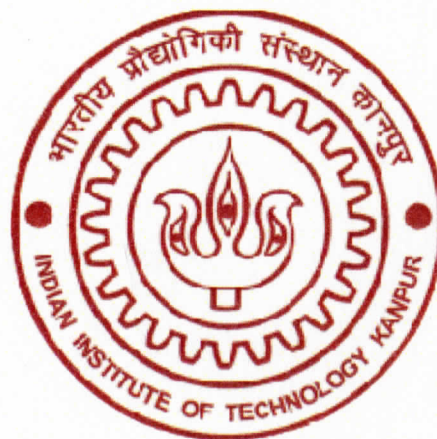


INDIAN INSTITUTE OF TECHNOLOGY KANPUR



ANNUAL ACCOUNTS FOR THE FINANCIAL YEAR 2017-2018

INDIAN INSTITUTE OF TECHNOLOGY KANPUR

ANNUAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2018

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INDIAN INSTITUTE OF TECHNOLOGY KANPUR

BALANCE SHEET AS AT 31st MARCH 2018

(Amount-Rs)

SOURCES OF FUNDS	SCHEDULE	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
Corpus/Capital Fund	1	11,21,18,44,656	13,91,25,88,246
Designated/Earmarked/Endowment Funds	2	2,96,64,90,890	2,72,88,98,280
Secured Loans from Bank Against FDRs	-	19,66,20,800	46,50,50,000
Current Liabilities	3	4,00,38,98,157	3,21,09,92,700
Provisions	3	10,37,80,18,115	9,91,09,57,161
TOTAL		28,75,68,72,619	30,22,84,86,387
APPLICATION OF FUNDS	SCHEDULE	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
FIXED ASSETS			
Tangible Assets	4	8,18,39,59,944	10,82,53,50,842
Intangible Assets	4	22,43,56,257	17,09,31,635
Capital Works-In-Progress	4	85,59,05,617	1,39,51,48,956
INVESTMENT FROM EARMARKED/ENDOWMENT FUNDS			
Long Term	5	2,94,36,33,000	2,69,77,33,000
Short Term	5	1,57,10,00,000	1,04,16,78,444
Investment - Others	6	10,000	10,000
MHRD Grants Receivable	7	61,01,63,148	78,61,57,764
Current Assets	7A	13,73,81,61,901	12,66,11,36,301
Loans, Advances & Deposits	8	62,96,82,752	65,03,39,445
TOTAL		28,75,68,72,619	30,22,84,86,387
SIGNIFICANT ACCOUNTING POLICIES	23		
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24		



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ASSTT. REGISTRAR (F&A)

JT. REGISTRAR (F&A)

DY. DIRECTOR

DIRECTOR

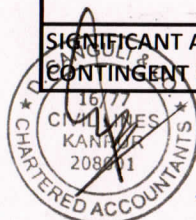
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INDIAN INSTITUTE OF TECHNOLOGY KANPUR

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31st MARCH 2018

(Amount-Rs)

PARTICULARS	SCHEDULE	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
INCOME			
Academic Receipts	9	47,81,86,455	46,47,48,053
<u>Grants/Subsidies</u>			
Grants against Salary	10	2,11,75,18,536	1,53,46,56,419
Grants against Pension	10	59,65,64,820	62,12,00,989
Grants against Others	10	25,69,34,650	31,12,00,000
Grants against Scholarships	10	50,38,91,524	51,60,63,854
Income from Investments	11	21,94,84,892	14,29,18,630
Interest earned	12	3,24,88,277	1,40,33,156
Other Income	13	80,59,98,999	41,61,61,292
Prior Period Income	14	5,72,80,734	-
Deferred Revenue Income	4	5,08,11,84,099	1,55,66,03,979
TOTAL (A)		10,14,95,32,987	5,57,75,86,372
EXPENDITURE			
<u>Staff Payments & Benefits (Establishment Expenses)</u>			
MHRD Grant Salaries	15	1,98,87,96,490	1,43,74,32,506
MHRD Grant Retirement and Terminal Benefits	15	1,27,69,46,779	87,77,49,555
<u>Academic Expenses</u>			
MHRD Scholarship	16	50,38,91,524	51,60,63,854
Other Academic Expenses	16	20,40,42,275	17,39,94,237
Administration and General Expenses	17	42,96,80,942	42,74,29,758
Transportation Expenses	18	36,01,379	59,78,226
Repairs & Maintenance	19	39,17,30,357	24,43,40,070
Finance Costs	20	3,69,43,958	3,56,79,172
Depreciation	4	5,09,27,70,151	1,56,82,69,695
Other Expenses	21	3,97,43,781	3,67,85,513
Prior Period Expenses	22	94,96,630	69,74,254
TOTAL (B)		9,97,76,44,266	5,33,06,96,840
BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE (A-B)		17,18,88,721	24,68,89,532
Utilization Against Advances		-	-
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CAPITAL FUND		17,18,88,721	24,68,89,532
<u>SIGNIFICANT ACCOUNTING POLICIES</u>	23		
<u>CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS</u>	24		



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ASSTT. REGISTRAR (F&A)

JT. REGISTRAR (F&A)

DY. DIRECTOR

DIRECTOR

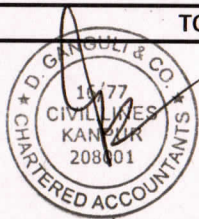
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DATED : 11.06.2018

INDIAN INSTITUTE OF TECHNOLOGY KANPUR

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018

RECEIPTS	CURRENT YEAR 31.03.2018	PAYMENTS	CURRENT YEAR 31.03.2018
BANK BALANCES		EXPENSES	
Current accounts	28,69,96,101	Establishment Expnese	2,02,43,30,812
Savings accounts	56,83,95,187	Academic Expenses	71,78,98,438
Bank account trf from other Institution	50,836	Administrative Expenses	43,18,07,008
		Transportation Expenses	35,70,611
GRANTS RECEIVED		Repairs & Maintenance	34,31,86,989
From Government of India -Capital	1,45,71,00,000	Finance Cost	4,31,98,233
From Government of India- Revenue	4,03,29,00,000	Other Expenses	3,86,21,649
		Prior Period Expenses	46,83,743
RECEIPTS EARMARKED / ENDOWMENT FUNDS	1,03,30,46,550		
		PAYMENTS EARMARKED / ENDOWMENT FUNDS	55,33,79,479
RECEIPTS SPONSORED PROJECTS SCHEMES	3,32,15,01,236		
		PAYMENTS SPONSORED PROJECTS SCHEMES	2,55,59,35,272
ACADEMIC RECEIPTS	50,38,84,711		
		INVESTMENTS AND DEPOSITS MADE	7,11,52,20,174
INTEREST RECEIVED ON			
Bank Deposits	20,19,48,732	EXPENDITURE ON FIXED ASSETS	1,83,03,79,110
Loans and Advances	27,05,484		
Savings Bank Accounts	1,30,34,959	LOAN PAID TO BANK	26,84,29,200
INVESTMENT DEPOSITS ENCASHED	6,23,84,65,151	DEPOSIT AND ADVANCES	5,22,13,793
OTHER INCOME	21,92,23,919	TRF TO OTHER UNITS	9,44,99,81,482
DEPSOITS AND ADVANCES	4,18,96,651	PAYMENT AGAINST SCHLORSHIP	2,13,53,556
TRF FROM OTHER UNITS	9,49,82,90,668	PAYMENT AGAINST STATUTORY LIABILITIES	46,56,74,730
RECEIPTS AGAINST SCHLORSHIP	2,07,19,832	BANK BALANCES	
		Current accounts	87,11,78,247
		Savings accounts	64,91,17,492
TOTAL	27,44,01,60,018	TOTAL	27,44,01,60,018



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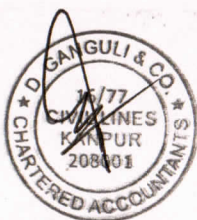
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INDIAN INSTITUTE OF TECHNOLOGY KANPUR

SCHEDULE - 1 CORPUS/CAPITAL FUND

(Amount-Rs)

PARTICULARS	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
BALANCE AT THE BEGINNING OF THE YEAR	13,91,25,88,246	13,35,63,66,671
Add : Grants from Government of India and to the extent utilized for capital expenditure	1,48,59,18,069	1,62,43,88,944
Add : Asset Purchased out of Earmarked Funds	47,99,94,479	53,72,11,147
Add: Opening Balance of Grant Receivable against Revenue	46,32,89,000	86,35,790
Add: Opening Balance of Grant Receivable against Capital	28,52,87,854	27,66,54,801
Add: Donation Received Against Assets	1,66,464	-
Less : Provision Against Value of Written off Fixed Assets	1,23,29,055	6,03,98,499
Less : Adjustment during the year	49,37,75,023	5,00,25,021
Add: Excess of Income over Expenditure transferred from the Income & Expenditure A/c	17,18,88,721	24,68,89,532
Less : Transfer to Deferred Revenue Income (Depreciation)	5,08,11,84,099	1,55,66,03,979
TOTAL	11,21,18,44,656	13,91,25,88,246
(DEDUCT) DEFICIT TRANSFERRED FROM THE INCOME & EXPENDITURE ACCOUNT	-	-
BALANCE AT THE YEAR END	11,21,18,44,656	13,91,25,88,246



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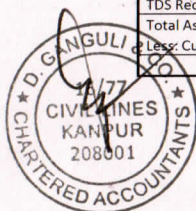
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INDIAN INSTITUTE OF TECHNOLOGY KANPUR
ENDOWMENT FUND ACCOUNT

SCHEDULE - 2 DESIGNATED/EARMARKED/ENDOWMENT FUNDS

(Amount-Rs)

PARTICULARS	FUND WISE BREAKUP										TOTAL	
	GENERAL FUND	DORA PROMOTION A/C FUND	DONATION FUND	RISK RESERVE FUND	SIDBI / SBERTC FUND	MEDICAL EMERGENCY FUND	CAUTION MONEY FUND	RR FUND	R&D PENSION FUND	DORA/DORD POOL FUND	CURRENT YEAR	PREVIOUS YEAR
A.												
a) Opening Balance	1,22,07,57,279	7,55,41,585	1,36,10,74,328	31,99,19,381	13,44,76,614	64,45,443	2,60,25,245	1,77,47,059	1,17,19,345	4,42,000	3,17,41,48,280	2,49,04,44,192
b) Advance / Interest Outstanding from Institute Main Account (related to previous F.Y.)	-	-	-	-	-	-	-	-	-	-	-	46,44,16,107
c) Additions during the year	93,47,116	2,02,688	10,76,70,567	-	-	-	35,16,000	38,62,50,333	-	-	50,69,86,704	20,62,76,258
d) Income from investment made of the fund / Savings Bank Account / Incentives	6,98,43,387	2,74,15,120	11,22,21,250	1,95,34,542	1,12,69,802	5,18,849	20,94,995	-	9,43,391	14,49,101	24,52,90,437	22,31,29,148
e) Other Receipts	-	-	7,63,735	-	-	-	-	-	-	-	7,63,735	-
f) Refundable Receipts	-	-	-	-	-	-	-	-	-	-	-	-
g) Adjustment Relating to Previous Year	84,81,228	-	-	1,27,50,000	1,75,22,491	-	-	-	-	-	3,87,53,719	2,49,678
h) Transfer To Risk Reserve	-	-	-	2,44,45,185	-	-	-	-	-	-	2,44,45,185	2,52,42,429
i) Corporate Social Responsibility	-	-	3,30,75,000	-	-	-	-	-	-	-	3,30,75,000	1,45,65,000
j) Advance received from Account-I against Advances	-	-	-	-	-	-	-	-	-	-	-	1,27,50,000
k) Advance received from Account-I against Advances (related to previous F.Y.)	-	-	-	-	-	-	-	-	-	-	-	5,00,00,000
l) Interest against Advances received from Account-I	-	-	-	-	-	-	-	-	-	-	-	4,94,55,000
TOTAL (A)	1,30,84,29,010	10,31,59,393	1,61,48,04,880	37,66,49,109	16,32,68,907	69,64,292	3,16,36,241	40,39,97,392	1,26,62,736	18,91,101	4,02,34,63,061	3,53,65,27,811
B.												
Utilisation/Exp. towards objectives of funds												
a) Advances repaid to SBI/UBI	19,13,79,200	-	-	5,72,50,000	-	-	-	-	-	-	24,86,29,200	-
b) Interest on advances repaid by Institute Main Account (related to previous F.Y.)	-	-	-	-	-	-	-	-	-	-	-	2,00,00,000
c) Interest on Advances repaid to SBI/UBI	2,97,06,044	15,63,476	-	44,75,450	-	-	-	-	-	-	3,57,44,970	4,31,26,870
d) Capital Expenditure	-	2,64,062	-	-	-	-	-	-	-	-	2,64,062	-
e) Advances to Institute Main Account	-	-	-	-	-	-	-	-	-	-	-	-
f) Expenditure during the year	1,76,73,034	2,56,87,459	5,57,41,949	-	2,11,79,212	-	35,82,187	38,13,12,518	-	1,45,000	50,53,21,359	24,39,16,706
g) Bank Charges	1,76,379	-	-	-	-	-	-	-	-	-	1,76,379	93,526
h) Adjustment relating to Previous F.Y.	8,83,276	-	84,81,227	1,27,50,000	-	-	-	-	-	-	2,21,14,503	3,00,00,000
i) Corporate Social Responsibility	-	-	2,36,55,713	-	-	-	-	-	-	-	2,36,55,713	-
j) Transfer To Risk Reserve	2,44,45,185	-	-	-	-	-	-	-	-	-	2,44,45,185	2,52,42,429
TOTAL (B)	26,42,63,118	2,75,14,997	8,78,78,889	7,44,75,450	2,11,79,212	-	35,82,187	38,13,12,518	-	1,45,000	86,03,51,371	36,23,79,531
CLOSING BALANCE AT THE YEAR END (A-B)	1,04,41,65,892	7,56,44,396	1,52,69,25,991	30,21,73,659	14,20,89,695	69,64,292	2,80,54,054	2,26,84,874	1,26,62,736	17,46,101	3,16,31,11,690	3,17,41,48,280
Represented by Assets:												
Cash And Bank Balances											2,68,17,501	3,16,79,630
Investments											2,94,31,33,000	2,69,72,33,000
Investments in Transit											-	1,00,00,000
Donations Represented by way of Shares											5,00,000	5,00,000
CSR Fund Receivable											63,75,000	-
Caution Money Receivable											-	39,04,000
Medical Emergency Fund Receivable from Institute Main Account											-	41,64,299
Interest Receivable from Institute Main Account											5,95,985	71,66,107
Advances Receivable from Institute Main Account											18,16,61,063	45,72,50,000
Interest accrued but not due											3,59,29,062	3,01,15,128
TDS Receivable from Institute Main Account											9,48,692	8,79,996
Total Assets											3,19,59,60,302	3,24,28,92,160
Less: Current Liabilities	44,93,346	1,13,12,012	43,24,863	-	1,25,36,312	-	-	1,82,079	-	-	3,28,48,612	6,87,43,880
											3,16,31,11,690	3,17,41,48,280



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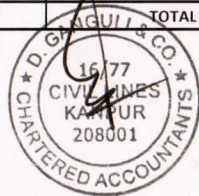
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JT. REGISTRAR (F&A)

INDIAN INSTITUTE OF TECHNOLOGY KANPUR
ENDOWMENT FUND ACCOUNT

SCHEDULE - 2A DESIGNATED/EARMARKED/ENDOWMENT FUNDS

(Amount-Rs)

S.No.	NAME OF ENDOWMENT FUND	OPENING BALANCE 01.04.2016		ADDITIONS DURING THE YEAR		TOTAL		EXPENDITURE ON THE OBJECT OF FUND DURING THE YEAR		CLOSING BALANCE		TOTAL
1	2	3. Endowment	4. Accumulated Interest	5. Endowment	6. Interest	7. Endowment (3+5)	8. Accumulated Interest (4+6)	9 Expenditure From Endowment	9 Expenditure From Interest.	10. Endowment	11. Accumulated Interest	12=10+11
1	General Corpus Fund	1,18,31,81,823	3,75,75,456	-	8,76,71,731.05	1,18,31,81,823	12,52,47,187	19,13,79,200	7,15,63,163	99,18,02,623	5,36,84,024	1,04,54,86,647
2	DORA Promotion Fund	2,00,00,000	5,55,41,585	-	2,76,17,807.94	2,00,00,000	8,31,59,393	-	2,75,14,997	2,00,00,000	5,56,44,396	7,56,44,396
3	Donations Fund	1,21,97,12,997	14,13,61,331	13,43,70,567	11,93,59,984.73	1,35,40,83,564	26,07,21,316	4,19,29,402	4,59,49,487	1,31,21,54,162	21,47,71,829	1,52,69,25,991
4	Risk Reserve Fund	7,00,00,000	24,99,19,381	-	5,54,08,972.42	7,00,00,000	30,53,28,354	7,00,00,000	44,75,450	-	30,08,52,904	30,08,52,904
5	SIDBI / SBERTC Fund	14,00,00,000	(55,23,386)	-	2,87,92,293.09	14,00,00,000	2,32,68,907	-	2,11,79,212	14,00,00,000	20,89,695	14,20,89,695
6	Medical Emergency Fund	60,62,686	3,82,757	-	5,18,849.03	60,62,686	9,01,606	-	-	60,62,686	9,01,606	69,64,292
7	Caution Money Fund	2,21,41,886	38,83,359	35,16,000.00	20,94,995.45	2,56,57,886	59,78,355	-	35,82,187	2,56,57,886	23,96,168	2,80,54,054
8	RR Fund	1,77,47,059	-	38,62,50,332.99	-	40,39,97,392	-	38,13,12,518	-	2,26,84,874	-	2,26,84,874
9	R&D Pension Fund	86,90,287	30,29,058	-	9,43,390.73	86,90,287	39,72,449	-	-	86,90,287	39,72,449	1,26,62,736
10	DRPG Pool Fund	-	4,41,999	-	14,49,101.11	-	18,91,101	-	1,45,000	-	17,46,101	17,46,101
	TOTAL	2,68,75,36,738	48,66,11,542	52,41,36,900.19	32,38,57,125.54	3,21,16,73,638	81,04,68,668	68,46,21,120	17,44,09,496	2,52,70,52,518	63,60,59,172	3,16,31,11,690



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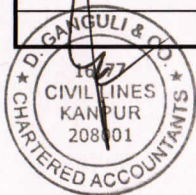
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JT. REGISTRAR (F&A)

INDIAN INSTITUTE OF TECHNOLOGY KANPUR

SCHEDULE - 3 CURRENT LIABILITIES & PROVISIONS

PARTICULARS	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
A. CURRENT LIABILITIES		
Deposit from students (Caution Money & Hostel Security)	4,90,00,197	5,11,36,596
Sundry Creditors		
For Goods & Services	34,49,12,366	19,20,20,887
Others	-	-
Deposit-Others (including EMD, Security Deposit)	4,95,00,764	4,17,74,472
Statutory Liabilities (GFP, TDS, WC TAX, CPF, GIS, NPS):		
Overdue	-	-
Others	7,46,82,195	75,19,208
Other Current Liabilities		
Salaries & Wages Payable including for March'18	18,28,72,999	10,02,12,077
Administrative Expenses	-	6,65,39,576
Receipt against sponsored projects	2,84,80,82,352	2,39,31,14,043
Receipt against sponsored fellowships & scholarships	20,33,349	87,26,408
Electricity Charges	10,00,000	46,20,619
Audit Fee Payable	25,00,000	25,00,000
Unutilised Grants	14,00,00,000	14,00,00,000
Amount Payable to Other Units (RR)	32,54,882	1,80,36,283
New Pension Scheme	1,33,27,531	75,35,424
Retirement Benefits Payable	14,45,07,169	4,75,21,230
Fees Received in Advance	5,99,69,333	5,99,79,724
Other liabilities	8,82,55,020	6,97,56,153
TOTAL (A)	4,00,38,98,157	3,21,09,92,700
B. PROVISIONS		
Gratuity	41,40,80,831	30,81,87,284
Superannuation Pension	9,33,88,68,949	9,05,88,58,649
Accumulated Leave Encashment	62,50,68,335	54,39,11,228
TOTAL (B)	10,37,80,18,115	9,91,09,57,161
TOTAL (A+B)	14,38,19,16,272	13,12,19,49,861



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ASSTT. REGISTRAR (F&A)

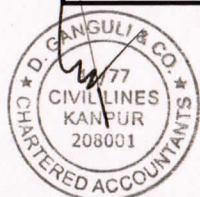
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JT. REGISTRAR (F&A)

INDIAN INSTITUTE OF TECHNOLOGY KANPUR

SCHEDULE - 3A UNUTILISED GRANTS FROM GOVERNMENT OF INDIA

(Amount-Rs)

PARTICULARS	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
CAPITAL GRANTS: GOVERNMENT OF INDIA		
Balance B/F	(8,12,93,146)	(8,50,87,235)
Add: Internal Receipts	39,53,99,069	3,37,97,997
Add: Opening Capital Grant	(28,52,87,854)	86,35,790
Add: Sanctioned during the year	1,45,71,00,000	1,61,44,41,055
TOTAL (A)	1,48,59,18,069	1,57,17,87,607
Less: Refunds		
Less: Utilized for Revenue Expenditure	-	51,60,63,854
Less: Utilized for Capital Expenditure	1,48,59,18,069	1,62,43,88,944
Less: Closing Plan Non Recurring W/o	-	27,66,54,801
TOTAL (B)	1,48,59,18,069	1,86,37,97,997
UNUTILIZED CARRIED FORWARD (A-B)	-	(29,20,10,390)
REVENUE GRANTS: GOVERNMENT OF INDIA		
Balance B/F	(52,48,64,618)	(85,09,28,018)
Add: Opening Revenue Grant	(46,32,89,000)	-
Add: Internal Receipts	80,80,00,077	-
Add: Sanctioned during the year	3,85,29,00,000	2,58,00,00,000
TOTAL (C)	3,67,27,46,459	1,72,90,71,982
Less: Redunds		
Less: Utilized for Revenue Expenditure	4,28,29,09,607	2,15,58,57,408
Less: Utilized for Capital Expenditure		
TOTAL (D)	4,28,29,09,607	2,15,58,57,408
UNUTILIZED CARRIED FORWARD (C-D)	(61,01,63,148)	(42,67,85,426)



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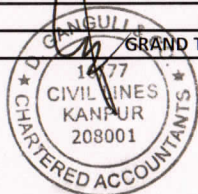
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INDIAN INSTITUTE OF TECHNOLOGY KANPUR

SCHEDULE - 4 CONSOLIDATED PLAN- FIXED ASSETS

(Amount-Rs)

SR. NO.	ASSETS HEADS TANGIBLE ASSETS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		OPENING BALANCE 01.04.2017	ADDITIONS	DEDUCTIONS	CLOSING BALANCE 31.03.2018	OPENING BALANCE 01.04.2017	FOR THE YEAR	DEDUCTIONS/ ADJUSTMENT	TOTAL DEPRECIATION 31.03.2018	AS AT 31.03.2018	AS AT 31.03.2017
1	Land										
	Freehold	9,00,000	-	-	9,00,000	-	-	-	-	9,00,000	9,00,000
	Lease Hold (IET - Noida)	11,72,27,164	-	-	11,72,27,164	-	-	-	-	11,72,27,164	11,72,27,164
2	Buildings (On free hold Land)	6,51,77,89,808	1,63,68,02,259	-	8,15,45,92,067	1,21,35,58,982	3,74,99,07,722	-	4,96,34,66,704	3,19,11,25,363	5,30,42,30,826
3	Buildings (Project)	22,46,31,989	-	-	22,46,31,989	5,87,90,961	15,46,09,429	-	21,34,00,390	1,12,31,599	16,58,41,028
4	Plant Machinery (Central AC)	21,73,27,791	37,36,412	-	22,10,64,203	9,09,76,265	1,05,00,550	-	10,14,76,815	11,95,87,388	12,63,51,526
5	Sewerage Treatment Plant	-	1,01,38,866	-	1,01,38,866	-	64,389	-	64,389	1,00,74,477	-
6	Computer/Peripherals Equipment	1,22,71,71,389	4,31,29,845	4,10,31,445	1,22,92,69,789	1,11,55,94,737	5,49,40,532	3,89,72,982	1,13,15,62,287	9,77,07,502	11,15,76,652
7	Lab & Science Equipments	8,26,27,90,979	46,67,06,373	5,42,92,722	8,67,52,04,630	4,52,00,26,955	64,84,70,569	4,75,76,350	5,12,09,21,174	3,55,42,83,456	3,74,27,64,024
8	General (Office) Equipment	1,21,59,15,796	7,75,47,944	42,31,452	1,28,92,32,288	59,76,85,014	8,99,86,923	22,70,592	68,54,01,345	60,38,30,943	61,82,30,782
9	Furniture & Fixtures	25,37,24,321	94,25,914	21,69,614	26,09,80,621	11,82,22,033	1,84,10,139	15,86,600	13,50,45,572	12,59,35,049	13,55,02,288
10	Vehicles	1,13,47,151	-	-	1,13,47,151	98,61,024	9,18,769	-	1,07,79,793	5,67,358	14,86,127
11	Donated Books	-	1,66,464	-	1,66,464	-	3,862	-	3,862	1,62,602	-
12	Donated Equipment	83,46,175	-	-	83,46,175	77,10,059	2,18,807	-	79,28,866	4,17,309	6,36,116
13	Periodical & Journal (Project)	1,33,75,17,932	-	2,00,68,943	1,31,74,48,989	90,08,92,807	12,70,64,204	1,90,61,667	1,00,88,95,344	30,85,53,645	43,66,25,125
14	Library Books	27,09,58,354	33,57,963	58,194	27,42,58,123	20,69,79,170	2,58,53,443	55,124	23,27,77,489	4,14,80,634	6,39,79,184
15	Plant & Machinery	-	8,93,617	-	8,93,617	-	18,162	-	18,162	8,75,455	-
16	Other Assets Full Consumed	-	7,03,47,489	-	7,03,47,489	-	7,03,47,489	-	7,03,47,489	-	-
	TOTAL (A)	19,66,56,48,849	2,32,22,53,146	12,18,52,370	21,86,60,49,625	8,84,02,98,007	4,95,13,14,989	10,95,23,315	13,68,20,89,681	8,18,39,59,944	10,82,53,50,842
17	Capital Work in Progress	1,39,51,48,956	85,59,05,617	1,39,51,48,956	85,59,05,617	-	-	-	-	85,59,05,617	1,39,51,48,956
	TOTAL (B)	1,39,51,48,956	85,59,05,617	1,39,51,48,956	85,59,05,617	-	-	-	-	85,59,05,617	1,39,51,48,956
SR. NO.	ASSETS HEADS INTANGIBLE ASSETS	GROSS BLOCK				DEPRECIATION/AMORTIZATION				NET BLOCK	
		OPENING BALANCE 01.04.2017	ADDITIONS	DEDUCTIONS	CLOSING BALANCE 31.03.2018	OPENING BALANCE 01.04.2017	FOR THE YEAR	DEDUCTIONS/ ADJUSTMENT	TOTAL DEPRECIATION 31.03.2018	AS AT 31.03.2018	AS AT 31.03.2017
18	e-Journals	32,71,35,036	19,44,97,527	-	52,16,32,563	15,99,77,041	14,10,71,518	-	30,10,48,559	22,05,84,004	16,71,57,995
19	Old Patents	48,02,775	-	-	48,02,775	10,29,135	3,40,571	-	13,69,706	34,33,069	37,73,640
20	New Patents	-	3,62,380	-	3,62,380	-	38,251	-	38,251	3,24,129	-
21	Computer Software	-	19,877	-	19,877	-	4,822	-	4,822	15,055	-
	TOTAL (C)	33,19,37,811	19,48,79,784	-	52,68,17,595	16,10,06,176	14,14,55,162	-	30,24,61,338	22,43,56,257	17,09,31,635
	GRAND TOTAL (A+B+C)	21,39,27,35,616	3,37,30,38,547	1,51,70,01,326	23,24,87,72,837	9,00,13,04,183	5,09,27,70,151	10,95,23,315	13,98,45,51,019	9,26,42,21,818	12,39,14,31,433



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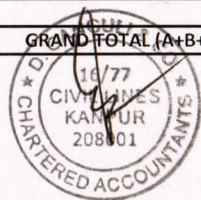
JT. REGISTRAR (F&A)

INDIAN INSTITUTE OF TECHNOLOGY KANPUR

SCHEDULE - 4A FIXED ASSETS (Acc I, IWD & Visitor Hostel)

(Amount-Rs)

SR. NO.	ASSETS HEADS TANGIBLE ASSETS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		OPENING BALANCE 01.04.2017	ADDITIONS	DEDUCTIONS	CLOSING BALANCE 31.03.2018	OPENING BALANCE 01.04.2017	FOR THE YEAR	DEDUCTIONS/ ADJUSTMENT	TOTAL DEPRECIATION 31.03.2018	AS AT 31.03.2018	AS AT 31.03.2017
1	Land										
	Freehold	9,00,000	-	-	9,00,000	-	-	-	-	9,00,000	9,00,000
	Lease Hold (IET - Noida)	11,72,27,164	-	-	11,72,27,164	-	-	-	-	11,72,27,164	11,72,27,164
2	Buildings (On free hold Land)	6,51,75,59,878	1,63,68,02,259	-	8,15,43,62,137	1,21,35,21,447	3,74,99,03,353	-	4,96,34,24,800	3,19,09,37,337	5,30,40,38,431
3	Buildings (Project)	22,46,31,989	-	-	22,46,31,989	5,87,90,961	15,46,09,429	-	21,34,00,390	1,12,31,599	16,58,41,028
4	Plant Machinery (Central AC)	21,73,27,791	37,36,412	-	22,10,64,203	9,09,76,265	1,05,00,550	-	10,14,76,815	11,95,87,388	12,63,51,526
5	Sewerage Treatment Plant	-	1,01,38,866	-	1,01,38,866	-	64,389	-	64,389	1,00,74,477	-
6	Computer/Peripherals Equipment	69,51,60,990	2,90,32,361	2,99,53,662	69,42,39,689	63,72,27,778	2,66,13,249	2,84,55,979	63,53,85,048	5,88,54,641	5,79,33,212
7	Lab & Science Equipments	4,74,53,92,621	6,35,46,809	4,93,37,835	4,75,96,01,595	2,34,04,71,519	36,29,86,107	4,42,01,277	2,65,92,56,349	2,10,03,45,246	2,40,49,21,102
8	General (Office) Equipment	44,95,30,793	1,35,36,784	31,02,194	45,99,65,383	28,37,21,196	3,24,91,741	17,01,597	31,45,11,340	14,54,54,043	16,58,09,597
9	Furniture & Fixtures	17,18,69,209	84,05,598	16,86,983	17,85,87,824	7,57,08,640	1,25,37,533	12,88,314	8,69,57,859	9,16,29,965	9,61,60,569
10	Donated Books	-	1,66,464	-	1,66,464	-	3,862	-	3,862	1,62,602	-
11	Vehicles	1,13,47,151	-	-	1,13,47,151	98,61,024	9,18,769	-	1,07,79,793	5,67,358	14,86,127
12	Donated Equipment	83,46,175	-	-	83,46,175	77,10,059	2,18,807	-	79,28,866	4,17,309	6,36,116
13	Periodical & Journal (Project)	1,33,75,17,932	-	2,00,68,943	1,31,74,48,989	90,08,92,807	12,70,64,204	1,90,61,667	1,00,88,95,344	30,85,53,645	43,66,25,125
14	Library Books	25,35,73,999	29,53,378	58,194	25,64,69,183	19,79,34,299	2,41,81,386	55,124	22,20,60,561	3,44,08,622	5,56,39,700
15	Other Assets Full Consumed	-	7,03,47,489	-	7,03,47,489	-	7,03,47,489	-	7,03,47,489	-	-
	TOTAL (A)	14,75,03,85,692	1,83,86,66,420	10,42,07,811	16,48,48,44,301	5,81,68,15,996	4,57,24,40,868	9,47,63,958	10,29,44,92,906	6,19,03,51,395	8,93,35,69,696
16	Capital Work in Progress	1,39,51,48,956	85,59,05,617	1,39,51,48,956	85,59,05,617	-	-	-	-	85,59,05,617	1,39,51,48,956
	TOTAL (B)	1,39,51,48,956	85,59,05,617	1,39,51,48,956	85,59,05,617	-	-	-	-	85,59,05,617	1,39,51,48,956
	GRAND TOTAL (A+B+C)	16,46,74,75,053	2,88,90,69,564	1,49,93,56,767	17,85,71,87,850	5,97,18,58,138	4,71,35,12,386	9,47,63,958	10,59,06,06,566	7,26,65,81,284	10,49,56,16,915



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ASSTT. REGISTRAR (F&A)

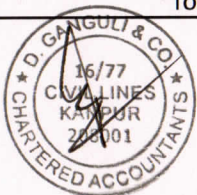
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JT. REGISTRAR (F&A)

INDIAN INSTITUTE OF TECHNOLOGY KANPUR

SCHEDULE - 4B NON PLAN- FIXED ASSETS

(Amount-Rs)

SR. NO.	ASSETS HEADS TANGIBLE ASSETS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		OPENING BALANCE 01.04.2017	ADDITIONS	DEDUCTIONS	CLOSING BALANCE 31.03.2018	OPENING BALANCE 01.04.2017	FOR THE YEAR	DEDUCTIONS/ ADJUSTMENT	TOTAL DEPRECIATION 31.03.2018	AS AT 31.03.2018	AS AT 31.03.2017
1	Computer/Peripherals Equipment	1,25,49,854	7,26,900	-	1,32,76,754	1,07,59,119	10,95,245	-	1,18,54,364	14,22,390	17,90,735
2	General (Office) Equipment	11,85,65,708	31,17,347	37,850	12,16,45,205	9,67,19,040	98,63,057	2,592	10,65,79,505	1,50,65,700	2,18,46,668
3	Furniture & Fixtures	86,26,639	1,30,257	-	87,56,896	42,44,122	6,27,750	-	48,71,872	38,85,024	43,82,517
	TOTAL (A)	13,97,42,201	39,74,504	37,850	14,36,78,855	11,17,22,281	1,15,86,052	2,592	12,33,05,741	2,03,73,114	2,80,19,920
4	Capital Work in Progress										
	TOTAL (B)	-	-	-	-	-	-	-	-	-	-




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JT. REGISTRAR (F&A)

INDIAN INSTITUTE OF TECHNOLOGY KANPUR	
<u>SCHEDULE - 4C INTANGIBLE ASSETS</u>	(Amount-Rs)

SR. NO.	ASSETS HEADS		GROSS BLOCK				DEPRECIATION/AMORTIZATION				NET BLOCK	
	INTANGIBLE ASSETS		OPENING BALANCE	ADDITIONS	DEDUCTIONS	CLOSING BALANCE	OPENING BALANCE	FOR THE	DEDUCTIONS/	TOTAL	AS AT	AS AT
			01.04.2017			31.03.2018	01.04.2017	YEAR	ADJUSTMENT	DEPRECIATION	31.03.2018	31.03.2017
1	e-Journals		32,71,35,036	19,44,97,527	-	52,16,32,563	15,99,77,041	14,10,71,518	-	30,10,48,559	22,05,84,004	16,71,57,995
2	Old Patents		48,02,775		-	48,02,775	10,29,135	3,40,571	-	13,69,706	34,33,069	37,73,640
3	New Patents		-	3,62,380	-	3,62,380	-	38,251	-	38,251	3,24,129	-
4	Computer Software		-	19,877	-	19,877	-	4,822	-	4,822	15,055	-
	TOTAL		33,19,37,811	19,48,79,784	-	52,68,17,595	16,10,06,176	14,14,55,162	-	30,24,61,338	22,43,56,257	17,09,31,635


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ASSTT. REGISTRAR (F&A)


JT. REGISTRAR (F&A)

INDIAN INSTITUTE OF TECHNOLOGY KANPUR

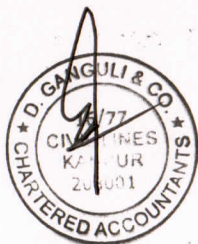
SCHEDULE - 4C (I) PATENTS AND COPYRIGHTS

(Amount-Rs)

PARTICULARS	OPENING BALANCE 01.04.2017	ADDITIONS	GROSS	AMORTIZATION	NET BLOCK 31.03.2018	NET BLOCK 31.03.2017
PATENTS GRANTED						
Balance as on 01.04.2017	37,73,640	3,62,380	41,36,020	3,78,822	37,57,198	37,73,640
TOTAL (A)	37,73,640	3,62,380	41,36,020	3,78,822	37,57,198	37,73,640

PARTICULARS	OPENING BALANCE 01.04.2017	ADDITIONS	GROSS	AMORTIZATION	NET BLOCK 31.03.2018	NET BLOCK 31.03.2017
Patents Pending in respect of patents applied for						
TOTAL (B)	-	-	-	-	-	-

TOTAL (A+B)	-	-	-	-	-	-
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ASSTT. REGISTRAR (F&A)

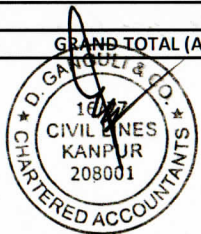
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INDIAN INSTITUTE OF TECHNOLOGY KANPUR

SCHEDULE - 4D EARMARKED FIXED ASSETS (PROJECTS' ACCOUNT)

(Amount-Rs)

SR. NO.	ASSETS HEADS TANGIBLE ASSETS	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		OPENING BALANCE 01.04.2017	ADDITIONS	DEDUCTIONS	CLOSING BALANCE 31.03.2018	OPENING BALANCE 01.04.2017	FOR THE YEAR	DEDUCTIONS/ ADJUSTMENT	TOTAL DEPRECIATION 31.03.2018	AS AT 31.03.2018	AS AT 31.03.2017
1	Buildings (On free hold Land)	2,29,930			2,29,930	37,535	4,369	-	41,904	1,88,026	1,92,395
2	Computer/Peripherals Equipment	51,94,60,545	1,33,70,584	1,10,77,783	52,17,53,346	46,76,07,840	2,72,32,038	1,05,17,003	48,43,22,875	3,74,30,471	5,18,52,705
3	Lab & Science Equipments	3,51,73,98,358	40,31,59,564	49,54,887	3,91,56,03,035	2,17,95,55,436	28,54,84,462	33,75,073	2,46,16,64,825	1,45,39,38,210	1,33,78,42,922
4	General (Office) Equipment	64,78,19,295	6,08,93,813	10,91,408	70,76,21,700	21,72,44,778	4,76,32,125	5,66,403	26,43,10,500	44,33,11,200	43,05,74,517
5	Furniture & Fixtures	7,32,28,473	8,90,059	4,82,631	7,36,35,901	3,82,69,271	52,44,856	2,98,286	4,32,15,841	3,04,20,060	3,49,59,202
6	Library Books	1,73,84,355	4,04,585		1,77,88,940	90,44,871	16,72,057	-	1,07,16,928	70,72,012	83,39,484
7	Plant & Machinery	-	8,93,617		8,93,617	-	18,162		18,162	8,75,455	-
	TOTAL (A)	4,77,55,20,956	47,96,12,222	1,76,06,709	5,23,75,26,469	2,91,17,59,731	36,72,88,069	1,47,56,765	3,26,42,91,035	1,97,32,35,434	1,86,37,61,225
8	Capital Work in Progress	-	-	-	-	-	-	-	-	-	-
	TOTAL (B)	-	-	-	-	-	-	-	-	-	-
SR. NO.	ASSETS HEADS INTANGIBLE ASSETS	GROSS BLOCK				DEPRECIATION/AMORTIZATION				NET BLOCK	
		OPENING BALANCE 01.04.2017	ADDITIONS	DEDUCTIONS	CLOSING BALANCE 31.03.2018	OPENING BALANCE 01.04.2017	FOR THE YEAR	DEDUCTIONS/ ADJUSTMENT	TOTAL DEPRECIATION 31.03.2018	AS AT 31.03.2018	AS AT 31.03.2017
9	e-Journals	51,94,631	-	-	51,94,631	49,34,899	-	-	49,34,899	2,59,732	2,59,732
10	Old Patents	48,02,775	-	-	48,02,775	10,29,135	3,40,571	-	13,69,706	34,33,069	37,73,640
11	New Patents	-	3,62,380	-	3,62,380	-	38,251	-	38,251	3,24,129	-
12	Computer Software	-	19,877	-	19,877	-	4,822	-	4,822	15,055	-
	TOTAL (C)	99,97,406	3,82,257	-	1,03,79,663	59,64,034	3,83,644	-	63,47,678	40,31,985	40,33,372
	GRAND TOTAL (A+B+C)	4,78,55,18,362	47,99,94,479	1,76,06,709	5,24,79,06,132	2,91,77,23,765	36,76,71,713	1,47,56,765	3,27,06,38,713	1,97,72,67,419	1,86,77,94,597



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ASSTT. REGISTRAR (F&A)

JT. REGISTRAR (F&A)

INDIAN INSTITUTE OF TECHNOLOGY KANPUR

SCHEDULE - 5 INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

(Amount-Rs)

PARTICULARS	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
In Central Government Securities	-	-
In State Government Securities	-	-
Other Approved Securities	-	-
Shares	5,00,000	5,00,000
Debentures and Bonds	1,02,27,50,000	85,27,50,000
Term Deposits with Banks	3,04,88,83,000	2,57,36,61,444
Non Banking Financial Companies	44,25,00,000	31,25,00,000
TOTAL	4,51,46,33,000	3,73,94,11,444

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

(Amount-Rs)

PARTICULARS	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
Endowment Fund Investments	2,94,36,33,000	2,69,77,33,000
Investment of Projects' Account	1,57,10,00,000	1,04,16,78,444
TOTAL	4,51,46,33,000	3,73,94,11,444



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INDIAN INSTITUTE OF TECHNOLOGY KANPUR

SCHEDULE - 6 INVESTMENTS - OTHERS

(Amount-Rs)

PARTICULARS	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
In Central Government Securities	-	-
In State Government Securities	-	-
Other Approved Securities	-	-
Shares	10,000	10,000
Debentures and Bonds	-	-
Others (Bank Fixed Deposits)	-	-
TOTAL	10,000	10,000



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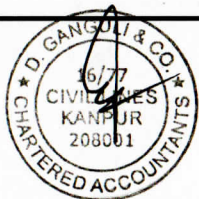
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SCHEDULE - 7- MHRD GRANTS RECEIVABLE

(Amount-Rs)

PARTICULARS	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
Grants Receivable against Pension from MHRD	-	14,40,00,000
Grants Receivable against Revenue from MHRD	-	3,60,00,000
Grants Receivable against Salary from MHRD	-17,66,46,356	6,01,25,108
Grants Receivable against Pension from MHRD	30,05,87,086	25,40,22,266
Grants Receivable against Capital (Non Recurring) from MHRD	-	8,12,93,146
Grants Receivable against Scholarship from MHRD	48,62,22,418	21,07,17,244
TOTAL	61,01,63,148	78,61,57,764



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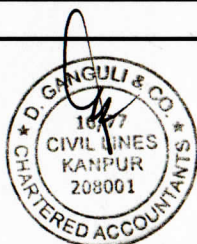
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INDIAN INSTITUTE OF TECHNOLOGY KANPUR

SCHEDULE - 7A - CURRENT ASSETS

(Amount-Rs)

PARTICULARS	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
1. STOCK:		
Building Material	96,17,474	41,49,855
Petrol, and Oil	14,37,151	9,36,079
Stationery	9,74,019	18,29,199
Medicines	11,27,862	11,46,073
2. SUNDRY DEBTORS:		
Debts Outstanding for a period exceeding six months		-
Others	70,27,180	5,33,53,038
3. CASH AND BANK BALANCES:		
Cash in Hand	-	-
WITH SCHEDULED BANKS:		
- In Current Accounts	87,11,78,247	28,69,96,101
- In term deposit Accounts	86,70,72,339	1,01,32,66,985
- In Savings Accounts	64,91,17,492	56,83,95,187
WITH NON SCHEDULED BANKS:		
- In term deposit Accounts		
- In Savings Accounts		
4. NON CURRENT ASSETS:		
Grants Receivable (Against Retirement Benefits)	10,37,80,18,115	9,91,09,57,161
5. OTHER CURRENT ASSETS:		
Donation Receivable Against Rajeev Motwani Building	4,74,71,250	7,96,00,000
Advance for Repayment of Interest		-
Wrongly Debited in Bank	6,950	-
Debit balances in Sponsored projects	89,96,74,702	72,75,76,201
Advance to Bank For FDRs	-	1,00,00,000
Claims Receivable	54,39,120	29,30,422
TOTAL	13,73,81,61,901	12,66,11,36,301



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INDIAN INSTITUTE OF TECHNOLOGY KANPUR

ANNEXURE - 'A'

(Amount-Rs)

PARTICULARS	ACCOUNT NO.	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
<u>BALANCE IN SAVINGS BANK ACCOUNTS</u>			
AXIS BANK -IIT KANPUR (PAYMENT GATEWAY)	913010053856434	4,75,856	4,48,872
CANARA BANK - IIT KANPUR	2178101020016	25,05,08,245	2,18,55,655
ICICI BANK - IIT KANPUR (PAYMENT GATEWAY)	104601000838	16,308	1,75,868
STATE BANK OF INDIA - IWD	30632766814	2,52,19,333	38,18,392
STATE BANK OF INDIA - PENSION	10426004576	15,66,970	5,20,70,190
STATE BANK OF INDIA - IIT KANPUR TRANSCRIPT	35973361835	61,844	3,70,523
STATE BANK OF INDIA - PROJECTS' ACCOUNT	10426002126	17,89,46,375	40,04,46,544
STATE BANK OF INDIA - CAMPUS SCHOOL	10426004860	1,86,728	1,93,995
STATE BANK OF INDIA - DCF	10426004791	1,17,49,977	1,85,17,644
STATE BANK OF INDIA - GATE	33252014909	3,81,271	2,44,374
STATE BANK OF INDIA - JAM	33252021428	65,419	94,282
STATE BANK OF INDIA - JEE	10426004666	2,09,177	5,240
STATE BANK OF INDIA - JEE	35755373178	45,186	-
STATE BANK OF INDIA - JEE	35635715974	3,794	-
STATE BANK OF INDIA - R&D	10426004611	98,23,737	1,89,45,651
STATE BANK OF INDIA - STUDENT GYMKHANA	10426002240	42,64,105	37,31,796
STATE BANK OF INDIA - VH	10426004893	1,07,69,799	1,08,59,930
UNION BANK OF INDIA- IIT KANPUR	537202010000050	13,64,72,917	41,50,022
UNION BANK OF INDIA- PROJECTS' ACCOUNT	537201010019001	1,00,55,800	2,53,93,248
UNION BANK OF INDIA- GATE	537202010000058	4,36,088	58,779
UNION BANK OF INDIA- HALL MANAGEMENT	537202010000199	24,30,502	26,21,947
UNION BANK OF INDIA- PENSION HALL MANAGEMENT	537202010000032	54,27,849	43,87,276
UNION BANK OF INDIA- JEE	537202010000102	211	4,959
<u>BALANCE IN CURRENT ACCOUNTS</u>			
STATE BANK OF INDIA - IWD	34848714419	2,41,56,646	3,58,99,745
STATE BANK OF INDIA - IWD	35061669618	1,225	1,375
SBI NET BANKING - INTERNET BANKING	31250582809	46,670	6,44,031
STATE BANK OF INDIA - IIT KANPUR	10426002137	65,81,02,446	11,27,58,455
STATE BANK OF INDIA - IIT KANPUR	34848723343	1,13,03,406	9,32,02,954
STATE BANK OF INDIA - ATM	30196891634	-	3,563
STATE BANK OF INDIA - IIT KANPUR OUTN OPERATION	35379050268	1,00,385	19,01,033
STATE BANK OF INDIA - ENDOWMENT	10426004735	2,68,17,501	3,16,79,630
AXIS BANK -IIT KANPUR PG ADMISSION	916020013424428	15,01,17,100	5,56,600
STATE BANK OF INDIA - IIT KANPUR OUTN COLLECTION	35379059192	5,32,869	16,66,643
UNION BANK OF INDIA- IIT KANPUR	537201010035197	-	86,82,073
TOTAL		1,52,02,95,738	85,53,91,288



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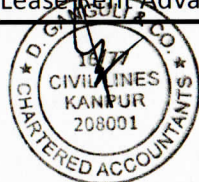
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INDIAN INSTITUTE OF TECHNOLOGY KANPUR

SCHEDULE - 8 - LOANS, ADVANCES & DEPOSITS

(Amount-Rs)

PARTICULARS	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
ADVANCES TO EMPLOYEES: (NON-INTEREST BEARING)		
Miscellaneous Advances to Staff	12,60,954	14,73,608
Festival	5,84,400	2,12,275
Medical	4,03,009	26,16,332
TA/LTC	24,73,350	21,90,442
Departmental Expenses	1,23,93,846	1,21,27,088
Contingency	14,45,400	38,34,821
Vehicle Maintenance	-	3,93,328
Counselling Services / Training	-	17,35,300
Insurance	-	25,910
IIT Meet	-	4,03,650
LONG TERM ADVANCES TO EMPLOYEES (INTEREST BEARING)		
Vehicle	30,40,081	37,21,521
Home	98,68,172	1,23,98,058
PC	6,45,781	10,05,091
ADVANCES AND OTHER AMOUNTS RECOVERABLE IN CASH OR IN KIND OR FOR VALUE TO BE RECEIVED		
On Capital Account	43,48,41,208	45,03,80,641
Service Tax Refund Receivable from GOI	2,55,43,512	2,55,43,512
Loan to SIDBI Incubatees/Others	96,55,941	96,55,941
to Suppliers	38,405	8,74,773
PREPAID EXPENSES		
Insurance	-	35,34,349
Pre Paid Expenses	1,37,796	33,02,525
Lease Rent Advance to IET NOIDA	2,25,74,992	2,28,60,752

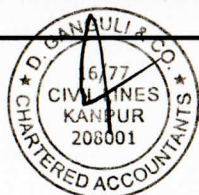


INDIAN INSTITUTE OF TECHNOLOGY KANPUR

SCHEDULE - 8 - LOANS, ADVANCES & DEPOSITS (Contd...)

(Amount-Rs)

PARTICULARS	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
DEPOSITS		
Electricity	1,37,74,275	97,74,275
Bank Guarantee/ TDR Kept as Security	23,00,000	23,00,000
Indian Oil Limited	20,72,000	20,72,000
Caution Money Deposit	-	39,04,000
Others	18,000	18,000
Pension Corpus	86,90,287	86,90,287
INCOME ACCRUED		
On Investments from Earmarked/Endowment Funds	3,59,29,062	3,01,15,128
On Investments Others	2,56,45,053	1,65,25,151
On Loans and Advances (Staff)	1,63,47,228	1,86,50,687
TOTAL	62,96,82,752	65,03,39,445



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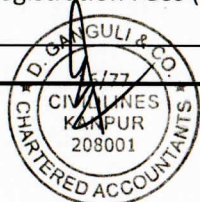
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INDIAN INSTITUTE OF TECHNOLOGY KANPUR

SCHEDULE - 9 - ACADEMIC RECEIPTS

(Amount-Rs)

PARTICULARS	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
FEES FROM STUDENTS		
ACADEMIC		
Tuition fee	32,98,62,352	26,07,64,893
Admission fee	2,71,050	2,89,800
Laboratory fee	38,57,100	38,53,200
Registration fee	38,57,100	38,53,200
TOTAL (A)	33,78,47,602	26,87,61,093
EXAMINATIONS		
Admission test fee	1,68,62,065	1,81,19,576
Annual Examination fee	40,37,800	40,46,400
Mark sheet, certificate fee	4,51,750	4,83,000
Entrance examination fee	5,17,42,438	11,49,03,855
TOTAL (B)	7,30,94,053	13,75,52,831
OTHER FEES		
Identity card fee	44,800	45,410
Miscellaneous fee	1,55,84,474	1,48,29,481
Medical fee	6,42,850	8,35,400
Hostel fee	1,63,92,675	1,63,76,101
TOTAL (C)	3,26,64,799	3,20,86,392
SALE OF PUBLICATIONS		
Sale of Admission forms	3,44,51,501	2,60,05,687
Sale of syllabus and Question Paper etc	1,28,500	3,42,050
Sale of prospectus including admission forms	-	-
TOTAL (D)	3,45,80,001	2,63,47,737
OTHER ACADEMIC RECEIPTS		
Registration fee for workshops, programmes	-	-
Registration Fees (Academic Staff College)	-	-
TOTAL (E)	-	-
GRAND TOTAL (A+B+C+D+E)	47,81,86,455	46,47,48,053



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INDIAN INSTITUTE OF TECHNOLOGY KANPUR

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

(Amount-Rs)

PARTICULARS	GOVT. OF INDIA	PLAN		TOTAL PLAN	NON PLAN MHRD	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
		PLAN	UGC SPECIFIC SCHEMES				
BALANCE BROUGHT FORWARD	(8,12,93,146)	-	-	(8,12,93,146)	(52,48,64,618)	(60,61,57,764)	(51,21,77,201)
Add: Opening Receivable	(28,52,87,854)			(28,52,87,854)	(46,32,89,000)	(74,85,76,854)	86,35,790
Add: Internal Receipts	39,53,99,069	-	-	39,53,99,069	80,80,00,077	1,20,33,99,146	3,37,97,997
Add : Receipt during the year	1,45,71,00,000	-	-	1,45,71,00,000	3,85,29,00,000	5,31,00,00,000	4,19,44,41,055
TOTAL	1,48,59,18,069	-	-	1,48,59,18,069	3,67,27,46,459	5,15,86,64,528	3,72,46,97,641
Less: Refund to UGC	-	-	-	-	-	-	-
Balance	1,48,59,18,069	-	-	1,48,59,18,069	3,67,27,46,459	5,15,86,64,528	3,72,46,97,641
Less : Utilised for Capital expenditure (A)	1,48,59,18,069	-	-	1,48,59,18,069	-	1,48,59,18,069	1,58,83,75,994
Balance	-	-	-	-	3,67,27,46,459	3,67,27,46,459	2,13,63,21,647
Less : Utilised for Revenue Expenditure (B)	-	-	-	-	4,28,29,09,607	4,28,29,09,607	2,91,05,65,440
Add: Closing Plan Non Recurring W/o	-			-	-	-	24,06,41,851
Balance C/ (C)	-	-	-	-	(61,01,63,148)	(61,01,63,148)	(53,36,01,942)



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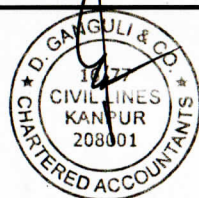
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SCHEDULE - 11 - INCOME FROM INVESTMENTS

(Amount-Rs)

PARTICULARS	EARMARKED/ENDOWMENT FUNDS		OTHER INVESTMENTS	
	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
INTEREST				
On Government Securities	-	-	-	-
Other Bonds/Debentures	5,91,96,171	5,15,37,090	-	-
Interest on Term Deposits	14,63,91,618	13,88,54,838	21,94,84,892	14,29,18,630
Income accrued but not due on Term Deposits/Interest bearing advances to employees	3,59,29,062	3,01,15,129	-	-
Interest on Savings Bank Accounts	37,73,586	26,22,091	-	-
Others (Specify)	-	-	-	-
TOTAL	24,52,90,437	22,31,29,148	21,94,84,892	14,29,18,630
TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS	24,52,90,437	22,31,29,148		
BALANCE	-	-		



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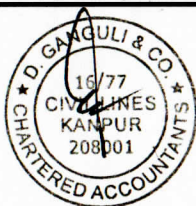
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SCHEDULE - 12 - INTEREST EARNED

(Amount-Rs)

PARTICULARS	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
On Savings Accounts with scheduled banks	1,29,44,758	1,13,40,281
ON LOANS		
Employees/Staff	1,54,770	13,76,200
On Debtors and Other Receivables - Mobilization Advance	1,93,88,749	13,16,675
TOTAL	3,24,88,277	1,40,33,156



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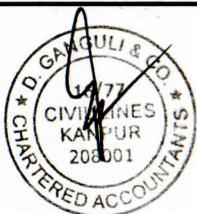
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INDIAN INSTITUTE OF TECHNOLOGY KANPUR

SCHEDULE - 13 - OTHER INCOME

(Amount-Rs)

PARTICULARS	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
INCOME FROM LAND & BUILDINGS		
Hostel Room Rent	2,17,54,366	2,06,42,145
License fee	51,96,883	44,03,117
Hire Charges of Auditorium/Play Ground/Convention Centre etc.		-
Electricity Charges Recovered	8,76,75,615	6,57,21,803
Telephone Charges Recovered	10,39,743	12,86,111
House Rent & Water charges recovered	1,52,32,711	1,29,65,168
TOTAL	13,08,99,318	10,50,18,344
SALE OF INSTITUTE'S PUBLICATIONS		
	-	-
TOTAL	-	-
OTHERS		
RTI fee	2,424	3,520
Misc. receipts (Sale of tender form, waste paper, MOU receipts etc.)	6,00,416	4,55,909
PROFIT ON SALE/DISPOSAL OF ASSETS		
a) Owned assets	46,74,562	10,36,479
Consultancy Overheads	4,21,75,993	8,42,31,275
Sale of Petrol & Oil	4,02,23,182	3,69,83,823
Retirement Benefit Receivable from GOI	46,70,60,954	13,43,33,583
Other Miscellaneous Income	12,03,62,150	5,40,98,359
TOTAL	67,50,99,681	31,11,42,948
GRAND TOTAL	80,59,98,999	41,61,61,292



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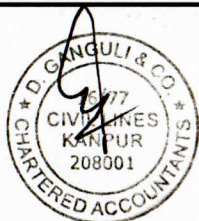
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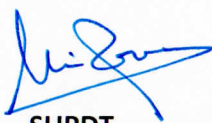
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SCHEDULE - 14 - PRIOR PERIOD INCOME

(Amount-Rs)

PARTICULARS	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
Other Income	5,72,80,734	-
Academic Receipts	-	-
Excess Provision Written Back	-	-
TOTAL	5,72,80,734	-




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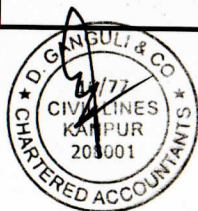

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INDIAN INSTITUTE OF TECHNOLOGY KANPUR

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

(Amount-Rs)

PARTICULARS	CURRENT YEAR - 31.03.2018			PREVIOUS YEAR - 31.03.2017		
	PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
Salaries and Wages	-	1,73,03,56,562	1,73,03,56,562	-	1,19,65,14,792	1,19,65,14,792
Allowances and Bonus	-	8,34,57,591	8,34,57,591	-	7,03,50,797	7,03,50,797
Staff Welfare Expenses	-	-	-	-	1,01,602	1,01,602
Retirement and Terminal Benefits	-	1,27,69,46,779	1,27,69,46,779	-	87,77,49,555	87,77,49,555
LTC facility	-	1,33,70,925	1,33,70,925	-	1,93,76,831	1,93,76,831
Medical Facility	-	5,88,20,645	5,88,20,645	-	4,32,90,133	4,32,90,133
Children Education Allowance	-	72,57,509	72,57,509	-	81,60,726	81,60,726
Honorarium & Fellowships	-	7,13,34,909	7,13,34,909	-	7,85,23,660	7,85,23,660
TA for National & International Conferences	-	2,41,98,349	2,41,98,349	-	2,11,13,965	2,11,13,965
TOTAL	-	3,26,57,43,269	3,26,57,43,269	-	2,31,51,82,061	2,31,50,80,459



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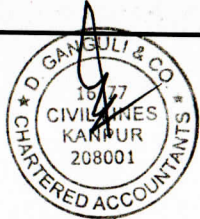
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INDIAN INSTITUTE OF TECHNOLOGY KANPUR

SCHEDULE - 15 A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

(Amount-Rs)				
PARTICULARS	PENSION	GRATUITY	LEAVE ENCASHMENT	TOTAL
Opening Balance as on 01.04.2017	9,05,88,58,649	30,81,87,284	54,39,11,228	9,91,09,57,161
Addition : Capitalized value of Contributions Received from other Organizations	50,58,424	-	18,50,856	69,09,280
TOTAL (A)	9,06,39,17,073	30,81,87,284	54,57,62,084	9,91,78,66,441
Less : Actual Expenditure during the year (b)	60,16,23,244	11,58,54,418	4,89,76,462	76,64,54,124
BALANCE AVAILABLE ON 31.03.2018 (A-B)	8,46,22,93,829	19,23,32,866	49,67,85,622	9,15,14,12,317
Provision required on 31.03.18 as per Actuarial Valuation (d)	9,33,88,68,949	41,40,80,831	62,50,68,335	10,37,80,18,115
A. Provision to be made in the Current Year (d-c)	87,65,75,120	22,17,47,965	12,82,82,713	1,22,66,05,798
B. Contribution to New Pension Scheme	5,03,40,981	-	-	5,03,40,981
C. Medical Reimbursement to Retired Employees	-	-	-	-
D. Travel to Hometown on Retirement	-	-	-	-
E. Deposit Linked Insurance Payment	-	-	-	-
TOTAL (A+B+C+D+E)	92,69,16,101	22,17,47,965	12,82,82,713	1,27,69,46,779



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INDIAN INSTITUTE OF TECHNOLOGY KANPUR

SCHEDULE - 16 - ACADEMIC EXPENSES

(Amount-Rs)

PARTICULARS	CURRENT YEAR - 31.03.2018			PREVIOUS YEAR - 31.03.2017		
	PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
Laboratory expenses	-	11,46,27,370	11,46,27,370	-	9,29,85,447	9,29,85,447
Field work/Participation in Conferences	-	2,48,43,111	2,48,43,111	-	2,45,26,027	2,45,26,027
Expenses on Seminars/Workships	-	24,05,825	24,05,825	-	36,77,740	36,77,740
Payment to visiting faculty (Thesis)	-	1,11,58,454	1,11,58,454	-	1,31,66,382	1,31,66,382
Examination	-	3,04,38,184	3,04,38,184	-	2,16,43,079	2,16,43,079
Student Welfare expenses	-	1,58,85,482	1,58,85,482	-	1,20,49,715	1,20,49,715
Convocation expenses	-	46,18,368	46,18,368	-	25,87,465	25,87,465
Stipend/means-cum-merit scholarship	-	50,38,91,524	50,38,91,524	-	51,60,63,854	51,60,63,854
Compulsory Physical Activity (CPA)	-	65,481	65,481	-	33,58,382	33,58,382
TOTAL	-	70,79,33,799	70,79,33,799	-	69,00,58,091	69,00,58,091



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INDIAN INSTITUTE OF TECHNOLOGY KANPUR

SCHEDULE - 17 - ADMINISTRATIVE AND GENERAL EXPENSES

(Amount-Rs)

PARTICULARS	CURRENT YEAR - 31.03.2018			PREVIOUS YEAR - 31.03.2017		
	PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
INFRASTRUCTURE						
Electricity and power	-	40,12,72,450	40,12,72,450	-	40,08,88,017	40,08,88,017
Insurance	-	44,93,268	44,93,268	-	5,24,793	5,24,793
Rent, Rates and Taxes (including property tax)	-	1,01,89,736	1,01,89,736	-	1,40,27,846	1,40,27,846
COMMUNICATION						
Postage and Stationery	-	5,24,516	5,24,516	-	3,69,100	3,69,100
Telephone, Fax and Internet Charges	-	29,40,479	29,40,479	-	17,38,577	17,38,577
OTHERS						
Printing and Stationery (consumption)	-	23,68,824	23,68,824	-	20,96,437	20,96,437
Travelling and Conveyance Expenses	-	1,29,891	1,29,891	-	2,23,204	2,23,204
Auditors Remuneration	-	-	-	-	27,62,900	27,62,900
Legal & Professional Charges	-	10,96,221	10,96,221	-	6,46,411	6,46,411
Advertisement and Publicity	-	42,16,501	42,16,501	-	17,65,532	17,65,532
Miscellaneous Expenses	-	5,97,029	5,97,029	-	9,18,100	9,18,100
Meeting Expenses	-	18,52,027	18,52,027	-	14,68,841	14,68,841
TOTAL	-	42,96,80,942	42,96,80,942	-	42,74,29,758	42,74,29,758



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INDIAN INSTITUTE OF TECHNOLOGY KANPUR

SCHEDULE - 18 - TRANSPORTATION EXPENSES

(Amount-Rs)

PARTICULARS	CURRENT YEAR - 31.03.2018			PREVIOUS YEAR - 31.03.2017		
	PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
VEHICLES (OWNED BY INSTITUTION)						
Running / Maintenance Expenses	-	36,01,379	36,01,379	-	59,78,226	59,78,226
VEHICLES TAKEN ON RENT/LEASE						
VEHICLE (TAXI) HIRING EXPENSES	-	-	-	-	-	-
TOTAL	-	36,01,379	36,01,379	-	59,78,226	59,78,226



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INDIAN INSTITUTE OF TECHNOLOGY KANPUR

SCHEDULE - 19 - REPAIRS & MAINTENANCE

(Amount-Rs)

PARTICULARS	CURRENT YEAR - 31.03.2018			PREVIOUS YEAR - 31.03.2017		
	PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
Building	-	10,24,13,186	10,24,13,186	-	7,41,26,879	7,41,26,879
Plant & Machinery	-	4,29,27,109	4,29,27,109	-	3,48,52,511	3,48,52,511
Computers	-	4,20,91,276	4,20,91,276	-	4,35,04,869	4,35,04,869
Laboratory & Scientific equipment	-	1,20,94,705	1,20,94,705	-	4,50,55,180	4,50,55,180
Others Maintenance	-	8,63,020	8,63,020	-	1,76,278	1,76,278
Estate Maintenance	-	4,92,63,204	4,92,63,204	-	4,66,24,353	4,66,24,353
House Keeping	-	14,20,77,857	14,20,77,857	-	-	-
TOTAL	-	39,17,30,357	39,17,30,357	-	24,43,40,070	24,43,40,070



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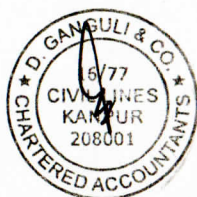
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INDIAN INSTITUTE OF TECHNOLOGY KANPUR

SCHEDULE - 20 - FINANCE COSTS

(Amount-Rs)

PARTICULATRS	CURRENT YEAR - 31.03.2018			PREVIOUS YEAR - 31.03.2017		
	PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
Bank Charges	-	2,02,702	2,02,702	-	1,20,133	1,20,133
Interest to Bank on Loan Against FDR's	-	3,67,41,256	3,67,41,256	-	3,55,59,039	3,55,59,039
TOTAL	-	3,69,43,958	3,69,43,958	-	3,56,79,172	3,56,79,172



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INDIAN INSTITUTE OF TECHNOLOGY KANPUR

SCHEDULE - 21 - OTHER EXPENSES

(Amount-Rs)

PARTICULATRS	CURRENT YEAR - 31.03.2018			PREVIOUS YEAR - 31.03.2017		
	PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
Cost of Petrol & Oil Sold	-	3,92,55,159	3,92,55,159	-	3,62,64,253	3,62,64,253
Interest on Late Payment of Tax	-	2,862	2,862	-	-	-
Subsidy to Opp. School	-	2,00,000	2,00,000	-	1,95,500	1,95,500
Campus School Expenses	-	-	-	-	40,000	40,000
Lease Rent to IET NOIDA Amortized	-	2,85,760	2,85,760	-	2,85,760	2,85,760
TOTAL	-	3,97,43,781	3,97,43,781	-	3,67,85,513	3,67,85,513



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INDIAN INSTITUTE OF TECHNOLOGY KANPUR

SCHEDULE - 22 - PRIOR PERIOD EXPENSES

(Amount-Rs)

PARTICULATRS	CURRENT YEAR - 31.03.2018			PREVIOUS YEAR - 31.03.2017		
	PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
Establishment expenses	-	94,96,630	94,96,630	-	69,74,254	69,74,254
Administrative expenses	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-
TOTAL	-	94,96,630	94,96,630	-	69,74,254	69,74,254



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SIGNIFICANT ACCOUNTING POLICIES

AND

NOTES ON ACCOUNTS

SCHEDULE: 23

SIGNIFICANT ACCOUNTING POLICIES

1. BASIS FOR PREPARATION OF ACCOUNTS

The accounts are prepared under the Historical Cost Convention and ongoing concern concept, unless otherwise stated. The Institute follows accrual method of accounting.

2. REVENUE RECOGNITION

The Institute is significantly funded by the Ministry of Human Resource Development (MHRD), Government of India. The government releases the Grant-in-Aid under two major heads i.e. Capital and Revenue. Grant-in-aid from Government of India is accounted for in the same financial year for which it is sanctioned by the MHRD, Government of India.

Fees from Students (except Tuition Fees), Sale of Admission Forms, Common Share of Entrance Examination (in case the event is carried out by other IIT), Consultancy Charges and Interest on Savings Bank accounts are accounted on cash basis. Tuition Fees collected separately for each semester is accounted on accrual basis.

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

Interest on interest bearing advances to employees for House Building, Purchase of Vehicle and Computers is accounted on accrual basis every year, even though in case of House Building Advance (HBA), the actual recovery of interest starts after the full repayment of principal.

3. FIXED ASSETS AND DEPRECIATION

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

INDIAN INSTITUTE OF TECHNOLOGY KANPUR

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 asset.

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

Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straight Line method (SLM), on pro-rata basis, at rates as prescribed by MHRD and approved by the Board of Governors in the meeting held on 27.05.2017: The rates of depreciation are as follows:

TANGIBLE ASSET	RATE OF ANNUAL DEPRECIATION
Land	0%
Site Development	0%
Buildings	2.0%
Roads & Bridges	2.0%
Tube wells & Water Supply	2.0%
Sewerage & Drainage	2.0%
Electrical Installation and Equipment	5.0%
Plant & Machinery	5.0%
Scientific & Laboratory Equipment	8.0%
Office Equipment	7.5%
Audio Visual Equipment	7.5%
Computers& Peripherals	20%
Furniture, Fixtures& Fittings	7.5%
Vehicles	10%
Library Books& Scientific Journals	10%
INTANGIBLE ASSET	RATE OF ANNUAL DEPRECIATION
E-Journals	40%
Computer Software	40%
Patents and Copyrights	9 years

INDIAN INSTITUTE OF TECHNOLOGY KANPUR

All Fixed Assets excluding fixed assets the individual value of each of which is Rs. 2000 or less are depreciated up to 95% of their book value and thereafter continue to be shown at 5% of their book value.

Assets created out of Earmarked Funds and Funds of Sponsored Projects are setup by credit to Capital Fund and disclosed separately as fixed assets of the Institute even though these normally remain the property of the Project Sponsoring Agencies. Depreciation is charged at the rates applicable to the respective assets as above.

Assets which are un-serviceable, condemned or out of use are written-off as per the provisions given in the General Financial Rules (GFR). Such write-off is given effect in the Balance Sheet only after the issue of final order by the competent authority of the Institute. However, provision is made in the year the recommendation is made by the committee.

Additions to leased lines during a year are fully expensed in the immediate subsequent year.

Addition to Fixed Assets (except Library Books) up to Rs. 2000.00 have been treated as small value asset, 100% depreciation is provided in respect of such assets at the time of their acquisition.

Periodicals and Journals are depreciated with effect from subsequent year from the year of their addition.

Patents as prescribed in new MHRD guidelines are to be amortized over 9 years. Previously they were depreciated @9.5%, due to change in method Patents are categorized as Patent (New) from current year to be amortized over 9 years and Patent (Old). The expenditure incurred from time-to-time (applicable fees, legal expenses etc.) for obtaining Patents is temporarily capitalized and shown as part of Intangible Assets in the Balance Sheet. The expenditure on Patents granted is written off @9.5% on SLM.

If application for patents are rejected, the cumulative expenditure incurred on the particular patent is written off to the Income & Expenditure Account in the year the application is rejected

Electronic Journals (E-Journals) are separated from Library Books in view of the limited benefit that could be derived from the online access provided. E-journals are not in 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 annual rate of 40% on SLM.

4. CAPITAL WORK-IN-PROGRESS

Deposit works are accounted for as Capital Work-in-Progress on the basis of statements received from the Institute Works Department (IWD)/other departments. These are valued at cost on First-in-First-Out (FIFO) method. Running bills of contractors are also accounted for as Capital Work-in-Progress till completion. No depreciation is charged on capital work in progress. Secured advances and mobilization advances being in the nature of advances are disclosed separately under the head Loans & Advances.

5. INVENTORIES

Expenditure on purchase of chemicals, glassware, publications, stationery, civil and electrical stores and other stores, is accounted as revenue expenditure, except that the value of closing stocks held at year-end is set up as inventories by reducing the corresponding Revenue Expenditure on the basis of information obtained from the departments. These are valued at cost on FIFO Method.

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 Institute'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, Fixed Medical Allowance to Retired Employees and Travel to Home Town on retirement are accounted on accrual basis.

7. INVESTMENTS

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

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

INDIAN INSTITUTE OF TECHNOLOGY KANPUR

8. EARMARKED / ENDOWMENT FUNDS

With the approval of Board of Governors, the Institute has created the following long-term funds as earmarked for specific purpose:

- a. Designated Donations;
- b. Medical Emergency Funds;
- c. Funds for Promotional Activities;
- d. R&D Savings;
- e. Other General Funds.

These funds are utilized as per the recommendations of Management Committee of Endowment Fund from time to time duly approved by BOG. The balance is invested separately in fixed deposits with banks and other financial institutions. Income from interest on such investments is recognized on accrual basis and is ploughed back and credited to Earmarked Funds.

9. CORPUS FUND

Corpus/Capital Fund is created to the extent of fixed assets capitalized during the year out of Plan/Earmarked Grants. Accumulated depreciation is deducted from this fund. Adjustments on account of observations relating to previous year are routed through Corpus/Capital Fund Account.

10. INTEREST BEARING ADVANCES TO EMPLOYEES

Advances for purchase of Computer, House or Vehicle are provided to employees as per the policy of the Institute. Interest accrued on such advances till the repayment period is fully accounted for as income in the year the loan is given.

11. GOVERNMENT GRANTS

Government Grants are accounted on realization basis. However, where a sanction for release of grants pertaining to the financial year is received before the end of financial year and the grant is actually received in the next financial year and Revenue Expenditure incurred on Salaries, Pension and Scholarships within the guidelines set by Government of India, the grant is accounted on accrual basis and an equal amount is shown as recoverable from the Government.

Government Grants utilized towards Capital Expenditure (on accrual basis) are transferred to the Capital Fund.

INDIAN INSTITUTE OF TECHNOLOGY KANPUR

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

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

12. SPONSORED PROJECTS

Grants received from Sponsors is accounted for in the year it is received and is disclosed as "Current Liability" Expenditure incurred out of grant received are debited to the respective project account and unspent balance, if any, is also disclosed under "Current Liabilities."

Some Fellowships and Scholarships are also sponsored by various organizations. These are accounted in the same way as Sponsored Projects except that the expenditure is generally only on disbursement of Fellowships and Scholarships, which may include allowances for contingent expenditure by the Fellows and Scholars.

The Institution itself also awards Fellowships and Scholarships, which are recognized as Academic expenses.

13. FOREIGN CURRENCY TRANSACTIONS

Foreign Currency Transactions are accounted for at the rate of exchange prevailing on the dates of such transactions. However, donated imported assets are recognized at exchange rate prevailing at the end of the financial year.

14. INCOME TAX

The income of the Institute is exempt from Income Tax under Section 10(23C)(iii ab) of the Income Tax Act, 1961. No provision for tax is therefore made in the accounts.

15. PURCHASE PROCEDURE THROUGH INSTITUTE'S STORES & PURCHASE UNIT:

Payments made/cheques issued for purchase of consumable and non-consumable stocks against confirmed Purchase Orders released by Institute's Stores and Purchase Unit are treated as final expenditure; however, advances outstanding as at the close of the financial

INDIAN INSTITUTE OF TECHNOLOGY KANPUR

year are disclosed separately in the Balance Sheet. When the purchases have not materialized due to any reason, the cheques issued against such Purchase Orders are treated as cancelled and taken into accounts as 'Refunds.'



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SCHEDULE: 24

NOTES ON THE ACCOUNTS

(FORMING PART OF THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31 MARCH 2016)

1. PREPARATION OF FINANCIAL STATEMENTS

Financial Statements of the Institute have been prepared after incorporating financial statements of all subsidiaries: Endowment Fund, Projects Account, R&D, JEE, GATE, JAM, Dean's Capital Fund, Students' Gymkhana, Visitors' Hostel, Campus School, Petrol Pump, Hall Management and Pension Hall Management.

The accounts of the Provident Fund, Fund Hall Management, Hall Affairs, Student Benefit, Student Benefit Fund, New Pension Scheme and PRMS have been shown separately as these do not form part of consolidated accounts of the Institute.

2. The Financial Statements of the Institute are represented in shape of Balance Sheet, Income & Expenditure Account and Cash Flow Statement. These have been drawn from Trial Balance prepared on accrual system of accounting incorporating all known Assets and Liabilities as on the date of the close of the Financial Year. The Cash Flow Statements have been prepared from trial balance, incorporating gross receipts and gross payments during the year.
3. There is no decline in the present value of future services to be rendered by the fixed assets.
4. There is no fall in the serviceability of the fixed assets shown in the books.

5. INCOME / RECEIPTS

The Grant-in-Aid received from the MHRD, Govt. of India during the Financial Year 2017-2018 under Revenue is Rs. 38529.00 lakh (Previous Year Rs. 25800.00 lakh).

The Grant-in-Aid received from the MHRD, Govt. of India during the Financial Year 2017-18 under Capital is Rs. 14571.00 lakh (Previous Year Rs. 16144.41 lakh).

INDIAN INSTITUTE OF TECHNOLOGY KANPUR

Excess of expenditure on Pension and Scholarships over grants received has been shown as receivable under the head Grant Receivable.

The Internal income during the year is divided into three parts : (i) Student Fee (ii) Interest earned on Bank Balances and (iii) Other Income which includes auction money, other administrative receipts etc.

The total receipts of the Institute under Revenue during the Financial Year 2017-18 are Rs. 46609.00 lakh (Revenue Grant from MHRD in the Current Year: Rs.38529.00 lakh, Internal Income in the Current Year: Rs. 8080.00 lakh).

The total receipts of the Institute under Capital during the Financial Year 2017-18 are Rs. 18524.99 lakh (Capital Grant from MHRD in the Current Year: Rs.14571.00 lakh, Internal Income in the Current Year: Rs. 3953.99 lakh).

6. PAYMENTS/EXPENDITURE

Total Revenue expenditure during the Financial Year 2017-2018 amounting to Rs. 42829.09 lakh.

Total Capital expenditure during the financial year 2017-18 is Rs. 14859.18 lakh.

7. There are no significant losses on account of flood, fire or other casualty.
8. Previous years' figures have been regrouped / re-arranged wherever required to make them comparable with the current financial year's figures.
9. Provision in respect of retirement benefits (gratuity, leave encashment and pension) has been made on the basis of actuarial valuation. Since these retirement benefits are reimbursed by The Government of India, (GOI) on the basis of actual payment, equivalent amount has been shown as amount receivable from GOI
10. During the year, provision has been made for writing off Fixed Assets amounting to Rs. 1,22,93,798 (Original purchase value of Rs. 12,18,14,519.00) on the recommendation of the committee.

INDIAN INSTITUTE OF TECHNOLOGY KANPUR

12. The Institute has taken advance of Rs.50.00 Crores by pledging its Fixed Deposits to meet liquidity issues arising from timing mismatch between receipt of MHRD grants and payments obligations. Balance outstanding as on 31 March 2018 is Rs. 19.66 Crore.

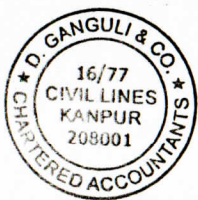
13. **AUDIT PARA(S) ON PREVIOUS YEAR FINANCIAL ACCOUNTS:**

These have been taken care of while preparing current year financial statements, where required.

14. In the opinion of the management, the current assets, loans, advances and deposits have a value on realization in the ordinary course, equal at least to the aggregate amount shown in the Balance Sheet.
15. Previous year's figures have been regrouped/rearranged wherever necessary to make them comparable with current year figures.
16. Figures in the final accounts have been rounded off to the nearest rupee.
17. Schedule 1 to 24 are annexed to and form an integral part of the Balance Sheet at 31st March 2018 and the Income & Expenditure account and Funds Flow Statement for the year ended on that date.

18. **CONTINGENT LIABILITIES:**

On account of General Tax amounting to Rs.39.13 Crores imposed by Kanpur Nagar Nigam on the institute. The Institute has preferred a Writ Petition before Hon'ble High Court Allahabad against the same.



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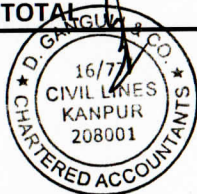
INDIAN INSTITUTE OF TECHNOLOGY KANPUR

PROVIDENT FUND

BALANCE SHEET AS AT 31st MARCH 2018

(Amount-Rs)

CORPUS/ CAPITAL FUND AND LIABILITIES	CURRENT YEAR 31.03.2018		PREVIOUS YEAR 31.03.2017
Reserves towards CPF/GPF			
Opening Balance as per previous year Balance Sheet	29,73,21,095		
Add : Surplus	1,01,85,099		
Add: TDS on Interest on Investment Receivable	9,12,034		
Add: Interest Accrued on FDRs	1,69,77,041		
Less: Prior Period Item	60,590	32,54,55,859	29,73,21,095
Liability towards CPF/GPF (As per Individual Ledgers)		1,21,42,41,187	1,09,72,17,637
TOTAL		1,53,96,97,046	1,39,45,38,732
ASSETS			
Investments			
Investment as per Last year Balance Sheet	1,33,99,01,933		
Add: Investment During the Year	31,25,00,000		
Less: Encashed During the Current Year	19,25,00,000	1,45,99,01,933	1,33,99,01,933
Amount Receivable			
Account-I (Interest on Investment)	-		91,87,504
Institute Contribution to CPF Account (Account-I/ R&D)	95,418		79,587
Interest on Institute Contribution (Account-I/ R&D)	1,51,443		1,49,999
Interest Accrued on FDRs	1,69,77,041		1,34,31,191
PF Contribution Receivable	4,91,95,732		1,00,67,959
TDS on Interest on Investment Receivable	15,47,034		6,35,000
Amount Receivable Against Stale Cheques	9,000	6,79,75,668	9,000
Bank Balance			
Balance With State Bank of India		1,18,19,445	2,10,76,559
TOTAL		1,53,96,97,046	1,39,45,38,732



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INDIAN INSTITUTE OF TECHNOLOGY KANPUR

PROVIDENT FUND

RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 31st MARCH 2018

(Amount-Rs)

RECEIPTS	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017	PAYMENTS	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
Opening Balance			ESTABLISHMENT/ADM. EXP.		
Bank Balances	2,10,76,559.00	1,01,14,720	Bank Charges	1,638.00	-
Prior Period	60,590.00	-	Withdrawals	4,88,48,500.00	5,29,33,400
Current Liabilities			Current Assets		
Interest Receivable	91,87,504.00	3,00,00,000	Advances	60,59,518.00	47,90,050
Account - II	49,53,450.00	52,23,000	Final Payments	8,82,85,967.00	10,48,76,754
Institute Account (A/c-I)	10,95,40,007.00	11,37,50,672	Account-I	-	2,96,500
Deputationist/others	62,57,036.00	52,46,924	Refundable to PRMS	-	3,400
PRMS	-	3,800	Refundable Receipts	7,41,952.00	31,500
Advance Refunded	10,00,000.00	-	Prior Period Items	-	2,150
Refundable Receipts	7,41,952.00	31,500			
Stale Cheque	-	60,000			
Other Income					
Interest on Savings A/c	10,89,156.00	10,41,421			
Interest Accrued on FDRs (FY 2016-17)	1,34,31,191.00	1,55,64,477	Investments Made	31,25,00,000.00	34,75,00,000
Interest on Investments	9,80,88,453.00	9,93,80,740	Interest on Investment	-	1,65,438
Interest on Institute Contribution	-	4,00,748			
Institute Contribution to CPF Account	33,578.00	2,61,177	Payable to IIT K	-	3,00,00,000
Investments Encashed	19,25,00,000.00	27,00,00,000			
Liability for Institute Contribution to CPF	2,29,586.00	2,84,667	Closing Balance		
PF Contribution Receivable	1,00,67,959.00	1,03,11,905	Bank Balance	1,18,19,446.00	2,10,76,559
TOTAL	46,82,57,021.00	56,16,75,751	TOTAL	46,82,57,021.00	56,16,75,751



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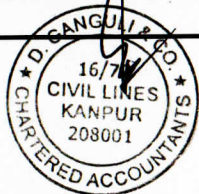
INDIAN INSTITUTE OF TECHNOLOGY KANPUR

FUND HALL MANAGEMENT ACCOUNT

BALANCE SHEET AS AT 31st MARCH 2018

(Amount-Rs.)

CORPUS/CAPITAL FUND & LIABILITIES	CURRENT YEAR 31.03.2018		PREVIOUS YEAR 31.03.2017
RESERVES & SURPLUS			
Opening Balance as at 01.04.2017	63,98,932		
Add : C/F from Income & Expenditure Account	5,13,195	69,12,127	63,98,932
Current Liabilities (Fund Balance Payable to Employees)			
Opening Balance as at 01.04.2017	1,29,57,957		
Add : Contribution for the Period	22,66,530		
Add: Contribution Receivable	2,02,820		
Add : Interest for the Period	7,43,289		
	1,61,70,596		
Less : Loans Paid	14,45,000		
Less : Final Withdrawals	67,47,779	79,77,817	1,29,57,957
Payable to Hall Affairs		20,00,000	-
Payable to Hall Management		20,00,000	-
TOTAL		1,88,89,944	1,93,56,889
ASSETS			
Investments			
Opening Balance as at 01.04.2017	1,53,49,510		
Add : FDR Matured and Renewed along with Interest	1,69,34,834		
Less : Encashed during the year	1,53,49,510	1,69,34,834	1,53,49,510
Current Assets			
Balance with Union Bank of India		4,61,143	21,36,351
Interest Accrued on FDRs		6,69,772	10,43,983
Receivables Subscription receivable from Hall Management		2,02,820	2,61,470
Loan Against Fund		6,21,375	5,65,575
TOTAL		1,88,89,944	1,93,56,889



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INDIAN INSTITUTE OF TECHNOLOGY KANPUR
FUND HALL MANAGEMENT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018

(Amount-Rs.)

INCOME	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
Interest Earned on FDRs	12,11,113	12,13,331
Interest on SB A/c's	45,371	1,48,484
TOTAL (A)	12,56,484	13,61,815
EXPENDITURE		
Interest on Fund Deposit	7,43,289	10,42,306
TOTAL (B)	7,43,289	10,42,306
BALANCE BEING SURPLUS/ (DEFICIT) CARRIED TO RESERVE AND SURPLUS	5,13,195	3,19,509



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INDIAN INSTITUTE OF TECHNOLOGY KANPUR

FUND HALL MANAGEMENT

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31st MARCH 2018

(Amount-Rs.)

RECEIPTS	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017	PAYMENTS	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
OPENING BALANCES			ADMINISTRATIVE EXPENSES		
Balance with UBI	21,36,351	52,09,062	Final Payment to Retired Mess Employees	67,47,779	39,02,200
			Non Refundable Withdrawal	14,45,000	23,90,000
FUND RECEIVED			Loan against PF (Refundable)	4,15,000	3,35,000
Contribution Received	25,45,000	31,22,740			
Loan Refund	3,42,200	2,83,265			
TRANSFER					
Hall Affairs	20,00,000	-			
Hall Management	20,00,000	-			
OTHER INCOME			CLOSING BALANCE		
Interest on SB A/c's	45,371	1,48,484	Balance with Union Bank of India	4,61,143	21,36,351
TOTAL	90,68,922	87,63,551	TOTAL	90,68,922	87,63,551



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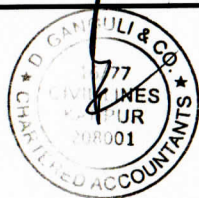
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INDIAN INSTITUTE OF TECHNOLOGY KANPUR
NEW PENSION SCHEME

BALANCE SHEET AS AT 31st MARCH 2018

(Amount-Rs)

CORPUS/ CAPITAL FUND AND LIABILITIES	CURRENT YEAR 31.03.2018		PREVIOUS YEAR 31.03.2017
RESERVES & SURPLUS			
Opening Balance as on 01.04.2017	662	13	662
Less : Bank Charges	649		
LIABILITIES TOWARDS NEW PENSION SCHEME			
Opening Balance as on 01.04.2017	1,25,25,574	1,41,47,706	1,25,25,574
Add : Contribution Received During the year	9,14,77,849		
	10,40,03,423		
Add : Contribution Receivable from IITK & Deputationists	96,15,618		
	11,36,19,041		
Less : Paid during the year	9,94,71,335	1,41,47,706	1,25,25,574
TOTAL		1,41,47,719	1,25,26,236
ASSETS			
Bank Balance		45,32,101	49,90,812
Institute Contribution Receivable		47,90,820	37,67,712
Employees Contribution Receivable		47,90,820	37,67,712
Subscription Receivable from Deputationist		33,978	-
TOTAL		1,41,47,719	1,25,26,236



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INDIAN INSTITUTE OF TECHNOLOGY KANPUR
NEW PENSION SCHEME

RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 31st MARCH 2018

			(Amount-Rs)		
RECEIPTS	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017	PAYMENTS	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
OPENING BALANCE			ESTABLISHMENT/ADM. EXP.		
Bank Balances	49,90,812	81,41,437	Bank Charges	649	633
Institute Contribution	4,55,50,161	3,91,83,632	Transfer to Account - I / Provident Fund	50,953	10,220
Institute / Employee Contribution	4,55,50,161	3,91,83,632	Withdrawals /Final Payment		
Deputed Employees' Contribution	3,77,527	86,272	Amount Transferred to NPS Trust Bank	9,80,45,586	8,75,67,136
Institute Contribution Receivable	37,67,712	31,23,129	Amount Refund Against Transfer Cases	13,74,796	3,04,783
Employees Contribution Receivable	37,67,712	31,23,129	CLOSING BALANCE		
Amount Receivable from Deputationist	-	32,352	Bank Balance	45,32,101	49,90,812
TOTAL	10,40,04,085	9,28,73,583	TOTAL	10,40,04,085	9,28,73,583



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INDIAN INSTITUTE OF TECHNOLOGY KANPUR

POST RETIREMENT MEDICAL SCHEME

BALANCE SHEET AS AT 31st MARCH 2018

(Amount-Rs)

CORPUS/ CAPITAL FUND AND LIABILITIES		CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
RESERVES & SURPLUS			
Opening Balance as on 01.04.2017	2,81,35,888		
Less : Excess of Expenditures Over Incomes	1,25,44,713		
Less : Adjustments pertaining to Prior Period	67,35,630		
Add : Prior Period	82,111	89,37,656	2,81,35,888
CURRENT LIABILITY			
Expenses Payable (Medical Reimbursement)		-	71,570
Payable to IITK		-	16,92,800
TOTAL		89,37,656	2,99,00,258
ASSETS			
INVESTMENT			
Opening Balance - 01.04.2017	2,68,50,000		
Add: Made During the year	8,21,871		
	2,76,71,871		
Less: Encashed during the year	2,76,71,871	-	2,68,50,000
CURRENT ASSETS			
Bank Balance	89,15,243		22,16,845
TDS on Interest on Investment Receivable	22,413		22,413
Interest Accrued on FDRs	-	89,37,656	8,11,000
TOTAL		89,37,656	2,99,00,258



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INDIAN INSTITUTE OF TECHNOLOGY KANPUR

PRMS ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDING ON 31st MARCH 2018

(Amount-Rs)

INCOME	SCH	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
Contribution Received		10,10,132	11,63,721
Interest on SB Account		2,49,889	2,88,282
Interest on FDRs		11,58,804	17,83,483
TOTAL (A)		24,18,825	32,35,486
EXPENDITURE			
Refund of PRMS Subscription		1,25,09,013	-
Medical Reimbursement		24,54,525	26,68,301
TOTAL (B)		1,49,63,538	26,68,301
BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE (A-B)		(1,25,44,713)	5,67,185
Transfer to / from General Reserve		-	-
BALANCE BEING SURPLUS/ (DEFICIT) CARRIED TO RESERVE & SURPLUS		(1,25,44,713)	5,67,185



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ASSTT. REGISTRAR (F&A)

JT. REGISTRAR (F&A)

INDIAN INSTITUTE OF TECHNOLOGY KANPUR
PRMS ACCOUNT

RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 31st MARCH 2018

(Amount-Rs)					
RECEIPTS	CURRENT YEAR 31.03.2018	PREV YEAR 31.03.2017	PAYMENTS	CURRENT YEAR 31.03.2018	PREV YEAR 31.03.2017
OPENING BALANCE			Medical Reimbursement Payable	-	6,63,088
Bank Balances	22,16,846	3,68,459	Investment Made	-	1,80,00,000
Prior Period (Subscription)	82,111	2,150	Payable to IIT K	16,92,800	-
Contribution Received	10,10,132	11,63,571	Medical Re-imbursement	24,54,525	26,68,301
Subscription Receivable CPF	-	1,750	Refund of PRMS Subscription	1,25,09,014	-
Investment	2,68,50,000	1,99,22,403	Interest recovered by Bank	-	1,96,954
			Prior Period Expenses	68,07,200	-
Other Income			CPF	-	2,000
Interest on Investment FDR's	11,58,804	11,94,070	CLOSING BALANCE		
Interest on Saving Bank A/c	2,49,889	4,85,236	Bank Balance	89,15,243	22,16,845
Interest Accrued on Investment	8,11,000	6,09,549			
TOTAL	3,23,78,782	2,37,47,188	TOTAL	3,23,78,782	2,37,47,188



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INDIAN INSTITUTE OF TECHNOLOGY KANPUR
HALL AFFAIRS ACCOUNT

BALANCE SHEET AS AT 31st MARCH 2018

(Amount-Rs)

CORPUS/CAPITAL FUND & LIABILITIES	CURRENT YEAR 31.03.2018		PREVIOUS YEAR 31.03.2017
RESERVES & SURPLUS			
Opening Balance as at 01.04.2017	2,46,61,385		
Add : C/F from Income & Expenditure Account	1,36,87,536	3,83,48,921	2,46,61,385
Current Liabilities			
Security Money from Contractor		45,00,000	60,00,000
Earnest Money from Contractor		7,00,000	-
Liability for Service Charges		1,27,38,583	-
TDS Payable		1,63,046	-
TOTAL		5,64,50,550	3,06,61,385
ASSETS			
Current Assets			
Bank Balances		21,83,750	1,01,37,032
Fees Receivable from Institute		3,27,66,800	1,55,24,353
Advances			
Receivable from Pension Hall Management		50,00,000	50,00,000
Receivable from Fund Hall Management		20,00,000	-
Receivable from Hall Management		1,45,00,000	-
TOTAL		5,64,50,550	3,06,61,385



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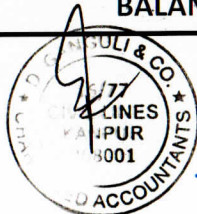
INDIAN INSTITUTE OF TECHNOLOGY KANPUR

HALL AFFAIRS ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018

(Amount-Rs)

INCOME	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
Interest on Saving Bank A/c	11,42,829	4,46,516
Grant Received from Institute	15,81,39,140	10,36,79,460
TOTAL (A)	15,92,81,969	10,41,25,976
EXPENDITURE		
Service Charges to Contractors	14,53,66,400	8,17,40,028
Honararium	89,000	41,000
Bank Charges	1,763	1,235
Meeting Expenses	11,900	-
Advertisement	1,25,370	-
TOTAL (B)	14,55,94,433	8,17,82,263
BALANCE BEING SURPLUS/ (DEFICIT) CARRIED TO RESERVE AND SURPLUS	1,36,87,536	2,23,43,713



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S. K. Gupta
12/6/18
ASSTT. REGISTRAR (F&A)

Arun
JT. REGISTRAR (F&A)

INDIAN INSTITUTE OF TECHNOLOGY KANPUR
HALL AFFAIRS ACCOUNT

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31st MARCH 2018

(Amount-Rs)

RECEIPTS	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017	PAYMENTS	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
OPENING BALANCES			ESTABLISHMENT /ADMIN.EXP.		
Balance with SBI Bank	1,01,37,032	7,03,699	Bank Charges	1,763	1,235
			Service Charges to Contractors	13,24,64,771	9,03,35,348
GRANTS			Advertisement	1,25,370	-
Grant from Institute	14,08,96,693	9,83,88,400	Honararium	2,72,375	1,76,350
			Meeting Expenses	11,900	
TRANSFERS			TRANSFERS		
Hall Management Account	-	2,65,00,000	Hall Management Account	1,45,00,000	2,65,00,000
Deans Capital Fund	-	50,00,000	Fund Hall Management Account	20,00,000	-
			Deans Capital Fund	-	50,00,000
OTHER INCOME					
Interest on Saving Bank A/c's	11,42,829	4,46,516			
Honararium Receipts	1,83,375	1,11,350	Security Money Paid	15,00,000	5,00,000
Earnest Money Received	7,00,000	-			
Security Money Received	-	15,00,000	CLOSING BALANCE		
			Balance with State Bank of India	21,83,750	1,01,37,032
TOTAL	15,30,59,929	13,26,49,965	TOTAL	15,30,59,929	13,26,49,965



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ASSTT. REGISTRAR (F&A)

JT. REGISTRAR (F&A)

INDIAN INSTITUTE OF TECHNOLOGY KANPUR
STUDENTS' ACTIVITIES FUND

BALANCE SHEET AS AT 31st MARCH 2018

(Amount-Rs)

CORPUS/CAPITAL FUND & LIABILITIES	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
RESERVES & SURPLUS		
Opening Balance as at 01.04.2017	22,03,821	
Add : C/F from Income & Expenditure Account	(1,14,995)	22,03,821
Current Liabilities		
Audit Fee Payable	-	20,000
TOTAL	20,88,826	22,23,821
ASSETS		
Investment	15,00,000	-
Current Assets		
Bank Balances	5,63,860	22,23,821
Accrued Interest on FDR	24,966	-
TOTAL	20,88,826	22,23,821



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S. K. Gupta
12/6/18
ASSTT. REGISTRAR (F&A)

A. K. Singh
JT. REGISTRAR (F&A)

INDIAN INSTITUTE OF TECHNOLOGY KANPUR
STUDENTS' ACTIVITIES FUND

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018

(Amount-Rs)

INCOME	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
Udghosh / IIT Sports Meet	-	3,440
Interest on FDR	24,966	44,652
Antragini	1,47,000	12,98,199
Student Contribution	9,88,425	9,96,000
TOTAL (A)	11,60,391	23,42,291
EXPENDITURE		
Student Contribution	-	3,00,000
Antragini	6,30,436	25,14,065
Udghosh / IIT Sports Meet	4,35,000	1,81,880
Techkriti	2,18,450	-
Balance Written Off	-8,500	1,800
TOTAL (B)	12,75,386	29,97,745
BALANCE BEING SURPLUS/ (DEFICIT) CARRIED TO RESERVE AND SURPLUS	(1,14,995)	(6,55,454)



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INDIAN INSTITUTE OF TECHNOLOGY KANPUR
STUDENTS' ACTIVITIES FUND

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31st MARCH 2018

(Amount-Rs)

RECEIPTS	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017	PAYMENTS	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
OPENING BALANCES			EXPENSES		
Balance with SBI	22,23,821	12,36,638	Student Contribution	-	3,00,000
INCOME			Antragini	6,30,436	21,14,065
Udghosh / IIT Sports Meet	-	3,440	Udghosh / IIT Sports Meet	4,35,000	1,81,880
Student Contribution	9,88,425	9,96,000	Techkriti	2,18,450	
Antragini	1,47,000	12,98,199	Audit Fee	11,500	-
Interest on FDR	-	2,85,489	INVESTMENTS		
INVESTMENTS			Investment Made	15,00,000	-
Investment Encashed	-	10,00,000	CLOSING BALANCE		
			Balance with SBI	5,63,860	22,23,821
TOTAL	33,59,246	48,19,766	TOTAL	33,59,246	48,19,766



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INDIAN INSTITUTE OF TECHNOLOGY KANPUR
STUDENTS' BENEFIT FUND

BALANCE SHEET AS AT 31st MARCH 2018

(Amount-Rs)

CORPUS/CAPITAL FUND & LIABILITIES	CURRENT YEAR 31.03.2018		PREVIOUS YEAR 31.03.2017
RESERVES & SURPLUS			
Opening Balance as at 01.04.2017	1,52,45,938		
Less: Expenses Related to Previous Year Written Off	46,497		
Add : C/F from Income & Expenditure Account	30,43,081	1,82,42,522	1,52,45,938
Current Liabilities			
Sundry Creditors		51,404	1,37,369
TDS Payable		-	2,804
Unidentified Amount Credited in Bank		43,614	-
SBF Scholarship Payable		3,51,000	-
Accounting Charges Payable		-	10,000
TOTAL		1,86,88,540	1,53,96,111
ASSETS			
Investment		1,05,58,308	1,05,58,308
Current Assets			
Bank Balances		47,33,897	19,71,296
TDS Receivable		40,099	40,099
Accrued Interest on FDR		2,51,456	3,13,636
Advances			
SBF Advance		21,97,434	16,05,625
SHMC Advance		9,07,346	9,07,148
TOTAL		1,86,88,540	1,53,96,111



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INDIAN INSTITUTE OF TECHNOLOGY KANPUR
STUDENTS' BENEFIT FUND

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018

(Amount-Rs)

INCOME	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
IIT Contribution	38,35,000	25,61,400
Interest on FDR	5,96,192	8,57,263
Misc Receipts	3,22,160	2,80,675
SBF Scholarship Refund	-	27,000
S Sac Penalty Received	4,50,001	20,000
TOTAL (A)	52,03,353	37,46,338
EXPENDITURE		
Audit Fee	1,600	-
Printing & Stationery	1,650	-
Consultancy Fee	15,000	-
Bank Charges	884	1,059
SBF Scholarship	9,85,500	13,09,500
Round Off	-11	268
SHMC Paid	11,55,649	22,45,055
TOTAL (B)	21,60,272	35,55,881
BALANCE BEING SURPLUS/ (DEFICIT) CARRIED TO RESERVE AND SURPLUS	30,43,081	1,90,457



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INDIAN INSTITUTE OF TECHNOLOGY KANPUR


STUDENTS' BENEFIT FUND

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31st MARCH 2018

(Amount-Rs)

RECEIPTS	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017	PAYMENTS	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
OPENING BALANCES			CURRENT LIABILITIES		
Balance with SBI	19,71,296	23,08,713	Audit Fee	11,600	-
			SHMC Paid	24,69,976	21,04,882
INVESTMENT ENCASHED	-	3,00,000			
			CURRENT ASSETS		
CURRENT ASSETS			SBF Advance	16,11,019	7,93,319
SBF Advance	10,00,593	6,11,648	SHMC Advance	2,88,281	14,79,968
SHMC Advance	14,84,171	10,07,228			
Unidentified Amount Credited in Bank	43,614	-	EXPENSES		
			Bank Charges	884	1,059
INCOME			SBF Scholarship	6,34,500	13,09,500
IIT Contribution	38,35,000	25,61,400	Consultancy Fee	15,000	-
Interest on FDR	6,58,372	5,43,627	Printing & Stationery	1,650	-
Misc Receipts	3,23,760	2,80,675			
SBF Scholarship Refund	-	27,000	CLOSING BALANCE		
S Sac Penalty Received	4,50,001	20,000	Balance with SBI	47,33,897	19,71,296
Round Off	-	(268)			
TOTAL	97,66,807	76,60,023	TOTAL	97,66,807	76,60,023





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ASSTT. REGISTRAR (F&A)



JT. REGISTRAR (F&A)

UTILIZATION CERTIFICATES

OF

CAPITAL GRANTS

AND

REVENUE GRANTS

(FINANCIAL YEAR 2017-2018)

GFR 12-A
[See Rule 238(1)]
FORM OF UTILIZATION CERTIFICATE
FOR AUTONOMOUS BODIES OF THE GRANTEE ORGANIZATION
UTILIZATION CERTIFICATE FOR THE YEAR 2017-2018
In respect of
GRANTS –IN-AID/SALARIES/CREATION OF CAPITAL ASSETS

1. Name of the Scheme: Indian Institute of Technology Kanpur

2. Whether recurring or non-recurring grants: Both

3. Grants position at the beginning of the Financial Year

(i) Cash in Hand/Bank

Rs. (-) 13547.34 lakh {Includes PY – Normal Plan Rs. (-) 5772.98 lakh and Non-Plan – Rs. (-) 7774.36 lakh}

(ii) Unadjusted advances

Rs. –

(iii) Total

Rs. (-) 13547.34 lakh {Includes PY – Normal Plan Rs. (-) 5772.98 lakh and Non-Plan – Rs. (-) 7774.36 lakh}

(Rs. in lakh)

Details of grants received, expenditure incurred and closing balances (Actuals)

Unspent Balance of Grants received [figure as at Sl. No. 3(iii)]	Internal Receipts (including interest earned)	Interest deposited back to the Government	Grant received during the year			Total Available funds (1+2+3+4)	Expenditure incurred	Closing Balances (5-6)
1	2	3	4			5	6	7
			Sanction No. (i)	Date (ii)	Amount (iii)			
(-) 13547.34	12033.99	-	F.NO. 3-1/2017-TS.I	24.04.2017	375.00	51586.65	57688.27	(-) 6101.62
			F.NO. 3-1/2017-TS.I	24.04.2017	750.00			
			F.NO. 3-1/2017-TS.I	24.04.2017	3875.00			
			F.NO. 3-1/2017-TS.I	24.04.2017	3015.00			
			F.NO. 3-1/2017-TS.I	24.04.2017	583.00			
			F.NO. 3-1/2017-TS.I	24.04.2017	292.00			
			F.NO. 3-1/2017-TS.I	24.04.2017	3960.00			
			F.NO. 3-1/2017-TS.I	24.04.2017	766.00			
			F.NO. 3-1/2017-TS.I	24.04.2017	384.00			
			F.NO. 3-1/2017-TS.I	11.05.2017	150.00			
			F.NO. 3-1/2017-TS.I	11.05.2017	300.00			
			F.NO. 3-1/2017-TS.I	11.05.2017	1550.00			
			F.NO. 3-1/2017-TS.I	11.05.2017	75.00			
			F.NO. 3-1/2017-TS.I	11.05.2017	150.00			
			F.NO. 3-1/2017-TS.I	11.05.2017	775.00			
			F.NO. 3-1/2017-TS.I	07.06.2017	83.20			
			F.NO. 3-1/2017-TS.I	07.06.2017	164.60			
			F.NO. 3-1/2017-TS.I	07.06.2017	1752.20			
			F.NO. 3-1/2017-TS.I	07.06.2017	876.10			
			F.NO. 3-1/2017-TS.I	14.08.2017	113.00			
			F.NO. 3-1/2017-TS.I	14.08.2017	225.00			
			F.NO. 3-1/2017-TS.I	14.08.2017	1162.00			
			F.NO. 3-1/2017-TS.I	14.08.2017	6000.00			
			F.NO. 3-1/2017-TS.I	05.09.2017	40.00			

Assistant Registrar (F&A)

Joint Registrar (F&A)

Deputy Director

Director

Unspent Balance of Grants received [figure as at Sl. No. 3(iii)]	Internal Receipts (including interest earned)	Interest deposited back to the Government	Grant received during the year			Total Available funds (1+2+3+4)	Expenditure incurred	Closing Balances (5-6)
1	2	3	4			5	6	7
			Sanction No. (i)	Date (ii)	Amount (iii)			
			F.NO. 3-1/2017-TS.I	05.09.2017	76.00			
			F.NO. 3-1/2017-TS.I	05.09.2017	850.00			
			F.NO. 3-1/2017-TS.I	05.09.2017	20.00			
			F.NO. 3-1/2017-TS.I	05.09.2017	40.00			
			F.NO. 3-1/2017-TS.I	05.09.2017	440.00			
			F.NO. 3-1/2017-TS.I	20.11.2017	60.00			
			F.NO. 3-1/2017-TS.I	20.11.2017	120.00			
			F.NO. 3-1/2017-TS.I	20.11.2017	1320.00			
			F.NO. 3-1/2017-TS.I	20.11.2017	7571.00			
			F.NO. 3-1/2017-TS.I	06.12.2017	60.00			
			F.NO. 3-1/2017-TS.I	06.12.2017	120.00			
			F.NO. 3-1/2017-TS.I	06.12.2017	1320.00			
			F.NO. 3-1/2017-TS.I	13.02.2018	200.00			
			F.NO. 3-1/2017-TS.I	13.02.2018	800.00			
			F.NO. 3-1/2017-TS.I	13.02.2018	2086.90			
			F.NO. 27-2/2018-TS.I (Part 2)	21.03.2018	100.00			
			F.NO. 27-2/2018-TS.I (Part 2)	21.03.2018	200.00			
			F.NO. 27-2/2018-TS.I (Part 2)	21.03.2018	1700.00			
			F.NO. 27-2/2018-TS.I (Part 2)	21.03.2018	8600.00			
			Total		53100.00			

Component wise utilization of grants (Provisional):

(Rs. in lakh)

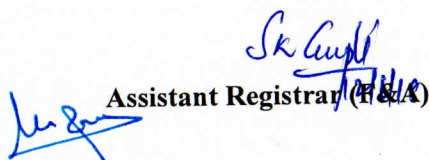
Grant-in-aid- General	Grant-in-aid-Salary	Grant-in-aid-creation of capital assets	Total
21653.91	21175.18	14859.18	57688.27

Details of grants position of the end of the year:

(i) Cash in Hand/Bank Rs. (-) 6101.62 lakh


(ii) Unadjusted Advances Rs --

(iii) Total Rs. (-) 6101.62 lakh


Assistant Registrar (F&A)


Joint Registrar (F&A)



Deputy Director


Director

FORM GFR 12A
GENERAL FINANCIAL RULES 2017
Ministry of Finance
Department of Expenditure

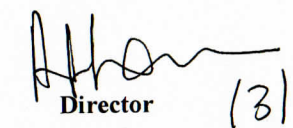
Certified that I have satisfied myself that the conditions on which grants were sanctioned have been duly fulfilled/are being fulfilled and that I have exercised following checks to see that the money has been actually utilized for the purpose for which it was sanctioned:

- (i) The main accounts and other subsidiary accounts and registers (including assets registers) are maintained as prescribed in the relevant Act/Rules/Standing instructions (mention the Act/Rules) ~~and have been duly audited by designated auditors.~~ The figures depicted above tally with the audited figures mentioned in financial statements/accounts.
- (ii) There exist internal controls for safeguarding public funds/assets, watching outcomes and achievements of physical targets against the financial inputs, ensuring quality in asset creation etc. & the periodic evaluation of internal controls is exercised to ensure their effectiveness.
- (iii) To the best of our knowledge and belief, no transactions have been entered that are in violation of relevant Act/Rules/standing instructions and scheme guidelines.
- (iv) The responsibilities among the key functionaries for execution of the scheme have been assigned in clear terms and are not general in nature.
- (v) The benefits were extended to the intended beneficiaries and only such areas/districts were covered where the scheme was intended to operate.
- (vi) The expenditure on various components of the scheme was in the proportions authorized as per the scheme guidelines and terms and conditions of the grants-in-aid.
- (vii) It has been ensured that the physical and financial performance under Indian Institute of Technology Kanpur has been according to the requirements, as prescribed in the guidelines issued by Govt. of India ~~and the performance/targets achieved statement for the year to which the utilization of the funds resulted in outcomes given at Annexure-I duly enclosed.~~
- (viii) ~~The utilization of the funds resulted in outcomes given at Annexure-II duly enclosed (to be formulated by the Ministry/Department concerned as per their requirements/specifications).~~
- (ix) ~~Details of various schemes executed by the agency through grants-in-aid received from the same Ministry or from other Ministries is enclosed at Annexure-III (to be formulated by the Ministry/Department concerned as per their requirements/specifications).~~
- (x) The UC has been uploaded on PFMS portal with ID NO. dt.....


Assistant Registrar (F&A)


Joint Registrar (F&A)


Deputy Director


Director

भारतीय लेखा तथा लेखा परीक्षा विभाग

कार्यालय प्रधान लेखापरीक्षा (केन्द्रीय) लखनऊ

आयतालय लेखापरीक्षा



INDIAN AUDIT & ACCOUNTS DEPARTMENT

Office of the Principal Director of Audit (Central) Lucknow

पत्र संख्या: प्र0नि0ले0प0 (केन्द्रीय)/पू.ले.प.-33/2018-19/

दिनांक 11.2018

सेवा में,

सचिव, भारत सरकार,
मानव संसाधन विकास मंत्रालय,
उच्च शिक्षा विभाग, शारद्वी भवन,-
नई दिल्ली- 110001

विषय : भारतीय प्रौद्योगिकी संस्थान, कानपुर के वर्ष 2017-18 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदय,

इस पत्र के माध्यम से भारतीय प्रौद्योगिकी संस्थान, कानपुर के वर्ष 2017-18 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) तथा वार्षिक लेखों की प्रति अग्रसारित की जा रही है।

2. कृपया सुनिश्चित करें कि पृथक लेखापरीक्षा प्रतिवेदन एवं सम्बन्धित लेखें संसद के दोनों सदनों के सम्मुख प्रस्तुत हुए।

3. कृपया पृथक लेखापरीक्षा प्रतिवेदन एवं लेखों को संसद के दोनों सदनों के समक्ष अन्तिम रूप-से प्रस्तुत करने की तिथि भारत के नियंत्रक एवं महालेखापरीक्षक के साथ-साथ इस कार्यालय को भी सूचित करने का कष्ट करें।

संलग्नक: उपर्युक्तानुसार।

भवदीय,

प्रधान निदेशक लेखापरीक्षा (केन्द्रीय)

पत्र संख्या: प्र0नि0ले0प0 (केन्द्रीय)/पू.ले.प.-33/2018-19/145

दिनांक : 27.11.2018

निदेशक भारतीय प्रौद्योगिकी संस्थान कानपुर-208016 को संस्थान के वर्ष 2017-18 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति आवश्यक कार्यवाही हेतु प्रेषित है। संस्थान यदि आवश्यकता अनुभव करे, तो इस प्रतिवेदन का हिन्दी अनुवाद करवा सकता है परन्तु इस प्रतिवेदन के हिन्दी अनुवाद में निम्नलिखित अस्वीकरण (disclaimer) अंकित होना चाहिए:

"प्रस्तुत प्रतिवेदन मूलरूप से अंग्रेजी में लिखित पृथक लेखापरीक्षा प्रतिवेदन का हिन्दी अनुवाद है। यदि इसमें कोई विसंगति परिलक्षित होती है तो अंग्रेजी में लिखित प्रतिवेदन मान्य होगा।"

हिन्दी अनुवाद की एक प्रति इस कार्यालय को भी प्रेषित करने का कष्ट करें।

संलग्नक: उपर्युक्तानुसार।

उप निदेशक (केन्द्रीय व्यय)

Separate Audit Report of the Comptroller and Auditor General of India on the accounts of the Indian Institute of Technology, Kanpur for the year ended 31 March, 2018

We have audited the attached Balance Sheet of the Indian Institute of Technology, Kanpur (Institute) as at 31 March 2018, 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 Institute of Technology Act, 1961. These financial statements are 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 Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with best accounting practices, accounting standards and disclosure norms etc. Audit observations on financial transaction with regard to compliance with the Laws, Rules & regulations (Propriety and Regularity) and efficiency-cum-performance aspects etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain the reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that;
 - (i) We have obtained all the information and explanation which, to the best of our knowledge and belief were necessary for the purpose of our audit;
 - (ii) The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in the Formats of Financial Statements for Central Higher Educational Institutions (format) prescribed by MHRD, Government of India.

(iii) In our opinion proper books of accounts and other relevant records have been maintained by the Institute as required under Section 23(1) of the Institute of Technology Act, 1961 in so far as it appears from our examination of such books.

(iv) We further report that:

(A) Balance Sheet

(A.1) Grants Receivable (Schedule 7) ₹ 61.02 crore

The entire amount of grant receivable should have been included in 'Grant Receivable' under Loans, Advances and Deposits (Schedule 8 as prescribed in the format) instead of showing it in a separate Schedule (i.e. Schedule 7 of the Account). This resulted in understatement of Loans Advances and Deposits (Schedule 8) by ₹ 61.02 crore and inclusion of a new Schedule is a contravention of the format prescribed by MHRD.

(A.2) Current Liabilities ₹ 400.39 crore

This included ₹ 14.45 crore as 'Retirement Benefits Payable' in Schedule 3 whereas it should have been included in the 'Provisions' of the same Schedule. This resulted in overstatement of 'Current Liabilities' and understatement of 'Provisions' by ₹14.45 crore each.

(A.3) Current Assets (Schedule 7A) ₹ 1373.82 crore

Debit balances in Sponsored Projects of ₹ 89.97 crore and Claims Receivable of ₹ 0.54 crore were included in Current Assets (Schedule 7A) instead of Loans, Advances and Deposits (Schedule 8). This resulted in overstatement of 'Current Assets' by ₹ 90.51 crore and understatement of 'Loan, Advances and Deposits' by the same amount.

(B) Income and Expenditure Account

Income ₹ 1014.95 crore

As per format prescribed by MHRD, the head Deferred Revenue Income is not to be taken in the Income and Expenditure Account. Contrary to this, the Institute depicted ₹ 508.12 crore under 'Deferred Revenue Income' in the Income and Expenditure Account. The Institute should follow the method prescribed in MHRD format.

(C) General

(C.1) As per format prescribed by MHRD, in Receipts and Payments Account, figures related to previous year should be shown but the Institute did not show previous year figures in Receipts and Payments Account for the year 2017-18.

(C.2) In the format prescribed by MHRD, the heads 'Receipts against Sponsored Projects/Scheme' and 'Receipt against sponsored Fellowships and Scholarships' have been shown separately in the Receipts and Payments Account. However, the Institute merged the head Receipts against sponsored Fellowships and Scholarships into the head 'Receipts Sponsored Projects Schemes'.

(C.3) As per format prescribed by MHRD, Schedule 3(a), 3(b) and 4(c)(i) had to be enclosed with Current Liabilities and Provisions and Fixed Assets respectively in the Balance Sheet which were not enclosed by the Institute.

(C.4) In Schedule-24, Point-10 Provision had been shown for writing off fixed assets amounting to ₹ 1,22,93,798.00 instead of ₹ 1,23,29,055.00. This needs to be rectified.

(D) Accounting Policy

As per format prescribed by MHRD, Depreciation on fixed assets should simply be charged on Straight Line Method (SLM). The Institute, however, charged depreciation on fixed assets on SLM but on *pro-rata* basis. This is not in cognizance with the said format.

(E) Grants-in-aid

(E.1) The Institute received Grants-in-aid of ₹ 531.00 crore from the Ministry of HRD, Government of India during 2017-18 and the Institute generated Internal Income of ₹ 120.34 crore during the year. After taking into account of Opening Balance of ₹(-) 135.47 crore, the total funds available worked out to ₹ 515.87 crore, out of which the Institute utilized a sum of ₹ 576.88 crore leaving a Closing Balance of ₹(-) 61.01 crore.

(E.2) The Institute received Projects Grants of ₹ 320.28 crore (Government of India ₹ 210.78 crore, State Government ₹ 5.57 crore and others ₹ 103.93 crore) during 2017-18. After taking Opening Balance of ₹ 166.55 crore the total funds available worked out to ₹ 486.83 crore, out of which the Institute utilized ₹ 291.99 crore leaving a closing balance of ₹ 194.84 crore.

(f) Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Management through a management letter issued separately for remedial action.

(v) Subject to our observation in the preceding paragraph, 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 to Accounts, and subject to the significant matters, stated above and other matters mentioned in Annexure to this Audit Report gives a true and fair view in conformity with accounting principles generally accepted in India.

(a) In so far as it relates to the Balance Sheet, of the state of affairs of the Indian Institute of Technology, Kanpur as at 31 March 2018; and

(b) In so far as it relates to Income and Expenditure Account of the 'surplus' for the year ended on that date.

Place: Lucknow

Date: 26.11.18

For and on behalf of the C&AG of India



Principal Director of Audit (Central)

Annexure

1. Adequacy of Internal Audit System

The Internal Audit System reflected following deficiencies:

- Conductance of Internal Audit in the Institute is not in practice.
- Only Bills/Vouchers, Purchase Orders, Service Matters are pre-audited by the Internal Audit Section.
- Non-preparation of Internal Audit Manual by the Institute.

2. Adequacy of Internal Control System

The Internal Control System reflected the following deficiencies:

- Non-maintenance of Centralized Assets Register.
- Non-adjustment of advances amounting to ₹1.86crore.
- Non-compliance of observations of previous year's SAR except Point A.1.

3. System of Physical Verification of Fixed Assets

Physical verification of fixed assets was carried out by the Institute for the year 2017-18.

4. System of Physical Verification of Inventory

Physical verification of inventory was carried out by the Institute for the year 2017-18.

5. Regularity in Payment of Statutory dues

The Institute is regular in payment of statutory dues.


Dy. Director (CE)



No. PDA (C)/SAR-33/2018-19/146

Dated : 27.11.2018

To

The Director,
Indian Institute of Technology,
Kanpur-208016.

Subject : Management Letter for corrective measures – reg.

Sir,

We have audited the Annual Accounts of the Indian Institute of Technology, Kanpur for the year 2017-18 and have issued the Audit Report on .11.2018. Following deficiencies, observed during the course of audit which have not been included in the Separate Audit Report, are being brought to your kind notice for remedial/corrective action:

2. Current Liabilities

₹ 400.39 crore

This included ₹ 14.45 crore as 'Retirement Benefits Payable' in Schedule 3 whereas it should have been included in the 'Provisions' of the same Schedule. This resulted in overstatement of 'Current Liabilities' by ₹ 14.45 crore and understatement of 'Provisions' by the same amount.

3. In Point-10 of Schedule-24, the provision had been shown for writing off fixed assets amounting to ₹ 1,22,93,798.00 instead of ₹ 1,23,29,055.00. This needs to be rectified.

Yours faithfully,

Principal Director of Audit (Central)

भारतीय प्रौद्योगिकी संस्थान
INDIAN INSTITUTE OF TECHNOLOGY
R/No. 2460
Date 3.12.18
उप निदेशक कार्यालय
DEPUTY DIRECTOR OFFICE

INDIAN INSTITUTE OF TECHNOLOGY KANPUR
FINANCE AND ACCOUNTS SECTION

No. IITK/FBC/2017-18/
Dated: 29 November 2018

Subject: Request for approval of the Audited Annual Accounts of the Institute for the Financial Year 2017-2018.

The unaudited accounts for the financial year 2017-2018 was recommended by Finance Committee at its 2018 / 2nd meeting held on 27 June 2018 for adoption and approval by the Board of Governors. The same has been adopted and approved by Board of Governors in its 2018 / 2nd meeting held on 27 June 2018.

The Audit Report and the Audit Certificate for the financial year 2017-18 has been received from the Principal Accountant General (Civil Audit), UP on 27 November 2018. However, it is expected that the next meeting of Finance Committee and Board of Governors will be held in the last week of December 2018.


In the recent letter no. F.No. 32-41/2016 – TS.I dated 28 November 2018, it has been informed that the Audited Annual Accounts should be laid before the Hon'ble Parliament before 31 December 2018.


It is therefore requested to kindly approve the Audit Report along-with Annual Accounts, as adopted by the Board, so that the same may be sent to MHRD for further laying before the Hon'ble Parliament.

The Audit Report along-with Annual Accounts will be ratified in upcoming meeting of Finance Committee and Board of Governors.

The above proposal is in accordance with the powers vested in the Chairman under Statute 7(4) of the Institute Statues.



Assistant Registrar (F&A-I)
29/11/18


Joint Registrar (F&A)


Registrar &
Secretary, Board of Governors


Deputy Director


Director


Approved and Adopted

Prof. Abhay Karandikar
Chairman, Board of Governors
IIT Kanpur

Schedule of Events of Audited Annual Accounts for the FY 2017-18

Name and address of Organization:

Indian Institute of Technology

Kanpur-208016

Uttar Pradesh

	Financial Year	2017-18
1	Date of Finalization of Accounts	13.06.2018
2	Date of adoption of Un-audited Annual Accounts by Finance Committee	27.06.2018
3	Date of adoption of Un -audited Annual Accounts by BOG	27.06.2018
4	Date of submission of Accounts to AG Party	28.06.2018
5	Date of start of Inspection of Accounts by AG Party	09.07.2018
6	Completion of Inspection of Accounts by AG Party	16.08.2018
7	Date of receipt of draft of Audit report	24.09.2018
8	Date of furnishing comments on draft Audit report to audit	28.09.2018
9	Date of receipt of Audit Report/Audit certificate	27.11.2018
10	Date of adoption of Audit Annual Account by BOG	05.12.2018
11	Date of dispatch of Audited Accounts by the Institute to the MHRD-English	07.12.2018
12	Date of dispatch of Audited Accounts by the Institute to the MHRD-Hindi	07.12.2018