllabus and Question Paper etc.		0.00		0.00
3. Sale of Prospectus including admission forms		0.00		0.00
<b>Total (D)</b>		<b>1,67,250.00</b>		<b>1,34,750.00</b>
<b>Other Academic Receipts</b>				
1. Registration Fee for workshop, programmes		1,71,071.00		3,40,475.00
2. Registration fee		0.00		0.00
<b>Total (E)</b>		<b>1,71,071.00</b>		<b>3,40,475.00</b>
<b>Grand Total (A+B+C+D+E) :</b>		<b>14,84,66,719.00</b>		<b>12,37,91,627.00</b>



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## Schedules Forming Part of Income & Expenditure Account for the year ended 31st March 2021

### SCHEDULE - 10 : GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Particulars	Govt. of India, MHRD Plan (OH-35)	Current Year Total Plan	Previous Year Total Plan	(Non Plan) MHRD		Current Year Total Non Plan	Previous Year Total
				OH-36 (Salary Expenses)	OH-31 (Gen. Expenses)		
<b>Balance B/F</b>	6,11,64,146.00	6,11,64,146.00	0.00	0.00	0.00	0.00	0.00
Add: Receipts during the year	0.00	0.00	13,11,00,000.00	12,86,00,000.00	13,49,00,000.00	26,35,00,000.00	34,34,00,000.00
Add: Diff. Balance of FY 2019-20	2,07,50,290.00	2,07,50,290.00		0.00	1,87,52,294.00	1,87,52,294.00	0.00
<b>Total</b>	<b>8,19,14,436.00</b>	<b>8,19,14,436.00</b>	<b>13,11,00,000.00</b>	<b>12,86,00,000.00</b>	<b>15,36,52,294.00</b>	<b>28,22,52,294.00</b>	<b>34,34,00,000.00</b>
Less : Refund to MHRD	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Balance</b>	<b>8,19,14,436.00</b>	<b>8,19,14,436.00</b>	<b>13,11,00,000.00</b>	<b>12,86,00,000.00</b>	<b>15,36,52,294.00</b>	<b>28,22,52,294.00</b>	<b>34,34,00,000.00</b>
Less : Utilized for Capital Expenditure (A)	3,74,53,835.00	3,74,53,835.00	6,99,35,854.00	0.00	0.00	0.00	0.00
<b>Balance</b>	<b>4,44,60,601.00</b>	<b>4,44,60,601.00</b>	<b>6,11,64,146.00</b>	<b>12,86,00,000.00</b>	<b>15,36,52,294.00</b>	<b>28,22,52,294.00</b>	<b>34,34,00,000.00</b>
Less : Utilized for Revenue Expenditure (B)	0.00	0.00	0.00	11,54,04,271.00	14,10,32,414.00	25,64,36,685.00	34,34,00,000.00
<b>Balance C/F (C)</b>	<b>4,44,60,601.00</b>	<b>4,44,60,601.00</b>	<b>6,11,64,146.00</b>	<b>1,31,95,729.00</b>	<b>1,26,19,880.00</b>	<b>2,58,15,609.00</b>	<b>0.00</b>

  
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## Schedules Forming Part of Income &amp; Expenditure Account for the year ended 31st March 2021

## SCHEDULE - 11 : INCOME FROM INVESTMENTS

Particulars	Earmarked / Endowment Funds					Total		Other Investments	
	DRDF Fund Fund	GPF/CPF	AAM Fund	SW Fund	SJF Fund	Current Year	Previous Year	Current Year	Previous Year
<b>1. Interest</b>									
a. On Govt. Securities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Bonds/ Debentures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. Interest on Term Deposits (FDR's with Banks)</b>	25,97,663.20	1,74,850.29	31,578.00	66,555.00	15,031.00	28,85,677.49	86,51,782.00	5,03,79,912.00	4,47,85,118.00
<b>3. Income accrued but not due on Term Deposits</b>	4,19,57,710.00	11,02,517.00	2,21,266.00	3,42,011.00	18,189.00	4,36,41,693.00	5,09,10,629.25	0.00	0.00
<b>4. Interest on Saving Bank Accounts</b>	0.00	1,45,174.00	1,918.00	38,851.00	0.00	1,85,943.00	5,08,509.72	0.00	0.00
<b>5. Others (Specify)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL :</b>	<b>4,45,55,373.20</b>	<b>14,22,541.29</b>	<b>2,54,762.00</b>	<b>4,47,417.00</b>	<b>33,220.00</b>	<b>4,67,13,313.49</b>	<b>6,00,70,920.97</b>	<b>5,03,79,912.00</b>	<b>4,47,85,118.00</b>
<b>TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS :</b>	<b>4,45,55,373.20</b>	<b>14,22,541.29</b>	<b>2,54,762.00</b>	<b>4,47,417.00</b>	<b>33,220.00</b>	<b>4,67,13,313.49</b>	<b>6,00,70,920.97</b>		

  
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## Schedules Forming Part of Income & Expenditure Account for the year ended 31st March 2021

### SCHEDULE - 12 : INTEREST EARNED :

Particulars	Current Year	Previous Year
1) On Saving Accounts with scheduled banks	12,55,545.00	24,05,446.00
2) Interest on FFD (Flexi Fixed Deposits) Accounts	76,44,908.00	89,62,331.00
3) On Loans /Deposits		
a. Employees / Staff	0.00	0.00
b. Others	0.00	0.00
Interest Received from MPSEB	1,97,318.00	2,76,961.00
4) On Debtors and Other Receivables	0.00	0.00
<b>TOTAL :</b>	<b>90,97,771.00</b>	<b>1,16,44,738.00</b>



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**Schedules Forming Part of Income & Expenditure Account for the year ended 31st March 2021****SCHEDULE - 13 : OTHER INCOME :**

Particulars	Current Year	Previous Year
<b>A. Income from Land &amp; Buildings</b>		
1. Hostel Room Rent	7,39,326.00	8,16,644.00
2. License Fee	4,59,559.00	5,37,800.00
3. Hire Charges of Auditorium/Assets	0.00	1,10,000.00
4. Electricity Charges recovered	15,64,767.00	19,84,832.00
5. Water Charges recovered	68,200.00	1,08,527.00
6. Rent (Tower, ATM, Bank, Cafeteria etc.)	7,09,148.00	22,92,237.00
<b>Total (A)</b>	<b>35,41,000.00</b>	<b>58,50,040.00</b>
<b>B. Others</b>		
1. Income from consultancy	0.00	0.00
2. RTI Fees	0.00	400.00
3. Income from Royalty	2,356.28	1,598.00
4. Sale of Application form (Recruitment)	0.00	1,20,750.00
5. Misc. Receipts		
a. Sale of Tender Form	28,500.00	17,000.00
b. Vendor Registration Fees	0.00	11,500.00
c. Sale of News Paper / Scrap	0.00	1,32,530.00
d. Other Income	30,392.00	3,84,991.00
6. Profit on Sale/ Disposal of Assets	0.00	0.00
a. Owned assets	0.00	0.00
b. Assets received free of cost	0.00	0.00
7. Grants/ Donation from institutions, welfare Bodies and International organizations	0.00	0.00
8. Others (specify)		
a. Vehicle Charges	0.00	2,800.00
b. Institute Overhead Receipts	5,77,866.00	4,29,505.00
c. Summer Internship A/c	0.00	83,400.00
d. Library Fine	40,311.00	25,840.00
<b>Total (B)</b>	<b>6,79,425.00</b>	<b>12,10,314.00</b>
<b>Grand Total (A) + (B) :</b>	<b>42,20,425.00</b>	<b>70,60,354.00</b>



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## Schedules Forming Part of Income & Expenditure Account for the year ended 31st March 2021

### SCHEDULE - 14 : PRIOR PERIOD INCOME

Particulars	Current Year	Previous Year
<b>FEES FROM STUDENTS</b>		
1. Academic Receipts	0.00	0.00
2. Income from Investments	0.00	0.00
3. Interest earned	0.00	0.00
4. Other Income	0.00	0.00
Income from Royalty	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

## Schedules Forming Part of Income & Expenditure Account for the year ended 31st March 2021

### SCHEDULE - 15 : STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES) :

Particulars	Current Year	Previous Year
1) Salaries & Wages	9,05,73,969.00	9,23,25,922.00
2) Transfer TA Allowance	0.00	1,97,269.00
3) Contribution to Funds (NPS/CPF)	94,55,299.00	93,45,469.00
4) Staff Welfare Expenses	15,000.00	30,750.00
5) Retirement & Terminal Benefit	98,66,201.00	2,24,07,802.00
6) Leave Travel Concession	17,87,958.00	7,84,095.00
7) Medical Facilities	13,34,656.00	18,95,012.00
8) Children Education Allowance A/c	10,42,754.00	9,18,000.00
9) Other's		
I) Cumulative Professional Development Allowance	3,76,954.00	8,51,405.00
ii) CPDA, International Travel, Visit	0.00	11,83,918.00
iii) Family Pension	9,51,480.00	9,51,480.00
iv) Pension Contribution	0.00	1,19,945.00
<b>Total :</b>	<b>11,54,04,271.00</b>	<b>13,10,11,067.00</b>



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**Schedules Forming Part of Income & Expenditure Account for the year ended 31st March 2021**

**SCHEDULE - 16 : ACADEMIC EXPENSES :**

Particulars	Current Year	Previous Year
1) Laboratory Expenses	37,737.00	2,40,851.00
2) Expenses on Seminars / Workshop	3,08,840.00	12,45,959.00
3) Payment to Visiting Faculty		
Guest Faculty TA/DA	18,994.00	2,14,371.00
Remuneration to Guest Faculty	13,75,500.00	18,49,500.00
4) Examination Exp. A/c	2,06,756.00	5,24,263.00
5) Student Welfare Expenses A/c	0.00	1,20,400.00
6) Admission Expenses	9,14,050.00	7,84,156.00
7) Publication	0.00	1,30,172.00
8) Stipend/Scholarship Paid		
I) Stipend to IPG-M.Tech Students	86,22,921.00	79,37,668.00
ii) Stipend to M.Tech Students	74,01,606.00	1,24,45,371.00
iii) Stipend to Ph.D. Students	1,74,92,264.00	1,88,79,105.00
iv) Scholarship to Meritorious Students	5,52,000.00	6,00,000.00
9) Subscription Expenses (Membership Fee)	83,810.00	3,19,640.00
10) Other's		
I) Contingency Grant to Ph.D. Scholars	1,31,066.00	6,16,979.00
ii) Rajbhasha Expenses	1,28,080.00	1,91,725.00
iii) Internet Charges	0.00	11,17,917.00
iv) Student Insurance Expenses	3,58,236.00	8,74,135.00
v) Placement Expenses	28,305.00	4,38,736.00
vi) Research & Development (Papers)	23,492.00	72,855.00
vii) Industry Institute Interface	0.00	2,31,803.00
viii) Annual Function / Sports Events etc.	75,979.00	35,14,959.00
<b>Total :</b>	<b>3,77,59,636.00</b>	<b>5,23,50,565.00</b>



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**Schedules Forming Part of Income & Expenditure Account for the year ended 31st March 2021**

**SCHEDULE - 17 : ADMINISTRATIVE & GENERAL EXPENSES :**

Particulars	Current Year	Previous Year
<b>A. Infrastructure</b>		
1) Electricity & Power	2,02,95,803.00	3,26,93,225.00
2) Insurance	17,745.00	45,525.00
3) Rent, Rates & Taxes	37,91,656.00	37,33,880.00
<b>B. Communication</b>		
1) Postage and Stationery	35,837.00	76,279.00
2) Telephone, Fax & Internet Charges	20,92,998.00	22,13,248.00
<b>C. Others</b>		
1) Printing & Stationery	74,812.00	7,52,656.00
2) Travelling & Conveyance Expenses	38,989.00	4,00,008.00
3) Hospitality	97,655.00	9,13,636.00
4) Auditor's Remuneration	3,15,065.00	1,30,910.00
5) Professional Charges	12,78,141.00	13,50,658.00
6) Advertisement & Publicity	1,18,939.00	2,91,476.00
7) Magazines & Journals	2,10,500.00	4,50,502.00
8) Others (Specify)		
I. Consumables	3,80,960.00	14,58,136.00
ii. Dispensary & Medical Facilities	2,28,875.00	2,97,217.00
iii. Horticulture Expenses	80,31,010.00	69,23,267.00
iv. Statutory Meeting Expenses	8,682.00	7,89,344.00
v. Miscellaneous Expenses A/c	72,052.00	82,752.00
vi. National Festivals	77,174.00	1,94,752.00
vii. Training Programs	10,620.00	29,874.00
viii. Recruitment Expenses	0.00	20,35,898.00
ix. Security & Safety Expenses	1,99,34,002.00	2,86,74,967.00
x. Visitors Travelling Expenses	23,147.00	5,52,451.00
xi. Swachhta Expenses	4,48,776.00	2,67,488.00
xii. Housekeeping Services Expenses	1,20,50,340.00	1,21,62,432.00
xiii. Maintenance / Manpower Expenses	2,46,22,151.00	2,85,43,752.00
xiv. Penalty/Interest for GST-TDS Return	1,58,805.00	0.00
<b>Total :</b>	<b>9,44,14,734.00</b>	<b>12,50,64,333.00</b>



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**Schedules Forming Part of Income & Expenditure Account for the year ended 31st March 2021****SCHEDULE - 18 : TRANSPORTATION EXPENSES :**

Particulars	Current Year	Previous Year
<b>1. Vehicles</b>		
a) Running Expenses	1,95,294.00	3,37,779.00
b) Repair & Maintenance	6,136.00	1,33,992.00
c) Insurance Expenses	11,317.00	38,330.00
<b>2. Vehicles taken on rent/lease</b>		
a) Rent/ lease expenses (Bus)	0.00	11,83,388.00
<b>3. Vehicle (Taxi) Hiring expenses</b>	4,47,895.00	6,25,559.00
<b>Total :</b>	<b>6,60,642.00</b>	<b>23,19,048.00</b>



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**Schedules Forming Part of Income & Expenditure Account for the year ended 31st March 2021**

**SCHEDULE - 19 : REPAIRS & MAINTENANCE :**

Particulars	Current Year	Previous Year
<b>a) Building</b>		
1. Building Maintenance A/c	0.00	0.00
2. Repairs & Maintenance A/c (Civil)	10,99,188.00	21,35,634.00
<b>b) Furniture &amp; Fixtures</b>		
1. Repairs & Maintenance A/c (Electricals)	20,82,807.00	52,16,461.00
<b>c) Plant &amp; Machinery</b>		
1. AMCA/c for AC Plant	14,20,720.00	14,20,720.00
2. Repairs & Maintenance (Plant & Machinery)	14,69,772.00	13,99,784.00
3. Repairs & Maintenance A/c for D.G. Set	4,32,522.00	2,55,600.00
4. Repairs & Maintenance (Equipments)	87,973.00	2,25,129.00
5. AMC for Solar Plant	1,09,342.00	1,89,909.00
<b>d) Office Equipment</b>		
1. AMC for Photocopier/CCTV	0.00	35,900.00
2. AMC for RO	2,86,633.00	2,58,627.00
<b>e) Computers</b>		
1. Computer Repairs & Maintenance A/c	4,64,068.00	5,15,954.00
2. AMC for Computers A/c	0.00	62,591.00
<b>f) Horticulture Maintenance</b>	2,17,540.00	2,25,796.00
<b>g) Others</b>		
1. Website Maintenance Expenses	2,24,615.00	2,66,532.00
<b>Total :</b>	<b>78,95,180.00</b>	<b>1,22,08,637.00</b>



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**Schedules Forming Part of Income & Expenditure Account for the year ended 31st March 2021**

**SCHEDULE - 20 : FINANCE COST :**

Particulars	Current Year	Previous Year
a) Bank Charges		
(Bank Commission & Charges)	8,132.00	9,806.00
b) Others (specify)	0.00	0.00
<b>Total :</b>	<b>8,132.00</b>	<b>9806.00</b>



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**Schedules Forming Part of Income & Expenditure Account for the year ended 31st March 2021**

**SCHEDULE - 21 : OTHER EXPENSES :**

Particulars	Current Year	Previous Year
a) Provision for Bad and Doubtful Debts/Advances	0.00	0.00
b) Irrecoverable Balances Written-off	0.00	0.00
c) Grant/Subsidies to other institutions	0.00	0.00
d) Others (Specify)	0.00	0.00
<b>Total :</b>	<b>0.00</b>	<b>0.00</b>

**Schedules Forming Part of Income & Expenditure Account for the year ended 31st March 2021**

**SCHEDULE - 22 : PRIOR PERIOD EXPENSES :**

Particulars	Current Year	Previous Year
1) Establishment expenses	0.00	2,01,280.00
2) Academic expenses	1,04,000.00	9,390.00
3) Administrative expenses	1,90,090.00	14,42,875.00
4) Transportation expenses	0.00	2,000.00
5) Repairs & Maintenance	0.00	28,705.00
6) Others (specify)	0.00	0.00
<b>Total :</b>	<b>2,94,090.00</b>	<b>16,84,250.00</b>



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## SCHEDULES FORMING PART OF THE ACCOUNTING FOR THE PERIOD ENDED 31st March 2021

### SCHEDULE 23 - Significant Accounting Policies :

#### 1. Basis of 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, Royalty and Interest on Savings Bank account (except FFD Interest) are accounted on cash basis. Tuition Fees collected separately for each semester is accounted on accrual basis.
- 2.2 Income from Land, Buildings and Other Property and Interest on Investments are accounted on accrual basis. Miscellaneous Incomes are accounted on Cash basis.

#### 3. Capital Works in Progress:

- 3.1 Deposit Work/cost plus contracts are accounted for as capital Works in Progress on the basis of statements of account received from the executing agency from time to time till the completion of the work. Running account bills of the contractors are also similarly accounted as capital works in progress till completion.
- 3.2 Other Fixed assets acquired & pending installation/commissioning are shown as Capital Work-in-Progress.
- 3.3 On completion of construction of works or on commissioning of other assets, completion values are transferred to the respective Asset heads from capital work-in-progress.

#### 4. Fixed Assets and Depreciation :

- 4.1 Fixed Assets are stated at cost of acquisition inclusive of inward freight, taxes, duties, and incidental and direct expenses related to acquisition, installation and commissioning.
- 4.2 Gifted/Donated assets are valued at the declared value where available; if not available, the value is estimated based on the present market value adjusted with reference to the physical condition of the asset. They are set-up by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets.
- 4.3 Books received as gifts, are valued at selling prices printed on the books. Where they are not printed, the value is based on assessment.
- 4.4 Fixed assets are valued at cost. Depreciation is provided on written down value (WDV) method at the rates prescribed by Gol, MHRD's letter no.29-4/2012-IFD dated 17th April 2015.
- 4.5 Depreciation is provided for the whole year on additions during the year.
- 4.6 Where an asset is fully depreciated, it will be carried at a residual value of Rs.1 in the Balance Sheet and will not be further depreciated. Thereafter, depreciation is calculated on the additions of each year separately at the rate of depreciation applicable for that asset head.
- 4.7 Assets created out of Earmarked Funds and funds of Sponsored Projects, where the ownership of such assets vests in the Institution, are setup by credit to Capital Fund and merged with the Fixed



Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets. Assets created out of Sponsored Project funds, where the ownership is retained by the sponsors but held and used by the Institution are separately disclosed in the Notes on Accounts.

- 4.8 Laptop and Mobile phones devices issued to any individual may be retained by him/her as per the decision of Board of Governors, BOG/43/09(ii)(a) dated 10.07.2019, on depreciated value or minimum value as decided by the Institute. Fixed Asset and/or Corpus would be affected accordingly.
- 4.9 Assets, the individual value of each of which is Rs. 2000 or less (except Library Books) are treated as Small Value Assets, 100% depreciation is provided in respect of such assets at the time of their acquisition. However physical accounting and control are continued by the holders of such assets.

### 5. Intangible Assets :

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

- 5.1 PATENTS: The expenditure incurred from time-to-time (application fees, legal expenses etc.) for obtaining Patents is temporarily capitalized and shown as part of Intangible Assets in the Balance Sheet. If applications for patents are rejected, the cumulative expenditure incurred on the particular patent is written off to the Income & Expenditure Account in the year the application is rejected.
- The expenditure on Patents granted is written off over a life of 9 years on a conservative basis.

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

- 5.3 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.

### 6. STOCKS :

Expenditure on purchase of chemicals, glassware, publications and other stores is accounted as revenue expenditure.

### 7. RETIREMENT BENEFITS :

Retirement benefits i.e., pension, gratuity and leave encashment are provided on the basis of actuarial valuation. Pension contribution received in respect of employees on deputation is also credited to the Provision for Pension Account. The Actual payments of Pension, Gratuity and Leave encashment are debited in the Accounts to the respective provisions. Other retirement benefits viz. Deposit Linked Insurance, Contribution to New Pension Scheme, Medical reimbursement to retired employees and Travel to Home Town on retirement are accounted on accrual basis (actual payments plus outstanding bills at the end of the year).

### 8. INVESTMENTS :

Long term investments and Short Term investments are carried at their cost reason being they are in the form of fixed deposit with scheduled banks.

**9. Earmarked/Endowment Funds:**

The following long terms funds are earmarked for specific purposes. The balances available in the funds have investments in term deposits with Banks. The income from investments on accrued basis and interest on term deposits are credited to the respective Funds. The assets created out of Earmarked Funds where the ownership Vests in the Institution, are merged with the assets of the Institution by crediting an equal amount to the Capital Fund. The balance in the respective funds is carried forward and is represented on the assets side by the balance at Bank, Investments and accrued interest.

9.1 CORPUS FUND was established in 2018 as per decision taken in 43rd meeting of BOG dated 10th July 2019. Institute's Internal Revenue Generation is treated as additions to Corpus Fund.

Income from investments of the general/other fund is added to the Fund. The Corpus Fund is utilized for both Revenue and Capital expenditure based on the guidelines issued by BOG of the Institution from time to time. The assets created out of the Corpus Fund are/will be merged with the assets of the Institution by crediting an equal amount to the Capital Fund. The balance in the Corpus Fund which is carried forward is represented by the balance in a separate ledger.

9.2 Endowment Funds: Endowments are funds received from various individual donors, Trusts and other organizations, for establishing Chairs and for Medals & Prizes, as specified by the Donors. While each of the Endowment funds has its own investment.

The income from investment of each Endowment Fund is added to the Fund. The expenditure on Medals & Prizes is met from the interest earned on investment of the respective Endowment Funds and the balance is carried forward. In respect of Chairs, however, the corpus of the Endowment is also used.

The balances are represented by Fixed Deposits common for all Endowments, and Accrued Interest on Investments.

**10. Government Grants :**

10.1 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 receivable from the Grantor.

10.2 To the extent utilized towards capital expenditure, (on accrual basis) grants from MHRD are transferred to the Capital Fund.

10.3 Government grants for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilized, as income of the year.

10.4 Unutilized grants (OH-31, OH-36 & OH-35) are carried forward and exhibited as a liability in the Balance Sheet.

**11. Investment of Earmarked Funds and Interest Income Accrued on Such Investments :**

To the extent not immediately required for expenditure, the amount available against such funds are invested in term deposits with Banks. Interest received, interest accrued and due and interest accrued but not due on such investments are added to the respective funds and not treated as income of the Institute.

**12. Sponsored Projects:**

12.1 In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the

head "Current Liabilities and Provisions -Current Liabilities -Other Liabilities -Receipts against ongoing sponsored projects." As and when expenditure is incurred /advances are paid against such projects, or the concerned project account is debited with allocated overhead charges, the liability account is debited.

12.2 The Institution itself also awards fellowships (Stipend) to IPG M.Tech, M.Tech and Ph.D. Students, which are accounted as Academic expenses.

### 13. Taxation :

The Institute exists solely for educational purpose and not for purpose of profit and is wholly and substantially financed by the Government of India, hence the income of the Institution is exempt from Income Tax under Section 10(23c) of the Income Tax Act. No provision for tax is therefore made in the accounts.



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## SCHEDULES FORMING PART OF THE ACCOUNTING FOR THE PERIOD ENDED 31st March 2021

### SCHEDULE 24 - Contingent Liabilities and Notes on Accounts :

#### A. Contingent Liabilities :

- i) As on 31st March 2021 Court Cases filed against the Institute, by former / present employees, tenants and contractors and arbitration cases with contractors, were pending for decisions. The suit filed by employees were establishment - related viz., promotions, increments, pay scales, termination etc. The quantum of the claims is not ascertainable.
- ii) Following Arbitration claims/awards (through Executive Engineer, Gwalior Project Division, CPWD, Gwalior) are pending for decision :
- | SN | Case No.         | Contractor Name           | Amount Claimed                                       |
|----|------------------|---------------------------|--|
| 1. | ARB/RB/Delhi/182 | M/s Budhiraja Electricals | Approximate Rs. 37,48,867/- and applicable Interest. |
- iii) Disputed demands in respect of Sales Tax Rs Nil Lakhs (Previous Year Rs Nil Lakhs)

#### B. Notes on Accounts :

1. **Capital Commitments** : The Value of contracts remaining to be executed on Capital Account and not provided for (Net of Advances) amounted to Rs. 0.00 as on 31.03.2021 (Previous Year Rs. 265.00 lakh)
2. **Current Assets, Loans, Advances and Deposits** : The current assets, Loans, Advances and Deposits have a value of realization in the ordinary course, equal at least to the aggregate amount shown in the Balance Sheet.
3. **Internal Corpus Fund** : Internal Receipts generated by the Institute such as fee from students, interest and other receipts amounting to Rs. 21.21 crore (Rs. 46.86 crores - Rs. 25.64 crores) in current year are transferred to Internal Corpus Fund (Schedule-1.1). The amount of Rs. 26.63 crore was the balance of previous year, thus total Internal Corpus Fund balance is Rs. 47.84 crore as on 31.03.2021.
4. **Prior Period Expenses** : Prior Period Expenses of Rs. 2.94 lakh as per Schedule 22 being expenses pertaining to earlier year booked in current financial year resulting into overstatement of expenses by Rs. 2.94 lakh.

#### 5. Fixed Assets :

- 5.1 Additions in the year to the Fixed Assets in Schedule 4 include Assets purchased out of Plan Funds (OH-35 - Creation of Capital Assets) Rs. 3,74,53,835/- (inc. Library Books, Other Assets & Capital Work in Progress) and the value of Rs. Nil gifted to the Institution. The Assets have been set up by credit to Capital Fund.
- 5.2 In the Balance Sheet as on 31.03.2021 and the Balance Sheets of earlier years, Fixed Assets created out of Plan (OH-35) funds. The additions during the years from plan funds (OH-35) and the depreciation on those additions respectively have been exhibited distinctly in the main schedule of Fixed Assets (Schedule 4).
- 5.3 Fixed assets as set out in Schedule 4 do not include assets purchased out of funds of sponsored projects, held and used by the Institution, as project contracts include stipulations that all such assets purchased out of projects funds will remain the property of the sponsors. The details of such assets are :

## Statement of Accounts 2020-21

Sl. No.	Project Name	Name of Items	Original Cost as on 01.04.2020 Rs.	Additions During the Year	Total Rs.	Total Book Value as on 31.03.2021	Total Book Value as on 31.03.2020
1	Impress, ICSSR of Dr Yash Daultani	Monitor, UPS, Key Board, etc.	18106	0	18106	18106	18106
2	Benzene SERB of Dr Anurag Srivastava	Dell Server and Color Monitor LCD	318653	0	318653	318653	318653
3	Accessibility, ICSSR of Dr G Agarwal	Desktop	39500	0	39500	39500	39500
4	Deep Learning, WOS - R Jenkin Suji	Workstation and Projector	756950	0	756950	756950	756950
5	Isea Phase II, Deity of Prof S. Tapaswi	Camera	7850	24499	32349	32349	7850
6	DSMSHODCRL, DST of Dr P Chanak	Zig bee based WSN & IOT Test Based, EEG Machine, Software etc.	518813	0	518813	518813	518813
7	Compact Modelling for Quasi-Ballistic Transport in GAA MOSFET and Design of Radiation Hardened SRAM Array, SERB New Delhi, Dr Gaurav Kaushal	Software, Work Station UPS, HDD, RAM etc.	0	2510446	2510446	2510446	0
8	Morphological and Neurobiological Changes in Spinocerebellar Ataxia Affected Patients (SCA) through MRI Techniques USING Computer Vision Based Analysis", SERB, New Delhi PI Dr Mahua Bhattacharya	Software Printer, Monitor	0	556087.5	556087.5	556087.5	0
9	Design and Modeling of Ultra-Scaled Copper-Graphene Hybrid On-Chip Interconnects for Low Power and High-Speed IC Applications with Machine Learning, SERB of Dr Somesh Kumar	Ansys Acedemic Research HF	0	577500	577500	577500	0
10	Assistive Learning Device for Children with Hearing Loss, SERB New Delhi, Dr Vinal Patel	Server Microphone Microphone	0	914400	914400	914400	0
11	Agent based spatial modeling of Covid-19 Pandemic for urban areas, SERB, Dr Wilfred Godfrey Wilson	UPS Monitor	0	37999	37999	37999	0
12	Industrial and Domestic monitoring and Control using a decentralized cyber physical system, SERB New Delhi P I Prof Aditya Trivedi	Card, Adaptor, Cable, heatsink, board, Senor, Battery Nodes, Gateway GSM Interface etc.	0	277265	277265	277265	0
	<b>TOTAL</b>		<b>1659872</b>	<b>4898196.5</b>	<b>6558068.5</b>	<b>6558068.5</b>	<b>1659872</b>

**6. EXPENDITURE IN FOREIGN CURRENCY :**

a. Travel      b. Honorarium etc.      c. Others.

**7. Related Party Disclosures : Nil**

**8. Events occurring after Balance Sheet Date :**

An award of Rs. 2,36,400/- has been awarded by the Hon'ble Arbitrator vide order no. ARB/RB/Delhi/ 164 dated 16.04.2021 in favor of M/s Passim Water Services. The same has been booked under capital-work-in progress along with interest calculated @9.00% as per award Rs. 24,278/- till 31/03/2021. Total amount booked is Rs. 2,60,678/- (2,36,400 + 24,278).

**9. Institution's Capacity and Capability:**

i) No. of students : 1235

ii) Number of Faculties : 36

iii) Salary structure of Faculties : Pay Level 10 : 57700 - 98200, Pay Level 11 : 68900 - 117200

Pay Level 12 : 101500 - 167400, Pay Level 13A1 : 131400 - 204700

Pay Level 13A2 : 139600 - 211300, Pay Level 14 : 144200 - 211800

Pay Level 14A : 159100 - 220200, Pay Level 15 (HAG): 182200 - 224100

10. The details of balances in Saving Bank Accounts, Current Accounts and Fixed Deposit Accounts with Banks are disclosed in Schedule No.5 and 7.

11. Figures in the Final Accounts have been rounded off to the nearest rupee.

12. As per information & explanations given by the Principal Investigators of respective projects only closing entries of Various Projects passed in the books of accounts of ABV IITM, Gwalior.

13. The receipts and expenditure of MDP Centre (Schedule 3(ii) (xxvii)) includes previous year receipts, payments and balances also.

14. The receipts and expenditure of the Project titled "Technology Incubation & Development of Entrepreneurs (TIDE), PI Dr. Manoj Kumar Das funded by MCIT, DIT, New Delhi (Schedule 3(ii) (i)) includes previous year receipts, payments and balances also.

15. Schedules 1 to 24 are annexed to and form an integral part of the Balance Sheet at 31st March 2021 and the Income & Expenditure Account for the year ended on that date.

16. Corresponding figures for the previous year have been regrouped/rearranged, wherever necessary.

17. The previous Year's (2019-20) audit observations have been duly complied with while preparing the Balance Sheet & Annual Accounts of 2020-21.

18. The Balance Sheet and Annual Accounts of the Institute have been prepared on Common Format as prescribed vide Ministry of HRD's Letter no.29-4/2012-IFD dated 17th April 2015.

19. As the Provident Fund Accounts and the New Pension Scheme Account are owned by the members of those funds and not by the Institution, these accounts were separated from the Institution's Accounts. A Receipts & Payments Account, an Income & Expenditure Account (on Accrual basis) and a Balance Sheet of the Provident Fund Accounts as well as the New Pension Scheme for the year 2020-21 have been attached, to the Institution's Accounts. A large portion of the New Pension Scheme funds (Rs 1.67 Crores) in respect of employees who have been allotted PRA numbers has been transferred during the FY 2020-21 to National Securities Depository Limited (NSDL) - Central Record keeping Agency (CRA).

Anil Kumar Garg  
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Pankaj Kumar Gupta  
Registrar (I/C)

Prof. Rajendra Sahu  
Director

## Receipt &amp; Payment Account for the Year ended 31st March 2021

Receipts	2020-21 (Rs.)	2019-20 (Rs.)	Payments	2020-21 (Rs.)	2019-20 (Rs.)
I. Opening Balance			I. Expenses		
a) Cash Balance	0.00	7,969.00	a) Establishment Expenses	9,17,51,973.00	8,68,06,305.00
b) Bank Balance	31,30,24,676.93	75,70,64,150.95	b) Academic Expenses	3,59,42,161.89	5,22,76,565.00
c) Project Accounts Bank Balance	2,24,53,126.53	1,74,54,303.09	c) Administrative Expenses	9,65,02,631.00	12,59,10,095.00
d) Project Accounts Bank Balance (MDP Center)	9,83,415.70	0.00	d) Transportation Expenses	11,96,717.00	22,48,472.00
			e) Repairs & Maintenance	77,92,236.00	1,20,18,728.00
			f) Prior period expenses	2,94,090.00	3,46,446.00
			g) Finance Cost	8,132.14	9,806.02
II. Grant Received			II. Payments against Earmarked/Endowment Funds	31,079.94	2,200.00
a) From Government of India					
I. Grant-in-Aid (OH-35 : Capital Assets)	0.00	13,11,00,000.00			
ii. Grant-in-Aid (OH-31 : General)	18,46,20,000.00	20,66,80,000.00			
iii. Grant-in-Aid (OH-36 : Salaries)	12,86,00,000.00	15,00,00,000.00			
b) From State Government	0.00	0.00			
c) From Other Sources	0.00	0.00			
III. Academic Receipts	13,12,19,637.20	15,67,67,422.90	III. Payments against Sponsored Projects/ Schemes		
			i. Payments from Institute Account	3,59,598.00	3,30,000.00
			ii. Payments from Project Bank Accounts	2,08,74,078.99	2,44,50,489.56
IV. Receipts against Earmarked/Endowment Funds	46,78,778.49	27,86,699.72	IV. Payments against Sponsored Fellowships/ Scholarships	58,19,550.00	59,04,642.00
V. Receipts against Sponsored Projects			V. Investments and Deposits made		
I. Receipts in Institute Account	19,31,669.00	9,41,362.00	a) Out of Earmarked/Endowments funds	0.00	0.00



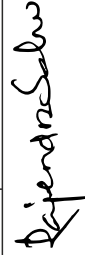
Anil Kumar Garg  
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Pankaj Kumar Gupta  
Registrar (I/C)



Prof. Rajendra Sahu  
Director

## Receipt &amp; Payment Account for the Year ended 31st March 2021

Receipts	2020-21 (Rs.)	2019-20 (Rs.)	Payments	2020-21 (Rs.)	2019-20 (Rs.)
ii. Receipts in Project Bank Accounts	2,79,29,699.00	2,94,49,313.00	b) Out of Own funds (Investments- Others)	0.00	0.00
VI. Receipts against Sponsored Fellowships/Scholarships	74,48,400.00	77,40,118.00	VI. Term Deposits with Scheduled Banks		
			a) FDR - Earmarked Fund	80,09,98,621.00	67,21,79,773.00
			b) FDR Out of GPF, CPF, Others	3,42,65,884.00	58,01,28,243.29
			c) FDR - General / Other	88.54,12,547.00	3,15,78,023.71
VII. Income on Investments from			VII. Expenditure on Fixed Assets and Capital Works - in- Progress		
a) Earmarked / Endowments Funds	4,83,06,947.25	79,55,898.00	a) Fixed Assets	2,15,62,959.67	4,27,32,075.14
b) Other Investments (Terms Deposits)	3,52,11,972.71	1,42,99,350.00	b) Capital Works- in- Progress	0.00	0.00
VIII. Interest Received on			VIII. Other Payments including statutory payments		
a) Bank Deposits	99,55,234.00	1,22,51,236.04	a) Duties & Taxes, Tax Payable	1,48,85,151.00	1,93,05,510.00
b) Loans & Advances	0.00	0.00	b) CPF Contribution	531.00	354.00
c) Saving Bank Accounts	14,74,219.00	93,01,595.00	IX. Refunds of Grants	0.00	0.00
IX. Investment Encashed	0.00	0.00	X. Deposits and Advances	10,05,650.00	12,20,823.00
X. Term Deposits with Scheduled Banks encashed					
a) FDR - Earmarked Funds	68,36,83,356.00	22,41,48,524.00			
b) FDR - General / Others	68,26,89,551.29	26,58,49,490.00	XI. Other Payments		
c) FDR - GPF,CPF	3,29,26,023.71	83,27,188.00	Sundry Creditors (Others)	97,06,851.06	2,46,28,131.00
XI. Other Income (including Prior Period Income)	26,21,207.88	53,70,224.48	XII. Closing balances		
XII. Deposits and Advances					

  
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## Receipt &amp; Payment Account for the Year ended 31st March 2021

Receipts	2020-21 (Rs.)	2019-20 (Rs.)	Payments	2020-21 (Rs.)	2019-20 (Rs.)
a) Loans & Advances	21,50,650.00	3,99,950.00	a) Cash Balance	0.00	0.00
XIII. Miscellaneous Receipts including Statutory Receipts			b) Bank Balance	26,90,42,311.24	31,30,24,676.93
a) Against Fixed Assets	2,745.00	46,78,990.00	c) Project Accounts Bank Balance	2,82,64,425.51	2,24,53,126.53
b) Against Expenses	2,30,109.00	3,00,682.00			
c) Against Tax	6,25,158.00	37,30,949.00			
d) Against Staff	0.00	0.00			
XIV. Any Other Receipts					
Salary - New Pension Scheme	5,29,632.00	4,52,960.00			
Admission Counselling	3,82,747.00	4,65,500.00			
Security Deposit Received	0.00	30,610.00			
Other Receipts	42,65,960.48	0.00			
<b>Total</b>	<b>2,32,79,44,916.17</b>	<b>2,01,75,54,485.18</b>	<b>Total</b>	<b>2,32,57,17,179.44</b>	<b>2,01,75,54,485.18</b>

  
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Prof. Rajendra Sahu  
Director

## Provident Fund Account - Balance Sheet as at 31st March 2021

Liabilities	Amount (Rs.)		Assets	Amount (Rs.)	
GPF					
Opening Balance	1,84,04,600.00	1,68,77,600.00	Investment	2,26,35,040.00	2,18,32,343.35
Add : Subscriptions	13,81,377.00	15,27,000.00	Interest Accrued as on 31/03/2020	11,02,517.00	6,27,844.00
Add : Interest Credited	16,47,589.00	0.00	Tax recovered from Interest on Investments Pending refund from Income Tax Department	25,457.74	0.00
Less : Adv. Withdrawal	0.00	0.00			
Closing Balance (a)	2,14,33,566.00	1,84,04,600.00	Amount Receivable	18,72,839.00	0.00
CPF					
Opening Balance	44,16,670.70	39,79,950.70			
Add : Subscriptions	4,50,500.00	4,36,720.00	Cash at Bank		
Add : Interest Credited	0.00	0.00	1) BOI A/c No. 945210100125293	40,24,317.27	25,37,502.27
Less : Adv. Withdrawal	0.00	0.00	2) BOI A/c No. 945210100125454	6,13,898.70	3,74,371.80
Closing Balance (b)	48,67,170.70	44,16,670.70			
Interest Reserve					
Opening Balance :					
GPF Account :	22,25,227.72	0.00			
CPF Account :	3,25,563.00	0.00			
Add : Excess of Income over Expenditure					
GPF Account :	11,56,224.19	22,25,227.72			
CPF Account :	2,66,318.10	3,25,563.00			
Closing Balance (c) :	39,73,333.01	25,50,790.72			
<b>Total (a) + (b) + (c) :</b>	<b>3,02,74,069.71</b>	<b>2,53,72,061.42</b>	<b>Total :</b>	<b>3,02,74,069.71</b>	<b>2,53,72,061.42</b>

  
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Prof. Rajendra Sahu  
Director

**Provident Fund Account**  
Income and Expenditure Account for the Financial Year 2020-21

Expenditure	Current Year (Rs.)	Previous Year (Rs.)	Income	Current Year (Rs.)	Previous Year (Rs.)
Interest Credited to :	0.00	0.00	Interest earned on Investment		
GPF Account :	0.00	0.00	GPF Account	2,89,254.19	18,62,301.72
CPF Account :	0.00	0.00	CPF Account	30,770.10	60,645.00
			Add : Interest accrued on 03/21		
Excess of Income over Expenditure			GPF Account	8,66,969.00	3,62,926.00
GPF Account :	11,56,223.19	22,25,227.72	CPF Account	2,35,548.00	2,64,918.00
CPF Account :	2,66,318.10	3,25,563.00			
<b>Total :</b>	<b>14,22,541.29</b>	<b>25,50,790.72</b>	<b>Total :</b>	<b>14,22,541.29</b>	<b>25,50,790.72</b>

**PROVIDENT FUND ACCOUNT**  
Receipts and Payments Account for the Financial Year 2020-21

Receipts	Current Year (Rs.)	Previous Year (Rs.)	Payments	Current Year (Rs.)	Previous Year (Rs.)
Opening Balance as on 01/04/2019			GPF Advance / Withdrawal	0.00	0.00
1) BOI A/c No. 945210100125293	25,37,502.27	1,24,31,497.19	CPF Advance / Withdrawal	0.00	0.00
2) BOI A/c No. 945210100125454	3,74,371.80	7,79,006.80	Investment During the Year	68,99,176.58	1,44,87,577.64
GPF Subscription	30,28,966.00	15,27,000.00	Closing Balance as on 31/03/2020		
CPF Subscription	4,50,500.00	4,36,720.00	1) BOI A/c No. 945210100125293	9,14,704.78	25,37,502.27
Investment Encashed	0.00	0.00	2) BOI A/c No. 945210100125454	0.00	3,74,371.80
Interest Received on Investment					
GPF Account :	11,56,223.19	18,62,301.72	<b>Total :</b>	<b>78,13,881.36</b>	<b>1,73,99,451.71</b>
CPF Account :	2,66,318.10	3,62,926.00			
<b>Total :</b>	<b>78,13,881.36</b>	<b>1,73,99,451.71</b>			

  
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**Pankaj Kumar Gupta**  
Registrar (I/C)

  
**Prof. Rajendra Sahu**  
Director

**NPS TIER - I ACCOUNT**  
Balance Sheet as at 31st March 2021

Liabilities	Current Year (Rs.)	Previous Year (Rs.)	Assets	Current Year (Rs.)	Previous Year (Rs.)
NPS TIER-I Account			NPS TIER-I Account		
Opening Balance	0.00	0.00	Subscription and Contribution due for March 2021	13,70,621.00	13,48,717.00
Less : Subscription for March 2020	13,48,717.00	10,47,433.00	Investment	0.00	0.00
Add : Sub+J Contribution			Interest Accrued but not due	0.00	0.00
Employee Subscription	67,12,809.00	65,77,655.00	Balance at Bank	0.00	0.00
Institute Contribution	86,55,767.00	85,58,717.00			
Add : Interest Credited	0.00	0.00			
Less : Transferred to NSDL	-1,67,17,293.00	-1,61,83,805.00			
Add : Subscription for March 2021					
Employee Subscription	5,71,089.00	5,61,965.00			
Institute Contribution	7,99,532.00	7,86,752.00			
Excess of Income over Expenditure Balance as on 01.04.2019	0.00	0.00			
Add : During the Year		0.00			
<b>Total :</b>	<b>13,70,621.00</b>	<b>13,48,717.00</b>	<b>Total :</b>	<b>13,70,621.00</b>	<b>13,48,717.00</b>

  
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Registrar (I/C)

  
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Director

**NPS TIER - I ACCOUNT**  
Income and Expenditure Account for the Financial Year 2020-21

Expenditure	Current Year (Rs.)	Previous Year (Rs.)	Income	Current Year (Rs.)	Previous Year (Rs.)
Interest Credited to Subscribers Account	0.00	0.00	Interest Earned on Investment	0.00	0.00
Bank Charges	0.00	0.00	Less : Interest Accrued 31/03/2020	0.00	0.00
Excess of Income over Expenditure	0.00	0.00	Interest Accrued but not due	0.00	0.00
<b>Total :</b>	<b>0.00</b>	<b>0.00</b>	<b>Total :</b>	<b>0.00</b>	<b>0.00</b>

**NPS TIER - I ACCOUNT**  
Receipts and Payments Account for the Financial Year 2020-21

Expenditure	Current Year (Rs.)	Previous Year (Rs.)	Income	Current Year (Rs.)	Previous Year (Rs.)
Opening Balance as on 01/04/2020	13,48,717.00	10,47,433.00	Investment	0.00	0.00
<b>NPS Tier-I Account</b>			Transferred to NSDL	1,67,17,293.00	1,61,83,805.00
Own Subscription	72,83,898.00	71,39,620.00			
Institute Contribution	94,55,299.00	93,45,469.00	Closing Balance as on 31/03/2020	13,70,621.00	13,48,717.00
Interest Received on Investment	0.00	0.00			
Interest on Saving Bank A/c	0.00	0.00			
Investment Encashed	0.00	0.00			
<b>Total :</b>	<b>1,80,87,914.00</b>	<b>1,75,32,522.00</b>	<b>Total :</b>	<b>1,80,87,914.00</b>	<b>1,75,32,522.00</b>

  
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Director



**Office of the Director General of Audit (Central Receipt)**  
**New Delhi, Branch - Gwalior, Audit Bhavan, Jhansi Road,**  
**Gwalior - 474002 (M.P.)**

No.CEA-I/AMG-II/SAR-22/ABVIITM,G/2020-21/D - 29

Date : 30/05/2022

**Confidential**

To,  
The Director,  
Atal Bihari Vajpayee Indian Institute of Information  
Technology and Management, Morena Link Road,  
Gwalior - 474 015,

Sub : Separate Audit Report on the accounts of Atal Bihari Vajpayee Indian Institute of Information Technology and Management (ABVIITM), Gwalior for the year 2020-21.

Sir,

Please find enclosed herewith the Separate Audit Report on the accounts of Atal Bihari Vajpayee Indian Institute of Information Technology and Management (ABVIITM), Gwalior for the year 2020-21. You are requested to kindly ensure that the SAR and the audited accounts are adopted by the Board of Governors before placing the same before the Parliament.

2. The dates of placement of the above Report on the table of both houses of the Parliament may please be intimated and two copies of the printed material may be provided to this office for information. It may please be ensured that the previous SAR is presented either before or along with the current SAR. An undertaking to this effect may be furnished.
3. Kindly acknowledge receipt.

**Encl. : 1. Separate Audit Report with annexure.**

Yours faithfully

  
Dy. Director (Central)

**Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Atal Bihari Vajpayee Indian Institute of Information Technology and Management, Gwalior for the year ended 31 March 2021.**

We have audited the attached Balance Sheet of Atal Bihari Vajpayee Indian Institute of Information Technology and Management, Gwalior as at 31 March 2021, the Income & Expenditure Account and Receipt & Payment Account for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. These financial statements are the responsibility of the ABV-IITM'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 disclosures 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 the Receipts & Payments Account dealt with by this Report have been drawn up in the format prescribed by the Ministry of Human Resource Development, Government of India vide order No.29-4/2012-IFD dated 17 April 2015.
  - (iii) In our opinion, proper books of account and other relevant records have been maintained by the Institute in so far as is appears from our examination of such books.
  - (iv) We further report that:-

**A. General**

1. Earmarked funds (Schedule-2) pertain to Depreciation Replacement and Development Fund amounting to Rs. 126.79 crore was represented by Rs. 84.30 crore on the asset side resulting in shortfall of application of funds by Rs. 42.49 crore (Rs. 126.79 - Rs. 84.30 crore). This will also pointed out in previous SAR (2019-20 & 2016-17) the issue still persists.
2. Investment of provident fund balances has not been made as per the pattern prescribed by the Ministry of Finance, Gol.
3. As per revised format of accounts of Central Educations Institutions (CEIs), the value of fixed assets (Schedule-4) should be Rs. 194.91 crore (net value) instead of Rs. 274.39 crore (gross value). Difference of Rs. 79.48 crore (Rs. 274.39 - Rs. 194.91) pertains to depreciation value in application of fund side.
4. Current liabilities and Provisions' (Schedule-3) included Rs. 3.43 crore as 'provision for gratuity' in r/o employees covered under New Pension Scheme (49 employees) and GPF (06 employees) on the basis of clause [14 (2)] of the Statue (notified on 02.12.2016) which provides that the employees of the Institute who joined govt. service on or after 01.01.2004 shall be governed by New Pension

Scheme (NPS) and the retirement benefits under such scheme as applicable to the central government employees from time to time, shall be applicable to the employees of the Institute.

However, above clause was in contravention of Ministry of Education (MoE) OM dated 27.01.2022 read with Ministry of Finance (MoF) Om dated 02.12.2021 which inter-alia state that since Gratuity under CCS (Pension) Rules 1972 may not be extended to the employees of autonomous bodies as these are strictly meant for Central Government Employees, thus, the issue relating to implementation of payment of Gratuity Act in the autonomous bodies may be taken up with Ministry of Labour and Employment (MoLE). However, the approval from MoLE is yet awaited. Notes to account do not contain any disclosure in this regard.

5. Administrative and General Expenses (Schedule-17) - Rs. 9.44 crore - This includes Rs. 1.21 crore as "Housekeeping Services Expenses". As per the revised format of financial statement for Central Higher Educational Institutions, all expenses on cleaning services are required to be exhibited under Schedule-19 "Repair and Maintenance". This resulted in overstatement of Administrative and General Expenses (Schedule-17) and understatement of Repair and Maintenance (Schedule-19) by Rs. 1.21 crore.

**B. Management Letter**

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Director, Atal Bihari Vajpayee Indian Institute of Information Technology and Management, Gwalior through a management letter issued separately for remedial/corrective action.

**C. Grant-in-aid**

During the year, the Institute received grants-in-aid of Rs. 26.35 crore. In addition, it had Rs. 13.56 crore as unspent balance of the previous year and Rs. 0.18 crore interest earned on GIA. Out of the total available fund of Rs. 40.09 crore, the Institute utilized an amount of Rs. 29.11 crore leaving unutilized amount of Rs. 10.98 at the end of the year.

However, the unutilized grant as per Schedule-3 (Unutilized Grant from Ministry of HRD) and Schedule 10 (Grants/Subsidies) was Rs. 7.03 crore. This needs reconciliation.

- (v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipt & Payment Account dealt with by this report are in agreement with the books of accounts
- (vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Account and subject to the significant matters stated above and other matters mentioned in the Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India:
- a) In so far as it relates to the Balance Sheet of the state of affairs of the Atal Bihari Vajpayee Indian Institute of Information Technology and Management, Gwalior as at 31 March 2021; and
- b) In so far as it relates to Income & Expenditure Account of the deficit for the year ended on that date.

**For and on behalf of the Comptroller and Auditor General of India**

Place : New Delhi

Date :



(Central Receipt)



## Annexure

**1. Adequacy of Internal Audit System:**

The internal audit was conducted during the year by a Chartered Accountant Firm. Internal Audit wing is not established in the Institute.

**2. Adequacy of Internal Control System:**

The internal control system was found to be inadequate due to:

- (i) 68 paras of Compliance Audit were pending pertaining to the period from 1999-2000 to 11/2021.
- (ii) The Institute does not have its accounting manual.
- (iii) Expenditure control register has not been maintained.
- (iv) No BoG was conducted during 2020-21

**3. System of Physical verification of fixed assets:**

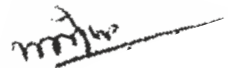
Physical Verification of Fixed Assets has not been conducted during the year 2020-21.

**4. System of Physical verification of inventories:**

Physical Verification of Inventories has been conducted during the year 2020-21.

**5. Regularity in payment of statutory dues:**

No irregularity was noticed in the payment of statutory dues.



Sr. Audit Officer/AMG-II



विश्वजीवनामृतं ज्ञानम्

**ABV-IIITM, GWALIOR**