



**Annual Accounts on The Accounts of
Indian Institute of Technology Guwahati
For The Year 2019-20**

**(Along with Balance Sheet, Income & Expenditure Account
and Receipts and Payments Account)**

**Indian Institute of Technology Guwahati
Guwahati – 781039
Assam, India**

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SPEED POST

**भारतीय लेखा तथा लेखा-परीक्षा विभाग
महा निदेशक, लेखा-परीक्षा का कार्यालय,
केन्द्रीय, कोलकाता**

**INDIAN AUDIT AND ACCOUNTS DEPARTMENT
OFFICE OF THE DIRECTOR GENERAL OF AUDIT,
CENTRAL, KOLKATA.**

No: OA II (AB)/AR/2019-20/IITGUWAHATI / 168

Date: 08.01.21

A copy of the Separate Audit Report, alongwith Annexure, on the accounts of the **Indian Institute of Technology, Guwahati**, for the financial year 2019-20, is forwarded to the **Director, Indian Institute of Technology, Guwahati, Assam-781039**, for information and necessary action.

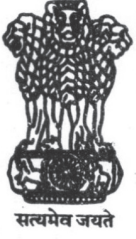
Arrangement may please be made for preparation of Hindi Version of the Separate Audit Report, with Annexure, at your end, and sending the same directly to the Ministry.

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

Two copies of the printed Annual Report, for the financial year 2019-20 (both English and Hindi Version), containing the Audited Accounts and the Separate Audit Report, along with Annexure, as laid before the Parliament, may please be forwarded to this Office, for necessary action at this end.

Encl.: As stated

Dy. Director (Inspection)



SPEED POST

भारतीय लेखा तथा लेखा-परीक्षा विभाग
महा निदेशक, लेखा-परीक्षा का कार्यालय,
केन्द्रीय, कोलकाता

**INDIAN AUDIT AND ACCOUNTS DEPARTMENT
OFFICE OF THE DIRECTOR GENERAL OF AUDIT,
CENTRAL, KOLKATA.**

No: OA II (AB)/AR/2019-20/IITGUWAHATI/ 167

Date: 08.01.21

To
The Secretary,
Ministry of Education,
Department of Higher Education,
Shastri Bhawan,
New Delhi - 110115

Subject: Separate Audit Report on the accounts of the **Indian Institute of Technology, Guwahati, Assam**, for the financial year **2019-20**.

Sir,

I am to forward herewith the Separate Audit Report, in the prescribed format, on the accounts of the **Indian Institute of Technology, Guwahati**, for the financial year 2019-20. A copy of the annual accounts of the organisation, for the financial year 2019-20, is also enclosed.

2. Two copies of the Separate Audit Report (both English and Hindi Version), as presented before the Parliament, may please be forwarded to this office, for necessary action at this end.
3. The dates of laying of the audited accounts and the Separate Audit Report, for the financial year 2019-20, on the Tables of both the Houses of Parliament, may also please be communicated to this office.

Yours faithfully,

(Deepak Narain)
Director General of Audit
Central: Kolkata

Encl.: As stated

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the Indian Institute of Technology, Guwahati, for the financial year ended 31 March 2020

We have audited the attached Balance Sheet of the Indian Institute of Technology, Guwahati, as at 31 March 2020, the Income and Expenditure Account and Receipts and Payments Account, for the year ended on that date, under Section-19(2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, read with Section-23(2) of the Indian Institute of Technology Act, 1961. These financial statements are the responsibility of the Institute's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only, with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms etc. Audit observations on financial transactions, in regard to compliance with extant Laws, Rules & Regulations (i.e Propriety and Regularity aspects) 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 the Auditing Standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:
- i. We have obtained all the information and explanations, which, to the best of our knowledge and belief, were necessary for the purpose of our audit;
 - ii. The Balance Sheet and Income and Expenditure Account/Receipt and Payment Account, dealt with 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-FD dated 17 April 2015.
 - iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Indian Institute of Technology, Guwahati, as required under Section 23(2) of the Indian Institute of Technology Act, 1961, insofar as it appears from our examination of books.
 - iv. We further report that:

Comments on Accounts

A. Income and Expenditure

1.1 Income

1.1.1 Other Receipt (Schedule 13): ₹10.04 crore

In violation of the provisions of the MHRD Format of Accounts, the Institute has directly credited unclaimed security deposits of ₹60.18 lakh to the 'Institute Development Fund' (Earmarked Fund under Research and Development), instead of showing the same as 'Miscellaneous Income' during the financial year. Thus, the above head was understated by ₹60.18 lakh and excess of Expenditure over Income was overstated by the same amount.

B. Receipts & Payments Account

2.1 The total 'Grants-in-Aid', received from the Government of India during the financial year, were ₹420.35 crore, as per the 'Receipt & Payment Account', whereas the same figure was shown as ₹419.01 crore (Revenue: ₹365.01 crore and Capital: ₹54.00 crore) under 'Grants/Subsidies' (Schedule 10). Thus, grants received from the Government of India were overstated by ₹1.34 crore, in the 'Receipts & Payments Account'.

C. General Comments on Accounts

3.1 The Fixed Assets (Schedule-4), were understated by ₹72 lakh, due to deduction of the utilized portion of 'Grants-in-Aid' of ₹36 lakh, received from the Ministry of Social Justice & Empowerment, under the 'Scheme For Implementation Of Persons With Disability Act, 1995', from the value of 'Electrical installation and equipment', instead of the same being added to the Fixed Assets.

3.2 Though the Institute created a 'Revolving Fund', for long-term interest-bearing advances to its employees, during the financial year 2018-19, it continued to exhibit the balance against these advances, along with the interest accrued thereon, amounting to ₹87.64 lakh (Advances: ₹31.51 lakh and Interest: ₹56.13 lakh), under the head 'Loans, Advances & Deposits' (Schedule-8), instead of showing the same under the 'Earmarked/Endowment Fund' (Schedule-2), in violation of the provisions of the MHRD format of Accounts.

3.3 The head 'Prior Period Expenses' was understated by an amount of ₹2.48 crore, as expenditure incurred on the 'Repair & Renovation of Hostel Building', pertaining to the previous financial year was, booked under the head 'Repair & Maintenance' during the current financial year 2019-20. This resulted in overstatement of 'Repair & Maintenance' head by ₹2.48 crore.

3.4 A balance of ₹1,04,81,068 was shown against STDR No. 35244973948 in the Statement of Balance Certificate of STDR, as on 31.03.2020, provided by the bank, whereas the investment to the JEE Fund, under Schedule 5 (Investments from Earmarked / Endowment Funds) of the Annual Accounts for the financial year 2019-20, reflected the balance as ₹1,04,91,068. The Physical STDR Certificate also depicted the balance as ₹1,04,91,068. This discrepancy needs to be reconciled.

3.5 In violation of the provisions of the MHRD Format of Accounts, the Institute accounted for the 'Tuition Fee' collected for each semester, on cash basis, instead of accounting for it on accrual basis.

3.6 'Pension & Pensionary Benefit', amounting to ₹2204.42 lakh, was shown under 'Administrative and General Expenses' (Schedule-17), instead of being shown under the Head 'Staff Payment and Benefits' (Establishment Expenses) (Schedule-15), in violation of the provisions of the MHRD Format of Accounts.

D. Grants-in-Aid

The Institute is primarily financed from grants received from the Government of India and had an opening grant balance of ₹2.75 crore. As per Schedule-10, for the financial year 2019-20, it received a grant of ₹419 crore (Revenue: ₹365 crore and Capital: ₹54 crore). Out of the total grant of ₹421.75 crore so available, it spent ₹415.47 crore (Revenue: ₹365.19 crore and Capital: ₹50.28 crore), leaving an unspent balance of ₹6.28 crore (Revenue: ₹2.56 crore and Capital: ₹3.72 crore).

E. Net Effect

The net impact of the comments given in the preceding paragraphs was the excess of Expenditure over Income was overstated by ₹60.18 lakh, for the year ended 31 March 2020.

G. Management letter

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


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

vi. In our opinion, and to the best of our information, and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:

- a. insofar as it relates to the Balance Sheet, of the state of affairs of the Indian Institute of Technology, Guwahati, as at 31 March 2020, and
- b. insofar as it relates to Income and Expenditure Account of the deficit, for the year ended on that date.

For and on behalf of the C&AG of India

**Place:-Kolkata
Date:-08.01.2021**


**(Deepak Narain)
Director General of Audit
Central :: Kolkata**

Annexure

A. Adequacy of the Internal Audit System

- i. There is an Internal Audit wing functioning in the Institute, but Internal Auditors report to the Registrar and not to the Director of the Institute.
- ii. The internal audit for the first three quarters (upto December 2019) was conducted by a CA firm. The firm, however, could not conduct internal audit of last quarter, due to national lockdown.

B. Adequacy of the Internal Control System

The Internal Control System is inadequate in the following areas:

- i. The nature of payments is not being properly indicated in the Ledger, with, only the dates of payment, and bank names etc, being mentioned in the accounts. These deficiencies have led to lack of transparency, insofar as the types of payments/ receipts etc. from the Ledger Accounts.
- ii. The serial numbers indicated in the Ledger, as well as the Voucher numbers, are different from the serial numbers of the respective Vouchers. As such, independent test-check of the Vouchers with the Ledger account, by selecting Vouchers from the ledger, cannot be carried out.
- iii. No Security Deposits or Fidelity Bonds are being obtained in respect of employees handling Cash (Petty Cash) and Stores.
- iv. No periodical physical verification of Petty Cash was carried out during the financial year 2019-20.
- v. The opening of new Bank accounts is authorized by the Registrar, but not by the Board of Governors.
- vi. There is no consolidated list of approved suppliers for procurement of goods.

- vii. Pending purchase orders are not being compiled quarterly by the Purchase Department.
- viii. All Advance Payments are not being authorized by competent authorities. Further, proper follow-up of pending advances is not being done.
- ix. The clerical accuracy of the Stock sheets is not being cross-checked.
- x. The Institute is not maintaining, any Central Register for Loans and Securities.

C. System of Physical Verification of Fixed Assets and Inventories

Physical Verification of Assets and Inventories was not completed during the financial year 2019-20.

D. Statutory Liabilities.

The Institute was regular in payment of statutory dues.

Indian Institute of Technology Guwahati
Replies to the Separate Audit Report on Annual Account for the year 2019-20

Sl.	Comments of C&AG	Reply from the Institute
A	Comments on Accounts	
1.1	Income and Expenditure Account	
1.1.1	Income	
1.1.1.1	<p>Other Receipt (Schedule 13): 10.04 crore</p> <p>In violation of the provisions of the MHRD Format of Accounts, the Institute has directly credited unclaimed security deposits of ₹60.18 lakh to the 'Institute Development Fund' (Earmarked Fund under Research and Development), instead of showing the same as 'Miscellaneous Income' during the financial year. Thus, the above head was understated by ₹60.18 lakh and excess of Expenditure over Income was overstated by the same amount.</p>	Noted
B.	Receipts & Payments Account	
2.1	<p>The total 'Grants-in-Aid', received from the Government of India during the financial year, were ₹420.35 crore, as per the 'Receipt & Payment Account', whereas the same figure was shown as ₹419.01 crore (Revenue: ₹365.01 crore and Capital: ₹54.00 crore) under 'Grants/Subsidies' (Schedule 10). Thus, grants received from the Government of India were overstated by ₹1.34 crore, in the 'Receipts & Payments Account'.</p>	<p>The matter has been reconciled. While maintaining the ledger under different groups in Tally, few ledger heads were erroneously clubbed under the group Grants-in-Aid and hence the amount of ₹1.34 crore is added in Grants-in-Aid head instead of 'Any other Receipt - Fixed Assets Direct / Indirect Expenses' in the Receipt side of R&P Account.</p>
C	General Comments on Accounts	
3.1	<p>The Fixed Assets (Schedule-4), were understated by ₹72 lakh, due to deduction of the utilized portion of 'Grants-in-Aid' of ₹36 lakh, received from the Ministry of Social Justice & Empowerment, under the 'Scheme For Implementation Of Persons With Disability Act, 1995', from the value of 'Electrical installation and equipment', instead of the same being added to the Fixed Assets.</p>	<p>Noted.</p> <p>As advised, necessary corrections will be made.</p>
3.2	<p>Though the Institute created a 'Revolving Fund', for long-term interest-bearing advances to its employees, during the financial year 2018-19, it continued to exhibit the balance against these advances, along with the interest accrued thereon, amounting to ₹87.64 lakh (Advances: ₹31.51 lakh and Interest: ₹56.13 lakh), under the head 'Loans, Advances & Deposits' (Schedule-8), instead of showing the same under the 'Earmarked/Endowment Fund' (Schedule-2), in violation of the provisions of the MHRD format of Accounts.</p>	<p>The creation of revolving fund has been approved by the 43rd Finance Committee meeting held on 17.03.2020 and 102nd Board of Governors meeting held on same date for house building advance and Personal Computer advance to the employee from the Financial Year 2018-19. The advance disbursed after creating the revolving fund has been disbursed from that fund and accordingly reflected under Schedule-2.</p> <p>The interest bearing advances disbursed to the employees prior to creation of revolving fund were disbursed from the Grants-in-Aid received from the Ministry and accordingly reflected under Current Assets as per the format prescribed by MHRD.</p> <p>Since, the amounts were disbursed from the Grants-in-Aid the balance against this interest bearing advance and the interest accrued thereon has been reflected under Loan, Advances & Deposits in Schedule-8.</p> <p>Further, the advances disbursed prior to creation of Revolving Fund were under different purposes as mentioned by Audit, whereas, Revolving Fund is only for House Building Advance and Personal Computer Advance as other advances are abolished by Govt. of India for implementation of 7th CPC.</p>
3.3	<p>The head 'Prior Period Expenses' was understated by an amount of ₹2.48 crore, as expenditure incurred on the 'Repair & Renovation of Hostel Building', pertaining to the previous financial year was, booked under the head 'Repair & Maintenance' during the current financial year 2019-20. This resulted in overstatement of 'Repair & Maintenance' head by ₹2.48 crore.</p>	<p>The Repairs of Hostel Building were carried out throughout the PMC, viz. M/s UPRNN Ltd as a deposit work.</p>

3.4	A balance of ₹1,04,81,068 was shown against STDR No. 35244973948 in the Statement of Balance Certificate of STDR, as on 31.03.2020, provided by the bank, whereas the investment to the JEE Fund, under Schedule 5 (Investments from Earmarked / Endowment Funds) of the Annual Accounts for the financial year 2019-20, reflected the balance as ₹1,04,91,068. The Physical STDR Certificate also depicted the balance as ₹1,04,91,068. This discrepancy needs to be reconciled.	The amount is reconciled with the concerned bank. The rectified Bank Balance certificate was submitted to Audit during inspection.
3.5	In violation of the provisions of the MHRD Format of Accounts, the Institute accounted for the 'Tuition Fee' collected for each semester, on cash basis, instead of accounting for it on accrual basis.	As a going concern entity, it is the practice of booking the entire Tuition fees as Income in the year of receipt since in every year there are new admissions and students leaves the Institute on completion of their education. That is why, the procedure so adopted by the Institute is disclosed in the Significant Accounting Policies under Schedule – 23 vide Sl. 2.1.
3.6	'Pension & Pensionary Benefit', amounting to ₹2204.42 lakh, was shown under 'Administrative and General Expenses' (Schedule-17), instead of being shown under the Head 'Staff Payment and Benefits' (Establishment Expenses) (Schedule-15), in violation of the provisions of the MHRD Format of Accounts.	Pension & Pensionary Benefit falls under the Object Head 31 (GIA-Other than Salary) prescribed by the MHRD, Govt. of India and hence, incorporated in Schedule-17.
D	Grants-in-Aid	
	The Institute is primarily financed from grants received from the Government of India and had an opening grant balance of ₹2.75 crore. As per Schedule- 10, for the financial year 2019-20, it received a grant of ₹419 crore (Revenue: ₹365 crore and Capital: ₹54 crore). Out of the total grant of ₹421.75 crore so available, it spent ₹415.47 crore (Revenue: ₹365.19 crore and Capital: ₹50.28 crore), leaving an unspent balance of ₹6.28 crore (Revenue: ₹2.56 crore and Capital: ₹3.72 crore).	Noted
E	Net Effect	
	The net impact of the comments given in the preceding paragraphs was the excess of Expenditure over Income was overstated by ₹60.18 lakh, for the year ended 31 March 2020.	Noted

Annexure

Sl.	Comments of C&AG	Reply from the Institute
A	Adequacy of the Internal Audit System	
i	There is an Internal Audit wing functioning in the Institute, but Internal Auditors report to the Registrar and not to the Director of the Institute.	Noted
ii	The internal audit for the first three quarters (up to December 2019) was conducted by a CA firm. The firm, however, could not conduct internal audit of last quarter, due to national lockdown	M/s N. C. Mittal & Co, New Delhi, Internal Auditor was appointed on 18.02.2020 as Internal Auditor of the Institute for the Finance Year 2019-20 through open tender. The firm carried out the 1 st phase of Audit from 24.02.2020 to 03.03.2020 and submitted the Report of 1 st three quarters. It may be apprised to the Audit team that the Audit for the 4 th quarter could not be carried out due to COVID-19 pandemic.
B	Adequacy of the Internal Control System The Internal Control System is inadequate in the following areas:	
i	The nature of payments is not being properly indicated in the Ledger, with, only the dates of payment, and bank names etc., being mentioned in the accounts. These deficiencies have led to lack of transparency, insofar as the types of payments/ receipts etc. from the Ledger Accounts	The details of payment are mentioned in the Journal and Payment Vouchers. The information gets posted automatically in the Ledger from Journal and Payment entry in Tally. Narrations are given in detail in the Accounting Entries of the Cash Book.

ii	The serial numbers indicated in the Ledger, as well as the Voucher numbers, are different from the serial numbers of the respective Vouchers. As such, independent test-check of the Vouchers with the Ledger account, by selecting Vouchers from the ledger, cannot be carried out.	<p>The Institute has adopted the following process:</p> <p>First the Journal Voucher (with the supporting bills and documents) and payment voucher (in optional mode) is prepared simultaneously by the concerned dealing hand and placed before the DDO for approval of payment through the Head of Section, F&A. Once the voucher is approved by the DDO, the payment voucher is regularized by the Cashier and payment is processed. The advantage of this process is that all the vouchers, bills and relevant documents are found in one place.</p> <p>The payment voucher is initially prepared in optional mode in Tally and get it printed for the signature of the DDO This optional voucher has one serial number. But when the payment voucher is regularized eventually while processing the payment, the voucher number in Tally gets changed automatically and mismatch happens</p>
iii	No Security Deposits or Fidelity Bonds are being obtained in respect of employees handling Cash (Petty Cash) and Stores.	All employees, who are handling Cash (Petty Cash) and Stores are permanent staffs, so no security deposits or Fidelity Bonds has been obtained.
iv	No periodical physical verification of Petty Cash was carried out during the financial year 2019-20.	Noted
v	The opening of new Bank accounts is authorized by the Registrar, but not by the Board of Governors.	As head of the Institution, the Director has given the approval for opening of new Bank account of the Institute.
vi	There is no consolidated list of approved suppliers for procurement of goods.	Noted
vii	Pending purchase orders are not being compiled quarterly by the Purchase Department.	Noted
viii	All Advance Payments are not being authorized by competent authorities. Further, proper follow-up of pending advances is not being done.	Noted
ix	The clerical accuracy of the Stock sheets is not being cross-checked.	Noted
x	The Institute is not maintaining, any Central Register for Loans and Securities.	Register for Loans and Securities is maintained in the Computerised Accounting Software and MS Office.
C	<p>System of Physical Verification of Fixed Assets and Inventories</p> <p>Physical Verification of Assets and Inventories was not completed during the financial year 2019-20.</p>	Due to COVID-19 pandemic Physical Verification of Assets and Inventories for the year 2019-20 could not be done in time. However, as per approval of the competent authority the process is going on from the beginning of August 2020 and expected to complete by November 2020
D	<p>Statutory Liabilities.</p> <p>The Institute was regular in payment of statutory dues.</p>	-

**INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
GUWAHATI - 781039, ASSAM**

BALANCE SHEET AS AT 31ST MARCH 2020

[Amount in ₹]

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	12,936,280,253	13,019,545,615
DESIGNATED/ EARMARKED / ENDOWMENT FUNDS	2	1,596,649,620	1,253,498,929
CURRENT LIABILITIES & PROVISIONS	3	4,948,521,850	4,262,369,308
TOTAL		19,481,451,723	18,535,413,853

APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
FIXED ASSETS	4		
Tangible Assets		12,334,385,989	11,170,826,161
Intangible Assets		87,064,128	55,819,395
Capital Works-In-Progress		2,138,630,488	3,046,314,070
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5		
Long Term		700,753,075	656,320,113
Short Term		-	-
INVESTMENTS - OTHERS	6	623,207,345	582,735,161
CURRENT ASSETS	7	2,989,852,092	2,524,103,124
LOANS, ADVANCES & DEPOSITS	8	607,558,605	499,295,830
TOTAL		19,481,451,723	18,535,413,853

SIGNIFICANT ACCOUNTING POLICIES	23
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24

Sd/-
Asstt. Registrar (F&A)
Guwahati; 30th June, 2020

Sd/-
Joint Registrar (F&A)

Sd/-
Registrar

Sd/-
Director

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
GUWAHATI - 781039, ASSAM

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

[Amount in ₹]

Particulars	Schedule	Current Year	Previous Year
INCOME			
Academic Receipts	9	452,231,549	25,169,754
Grants / Subsidies	10	3,651,931,792	3,098,700,000
Income from investments	11	103,249,834	43,509,149
Interest earned	12	18,394,487	461,659
Other Income	13	100,446,956	62,945,446
Prior Period Income	14	991,852	42,346
TOTAL (A)		4,327,246,470	3,230,828,354

EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	2,069,034,768	1,628,678,402
Academic Expenses	16	945,825,696	830,381,342
Administrative and General Expenses	17	475,949,047	393,318,752
Transportation Expenses	18	24,093,450	28,760,382
Repairs & Maintenance	19	620,442,204	494,530,055
Finance costs	20	2,608,663	1,826,579
Depreciation	4	676,524,673	711,506,827
Other Expenses	21	-	-
Prior Period Expenses	22	-59,378,293	17,937,977
TOTAL (B)		4,755,100,210	4,106,940,316
Balance being excess of Income over Expenditure (A-B)		(427,853,740)	(876,111,961)
Transfer to / from Designated Fund			
Earmarked / Endowment Funds		(104,156,156)	-
Capital Fund		20,000,000.0	-
Utilization OF IRG (HEFA and others)		(248,377,543)	-
Balance Being Surplus / (Deficit) Carried to Capital Fund		(760,387,439)	(876,111,961)

Significant Accounting Policies 23
Contingent Liabilities and Notes to Accounts 24

Sd/-
Asstt. Registrar (F&A)
Guwahati; 30th June, 2020

Sd/-
Joint Registrar (F&A)

Sd/-
Registrar

Sd/-
Director

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
GUWAHATI - 781039, ASSAM

SCHEDULE - 1 CORPUS/CAPITAL FUND

[Amount in ₹]			
	Particulars	Current Year	Previous Year
	Balance at the beginning of the year	13,019,545,615	12,231,501,605
Add :	Contribution Towards Corpus / Capital Fund		
Add :	Grants From GOI Utilized for Capital Expenditure	502,828,231	1,442,855,202
Add :	Assets Created from IRG	-	110,371,230
Add :	Assets Purchased out of Earmarked Funds	199,814	371,049
Add :	Assets Purchased out of Projects	43,677,074	110,443,606
Add :	Assets Donated/Gifts Received	211,954	114,883
Add :	Other Additions		
	a. Capitalized Value of HEFA loan	198,000,000	-
Add:	Excess of Income over expenditure transferred from the Income & Expenditure Account	-	-
	Total	13,764,462,688	13,895,657,576
(Deduct)	Adjustment of ITDS Refund for the FY 2015-16	-1,673,310	-
(Deduct)	Adjustment of Unspent Balance of HEFA Loan Interest	-27,452,748	-
(Deduct)	Transferred to IITG GATE	-9,398,160	-
(Deduct)	Transferred to IITG JEE	-9,270,778	-
(Deduct)	Adjustment of Revenue Expenditure against HEFA Loan	-20,000,000	-
(Deduct)	Deficit transferred from the Income & Expenditure Account	-760,387,439	-876,111,961
	Balance at the year end	12,936,280,253	13,019,545,615

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
GUWAHATI - 781039, ASSAM

SCHEDULE 2 - DESIGNATED/ EARMARKED / ENDOWMENT FUNDS

Sr. No.	Particulars	Designated / Earmarked Funds									Carried Forward	
		Institute Corpus	JEE	GATE/ JAM	Career Development Fund	QIP	Alumni Fund	Rajiv Gandhi National Chair for WATSAN Studies	Surya Kr. Bhuyan Endowment Chair on Assam History	Unnat Bharat Abhiyan		Revolving Fund
	A.											
(a)	Opening Balance	698,666,292	61,512,271	95,088,780	2,018,288	10,073,546	15,219,701	3,446,526	509,378	511,626	30,000,000	917,046,407
(b)	Additions during the year	47,707,479	23,418,690	66,968,495	1,374,000	529,000	2,705,109	-	-	215,773	-	142,918,546
(c)	Income from investments made of the funds	44,819,188	1,211,066	4,666,658	141,650	717,299	701,758	297,754	-	-	-	52,555,373
(d)	Interest on Savings Bank a/c	1,578	-	3,601	59,724	-	19,118	1,887	22,870	16,280	194,176	319,234
	Total (A)	791,194,537	86,142,027	166,727,535	3,593,662	11,319,845	18,645,686	3,746,167	532,248	743,679	30,194,176	1,112,839,561

B.												
	Utilization / Expenditure towards objectives of funds											
(a)	Revenue Expenditure	-	15,174,047	44,109,153	1,151,664	638,561	27,292	36	179,308	231,780	590	61,512,431
(b)	Capital Expenditure	-	-	199,814	-	-	-	-	-	-	-	199,814
	Total(B)	-	15,174,047	44,308,967	1,151,664	638,561	27,292	36	179,308	231,780	590	61,712,245
	Closing balance at the year end (A-B)	791,194,537	70,967,980	122,418,568	2,441,998	10,681,284	18,618,394	3,746,130	352,940	511,899	30,193,586	1,051,127,316

Sr. No.	Particulars	Brought Forward	R & D Overhead Funds				Endow-ment Funds	Total	
			Student Welfare Fund	Staff Wel-fare Fund	Institute Develop-ment Fund	Depart-ment Pro-motional Fund		Current Year	Previous Year
	A.								
(a)	Opening Balance	917,046,407	18,488,077	16,576,060	161,878,202	122,000,152	17,510,031	1,253,498,931	1,592,044,808
(b)	Additions during the year	142,918,546	2,995,195	2,834,761	209,352,871	22,256,527	-	380,357,900	538,946,701
(c)	Income from invest-ments made of the funds	52,555,373	-	-	-	-	1,103,220	53,658,593	73,508,306
(d)	Interest on Savings Bank a/c	319,234	-	-	-	-	7,298	326,532	52,687
	Total (A)	1,112,839,561	21,483,272	19,410,821	371,231,073	144,256,679	18,620,549	1,687,841,956	2,204,552,502

B.									
Utilization / Expenditure towards objectives of funds									
(a)	Revenue Expenditure	61,512,431	2,450,224	2,089,094	16,377,241	8,357,812	205,721	90,992,522	950,682,523
(b)	Capital Expenditure	199,814	-	-	-	-	-	199,814	371,049
	Total(B)	61,712,245	2,450,224	2,089,094	16,377,241	8,357,812	205,721	91,192,336	951,053,572
	Closing balance at the year end (A-B)	1,051,127,316	19,033,048	17,321,727	354,853,832	135,898,868	18,414,828	1,596,649,620	1,253,498,929

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
GUWAHATI - 781039, ASSAM

SCHEDULE 2A - ENDOWMENT FUNDS

[Amount in ₹]

Sl No.	Name of the Fund	Opening Balance		Addition during the year		Total		Expenditure during the year	Closing Balance		Total
		Endowment	Interest	Endowment	Interest	Endowment	Interest		Endowment	Interest	
1	2	3	4	5	6	7 = 3+5	8 = 4+6	9	10=7-9	11=8	12 = 10+11
1	Gold Medal	18,000	84,103	-	7,337	18,000	91,440	-	18,000	91,440	109,440
2	Women Association (Scholarship)	166,666	444,393	-	55,048	166,666	499,441	25,000	166,666	474,441	641,107
3	Bimla Prasad Chaliha Chair	10,000,000	3,553,682	-	884,588	10,000,000	4,438,270	-	10,000,000	4,438,270	14,438,270
4	Chaliha Foundation	3,000,000	243,187	-	93,545	3,000,000	336,732	110,721	3,000,000	226,011	3,226,011
	Total	13,184,666	4,325,365	-	1,040,518	13,184,666	5,365,883	135,721	13,184,666	5,230,162	18,414,828

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
GUWAHATI - 781039, ASSAM

SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS

[Amount in ₹]

	Current Year	Previous Year
A. CURRENT LIABILITIES		
1. Deposits from staff	-	-
2. Deposits from students		
a) Deposit from Student (Existing)	11,716,825	9,257,855
b) Deposit from Student (During the year)	3,930,000	-
3. Sundry Creditors		
a) For Goods & Services (As per Annexure 'A')	29,691,947	37,190,704
b) Others	68,593,823	55,548,583
4. Deposit-Others (including EMD, Security Deposit)	291,231,433	320,767,302
5. Statutory Liabilities (GPF, TDS, WC TAX, CPE, GIS, NPS): (As per Annexure 'B')		
a) Overdue	-	-
b) Others	83,897,262	106,129,847
6. Other Current Liabilities		
a) Salaries	29,244	-
b) Receipts against sponsored projects	1,503,757,421	1,574,833,387
c) Receipts against sponsored fellowships & scholarships	27,076,754	23,241,581
d) Unutilised Grants	62,792,725	-
e) Grants in advance	-	-
f) Other funds (As per Annexure 'C')	252,132,989	27,994,670
g) Other liabilities (As per Annexure 'C')	510,592,980	457,259,691
Total (A)	2,845,443,403	2,612,223,618
B. PROVISIONS		
1. For Taxation	-	-
2. Gratuity	618,228,878	464,071,751
3. Superannuation Pension	1,024,264,037	829,733,593
4. Accumulated Leave Encashment	460,585,532	356,340,346
5. Trade Warranties/Claims	-	-
6. Others	-	-
Total (B)	2,103,078,447	1,650,145,690
Total (A+ B)	4,948,521,850	4,262,369,308

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
GUWAHATI - 781039, ASSAM

SCHEDULE 3(A) - SPONSORED PROJECTS

Sl No.	Name of Project	Opening Balance		Receipts during the year	Total during the year	Expenditure during the year	Closing Balance	
		Credit	Debit				Credit	Debit
1	Project	1,185,689,081	39,937,100	1,140,350,638	2,286,102,619	1,129,927,262	1,244,650,725	88,487,623
2	Consultancy	69,471,034	1,865,208	112,712,210	180,318,036	94,612,749	87,974,323	2,269,036
3	Course	3,925,576	1,303,291	915,014	3,537,299	2,710,656	2,348,302	1,521,659
4	Other Event	2,255,974	1,387,852	7,944,375	8,812,497	6,030,532	4,312,083	1,517,862
5	PDF	84,683,663	313,471	31,499,950	115,870,142	23,616,781	93,996,563	1,743,202
6	Bank Charges	-	448,683	699	-447,984	26,745	-	474,728
7	Bank Charges-08-09	-	11,039	-	-11,039	-	-	11,039
8	Earmarked Endowment Fund	115,697	-	20,149	135,846	85,000	50,846	-
9	ECF-SC-CFE	68,587	-	10,890	79,477	-	79,477	-
10	ECF-SC-CHM	141,500	-	5,900	147,400	900	146,500	-
11	ECF-SC-CIF	1,786,281	-	491,761	2,278,042	70,363	2,207,679	-
12	ECF-SC- NECBH	-	-	4,306,631	4,306,631	-	4,306,631	-
13	ECF-Suspol	-	-	120,296	120,296	103,317	16,979	-
14	ECF-Suspol Adv	-	-	100,000	100,000	100,000	-	-
15	EMST LAB. CONTINGENCY	165,920	-	-	165,920	-	165,920	-
16	IITG R& D Seed Money	900,621	-	-	900,621	-	900,621	-
17	Insurance	-	980,901	-	-980,901	-	-	980,901
18	Interest Receipt - STDR	117,509,255	-	27,393,532	144,902,787	106,503,122	38,399,665	-
19	Interest Received- SB A/c	104,193,510	-	7,740,146	111,933,656	91,427,903	20,505,753	-
20	Misc. Payment	-	140,729	283,265	142,536	283,265	-	140,729
21	Misc. Receipt	1,094,477	-	10,038,736	11,133,213	10,270,070	863,143	-
22	Prior Period Income - Interest Receipt - STDR	2,828,301	-	-	2,828,301	-	2,828,301	-
23	UKIERI-Travel Grant	3,910	-	-	3,910	-	3,910	-
	Total	1,574,833,387	46,388,274	1,343,934,192	2,872,379,306	1,465,768,664	1,503,757,421	97,146,779

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
GUWAHATI - 781039, ASSAM

SCHEDULE 3(b) - SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

[Amount in ₹]

Sl No.	Name of Sponsor	Opening Balance		Transactions during the year		Closing Balance	
		Credit	Debit	Credit	Debit	Credit	Debit
1	2	3	4	5	6	7	8
1	CSIR	5,423,929	-	578556.00	439387.00	5,563,098	-
2	UGC	9,127	-	9,437	590	17,974	-
3	NBHM	403,027	-	92,000	177,103	317,924	-
4	AICTE	14,361	-	-	-	14,361	-
5	Othe Misc Scholarship	17,391,137	-	37,247,840	33,475,579	21,163,398	-
		-	-	-	-	-	-
	Total	23,241,581	-	37,927,833	34,092,659	27,076,754	-

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
GUWAHATI - 781039, ASSAM

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

[Amount in ₹]

		Current Year	Previous Year
A	Capital Grants: Government of India		
	Balance B/F	-	942,855,202
	Add: Adjustment against Capital Fund		
	Add: Receipts during the year	540,000,000	500,000,000
	Total (a)	540,000,000	1,442,855,202
	Less: Refunds	-	-
	Less: Utilized for Revenue Expenditure	-	-
	Less: Utilized for Capital Expenditure	502,828,231	1,442,855,202
	Total (b)	502,828,231	1,442,855,202
	Unutilized carried forward (a-b)	37,171,769	0
B	UGC Grants: Capital		
	Balance B/F	-	-
	Add: Receipts during the year	-	-
	Total (a)	-	-
	Less: Refunds	-	-
	Less: Utilized for Revenue Expenditure	-	-
	Less: Utilized for Capital Expenditure	-	-
	Total (b)	-	-
	Unutilized carried forward (a-b)	-	-
C	Govt Grants: Revenue		
	Balance B/F	-	-
	Add: Adjustment against Capital Fund	27,452,748	-
	Add: Receipts during the year	3,650,100,000	3,098,700,000
	Total (a)	3,677,552,748	3,098,700,000
	Less: Refunds	-	-
	Less: Utilized for Revenue Expenditure	3,651,931,792	3,098,700,000
	Less: Utilized for Capital Expenditure		-
	Total (b)	3,651,931,792	3,098,700,000
	Unutilized carried forward (a-b)	25,620,956	-

D	Grants from State Government		
	Balance B/F	-	-
	Add: Receipts during the year	-	-
	Total (a)	-	-
	Less: Utilized for Revenue Expenditure	-	-
	Less: Utilized for Capital Expenditure	-	-
	Total (b)	-	-
	Unutilized carried forward (a-b)	-	-
	Grand Total (A+B+C+D)	62,792,725	0

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
GUWAHATI - 781039, ASSAM

SCHEDULE 4 FIXED ASSETS

[Amount in ₹]

Sl. No.	Assets Heads	Gross Block			Depreciation			Net Block			
		Opening Balance On 01.04.2019	Additions	Deductions	Closing Balance	Opening Balance	For the Year	Deductions/ Adjustment	Total	31.03.2020	31.03.2019
1	Land	17,901,296	-	-	17,901,296	-	-	-	-	17,901,296	17,901,296
2	Site Development	333,226,857	-	-	333,226,857	-	-	-	-	333,226,857	333,226,857
3	Buildings	9,773,789,089	1,340,059,802	-	11,113,848,891	1,653,326,993	222,276,978	40,855,987	1,916,459,958	9,197,388,932	8,120,462,096
4	Roads & Bridges	694,274,167	40,988,152	-	735,262,319	135,807,504	14,705,246	1,637,287	152,150,037	583,112,282	558,466,663
5	Tubewells & Water Supply	17,109,607	-	-	17,109,607	5,629,295	342,192	-	5,971,487	11,138,120	11,480,312
6	Sewerage & Drainage	89,718,130	2,764,171	-	92,482,301	18,150,861	1,849,646	-	20,000,507	72,481,794	71,567,269
7	Electrical Installation and equipment	314,478,394	996,599	-	315,474,993	140,453,652	14,385,910	-	154,839,562	160,635,431	174,024,742
8	Plant & Machinery	39,565,340	2,424,233	-	41,989,573	14,859,373	2,099,479	-	16,958,851	25,030,722	24,705,967
9	Scientific & Laboratory Equipment	3,040,723,713	132,107,122	371,049	3,172,459,786	1,862,780,340	181,451,570	103,320,992	1,940,910,918	1,231,548,868	1,177,943,373
10	Office Equipment	182,108,054	17,856,269	11,183	199,953,140	72,681,207	14,082,783	26,990	86,790,980	113,162,160	109,426,847
11	Audio Visual Equipment	7,915,663	-	-	7,915,663	1,017,654	593,675	-	1,611,329	6,304,334	6,898,009
12	Computers & Peripherals	217,909,947	88,231,993	-	306,141,939	102,647,880	57,663,533	-	160,311,414	145,830,525	115,262,066
13	Furniture, Fixtures & Fittings	626,334,701	68,647,909	-	694,982,610	299,097,090	45,166,396	-	344,263,485	350,719,125	327,237,611
14	Vehicles	3,723,319	-	-	3,723,319	3,166,509	112,312	-	3,278,821	444,498	556,810
15	Lib. Books & Scientific Journals	707,319,246	8,221,559	24,688,649	690,852,155	585,653,003	25,260,917	-5,522,810	605,391,111	85,461,045	121,666,243
16	Small Value Assets	-	-	-	-	-	-	-	-	-	-
	Total (A)	16,066,097,522	1,702,297,809	25,070,881	17,743,324,449	4,895,271,361	579,990,637	(66,323,537)	5,408,938,461	12,334,385,989	11,170,826,161

17	Capital Work in Progress (B)	3,046,314,070	457,534,469	1,365,218,051	2,138,630,488	-	-	-	-	-	-	2,138,630,488	3,046,314,070
Sl. No.	Intangible Assets	Opening Balance On 01.04.2019	Additions	Deductions	Closing Balance	Opening Balance	Amortization for the Year	Deductions/ Adjustments	Total	Balance as on 31.03.2020	Balance as on 31.03.2019		
18	Computer Software	32,985,250	12,295,747	-	45,280,997	25,823,666	10,901,441	-	36,725,107	8,555,890	7,161,584		
19	E-Journals	261,401,864	125,065,050	-	386,466,914	213,051,192	85,632,595	9,875,460	308,559,247	77,907,667	48,350,672		
20	Patents	307,139	293,432	-	600,571	-	-	-	-	600,571	307,139		
	Total (C)	294,694,254	137,654,229	-	432,348,482	238,874,859	96,534,036	9,875,459.73	345,284,354	87,064,128	55,819,395		
	Grand Total (A+B+C)	19,407,105,845	2,297,486,507	1,390,288,932	20,314,303,420	5,134,146,220	676,524,673	(56,448,078)	5,754,222,815	14,560,080,605	14,272,959,626		

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
GUWAHATI - 781039, ASSAM

SCHEDULE 4A - CAPITAL

S. No.	Assets Heads	Gross Block				Depreciation			[Amount in ₹]			
		Additions		Deductions		For the Year		Total	31.03.2020		31.03.2019	
		Opening Balance On 01.04.2019	Closing Balance	Opening Balance	Deductions/ Adjustment	Year	Year		31.03.2020	31.03.2019	31.03.2020	31.03.2019
1	Land	17,901,296	-	17,901,296	-	-	-	-	17,901,296	17,901,296	-	-
2	Site Development	333,226,857	-	333,226,857	-	-	-	-	333,226,857	333,226,857	-	-
3	Buildings	9,663,417,858	1,340,059,802	-	11,003,477,660	1,651,108,524	220,069,553	40,855,987	1,912,034,065	9,091,443,596	8,012,309,334	
4	Roads & Bridges	694,274,167	40,988,152	-	735,262,319	135,807,504	14,705,246	1,637,287	152,150,037	583,112,282	558,466,663	
5	Tubewells & Water Supply	17,109,607	-	-	17,109,607	5,629,295	342,192	-	5,971,487	11,138,120	11,480,312	
6	Sewerage & Drainage	89,718,130	2,764,171	-	92,482,301	18,150,861	1,849,646	-	20,000,507	72,481,794	71,567,269	
7	Electrical Installation and equipment	314,478,394	996,599	-	315,474,993	140,453,652	14,385,910	-	154,839,562	160,635,431	174,024,742	
8	Plant & Machinery	39,565,340	2,424,233	-	41,989,573	14,859,373	2,099,479	-	16,958,851	25,030,722	24,705,967	
9	Scientific & Laboratory Equipment	2,648,803,824	88,430,048	-	2,737,233,872	1,728,135,441	146,633,497	-	1,874,768,938	862,464,935	920,668,383	
10	Office Equipment	182,108,054	17,285,406	11,183	199,382,277	72,681,207	14,039,969	(839)	86,720,337	112,661,940	109,426,847	

11	Audio Visual Equipment	7,915,663	-	-	7,915,663	1,017,654	593,675	-	1,611,329	6,304,334	6,898,009
12	Computers & Peripherals	215,691,610	88,231,993	-	303,923,602	102,204,213	57,219,866	-	159,424,079	144,499,523	113,487,397
13	Furniture, Fixtures & Fittings	624,868,411	68,647,909	-	693,516,320	298,987,118	45,056,424	-	344,043,542	349,472,778	325,881,293
14	Vehicles	3,723,318	-	-	3,723,318	3,166,509	112,312	-	3,278,821	444,497	556,809
15	Lib. Books & Scientific Journals	707,204,343	8,009,605	24,688,649	690,525,298	582,587,568	25,228,232	(2,468,865)	605,346,935	85,178,364	124,616,775
16	Small Value Assets	-	-	-	-	-	-	-	-	-	-
	Total (A)	15,560,006,871	1,657,837,918	24,699,832	17,193,144,957	4,754,788,919	542,336,000	40,023,570	5,337,148,489	11,855,996,468	10,805,217,953

17	Capital Work in Progress (B)	2,959,399,153	97,253,967	1,365,218,051	1,691,435,069	-	-	-	-	1,691,435,069	2,959,399,153
S.No.	Intangible Assets	Opening Balance On 01.04.2019	Additions	Deductions	Closing Balance	Opening Balance	Amortization for the Year	Deductions/ Adjustments	Total	Balance as on 31.03.2020	Balance as on 31.03.2019
18	Computer Software	32,985,249	12,295,747	-	45,280,996	25,823,666	10,901,441	-	36,725,107	8,555,889	7,161,583
19	E-Journals	261,401,864	125,065,050	-	386,466,914	213,051,192	85,632,595	9,875,460	308,559,247	77,907,667	48,350,672
20	Patents	307,139	293,432	-	600,571	-	-	-	-	600,571	307,139
	Total (C)	294,694,253	137,654,229	-	432,348,481	238,874,859	96,534,036	9,875,460	345,284,354	87,064,127	55,819,394
	Grand Total (A+B+C)	18,814,100,277	1,892,746,114	1,389,917,883	19,316,928,508	4,993,663,778	638,870,036	49,899,030	5,682,432,843	13,634,495,664	13,820,436,499

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
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SCHEDULE 4B - HEFA

[Amount in ₹]

Sl. No.	Assets Heads	Gross Block			Depreciation for the Year			Net Block	
		Opening Balance On 01.04.2019	Additions	Deductions	Closing Balance	Opening Balance	For the Year	Deductions/ Adjustment	Total
1	Land	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-
3	Buildings	-	-	-	-	-	-	-	-
4	Roads & Bridges	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-
7	Electrical Installation and equipment	-	-	-	-	-	-	-	-
8	Plant & Machinery	-	-	-	-	-	-	-	-
9	Scientific & Laboratory Equipment	-	-	-	-	-	-	-	-
10	Office Equipment	-	-	-	-	-	-	-	-
11	Audio Visual Equipment	-	-	-	-	-	-	-	-
12	Computers & Peripherals	-	-	-	-	-	-	-	-
13	Furniture, Fixtures & Fittings	-	-	-	-	-	-	-	-
14	Vehicles	-	-	-	-	-	-	-	-
15	Lib. Books & Scientific Journals	-	-	-	-	-	-	-	-
16	Small Value Assets	-	-	-	-	-	-	-	-
	Total (A)	-	-	-	-	-	-	-	-

Sl. No.	Capital Work in Progress (B)	Opening Balance On 01.04.2019	Additions	Deductions	Closing Balance	Opening Balance	For the Year	Deductions/ Adjustments	Total	Balance as on 31.03.2020	Balance as on 31.03.2019
17	Boundary Wall PH- V (HEFA)	-	41,253,505		41,253,505				-	41,253,505	-
18	F Type Towers(HEFA)	86,914,917	198,410,854		285,325,771				-	285,325,771	86,914,917
19	Hostel 11 (1000 Bed) - HEFA	-	71,602,166		71,602,166				-	71,602,166	-
20	Cif/chm/CAL/PHY(P- V) -HEFA	-	49,013,977		49,013,977				-	49,013,977	-
	Total (B)	86,914,917	360,280,502	-	447,195,419	-	-	-	-	447,195,419	86,914,917
Sl. No.	Intangible Assets	Opening Balance On 01.04.2019	Additions	Deductions	Closing Balance	Opening Balance	Amortization for the Year	Deductions/ Adjustments	Total	Balance as on 31.03.2020	Balance as on 31.03.2019
21	Computer Software	-	-	-	-	-	-	-	-	-	-
22	E-Journals	-	-	-	-	-	-	-	-	-	-
23	Patents	-	-	-	-	-	-	-	-	-	-
	Total (C)	-	-	-	-	-	-	-	-	-	-
	Grand Total (A+B+C)	86,914,917	360,280,502	-	447,195,419	-	-	-	-	447,195,419	86,914,917

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
GUWAHATI - 781039, ASSAM

SCHEDULE 4C - INTANGIBLE ASSETS

[Amount in ₹]

S. No.	Assets Heads	Gross Block			Depreciation			Net Block			
		Opening Balance On 01.04.2019	Additions	Deductions	Closing Balance	Opening Balance	Amortization for the Year	Deductions/ Adjustment	Total	31.03.2020	31.03.2019
1	Computer Software	32,985,249	12,295,747	-	45,280,996	25,823,666	10,901,441	-	36,725,107	8,555,889	7,161,583
2	E-Journals	261,401,864	125,065,050	-	386,466,914	213,051,192	85,632,595	9,875,460	308,559,247	77,907,667	48,350,672
3	Patents	307,139	293,432	-	600,571	-	-	-	-	600,571	307,139
	Total	294,694,253	137,654,229	-	432,348,481	238,874,859	96,534,036	9,875,460	345,284,354	87,064,127	55,819,394

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
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SCHEDULE 4C (I) - PATENTS AND COPYRIGHTS

[Amount in ₹]

S. No.	Particulars	Opening Balance	Additions	Gross	Amortization	Net Block as on 31.03.2020	Net Block as on 31.03.2019
A.	Patents Granted						
1	Balance as on 31.03.2020 of Patents obtained during 2018-19	-	-	-	-	-	-
2	Patents granted during the Current Year	-	-	-	-	-	-
Total		-	-	-	-	-	-
S. No.	Particulars	Opening Balance	Additions	Gross	Patents Granted / Rejected	Net Block as on 31.03.2020	Net Block as on 31.03.2019
B.	Patents pending in respect of Patents applied for						
1	Expenditure incurred during 2018-19	307,139	-	307,139	-	307,139	-
2	Expenditure incurred during the Current Year	-	293,432	293,432	-	293,432	-
Total		307,139	293,432	600,571	-	600,571	-
Total (A + B)		307,139	293,432	600,571	-	600,571	-

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
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SCHEDULE 4D - OTHERS

[Amount in ₹]

S. No.	Assets Heads	Gross Block				Depreciation				Net Block	
		Opening Balance On 01.04.2019	Additions	Deductions	Closing Balance	Opening Balance	For the Year	Deductions/ Adjustment	Total	31.03.2020	31.03.2019
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	110,371,230	-	-	110,371,230	2,218,469	2,207,425	-	4,425,893	105,945,337	108,152,761
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and equipment	-	-	-	-	-	-	-	-	-	-
8	Plant & Machinery	-	-	-	-	-	-	-	-	-	-
9	Scientific & Laboratory Equipment	391,919,889	43,677,074	371,049	435,225,914	134,644,899	34,818,073	(103,320,992)	66,141,980	369,083,934	257,274,990
10	Office Equipment	-	570,863	-	570,863	-	42,815	27,829	70,643	500,220	-
11	Audio Visual Equipment	-	-	-	-	-	-	-	-	-	-
12	Computers & Peripherals	2,218,337	-	-	2,218,337	443,667	443,667	-	887,335	1,331,002	1,774,670
13	Furniture, Fixtures & Fittings	1,466,290	-	-	1,466,290	109,972	109,972	-	219,944	1,246,347	1,356,318
14	Vehicles	1	-	-	1	-	-	-	-	1	1
15	Lib. Books & Scientific Journals	114,903	211,954	-	326,857	3,065,435	32,686	(3,053,945)	44,176	282,681	-2,950,532
16	Small Value Assets	-	-	-	-	-	-	-	-	-	-
	Total (A)	506,090,650	44,459,891	371,049	550,179,493	140,482,442	37,654,637	(106,347,108)	71,789,972	478,389,521	365,608,208

17	Capital Work in Progress (B)	-	-	-	-	-	-	-	-	-	-	-
S. No.	Intangible Assets	Opening Balance On 01.04.2019	Additions	Deductions	Closing Balance	Opening Balance	Amortization for the Year	Deductions/ Adjustments	Total	Balance as on 31.03.2020	Balance as on 31.03.2019	
18	Computer Software	1	-	-	1	-	-	-	-	1	1	
19	E-Journals	-	-	-	-	-	-	-	-	-	-	
20	Patents	-	-	-	-	-	-	-	-	-	-	
	Total (C)	1	-	-	1	-	-	-	-	1	1	
	Grand Total (A+B+C)	506,090,651	44,459,891	371,049	50,179,494	140,482,442	37,654,637	(106,347,108)	71,789,972	478,389,522	365,608,209	

The additions during the year include additions from:

1	Sponsored Projects	43,677,074
2	Gifts - Library Books	211,954
3	Earmarked Funds - JEE	-
4	Earmarked Funds - GATE	199,814
	Total	44,088,842

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
GUWAHATI - 781039, ASSAM

SCHEDULE 5 : INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS

		[Amount in ₹]	
		Current Year	Previous Year
1	In Central Government Securities	-	-
2	In State Government Securities	-	-
3	Other approved Securities	-	-
4	Shares	-	-
5	Debentures and Bonds	-	-
6	Term Deposits with Banks		
	a) Institute Corpus Fund	644,094,325	602,164,808
	b) JEE	42,041,916	39,687,143
	c) Chaliha Foundation	3,000,000	3,000,000
	d) Gold Medal	109,440	102,103
	e) Women Association	821,107	766,059
	f) Bimla Prasad Chaliha Chair	10,000,000	10,000,000
	g) IIT Alumni Fund	686,287	600,000
	h) GATE	-	-
7	Others (to be specified)	-	-
	Total	700,753,075	656,320,113

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
GUWAHATI - 781039, ASSAM

SCHEDULE 6: INVESTMENTS — OTHERS

		[Amount in ₹]	
		CURRENT YEAR	PREVIOUS YEAR
1	In Central Government Securities	-	-
2	In State Government Securities	-	-
3	Other approved Securities	-	-
4	Shares	-	-
5	Debentures and Bonds	-	-
6	Others - In Term Deposits		
	i) Term Deposit Institute	72,823,235.00	329,098,606
	II) Term Deposit - R&D	550,384,110.00	253,636,555
	TOTAL	623,207,345	582,735,161

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
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SCHEDULE 7: CURRENT ASSETS

[Amount in ₹]

	Current Year	Previous Year
1. Stock:		
a)Stores and Spares	-	-
b)Loose Tools	-	-
c)Publications	-	-
d)Laboratory chemicals, consumables and glass ware	-	-
e)Building Material	-	-
f)Electrical Material	-	-
g)Stationery	-	-
h)Water supply material	-	-
2. Sundry Debtors:		
a)Debts Outstanding for a period exceeding six months	-	-
b)Others	-	81,032
3. Cash and Bank Balances		
a) With Scheduled Banks:		
In Current Accounts (As per Annexure - D)	1,275,522,615	708,145,660
In term deposit Accounts	72,612,118	84,796,042
In Savings Accounts (As per Annexure - D)	1,641,463,359	1,730,825,390
b) With non-Scheduled Banks:		
In term deposit Accounts		
In Savings Accounts	-	-
c) Cash in hand:	254,000	255,000
4. Post Office- Savings Accounts	-	-
TOTAL	2,989,852,092	2,524,103,124

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

[Amount in ₹]

	Current Year	Previous Year
1. Advances to employees: (Non-interest bearing)		
a) Salary	-	-
b) Festival	40,240	40,240
c) Medical Advance	253,544	503,544
d) Other	9,109,202	7,935,088
2. Long Term Advances to employees: (Interest bearing)		
a) Motor Car Loan	508,352	739,718
b) Home loan	1,080,332	1,477,298
c) Computer Loan	959,229	1,487,237
d) Motor Cycle Loan	331,903	807,814
e) House Hold Loan	270,790	344,511
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On Capital Account	2,657,233	114,985,893.00
b) To Suppliers	31,582,033	20,539,895
c) Others	31,752,227	64,569,807
4. Prepaid Expenses		
a) Insurance	290,930	63,547
b) Other expenses	2,500,000	10,000,000
c) Journals	82,312,074	75,398,053
d) AMC	9,365,564	7,788,625
e) Entry Tax	1,206,618	1,206,618
5. Deposits		
a) Telephone	905,583	905,583
b) Lease Rent	-	-
c) Electricity	20,011,466	20,011,466
d) AICTE, if applicable	-	-
f) Others	500,000	12,832,948

6. Income Accrued:		
a) On Investments from Earmarked/ Endowment Funds	42,854,638	43,242,768
b) On Investments-Others	26,780,069	22,164,393
c) On Loans and Advances	-	-
d) Others		
Interest accrued on Loans and Advances to Employees	5,612,643	5,999,709
7. Other - Current assets receivable from UGC/sponsored projects		
a) Debit balances in Sponsored Projects	97,146,779	46,388,274
b) Debit balances in Sponsored Fellowships & Scholarships	480,212	480,212
c) Grants Receivable	-	-
d) Other receivables from UGC	-	-
8. Claims Receivable		
Sundry Receivables	239,046,946	39,382,589
TOTAL	607,558,605	499,295,830

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
GUWAHATI - 781039, ASSAM
SCHEDULE 9 - ACADEMIC RECEIPTS

[Amount in ₹]

		Current Year	Previous Year
A. FEES FROM STUDENTS			
A. Academic			
1	Tuition Fee	333,552,160	282,797,465
2	Admission Fee	9,012,788	5,171,414
3	Enrolment Fee	-	-
4	Library Admission Fee	-	-
5	Laboratory Fee	-	-
6	Art & Craft Fee	-	-
7	Registration Fee	9,859,323	12,952,863
8	Hostel Admission Fee	783,600	681,200
9	Student Welfare Fund	395,200	347,000
10	Syllabus Fee	-	-
11	Annual Fee / Subscription	-	-
	Total (A)	353,603,071	301,949,942
B. Examinations			
1	Admission Test Fee	-	-
2	Annual Examination Fee	7,286,450	4,560,550
3	Marksheet, Certificate Fee	-	1,301,250
4	Entrance Examination Fee	-	-

5	Thesis Fee	529,500	-
6	Supplementary Exam Fee	-	1,980,000
7	Grade Card Fee	1,482,000	-
	Total (B)	9,297,950	7,841,800
C. Other Fees			
1	Identity Card Fee	217,050	173,500
2	Fine/ Miscellaneous fee	275,666	293,266
3	Library Fine	143,652	40,617
4	Students Other Fine	223,020	124,000
5	Issue of Certificate/transcripts Etc	1,041,589	506,395
6	Medical fee	1,458,150	1,348,600
7	Transportation fee	-	-
8	Hostel fee	4,903,500	4,257,500
9	Gymkhana Fee	8,135,400	4,954,600
10	Electricity and Water Charges	26,718,239	23,146,000
11	GMIS Fee	3,604,502	11,089,913
12	Modernization and upgradation fee	1,976,000	1,735,000
13	Academic Facilities fee	17,645,000	8,220,000
14	Hostel Maintenance Fee	20,775,000	9,753,000
15	Other Academic Receipts	2,213,760	958,800
	Total (C)	89,330,528	66,601,191
D. Sale of Publications			
	1.Sale of Admission forms	-	-
	2.Sale of syllabus and Question Paper, etc.	-	-
	3.Sale of prospectus including admission forms	-	-
	Total (D)	-	-
E. Other Academic Receipts			
	1.Registration fee for workshops, programmes	-	-
	2.Registration fees (Academic Staff College)	-	-
	Total (E)	-	-
Grand Total (A+B+C+D+E)		452,231,549	376,392,933
Less : Utilization of IRG		248,377,543	351,223,178
Balance		203,854,006	25,169,754

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

[Amount in ₹]

Particulars	Capital			Total Capital	Recurring Govt. of India	State Govt.	Industry Partners	Current Year Total	Previous Year Total
	Govt. of India	Capital	UGC Specific Schemes						
Balance B/F	-	-	-	-	-	-	-	-	942,855,202
Add: Adjustment against Capital Fund (HEFA interest)	-	-	-	-	27,452,748	-	-	27,452,748	-
Add: Receipt during the year	540,000,000	-	-	540,000,000	3,648,100,000	-	-	4,188,100,000	3,598,700,000
Add : Receipt during the year (HEFA Interest)	-	-	-	-	2,000,000	-	-	2,000,000	-
Total	540,000,000	-	-	540,000,000	3,677,552,748	-	-	4,215,552,748	4,541,555,202
Less: Refund	-	-	-	-	-	-	-	-	-
Less: Utilised for Capital expenditure (A)	502,828,231	-	-	502,828,231	-	-	-	502,828,231	1,442,855,202
Balance	37,171,769	-	-	37,171,769	3,677,552,748	-	-	3,714,724,517	3,098,700,000
Less: Utilized for Revenue Expenditure (B)	-	-	-	-	3,648,100,000	-	-	3,648,100,000	3,098,700,000
Less: Utilized for payment of HEFA Interest (C)	-	-	-	-	3,831,792	-	-	3,831,792	-
Balance C/F (D)	37,171,769	-	-	37,171,769	25,620,956	-	-	62,792,725	-

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
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SCHEDULE 11- INCOME FROM INVESTMENTS

[Amount in ₹]

Particulars	Earmarked / Endowment Funds		Other Investments	
	Current Year	Previous Year	Current Year	Previous Year
1. Interest				
a. On Government Securities	-	-	-	-
b. Other Bonds/Debentures	-	-	-	-
2. Interest on Term Deposits				
a) Institute Corpus Fund	44,819,188	37,141,299	-	-
b) JEE	3,468,129	6,194,939	-	-
c) GATE	4,666,658	27,248,459	-	-
g) Gold Medal	7,337	6,377	-	-
h) Women Association	55,048	47,822	-	-
i) Bimla Prasad Chaliha - Chair	883,100	893,407	-	-
j) Alumni Donation (P. Sawant)	90,563	1,015	-	-
k) Chaliha Foundation	87,735	320,872	-	-
l) Rajiv Gandhi Chair on Watsen studies	297,754	279,776	-	-
m) Quality Improvement Programme	717,299	709,990	-	-
n) IIT Alumni Fund	611,195	664,350	-	-
i) Career Development Fund	141,650	-	-	-
3. Income accrued but not due on Term Deposits/Interest bearing advances to employees	-	-	-	-
4. Interest on Savings Bank Accounts	-	-	-	-
Interest on SB A/c - Chaliha Foundation	5,810	2,634	-	-
Interest on SB A/c - Rajiv Gandhi	1,887	2,061	-	-
Interest on SB A/c (SK Bhuyan)	22,870	23,238	-	-
Interest on SB A/c - Unnat Bharat	16,280	2,927	-	-
Interest Received on SB A/c-Corpus Fund	1,578	1,744	-	-
Interest Received on SB A/c-IIT Alumni Fund	17,235	7,149	-	-
Interest Received SB A/c BPC	1,488	453	-	-
Interest SB A/c External Relation	1,883	1,873	-	-
Interest Received on SB A/c of CDF	59,724	9,938	-	-
Interest receipt SB A/c Revolving Fund	194,176	-	-	-
Interest receipt SB A/c GATE	3,601	670	-	-
5. Others (Specify)				
Interest Received on Term Deposits (Grants)	-	-	38,707,939	33,957,893
Interest Received on EMD	-	-	3,146,771	3,237,789
Interest Received From TD (Other)	-	-	5,222,936	9,551,256
Total	56,172,188	73,560,993	47,077,646	46,746,938
Transferred to Earmarked/Endowment Funds	56,172,188	73,560,993	3,146,771	3,237,789
Balance	0	-	43,930,875	43,509,149

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
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SCHEDULE 12: INTEREST EARNED

[Amount in ₹]		
Particulars	Current Year	Previous Year
1. On Savings Accounts with scheduled banks	17,870,757	13,343,956
2. On Loans		
a. Employees/Staff	444,865	461,659
b. Others	78,865	502,705
3. On Debtors and Other Receivables	-	-
Total	18,394,487	14,308,320
4. Sl No.01 & 2b transferred to Institute Corpus Fund	17,949,622	13,846,661
Balance	444,865	461,659

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
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SCHEDULE 13- OTHER INCOME

[Amount in ₹]

A. Income from Land & Buildings	Current Year	Previous Year
1.Hostel Room Rent	11,647,575	10,762,100
2.License fee	6,812,758	6,513,252
3.Hire Charges of Auditorium/Play ground/Convention Centre, etc		
a) Guest House Charges	9,803,278	6,729,084
b) Rent From Shops	1,330,531	1,091,024
c) Rent for Accom/immovable property	6,942,592	12,540,881
d) Hire Charges Auditorium/Comm Hall Etc	274,350	227,900
4. Electricity / Water charges recovered	18,197,724	17,696,381
5. Telephone charges	92,362	154,959
Total	55,101,171	55,715,581
B. Sale of Institute's publications	-	-
C. Income from holding events		
1.Gross Receipts from annual function/ sports carnival	-	-
Less: Direct expenditure incurred on the annual		
function/ sports carnival	-	-
2.Gross Receipts from fetes	-	-
Less: Direct expenditure incurred on the fetes	-	-
3.Gross Receipts for educational tours	-	-
Less: Direct expenditure incurred on the tours	-	-
4.Others (to be specified and separately disclosed)	-	-
Total	-	-
D. Others		
1. Income from consultancy	11,250,575	9,617,955
2. Income From Entrance Examination	15,637,000	8,776,204
3. RTI fees	1,216	395
4. Income from Royalty	-	-
5. Application Fee for PhD Admission	4,441,870	
5. Sale of application form (recruitment)	68,613	412,925
6. Misc. receipts (Sale of tender form)	319,000	610,000
7. Profit on Sale/disposal of Assets		
a)Owned assets	-	-
b)Assets received free of cost	-	-
8. Grants/Donations from Institutions, Welfare Bodies and International Organizations	-	-

9. Others		
a) Sale / Disposal of unserviceable stores etc.	4,843,299	150
b) Fine	984,200	-
c) Providing Medical Service	3,076,991	2,775,247
e) Charges for Use of Transport	850,432	780,891
d) Refund of Pay & Allowances	-	-
e) Miscellaneous Income	3,262,351	2,243,682
f) Day Care Fee	533,650	405,300
g) Penalty	-	-
h) I Card Reissue	2,025	1,275
i) Charges for Issue of Duplicate Medical Record Book	74,563	-
Total - D	45,345,785	25,624,024
Grand Total (A+B+C+D-E)	100,446,956	81,339,605
E. Transferred to Institute Corpus Fund (D-Others Sl No.01 & 02)	26,887,575	18,394,159
Balance	73,559,381	62,945,446

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SCHEDULE 14 - PRIOR PERIOD INCOME

[Amount in ₹]			
Particulars		Current Year	Previous Year
1.Academic Receipts		-	-
2.Income from Investments		679,823	-
3.Interest earned			
a) HBA		-	-
b) Motor Car Advance		-	-
4. Other Income		312,029	42,346
	Total	991,852	42,346

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SCHEDULE 15 — STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

[Amount in ₹]

	Current Year			Previous Year		
	Capital	Revenue	Total	Capital	Revenue	Total
a)Salaries and Wages						
Faculty	-	1,079,963,180	1,079,963,180	-	893,002,695	893,002,695
Non Faculty	-	451,563,277	451,563,277	-	353,304,307	353,304,307
b)Allowances and Bonus	-	-	-	-	-	-
c)Contribution to Provident Fund	-	3,930,840	3,930,840	-	9,597,271	9,597,271
d)Contribution to Other Fund - CPS	-	113,464,760	113,464,760	-	79,058,769	79,058,769
e)Staff Welfare Expenses	-	-	-	-	-	-
f)Retirement and Terminal Benefits	-	280,741,455	280,741,455	-	161,967,813	161,967,813
g)LTC facility	-	17,043,615	17,043,615	-	23,753,221	23,753,221
h)Medical facility			-			-
Medical Reimbursement	-	6,702,190	6,702,190	-	6,705,999	6,705,999
Hospital Expenses	-	49,076,588	49,076,588	-	45,551,168	45,551,168
Medical Insurance	-	10,192,261	10,192,261		16,626,859	16,626,859
i)Children Education Allowance	-	18,674,650	18,674,650	-	2,452,633	2,452,633
j)Honorarium	-	3,321,875	3,321,875	-	3,407,050	3,407,050
k) Others			-			-
Travelling Expenses Official	-		-	-		-
Telephone Reimbursement	-	3,438,547	3,438,547	-	3,435,029	3,435,029
Travel Expenses Official	-	-	-	-	-	-
Professional Development Allowances	-	30,921,530	30,921,530	-	29,815,588	29,815,588
TOTAL	-	2,069,034,768	2,069,034,768	-	1,628,678,402	1,628,678,402

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SCHEDULE 15A — EMPLOYEES' RETIREMENT AND TERMINAL BENEFITS

[Amount in ₹]

	Pension	Gratuity	Leave Encashment	Total
Opening Balance	829,733,593	464,071,751	356,340,346	1,650,145,690
Addition : Capitalized value of Contributions Received from other Organizations	-	-	547,834	547,834
Total (a)	829,733,593	464,071,751	356,888,180	1,650,693,524
Less: Actual Payment during the Year (b)	25,911,062	8,830,349	14,056,627	48,798,038
Balance Available [c (a-b)]	803,822,531	455,241,402	342,831,553	1,601,895,486
Provision required as per Actuarial Valuation (d)	1,024,264,037	618,228,878	460,585,532	2,103,078,447
A. Provision to be made in the Current year (d -c)	220,441,506	162,987,476	117,753,979	501,182,961
B. Contribution to New Pension Scheme	113,464,760	-	-	113,464,760
C. Medical Reimbursement to Retired Employees	-	-	-	-
D. Travel to Hometown on Retirement	-	-	-	-
E. Deposit Linked Insurance Payment	-	-	-	-
Total (A+B+C+D+E)	333,906,266	162,987,476	117,753,979	614,647,721

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SCHEDULE 16 - ACADEMIC EXPENSES

[Amount in ₹]

	Current Year			Previous Year		
	Capital	Revenue	Total	Capital	Revenue	Total
a) Laboratory expenses	-	149,258,824	149,258,824	-	146,346,023	146,346,023
b) Field work/ Participation in Conferences	-	-	-	-	-	-
c) Expenses on Seminars/Workshops	-	13,898,447	13,898,447	-	14,534,648	14,534,648
d) Payment to visiting faculty	-	11,491,066	11,491,066	-	15,001,685	15,001,685
e) Examination	-	18,471,372	18,471,372	-	21,179,311	21,179,311
f) Student Welfare expenses	-	15,000,248	15,000,248	-	40,613,304	40,613,304
g) Admission expenses	-	-	-	-	-	-
h) Convocation expenses	-	4,348,771	4,348,771	-	3,450,700	3,450,700
i) Publications	-	-	-	-	-	-
j) Stipend/ means-cum-merit scholarship	-	713,979,248	713,979,248	-	575,041,090	575,041,090
k) Subscription Expenses	-	-	-	-	-	-
l) Others						
i) Peer Assistance Learning	-	136,500	136,500	-	122,250	122,250
ii) Travelling Expenses - Examination	-	-	-	-	-	-
iii) Placement and Staff Training	-	1,340,342	1,340,342	-	1,626,838	1,626,838
iv) Patent Fee	-	-	-	-	-	-
v) SCSP & TCP Programme	-	9,235,757	9,235,757	-	6,759,013	6,759,013
vi) Contingency - Academics	-	5,969,103	5,969,103	-	4,296,024	4,296,024
vii) Interest subvention (Vidya Laxmi Scheme)	-	2,696,018	2,696,018	-	1,410,455	1,410,455
TOTAL	-	945,825,696	945,825,696	-	830,381,342	830,381,342

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SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES

[Amount in ₹]

	Current Year			Previous Year		
	Capital	Revenue	Total	Capital	Revenue	Total
A Infrastructure						
a)Electricity and power	-	207,689,227	207,689,227	-	198,870,256	198,870,256
b)Water charges	-	-	-	-	-	-
c)Insurance	-	-	-	-	-	-
d)Rent, Rates and Taxes (including property tax)	-	-	-	-	-	-
B Communication			-			-
e)Postage and Telegram	-	4,743,156	4,743,156	-	1,675,661	1,675,661
f)Telephone, Fax and Internet Charges	-	5,335,463	5,335,463	-	3,920,627	3,920,627
C Others			-			-
g)Printing and Stationery (consumption)	-	1,049,491	1,049,491	-	1,522,149	1,522,149
h)Travelling and Conveyance Expenses/ TA/DA	-	1,533,411	1,533,411	-	1,695,623	1,695,623
i)Hospitality	-	-	-	-	-	-
j)Auditors Remuneration	-	1,458,854	1,458,854	-	1,050,000	1,050,000
k)Professional Charges (legal Expenses)	-	3,168,015	3,168,015	-	2,206,670	2,206,670
l) Advertisement and Publicity	-	2,646,589	2,646,589	-	4,001,394	4,001,394
m)Magazines & Journals	-	-	-	-	-	-
n) Interest on HEFA Loan	-	3,831,792	3,831,792	-	2,547,252	2,547,252
m)Others						
88 Institute Level Programme	-	2,863,810	2,863,810	-	2,197,619	2,197,619
89 National Level Programme	-	806,918	806,918	-	1,959,409	1,959,409
92. Akshara Pre-Primary School	-	453,412	453,412	-	528,776	528,776
Day Care Centre	-	3,202,794	3,202,794	-	2,500,581	2,500,581
Office Contingencies	-	13,817,179	13,817,179	-	13,226,942	13,226,942
Entertainment Expenses	-	-	-	-	14,890	14,890
Meeting Expenses	-	700,858	700,858	-	837,804	837,804
Travelling Expenses - Office		2,206,573	2,206,573	-	2,087,879	2,087,879
Pension & Pensionary Benefits	-	220,441,506	220,441,506	-	152,475,221	152,475,221
TOTAL	-	475,949,047	475,949,047	-	393,318,752	393,318,752

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SCHEDULE 18 TRANSPORTATION EXPENSES

[Amount in ₹]

	Particulars	Current Year			Previous Year		
		Capital	Revenue	Total	Capital	Revenue	Total
1	Vehicles (owned by Institution)						
	a)Running expenses	-	-	-	-	-	-
	b)Repairs & maintenance	-	1,252,620	1,252,620	-	1,563,744	1,563,744
	c) Insurance expenses	-	99,052	99,052	-	95,173	95,173
2	Vehicles taken on rent/lease						-
	a) Rent/lease expenses	-	21,610,475	21,610,475	-	25,212,202	25,212,202
3	Vehicle (Taxi) hiring expenses	-	1,131,303	1,131,303	-	1,889,263	1,889,263
	Total	-	24,093,450	24,093,450	-	28,760,382	28,760,382

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SCHEDULE 19 — REPAIRS & MAINTENANCE

[Amount in ₹]

Particulars		Current Year			Previous Year		
		Capital	Revenue	Total	Capital	Revenue	Total
a)	Buildings	-	276,215,940	276,215,940	-	189,508,369	189,508,369
b)	Furniture & Fixtures	-	-	-	-	-	-
c)	Plant & Machinery	-	32,663,069	32,663,069	-	28,967,173	28,967,173
d)	Office Equipment	-	12,985,104	12,985,104	-	8,339,571	8,339,571
e)	Computers	-	-	-	-	-	-
f)	Laboratory & Scientific equipment	-	-	-	-	-	-
g)	Audio Visual equipment	-	-	-	-	1,498,889	1,498,889
h)	Cleaning Material & Services	-	92,362,709	92,362,709	-	66,353,622	66,353,622
i)	Book binding charges	-	-	-	-	-	-
j)	Gardening	-	29,788,949	29,788,949	-	27,764,374	27,764,374
k)	Estate Maintenance	-	20,107,667	20,107,667	-	23,239,439	23,239,439
l	Others						
	Others - Security and Cleaning	-	138,030,119	138,030,119	-	133,677,838	133,677,838
	Others - Guest House Management	-	18,288,647	18,288,647	-	15,180,780	15,180,780
Total		-	620,442,204	620,442,204	-	494,530,055	494,530,055

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
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SCHEDULE 20 — FINANCE COSTS

[Amount in ₹]

Particulars	Current Year			Previous Year		
	Capital	Revenue	Total	Capital	Revenue	Total
a) Bank charges	-	2,608,663	2,608,663	-	1,826,579	1,826,579
b) Others (specify)	-	-	-	-	-	-
Total	-	2,608,663	2,608,663	-	1,826,579	1,826,579

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
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SCHEDULE 21 - OTHER EXPENSES

[Amount in ₹]

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

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
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SCHEDULE 22: PRIOR PERIOD EXPENSES

[Amount in ₹]

	Particulars	Current Year			Previous Year		
		Capital	Revenue	Total	Capital	Revenue	Total
1	Establishment expenses	-	-	-	-	-	-
2	Academic expenses	-	3,409,748	3,409,748	-	-	-
3	Administrative expenses	-	-9,916,510	-9,916,510	-	-	-
4	Transportation expenses	-	-	-	-	-	-
5	Repairs & Maintenance	-	-	-	-	-	-
6	Communication and Transport	-	-	-	-	-	-
6	Depreciation	-56,448,078		-56,448,078	-	32,104,809	32,104,809
7	Other Expenses	-	3,576,547	3,576,547	-	-14,166,832	-14,166,832
8	Scientific & Laboratory Equip- ment	-	-	-	-	-	-
	Total	-56,448,078	-2,930,215	-59,378,293	-	17,937,977	17,937,977

Schedule 23 - Significant Accounting Policies

1. BASIS FOR PREPARATION OF ACCOUNTS

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

2. REVENUE RECOGNITION

2.1 Fees from Students, Sale of Admission Forms, Royalty and Interest on Savings Bank account are accounted on cash basis.

2.2 Income from Land, Buildings and Other Property and Interest on Investments are accounted on accrual basis.

2.3 Interest on interest bearing advances to staff for House Building, Purchase of Vehicles and Computers is accounted on accrual basis every year, though the actual recovery of interest starts after the full repayment of the Principal.

3. FIXED ASSETS AND DEPRECIATION

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

3.2 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.

3.3 Books received as gifts, are valued at selling prices printed on the books. Where they are not printed, the value is based on assessment.

3.4 Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straight line method, at the following rates:

Tangible Assets:

Land	0%
Site Development	0%
Buildings	2%
Roads & Bridges	2%
Tube wells & Water Supply	2%
Sewerage & Drainage	2%
Electrical Installation and equipment	5%
Plant & Machinery	5%
Scientific & Laboratory Equipment	8%
Office Equipment	7.5%
Audio Visual Equipment	7.5%
Computers & Peripherals	20%
Furniture, Fixtures & Fittings	7.5%
Vehicles	10%
Lib. Books & Scientific Journals	10%

Intangible Assets (amortization):

E-Journals	40%
Computer Software	40%
Patents and Copyrights	9years

Schedule 23 - Significant Accounting Policies (Contd.)

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

3.6 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 Accounts.

4. INTANGIBLE ASSETS:

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

4.1 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.

4.2 Expenditure on acquisition of software has been separated from computers and peripherals, as apart from being intangible assets, the rate of obsolescence in respect of these is very high. Depreciation is provided in respect of software at a higher rate of 40% as against depreciation of 20% provided in respect of Computers & Peripherals.

5. STOCKS:

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

6. RETIREMENT BENEFITS

Retirement benefits i.e., pension, gratuity and leave encashment are provided on the basis of actuarial valuation. Capitalized value of pension and gratuity received from previous employers of the Institution's employees, who have been absorbed in the Institution, is credited to the respective Provision Accounts. 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).

7. INVESTMENTS

a. Long term investments are carried at their cost or face value whichever is lower. However, any permanent diminution in their value as on the date of the Balance Sheet is provided for.

b. Short Term investments are carried at their cost or market value (if quoted) whichever is lower.

Schedule 23 - Significant Accounting Policies (Contd.)

8.EARMARKED/ENDOWMENT FUNDS

The following long terms funds are earmarked for specific purposes. Each of the funds has separate bank accounts. Those with large balances also have investments in Term Deposits with Banks. The income from investments on accrued basis and interest on savings Bank Accounts are credited to the respective Funds. The expenditure is debited to the fund. 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.

8.1 Institute Corpus Fund

Surplus amount of all conferences, income from various examinations conducted by the Institute (including GATE/JEE/JAM etc.), income on consultancy (R & D), income from deposits / investments (other than those of Govt. grants) in the SB Accounts and interest on mobilization advances are treated as additions to Institute Corpus Fund.

8.2 Entrance Examination Funds – JEE and GATE/JAM

These funds are maintained for the conduct of the respective entrance examinations.

8.3 QIP Fund provided by AICTE for projects under QIP.

8.4 Endowments are funds received from various individual donors, Trusts and other organizations, for establishing Chairs and for Medals & Prizes, as specified by the Donors. The expenditure on Medals & Prizes is met from the interest earned on investment of the respective Endowment Funds and the balance is carried forward and is represented on the assets side by the balance at Bank, Investments and accrued interest.

9. GOVERNMENT AND UGC GRANTS

9.1 Government Grants (MHRD) 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 (MHRD) are transferred to the Capital Fund.

9.3 Government grants(MHRD)for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilized, as income of the year in which they are realized.

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

10.INVESTMENTS OF EARMARKED FUNDS AND INTEREST INCOME ACCRUED ON SUCH INVESTMENTS:

To the extent not immediately required for expenditure, the amounts available against such funds are invested in approved Securities & Bonds or deposited for fixed term with Banks, leaving the balance in Savings Bank Accounts.

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 Institution.

Schedule 23 - Significant Accounting Policies (Contd.)

11.SPONSORED PROJECTS

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. INCOME TAX

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

13. FOREIGN CURRENCY

Transactions denominated in foreign currency are accounted at the exchange rate prevailing on the date of transaction.

Schedule 24–Contingent Liabilities and Notes on Accounts

1. Contingent liabilities and capital commitments:

	(Amount In Rs Lakh)	
	Current Year	Previous Year
a) Claims against the Institute not acknowledged as debts	351.01	351.01
b) Capital Commitments (net of advances)	27,458.00	13,936.57

2. Letters of credit established by the Bank on behalf of the Institute and outstanding on 31.03.2020 – Rs.85.46 lakh.
3. Additions in the year to the fixed assets include Library Books of the value of Rs.2.12 lakh received as gifts by the Institute. The assets have been set up by credit to Capital Fund.
4. The depreciated value of fixed assets of sponsored projects amounting to Rs.436.77 lakh as on 01.04.2019 transferred to respective departments of the Institute has been capitalized during the current financial year.
5. In the Balance Sheet as on 31.03.2019 and the Balance Sheet of earlier years, fixed assets purchased out of sponsored projects, where ownership was retained with the sponsors were wrongly exhibited in Schedule 4D. The WDV of such assets as on 31.03.2019 amounting to Rs.11,032.21 lakh have been segregated and separately disclosed in the Notes on Accounts in terms of C&AG observations.
6. From the current financial year fixed assets created out of Capital Funds, HEFA Loan and other funds have been exhibited distinctly in sub-schedules A, B, C and D to the main schedule of fixed assets.
7. 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 project funds will remain the property of the sponsors. The details of such assets are stated below:

(Amount in Rs.)

S. No.	Assets Heads	Gross Block			
		Opening Balance On 01.04.2019	Additions	Deductions	Closing Balance
1	Buildings	5,52,216	-	-	5,52,216
2	Scientific & Laboratory Equipment	12911,41,348	3885,49,808	3288,51,275	13508,39,881
3	Lib. Books & Scientific Journals	305,39,447	3,51,089	-	308,90,536
Total		13222,33,011	3889,00,897	3288,51,275	13822,82,633

Schedule 24 – Contingent Liabilities and Notes on Accounts (Contd.)

(Amount in Rs.)

S. No.	Assets Heads	Notional Depreciation			
		Opening Balance	For the Year	Deductions/ Adjustment	Total
1	Buildings	-	-	-	-
2	Scientific & Laboratory Equipment	1982,42,547	1080,67,190	897,66,590	2165,43,147
3	Lib. Books & Scientific Journals	207,69,352	61,78,107	-	269,47,459
	Total	2190,11,899	1142,45,298	897,66,590	2434,90,606

(Amount in Rs.)

S. No.	Assets Heads	Net Block	
		31.03.2020	31.03.2019
1	Buildings	5,52,216	5,52,216
2	Scientific & Laboratory Equipment	11342,96,734	10928,98,802
3	Lib. Books & Scientific Journals	39,43,077	97,70,095
	Total	11387,92,027	11032,21,113

8. Prior Period Expenses include Rs.564.48 lakh being rectification / recalculation of retrospective depreciation relating to:
 - Rectification of excess depreciation charged in respect of assets of sponsored projects not transferred to Institute which were wrongly included in Schedule 4D – (Rs.1,063.56 lakh)
 - Rectification of excess depreciation charged on additions to Office Equipments wrongly booked under Scientific and Laboratory Equipments – (Rs.0.02 lakh)
 - Rectification of excess depreciation charged on Office Equipments – (Rs.0.01 lakh)
 - Recalculation of depreciation on capitalized amount of work in progress completed in earlier years - Rs.425.04 lakh
 - Recalculation of depreciation on additions to E-Journals wrongly booked under Library Books during the financial year 2018-19 – Rs.74.07 lakh
9. Rs.3.68 lakh has been debited to Investment - Others [Term Deposit (R & D)] being adjustment of amount overstated during the financial year 2018-19 in terms of C&AG observations. The consequential impact on accrued interest and interest income relating to earlier year has been rectified accordingly.

Schedule Forming Part of the Accounts for the year ended on 31st March, 2020

Schedule 24 – Contingent Liabilities and Notes on Accounts (Contd.)

10. Prior Period Expenses include Rs.11.37 lakh being employer's contribution for the financial years 2016-17 to 2018-19.
11. Rs.2,204.42 lakh for Pension and Pensionary Benefits has been exhibited under the head Administrative and General Expenses (Schedule - 17) since the same falls under Object Head 31 (GIA - Other than Salary) as prescribed by the MHRD, Govt. of India.
12. An amount of Rs.274.53 lakh received towards HEFA Loan Interest which was wrongly treated as income during the previous financial year has been adjusted against Capital Fund in terms of MHRD sanction order.
13. Transfer to Earmarked / Endowment Funds exhibited in the Income and Expenditure Account includes Rs.93.98 lakh transferred to IITG GATE which represents the fund balance of IITG GATE as on 31.03.2005 prior to segregation of the accounts of the fund from that of the Institute.
14. Transfer to Earmarked / Endowment Funds exhibited in the Income and Expenditure Account includes Rs.92.71 lakh transferred to IITG JEE which represents the fund balance of IITG JEE as on 31.03.2005 prior to segregation of the accounts of the fund from that of the Institute
15. Unclaimed Security Deposit amounting to Rs.60.18 lakh till 31.03.2016 has been transferred to Institute Development Fund during the current financial year in terms of C&AG observations for the financial year 2016-17.

16. Expenditure in Foreign Currency:

Particulars	Amount (in Rs. Lakh)
Equipment and Consumables	523.62
Journals and Subscriptions	864.57
Honorarium	377.63
Startup Grant	29.05
PDA and Miscellaneous	9.03
Expenditure relating to Sponsored Projects	4,763.35
Total	6,567.25

17. Expenditure of Rs.2.93 lakh incurred on the applications for Patents during the current financial year has been debited to the head under Intangible Assets.
18. No provision for PDA has been made in view of the change in policy regarding carry forward of unutilized balance of one block to the next block.
19. Term Loan amounting to Rs.197.85 crore and Rs.99.49 crore has been sanctioned by HEFA during the previous and current financial years respectively. An amount of Rs.43.32 crore has been released during the current financial year. In terms of the guidelines of the funding agency, an amount of Rs.19.80 crore has been appropriated out of IRG towards repayment of principal instalment during the current financial year. The assets created out of loan from HEFA is reflected in Schedule 4B.

Schedule Forming Part of the Accounts for the year ended on 31st March, 2020

Schedule 24 – Contingent Liabilities and Notes on Accounts (Contd.)

20. Pending final decision, the saving in output tax through ITC under GST and Service Tax has been parked under Current Liabilities.
21. During the current financial year an amount of Rs.48.77 lakh has been recouped from Institute Development Fund against payment of Bonus pertaining to for prior period.
22. In the opinion of the Management, the current assets, loans and advances have a value on realization equal or at least to the aggregate amount shown in the Balance Sheet
23. The details of balances in Saving Bank Accounts and Current Accounts are enclosed as Annexure to the Final Accounts.
24. Previous year's figures have been rearranged and regrouped wherever considered necessary to facilitate comparison.
25. Figures in the Final accounts have been rounded off to the nearest rupee.
26. Schedules 1 to 24 are annexed to and form an integral part of the Balance Sheet at 31st March 2019 and the Income & Expenditure account for the year ended on that date.
27. As the Provident Fund Accounts and the New Pension Scheme Account are owned by the members of those funds and not by the Institute, these accounts were separated from the Institute's Accounts from 01.04.2015. A Receipts & Payments Account and 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 2019-20 have been attached to the Institute's Accounts.

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
GUWAHATI - 781039, ASSAM

ANNEXURE A : DETAILS OF SUNDRY CREDITORS FOR GOODS & SERVICES AS ON
31-03-2020

Sl. No.	Particulars	Amount
1	A B Chemicals & Instruments	91,970
2	Abhisarika Holidays	5,200
3	Academy for Computer Training (Guj) Pvt Ltd	236,250
4	Anup Chakraborty	65,447
5	Archana Deka	79,966
6	A to Z Catering Company	176,611
7	Balaji Computers	148,686
8	Barbees Pre School	30
9	Baruah Enterprise	11,999
10	B&B Publisher & Distributor	13,075
11	BD Scientific Enterprise	20,813
12	Bidya Mandir	120,675
13	Blue Line Restaurant & Catering	8,844
14	Bright Engineers	220,886
15	Bulu Boruah	47,250
16	Cadtrans Infotech Pvt Ltd	2,350,688
17	CAPITAL BOOKS PVT LTD	48,031
18	CASCADE BOOK DISTRIBUTORS	2,981
19	Choudhury Brothers	357,122
20	Commercial Sales Corporation	2,150
21	Das & Co.	31,645
22	Delicious Catering	122,115
23	Digitek Solutions	136,597
24	Doulgobinda Construction	52,194
25	D S Systems Pvt. Ltd.	584,978
26	Dulumoni Kalita	45,455
27	Enarch Consultants Pvt. Ltd.	9,942,501
28	Ganesh Seal	88,467
29	GYAN ASSOCIATES	35,227
30	Hemanta Deka	81,316
31	HKN Group	27,140
32	Infres Methodex Pvt. Ltd.	3,000

33	Jaan Enterprise	42,440
34	Jaldhara & Company	61,510
35	JK Services	7,956
36	Kevin Electrochem	17,850
37	K.K. TRAVELS	16,756
38	Kumar Electricals	92,883
39	Mahi Traders	433,838
40	Maverick Technologies	577,500
41	Mayuri Furniture	5,996,583
42	Mccann Info Solution	2,846,489
43	Medhi Brothers	39,101
44	Methodex Systems Pvt Ltd	60,902
45	M. Saquei & Co.	239,334
46	Narayan Seal	63,586
47	NIOH	34,100
48	North East Chemicals Corporation	144,650
49	OVERSEAS PRESS INDIA PVT LTD	18,950
50	PANIMA BOOK DISTRIBUTORS	27,219
51	Pranjal Burhagohain	79,396
52	Punam Devi	4,730
53	Radha Krishna Enterprise	85,900
54	Rajib Kumar Sarmah	84,375
55	Robokits India	13,145
56	Rohde & Schwarz India Pvt Ltd	1,015,626
57	Royal Book Centre	60,898
58	R S Computer	35,400
59	Rupam Jyoti Sarmah	51,727
60	Sankar Swargiary	67,192
61	Sarma Books	38,881
62	Scigenics Biotech Pvt. Ltd.	12,665
63	SHANKAR'S BOOK AGENCY PVT LTD	16,657
64	Shree Enterprises	44,100
65	Sigma Aldrich Chemicals Pvt Ltd	288,529
66	S P Travels	2,441
67	Star Trace Pvt Ltd	175,203
68	Sunil Khijwania	32,209
69	SUSHIL ENTERPRISE	70,550
70	Swastik Tours & Travels	61,768
71	The Jubilee Enterprise	400,957
72	Toshniwal Brothers (SR) Pvt. Ltd.	64,050

73	Toshvin Analytical Pvt Ltd	471,450
74	Universal Electrical & Electronics	34,070
75	VT Vacuum Technologies Pvt Ltd	334,042
76	Western Surgico	179,947
77	Zenith India Ltd.	85,083
	Total	29,691,947

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
GUWAHATI - 781039, ASSAM

ANNEXURE B : DETAILS OF STATUTORY LIABILITIES AS ON 31-03-2020

Sl. No.	Particulars	Amount
1	CESS-03/20	749,169
2	GST-RCM-Non ITC	1,682,106
3	GST Outward	1,755,349
4	Akshara School Fee	1,400
5	CPF (Deduction)	25,288
6	CPF Employer Contribution Payable	5,067,701
7	Donation (Misc)	819,917
8	Group Term Insurance Premium	486,804
9	GSLIS (Deduction)	347,380
10	NPS (Deduction)	7,007,866
11	NPS Employers Contribution Payable	9,707,640
12	School Bus (Subscription)	200
13	Sisugram (Donation)	200
14	S.S.P	353,723
15	CGST - TDS 03/20	1,207,327
16	IGST - TDS 03/20	570,382
17	SGST - TDS 03/20	1,207,327
18	TDS - 03/20 (92A)	29,958,481
19	TDS - 03/20 (94C)	3,009,777
20	TDS - 03/20 (94J)	244,168
21	TDS - 94C (PMRF)	1,042
22	TDS-GATE 94C	2,604
23	VAT- 01/19	51,865
24	VAT- 02/19	8,739
25	VAT - 03/19	6,971
26	VAT - 2019-20	19,037

27	VAT- Earmarked	11,000
28	Forest Royalty	19,388,544
29	P-Tax	205,256
	Total	83,897,262

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
GUWAHATI - 781039, ASSAM

ANNEXURE C : DETAILS OF OTHER LIABILITIES AS ON 31-03-2020

Sl. No.	Particulars	Amount
F	Other Funds	
1	Employees Lien / Deputation (Receipt)	28,825
2	HEFA FUND	247,670,000
3	Long Term Training	10,000
4	SAB	2,000
5	SAMEER	2,649,675
6	Summer Training	224,030
7	Winter Training	15,000
8	GSLIS (Remittance)	36,527
9	HAB -Others	1,496,932
	Total	252,132,989
G	Other Liabilities	
1	Higher Education Funding Agency(Secured Loan)	269,195,419
2	Withheld	121,754,832
3	Deposit - ICT Academy	3,773,105
4	GATE Payable	15,637,000
5	GST - Input Credit	17,473,750
6	IIT Guwahati Payable - Women Association	180,000
7	Interest Payable (Vidya Laxmi)	4,106,473
8	IIT Guwahati R&D Payable	9,220,106
9	Input Credit - Service Tax	1,181,999
10	M1004-NIPER Recruitment Fee	276,510
11	Misc. Receipt/Payment	5,286,909
12	Stale Cheque A/c	255,486
13	Current Liabilities R & D	62,251,391
	Total	510,592,980

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
GUWAHATI - 781039, ASSAM

ANNEXURE - D: DETAILS OF BANK ACCOUNTS AS ON 31-03-2020

Annexure of Current Banks Accounts forming part of the Schedule 7 of the Balance Sheet			
Sl.No.	Particulars	Current Year	Previous Year
1	Canara Bank - 8652201002403	795,548,539	374,193,543
2	Canara Bank - 8652201010019	10,152,284	11,550,094
3	Canara Bank - 8652201010143(HEFA PrincipaL)	247,934,967	98,924,219
4	Canara Bank JEE A/c 8652201010008	6,466,782	4,875,272
5	HDFC Bank - 50200027342867	4,419,604	23,951,988
6	SBI - 10196461010	2,817,484	6,873,837
7	Canara Bank,CA No.8652201002534	2,386,677	294,696
8	SBI,ICD Amingaon,CA No.10196461054	187,577,561	138,338,205
9	HDFC Bank 50200027343219 - FLC A/c	18,218,717	49,143,805
	TOTAL	1,275,522,615	708,145,660

Annexure of Savings Banks Accounts forming part of the Schedule 8 of the Balance Sheet			
Sl.No.	Particulars	Current Year	Previous Year
1	AXIS Bank-912010000754830	12,518,835	13,900,706
2	Canara Bank - 8652101008668	17,329,493	11,190,058
3	Canara Bank - 8652101022257	47,682,275	14,242,205
4	Canara Bank - 8652101022991	9,109,375	8,683,665
5	Canara Bank - 8652101023739	15,957,247	15,880,904
6	Canara Bank - 8652101024281	175,574	166,727
7	Canara Bank - 8652101024354	4,438,270	4,496,370
8	Canara Bank - 8652101027386	21,066,932	17,816,469
9	Canara Bank - 8652101027593	3,746,130	4,768,123
10	Canara Bank - 8652101028709	56,727,245	90,954,168
11	Canara Bank - 8652101028907	352,940	728,888
12	Canara Bank - 8652101028908	202,458	182,114
13	Canara Bank- 8652101029080	511,899	522,381
14	Canara Bank - 8652101029713	1,107,556	473,775
15	Canara Bank - 8652101029764(Hefa Deduction Re- ceived	1,538,408	995,173
16	Canara Bank (GATE A/c) 20884	137,500,861	111,730,524
17	Canara Bank - 8652101030157	30,193,586	-
18	ICICI Bank - 332501000021	199,822	450,621
19	ICICI Bank - 332501000117	2,441,998	2,077,732

20	ICICI Bank - 664501700096	8,092,484	35,224,948
21	SBI - 10196461984	10,433,620	9,937,208
22	SBI - 30066660297	3,578,048	16,718,811
23	SBI - 33038419854	16,188,050	7,837,066
24	SBI - 33038694105	1,499,941	1,404,075
25	SBI - 34961184753	97,036,466	36,928,851
26	SBI - 36134119666	145,998	10,281
27	SBI A/c No. 30017171215	21,703,865	24,754,991
28	SBI (GATE) A/cNo.30195903630	557,728	538,543
29	AXIS Bank A/c 912010000751967	18,184,254	22,241,769
30	ICICI Bank A/c No. 054301002416	537,981	502,003
31	SBI-300 4008 9841 (Philips Electronics)	388,985	378,979
32	SBI-302 4745 0489 (R&D DST)	323,103,278	486,470,949
33	SBI-303 1400 2512(R&D DBT)	288,293,562	321,394,611
34	SBI 30704526350 (DBT- NER)>	12,142,314	12,139,797
35	SBI-307 5950 0337 (GBPIC)	23,475,380	23,474,429
36	SBI - 31151533220 (MHRD)	151,297,491	82,937,375
37	SBI - 31837428638 (SUG)	9,733,960	9,717,059
38	SBI - 337 4195 5169 (DIC - DoD)	35,702,560	30,230,528
39	SBI - 337 5594 7572 (TEQIP - II)	39,528,295	43,051,831
40	SBI - 339 3102 2557 (R&D DIT)	63,423,293	97,517,005
41	SBI - 360 7116 0089 (E&ICT)	37,751,825	6,426,985
42	SBI - 376 1342 0303 (Research Park)	9,071,834	20,484,820
43	SBI - 3761 9523 618 (R&D Project)	26,412,900	4,300,162
44	SBI - 3827 544 6653 (IEDC)	4,163,659	736
45	SBI - 38321071432 (IITG R&D OH Student WF)	6,710,002	16,494,255
46	SBI - 38321086187 (IITG R&D OH - IDF)	25,751,178	84,925,072
47	SBI - 38321090240 (IITG R&D OH - Staff WF)	5,012,927	14,830,671
48	SBI - 38321100851 (IITG R&D OH - DPF)	17,752,007	-
49	SBI - 38651771006 (ICSSR)	1,112	-
50	SBI SB-31151525753	1,365,695	1,069,626
51	SBI SB-32475312229	19,621,767	19,621,354
	TOTAL	1,641,463,359	1,730,825,390

INDIAN INSTITUTE OF TECHNOLOGY GUWAHATI
GUWAHATI - 781039, ASSAM

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

RECEIPTS		Current Year	Previous Year	PAYMENTS		Current Year	Previous Year
I.	Opening Balance			I.	Expenses		
	a) Cash Balances	255,000	261,000		a) Establishment Expenses	1,759,028,545	1,396,949,482
	b) Bank Balance	-	-		b) Academic Expenses	780,341,509	651,142,287
	i. In Current accounts	658,707,158	121,334,355		c) Administrative Expenses	26,245,474	7,514,135
	ii. In Savings accounts	1,780,263,892	1,291,080,944		d) Transportation Expenses	1,245,541	1,269,991
	iii. In Deposit accounts	-	-		e) Repairs & Maintenance	564,200	162,153
II.	Grants Received				f) Prior period expenses	17,455	1,698,557
	a) From Government of India	4,203,512,652	3,610,450,443		g) Finance Cost	32,857	103,357
	b) From State Government	-	-	II.	Payments against Earmarked/ Endowment Funds	61,611,367	930,702,800
	c) From others	-	-	III.	Payments against Sponsored Projects/Schemes	1,694,246,091	-
	d) Grants in aid receivable for 16-17 received during the year	-	-	IV.	Payments against Sponsored Fellowships/Scholarships	31,567,489	27,552,947
				V.	Investments and Deposits made		
III.	Academic Receipts	694,848,407	546,883,192		a) Out of Earmarked/Endowments funds	30,568,097	49,800,000
IV.	Receipts against Earmarked/ Endowment Funds	113,560,164	160,386,293		b) Out of own funds (Investments- Others}	-	290,000,000
V.	Receipts against Sponsored Projects/Schemes	1,535,868,582	-	VI.	Term Deposits with Scheduled Banks	27,941,000	439,919,617
VI.	Receipts against sponsored Fellowships and Scholarships	35,924,630	57,840,505	VII.	Expenditure on Fixed Assets and Capital Works - in- Progress		
VII.	Income on Investments from				a) Fixed Assets	1,182,844	1,794,653
	a) Earmarked/Endowment funds	12,404,661	32,404,723		b) Capital Works- in- Progress	-	-
	b) Other investments	59,272,589	24,187,895	VIII.	Other Payments including statutory payments	1,243,129,278	2,076,437,927

[Amount in ₹]

VIII. Interest received on							
a) Bank Deposits			11,831,774	IX. Refunds of Grants			-
b) Loans and Advances	78,865		121,087,831	X. Deposits and Advances			-
c) Savings Bank Accounts	18,229,094		13,847,188	XI. Other Payments		1,885,733,487	3,159,981,645
IX. Investments encashed	277,953,544		817,850,344	XII. Closing balances		7,141,407	407,066,470
X. Term Deposits with Scheduled Banks encashed	32,708,432		793,963,761	a) Cash in hand		254,000	255,000
XI. Other income (including Prior Period Income)	37,440		8,318,818	b) Bank balances			
XII. Deposits and Advances	148,967,137		2,463,826,825	In Current Accounts		2,395,063,873	658,707,158
XIII. Miscellaneous Receipts including Statutory Receipts	838,824,373		892,885,401	In Savings Accounts		522,037,102	1,780,263,892
XIV Any Other Receipts - Fixed Assets/ Direct-Indirect expenses	56,534,995		912,880,778	In Deposit Accounts		-	-
TOTAL	10,467,951,614		11,881,322,069	TOTAL		10,467,951,614	11,881,322,069

Sd/-
Asstt Registrar (F&A)
Guwahati, 30th June, 2020

Sd/-
Joint Registrar (F&A)

Sd/-
Registrar

Sd/-
Director

PROVIDENT FUND ACCOUNTS
IIT GUWAHATI

BALANCE SHEET AS AT 31ST MARCH 2020

(AMOUNT IN RS.)

LIABILITIES	CURRENT YEAR	PREVIOUS YEAR	ASSETS	CURRENT YEAR	PREVIOUS YEAR
CONTRIBUTORY PROVIDENT FUND			INVESTMENTS		
As per last Account	76,325,455	62,032,519	In Term Deposits / Bonds with Scheduled Banks		
Add: Subscription	3,930,840	8,332,315	CPF	59,524,162	56,761,304
Add: Employer's Contribution	7,705,382	4,489,313	GPF	155,970,196	147,471,014
Add: Employer's Contribution - Prior Period	1,136,861	-	Voluntary Contribution GPF / CPF	34,743,772	31,954,254
Add: Interest on CPF Contribution	6,783,391	3,804,023			
	95,881,929	78,658,170			
Less: Withdrawal / Transfer	(78,000)	2,219,615	Income Accrued:		
Less: Advance	-	113,100	On Investments in Term Deposits		
Balance at the year end	95,959,929	76,325,455	CPF	11,582,336	9,849,771
			GPF	13,712,523	11,753,451
GENERAL PROVIDENT FUND			Voluntary Contribution GPF / CPF	3,260,390	2,817,646
As per last Account	241,958,441	186,413,814			
Add: Subscription	19,747,348	41,335,019	CURRENT ASSETS		
Add: Transfer from CPF	-	-	Sundry Debtors		
Add: Interest on GPF Contribution	19,339,772	16,854,306	CPF	5,067,701	328,830
	281,045,561	244,603,139	GPF	42,225	1,754,501
Less: Withdrawal	9,234,567	1,966,056	Voluntary Contribution GPF / CPF	-	386,551
Less: Advance	428,692	678,642			
Balance at the year end	271,382,302	241,958,441	Bank Balances:		
			With Scheduled Banks on Current /		

VOLUNTARY CONTRIBUTION GPF / CPF			Deposit / Savings Accounts		
As per last Account	42,792,419	35,996,804	CPF	22,798,256	13,812,608
Add: Subscription	5,811,612	4,495,612	GPF	89,275,463	72,717,909
Add: Interest on Contribution	3,037,529	2,300,003	Voluntary Contribution GPF / CPF	13,824,903	8,230,469
	51,641,560	42,792,419			
Less: Withdrawal	605,600	-			
Balance at the year end	51,035,960	42,792,419			

C/F	418,378,191	361,076,315	C/F	409,801,927	357,838,308
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PROVIDENT FUND ACCOUNTS
IIT GUWAHATI

BALANCE SHEET AS AT 31ST MARCH 2019 (CONTD.)

(AMOUNT IN RS.)

LIABILITIES	CURRENT YEAR	PREVIOUS YEAR	ASSETS	CURRENT YEAR	PREVIOUS YEAR
B/F	18,378,191	361,076,315	B/F	409,801,927	357,838,308
INTEREST RESERVE - CPF					
As per last Account	4,406,992	3,466,408			
Add / (Deduct): Surplus / (Deficit) transferred from Income and Expenditure Account	(1,504,829)	940,584			
Balance at the year end	2,902,163	4,406,992			
INTEREST RESERVE - GPF					
As per last Account	(8,465,191)	(3,864,636)			
Add / (Deduct): Surplus / (Deficit) transferred from Income and Expenditure Account	(4,034,204)	(4,600,555)			
Balance at the year end	(12,499,395)	(8,465,191)			

INTEREST RESERVE - VOLUNTARY					
CONTRIBUTION GPF / CPF					
As per last Account	583,445	732,729			
Add / (Deduct): Surplus / (Deficit) transferred					
from Income and Expenditure Account	208,660	(149,284)			
Balance at the year end	792,105	583,445			
CURRENT LIABILITIES AND PROVISIONS					
CPF	110,363	20,066			
GPF	117,500	203,625			
Voluntary Contribution GPF / CPF	1,000	13,056			
TOTAL	409,801,927	357,838,308	TOTAL	409,801,927	357,838,308

Sd/-

Asstt. Registrar (F&A)

Guwahati; 30th June, 2020

Sd/-

Joint Registrar (F&A)

Sd/-

Registrar

Sd/-

Director

PROVIDENT FUND ACCOUNTS
IIT GUWAHATI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

(AMOUNT IN RS.)

EXPENDITURE	CURRENT YEAR	PREVIOUS YEAR	INCOME	CURRENT YEAR	PREVIOUS YEAR
Interest Credited to:			Interest Earned		
CPF	6,783,391	3,804,023	On Term Deposits / Bonds with Scheduled Banks		
GPF	19,339,772	16,854,306	CPF	5,277,088	4,742,910
Voluntary Contribution GPF / CPF	3,037,529	2,300,003	GPF	15,305,092	12,252,089
			Voluntary Contribution GPF / CPF	3,245,279	2,148,966
Excess of Income over Expenditure					
CPF	-	940,584	On Savings Accounts with Scheduled Banks		
GPF	-	-	CPF	1,474	1,697
Voluntary Contribution GPF / CPF	208,660	-	GPF	476	1,662
			Voluntary Contribution GPF / CPF	910	1,753
			Excess of Expenditure over Income		
			CPF	1,504,829	-
			GPF	4,034,204	4,600,555
			Voluntary Contribution GPF / CPF	-	149,284
TOTAL	29,369,352	23,898,916	TOTAL	29,369,352	23,898,916

Sd/-

Asstt. Registrar (F&A)
Guwahati; 30th June, 2020

Sd/-

Joint Registrar (F&A)

Sd/-

Registrar

Sd/-

Director

PROVIDENT FUND ACCOUNTS
IIT GUWAHATI

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

(AMOUNT IN RS.)

RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	PAYMENTS	CURRENT YEAR	PREVIOUS YEAR
Opening Balance:					
With Scheduled Banks on Current /			CPF Withdrawal	-	2,219,615
Deposit / Savings Accounts			GPF Withdrawal	9,234,567	1,966,056
CPF	13,812,608	952,426	Voluntary Contribution GPF / CPF Withdrawal	605,600	-
GPF	72,717,909	20,782,157	CPF Advance	-	144,000
Voluntary Contribution GPF / CPF	8,230,469	3,970,089	GPF Advance	1,804,977	2,008,526
Interest Received:					
On Savings Accounts with Scheduled Banks			Sundry Debtors		
CPF	1,474	1,697	CPF	5,067,701	(2,112,655)
GPF	476	1,662	GPF	28,825	150,166
Voluntary Contribution GPF / CPF	910	1,753	Voluntary Contribution GPF / CPF	-	39,000
On Term Deposits / Bonds with Scheduled Banks			Term Deposits / Bonds - Investment		
CPF	3,544,523	449,909	CPF	2,762,858	192,992
GPF	13,346,020	8,245,018	GPF	8,499,182	5,657,231
Voluntary Contribution GPF / CPF	2,790,479	1,756,435	Voluntary Contribution GPF / CPF	2,789,518	1,954,420
Subscription			Transfer from CPF		
CPF	3,930,840	8,332,315	GPF	-	-
GPF	19,747,348	41,335,019	IITG	-	-
Voluntary Contribution GPF / CPF	5,811,612	4,495,612	Closing Balance:		
			With Scheduled Banks on Current /		

				Deposit / Savings Accounts		
Employer's Contribution				CPF	22,798,256	13,812,608
CPF	7,705,382		4,489,313	GPF	89,275,463	72,717,909
CPF - Prior Period	1,136,861	-		Voluntary Contribution GPF / CPF	13,824,903	8,230,469
Transfer from CPF						
GPF	-	-				
IITG	-	-				
Term Deposits / Bonds - Encashment						
CPF	-	-				
GPF	-	10,603,423				
CPF Advance	78,000	30,900				
GPF Advance	1,376,285	1,329,884				
Sundry Debtors						
CPF	328,830	-				
GPF	1,741,101	-				
Voluntary Contribution GPF / CPF	386,551	-				
Sundry Creditors						
CPF	90,297	-				
GPF	(86,125)	202,725				
Voluntary Contribution GPF / CPF	-	-				
TOTAL	156,691,850	106,980,337	TOTAL	156,691,850	106,980,337	

Sd/- **Asstt. Registrar (F&A)** Sd/- **Registrar** Sd/- **Director**
 Guwahati; 30th June, 2020

**NPS TIER - I ACCOUNT
IIT GUWAHATI**

BALANCE SHEET AS AT 31ST MARCH 2020

(AMOUNT IN RS.)					
LIABILITIES	CURRENT YEAR	PREVIOUS YEAR	ASSETS	CURRENT YEAR	PREVIOUS YEAR
NPS TIER - I ACCOUNT			Subscription & Contribution due for Mar / 2017	-	-
As per last Account	7,651,538	7,738,942			
Less: Subscription for previous period	-	-	INVESTMENTS		
	7,651,538	7,738,942	In Term Deposits / Bonds with Scheduled Banks	3,660,997	3,445,089
Add: Subscription & Institute Contribution	1,429,422	3,711,548	Income Accrued	29,508	28,330
Add: Interest credited	-	-			
	9,080,960	11,450,490	CURRENT ASSETS		
Less: Transferred to NSDL	5,188,331	3,798,952	Sundry Debtors	21,457	21,457
	3,892,629	7,651,538	Bank Balances:		
Add: Subscription & Institute Contribution - Arrear	-	-	With Scheduled Banks on Current /		
	3,892,629	7,651,538	Deposit / Savings Accounts	4,624,061	8,346,497
EXCESS OF INCOME OVER EXPENDITURE					
As per last Account	4,188,836	3,922,709			
Add: During the year	253,559	266,127			
	4,442,395	4,188,836			
CURRENT LIABILITIES AND PROVISIONS	1,000	1,000			
TOTAL	8,336,024	11,841,374	TOTAL	8,336,024	11,841,374

Sd/-
Asstt. Registrar (F&A)
Guwahati; 30th June, 2020

Sd/-
Joint Registrar (F&A)

Sd/-
Registrar

Sd/-
Director

**NPS TIER - I ACCOUNT
IIT GUWAHATI**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

(AMOUNT IN RS.)					
EXPENDITURE	CURRENT YEAR	PREVIOUS YEAR	INCOME	CURRENT YEAR	PREVIOUS YEAR
Interest Credited to Subscribers Accounts	-	-	Interest Earned		
Bank Charges	-	-	On Term Deposits / Bonds with Scheduled Banks	217,086	228,824
			On Savings Accounts with Scheduled Banks	36,473	37,303
			On Savings Accounts with Scheduled Banks - Prior Period	-	-
Excess of Income over Expenditure	253,559	266,127			
TOTAL	253,559	266,127	TOTAL	253,559	266,127

Sd/-
Asstt. Registrar (F&A)
Guwahati; 30th June, 2020

Sd/-
Joint Registrar (F&A)

Sd/-
Registrar

Sd/-
Director

**NPS TIER - I ACCOUNT
IIT GUWAHATI**

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

[Amount in ₹]

RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	PAYMENTS	CURRENT YEAR	PREVIOUS YEAR
Opening Balance:					
With Scheduled Banks on Current /			Term Deposits / Bonds - Investment	215,908	207,164
Deposit / Savings Accounts	8,346,497	8,376,641	Transferred to NSDL	5,188,331	3,798,952
Own Subscription	714,711	1,855,774	Sundry Debtors	-	-
Own Subscription - Prior Period	-	-	Closing Balance:		
Institute Contribution	714,711	1,855,774	With Scheduled Banks on Current /		
			Deposit / Savings Accounts	4,624,061	8,346,497
Interest Received:					
On Savings Accounts with Scheduled Banks	36,473	37,303			
On Savings Accounts with Scheduled Banks - Prior Period	-	-			
On Term Deposits / Bonds with Scheduled Banks	215,908	227,121			
Term Deposits / Bonds - Encashment	-	-			
Sundry Debtors	-	-			
TOTAL	10,028,300	12,352,613	TOTAL	10,028,300	12,352,613

Sd/-

Asstt. Registrar (F&A)
Guwahati; 30th June, 2020

Sd/-

Joint Registrar (F&A)

Sd/-

Registrar

Sd/-

Director