

(by email only)



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



No. DGA(C)/CEA/Unit-V/IITDMK/SAR:2024-25/2025-26/

Date: .12.2025

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

महोदय,

विषय: **Indian Institute of Technology, Design & Manufacturing, Kurnool** के वर्ष 2024-25 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन

Separate Audit Report (SAR) on the Accounts of **Indian Institute of Technology, Design & Manufacturing, Kurnool for the year 2024-25** and one copy of the Annual Accounts of the Institute for the year 2024-25 are forwarded herewith for placing before the Parliament. The dates of presentation of Separate Audit Report in both the Houses of Parliament may please be intimated.

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

भवदीय,

संल.: यथोपरि

Sd/-

**Director General of Audit (Central),
Hyderabad**

No. DGA(C)/CEA/Unit-V/IITDMK/SAR:2024-25/2025-26/

Date: .12.2025

Copy to **Indian Institute of Technology Design & Manufacturing, Kurnool** along with one copy of Annual Accounts for the year 2024-25 (English version), with a request to furnish Hindi version of the approved Annual Accounts 2024-25 to this Office.

संल.:यथोपरि

PRIYA
Digitally signed
by PRIYANKA L
NKA L
NAIK
Date: 2025.12.23
17:10:20 +05'30'
NAIK
Director/CEA

Ltr No: Director/CEA/2025-2026/DIS-3278909

Date: 23 Dec 2025

To,

- 1 Director
IIITDM
Kurnool
- 2 DR (Accounts)
IIITDM,
Kurnool

Subject: Issue of Separate Audit Report on the accounts of IIITDM, Kurnool for the year 2024-25

Sir/Madam,

I am to forward herewith the SAR on the accounts of Indian Institute of Technology, Design & Manufacturing (IIITDM), Kurnool for the year 2024-25.

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

Yours faithfully,

Encls: As above

Padmalatha A
SENIOR AUDIT OFFICER

Copy to:-

Ltr No : Director/CEA/2025-2026/DIS-3278909/C1/For Information
AAO/CEA



Opinion of the Comptroller & Auditor General of India on the accounts of Indian Institute of Information Technology Design and Manufacturing (IIITDM), Kurnool for the year ended 31 March 2025

Opinion

We have audited the financial statements of **Indian Institute of Information Technology Design and Manufacturing (IIITDM), Kurnool** which comprise the statement of financial position as at 31 March 2025 and the Income & Expenditure Account/Receipts & Payment Account for the year then ended and notes to the financial statements, including a summary of significant accounting policies under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971.

This 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, disclosure norms, etc. Audit observations on financial transactions regarding compliance with the Law, Rules and Regulations (Propriety & Regularity) and efficiency cum performance aspects, etc., if any, are reported through inspection reports/ CAG's audit reports separately.

In our opinion the accompanying financial statements of **Indian Institute of Information Technology Design and Manufacturing (IIITDM), Kurnool** read together with the accounting policies and Notes thereon and matters mentioned in the Separate Audit Report, which follows, **give a true and fair view** of the financial position of the autonomous body as at March 31, 2025, and (of) its financial performance and its cash flows for the year then ended in accordance with **MOE format of accounts**.

Basis for Opinion

We conducted our audit in accordance with the CAG's auditing regulations/standards/manuals/guidelines/guidance-notes/orders/circulars etc. Our responsibilities are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the financial statements

The Governing Body of **Indian Institute of Information Technology Design and Manufacturing (IIITDM), Kurnool** is responsible for the preparation and fair presentation of the financial statements in accordance with uniform format of accounts and for internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion in accordance with CAG's auditing regulations /standards/ manuals/ guidelines/ guidance-notes/ orders/ circulars etc.

Place: Hyderabad

For and on behalf of the CAG of India

HEMA Digitally signed by
MUNIVENKA HEMA
TAPPA MUNIVENKATAPPA
Date: 2025.12.23
17:33:10 +05'30'
Director General of Audit (Central)

Separate Audit Report on the accounts of Indian Institute of Information Technology Design and Manufacturing (IIITDM), Kurnool for the year 2024-25

A. BALANCE SHEET

A.1 Sources of Funds – Rs.374.33 crore

A.1.1 Current Liabilities & Provisions – Schedule 3 – Rs.42.60 crore

Reference Number: OBS-2163989

A.1.1.1 This does not include an amount of Rs.1,17,09,276 being the Interest earned/accrued on Grants (Fixed Deposit accounts) received from Government of India. The Institute has treated it as an income and booked under Schedule 11 – Interest on investments instead of booking under Current Liability-Schedule 3. The details of which are as under:

FDR No.	Amount deposited during the year 2024-25	Interest earned	Interest accrued	Remarks
43667972694	5,00,00,000	7,70,548	8,694	
43668017267	5,00,00,000	7,70,548	8,694	
43667965202	5,00,00,000	7,70,548	8,694	
42956457638	7,50,00,000	24,13,192	20,59,912	
42956457128	7,50,00,000	24,13,192	20,59,912	
42956011468	3,00,00,000	1,05,205	-	FDR closed during the year
42956455223	3,00,00,000	3,20,137	-	FDR closed during the year
		75,63,370	41,45,906	

This resulted in the Overstatement of interest earned/accrued under schedule 11 by Rs.1.17 crore and understatement of Current Liabilities & Provisions under schedule 3 to the same extent.

Reference Number: OBS-2164088

A.1.1.2 Actuary valued Past Service Cost (PSC) of Gratuity of ₹ 51,89,245 and Leave Encashment ₹ 65,08,781 (EL) and ₹ 55,67,459 (HPL) aggregating to ₹ 1,72,65,485 shown under Schedule 22 Prior Period Expenses instead of Sch 15A as per instruction of format of account..This needs to corrected.

A.2 Application of Funds - Rs.374.33 crore

A.2.1 Loan, Advances and Deposit Sch 8 Rs. 5.13 crore

The above includes Rs. 2.41 crore recoverable from MoE against the provision of retirement benefit. This amount should be charged from Corpus. This resulted overstatement of Current Assets and Loan and Advance and Corpus/Capital Fund by Rs. 2.41 crore

B. Income & Expenditure account

B.1 Expenditure – Rs.37.73 crore

B.1.1 Repairs & Maintenance – Schedule 19 – Rs.57.77 lakh

Reference Number: OBS-2164024

This includes an amount of Rs.6,47,820 paid towards supply of water tankers. The Institute had booked the same under Schedule 19 - Repairs and Maintenance instead of classifying under Schedule-17, Administrative and General expenses (water charges).

This resulted in overstatement of Schedule 19-Repairs and Maintenance and understatement of Schedule 17- Administrative and General Expenses by ₹6.48 lakh.

C. General:

Reference Number: OBS-2164133

C.1 The following works were not classified under Proper head of accounts:

S.No.	Description of the work	Amount	Head under which Accounted for	Head under which to be accounted for
1	Internal Water Supply and Sanitary Installation	6,23,52,873	Site development, Buildings, Roads & Bridges	Tubewells & Water Supply
2	Sewers	1,12,76,980		Sewerage & Drainage
3.	Unfiltered water supply grid	46,13,310		Tubewells & Water Supply
4	Storm water drains	87,14,030		Sewerage & Drainage
5.	Horticulture operation	82,01,440		Land Scaping & Horticulture
6.	Water Tanks, Rain Harvesting tanks, STPs, ETP and Biological Waste Disposal	6,75,62,500		Sewerage & Drainage
7.	Borewell and Pumps	24,00,000		Tubewells & Water Supply

The same needs reconciliation.

Reference Number: OBS-2164139

C.2 In R&P account, the following heads of accounts were mentioned:

Receipts side:

- a. Interest accrued on Fixed deposits of Rs.10,29,557,
- b. Prepaid expenses of Rs.36,39,610,
- c. outstanding liabilities/provisions of Rs.2,46,89,894
- d. Retirement benefits payable of Rs.11,33,460

Payments side:

- a. Interest accrued on Fixed deposits of Rs.76,08,059
- b. Sundry Debtors of Rs.18,95,72,765
- c. outstanding liabilities of Rs 2,30,50,622

These heads of accounts pertain to the Accrual basis of accounting while R&P accounting is based on cash basis of accounting. This needs rectification in R&P account.

C.3 The Institute has neither maintained separate account of NPS nor shown distinctly in the accounts.

D. Management Letter

Deficiencies which have not been included in the Separate Audit Report have been brought to the notice of the Director, IIITDM, Kurnool through a Management letter issued separately for remedial / corrective action.

E. Assessment of Internal Controls

- i. **Adequacy of Internal Audit System:** There is no Internal Audit Wing in the Institute. However, the Internal Audit of the Institute was conducted by a Chartered Accountant firm.
- ii. **Adequacy of Internal Control System:** Internal control system is not adequate on the following grounds:
 - a) There is no Investment Policy
 - b) There is no Internal Audit Manual
 - c) Non maintenance of Budget Control Register
 - d) Non maintenance of Register of Medical claims.
- iii. **System of Physical verification of fixed assets:** Physical verification of Fixed Assets was in progress for the year 2024-25.
- iv. **System of Physical verification of inventory:** Not applicable

- v. **Regularity in payment of statutory dues:** The Institute is regular in depositing undisputed statutory dues with the appropriate authorities.
- (vi) **Other matters relating to functioning of the entity:** Nil

F. Grants in aid

Grants in aid of Rs.63.15¹ crore was received during the year. The organization had utilised the entire grant as on 31 March 2025.

¹ Capital Grant: Rs.26.15 crore, Revenue Grant: Rs.37.00 crore

Management Letter

Ms. Hema Munivenkatappa, IA&AS
Director General of Audit (Central), Hyderabad

DO. No. DGA(C)/CEA/Unit-II/IIITDMK/SAR 2024-25/2025-26/

Date: -12-2025

Audit of Annual Accounts of Indian Institute of Technology, Design & Manufacturing, Kurnool for the year 2024-25 was conducted in July-August, 2025. Significant comments on accounts are included in the Separate Audit Report issued separately to the Government of India, Ministry of Education, New Delhi and a copy marked to you. The observations which are not included in the Separate Audit Report, meriting the attention of the Management, are detailed below to enable your office to take necessary corrective action.

Yours sincerely,

HEMA

MUNIVENKATAPP

A

Digitally signed by HEMA

MUNIVENKATAPPA

Date: 2025.12.23 17:30:02

+05'30'

Director General of Audit (Central),

Hyderabad.

Prof. B.S.Murty,

Director,

Indian Institute of Information Technology, Design & Manufacturing,
Kurnool.

Annexure to Management Letter

Reference Number: OBS-2163936

1. An amount of Rs.60,551 being Student activity/welfare fund in the nature of Earmarked fund was incorrectly treated as Current liabilities and booked under Schedule 3 instead of booking under Earmarked fund-Schedule 2.

This has resulted in overstatement of Current Liabilities and understatement of Designated/Earmarked fund by ₹ 0.61 lakh.

Reference Number: OBS-2164050

2. An amount of Rs.12,606 pertaining to the interest on unspent grant relating to the Sponsored Research Project (Development of Metallic Micro lattice structures with super strain energy absorption characteristics for under body protection in armoured fighting vehicles”) was booked under Finance cost- schedule 20 instead of debiting the same to the concerned project.

This has resulted in overstatement of Finance cost (schedule 20)/deficit and overstatement of Sponsored projects(Schedule 3) by ₹ 12,606.

Reference Number: OBS-2047980

3. The Institute has classified the ‘AI Face Masks & installation’ classified under Computers and Peripherals instead of Office Equipment and ‘Wall Mount Fans’ under Furniture, Fixtures and Fittings instead of Electrical Installation and Equipment. The details are as under:

S.No.	Item of expenditure	Amount in ₹	Vr.no/date	Asset under which booked	Asset to which actually belongs	Rate of depreciation provided	Amount of depreciation effected In ₹	Rate of depreciation to be provided		Actual depreciation to be provided in ₹	Difference in ₹
1	AI Face-Mask & installation	64373	616/27-11-25	Computer equipment	Office equipment	20	12874.6	7.5		4829	-8046.625
2	Crompton wall mount fans 140 Nos	29400	988/21-3-25	Furniture	Electrical installation and equipment	7.5	22050	5		14700	-7350
	Total of depreciation excess deducted										-15396.625

This resulted in overstatement of Depreciation in the Income and Expenditure account and understatement of Fixed Assets by ₹0.15 lakh.

Reference Number: OBS-2164043

4. An amount of Rs. 11,739 was incurred towards the newspaper expenses and booked under the head Library books and Scientific Journals under schedule 4 – Fixed Assets instead of booking under Administrative and General Expenses under Schedule 17. The Institute treated the same as Capital expenditure instead of Revenue expenditure.

This resulted in Overstatement of fixed assets by ₹ 11,622 and depreciation by ₹ 117 and understatement of Revenue expenditure by ₹ 11,739.

Reference Number: OBS-2043394

5. An amount of ₹2,22,623 was shown under schedule 2 – Earmarked/Endowment fund. It was represented by ₹14,162 (cash and bank balance) and ₹ 2,08,444 (Investments) totaling to ₹2,22,606. Thus, there was a discrepancy of ₹ 17. This needs reconciliation.

Reference Number: OBS-2048507

6. The Institute had booked an amount of Rs. 53,028 incurred towards Newspaper bill under Postage and telegrams instead of booking under Newspaper and Periodicals under other head of schedule 17 (g) (ii) – Administrative and General expenses.

Reference Number: OBS-2164108

7. The Institute has shown the Covid contribution by staff during 2020-21 of ₹ 28,983 under Sundry Creditors under Schedule 3 Current Liabilities and Provisions since 2020-21, without clearing the amount for a long time. The same was not included under Notes on Accounts.

Reference Number: OBS-2164118

8. An amount of Rs.6,81,551 was shown as Advances to employees under Schedule 8 Loans Advances and Deposits. This included an amount of ₹ 13,544 being advance made to suppliers which should be shown separately Advances to Suppliers head.

Reference Number: OBS-2163980

9. An amount of Rs. 37,14,383 being Interest was received/accrued on Grants (SB account) received from Government of India. The Institute has treated it as an income and booked under Schedule 12 Interest earned instead of booking under Current Liability-Schedule 3.

This has resulted in Understatement of Current Liabilities & Provisions and overstatement of Income to an extent of Rs.37.14 lakh.

Reference Number: OBS-2164003

10. An amount of Rs.9,55,800 was incurred on ‘Mathworks campus – wide suite for two years(Software maintenance service for existing license:31380981)’ for two years from 6/3/24 to 5/3/26. The same was treated as Capital Expenditure and booked under schedule 4- fixed assets – Scientific and Laboratory Equipment instead of booking under :

1. Rs. 34,042 under Schedule 22 - Prior period expenditure,
2. Rs. 4,77,900 under Schedule 19 - Repairs and Maintenance
3. Rs. 4,43,858 under Schedule 8 - Prepaid expenses

This resulted in Overstatement of Fixed Assets to an extent of Rs.9,55,800 and understatement of i)Prior Period expenditure by Rs.34,042;ii) Schedule 19 – Repairs and Maintenance by Rs.4,77,900 and iii) Schedule 8- prepaid expenses by Rs.4,43,858.

Further, depreciation provided of ₹76,464 under Scientific and Laboratory equipment, resulted in over-statement of depreciation and under-statement of Excess of income over Expenditure by ₹ 0.76 lakh

11. An amount of Rs. 2,08,444 was exhibited under Investments of endowment in schedule 2 instead of exhibiting Rs.2,00,000 under Investments and Rs.8,444 under Interest accrued but not due column separately.

Reference Number: OBS-2164034

12. The Institute had booked an expenditure of Rs.87,932 incurred towards purchase of AI Face-Mars and installation Audit Visual Equipment instead of classifying under Office Equipment under the schedule 4- Fixed assets.

Reference Number: OBS-2164039

13 The Institute had booked an amount of Rs.10,65,041 under Sundry Debtors (others) which includes an amount of Rs.4,31,222 pertaining to the debtors outstanding for a period of exceeding six months which should be booked separately under Schedule 7- Current Assets, Sundry Debtors.

Reference Number: OBS-2164059

14 The Institute has received 52 books as donation during the year 2024-25. However, the same were not capitalised in the books of accounts.

Reference Number: OBS-2164082

15 The following bank accounts having Nil balances were maintained by the Institute.

S.No.	Name of the Bank	Account No.
1	SBI	43599842082
2	SBI	43599939720
3	Bank of Maharashtra, Kurnool branch	60439275062

The balance as per the bankers certificate is zero. However, these were not exhibited in the annual accounts under schedule 7 – current assets.

16. The accounting policy of the Schedule of Significant Accounting Policies does not fulfil the disclosure requirements as prescribed in AS 15.

PRIYANK
A L NAIK
Digitally signed
by PRIYANKA L
NAIK
Date: 2025.12.23
17:09:19 +05'30'

Director/CEA

**INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
BALANCE SHEET AS AT 31ST MARCH 2025**

(Amount in Rupees)

SOURCES OF FUNDS	SCHEDULE	2024-25	2023-24
Capital Fund/	1	2,83,06,04,834	2,18,92,53,470
Designated / Earmarked / Endowment Funds	2	48,67,48,700	35,12,22,499
Current Liabilities & Provisions	3	42,59,93,206	66,89,60,956
TOTAL		3,74,33,46,740	3,20,94,36,925
APPLICATION OF FUNDS			
Fixed Assets	4		
-- Tangible Assets		2,48,97,58,562	2,02,95,30,201
-- Intangible Assets		22,90,466	36,14,966
-- Capital Work in progress		13,99,78,364	30,65,89,685
Investments	5		
-- Long Term		0	0
-- Short Term		41,39,84,719	28,99,41,967
Investments - Others	6	0	0
Current Assets	7	64,60,02,572	37,38,81,543
Loans, Advanes & Deposits	8	5,13,32,058	20,58,78,564
TOTAL		3,74,33,46,740	3,20,94,36,926
Significant Accounting Policies	23		
Contingent Liabilities and Notes to Accounts	24		

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
SCHEDULES FORMING PART OF BALANCE SHEET

SCHEDULE 1- CAPITAL FUND	2024-25	2023-24
Balance as at the beginning of the year	2,18,92,53,470	1,65,23,14,836
Add: Contributions towards Corpus / Capital Fund		
Add: Grants from UGC, GOI and State Government to the extent utilized for capital expenditure	5,97,14,810	67,69,35,286
Add: Assets purchased out of Earmarked Funds		
Add: Assets purchased out of Sponsored Projects where ownership vests in the institution	1,16,63,606	77,21,697
Add: Assets Donated / Gifts Received		
Add: Other Addition - Un-utilized grants reconciliation - as per statements & Others	61,33,21,276	27,70,643
Add: Excess of Income over expenditure transferred from Income & Expenditure Account	0	0
	2,87,39,53,162	2,33,97,42,462
Ded: Deficit of Income over Expenditure transferred from Income & Expenditure Account excluding provision for retirement benefits	-4,33,48,328	-14,82,90,860
Ded: CAG-22-23-Audit Observation & Rectification due to mis-classifications	0	-21,98,132
Balance at the year end	2,83,06,04,833	2,18,92,53,470

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN & MANUFACTURING, KURNOOL

SCHEDULE - 2 DESIGNATED / EARMARKED / ENDOWMENT FUNDS	Current Year - 2024-25					Previous Year 2023-24
	Corpus Fund	CSE Development Fund	Fund Total	Endowment Fund	Grand Total	Fund Total
	1		2	3	4	5
a) Opg. Balance of the Funds	35,10,01,912	7,500	35,10,09,412	2,13,088	35,12,22,500	25,87,84,478
b) Additions during the year	10,90,08,249	25,000	10,90,33,249	21,119	10,90,54,368	8,41,15,125
c) Income from investments made of the funds	2,64,83,416	-	2,64,83,416	15,646	2,64,99,062	83,25,088
d) Accrued Interest on Investments / Advances	-	-	-	-	-	18,189
e) Interest on Savings Bank A/c	-	-	-	-	-	-
f) Other additions (Specify nature)	-	-	-	-	-	-
TOTAL (A)	48,64,93,577	32,500	48,65,26,077	2,49,853	48,67,75,930	35,12,42,880
B) Utilization / Exp towards objectives of funds						
i) Capital Expenditure	-	-	-	-	-	-
i) Revenue Expenditure	-	-	-	27,230	27,230	20,381
TOTAL (B)	-	-	-	27,230	27,230	20,381
Closing Balance at the year end (A-B)	48,64,93,577	32,500	48,65,26,077	2,22,623	48,67,48,700	35,12,22,499
Represented by						
Cash and Bank Balances	6,94,31,327	32,500	6,94,63,827	14,162	6,94,77,989	6,03,85,406
Investments	41,37,76,275	-	41,37,76,275	2,08,444	41,39,84,719	28,99,41,967
Interest accrued but not due	32,85,976	-	32,85,976	-	32,85,976	-
Total	48,64,93,577	32,500	48,65,26,077	2,22,606	48,67,48,683	35,03,27,373

**SCHEDULE 2A
ENDOWMENT FUNDS**

Sr No	Name of the Endowment	Opening Balance		Additions during the year		Total		Expenditure on the object during the year	Closing balances		
		Endowment	Accumulated Interest	Endowment	Interest	Endowment	Accumulated Interest		Endowment	Accumulated Interest	Total
1	2	3	4	5	6	7=(3+5)	8=(4+6)	9	10	11	12=(10+11)
1	DVLS Gold Medal Fund	2,00,000	13,088	21,119	15,646	2,21,119	28,734	27,230	2,00,000	22,623	2,22,623
	Total	2,00,000	13,088	21,119	15,646	2,21,119	28,734	27,230	2,00,000	22,623	2,22,623

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
SCHEDULES FORMING PART OF BALANCE SHEET

SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS	2024-25	2023-24
A. CURRENT LIABILITIES		
1. Deposits from staff	0	0
2. Deposits from students	0	0
--- Hostel Deposit	37,80,608	49,75,608
--- Library Deposit	21,11,000	28,55,000
--- Caution Deposit	42,17,500	29,45,000
--- Student Activity / Welfare Fund	60,551	0
--- Dining charges Payable	27,55,243	0
3. Sundry Creditors		
a) For Goods & Services	0	0
b) Others	11,98,160	6,36,448
4. Deposits - others (including EMD, Security deposit)	1,25,50,168	60,13,227
5. Statutory Liabilities(GPF, TDS, WC TAX, CPF, GIS, NPS):		
a) Overdue	0	0
b) Others	49,38,133	8,44,398
6. Other Current Liabilities:		
a) Salaries	74,81,712	92,80,264
b) Receipts against sponsored projects	1,18,36,416	1,90,71,799
c) Receipts against sponsored fellowships & scholarships	48,50,149	76,980
d) Unutilised Grants	32,77,35,592	60,84,91,875
e) Grants in advance	0	0
f) Other funds	0	0
g) Other liabilities	0	0
--- Gratuity & Leave Encashment Payable	11,33,460	0
TOTAL (A)	38,46,48,691	65,51,90,598

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
SCHEDULES FORMING PART OF BALANCE SHEET

B. PROVISIONS		
1. For Taxation	0	0
2. Gratuity (Provision as per actuary)	70,77,903	0
3. Superannuation Pension	0	0
4. Accumulated Leave Encashment (Provision as per actuary)	1,70,58,430	0
5. Trade Warranties / Claims	0	0
6. Others (Specify) Outstanding Liabilities	1,72,08,182	1,37,70,358
TOTAL (B)	4,13,44,515	1,37,70,358
TOTAL (A+B)	42,59,93,206	66,89,60,956

SCHEDULE 3 (c)- UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS

Particulars	2024-25	2023-24
A. Plan Grants: Government of India		
Balance B/f	60,84,91,875	21,94,92,460
Add: Receipts during the year	63,15,00,000	1,18,21,34,701
Add: Retirement Provision receivable	2,41,36,333	
Total(a)	1,26,41,28,208	1,40,16,27,161
Less: Refunds - Adjustments as per Statement enclosed	61,33,14,066	0
Less: Utilized for Revenue Expenses	23,92,27,407	11,62,00,000
Less: Utilized for Capital Expenses	5,97,14,810	67,69,35,286
Less: Retirement provision shown separately under Schedule-8	2,41,36,333	
total(b)	93,63,92,616	79,31,35,286
Unutilized carried forward (a-b)	32,77,35,592	60,84,91,875
B. UGC Grants: Plan		
Balance B/f	0	0
Receipts during the year	0	0
Total(a)	0	0
Less: Refunds	0	0
Less: Utilized for Revenue Expenses	0	0
Less: Utilized for Capital Expenses	0	0
total(b)	0	0
Unutilized carried forward (a-b)	0	0

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
SCHEDULES FORMING PART OF BALANCE SHEET

C. UGC Grants Non Plan		
Balance B/f	0	0
Receipts during the year	0	0
Total(a)	0	0
Less: Refunds	0	0
Less: Utilized for Revenue Expenses	0	0
Less: Utilized for Capital Expenses	0	0
total(b)	0	0
Unutilized carried forward (a-b)	0	0
D. Grants from SERB & DST (Inspire)		
Balance B/f	0	0
Receipts during the year	0	0
Total(a)	0	0
Less: Refunds	0	0
Less: Utilized for Revenue Expenses	0	0
Less: Utilized for Capital Expenses	0	0
total(b)	0	0
Unutilized carried forward (a-b)	0	0
Grand Total (A+B+C+D)	32,77,35,592	60,84,91,875

SCHEDULE - 3(a) - (1) SERB - SPONSORED PROJECTS

Sr No	Name of the Project	Opening Balance		Receipts / Recoveries during the year	Total	Expenditure during the year	Closing Balance	
		Credit	Debit				Credit	Debit
1	DST INSPIRE(Amarnatha Reddy)	-	4,923	1,63,516	1,58,593	6,58,178	-	4,99,585
2	SCI-09 - ANRF Project - PVP Madduri	-	-	23,55,800	23,55,800	2,85,952	20,69,848	-
3	SERB TA/DA - Dr Amarnatha Reddy	-	-	1,33,482	1,33,482	1,33,483	-	1
4	SCE-02 - DST SERB MATRIX(DR D Murali)	7,229	-	-	7,229	7,210	19	-
5	ECE-04 - SERB Dr K Krishna Naik	5,44,942	-	-	5,44,942	3,66,799	1,78,143	-
6	MEC-01 - SERB Project (Dr Mani Prakash)	5,69,681	-	-	5,69,681	5,69,681	(0)	-
7	MEC-09 - SERB - Dr R Seetharam Project	-	-	11,81,322	11,81,322	6,07,295	5,74,027	-
8	ECE - 10 - SERB Project (Dr. Eswaramoorthy)	690	-	-	690	690	-	-
9	SCI - 06 - SERB Project (Dr. Murali)	11,13,469	-	7,07,210	18,20,679	13,21,534	4,99,145	-
10	CSC-02 - SERB - K Satyababu	5,72,755	-	-	5,72,755	-	5,72,755	-
11	SERB Revenue Grant	1,50,000	-	-	1,50,000	-	1,50,000	-
	Total	29,58,766	4,923	45,41,330	74,95,173	39,50,822	40,43,937	4,99,586

SCHEDULE - 3(a) - (2) SPONSORED RESEARCH PROJECTS

Sr No	Name of the Project	Opening Balance		Receipts / Recoveries during the year	Total	Expenditure during the year	Closing Balance	
		Credit	Debit				Credit	Debit
1	ECE - 11 - C2S Project Meity- Dr Asan Basiri	-	-	2,15,000	2,15,000	2,15,001	-	1
2	MEC - 04 Dr CS Sastry-CARS CVRDE DRDO	19,35,002	-	1,36,493	20,71,495	15,00,529	5,70,966	-
3	DRDO Project - Dr Amarnath Reddy	6,16,753	-	98,174	7,14,927	6,68,250	46,677	-
4	ECE - 12 - Dr P Ranga Babu - AICTE PG Project	-	-	21,27,208	21,27,208	21,27,208	-	-
5	MEC - 03 - DST ICMAP Project - Dr. J Krishnaiah	9,22,988	-	56,550	9,79,538	8,368	9,71,170	-
6	PMU - Kurnool Project	-	-	4,66,53,270	4,66,53,270	4,66,53,270	-	-
7	CSE - 05 - MeitY Project - Dr. Kabaleeswaran	43,660	-	31,60,000	32,03,660	32,03,660	-	-
8	ALB Unspent Balance	-	-	2,12,65,730	2,12,65,730	2,12,65,730	-	-
9	SCI - 10 - APSCHE - Dr D Amaranatha Reddy	-	-	5,00,000	5,00,000	50,587	4,49,413	-
10	CSE - 06 - APSCHE Dr M Naresh Babu	-	-	5,00,000	5,00,000	1,60,591	3,39,409	-
11	A Siva Bhasker - Project	1,70,000	-	-	1,70,000	1,70,000	-	-
12	MEC - 05 - Axicut2III - Dr. K.Akhtar Khar Project	16,160	-	-	16,160	8,063	8,097	-

Sr No	Name of the Project	Opening Balance		Receipts / Recoveries during the year	Total	Expenditure during the year	Closing Balance	
		Credit	Debit				Credit	Debit
13	CSE - 01 - Brain Force - Dr R Praneetha Sree	10,00,390	-	-	10,00,390	9,86,894	13,496	-
14	CBHRD-UAS-Dr Mani Prakash-(PoC-Y2-01)	2,50,000	-	-	2,50,000	2,50,000	-	-
15	ECE - 06 Cross Clouds OPS - Dr. Siva Prasad -Project	15,632	-	38,000	53,632	43,876	9,756	-
16	CSE - 05 - Unspent Balance return	-	-	15,06,495	15,06,495	15,06,495	-	-
17	CSE - 11 - Unspent Balance return	-	-	12,07,657	12,07,657	12,07,657	-	-
18	MEC - 07 - CSIR-EMR Project - Dr. Vipindas K	8,62,269	-	-	8,62,269	10,42,376	-	1,80,107
19	SCE - 08-CSIR-HRDG-Dr. D Amarnatha Reddy Project	23,50,000	-	4,50,000	28,00,000	27,43,226	56,774	-
20	CSIR Travel Grant	-	-	65,724	65,724	65,724	-	-
21	CSR - KV Eswaramoorthy	600	-	-	600	-	600	-
22	MEC-02-DRDO Project-Dr C Chandrashekhara Shastri	11,79,572	-	6,92,396	18,71,968	18,55,208	16,760	-
23	CSE - 04 -DRDO - Dr. R Praneetha Sree Project	2,50,000	-	-	2,50,000	75,000	1,75,000	-
24	Dr. Naresh Babu - Project Fund	1,79,661	-	-	1,79,661	1,79,661	-	-
25	SCI - 07 - Dr NNA Prashanth Project	-	-	2,65,000	2,65,000	2,65,000	-	-
26	CSE - 07 - Dr. N Srinivas Naik - Project	9,38,960	-	-	9,38,960	8,04,910	1,34,050	-
27	SCI - 05 - DST-SRG Project- Dr T Pandya Rajan	13,420	-	3,50,000	3,63,420	3,72,247	-	8,827
28	ECE-09-PI-Laboratory @20L - KV Eswaramoorthy	9,69,439	-	13,04,149	22,73,588	23,70,729	-	97,141
29	MEC-11 - IHFC Delhi Dr Ravi Kumar Mandava	-	-	17,52,300	17,52,300	1,35,000	16,17,300	-
30	POC-1 - PMU - Dr K V Eswaramoorthy	91,897	-	-	91,897	40,857	51,040	-
31	ECE - 08 -IIT Khanpur-Dr Md Asan Basiri	6,69,820	-	-	6,69,820	3,83,211	2,86,609	-
32	CSE - 03 -OASIS Project - Dr. Shounak Chakraborty	5,42,925	-	4,36,000	9,78,925	8,93,314	85,611	-
33	PACC FMA-2024 Dr Pandiyarajan	-	-	1,60,100	1,60,100	1,60,100	-	-
34	PI Unspent Balance	-	-	16,97,000	16,97,000	16,97,000	-	-
35	PIC II Fund PMU - Dr Mani Prakash	-	-	2,50,000	2,50,000	95,990	1,54,010	-
36	POC-III PMU - Dr Siva Prasad	-	-	2,50,000	2,50,000	-	2,50,000	-
37	R&D Project Funding (Dr. Pulla Rao)	78,587	-	-	78,587	18,000	60,587	-
38	Shounak Chakraborty New Project	-	-	2,00,000	2,00,000	-	2,00,000	-
39	SRICCE Cell-Dr KV Eswaramoorthy	24,898	-	-	24,898	24,898	-	-
40	MEC-08-STAR Project Dr J Krishnaiah	-	-	23,57,000	23,57,000	18,07,220	5,49,780	-

Sr No	Name of the Project	Opening Balance		Receipts / Recoveries during the year	Total	Expenditure during the year	Closing Balance	
		Credit	Debit				Credit	Debit
42	ECE-05 - TiHAN Project -Dr. K Krishna Naik	5,80,034	-	-	5,80,034	3,49,095	2,30,939	-
43	ECE-05/A - TiHAN Project -Dr. K Krishna Naik	-	-	3,60,000	3,60,000	2,00,000	1,60,000	-
44	TiHAN Project - Dr.K Nagaraju	8,37,606	-	2,86,370	11,23,976	1,15,049	10,08,927	-
45	TiHAN Project (Dr. KV Eswaramoorthy) - ECE-03	15,54,967	-	-	15,54,967	12,60,937	2,94,030	-
46	UGC DAE CSR Dr Pavan Venu Prakash	17,793	-	45,000	62,793	17,651	45,142	-
47	Visweswaraya PhD Scheme(Digital India)	-	-	3,15,000	3,15,000	3,08,664	6,336	-
	Total	1,61,13,033	-	8,87,00,616	10,48,13,649	9,73,07,246	77,92,479	2,86,076

SCHEDULE 3(b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

SI No	Name of the Sponsor	Opening Balance as on 01.04.2024		Transactions during the year		Closing Balance as on 31.03.2025	
		Cr	Dr	Cr	Dr	Cr	Dr
1	University Grant Commission	-	-	-	-	-	-
2	Ministry.....	-	-	-	-	-	-
3	Others (Specify individually)	76,980	-	83,27,300	35,54,131	48,50,149	-
	Total	76,980	-	83,27,300	35,54,131	48,50,149	-

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2025

SCHEDULE - 4 - FIXED ASSETS

(Amount in Rupees)

S.No	DESCRIPTIONS	Rate	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			Opg Balance	Additions	Deductions	CI Balance	Dep Opening	Depreciation	Deduction /	Total	31.03.2025	31.03.2024
			01.04.2024			31.03.2025	Balance	for the year	s	Depreciation		
1	Land	0	-	-	-	-	-	-	-	-	-	-
2	Site Development	0	2,25,38,658	-	-	2,25,38,658	-	-	-	-	2,25,38,658	2,25,38,658
3	Buildings		1,84,48,76,146	48,65,33,501	-	2,33,14,09,647	6,20,37,121	6,95,21,812	-	13,15,58,933	2,19,98,50,714	1,78,28,39,025
4	Roads & Bridges	2	5,40,61,878	-	-	5,40,61,878	51,14,725	10,81,238	-	61,95,963	4,78,65,915	4,89,47,153
5	Tubewells & Water Supply	2	-	-	-	-	-	-	-	-	-	-
6	Sewarage & Drainage	2	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and Equipment	5	2,94,18,799	12,06,224	-	3,06,25,023	45,56,452	15,31,251	-	60,87,703	2,45,37,320	2,48,62,347
8	Plant & Machinery	5	29,75,487	-	-	29,75,487	2,97,548	1,48,774	-	4,46,322	25,29,165	26,77,939
9	Scientific & Laboratory Equipment	8	8,23,62,466	2,77,85,755	-	11,01,48,221	1,55,97,372	88,11,857	-	2,44,09,229	8,57,38,992	6,67,65,094
10	Office Equipment	7.5	1,75,41,684	5,37,870	-	1,80,79,554	41,35,518	13,30,689	-	54,66,207	1,26,13,347	1,34,06,166
11	Audio Visual Equipment	7.5	45,68,006	23,63,091	-	69,31,097	9,82,952	5,19,833	-	15,02,785	54,28,312	35,85,054
12	Computers & Peripherals	20	4,90,24,882	1,05,37,997	-	5,95,62,879	3,70,20,393	52,55,988	-	4,22,76,381	1,72,86,498	1,20,04,489
13	Furniture, Fixtures & Fittings	7.5	5,87,25,305	2,36,28,123	-	8,23,53,428	1,28,31,268	61,76,507	-	1,90,07,775	6,33,45,653	4,58,94,037
14	Vehicles	10	2,48,000	-	-	2,48,000	49,600	24,800	-	74,400	1,73,600	1,98,400
15	Lib Books & Scientific Journals	10	93,09,339	33,00,868	-	1,26,10,207	34,97,500	12,62,319	-	47,59,819	78,50,388	58,11,839
16	Small Value of assets	100	-	-	-	-	-	-	-	-	-	-
17	Land Scaping & Horticulture	10	-	-	-	-	-	-	-	-	-	-
18	SERB Capital Expenses	0	-	-	-	-	-	-	-	-	-	-
	Tota (A)		2,17,56,50,650	55,58,93,429	-	2,73,15,44,079	14,61,20,449	9,56,65,068	-	24,17,85,517	2,48,97,58,562	2,02,95,30,201
19	Capital Work in progress (B)		30,65,89,685	31,99,22,180	48,65,33,501	13,99,78,364	-	-	-	-	13,99,78,364	30,65,89,685
S.No	Intangible Assets	Rate	Opening Balance 01.04.2024	Additions	Deductions	CI Balance 31.03.2025	Dep / Amortization Opening Balance	Depreciation / Amortization for the year	Deduction / Adjustment s	Total Depreciation / Amortization	31.03.2025	31.03.2024
20	Computer Software	40	2,13,58,241	20,18,488	-	2,33,76,729	1,77,43,275	33,42,988	-	2,10,86,263	22,90,466	36,14,966
21	E-Journals	100	-	-	-	-	-	-	-	-	-	-
22	Patents		-	-	-	-	-	-	-	-	-	-
	Total (C)		2,13,58,241	20,18,488	-	2,33,76,729	1,77,43,275	33,42,988	-	2,10,86,263	22,90,466	36,14,966
	Grand Total(A+B+C)		2,50,35,98,576	87,78,34,097	48,65,33,501	2,89,48,99,172	16,38,63,724	9,90,08,056	-	26,28,71,780	2,63,20,27,393	2,33,97,34,852
	PREVIOUS YEAR		1,81,67,60,090	2,28,12,20,196	1,59,43,81,710	2,50,35,98,576	9,15,92,791	7,24,43,450	1,72,517	16,38,63,724	2,33,97,34,852	1,72,51,67,299

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2025

SCHEDULE - 4A - PLAN

(Amount in Rupees)

S.No	DESCRIPTIONS	Rate	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			Opg Balance	Additions	Deductions	CI Balance	Dep Opening	Depreciation	Deduction /	Total	31.03.2025	31.03.2024
			01.04.2024			31.03.2025	Balance	for the year	Adjustment	Depreciation		
1	Land	0	-	-	-	-	-	-	-	-	-	-
2	Site Development	0	2,25,38,658	-	-	2,25,38,658	-	-	-	-	2,25,38,658	2,25,38,658
3	Buildings	2	1,84,48,76,146	48,65,33,501	-	2,33,14,09,647	6,20,37,121	6,95,21,812	-	13,15,58,933	2,19,98,50,714	1,78,28,39,025
4	Roads & Bridges	2	5,40,61,878	-	-	5,40,61,878	51,14,725	10,81,238	-	61,95,963	4,78,65,915	4,89,47,153
5	Tubewells & Water Supply	2	-	-	-	-	-	-	-	-	-	-
6	Sewarage & Drainage	2	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and Equipment	5	2,94,18,799	12,06,224	-	3,06,25,023	45,56,452	15,31,251	-	60,87,703	2,45,37,320	2,48,62,347
8	Plant & Machinery	5	29,75,487	-	-	29,75,487	2,97,548	1,48,774	-	4,46,322	25,29,165	26,77,939
9	Scientific & Laboratory Equipment	8	7,72,20,336	2,09,20,981	-	9,81,41,317	1,48,61,295	78,51,305	-	2,27,12,600	7,54,28,717	6,23,59,041
10	Office Equipment	7.5	1,75,41,684	5,05,870	-	1,80,47,554	41,35,518	13,28,289	-	54,63,807	1,25,83,747	1,34,06,166
11	Audio Visual Equipment	7.5	45,68,006	22,55,884	-	68,23,890	9,82,952	5,11,792	-	14,94,744	53,29,146	35,85,054
12	Computers & Peripherals	20	4,53,65,828	58,81,971	-	5,12,47,799	3,59,88,888	35,92,972	-	3,95,81,860	1,16,65,939	93,76,940
13	Furniture, Fixtures & Fittings	7.5	5,81,29,341	2,36,24,524	-	8,17,53,865	1,27,86,571	61,31,540	-	1,89,18,111	6,28,35,754	4,53,42,770
14	Vehicles	10	-	-	-	-	-	-	-	-	-	-
15	Lib Books & Scientific Journals	10	93,09,339	33,00,868	-	1,26,10,207	34,97,500	12,62,319	-	47,59,819	78,50,388	58,11,839
16	Small Value of assets	100	-	-	-	-	-	-	-	-	-	-
17	Land Scaping & Horticulture	10	-	-	-	-	-	-	-	-	-	-
18	SERB Capital Expenses	0	-	-	-	-	-	-	-	-	-	-
	Tota (A)		2,16,60,05,502	54,42,29,823	-	2,71,02,35,325	14,42,58,570	9,29,61,292	-	23,72,19,862	2,47,30,15,463	2,02,17,46,932
19	Capital Work in progress (B)		30,65,89,685	31,99,22,180	48,65,33,501	13,99,78,364	-	-	-	-	13,99,78,364	30,65,89,685
S.No	Intangible Assets	Rate	Opening Balance 01.04.2024	Additions	Deductions	CI Balance 31.03.2025	Dep / Amortization Opening Balance	Depreciation / Amortization for the year	Deduction / Adjustment s	Total Depreciation / Amortization	31.03.2025	31.03.2024
20	Computer Software	40	2,13,58,241	20,18,488	-	2,33,76,729	1,77,43,275	33,42,988	-	2,10,86,263	22,90,466	36,14,966
21	E-Journals	100	-	-	-	-	-	-	-	-	-	-
22	Patents		-	-	-	-	-	-	-	-	-	-
	Total (C)		2,13,58,241	20,18,488	-	2,33,76,729	1,77,43,275	33,42,988	-	2,10,86,263	22,90,466	36,14,966
	Grand Total(A+B+C)		2,49,39,53,428	86,61,70,491	48,65,33,501	2,87,35,90,418	16,20,01,845	9,63,04,280	-	25,83,06,125	2,61,52,84,293	2,33,19,51,583

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2025

SCHEDULE - 4B - NON PLAN

(Amount in Rupees)

S.No	DESCRIPTIONS	Rate	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			Opg Balance	Additions	Deductions	CI Balance	Dep Opening	Depreciation	Deduction /	Total	31.03.2025	31.03.2024
			01.04.2024			31.03.2025	Balance	for the year	Adjustment s	Depreciation		
1	Land	2	-	-	-	-	-	-	-	-	-	-
2	Site Development	2	-	-	-	-	-	-	-	-	-	-
3	Buildings	2	-	-	-	-	-	-	-	-	-	-
4	Roads & Bridges	2	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	2	-	-	-	-	-	-	-	-	-	-
6	Sewarage & Drainage	2	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and Equipment	5	-	-	-	-	-	-	-	-	-	-
8	Plant & Machinery	5	-	-	-	-	-	-	-	-	-	-
9	Scientific & Laboratory Equipment	8	-	-	-	-	-	-	-	-	-	-
10	Office Equipment	7.5	-	-	-	-	-	-	-	-	-	-
11	Audio Visual Equipment	7.5	-	-	-	-	-	-	-	-	-	-
12	Computers & Peripherals	20	-	-	-	-	-	-	-	-	-	-
13	Furniture, Fixtures & Fittings	7.5	-	-	-	-	-	-	-	-	-	-
14	Vehicles	10	-	-	-	-	-	-	-	-	-	-
15	Lib Books & Scientific Journals	10	-	-	-	-	-	-	-	-	-	-
16	Small Value of assets	100	-	-	-	-	-	-	-	-	-	-
	Tota (A)		-	-	-	-	-	-	-	-	-	-
17	Capital Work in progress (B)		-	-	-	-	-	-	-	-	-	-
S.No	Intangible Assets	Rate	Opening Balance 01.04.2024	Additions	Deductions	CI Balance 31.03.2025	Dep / Amortization Opening Balance	Depreciation / Amortization for the year	Deduction / Adjustment s	Total Depreciation / Amortization	31.03.2025	31.03.2024
18	Computer Software	40	-	-	-	-	-	-	-	-	-	-
19	E-Journals	100	-	-	-	-	-	-	-	-	-	-
20	Patents		-	-	-	-	-	-	-	-	-	-
	Total (C)		-	-	-	-	-	-	-	-	-	-
	Grand Total(A+B+C)		-	-	-	-	-	-	-	-	-	-

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2025

SCHEDULE 4C - INTANGIBLE ASSETS

S.No	DESCRIPTIONS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Opg Balance	Additions	Deductions	CI Balance	Dep / Amortization Opening Balance	Depreciation / Amortization for the year	Deduction / Adjustments	Total Depreciation / Amortization	31.03.2025	31.03.2024
		01.04.2024			31.03.2025						
1	Patents & Copyrights	-	-	-	-	-	-	-	-	-	-
2	Computer Software	-	-	-	-	-	-	-	-	-	-
3	E-Journals	-	-	-	-	-	-	-	-	-	-
	Total	-	-	-	-	-	-	-	-	-	-

SCHEDULE - 4D - OTHERS

(Amount in Rupees)

S.No	DESCRIPTIONS	Rate	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			Opg Balance	Additions	Deductions	CI Balance	Dep Opening Balance	Depreciation for the year	Deduction / Adjustments	Total Depreciation	31.03.2025	31.03.2024
			01.04.2024			31.03.2024						
1	Land	2	-	-	-	-	-	-	-	-	-	-
2	Site Development	2	-	-	-	-	-	-	-	-	-	-
3	Buildings	2	-	-	-	-	-	-	-	-	-	-
4	Roads & Bridges	2	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	2	-	-	-	-	-	-	-	-	-	-
6	Sewarage & Drainage	2	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and Equipment	5	-	-	-	-	-	-	-	-	-	-
8	Plant & Machinery	5	-	-	-	-	-	-	-	-	-	-
9	Scientific & Laboratory Equipment	8	51,42,130	68,64,774	-	1,20,06,904	7,36,077	9,60,552	-	16,96,629	1,03,10,275	44,06,053
10	Office Equipment	7.5	-	32,000	-	32,000	-	2,400	-	2,400	29,600	-
11	Audit Visual Equipment	7.5	-	1,07,207	-	1,07,207	-	8,041	-	8,041	99,166	-
12	Computers & Peripherals	20	36,59,054	46,56,026	-	83,15,080	10,31,505	16,63,016	-	26,94,521	56,20,559	26,27,549
13	Furniture, Fixtures & Fittings	7.5	5,95,964	3,599	-	5,99,563	44,697	44,967	-	89,664	5,09,899	5,51,267
14	Vehicles	10	2,48,000	-	-	2,48,000	49,600	24,800	-	74,400	1,73,600	1,98,400
15	Lib Books & Scientific Journals	10	-	-	-	-	-	-	-	-	-	-
16	Small Value of assets	100	-	-	-	-	-	-	-	-	-	-
	Total - (A)		96,45,148	1,16,63,606	-	2,13,08,754	18,61,879	27,03,776	-	45,65,655	1,67,43,099	77,83,269
17	Capital Work in progress - (B)		-	-	-	-	-	-	-	-	-	-

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2025

S.No	Intangible Assets	Rate	Opening Balance 01.04.2024	Additions	Deductions	Cl Balance 31.03.2025	Dep / Amortization Opening Balance	Depreciation / Amortization for the year	Deduction / Adjustment s	Total Depreciation / Amortization	31.03.2025	31.03.2024
18	Computer Software	40	-	-	-	-	-	-	-	-	-	-
19	E-Journals	100	-	-	-	-	-	-	-	-	-	-
20	Patents		-	-	-	-	-	-	-	-	-	-
	Total (C)		-	-	-	-	-	-	-	-	-	-
	Grand Total(A+B+C)		96,45,148	1,16,63,606	-	2,13,08,754	18,61,879	27,03,776	-	45,65,655	1,67,43,099	77,83,269

SCHEDULE 4© (i) PATENTS AND COPYRIGHTS

PARTICULARS	Op Balance	Addition	Gross	Amortization	Net Block 31.03.2025	Net Block 31.03.2024
A. Patents Granted						
1. Balance as on 31.03.22 of Patents obtained in 2008-09 (Original Value - Rs...../-)	-	-	-	-	-	-
2. Balance as on 31.03.22 of Patents obtained in 2010-11 (Original Value - Rs...../-)	-	-	-	-	-	-
3. Balance as on 31.03.22 of Patents obtained in 2012-13 (Original Value - Rs...../-)	-	-	-	-	-	-
4. Patents granted during the current year	-	-	-	-	-	-
Total	-	-	-	-	-	-

PARTICULARS	Op Balance	Addition	Gross	Amortization	Net Block 31.03.2025	Net Block 31.03.2024
B. Patents pending in respect of Patents applied for						
1. Expenditure incurred during 2009-10 to 2011-12	-	-	-	-	-	-
2. Expenditure incurred during 2012-13	-	-	-	-	-	-
3. Expenditure incurred during 2013-14	-	-	-	-	-	-
Total	-	-	-	-	-	-

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

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
SCHEDULES FORMING PART OF BALANCE SHEET

SCHEDULE 5 - INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	2024-25	2023-24
1. In Central Government Securities	0	0
2. In State Government Securities	0	0
3. Other Approved Securities	0	0
4. Shares	0	0
5. Debentures and Bonds	0	0
6. Term Deposits with Banks	41,39,84,719	28,99,41,967
7. Others (to be specified)	0	0
TOTAL	41,39,84,719	28,99,41,967

SCHEDULE 6 - INVESTMENTS - OTHERS	2024-25	2023-24
1. In Central Government Securities	0	0
2. In State Government Securities	0	0
3. Other Approved Securities	0	0
4. Shares	0	0
5. Debentures and Bonds	0	0
6. Others (to be specified)	0	0
TOTAL	0	0

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

SI No	FUNDS	CURRENT YEAR	PREVIOUS YEAR
1	DVLS Gold Medal Fund Deposit	2,08,444	2,06,960
2	Corpus Fund Fixed Deposit	41,37,76,275	28,97,35,007
	Total	41,39,84,719	28,99,41,967

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
SCHEDULES FORMING PART OF BALANCE SHEET

SCHEDULE 7 - CURRENT ASSETS	2024-25	2023-24
1. Stock:		
a) Stores and Spares		
--- Stores and Spares	0	0
--- Loose Tools	0	0
--- Publications	0	0
--- Laboratory chemicals, consumables and glassware	0	0
--- Building Material	0	0
--- Electrical Material	0	0
--- Stationery	0	0
--- Water supply material	0	0
2. Sundry Debtors:		
a) Debts outstanding for a period exceeding six months	0	0
b) Others	10,65,041	12,10,593
c) Tuition Fee Receivable	31,24,101	22,19,251
3. Cash and Bank Balances		
a) Cash Balance in hand(incl cheques / drafts and imprest)		
- Main Cash Balance	0	0
- Petty Cash Balance	0	0
- Imprest with department	0	0
b) With Scheduled Banks:		
- In Current Accounts	1,00,43,985	1,93,36,614
- In Term Deposit Accounts - STDR	46,89,49,147	5,03,80,000
- In Savings Accounts	16,28,20,297	30,07,35,084
c) With Non-Scheduled banks:		
- In Current Accounts	0	0
- In Term Deposit Accounts (HDFC)	0	0
- In Savings Accounts	0	0
4. Post Office- Savings Accounts	0	0
TOTAL	64,60,02,572	37,38,81,543

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
SCHEDULES FORMING PART OF BALANCE SHEET

SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS	2024-25	2023-24
1. Advances to employees (Non-interest bearing):		
a) Salary	0	0
b) Festival	0	0
c) LTC	1,10,433	97,549
d) Others (to be specified)	6,81,551	12,891
2. Long Term Advances to employees (Interest bearing)		
a) Vehicle loan	0	0
b) Home Loan	0	0
c) Others (to be specified)	0	0
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On Capital Account	0	0
b) To Suppliers - CPWD Advance		
--- CPWD	89,96,186	19,90,42,717
--- Others	0	0
c) Others - CICT Advance		
--- CICT Advance	0	0
--- Advance for Expenses	0	0
4. Prepaid Expenses		
a) Insurance	0	0
b) Other Expenses	54,90,201	36,39,610
5. Deposits		
a) Telephone	0	0
b) Lease Rent	0	0
c) Electricity	22,16,940	17,12,140
d) AICTE, if applicable	0	0
e) Others(to be specified) - IT TDS	12,71,963	3,17,617

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
SCHEDULES FORMING PART OF BALANCE SHEET

6. Income Accrued:		
a) On Investments from Earmarked/ Endowment Funds	0	0
b) On Investments- Others	76,29,619	10,51,117
c) On Loans and Advances	0	0
d) Others (includes income due unrealized)	0	0
7. Other Current Assets receivable from UGC / sponsored projects		
a) Debit balances in Sponsored Projects & Workshops	7,98,832	4,923
b) Debit balances in Sponsored Fellowship & Scholarship	0	0
c) Grants Recoverable-Retirement benefit provision receivable from MoE, Gol(As per actuary)	2,41,36,333	0
d) Other receivables from UGC	0	0
8. Claims Receivable	0	0
TOTAL	5,13,32,058	20,58,78,564

Indian Institute of Information Technology Design and Manufacturing Kurnool
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

PARTICULARS	SCHEDULE	2024-25	2023-24
INCOME			
Academic Receipts	9	12,43,05,508	9,75,33,789
Grants / Subsidies	10	26,33,63,740	9,50,00,000
Income from Investments	11	1,11,81,700	2,60,143
Interest Earned	12	67,40,566	58,80,028
Other Income	13	3,68,90,822	4,91,32,885
Prior Period Income	14	4,98,678	6,48,521
Overhead Charges on Sponsored Projects		0	0
Sponsored Projects Grants to the extent spent for consumables		0	0
TOTAL (A)		44,29,81,014	24,84,55,366
EXPENDITURE			
Staff Payments & Benefits (Establishment Expenses)	15	12,41,25,913	9,90,73,279
Academic Expenses	16	2,26,85,062	1,67,78,625
Administrative and General Exp	17	10,31,46,027	11,10,06,437
Transportation expenses	18	22,11,238	29,22,464
Repairs & Maintenance	19	57,76,626	24,69,269
Finance Cost	20	12,606	1,66,577
Depreciation	4	8,00,72,548	6,62,31,345
Other Expenses	21	0	0
Prior Period Expenses	22	3,93,15,972	1,40,00,741
TOTAL (B)		37,73,45,991	31,26,48,736
Balance being excess of Income over Expenditure (A-B)		6,56,35,023	-6,41,93,370
Less : Transfer to Corpus Fund			0
a) Tution Fee : 10,69,81,064			
b) Overhead Charges of Sponsored Projects : 20,02,287		10,89,83,351	8,40,97,490
TOTAL (B) : 10,89,33,351			
Others if Any			
Balance being surplus (Deficit) carried to Capital Fund		-4,33,48,328	-14,82,90,860

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR

SCHEDULE 9- ACADEMIC RECEIPTS

FEE FROM STUDENTS	2024-25	2023-24
A. Academic		
1. Tution fee	11,73,03,495	9,25,39,997
2. Admission fee	17,72,750	16,56,000
3. Enrolment fee	-	-
4. Library Admission fee	16,11,575	12,01,650
5. Laboratory fee	-	-
6. Art & Craft fee	-	-
7. Registration fee	-	-
8. Syllabus fee	-	-
TOTAL (A)	12,06,87,820	9,53,97,647
B. Examinations		
1. Admission Test fee	-	-
2. Annual Examination fee	5,92,000	4,71,000
3. Marksheet, Certificate fee	-	-
4. Entrance Examination Fee - Transcripts / Supplementary Fee	3,43,600	2,75,497
TOTAL (B)	9,35,600	7,46,497
C. Other fees		
1. Identity Card fee	-	-
2. Fine/ Miscellaneous fee	2,43,713	2,68,270
3. Medical fee	24,38,375	11,21,375
4. Transportation fee	-	-
5. Hostel fee	-	-
TOTAL (C)	26,82,088	13,89,645
D. Sale of Publications		
1. Sale of Admission forms	-	-
2. Sale of Syllabus and Question paper, etc.	-	-
3. Sale of Prospectus including admission forms	-	-
TOTAL (D)	-	-
E. Other Academic Receipts		
1. Registration fee for workshops, programmes	-	-
2. Registration fees (Academic Staff College)	-	-
TOTAL (E)	-	-
GRAND TOTAL (A+B+C+D)	12,43,05,508	9,75,33,789

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR

SCHEDULE 10 - GRANTS / SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

	PLAN			TOTAL PLAN	NON PLAN / UGC	2024-25	2023-24
	GOVT OF INDIA	UGC					
		PLAN	SPC SCHEME				
Balance B/f	60,84,91,875	0	0	60,84,91,875	0	60,84,91,875	21,94,92,460
Add: Receipts during the year+C/Yr Adj	63,15,00,000	0	0	63,15,00,000	0	63,15,00,000	1,16,09,34,701
Add: Retirement Benefits provision receivable	2,41,36,333	0	0	2,41,36,333	0	2,41,36,333	0
Total	1,26,41,28,208	0	0	1,26,41,28,208	0	1,26,41,28,208	1,38,04,27,161
Less: Refunded to UGC	0	0	0	0	0	0	0
Balance	1,26,41,28,208	0	0	1,26,41,28,208	0	1,26,41,28,208	1,38,04,27,161
Less: Utilized for Capital Expenditure (A)	5,97,14,810	0	0	5,97,14,810	0	5,97,14,810	67,69,35,286
Less: Adjustments as per statement	61,33,14,066	0	0	61,33,14,066	0	61,33,14,066	0
Balance	59,10,99,332	0	0	59,10,99,332	0	59,10,99,332	70,34,91,875
Less: Utilized for Revenue Expenditure (B)	23,92,27,407	0	0	23,92,27,407	0	23,92,27,407	9,50,00,000
Less: Retirement benefits receivable shown separately under Schedule-8	2,41,36,333	0	0	2,41,36,333	0	2,41,36,333	0
TOTAL	32,77,35,592	0	0	32,77,35,592	0	32,77,35,592	60,84,91,875

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR

SCHEDULE 11- INCOME FROM INVESTMENTS

	Earmarked / Endowment Funds		Other Investments	
	2024-25	2023-24	2024-25	2023-24
1. Interest				
a) On Govt. Securities	-	-	-	-
b) Other Bonds/ Debentures	-	-	-	-
2. Interest on Term Deposits	2,64,83,416	83,43,278	1,11,81,700	2,60,143
3. Income accrued but not due on Term Deposits / Interest bearing advances to employees	-	-	-	-
4. Interest on Savings Bank Accounts	-	-	-	-
4. Others (Specify)	-	-	-	-
TOTAL	2,64,83,416	83,43,278	1,11,81,700	2,60,143
TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS	2,64,83,416	83,43,278		

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR

SCHEDULE 12- INTEREST EARNED

Particulars	2024-25	2023-24
1. On Savings Accounts with Scheduled Banks	65,78,866	58,37,397
2. On Loans		
a) Employees / Staff	-	-
b) Others	-	-
3. On Debtors and Other Receivables - APSPDCL ACD Interest	1,61,700	42,631
TOTAL	67,40,566	58,80,028

SCHEDULE 13- OTHER INCOME

Particulars	2024-25	2023-24
A. Income from Land & Building		
1. Hostel Room Rent & Dining Charges & Other Charges	2,87,75,813	4,35,73,391
2. License fee	10,91,355	4,81,110
3. Hire Charges of Auditorium/Play ground/Convention Centre, etc. (Guest House)	9,69,390	4,73,400
4. Electricity Charges recovered	9,03,030	2,32,144
5. Water Charges recovered	83,224	16,100
Total (A)	3,18,22,811	4,47,76,145
B. Sale of Institute's Publications	-	-
C. Income from holding events		
1. Gross Receipts from annual function/sports caenival	-	-
Less : Direct Expenditure incurred on the annual function/sports carnival	-	-
2. Gross Receipts from fetes	-	-
Less : Direct Expenditure incurred on the fetes	-	-
3. Gross Receipts for educational tours	-	-
Less : Direct Expenditure incurred on the tours	-	-
4. Others (to be specified and separately disclosed)	-	-
TOTAL(C)	-	-

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR

D. Others		
1. Income from Consultancy - Overhead Charges	20,02,287	9,96,460
2. RTI Fees	-	-
3. Income from Royalty	-	-
4. Sale of application form (recruitment)	2,60,000	1,27,500
5. Misc. receipts (Sale of tender form, waste paper, etc.)	-	-
--- Miscellaneous Receipts	6,24,412	2,51,361
--- Tender Application Fee	-	-
a) Owned Assets	-	-
b) Assets acquired out of grants, or received free of cost	-	-
6. Grants / Donations from Institutions, Welfare Bodies and International Organizations	-	-
7. Others (Specify)		
--- Theory Classes	1,88,000	-
--- SAC Fee	2,14,050	-
--- Liquidated Damages	17,79,262	29,81,420
TOTAL(D)	50,68,011	43,56,741
GRAND TOTAL (A+B+C+D)	3,68,90,822	4,91,32,885

SCHEDULE 14- PRIOR PERIOD INCOME

Particulars	2024-25	2023-24
1. Academic Receipts	3,42,923	-
2. Income from Investments	-	-
3. Interest Income	1,36,555	16,491
4. Other Income	19,200	6,32,030
TOTAL	4,98,678	6,48,521

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR

SCHEDULE 15- STAFF PAYMENTS & BENEFITS	2024-25			2023-24		
	PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
a) Salaries and Wages	11,03,00,960	0	11,03,00,960	9,45,45,759	0	9,45,45,759
b) Allowances and Bonus - Bonus for Non Teaching Staff	0	0	0	0	0	0
c) Contribution to Provident Fund	0	0	0	0	0	0
d) Contribution to Other Fund (Specify)	0	0	0	0	0	0
e) Staff Welfare Expenses	0	0	0	0	0	0
f) Retirement and Terminal Benefits	78,69,227	0	78,69,227	0	0	0
g) LTC facility	16,96,723	0	16,96,723	6,15,070	0	6,15,070
h) Medical facility	20,41,407	0	20,41,407	15,31,427	0	15,31,427
i) Children Education Allowance	13,78,443	0	13,78,443	15,97,500	0	15,97,500
j) Honorarium	0	0	0	8,000	0	8,000
k) Others (Specify)	0	0	0	0	0	0
--- Outsourcing Salaries / Security Services	0	0	0	0	0	0
--- Leave Encashment	4,21,862	0	4,21,862	4,30,617	0	4,30,617
--- Telephone Allownce	4,17,291	0	4,17,291	3,44,906	0	3,44,906
TOTAL	12,41,25,913	0	12,41,25,913	9,90,73,279	0	9,90,73,279

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01/04/2024 TO 31/03/2025

SCHEDULE 15A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

	PENSION	GRATUITY	LEAVE ENCASHEMENT	TOTAL
Opening Balance as on 01.04.2024	-	-	-	-
Addition: Capitalized value of contributions received from organizations	-	-	-	-
Total (a)	-	-	-	-
Less: Actual Payment during the year (b)	-	-	-	-
Balance Available as on 31.03.2025 C(a-b)	-	-	-	-
Provision required on 31.03.2025 as per Actuarial Valuation including provision C/yr	7,12,347	18,88,658	52,68,222	78,69,227
A. Provision to be made in the Current Year	7,12,347	18,88,658	52,68,222	78,69,227
B. Contribution to New Pension Scheme	-	-	-	-
C. Medical Reimbursement to Retired Employees	-	-	-	-
D. Travel to hometown on Retirement	-	-	-	-
E. Deposit Linked Insurance Payment	-	-	-	-
TOTAL (A+B+C+D)	7,12,347	18,88,658	52,68,222	78,69,227

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR

SCHEDULE 16- ACADEMIC EXPENSES	2024-25			2023-24		
	PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
a) Laboratory Expenses	29,32,873	0	29,32,873	6,47,206	0	6,47,206
b) Field work/ Participation in Conferences	0	0	0	0	0	0
c) Expenses on Seminars / Workshops	0	0	0	0	0	0
d) Payment to Visiting Faculty - Guest Lectures - Honorarium	20,18,500	0	20,18,500	36,85,000	0	36,85,000
e) Examination	0	0	0	21,000	0	21,000
f) Student Welfare expenses hostel	0	0	0	0	0	0
g) Admission expenses	0	0	0	0	0	0
h) Convocation expenses	15,73,199	0	15,73,199	21,61,429	0	21,61,429
i) Publications	0	0	0	0	0	0
j) Stipend/ means-cum-merit scholarship	1,39,49,758	0	1,39,49,758	89,83,090	0	89,83,090
k) Subscription expenses	19,34,573	0	19,34,573	11,37,046	0	11,37,046
l) Others (Specify)						
--- Library Expenses	2,51,159	0	2,51,159	93,854	0	93,854
--- Contingency Fund	25,000	0	25,000	50,000	0	50,000
TOTAL	2,26,85,062	0	2,26,85,062	1,67,78,625	0	1,67,78,625

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR

SCHEDULE 17- ADMINISTRATIVE AND GENERAL EXPENSES	2024-25			2023-24		
	PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
A. Infrastructure						
a) Electricity and Power	1,66,01,167	0	1,66,01,167	1,12,84,903	0	1,12,84,903
b) Water charges	6,20,537	0	6,20,537	4,19,472	0	4,19,472
c) Insurance	9,93,116	0	9,93,116	10,24,784	0	10,24,784
d) Rent, Rates and Taxes (including property tax)	0	0	0	65,000	0	65,000
B. Communication						
e) Postage and telegram	76,396	0	76,396	33,186	0	33,186
f) Telephone, Fax and Internet Charges	27,39,076	0	27,39,076	25,88,564	0	25,88,564
C. Others						
g) Printing and Stationary (Consumption)	16,34,945	0	16,34,945	11,18,401	0	11,18,401
h) Travelling and Conveyance Expenses(Officers Establishments)	12,59,359	0	12,59,359	23,65,036	0	23,65,036
i) Hospitality	0	0	0	1,60,228	0	1,60,228
j) Auditor's Remuneration	4,77,900	0	4,77,900	5,53,000	0	5,53,000
k) Professional Charges - Retainer Fee	4,90,000	0	4,90,000	4,57,426	0	4,57,426
l) Advertisement and Publicity	4,72,985	0	4,72,985	2,40,500	0	2,40,500
m) Magazines and Journals	0	0	0	0	0	0
n) Others (Specify)						
--- Consumables	4,98,615	0	4,98,615	2,11,028	0	2,11,028
--- Inaguration Expenses /Event Expenses	11,59,453	0	11,59,453	13,58,006	0	13,58,006
--- Sports	19,85,459	0	19,85,459	19,01,318	0	19,01,318
--- Student Health Care (KIMS) - Hospital & Pharmacy	29,28,093	0	29,28,093	42,09,177	0	42,09,177
--- Recruitment Expenses	12,38,206	0	12,38,206	9,83,691	0	9,83,691
--- Student Hostel Expenses	1,49,74,195	0	1,49,74,195	3,77,30,096	0	3,77,30,096
--- Professional Development Allowance	34,68,247	0	34,68,247	21,85,935	0	21,85,935
--- Contract / Out Sourcing Salaries	4,85,86,571	0	4,85,86,571	3,88,23,184	0	3,88,23,184
--- Honorarium to others	18,32,831	0	18,32,831	21,17,900	0	21,17,900
--- Other Miscelleneous Expenses	11,08,876	0	11,08,876	11,75,603	0	11,75,603
TOTAL	10,31,46,027	0	10,31,46,027	11,10,06,437	0	11,10,06,437

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR

SCHEDULE 18- TRANSPORTATION EXPENSES	2024-25			2023-24		
	PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
1. Vehicles (owned by educational institution)						
a) Running Expenses	73,469	0	73,469	1,73,426	0	1,73,426
b) Repairs and Maintenance	0	0	0	0	0	0
c) Insurance Expenses	0	0	0	0	0	0
2. Vehicles taken on Rent/ Lease						
a) Rent/ Lease Expenses	21,37,769	0	21,37,769	27,49,038	0	27,49,038
3. Vehicle (Taxi) hiring expenses - Car Rental / Hire charges	0	0	0	0	0	0
TOTAL	22,11,238	0	22,11,238	29,22,464	0	29,22,464

SCHEDULE 19- REPAIRS AND MAINTENANCE	2024-25			2023-24		
	PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
a) Building	50,58,847	0	50,58,847	16,68,906	0	16,68,906
b) Furnitures and Fixtures	0	0	0	5,500	0	5,500
c) Plant and Machinery	0	0	0	0	0	0
d) Office Equipment	18,164	0	18,164	0	0	0
e) Computers	24,259	0	24,259	92,468	0	92,468
f) Laboratory & scientific equipment	38,940	0	38,940	1,23,352	0	1,23,352
g) Audio Visual Equipment	0	0	0	0	0	0
h) Cleaning Material & Services	2,53,347	0	2,53,347	1,65,217	0	1,65,217
i) Book binding charges	0	0	0	0	0	0
j) Gardening	0	0	0	0	0	0
k) Estate Maintenance	0	0	0	0	0	0
l) Others (Specify) - Generator Maintenance & Oil						
--- Generator Maintenance & Oil	3,31,512	0	3,31,512	4,13,826	0	4,13,826
--- Maintenance of Lifts	51,557	0	51,557	0	0	0
TOTAL	57,76,626	0	57,76,626	24,69,269	0	24,69,269

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR

SCHEDULE 20- FINANCE COSTS	2024-25			2023-24		
	PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
a) Bank Charges	0	0	0	30,472	0	30,472
b) Others (Specify) Interest to MHRD & Research Projects	12,606	0	12,606	1,36,105	0	1,36,105
TOTAL	12,606	0	12,606	1,66,577	0	1,66,577

SCHEDULE 21- OTHER EXPENSES	2024-25			2023-24		
	PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
a) Provision for Bad and Doubtful Debts/ Advances	0	0	0	0	0	0
b) Irrecoverable Balances Written-off	0	0	0	0	0	0
c) Grants / Subsidies to other Institutions / Organizations	0	0	0	0	0	0
d) Others (Specify) SERB Conusmable Expenses	0	0	0	0	0	0
e) Others (Specify) Meeting Expenses				0	0	0
TOTAL	0	0	0	0	0	0

SCHEDULE 22- PRIOR PERIOD EXPENSES	2024-25			2023-24		
	PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
1. Establishment Expenses	1,96,15,265	0	1,96,15,265	6,61,795	0	6,61,795
2. Academic Expenses	0	0	0	3,99,943	0	3,99,943
3. Administrative Expenses	7,65,199	0	7,65,199	8,82,989	0	8,82,989
4. Transportation Expenses	0	0	0	0	0	0
5. Repairs & Maintenance	0	0	0	0	0	0
---- Other Expenses / Interest paid to MHRD	0	0	0	58,68,708	0	58,68,708
---- Prior Period Depreciation	1,89,35,508	0	1,89,35,508	61,87,306	0	61,87,306
TOTAL	3,93,15,972	0	3,93,15,972	1,40,00,741	0	1,40,00,741

1,89,35,508

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 2024-25

(Amount in Rupees)

RECEIPTS	2024-25	2023-24	PAYMENTS	2024-25	2023-24
I. Opening Balances:			I. Expenses		
--- Canara Bank - 2129	6,111	15,263	a) Establishment Expenses	11,72,55,065	9,90,73,279
--- Canara Bank ESCROW - 2132	-	-	b) Academic Expenses	2,26,85,062	1,67,78,625
--- Canara Bank - 2030	30	30	c) Administrative Expenses	10,31,46,027	11,10,06,437
--- Canara Bank - 2031	30	30	d) Transportation Expenses	22,11,238	29,22,464
--- ICICI-5529	-	10,100	e) Repairs & Maintenance	37,27,275	24,69,269
--- SBI - R&D - 2452	1,65,39,136	95,117	f) Other Expenses / Prior Period Expenses	31,14,979	78,13,435
--- ICICI - 1024	5,976	-	g) Finance Costs	12,606	1,66,577
--- SBI-6501	9,668	9,162			
--- SBI -7878	26,80,53,741	1,28,30,831	II. Payments made against Earmarked /		
--- ICICI - 8890	-	-	Endowment Funds		
--- SBI CA -5974	20,87,093	17,58,346	--- Earmarked Fund	-	-
--- SBI Kurnool Corpus 26299	7,04,214	10,243	--- Endowment Fund	27,230	20,381
--- RBI-10679401017 PMU	-	-			
--- HDFC 42350	1,05,51,830	3,52,50,886	III. Payments against Sponsored Projects /		
--- HDFC 85898 - Hostel	2,21,13,870	1,18,15,113	Schemes	-	-
--- RBI-10687701347-DSPQPKI	-	-			
--- APGB - 1166	-	-	IV. Payments against Sponsored Fellowships /	35,54,131	11,75,044
--- BOI - 10	-	-	Scholarships		
--- SBI - STAR-2902	-	-			
II. Grants Received			V. Investments and Deposits made		
a) From Govt. of India			a) Out of Earmarked / Endowments funds	12,40,42,751	9,93,66,878
--- Towards Capital Fund	26,15,00,000	1,06,59,34,701	b) Out of Own funds	-	-
--- Towards Revenue Exp	37,00,00,000	11,62,00,000			
b) From State Government	-	-	VI. Term Deposits with Scheduled Banks	48,40,33,941	5,01,99,517
III. Academic Receipts (As per Annexure)	12,43,05,508	9,75,33,790	VII. Expenditure on Fixed Assets and Capital		
			Works - in - Progress		
IV. Receipts against Earmarked / Endowment Fund			a) Fixed Assets		
--- Earmarked Fund	25,000	-	i) Site Development / Buildings	-	6,74,821
--- Endowment Fund	36,765	83,60,913	ii) Electrical Installation & Equipment	12,06,224	59,379
			iii) Office Equipment	5,05,870	11,32,090

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 2024-25

(Amount in Rupees)

RECEIPTS	2024-25	2023-24	PAYMENTS	2024-25	2023-24
V. Receipts against Sponsored Projects / Schemes			iv) Scientific & Laboratory Equipment	2,09,20,981	4,18,00,549
a) Atal FDP Programme	-	-	v) Audio Visual Equipment	22,55,884	22,66,217
VI. Receipts against Sponsored Fellowships and Scholarships	83,27,300	12,52,024	vi) Computers & Peripherals	58,81,971	4,60,212
			vii) Furniture, Fixtures & Fittings	2,36,24,524	2,25,48,211
			ix) Lib. Books & Scientific Journals(Net)	33,00,868	3,37,761
			x) Plant & Machinery	-	22,50,465
			xi) Vehicles	-	-
			xii) Research ProjectsCapital Expenses		74,98,497
VII. Income on Investments from			b) Intangible Assets		
--- Earmarked / Endowment Funds	2,64,83,416	-	i) Computer Software	20,18,488	58,80,258
--- Other Investments	1,11,81,700	2,60,143	b) Capital Work - in - Progress	-	22,04,392
VIII. Interest received on			VIII. Other Payments incl statutory payments		
--- Bank Deposits	-	-	--- Statutory Liabilities	3,97,40,439	3,53,52,061
--- Loans and Advances - ACD	1,61,700	42,631	---- SERB Grant	39,43,612	1,47,57,056
--- Savings Bank Account	65,78,866	58,37,397			
IX. Investment encashed	-	1,49,33,761	IX. Refunds and Grants		
			--- Refund of Grant	-	2,12,00,000
X. Term Deposits with Scheduled Banks encashed	6,54,64,794	1,57,14,104	X. Deposits and Advances		
			--- Interest accrued in Fixed Deposits	76,08,059	10,51,117
XI. Other Income (including PPI)			--- Advances to Co-ordinator / Dept	69,82,923	51,49,404
--- Income from L & B	20,60,744	9,54,510	--- Sundry Debtors	18,95,72,765	15,81,79,002
--- Other Income	3,48,30,078	4,81,78,375	--- Additional Consumption Deposit APSPDCL	5,04,800	66,600
--- Prior Period Income	4,98,678	6,48,521	--- Payment to CPWD	13,19,25,000	64,04,40,896
XII. Deposits & Advances			--- Prepaid Expenses	54,90,201	36,39,610
--- Other Deposits	-	-	XI. Other Payments - As per List enclosed		
--- Advances to Co-ordinator / Dept	63,01,379	59,81,793	--- Capital Fund	-	20,91,410
--- Interest accrued in Fixed Deposits	10,29,557	7,30,566	--- Outstanding Liabilities	2,30,50,622	1,32,07,186
--- Guest House Rent Advance	-	32,000	--- EMD / SD	25,19,526	17,00,853
--- Prepaid Expenses	36,39,610	33,64,541	--- Research Project	9,72,82,348	4,46,34,872
			--- Deposits from Students	19,96,500	16,11,392

INDIAN INSTITUTE OF INFORMATION TECHNOLOGY DESIGN AND MANUFACTURING KURNOOL
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 2024-25

(Amount in Rupees)

RECEIPTS	2024-25	2023-24	PAYMENTS	2024-25	2023-24
XIII. Misc Receipts incl Statutory Receipts			--- Sundry Creditors	21,50,97,452	24,78,64,753
--- Statutory Liabilities	4,38,34,174	3,44,49,281	--- IT TDS	9,41,046	2,16,453
--- Outstanding Liabilities / Provisions	2,46,89,894	2,31,75,752	--- CCMT Fund	-	1,27,000
		-	--- Dining charges	2,68,88,488	-
			--- Student Activity / Welfare fund	28,27,302	
			--- Workshop / Conference	7,64,086	
XIV. Any Other Receipts - As per List Encl			XII. Closing Balances		
--- Capital Fund(GIA Reconciliation)	-	1,01,79,021	a) Cash in hand		
--- Project Grants	8,87,00,616	5,60,59,181	--- Main Cash Book	-	-
--- SERB Grant	45,41,330	59,66,523	b) Bank Balances		
--- Sundry Creditors	21,56,59,165	24,77,17,450	--- Canara Bank - 2129	14,162	6,111
--- CPWD	-	-	--- Canara Bank ESCROW - 2132	-	-
--- Sundry Debtors	18,85,36,548	15,70,62,326	--- Canara Bank - 2030	-	30
--- EMD / SD	90,56,467	39,75,197	--- Canara Bank - 2031	30	30
--- Deposits from students	13,30,000	30,04,000	--- ICICI-5529	-	-
--- CCMT Fund	-	1,22,500	--- SBI - R&D - 2452	47,15,429	1,65,39,136
--- Dining Charges - Students	2,96,43,731	-	--- ICICI - 1024	6,38,450	5,976
--- Student Activity / Welfare fund	28,87,853	-	--- SBI-6501	9,932	9,668
--- Workshop / Conference	10,14,536	-	--- SBI -7878	9,55,64,417	26,80,53,741
--- Retirement Benefits Payable	11,33,460	-	--- ICICI - 8890	-	-
			--- SBI CA -5974	25,40,542	20,87,093
			--- SBI Kurnool Corpus 26299	27,73,822	7,04,214
			--- RBI-10679401017 PMU	-	-
			--- HDFC 42350	2,73,15,225	1,05,51,830
			--- HDFC 85898 - Hostel	3,88,73,449	2,21,13,870
			--- RBI-10687701347-DSPQPKI	-	-
			--- APGB - 1166	-	-
			--- BOI - 10	3,35,301	-
			--- Kotak - 2967	83,523	-
			--- SBI - STAR-2902	-	-
Total	1,85,35,24,567	1,98,94,66,122	Total	1,85,35,24,567	1,98,94,66,122

Indian Institute of Information Technology Design & Manufacturing, Kurnool

Statement showing Grant-in-Aid for the financial year 2024-25

SI No	Particulars	GIA - 31	GIA - 36	GIA - 35	Total
A	Opening Balance as on 01.04.2024	-	-	60,84,91,875	60,84,91,875
	Add: Grant - In - Aid Received during 2024-25	15,84,00,000	21,16,00,000	26,15,00,000	63,15,00,000
	Add: Transfer from Capital Fund as per statement	(1,59,61,374)	(14,04,10,049)	-	(15,63,71,423)
	Add: Excess fund transferred to Sch-1 - Capital Fund	-	-	8,08,992	8,08,992
	Total (a)	14,24,38,626	7,11,89,951	87,08,00,867	1,08,44,29,444
B	Less: Exp. incurred during the year				
	--- Schedule - 15 - Staff Payments & Benefits	-	11,72,55,065	-	11,72,55,065
	--- Schedule - 16 - Academic Expenses	2,26,85,062	-	-	2,26,85,062
	--- Schedule - 17 - Administrative & General Expenses	8,81,71,832	-	-	8,81,71,832
	--- Schedule - 18 - Transportation Expenses	22,11,238	-	-	22,11,238
	--- Schedule - 19 - Repairs & Maintenance	57,76,626	-	-	57,76,626
	--- Schedule - 20 - Finance Cost	12,606	-	-	12,606
	--- Schedule - 21 - Other Expenses	-	-	-	-
	--- Schedule - 22 - Prior Period Expenses	31,14,979	-	-	31,14,979
C	--- Assets purchased during the year transferred to Capital Fund	-	-	5,97,14,810	5,97,14,810
	--- WIP not transferred to Sch-1 during FY 2017-18	-	-	2,53,29,154	2,53,29,154
	--- WIP not transferred to Sch-1 during FY 2018-19	-	-	9,45,33,438	9,45,33,438
	--- Assets purchased during 2017-18 not transferred to Sch-1	-	-	55,84,108	55,84,108
	--- GIA - 31 & GIA - 36 less transferred to I&E from Schedule - 3©	-	-	1,00,38,012	1,00,38,012
	--- WIP paid to Architect during 2023-24 not transferred to Sch-1	-	-	22,04,392	22,04,392
	--- Less transferred during 2023-24 to capital fund	-	-	1,776	1,776
	-- Scholarship received wrongly credited in GIA - FY 2020-21	-	-	1,38,575	1,38,575
D.	Funds transferred from CPWD to CWIP - transferred to Cap Fund			31,99,22,180	31,99,22,180
	Sub Total	12,19,72,342	11,72,55,065	51,74,66,445	75,66,93,852
	Less: Hostel Expenses included above	-	-	-	-
	Total (b)	12,19,72,342	11,72,55,065	51,74,66,445	75,66,93,852
	Surplus / (deficit) for the year	3,64,27,658	9,43,44,935	(25,59,66,445)	(12,51,93,852)
	Closing Balance	2,04,66,284	(4,60,65,114)	35,33,34,422	32,77,35,592

SCHEDULE: 23 - SIGNIFICANT ACCOUNTNG POLICIES:

1. BASIS FOR PREPARATION OF ACCOUNTS:

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

2. REVENUE RECOGNITION

All revenues and Expenses are accounted on accrual basis including interest received on bank deposits and government grants.

3. FIXED ASSETS AND DEPRECIATION

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

3.2 During the year, the Institute purchased various equipment worth of **Rs.5.97 crores**. Further, the Institute had reconciled the works completed as per Form-65 issued by the CPWD up to **31.03.2025** with the fixed assets capitalized in the Institute and observed that some of the works were completed but not capitalized in the previous years amounting to **Rs.48.65 Crores** and the same was capitalized during the year 2024-25.

3.3 Fixed assets are valued at cost. Depreciation on fixed assets during the year has been provided in the books of accounts on straight line method at the rates prescribed by MoE. The rates of depreciation provided are given below.

SI No	Head of Account	Rate of Depreciation	SI No	Head of Account	Rate of Depreciation
1	Site Development	0%	8	Audio Visual Equipment	7.5%
2	Buildings	2%	9	Computers & Peripherals	20%
3	Roads & Bridges	2%	10	Furniture, Fixtures & Fittings	7.5%
4	Electrical Installation and Equipment	5%	11	Vehicles	10%
5	Plant & Machinery	5%	12	Lib Books & Scientific Journals	10%
6	Scientific & Laboratory Equipment	8%	13	Computer Software	40%
7	Office Equipment	7.5%			

3.4 During the year, the Institute has advanced an amount of **Rs.13.19 crores** to CPWD towards various works undertaken by them and out of the total cumulative advance of **Rs.33.10 crores**, **Rs.32.20 Crores** were transferred to Capital Work In Progress (CWIP) and Maintenance works towards buildings to the end of March-2025 as the work was executed to that extent as per Form No – 65 as on 31.03.2025 issued by CPWD.

3.5 During the year, the Institute capitalized the assets created from the research projects amounting to **Rs.1.17 Crores** and the same was transferred from the respective project funds to Capital Fund.

4. **STOCKS:** The institute is accounting the purchase of all consumable items like printing & stationery, lab consumables and other store items as expenditure and hence closing stock as at 31st March is taken as NIL

5. **RETIREMENT BENEFITS**

During the year, the Institute has received the actuarial valuation report from Mr. I Sambasiva Rao, Consulting Actuary, Hyderabad towards provision for Leave Encashment for **Rs.95.45 lakhs**, Provision for Gratuity of **Rs.70.78 lakhs** and Provision for HPL of **Rs.75.13 lakhs** up to March-2025 and accordingly provision towards retirement benefits has been made and shown under Schedule-3. Further, the said provision was shown separately as receivable from MoE, GoI under Schedule-8 instead of adjusting against GIA-36.

6. **INVESTMENTS: - Nil -**

7. **Earmarked / Endowment Funds:** During the year, the Institute has received Rs.25,000/- towards CSE Development Fund. Further, tuition fee of Rs.10.70 crores and Overhead charges of Rs.0.20 crores were received and credited in to Corpus Fund. Further, interest on corpus fund of Rs.2.65 crores was received during the year.

8. **CAPITAL FUND:** During the year, the Institute has made reconciliation of GIA – 35 from the inception of the institute and observed that some of the Fixed Assets purchased and value of CWIP transferred from CPWD advance (as per the detailed statement) amounting to Rs.12.77 crores till the FY 2023-24 were not transferred from unutilized Grant to Capital Fund and the same was accounted during the year. Further, balance of GIA – 31 & GIA – 36 till the FY 2023-24 were lying under GIA – 35 amounting to Rs.1.01 crore was also transferred to Capital Fund since surplus / deficit of GIA – 31 & 36 was already transferred to Capital Fund. Further, GIA – 31 – General and GIA – 36 – Salaries were reconciled from the inception of the institute and observed that there was a deficit in GIA-31 amounting to Rs.1.60 Crore & GIA-36 amounting to Rs.14.04 crores till the FY 2023-

24 which was adjusted against the Capital Fund instead of showing as Grant-in-aid receivable from GoI and the same was shown as receivable during the year. The closing balance of Capital Fund to the end of March-2025 is Rs.283.06 Crores.

9. GOVERNMENT AND UGC GRANTS

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

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

9.3 Government grants for meeting Revenue Expenditure received during the year are treated as income to that extent of actual expenditure incurred during the year.

9.4 Unutilized grants (including advances paid out of such grant) are carried forward and exhibited as a liability in the Balance sheet

9.5 Provision towards retirement benefits amounting to Rs.2.41 crores were made during the year and the said provision was shown as receivable from Government of India under Schedule-8 instead of showing under Schedule-3(c) since this is purely provision as per actuary and whenever the expenditure incurred by the Institute, the said amounts were adjusted against Grant-in-aid received under GIA-36.

10. INVESTMENTS OF EARMARKED FUNDS AND INTEREST INCOME ACCRUED ON SUCH INVESTMENTS: The Institute has made investment of Corpus fund separately and interest on such earmarked funds is **Rs. 2.65 crores** earned during the year.

11. SPONSORED PROJECTS: During the year, an amount of **Rs.9.32 crores** were received against various research scheme and sponsored projects from various agencies and incurred an amount of **Rs.10.13 crores** towards execution of various research schemes and sponsored projects.

12. INCOME TAX: The Income of the Institution is exempt from Income Tax under Section 10(23C)(iiiab) of the Income Tax Act 1961. Hence, provision for income tax has not been made in the accounts.

13. LAND: Total land of Acres **151.51 cents** in Sy No 477 to 480 and 474, 475 and 481 at Dinnedavarapadu (V), Kurnool Mandal and District allotted by Government of Andhra Pradesh vide GOMS No. 454 dt.25.11.2015 free of cost.

14. OTHERS:

- a) Receipts and Payments Account was prepared considering total credits and debits (excluding provision for retirement benefits, assets capitalized from CWIP, work done by CPWD, assets capitalized from projects and entries passed during reconciliation of GIA-31, GIA-35 and GIA-36) in the accounts instead of on cash receipts and payments.
- b) Opening and Closing balances in Bank Deposits accounts were not shown in the Receipts and Payments Account since the current year deposits and maturity was shown separately in Receipts and Payments Account under respective heads prescribed in Format of Financial Statements.
- c) No separate Accounts towards NPS was prepared since payments made against NPS Employer and Employee liability was directly accounted in the Institute Accounts. Further No Separate Accounts were prepared towards GPF since all the employees were covered under NPS only.
- d) Some of the head of accounts were regrouped / reclassified wherever required to represent under respective head of account.
- e) During the year, the Institute has reconciled all the research project accounts from the year of sanctions with reference to separate record maintained by the Institute and some of the rectification entries were made in the books of accounts due to reconciliation of project accounts during the financial year.
- f) The Institute has reconciled the GIA-31-General, GIA-36-Salaries and GIA-35-Capital from the inception of the Institute till FY 2023-24, observed some differences and such differences were rectified during the financial year 2024-25 by passing necessary rectification entries.

SCHEDULE- 24: CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS: ITEMS TO BE COVERED IN THIS SCHEDULE ARE LISTED BELOW

A. CONTINGENT LIABILITIES:

1.	Claim against the Entity not acknowledged as debts	--- Nil ---
2.	Guarantees and Letters of credit outstanding	--- Nil ---
3.	Other items for which the entity is contingently liable	--- Nil ---

B. NOTES ON ACCOUNTS:

1.	Commitments on Capital Account not provided for	This would arise in terms of contracts / arrangements in terms of which amounts would have to be paid for acquisitions / constructions of assets as and when they take place. The amount, net of advances is required to be disclosed -- Nil ---
2.	Educational institutions should host following information in public domain so as to enable all other stakeholders to have a bird's eye view of educational institutions' capacity and capability	
(i)	No of students	1085
(ii)	No of teachers	41 regular faculty, 4 adhoc faculty

(iii)	Collection on account of building fund and expenditure thereof	Nil
(iv)	Collection for sports activities and expenditure thereof	Amount Collected : Rs. Nil Expenditure incurred : Rs. Nil
(v)	Collection for co-curricular activities and expenditure thereof	Amount Collected: Rs.28,87,853/- Expenditure incurred: Rs.28,27,302/-
(vi)	Collection on account of development charges and expenditure thereon	Nil
(vii)	Collection for medical expenses and expenditure thereon	Amount Collected: Rs.24,38,375/- Expenditure incurred: Rs.29,28,093/- (including staff)
(viii)	Compliance with statutory dues like EPF and ESI	Complied
(ix)	Salary structure of teachers	Basic salary ranging from Rs 70,900 to 1,52,500

The above information can also be calculated on per student basis.

3. Related Party Disclosures: --- No transactions were taken place during the financial year with related party. --