

Appendix -IV

S. Ramanand Aiyar & Co. CHARTERED ACCOUNTANTS

708, 605 SURYA KIRAN 19 KASTURBA GANDHI MARG NEW DELHI 110 001
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To,
The Members,
INTER UNIVERSITY ACCELERATOR CENTRE

Opinion

We have audited the accompanying financial statements of **INTER UNIVERSITY ACCELERATOR CENTRE (“the Centre”)**, which comprise the Balance Sheet as at March 31, 2023, Income and Expenditure Account and the Receipt and Payment Account for the year then ended, and notes to accounts including a summary of significant accounting policies.

In our opinion and best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view of the financial position of the Centre as at March 31, 2023, and of its financial performance for the year then ended in accordance with the accounting standards issued by the Institute of Chartered Accountants of India (ICAI).

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI). Our responsibility under those standards are further described in the, “Auditor’s Responsibility for the Audit of the Financial Statements” section of our report. We are independent of the Centre in accordance with the code of Ethics issued by the ICAI and we have fulfilled our other ethical responsibilities in accordance with the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide the basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations and cash flows of the Centre in accordance with the Generally Accepted Accounting Principles in India. This responsibility includes the design implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



Offices also at
Mumbai Kolkata Indore Gurugram
Ernakulam Ahmedabad Bengaluru Hyderabad

In preparing the financial statements, management is responsible for assessing the Centre's ability to continue as going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Centre or to cease operations, or has no realistic alternative but to do so.

Those Charged with Governance are responsible for overseeing the Centre's financial reporting process.

Auditors' Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We further report that:-

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our Audit.
- b) In our Opinion proper books of accounts as required by law have been kept by the Centre as per Rules & Bye Laws framed so far as appears from our examination of those books.
- c) The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account dealt with by this report are in agreement with the books of account.

For S. Ramanand Aiyar & Co
Chartered Accountants
Firm Registration Number: 000990N



R. Balasubramanian
Partner
Membership no.: 080432
UDIN: 23080432BGWPMK3249
Place: New Delhi
Date: 22 June 2023



**INTER UNIVERSITY ACCELERATOR CENTRE
BALANCE SHEET AS AT MARCH 31, 2023**

SOURCES OF FUNDS	Schedule	March 31, 2023	March 31, 2022
CAPITAL FUND	1	(247,198,708)	(303,791,330)
CURRENT LIABILITIES & PROVISIONS	2	2,072,908,454	1,990,554,288
TOTAL		1,825,709,746	1,686,762,958

APPLICATION OF FUNDS	Schedule	March 31, 2023	March 31, 2022
FIXED ASSETS			
Tangible Assets	3	1,362,799,335	1,211,799,171
Capital Work in Progress		41,018,113	60,232,921
CURRENT ASSETS	4	411,275,286	397,013,247
LOANS, ADVANCES & DEPOSITS	5	10,617,011	17,717,619
TOTAL		1,825,709,746	1,686,762,958

For M/s. S. Ramanand Aiyar & Co.
Chartered Accountants
FRN.: 000990N



R. Balasubramanian
Partner
M.No.080432

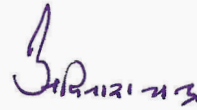


Ankit Verma
Admn. Officer (F&A)
ANKIT VERMA

प्रशासनिक अधिकारी (वित्त एवं लेखा विभाग)
Administrative Officer (F&A)
अन्तर-विश्वविद्यालय त्वरक केन्द्र
Inter-University Accelerator Centre
अरुणा आसफ अली मार्ग, नई दिल्ली - 110 067
Aruna Asaf Ali Marg, New Delhi-110 067

Place :- New Delhi

Date :- 22/06/2023



Prof. Avinash Chandra Pandey
Director

आचार्य अविनाश चंद्र पंडेय / Prof. A. C. PANDEY
निदेशक / Director
अन्तर-विश्वविद्यालय त्वरक केन्द्र
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Bishwambhar Datt
Sr. Admn. Officer

विश्वम्भर दत्त / Bishwambhar Datt
वरिष्ठ प्रशासनिक अधिकारी / Sr. Administrative Officer
अन्तर-विश्वविद्यालय त्वरक केन्द्र
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INTER UNIVERSITY ACCELERATOR CENTRE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON MARCH 31, 2023

Particulars	Schedule	March 31, 2023	March 31, 2022
INCOME			
Grants / Subsidies	6	539,881,511	561,796,938
Interest earned	7	2,949,424	13,967,061
Other Income	8	4,245,462	9,529,736
TOTAL (A)		547,076,397	585,293,735
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	9	385,599,040	402,250,538
Academic Expenses	10	43,629,108	32,783,738
Administrative and General Expenses	11	140,009,621	142,133,330
Transportation Expenses	12	269,029	451,852
Repairs & Maintenance	13	52,762,335	35,218,115
Depreciation	3	136,777,946	193,220,668
Prior Period Expenses	14	-	-
TOTAL (B)		759,047,078	806,058,241
Balance being excess of Expenditure over Income (A-B)		(211,970,681)	(220,764,505)
Balance Being Surplus / (Deficit) Carried to Capital Fund		(211,970,681)	(220,764,505)

For M/s. S. Ramanand Aiyar & Co.
Chartered Accountants
FRN.: 000990N



R. Balasubramanian
Partner
M.No.080432




Ankit Verma
Admn. Officer (F&A)

ANKIT VERMA

प्रशासनिक अधिकारी (वित्त एवं लेखा विभाग)

Administrative Officer (F&A)

अन्तर-विश्वविद्यालय त्वरक केन्द्र

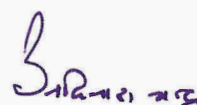
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Prof. Avinash Chandra Pandey
Director

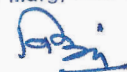
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**INTER UNIVERSITY ACCELERATOR CENTRE
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023**

	RECEIPTS		PAYMENTS		Amount in Rupees	
	March 31, 2023	March 31, 2022	Expenditures:	March 31, 2023	March 31, 2022	
I. Opening Balances						
a) Cash in hand	-	-	Establishment	433,630,220	396,874,892	
b) Bank Balances	-	-	Administrative	111,515,473	105,455,800	
- in Current Accounts			Academic	27,534,642	19,596,027	
- in Savings Accounts	326,523,326	420,247,547	Repairs and Maintenance	24,715,923	20,263,655	
II. Grants Received	736,765,000	532,561,386	Payments against Sponsored Projects /Schemes	74,845,722	202,691,466	
III Security Deposit/EMD	7,639,958	5,124,880	Current Liabilities paid during the year	-	-	
Receipts against Sponsored Projects/Schemes	25,401,145	36,492,552	Security Deposit/EMD	2,707,470	3,817,730	
IV Interest Received	4,725,896	19,055,503	Fixed Assets	134,932,828	44,421,899	
Other Receivables CEC	5,234,131	3,830,414	Other Payments including Statutory Payments	5,214,313	3,830,414	
VII Misc. Receipts including Statutory Receipts	4,416,346	3,315,075	Property Tax	5,674,228	10,059,721	
VIII. TDS Receivables	796,494	243,282	Fixed Deposit - Margin Money	106,202,208	29,220,000	
IX GIS-Employees	83,973,378	142,115,574	Employee Loan	50,000	150,000	
X LC Margin Money with Scheduled Bank	41,125	162,000	GIS-Employees	796,494	243,282	
XI Employee Pre payment Loan			Closing Balances			
			Cash in hand			
			Bank Balances			
			- in Saving Accounts	267,697,278	326,523,326	
TOTAL	1,195,516,799	1,163,148,213	TOTAL	1,195,516,799	1,163,148,213	

For M/s. S. Ramanand Aiyar & Co.
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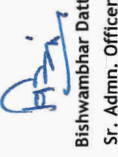
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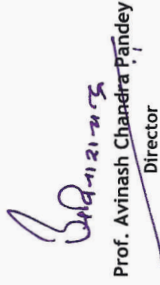



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Admin. Officer (F&A)

अंकित वर्मा
ANKIT VERMA
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