Tele: 7249250184/2101
Website: www.aitpune.com
Email : ait@aitpune.edu.in

Army Institute of Technology
Alandi Road, Dighi Hills
Pune - 411015

AIT/0652/ Gen Corres /Accts

07 Aug 2025

Army Welfare Education Society (AWES)
Adjutant General's Branch
Integrated Headquaters, Min of def (Army)
Building No 202, Shankar Vihar
Delhi Cantonment ,
New Delhi – 110010

FORWARDING OF AUDITED REPORT : FY 2024-25

1. Enclosed please find a copy of audited report of AIT for the financial year 2024-25 for your record please.

(M K Prasad)
Col
Offg. Director

Encl: As Stated

Copy to :

CSO (Chairman,AIT)
Pune 411001

Headquaters
Southern Command (AWES Cell)
Pune-411001

ARMY INSTITUTE OF TECHNOLOGY

AUDIT REPORT
FY 2024-25

ADDRESS

Dighi Hills, Pune - 411015.

AUDITORS

M/s A R Sulakhe & Co
Chartered Accountants

ARMY INSTITUTE OF TECHNOLOGY, PUNE

(Established under the aegis of Army Welfare Education Society) Affiliated to Savitribai Phule Pune University Approved by AICTE | Accredited by NAAC and NBA)

FINANCIAL STATEMENTS FOR THE YEAR 2024–25

A.R. SULAKHE & CO.
CHARTERED ACCOUNTANTS

H. O.: Anand Apartment, 1180/2, Shivajinagar, Pune - 411005.
Tel: 91-020-25535600, 25535221, Mobile: 9822012023
E-mail: anand@arsulakhe.com, admin@arsulakhe.com.
www.arsandco.com
Branches: Mumbai | Solapur| Ahmedabad | Kolhapur | Ahmednagar
Hyderabad | Nagpur | Goa |

TÜV AUSTRIA

INDEPENDENT AUDITORS' REPORT

TO
THE DIRECTOR
ARMY INSTITUTE OF TECHNOLOGY, PUNE

Opinion

We have audited the financial statements of the Army Institute of Technology, which comprise the balance sheet as at March 31, 2025, and the statement of Income and Expenditure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Institute as at March 31, 2025 and the Statement of Income and Expenditure for the year then ended on that date.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs) specified by the ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of "the Institute" in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Institute's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Institute in accordance with the accounting principles generally accepted 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.

Those charged with the governance are responsible for overseeing the Institute's financial reporting process.

A. R. SULAKHE & CO. PUNE CHARTERED ACCOUNTANTS

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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.

As a part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For A R Sulakhe & Co
Chartered Accountants
Firm Reg. No.110540W

A. R. SULAKHE & CO. PUNE CHARTERED ACCOUNTANTS

Nikhil Gugale
PARTNER
Membership No: 177609
Date : 31-07-2025
Place: Pune
UDIN: 25177609BMKVRJ5387

ARMY INSTITUTE OF TECHNOLOGY , PUNE

Onward to Glory

NOTES TO FINANCIALS STATEMENTS FOR THE YEAR ENDED AS ON 31 MARCH 2025

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED AS ON 31ST MARCH, 2025

A. Institute's Overview

Army Institute of Technology (AIT) established in 1994 under approval by AICTE and affiliated to University of Pune is a Private Engineering College. The institute is run under aegis of Army Welfare Education Society (AWES), New Delhi. The institute is having its Head office near Pune, located at Dighi Camp. The institute is engaged in providing education for wards of servicemen and ex-servicemen from the Army.

B. Significant Accounting Policies

a) The institute is following the basic accounting assumptions of going Concern, Accrual and Consistency. The Financial statements have been prepared under the Historical Cost, Convention in accordance with generally accepted accounting principles.

b) The Financial Statements have been prepared to comply in all material respects with the mandatory Accounting Standards issued by the Institute of Chartered Accountants of India ('ICAI').

c) Accounting Policies not specifically referred to otherwise are consistent with generally accepted accounting principles.

d) Use of estimate:

The preparation of the financial statements in conformity with the generally accepted accounting principles requires that the management makes estimates and assumptions that affect the reported amounts of income and expenses of the period, reported balances of assets, liabilities, and disclosure of contingent liabilities at the date of the financial statements. The estimates and assumptions used in the accompanying financial statements are prudent and based on management's evaluation of the relevant facts and circumstances as at the date the financial statements. Actual results may differ from estimates and assumptions used in preparing the accompanying financial statements.

e) Receipts are recorded on cash basis whereas; expenses are recorded on mercantile basis.

C. Fixed Assets

Fixed assets are stated at cost of acquisition or construction less depreciation as per the guidelines of army welfare education society. All costs relating to the acquisition and installation of fixed assets are capitalized up to the date the asset is put to use.

A. R. SULAKHE & CO. PUNE CHARTERED ACCOUNTANTS

Depreciation on assets has been provided on written down value basis at the rate and in manner specified by the army welfare education society. The depreciation for the assets acquired during the year has been provided on proportionate basis. Depreciation on assets sold, discarded or demolished during the year is being provided at their respective rates on pro-rata basis.

E. Borrowing Cost

Borrowing Costs directly attributable to the acquisition, construction or production of qualifying assets are capitalized till the month in which the assets are ready to use, as part of the cost of that asset. Other borrowing costs are recognized as expenses in the period in which these are incurred. No Borrowing cost has been capitalized during the year.

F. Provisions, Contingent Liabilities and Contingent Assets

As per Accounting Standard 29, Provisions, Contingent Liabilities and Contingent Assets, issued by The Institute of Chartered Accountants of India, the institute recognizes provisions only when it has a present obligation as a result of the past event, it is probable that an outflow of resources embodying economics benefits will be required to settle the obligation and when a reliable estimate of the amount of the obligation can be made.

The institute is currently addressing ongoing litigations related to employee salary arrears and has deposited Rs. 25 lakhs with the High Court for this matter. Any associated expenses will be recorded as they are incurred.

G. Current Assets, Loans and Advances

Items included in Current Assets, Loans and Advances have been stated at the values for which they are expected to realize in the ordinary course.

H. Employee benefits

Short-term employee benefits

All short-term employee benefits are accounted on undiscounted basis during the accounting period based on the services rendered by employees. These benefits include salaries and wages, bonus and ex-gratia.

Defined benefit plan – Gratuity

The provision of Gratuity is applicable to the institute. The institute's liability towards Gratuity, being defined benefit plan is accounted for as per the provisions of The Payment of Gratuity Act. The Gratuity liability is funded with LIC Gratuity Scheme.

A. R. SULAKHE & CO.
PUNE
CHARTERED ACCOUNTANTS

Compensated Absences

All eligible employees are entitled to receive benefits under leave encashment policy. The company provides for liability leave encashment for leaves encashable and standingto the credit of the employees at the year end. The leave encashment policy is non-funded.

I. Investments

Long-term investment (including current portion thereof) is carried at cost less any other-than temporary diminution in the value, determined separately for each individual investment. Current investments are carried at the lower of cost and fair value. The comparison of cost and fair value is done separately in respect of each category of investments i.e., equity shares preference shares, convertible documents, etc.

For Army Institute of Technology

For A. R. SULAKHE & CO.,
CHARTERED ACCOUNTANTS.

PARTNER

Principal

~~o/c~~ Director

Date: 31. 07. 25
Place: PUNE

A. R. SULAKHE & CO.
PUNE
CHARTERED ACCOUNTANTS

ARMY INSTITUTE OF TECHNOLOGY , PUNE

Onward to Glory

BALANCE SHEET
AS ON 31 MARCH 2025

ARMY INSTITUTE OF TECHNOLOGY
Balance Sheet as on March 31, 2025

(Amounts in INR)

Particulars	Note No.	College	Hostel	Consolidated
Liabilities				
Earmarked Funds (Capital Fund)	1	1,071,431,671	187,360,520	1,258,792,191
Current Liabilities :-				
- Sundry Creditors	2	24,263,368	-	24,263,368
-LIC Group Gratuty & Leave encashment Account for AIT Regular Staff	3	152,585,758	-	152,585,758
Refunadable Security Deposit (Student/Staff)	4	56,218,398	197,980	56,416,378
Total		**1,304,499,195**	**187,558,500**	1,492,057,695
Assets				
Fixed Assets				
Opening balance	5	154,180,816	164,180,322	318,361,138
Add: Additions		111,044,467	6,493,504	117,537,971
Less: Sold during the year			-	-
Less: Depreciation		16,727,764	6,334,554	23,062,318
Closing balance		248,497,519	164,339,272	412,836,791
Work-in-Progess		39,383,913	-	39,383,913
Investments				
Investment in Nationalised Bank/Others	6	974,432,924	21,806,000	996,238,924
Current Assets				
Sundry debtors &Advances	7	10,670,202	1,215,498	11,885,699
Cash and Bank balances				
Balance with Banks	8	31,514,637	197,730	31,712,368
Total		**1,304,499,195**	**187,558,500**	**1,492,057,695**

As per our Report of even date

For A. R. Sulakhe & Co.
Chartered Accountants
Firm Reg No: 110540W

A. R. SULAKHE & CO.
PUNE
CHARTERED ACCOUNTANTS

CA Nikhil Gugale
Partner M.No. 177609
Place : Pune
Date : 31 July 2025

For Army Institute of Technology

Principal

Director

ARMY INSTITUTE OF TECHNOLOGY , PUNE

INCOME AND EXPENDTURE ACCOUNT
FOR THE PERIOD 01 APRIL 2024 TO 31 MARCH 2025

ARMY INSTITUTE OF TECHNOLOGY

Income and Expenditure Account for the Year ended as on March 31,2025

Particulars	Note No	College	Hostel	Consolidated
Income	9			
a) Tuition Fee Income				
Tuition Fee		299,308,998.79	-	299,308,998.79
b) Development Income				
Develpoment Fee		39,394,380.00	-	39,394,380.00
c) Student Related Income				
University Fee/Value Added Course/Uniform/Laundry Charges/Barber Charges /Bedbug Proof Mattress /Messing Charges		14,070,890.00	64,839,387	78,910,277.00
d) Others/Misc Income				
Misc/WIFI/Sale of Prospectus/Rent and Allied Charges/Interest on Short Term		33,763,234.69	-	33,763,234.69
e) 70% Interest on FDS for capital Projects		39,874,258.28	-	39,874,258.28
f) Hostel Fee/Others -Income	10			
Hostel Fee/WiFi Charges/Rent and Allied Charges/Misc Income/Interest on Short Term		-	75,539,293	75,539,293.30
Sub total (A)		**426,411,761.76**	**140,378,680**	**566,790,442.06**
Expenditure	11			
g) Tuition Fee Expenses				
Pay & Allowances/Dept Exp/Research and Develpoment/Operational Exp		261,436,077.75	54,600,541	316,036,618.75
h) Development Expenses				
Depreciation/Maint of Civil and projects/IT Infrastructure		24,861,456.03	15,634,554	40,496,009.86
i) Student Related Expenses	12			
University Fee/Value Added Course/Uniform/Messing Services/Laundry/Barber/Bedbug Proof Mattress		10,099,653.00	56,751,278	66,850,931.00
j) Others/Misc Expenses				
Misc/Students Club Activities/Staff and Students Insurance/BE Farewell		10,359,422.99	1,778,272	12,137,694.99
k) Repairs and Renovations	13	48,435,450.00	5,079,519	53,514,969.00
Sub total (B)		**355,192,059.77**	**133,844,164**	**489,036,223.60**
Surplus Carried Over Balance Sheet (A-B)		**71,219,701.99**	**6,534,516**	**77,754,218.46**

For A. R. Sulakhe & Co.
Chartered Accountants
Firm Reg No: 110540W

A. R. SULAKHE & CO. PUNE CHARTERED ACCOUNTANTS

CA Nikhil Gugale
Partner M.No. 177609
Place : Pune
Date : 31 July 2025

For Army Institute of Technology

Principal

Director

ARMY INSTITUTE OF TECHNOLOGY , PUNE

RECEIPTS AND PAYMENT ACCOUNT- COLLEGE
FOR THE PERIOD 01 APRIL 2024 TO 31 MARCH 2025

ARMY INSTITUTE OF TECHNOLOGY

Dighi Hills,Alandi Road Pune-411015

Receipts and Payments Account for the period from 01 April2024 - 31March2025

College Account

Receipts	Approved Budget FY2024-25	Amount(In Rs)	Payments	Approved Budget FY2024-25	Amount(In Rs)
Opening Cash at Bank(01 April 2024)		**100,593,687.07**			
Tuition Fee Income	**303,738,400.00**	299,308,998.79	**Tuition Fee Expenses**	**289,025,000.00**	268,936,617.75
Tuition Fee (Approved Student strength as per budget 1640 Actual student admitted 1599)			Pay & Allowances/Dept Exp/Research and Develpoment/Operational Exp		
Development Income	**40,726,800.00**	39,394,380.00	**Development Expenses**	**34,300,000.00**	28,346,601.03
Develpoment Fee			Depreciation/Maint of Civil and projects/IT Infrastructure		
Student Related Income		-	**Student Related Expenses**	**14,483,000.00**	10,579,653.00
University Fee	**4,260,600.00**	4,386,580.00			
Value Added Course	**6,300,000.00**	6,221,200.00			
Uniform	**3,441,600.00**	3,463,110.00			
Students Refundable Security Deposits	**480,000.00**	480,000.00			
Total	**14,482,200.00**	**14,550,890.00**			
Others/Misc Income		-	**Others/Misc Expenses**	**16,656,000.00**	10,359,422.99
Reistration Fee	**1,905,600.00**	1,917,510.00			
Employability Trg Charges	**2,964,600.00**	2,922,510.00			
WIFI Charges	**3,045,600.00**	3,002,360.00			
Rule Book Charges	**105,600.00**	106,260.00			
Gropup Personnel Accident Charges	**210,600.00**	207,610.00			

A. R. SULAKHE & CO.
PUNE

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ARMY INSTITUTE OF TECHNOLOGY

Dighi Hills,Alandi Road Pune-411015

Receipts and Payments Account for the period from 01 April2024 - 31March2025

College Account

Receipts	Approved Budget FY2024-25	Amount(In Rs)	Payments	Approved Budget FY2024-25	Amount(In Rs)
Farewell Charges	**104,400.00**	99,470.00			
Sale of Prospectus	**2,625,000.00**	3,151,100.00			
Rent and Allied Charges	**1,575,000.00**	1,685,491.00			
Misc Income	**1,575,000.00**	3,581,956.00			
Interest on Short Term Savings	**5,250,000.00**	8,588,968.00			
Total	19,361,400.00	25,263,235.00			
Capital Fund Receipts		48,374,258.00	**Capital Fund Payments**	**397,000,000.00**	187,878,145.00
70% Interest of Capital Investments					
Total Income		**426,891,761.79**	**Total Expenditure**		**506,100,439.77**
			Surplus/(Deficit)	**4.05%**	**21,385,009.09**
Grand Total		**527,485,448.86**	**Grand Total**		**527,485,448.86**
Capital Account		8,647,739.00	**Investment in FDs**		41,770,918.00
LIC Group Gratuity & Leave Encashment		25,509,185.00	**Sundry Debtors**		2,044,457.80
Students Refundable Security Deposits/Staff Salary Security Deposit/Staff Quarter Security Deposit		5,734,331.27	**Paid to vendor**		**9,685,033.00**
Interinstutional Interfund Transfer		7,011,018.00			
Depreciation Provision on asset		16,727,764.03			
			Closing Cash at Bank (31 March2025)		31,514,637.59
Total		**591,115,486.16**	**Total**		**591,115,486.16**

For A. R. SULAKHE & CO.,
CHARTERED ACCOUNTANTS.

PARTNER

A. R. SULAKHE & CO. PUNE CHARTERED ACCOUNTANTS

FOR ARMY INSTITUTE OF TECHNOLOGY

AUTHORISED SIGNATORY

DIRECTOR

College Payments : FY 2024-25

1	Tuition Fee Expenses(Rs in Lakhs)				
	Particulars	**Approved Budget FY2024-25**	**Recurring Expenses**	**NoN Recurring Expenses**	**Consolidated**
	Pay & Allowances	239192000.00	234857842.26		234857842.26
	Department Expenditure				
	Library	6800000.00	4270805.00	1583587.00	5854392.00
	ASGE	1150000.00	246410.00	280102.00	526512.00
	E&TC	5720000.00	962139.00	1653046.00	2615185.00
	Computer (UG and PG)	2420000.00	89598.00	1842461.00	1932059.00
	IT	2830000.00	478313.00	700682.00	1178995.00
	Mech Incl Workshop	5382000.00	283790.00	1440662.00	1724452.00
	Total(A)	24302000.00	6331055.00	7500540.00	13831595.00

	Faculty and Student Research and Devlopment (R &D)	**Approved Budget FY2024-25**	**Recurring Expenses**	**NoN Recurring Expenses**	**Consolidated**
	ASGE	350000.00	135491.00		135491.00
	E&TC	425000.00	306052.00		306052.00
	Comp	737000.00	675102.49		675102.49
	IT	400000.00	421768.00		421768.00
	Mech & Workshop	420000.00	140421.00		140421.00
	Central R &D Exp other than Depts	1500000.00	702787.00		702787.00
	I & Enterprinership Cell	850000.00	20060.00		20060.00
	Contingencies/ IPR Cell	330000.00			0.00
	Training & Placement Expenses	1000000.00	728195.00		728195.00
	TOTAL(B)	6012000.00	3129876.49	0.00	3129876.49

	Operational Expenses	**Approved Budget FY2024-25**	**Recurring Expenses**	**NoN Recurring Expenses**	**Consolidated**
	Electricity Expenditure	3000000.00	2900000.00		2900000.00
	Water Expenditure	400000.00	30004.00		30004.00
	Arboriculture	900000.00	680081.00		680081.00
	Housekeeping	3800000.00	3763252.00		3763252.00
	Security Services	2400000.00	2342310.00		2342310.00
	Tele Charges	330000.00	162319.00		162319.00
	Travelling/ Conveyance Expert (Incl TA/DA)	330000.00	83628.00		83628.00
	Vehs Running & Repair & Maint Vehicle	880000.00	672639.00		672639.00
	Photocopy and documentation	495000.00	272298.00		272298.00
	Advertisement Expdr	605000.00	480617.00		480617.00
	Printing/Sty	440000.00	350997.00		350997.00
	Audit Fee and Account Fee	660000.00	270760.00		270760.00
	Hospitality Expenses	330000.00	301979.00		301979.00
	Legal Charges	330000.00	300600.00		300600.00
	Insurance	550000.00	314832.00		314832.00
	Admission /Counseling	330000.00	90142.00		90142.00
	University Affiliation / Pune University/ Pro rata & other Contingencies	1210000.00	3356846.00		3356846.00
	Wi Fi	2529000.00	744000.00		744000.00
	Total(C)	18519000.00	17117304.00	0.00	17117304.00
	Total(A+B+C)	289025000.00	261436077.75	7500540.00	268936617.75

2	**Development Fund Exp**	**Approved Budget FY2024-25**	**Recurring Expenses**	**NoN Recurring Expenses**	**Consolidated**
	Depreciation	16500000.00	16727764.03		16727764.03
	Civil & Maintenance	7200000.00	7064039.00		7064039.00
	IT Infrastructure	10600000.00	1069653.00	3485145.00	4554798.00
	Total	34300000.00	24861456.03	3485145.00	28346601.03

A. R. SULAKHE & CO.
PUNE
CHARTERED ACCOUNTANTS

3	Student Related Expenses	Approved Budget FY2024-25	Recurring Expenses	NoN Recurring Expenses	Consolidated
	University Fees	4261000.00	3920525.00		3920525.00
	Value added Courses	6300000.00	2856613.00		2856613.00
	Uniform Charges	3442000.00	3322515.00		3322515.00
	Refundable Security Deposit(Students)	480000.00	480000.00		480000.00
	Total	14483000.00	10579653.00	0.00	10579653.00

4	Others/Misc	Approved Budget FY2024-25	Recurring Expenses	NoN Recurring Expenses	Consolidated
	Misc Expenses(eg AIT Day, New Year Cards, Gift on Diwali, , Photographs, Republic Day Celebration, Shagun for Marriage, Postage,Festival,Office Generation and AMC,Convocation,Teachers Welfare,Medal and Award etc)	2379000.00	1960526.00		1960526.00
	Staff and Students Insurance	212000.00	217100.00		217100.00
	BE Farewell	116000.00	79380.00		79380.00
	Student Activities/ Scholarship				0.00
	Scholarship to Students	2000000.00	1995000.00		1995000.00
	NSS	200000.00	48424.00		48424.00
	Music & Math	180000.00	65000.00		65000.00
	Cultural Activities	919000.00	1116555.00		1116555.00
	Spiritual	175000.00	145068.00		145068.00
	Tech Fest	1070000.00	1059088.00		1059088.00
	Open Source Software /Competitive Coding	525000.00	504373.94		504373.94
	Magazine	415000.00	279899.00		279899.00
	Robotics/Drone	2854000.00	284246.00		284246.00
	BAJA, SAE	1000000.00	180334.19		180334.19
	Drama/Quiz/Debate Club	455000.00	383187.00		383187.00
	Cycling	300000.00	143845.00		143845.00
	Radio	540000.00	142337.00		142337.00
	Information Security & Digital Forensic Club (ISDF)	200000.00	189813.86		189813.86
	Virtual reality and Augmented Reality (AR-VR)	150000.00	154378.00		154378.00
	Google Development Student Club (GDSC)/College Innovation & Development Club	355000.00	120034.00		120034.00
	Fine Arts	150000.00	140368.00		140368.00
	Nature	200000.00	117510.00		117510.00
	Public Relation /Social Media	178000.00	43944.00		43944.00
	EV	275000.00	213249.00		213249.00
	NCC	958000.00	486384.00		486384.00
	Internal Quality Assurance Cell (IQAC)	300000.00	103471.00		103471.00
	Reserve for Constancies(Rs 2.40 Lakhs Reserved for Film Club Rs 3.10 lakhs for other Constancies)	550000.00	185908.00		185908.00
	TOTAL	13949000.00	8102416.99		8102416.99
	TOTAL	16656000.00	10359422.99	0.00	10359422.99

5	BUILDING / INFRA / CAPITAL WKS	Approved Budget FY2024-25	Recurring Expenses	NoN Recurring Expenses	Consolidated
	Projects Works Academics	93,000,000.00	48,435,450.00	44,373,435.00	92,808,885.00
	Project Works Hostel Including story Extention	254,000,000.00	-	72,328,521.00	72,328,521.00
	Replacement of Asset	50,000,000.00		22,740,739.00	22,740,739.00
	Total	397,000,000.00	48,435,450.00	139,442,695.00	187,878,145.00

6	Summary of Income over Expenditure		Revenue	Capital	Revenue + Capital Exp
	Total Expenditure For FY 2024-25		355,672,059.77	150,428,380.00	506,100,439.77
	Surplus for FY 2024-25		71,219,702.02		21,385,009.09
	Total Income For FY 2024-25		426,891,761.79		527,485,448.86
	Surplus In %		16.68		4.05

A. R. SULAKHE & CO.
PUNE
CHARTERED ACCOUNTANTS

ARMY INSTITUTE OF TECHNOLOGY , PUNE

RECEIPTS AND PAYMENT ACCOUNT- HOSTEL
FOR THE PERIOD 01 APRIL 2024 TO 31 MARCH 2025

-9/-

ARMY INSTITUTE OF TECHNOLOGY
Dighi Hills,Alandi Road,Pune-411015
Hostel Receipts and Payments Account for the period from 01 April2024 - 31Marck2025

Receipts	Approved Budget FY 2024-25	Amount(In Rs)	Payments	Approved Budget FY 2024-25	Recurring Exp	NoN Recurring Exp	Consolidation
Opening Cash at Bank(01 April 2024)		682,997.41					
Hostel Fee/Others -Income	-		**Hostel Fee/Others - Expenses**		-		
Hostel Fee	68,330,650.00	68,897,980.00	Pay & Allowances	25,455,000.00	25,000,000.00		25,000,000.00
WIFI	2,411,100.00	2,445,300.00					-
Rent and Allied Charges	1,680,000.00	1,866,415.00	Electricity Expenditure	11,500,000.00	12,971,541.00		12,971,541.00
Misc	630,000.00	714,371.00	Water Expenditure	700,000.00	30,000.00		30,000.00
Interest on Short Term Savings	1,470,000.00	1,615,227.00	Arboriculture	1,300,000.00	600,000.00		600,000.00
Student Related Income	-		Housekeeping	5,700,000.00	6,600,000.00		6,600,000.00
Laundry	4,507,220.00	4,604,495.00	Security Services	6,000,000.00	5,850,000.00		5,850,000.00
Bedbug Proof Mattress	1,621,900.00	1,821,970.00	Tele Charges/wifi	330,000.00	50,000.00		50,000.00
Barber	697,950.00	747,400.00	Vehs Running & Repair & Maint Vehicle	1,100,000.00			-
Messing Services	55,874,070.00	57,665,522.00	Printing/Sty	440,000.00	427,000.00		427,000.00
Refundable Security Deposit	10,780,000.00	10,780,000.00	Audit Fee and Account Fee	165,000.00	100,000.00		100,000.00
			Legal Charges	770,000.00	628,000.00		628,000.00
			Insurance	220,000.00	610,000.00		610,000.00
			Misc Expenses(eg New Year Cards, Gift on Diwali, Mementos, Photographs, Republic Day Celebration, Shagun for Marriage, Advertisement Expdr,Postage Charges etc.)	1,045,000.00	350,000.00		350,000.00
			Sports	1,660,000.00	1,428,272.00	303,945.00	1,732,217.00
			WIFI	2,500,000.00	1,734,000.00		1,734,000.00
			Depreciation	5,100,000.00	6,334,554.00		6,334,554.00
			Civil & Maintenance	9,400,000.00	9,300,000.00		9,300,000.00
							-
			Student Related Expenses				-
			Laundry	4,507,000.00	4,176,581.00		4,176,581.00
			Bedbug Proof Mattress	1,622,000.00	1,125,272.00		1,125,272.00
			Barber	698,000.00	362,565.00		362,565.00
			Messing Services	55,874,000.00	51,086,860.00		51,086,860.00
			Refundable Security Deposit	10,780,000.00	10,780,000.00		10,780,000.00
			Project works hostel	12,000,000.00	5,079,519.00	6,189,559.00	11,269,078.00
Total Revenue Income		**151,158,680.00**	**Total Expenditure**		**144,624,164.00**	**6,493,504.00**	**151,117,668.00**
			Surplus/(Deficit)	4.32%	**6,534,516.00**	0.48%	**724,009.41**
Grand Total		**151,841,677.41**	**Grand Total**		**151,158,680.00**		**151,841,677.41**
Capital Account		500,000.00	Interinstitutional Fund				7,011,018.00
Current Liabilities		20,000.00	Investment in FDs				500,000.00
Received from Vendor		130,184.00					
Depreciation Provision on Asset		6,334,555.00					
			Closing Cash at Bank(31 March2025)	-			197,730.41
		158,826,416.41					158,826,416.41

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For ARMY INSTITUTE OF TECHNOLOGY

AUTHORISED SIGNATORY

DIRECTOR

For A. R. SULAKHE & CO.,
CHARTERED ACCOUNTANTS

PARTNER

A. R. SULAKHE & CO. PUNE CHARTERED ACCOUNTANTS

ARMY INSTITUTE OF TECHNOLOGY , PUNE

SCHEDULE OF BALANCE SHEET

ARMY INSTITUTE OF TECHNOLOGY
NOTES TO FINANCIAL STATEMENTS

1. Earmarked Funds

Particulars	College	Hostel	Consolidated
AIT Innovation Seed Fund	6,291,892	-	6,291,892
Alumni Fund	2,466,074	-	2,466,074
AIT College & Hostel Reserve Fund	-	61,798,698	61,798,698
College Fund/Hostel Fund			-
Add : Excess of Income over Expenditure for the year	71,219,702	6,534,516	77,754,218
			-
College Security Deposit with DTE/University			-
College S Deposite New Research Center (Ph.D)Comp D	500,000	-	500,000
College Security Deposite Automation & Robotics	950,000	-	950,000
College Security Deposit Increase Intake IT	450,000	-	450,000
College Security Deposit With DTE Mumbai	1,000,000	-	1,000,000
College Security Deposit With DTE Mumbai For ME	450,000	-	450,000
College Security Deposit With Pune University	800,000	-	800,000
College Security Deposte ME Data Science Course	500,000	-	500,000
			-
Ex Gratia Corpus	5,000,000	-	5,000,000
College & Hostel Fund Reserve			-
College Fund	341,300,898	-	341,300,898
College Reserve and Earmarked Fund(P & L)	266,565,985	-	266,565,985
GIA Fund (From AWES NEW DELHI)	31,707,000	-	31,707,000
			-
Medal & Awaed Fund	1,411,434	-	1,411,434
Asset Replacement Fund	95,474,000	-	95,474,000
Development Fund / Building Fund for College Civil & Maintence Projects	363,012,000	-	363,012,000
Teachers Welfare Corpus Fund	1,165,185	-	1,165,185
Horizon Scholarship For AIT Students	-	-	-
AICTE Grant	194,807	-	194,807
Inter-Institutional Balances	(119,027,306)	119,027,306	-
Total	**1,071,431,671**	**187,360,520**	1,258,792,191

A. R. SULAKHE & CO. PUNE CHARTERED ACCOUNTANTS

2. Current Liabilities (Sundry Creditors)

Particulars	College	Hostel	Consolidated
Sundry Creditors			
AAC Meet Payable	6445.00	-	**6,445**
Adinath Krishna Bhosale	115327.00	-	**115,327**
AIT CSI Account	58232.00	-	**58,232**
Alumni Fund Payable	1103844.00	-	**1,103,844**
Ambition Weld Industries	24584.00	-	**24,584**
A R Sulakhe & Co	107100.00	-	**107,100**
Avansh Yadav	10000.00	-	**10,000**
Avinash Patil	6360.00	-	**6,360**
Balaji Facility Security Serices	35542.00	-	**35,542**
Bansal Enterprises	7272.00	-	**7,272**
Bihar Govt Scholarship	100001.00	-	**100,001**
Bos Meeting Payble	27450.00	-	**27,450**
Buddy4study Ind	80000.00	-	**80,000**
Chandan	58783.00	-	**58,783**
Chourasia Interior Decorators	960191.00	-	**960,191**
Defence Solution	21011.00	-	**21,011**
Dr Sushma Patil	1560.00	-	**1,560**
Eagle Cafteria(Shubham Chawale)	20768.00	-	**20,768**
Examination Remuneration Payable	606673.00	-	**606,673**
Hemant News Paper	12017.00	-	**12,017**
Hindustan S L Security Services	43360.00	-	**43,360**
H K Enterprises	11000.00	-	**11,000**
IETE Membership	71954.00	-	**71,954**
Kaushal Vyas	20872.00	-	**20,872**
K Dasu	5695.00	-	**5,695**
Krishna Enterprises	16065.00	-	**16,065**
Lokesh Mewati	7200.00	-	**7,200**
Macfos Limited	-17398.00	-	**(17,398)**
Meera Enterprises	25158.00	-	**25,158**
M N Patil	1275.00	-	**1,275**
M/s Bali & Sons Stationery	496.00	-	**496**
M/s Birdwood & Co	356863.00	-	**356,863**
M/s Cherish Hospitality Services(I) Pvt Ltd	53718.00	-	**53,718**
M/s Ujwala Udawant	14315.00	-	**14,315**
My Pit Crew	11800.00	-	**11,800**
Nabajit Das	72690.00	-	**72,690**
Neha Biswas(Fees Fy 2025-26)	326830.00	-	**326,830**
Nishita Electronics Pvt Ltd	16100.00	-	**16,100**
Our Power Solution	34823.00	-	**34,823**
Padmavati Generator	12000.00	-	**12,000**
Preeti Warrier	243793.00	-	**243,793**
Prgati Rana	72032.00	-	**72,032**
Prize Money Pace Payable	270000.00	-	**270,000**
Quick Print	68600.00	-	**68,600**
Rai Interiors	1665647.00	-	**1,665,647**
Ramkrushana Ahire	4760.00	-	**4,760**
Ritesh Kumar (230026 Se Comp)	80000.00	-	**80,000**
Sachin Chavan	649.00	-	**649**
Sam Studio	9000.00	-	**9,000**
Sandeep Pethe	36000.00	-	**36,000**
Santosh Kedari	4080.00	-	**4,080**
Saswat Chaursiya	10975.00	-	**10,975**
Saswat Enterprises Interior Decorators	323528.00	-	**323,528**
Schindler India Pvt Ltd	56126.00	-	**56,126**
School of Planning & Architechture	106079.00	-	**106,079**
S D Enterprises	124726.00	-	**124,726**

A. R. SULAKHE & CO. PUNE CHARTERED ACCOUNTANTS

2. Current Liabilities (Sundry Creditors)

Particulars	College	Hostel	Consolidated
Seema Tiwari	38907.00	-	38,907
Shaikh Sikander	60000.00	-	60,000
Shailendrakumar Kale	3000.00	-	3,000
Shanti Construction	65048.00	-	65,048
Shiv Enterprises	124216.00	-	124,216
Shraddha Enterpises	39488.00	-	39,488
Shraddha Oza	34263.00	-	34,263
Shree Durga Enterprises	800.00	-	800
Shrnginari Traders	231280.00	-	231,280
Shubham Divekar	60000.00	-	60,000
Sita Yadav	798.00	-	798
Sonia Dubey (Rakson Studio)	23520.00	-	23,520
Student Club Payable	608500.00	-	608,500
Sudhir Chandra	5865.00	-	5,865
Sujit Roy	1760.00	-	1,760
Swati Kulkarni	3600.00	-	3,600
Technocrete Constucation	33276.00	-	33,276
The Forever Yearbook	12075.00	-	12,075
Three Star Enterprises & Company	87750.00	-	87,750
Vahida Attar	4000.00	-	4,000
V Construct	124490.00	-	124,490
V Construct Engineers & Contractors	8936670.00	-	8,936,670
V Construct Enginners & Cntract (EMD)	750000.00	-	750,000
Vegan Enterprises	76400.00	-	76,400
Venkateshwara Traders	497288.00	-	497,288
Vertaxis Futuretech Pvt Ltd	24449.00	-	24,449
Vimal Enterprises	215745.00	-	215,745
Vinayk Pawar	1105.00	-	1,105
Vinod Shetkar	1058.00	-	1,058
Vishakha Shinde	2088.00	-	2,088
Vishal Pardeshi	7120.00	-	7,120
Vitthal Hivrale	18213.00	-	18,213
Water Charges Payable	1723000.00	-	1,723,000
Year Down Student fees paid			
Ankit Kumar 22428 (YD)	216565.00	-	216,565
Atharv Kadam 22930(YD)	216565.00	-	216,565
Joses Rai 22250 (YD)	216565.00	-	216,565
Kevan Varghese 21831 (YD)	217930.00	-	217,930
Nikita 230331 (YD)	326280.00	-	326,280
Pinkey 203793 (YD)	326280.00	-	326,280
Rahul Mawaliya 21121 (YD)	75000.00	-	75,000
Rohit Singh Tnawar 21811 (YD)	217930.00	-	217,930
Sahil 22269 (YD)	219920.00	-	219,920
Shaurya Shekatkar 22939 (YD)	219865.00	-	219,865
Swarup Thakur (YD)	227930.00	-	227,930
Uday Pratap Singh Mehra 22274(YD)	219865.00	-	219,865
Vishal 230068 (YD)	222930.00	-	222,930
Total	**24,263,368**	-	**24,263,368**

A. R. SULAKHE & CO. PUNE CHARTERED ACCOUNTANTS

3. LIC Group Gratuty & Leave encashment Account for AIT Regular Staff

Particulars	College	Hostel	Consolidated
Gratuity Payable To AIT Staff	119,834,437	-	119,834,437
Leave encashment	32,751,321	-	32,751,321
Total	152,585,758	-	152,585,758

4. Refunadble Security Deposit (Staff/Students)

Particulars	College	Hostel	Consolidated
Refunadable Security Deposit students	49,926,751	-	49,926,751
Refunadable Security Deposit Staff (Staff Salary)	4,124,541	-	4,124,541
Refunadable Security Deposit Staff (Staff Quater)	14,000	-	14,000
Security Deposit of Contractors	2,153,106	197,980	2,351,086
Sub Total	56,218,398	197,980	56,416,378

5. Fixed Asset (As per Appendix Enclosed)

Particulars	College	Hostel	Consolidated
Opening balance	154,180,816	164,180,322	318,361,138
Add: Additions During the Year	111,044,467	6,493,504	117,537,971
Less: Deletion/Sale during the year	-	-	-
Less: Depreciation on Asset	16,727,764	6,334,554	23,062,318
Closing balance	248,497,519	164,339,272	412,836,791

6. Investments (Fixed Deposits)

Particulars	College	Hostel	Consolidated
Bank of Barada	10498944.00	-	10,498,944
Canara Bank	115000000.00	-	115,000,000
HDFC Bank	40950000.00	-	40,950,000
ICICI Home Finance	100000000.00	-	100,000,000
Indusind Bank	35000000.00	-	35,000,000
LIC Group Gratuity Account (AIT Regular Staff)	100189980.00	-	100,189,980
State Bank of India	80000000.00	-	80,000,000
Shriram Transport Finance Company Ltd	255000000.00	-	255,000,000
PNB Housing Finance Ltd	237794000.00	21,806,000	259,600,000
Total	974,432,924	21,806,000	996,238,924

7. Current Asset (Sundry Debtors)

Particulars	College	Hostel	Consolidated
Staff Advances (Details Refer note no. 7.1)	315,541	-	315,541
Fee Receivable (Details Refer note no. 7.2)	808,470	-	808,470
Rent and Allied Charges Receivable (Details Refer note no. 7.3)	-	1,215,498	1,215,498
Recovery of Excess Payment	57,682	-	57,682
Scholarship Recivable	210,000	-	210,000
Tds Receivable	29,534	-	29,534
AICTE Atal Sponsord FD Amount Receivable	100,000	-	100,000
College Fund Receivable	1,103,844	-	1,103,844
MSEB SEcurity Deposit (Electricity)	3,085,085	-	3,085,085
Sales of Prospetus Receivable	2,460,046	-	2,460,046
The Registrar High Court Appellate Side Bombay	2,500,000	-	2,500,000
total	10,670,202	1,215,498	11,885,699

A. R. SULAKHE & CO.
PUNE
CHARTERED ACCOUNTANTS

7. 1 Staff Advances

Particulars	College	Hostel	Consolidated
Advance to AIT Staff Against Expenses			
Adinath Mathe (Advance)	10,000	-	10,000
Dr Ketan Kumar Kanure	3,022	-	3,022
Dr Sagar Rane	1,564	-	1,564
Dr Seema Tiwari	52,500	-	52,500
Dr Shraddha Oza	32,209	-	32,209
Kumar Sakpal	15,000	-	15,000
Mr B Pradhan	5,000	-	5,000
Mrs Swati Salunkhe	5,000	-	5,000
Prof Avinash Patil	49,547	-	49,547
Prof Karra	1,412	-	1,412
Prof Kuldeep Hule	636	-	636
Prof Mangesh Hajare	5,539	-	5,539
Prof Manoj Khaladkar	26,252	-	26,252
Prof M B Lonare	36,000	-	36,000
Prof Nithya	10,500	-	10,500
Prof P B Karandikar	2,232	-	2,232
Prof Preeti Warrier	20,000	-	20,000
Prof Reena Gedam	70	-	70
Prof Sandeep Samloti	9,000	-	9,000
Prof Snehal Marathe	83	-	83
Vishal Pardeshi	70	-	70
Advance to AIT Staff Against Salary			-
Amol Dolas (Advance)	29,905	-	29,905
Total	**315,541**	-	**315,541**

7. 2 Fee Receivable

Particulars	College	Hostel	Consolidated
J & K Outstanding Fees (2023-24)	24,000		240,000
J & K Outstanding Fees Receivable (FY 2024-25)	768,000		768,000
Fees Receivable (2024-25)	16,470	-	16,470
Total	**808,470**	-	**808,470**

7.3 Rent and Allied Charges Receivable

Particulars	College	Hostel	Consolidated
Bali & Sons Stationery	-	10,432	10,432
Beauty Parlour	-	19	19
Cafe Durga (Open Air Careferia)	-	3,555	3,555
Eagle Caterers	-	29,599	29,599
Goodwill Ex-Servicemen Op Socity Ltd	-	39,749	39,749
Hari Om Enterprises(Fruit Shop)	-	37,896	37,896
HDFC Bank Ltd(ATM)	-	148,977	148,977
Ice Cream Parlour	-	10,755	10,755
M Food Caterers (22-23)	-	8,000	8,000
M/s AP Hospitality Services(I) Pvt Ltd	-	27,816	27,816
M/s Birdwood And Co	-	19,566	19,566
M/S SHREE M Food Cateres (Pathak Mess)	-	229,931	229,931
Open Area Cafeteria (M/s M Food Caterers)	-	216,935	216,935
Prithvi Hospitality Services	-	19,091	19,091
Reliance Jio(Summit Digital Infra Pvt Ltd)	-	101,483	101,483
Saparitio Pizza	-	21,838	21,838
Shri Durga Enterprises (Thappa Shop Rent)	-	20,204	20,204
Vodafone Tower	-	269,652	269,652
Total	-	**1,215,498**	**1,215,498**

A.R. SULAKHE & CO. PUNE CHARTERED ACCOUNTANTS

8. Cash and Bank balances

Particulars	College	Hostel	Consolidated
AIT Alumni Fund (ICICI A/c No-215201001654)	104,290	-	104,290
AIT College Account (HDFC A/c -00391000039217)	518,469	-	518,469
AIT Earn & Learn (BOB A/c No 12490100001252)	106,952	-	106,952
AIT Emp Group Grauity(KOTAT A/C NO-4413067179)	1,001	-	1,001
AIT Grant-in-Aid (BOB A/c No-12490200000451)	31,246	-	31,246
AIT Hostel Fund Account (ICICI A/c No-215201001653)	-	42,477	42,477
AIT Innovation Seed Fund(ICICI A/c No-21521001678)	1,879,115	-	1,879,115
Army Inst of Tech (BOB A/c No-12490100001251)	-	155,253	155,253
Army Inst of Tech (BOB A/c No-2490100001250)	3,697,018	-	3,697,018
Army Inst of Tech (ICICI A/c No-21520000341)	8,975,171	-	8,975,171
Army Inst of Tech (KOTAK A/c No-6846019572)	26	-	26
Army Inst of Tech (KOTAK A/c No-6848638214)	506,501	-	506,501
Kotak Bank Sweep FD Account	295,000	-	295,000
Sweep in Deposit (HDFC Bank)	10,598,591	-	10,598,591
Sweep in Deposit (ICICI Bank)	4,801,257	-	4,801,257
Total	**31,514,637**	**197,730**	**31,712,368**

A. R. SULAKHE & CO.
PUNE
CHARTERED ACCOUNTANTS

Army Welfare Education Society

Army Institute Of Technology (College Account)

Notes To Financial Statements for the year ended as on March 31, 2025

5(a). Fixed Assets

(Amounts in INR)

Sr No	Particulars	Gross Block 1-Apr-24	Additions Before 30/09/2024	Additions After 30/09/2024	Deletions	Gross Block 31-Mar-25	Rate	Depreciation 1-Apr-24	Additions	Deletion	Depreciation 31-Mar-25	Net Block as on 31-Mar-24	Net Block as on 31-Mar-25
I	Vehicles												
1	Two Wheelers	92,429	-	-	-	92,429	15%	39,511	7,938	-	47,448	52,918	44,981
2	TATA Car	813,750	-	-	-	813,750	15%	653,543	24,031	-	677,574	160,207	136,176
3	Bolero Camper	632,647	-	-	-	632,647	15%	486,115	21,980	-	508,095	146,532	124,552
4	Force motor (Mini Bus)	1,350,125	2,174,925	-	-	3,525,050	15%	982,228	381,423	-	1,363,652	367,897	2,161,398
5	Xylo	967,352	-	-	-	967,352	15%	703,766	39,538	-	743,304	263,586	224,048
6	Tata (Ambulance)	1,795,114	-	-	-	1,795,114	15%	498,144	194,545	-	692,690	1,296,970	1,102,424
	Subtotal	5,651,417	2,174,925	-	-	7,826,342		3,363,307	669,455	-	4,032,762	2,288,110	3,793,580
II	Laboratory & Workshop Equipment												
1	ASGE Dept	7,299,298	-	280,102	-	7,579,400	25%	6,212,890	306,615	-	6,519,505	1,086,408	1,059,895
2	Computer Lab Equipment	29,411,744	365,341	1,477,120	-	31,254,205	25%	27,017,568	874,519	-	27,892,087	2,394,176	3,362,117
3	Electronics Lab Equipment	25,801,288	-	-		25,801,288	25%	24,950,740	212,637	-	25,163,377	850,548	637,911
4	Mechanical Lab Equipment	19,089,061	-	-		19,089,061	25%	17,304,968	446,023	-	17,750,991	1,784,093	1,338,070
5	Workshop Equipment	6,565,788	-	-		6,565,788	25%	6,562,322	867	-	6,563,188	3,467	2,600
6	IT Lab Equipment	17,261,849	57,198	643,484		17,962,531	25%	15,338,617	575,543	-	15,914,160	1,923,232	2,048,371
7	E&TC Expansion	4,189,745	44,801	1,608,245		5,842,791	25%	2,939,866	524,701	-	3,464,566	1,249,879	2,378,225
8	IT Infrastucture	12,414,919	1,908,796	1,576,349		15,900,064	25%	9,464,624	1,411,816	-	10,876,440	2,950,295	5,023,624
9	ME (Design)	3,283,944	345,032	1,095,630		4,724,606	25%	2,868,054	327,183	-	3,195,241	415,886	1,529,365
10	Increase intake in Comp	2,236,017	-	-		2,236,017	25%	1,886,282	87,434	-	1,973,716	349,735	262,301
	Subtotal	127,553,653	2,721,168	6,680,930	-	136,955,751		114,545,935	4,767,338	-	119,313,273	13,007,718	17,642,478
III	Other Non Recurring Equipment												
1	Air Cooler Equipment	145,049	115,900	-		260,949	10%	80,213	18,074	-	98,286	64,836	162,663
2	Aquaguard	48,854	-	-		48,854	10%	48,854	-	-	48,854	-	-
3	Atta Dough Kneeder	-	-	240,720	-	240,720	10%	-	12,036	-	12,036	-	228,684
4	Bain Marie Machine	-	-	70,092	-	70,092	10%	-	3,505	-	3,505	-	66,587
5	Fire Extinguisher	869,547	221,250	-		1,090,797	10%	390,264	70,053	-	460,318	479,283	630,479
6	Office Equipment	3,205,878	-	-		3,205,878	25%	2,525,755	170,031	-	2,695,785	680,123	510,093
7	Sports Equipment	268,687	-	-		268,687	10%	234,221	3,447	-	237,667	34,466	31,020
8	Telephone Exchange Equipment	1,323,812	-	-		1,323,812	10%	1,228,867	9,495	-	1,238,361	94,945	85,451
9	Sport Courts	2,810,385	-	-		2,810,385	10%	2,037,674	77,271	-	2,114,945	772,711	695,440
10	Water Cooler	1,187,965	-	-		1,187,965	10%	627,553	56,041	-	683,594	560,412	504,371
11	Musical Instrument	222,430	-	-		222,430	25%	222,430	-	-	222,430	-	-
12	Camera	320,154	-	-		320,154	25%	231,216	22,235	-	253,450	88,938	66,704
13	Pool Table	92,396	-	-		92,396	10%	92,396	-	-	92,396	-	-
14	Gen Set	1,875,385	-	241,900		2,117,285	25%	1,868,726	31,902	-	1,900,628	6,659	216,657
15	Air Conditioners	2,927,399	-	-		2,927,399	10%	1,996,401	93,100	-	2,089,500	930,998	837,899
16	Bences	48,950	-	-		48,950	10%	48,950	-	-	48,950	-	-
17	Parking	227,505	-	-		227,505	5%	181,479	2,301	-	183,780	46,026	43,725
18	Dustbins	254,489	-	-		254,489	10%	121,526	13,296	-	134,823	132,963	119,666
19	Fan	1,821,342	422,092	-		2,243,434	25%	1,132,892	277,636	-	1,410,527	688,450	832,907
20	Kitchen Equipment	116,270	-	-		116,270	20%	101,822	2,890	-	104,712	14,448	11,558
21	Raw Water Filter	43,615	-	-		43,615	10%	43,615	-	-	43,615	-	-
22	Refrigerators	64,597	-	-		64,597	10%	56,536	806	-	57,342	8,061	7,255
23	Video Projector	2,105,635	-	-		2,105,635	25%	1,976,971	32,166	-	2,009,137	128,664	96,498
24	UPS	3,760,835	60,262	287,382		4,108,479	25%	1,941,912	505,719	-	2,447,631	1,818,923	1,660,848
25	Anti Virus Software / Networking Security Encashment Switches(FA)	221,000	-	-		221,000	25%	221,000	-	-	221,000	-	-
26	Internet Project	574,711	-	-		574,711	25%	574,042	167	-	574,209	669	502
27	Gym Equipment	317,802	-	-		317,802	15%	303,532	2,141	-	305,672	14,270	12,130
28	Equipment of Classroom / Children	-	683,099	-		683,099	15%	-	102,465		102,465	-	580,634
29	Net Workingof Cental Sowtware	410,539	-	-		410,539	25%	410,539	-	-	410,539	-	-
30	Time Attandance Machine	369,860	-	-		369,860	10%	195,014	17,485	-	212,499	174,846	157,36[illegible]
31	Television	573,008	-	18,798		591,806	25%	385,714	49,173	-	434,888	187,294	156,918
32	water Purifier	195,514	-	-		195,514	10%	132,774	6,274	-	139,048	62,740	56,46[illegible]

Army Welfare Education Society

Army Institute Of Technology (College Account)

Notes To Financial Statements for the year ended as on March 31, 2025

5(a). Fixed Assets

(Amounts in INR)

Sr No	Particulars	Gross Block 1-Apr-24	Additions Before 30/09/2024	Additions After 30/09/2024	Deletions	Gross Block 31-Mar-25	Rate	Depreciation 1-Apr-24	Additions	Deletion	Depreciation 31-Mar-25	Net Block as on 31-Mar-24	Net Block as on 31-Mar-25
33	CCTV Camara	2,422,870	-	-		2,422,870	25%	1,402,583	255,072	-	1,657,654	1,020,287	765,216
34	Batteries	875,748	-	-		875,748	25%	447,085	107,166	-	554,251	428,663	321,497
35	Digital Language Software	148,631	-	-		148,631	25%	148,631	-	-	148,631	-	-
36	Electric Pole	32,000	-	224,334		256,334	25%	32,000	28,042	-	60,042	-	196,292
37	Printer/Scanner/Harddisk/Web Camera/Computer	2,470,591	24,400	28,202		2,523,193	25%	1,342,974	291,530	-	1,634,503	1,127,617	888,690
38	AIT Main Gate	1,301,209	-	-		1,301,209	25%	1,251,748	12,365	-	1,264,113	49,461	37,096
39	MS Rack Book	91,000	-	-		91,000	25%	87,541	865	-	88,406	3,459	2,594
40	Digital Copy Printer	107,354	-	223,020		330,374	25%	107,354	27,878	-	135,232	-	195,143
41	Water Tank	893,927	-	-		893,927	25%	488,974	101,238	-	590,212	404,953	303,715
42	Sony Camera	12,010	-	-		12,010	25%	11,503	127	-	11,629	507	381
43	12 kva solar plant / Heater	867,456	-	-		867,456	25%	781,760	21,424	-	803,184	85,696	64,272
44	Bio Metric / Face ID Machine	695,490	23,010	-		718,500	25%	430,500	72,000	-	502,500	264,990	216,000
45	Tech Eqpt	28,226,431	-	-		28,226,431	25%	26,253,512	493,230	-	26,746,742	1,972,919	1,479,689
46	Washing Machine	58,000	-	-		58,000	25%	50,258	1,936	-	52,193	7,742	5,807
47	Video Conferencing	516,146	-	-		516,146	25%	425,511	22,659	-	448,170	90,635	67,976
48	25 HP Water Pump Kirloskar	161,475	-	-		161,475	25%	116,327	11,287	-	127,614	45,148	33,861
49	Sports Eqpt	826,287	-	-		826,287	25%	535,568	72,682	-	608,241	290,727	218,046
50	Tally Software-6.3	61,394	15,930	-		77,324	25%	37,988	9,834	-	47,822	23,405	29,502
51	5Hp Openwell Submersible Pump Set	116,414	-	-		116,414	25%	91,064	6,338	-	97,401	25,350	19,013
52	Automatic Shoe Shine Machine	12,527	-	-		12,527	25%	12,527	-	-	12,527	-	-
53	Compressor for Cutting Hard Rock of Sewage Lines	9,844	-	-		9,844	25%	9,844	-	-	9,844	-	-
54	Contruction of Shed for Two Wheeler Parking - FA	127,118	-	-		127,118	25%	104,494	5,656	-	110,150	22,624	16,968
55	Fabrication Mtrl for Constr of West Fencing	139,738	-	-		139,738	25%	114,868	6,218	-	121,085	24,870	18,653
56	Geyser	18,950	-	-		18,950	25%	15,319	908	-	16,227	3,631	2,723
57	Hand Wireless Microphone Systems	350,102	-	-		350,102	25%	178,926	42,794	-	221,720	171,176	128,382
58	Procurement of Eqpt for Telephone Exchange	584,624	-	-		584,624	25%	348,024	59,150	-	407,174	236,600	177,450
59	Sentex Tank	9,409	-	-		9,409	25%	7,734	419	-	8,153	1,675	1,256
60	Sintex Water Tank 5000 Ltr	151,250	-	-		151,250	25%	118,961	8,072	-	127,033	32,289	24,217
61	Symphony Touch 35 Cooler	29,976	-	-		29,976	25%	20,757	2,305	-	23,062	9,219	6,914
62	Telephone Instruments	101,527	83,969	-		185,496	25%	60,389	31,277	-	91,666	41,138	93,830
63	Water Cooler Compressor	75,748	-	249,867		325,615	25%	44,844	38,959	-	83,803	30,904	241,812
64	Water Despenser & Beetal Phone	189,768	-	-		189,768	25%	60,291	32,369	-	92,660	129,477	97,108
65	Vaccum Cleaner	675	-	-		675	25%	675	-	-	675	-	-
66	Insect Killer Machine	14,396	-	53,100		67,496	25%	9,477	7,867	-	17,344	4,919	50,152
67	Music system	1,771,613	253,936	-		2,025,549	25%	442,903	395,661	-	838,565	1,328,710	1,186,984
68	Toner	-	142,114	-		142,114	25%	-	35,529	-	35,529	-	106,586
69	Soft Furnishing		254,861	160,888		415,749	20%	-	67,061	-	67,061	-	348,688
70	Computer for AI & Robotics		227,445	491,776		719,221	25%	-	118,333	-	118,333	-	600,888
71	Computer for BC Joshi Hall		85,491	-		85,491	25%	-	21,373	-	21,373	-	64,118
72	Computer for IQAC		-	110,613		110,613	25%	-	13,827	-	13,827	-	96,786
73	Computer for Ncc Office		-	163,926		163,926	25%	-	20,491	-	20,491	-	143,435
74	Computer for PA To Director		75,815	-		75,815	25%	-	18,954	-	18,954	-	56,861
75	Boards for AIT		29,283	25,567		54,850	20%	-	8,413	-	8,413	-	46,437
	Subtotal	69,875,309	2,718,857	2,590,185	-	73,558,686		55,005,790	4,051,012	-	59,056,801	14,869,520	16,127,550
IV	Library												
1	Library Books	12,803,529	149,488	543,599	-	13,496,616	15%	9,979,612	486,781	-	10,466,393	2,823,917	3,030,223
2	Library Equipment	2,266,830	206,500	-	-	2,473,330	15%	1,285,693	178,145	-	1,463,839	981,137	1,009,491
3	Server	-	-	684,000	-	684,000	25%	-	85,500	-	85,500	-	598,500
	Subtotal	15,070,359	355,988	1,227,599	-	15,969,946		11,265,305	750,426	-	12,015,732	3,805,054	4,638,214
V	Furniture & Fixtures												
1	Furniture & Fixtures	21,806,249	-	27,140	-	21,833,389	10%	9,492,360	1,232,746		10,725,106	12,313,888	11,108,28[illegible]
2	Soft Furnishings	916,357	-	-	-	916,357	10%	653,466	26,289		679,755	262,891	236,60[illegible]
3	Sintex Door	1,893	-	-	-	1,893	10%	1,893	-		1,893	-	

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Army Welfare Education Society

Army Institute Of Technology (College Account)

Notes To Financial Statements for the year ended as on March 31, 2025

5(a). Fixed Assets

(Amounts in INR)

Sr No	Particulars	Gross Block 1-Apr-24	Additions Before 30/09/2024	Additions After 30/09/2024	Deletions	Gross Block 31-Mar-25	Rate	Depreciation 1-Apr-24	Additions	Deletion	Depreciation 31-Mar-25	Net Block as on 31-Mar-24	Net Block as on 31-Mar-25
4	Almirah												
	Subtotal	463,261		-	-	463,261	10%	341,169	12,209		353,378	122,092	109,883
VI	Buildings	23,187,760	-	27,140	-	23,214,900		10,488,889	1,271,244	-	11,760,133	12,698,871	11,454,767
1	Constr on New Bldgs												
2	STP	46,427,197	-	-	-	46,427,197	2%	9,015,974	748,224	-	9,764,198	37,411,223	36,662,999
3	Renovation/Maint of AIT Bldgs	4,813,740	-	-	-	4,813,740	2%	1,330,880	69,657	-	1,400,537	3,482,860	3,413,203
4	Raman Theater	45,701,184	-	-	-	45,701,184	2%	3,065,223	852,719	-	3,917,942	42,635,961	41,783,242
5	Resurfacing of AIT Road	5,005,896	-	-	-	5,005,896	2%	4,831,583	3,486	-	4,835,070	174,313	170,826
6	AIT Building/Hostel Accn & Guest Rooms	3,369,737	-	-	-	3,369,737	2%	1,183,578	43,723	-	1,227,301	2,186,159	2,142,436
7	Renovation /Repair in Family Qtr (FA)	7,618,463	-	-	-	7,618,463	2%	176,870	148,832	-	325,702	7,441,593	7,292,761
8	Sarv Dharm Sthal	10,576,964	-	-	-	10,576,964	2%	211,539	207,308	-	418,848	10,365,425	10,158,116
9	Lift for Divyang person	992,208	-	-	-	992,208	2%	39,291	19,058	-	58,350	952,917	933,858
10	Front Lawn	2,000,000	-	-	-	2,000,000	2%	79,200	38,416	-	117,616	1,920,800	1,882,384
	Project Wks Academic(FA)	979,065	-	-	-	979,065	2%	38,771	18,806	-	57,577	940,294	921,488
11	Const of Classroom & Lab for Robotic & Auto(FA)												
12	Const of New Ladies Cooman Room	-	-	4529374	-	4,529,374	2%	-	45,294	-	45,294	-	4,484,080
13	Const of Parking Shed for Staff & Family Qtr(FA)	-	-	1858852	-	1,858,852	2%	-	18,589	-	18,589	-	1,840,263
14	Constrcution of Classroom & Labs for IT Dept(FA)	-	-	1325271	-	1,325,271	2%	-	13,253	-	13,253	-	1,312,018
15	Construction of Classroom & Lab Comp Depr(FA)	-	-	8754395	-	8,754,395	2%	-	87,544	-	87,544	-	8,666,851
16	Expansion of RCC Roof in E & Tc Dept (FA)	-	-	5422443	-	5,422,443	2%	-	54,224	-	54,224	-	5,368,219
17	Expansion of R &D Lab(F A)	-	-	436004	-	436,004	2%	-	4,360	-	4,360	-	431,644
18	Extension of Raman Theater Seating Area(FA)	-	-	259435	-	259,435	2%	-	2,594	-	2,594	-	256,841
19	Furniture in Classroom & Labs in All Dept (FA)	-	-	5996998	-	5,996,998	2%	-	59,970	-	59,970	-	5,937,028
20	New Furniture & Renovation in Aryabhatta Center (FA)	-	-	1011201	-	1,011,201	2%	-	10,112	-	10,112	-	1,001,089
21	Printer for Examination Cell	-	-	3133714	-	3,133,714	2%	-	31,337	-	31,337	-	3,102,377
22	Procurment of Audio & Video Eqpmt(FA)	-	-	122543	-	122,543	25%	-	15,318	-	15,318	-	107,225
23	Procurment of Equipment for Robotics Lab (FA)	-	-	527568	-	527,568	25%	-	65,946	-	65,946	-	461,622
24	Transformation of Labs As Per NEP 2020(FA)	-	-	425770	-	425,770	10%	-	21,289	-	21,289	-	404,482
	Project Wks Hostel (FA)	-	-	10569867	-	10,569,867	2%	-	105,699	-	105,699	-	10,464,168
1	Battery Gen Set												
2	CCTV Camera (Campus)	-	14,500.00	-	-	14,500	25%	-	3,625	-	3,625	-	10,875
3	Const of New Family Qtrs(FA)	-	852,581.00	677,816.00	-	1,530,397	25%	-	297,872	-	297,872	-	1,232,525
4	Const of Sports Facilities(FA)	-	-	3,996,695.00	-	3,996,695	2%	-	39,967	-	39,967	-	3,956,728
5	Const of Storage Room for Estate Officer (FA)	-	-	4,680,800.00	-	4,680,800	2%	-	46,808	-	46,808	-	4,633,992
6	Construction of Temp Accn/prefab Hostel(FA)	-	-	664,112.00	-	664,112	2%	-	6,641	-	6,641	-	657,471
7	Dinning Hall Flooring (FA)	-	-	14,753,483.00	-	14,753,483	2%	-	147,535	-	147,535	-	14,605,948
8	Furniture & Fixture (Hostel)	-	-	2,008,868.00	-	2,008,868	2%	-	20,089	-	20,089	-	1,988,779
9	Recreation Room for Hostel for Bo & Fl(Fa)	-	245,796.00	-	-	245,796	20%	-	49,159	-	49,159	-	196,637
	Replacement of Asset (FA)	-	-	5,049,957.00	-	5,049,957	2%	-	50,500	-	50,500	-	4,999,457
1	Computer (Replacement of Asset)												
2	Funiture & Fixture (Asset Repacment)	-	1,758,000.00	2,295,210.00	-	4,053,210	25%	-	726,401	-	726,401	-	3,326,809
3	Replacement of Old Funiture in Hostel(FA)	-	744,564.00	61,596.00	-	806,160	20%	-	155,072	-	155,072	-	651,088
4	Replacment of Labs Equ & Other Access(Fa)	-	-	9,406,958.00	-	9,406,958	20%	-	940,696	-	940,696	-	8,466,262
	Subtotal	-	-	963,304.00	-	963,304	10%	-	48,165	-	48,165	-	915,139
		127,484,454	3,615,441	88,932,234	-	127,484,454		19,972,910	5,218,289	-	25,191,199	107,511,544	194,840,930
	Total	368,822,952	11,586,379	99,458,088	-	385,010,079		214,642,136	16,727,764	-	231,369,900	154,180,816	248,497,519

A. R. SULAKH… PUN… CHARTERED…

Army Welfare Education Society

Army Institute Of Technology (Hostel Account)

Notes To Financial Statements for the year ended as on March 31, 2025

(Amounts in INR)

Sr No	Particulars	Gross Block					Rate	Depreciation				Net Block	
		1-Apr-24	Additions Before 30/09/2025	Additions After 30/09/2025	Deletions	31-Mar-25		1-Apr24	Additions	Deletion	31-Mar-25	31-Mar-24	31-Mar-25
8	Fire extigusher	85,792	-	-	-	85,792	10%	56,847	2,895		59,742	28,945	26,051
9	Water Purifier	504,588	-	-	-	504,588	10%	280,749	22,384		303,133	223,839	201,455
10	Deep Freezer (Vertical)	72,000	-	-	-	72,000	10%	55,519	1,647		57,176	16,471	14,824
11	Renovation/Maint of AIT Bldgs	19,511,783	-	-	-	19,511,783	10%	6,704,430	1,280,735		7,985,166	12,807,353	11,526,617
12	Construction of Utility Room Hostel	2,884,180	-	-	-	2,884,180	10%	288,418	259,576		547,994	2,595,762	2,336,186
13	Extension of Hostel Accom at Homi Bhabha	2,663,084	-	-	-	2,663,084	10%	266,309	239,678		505,987	2,396,775	2,157,098
14	Wi Fi Facilieties	2,500,539	-	-	-	2,500,539	10%	1,912,016	58,852		1,970,868	588,523	529,671
15	Invertor	87,700	-	-	-	87,700	25%	78,911	2,195		81,116	8,779	6,584
16	Refrigertaor	24,612	-	-	-	24,612	10%	14,017	1,060		15,077	10,595	9,536
17	Vacum Cleaner	152,842	-	-	-	152,842	10%	73,029	7,981		81,010	79,813	71,832
18	Benches	126,200	-	-	-	126,200	10%	65,839	6,036		71,875	60,361	54,325
19	AC for Hostel	757,571	-	-	-	757,571	10%	160,391	59,718		220,109	597,180	537,462
20	1.5 HP Submersible Pump	53,833	-	-	-	53,833	10%	25,224	2,861		28,085	28,609	25,748
21	3 HP Submersible Pump for Fountain	27,022	-	-	-	27,022	10%	12,662	1,436		14,098	14,360	12,924
22	5HP Diesal Engine with MID Pump	99,919	-	-	-	99,919	10%	43,575	5,634		49,209	56,344	50,710
23	Designed Roofing Sheet Material	84,370	-	-	-	84,370	10%	39,533	4,484		44,017	44,837	40,353
24	Geyser For BH	95,252	-	-	-	95,252	10%	37,696	5,756		43,452	57,556	51,800
25	Hand Tools Equipt for Project Works	49,914	-	-	-	49,914	10%	23,387	2,653		26,040	26,527	23,874
26	Led Steet Light	11,872	-	-	-	11,872	10%	5,563	631		6,194	6,309	5,678
27	PC in Girls Hostel	40,914	-	-	-	40,914	10%	19,170	2,174		21,344	21,744	19,570
28	Pilar Cock	145,539	-	-	-	145,539	10%	68,195	7,734		75,929	77,344	69,610
29	Samiyana for Multi Function	49,466	-	-	-	49,466	10%	23,178	2,629		25,807	26,288	23,659
30	Sintex Water Tank 5000 Ltr	144,864	-	-	-	144,864	10%	39,735	10,513		50,248	105,129	94,616
31	Walk Behind Scrubber & Drier Machine	423,620	-	-	-	423,620	10%	198,491	22,513		221,004	225,129	202,616
32	Water Geyser for Vishwesvarya Hostel	12,800	-	-	-	12,800	10%	5,998	680		6,678	6,802	6,122
33	Water Meters For Family Qtr	108,324	-	-	-	108,324	10%	50,756	5,757		56,513	57,568	51,811
34	Accn & Guest Room (H)	135,658,868	-	-	-	135,658,868	2%	42,593,567	1,861,306		44,454,873	93,065,301	91,203,995
35	Hostel Bldgs (H) Flank	32,791,799	-	-	-	32,791,799	2%	6,293,961	529,957		6,823,918	26,497,838	25,967,881
36	Additional Dining Hall	824,707	-	-	-	824,707	2%	48,499	15,524		64,023	776,208	760,684
37	Dormitory Hostel	1,727,288	-	-	-	1,727,288	10%	468,095	125,919		594,014	1,259,193	1,133,274
38	Fabricated Hostel	1,430,406	-	-	-	1,430,406	10%	387,641	104,277		491,918	1,042,765	938,489
39	New Boys Hostel	1,037,355	-	-	-	1,037,355	2%	61,005	19,527		80,532	976,350	956,823
40	New Oac Area	1,031,591	-	-	-	1,031,591	2%	60,666	19,419		80,085	970,925	951,507
41	Sn Bose Dormitory Hostel Exp	976,257	-	-	-	976,257	2%	57,412	18,377		75,789	918,845	900,468
42	Atta Dough Kneeder	20,768	-	-	-	20,768	10%	8,505	1,226		9,731	12,263	11,037
43	CCTV Camera	3,898,714	-	-	-	3,898,714	25%	1,511,577	596,784		2,108,361	2,387,137	1,790,353
44	Sports Equipments	611,008	259,547	-	-	870,555	10%	153,739	71,682		225,421	457,269	645,134
45	Carrom Board (23-24)	23,100	20,400	-	-	43,500	10%	2,310	4,119		6,429	20,790	37,071
46	Chess Board	23,100	-	-	-	23,100	10%	2,310	2,079		4,389	20,790	18,711
47	Gym Cycel	6,000	-	-	-	6,000	10%	600	540		1,140	5,400	4,860
48	Music Player For Gymansium & Boxing Hall	9,900	-	-	-	9,900	10%	990	891		1,881	8,910	8,019
49	Pool Table (23-24)	74,100	-	-	-	74,100	10%	7,410	6,669		14,079	66,690	60,021
50	Soccer Table Set	57,000	-	-	-	57,000	10%	5,700	5,130		10,830	51,300	46,170
51	Tt Table	41,760	23,998	-	-	65,758	10%	4,176	6,158		10,334	37,584	55,424
52	Sprinkler	28,674	-	-	-	28,674	10%	11,742	1,693		13,435	16,932	15,239
53	Rain Water Harvesting	10,792,844	-	-	-	10,792,844	2%	523,603	205,385		728,988	10,269,241	10,063,856
54	Carrom Board	13,500	-	-	-	13,500	10%	2,565	1,094		3,659	10,935	9,842
55	MS Book Rack	267,388	-	-	-	267,388	10%	50,804	21,658		72,462	216,584	194,926
56	Pool Table	96,320	-	-	-	96,320	10%	18,301	7,802		26,103	78,019	70,217
57	Steel Bed/ Table	234,968	-	-	-	234,968	10%	44,644	19,032		63,676	190,324	171,292
58	TT Table Champ	20,000	-	-	-	20,000	10%	3,800	1,620		5,420	16,200	14,580
59	Dustbin	47,680	-	-	-	47,680	10%	9,059	3,862		12,921	38,621	34,759

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A. R. SULA... PU... CHARTERED A...

Army Welfare Education Society

Army Institute Of Technology (Hostel Account)

Notes To Financial Statements for the year ended as on March 31, 2025

(Amounts in INR)

Sr No	Particulars	Gross Block					Rate	Depreciation				Net Block	
		1-Apr-24	Additions Before 30/09/2025	Additions After 30/09/2025	Deletions	31-Mar-25		1-Apr-24	Additions	Deletion	31-Mar-25	31-Mar-24	31-Mar-25
60	Fogging Machine	34,250	-	-	-	34,250	15%	9,505	3,712		13,217	24,745	21,033
61	Grass Cuter Machine	60,000	-	-	-	60,000	15%	16,650	6,503		23,153	43,350	36,848
62	Insect Killer Machine	35,164	-	-	-	35,164	15%	9,758	3,811		13,569	25,406	21,595
63	Building	-	-	6,189,559	-	6,189,559	5%	-	154,739		154,739	-	6,034,820
	Total	234,415,667	303,945	6,189,559	-	240,909,171		70,235,346	6,334,554	-	76,569,899	164,180,322	164,339,272

A. R. SULAKHE & CO.
PUNE
CHARTERED ACCOUNTANTS

ARMY INSTITUTE OF TECHNOLOGY , PUNE

SCHEDULE OF INCOME AND EXPENDITURE ACCOUNT

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ARMY INSTITUTE OF TECHNOLOGY

Income and Expenditure Account for the Period from 01 April 2024- 31 March 2025

Particulars	Note No	College	Hostel	Consolidated
Income	9			
a) Tuition Fee Income				
Tuition Fee		299,308,999	-	299,308,999
b) Development Income				
Develpoment Fee		39,394,380	-	39,394,380
c) Student Related Income				
Value added Courses		6,221,200	-	6,221,200
Uniform & Curtains		3,463,110	-	3,463,110
University Exam Fee		4,386,580	-	4,386,580
Laundry Charges		-	4,604,495	4,604,495
Barber Charges		-	747,400	747,400
Bedbug Proof Mattress		-	1,821,970	1,821,970
Messing Charges		-	57,665,522	57,665,522
Total		**14,070,890**	**64,839,387**	**78,910,277**
d) Other/Misc Income				
Registration Fees		1,917,510	-	1,917,510
Employability Training Charges		2,922,510	-	2,922,510
Wi-Fi Fee For Academic		3,002,360	-	3,002,360
Rule Book		106,260	-	106,260
Group Personal Accident Policy		207,610	-	207,610
BE farewell		99,470	-	99,470
Sale of Prospectus		3,151,100	-	3,151,100
Rent & allied Charges		1,685,491	-	1,685,491
Misc income		3,581,956	-	3,581,956
Interest on Short Term FDs/Savings		17,088,968	-	17,088,968
Total		**33,763,235**	**-**	**33,763,235**
Investment (70% Interst on		**39,874,258**	**-**	**39,874,258**
f) Hostel Fee/Others -Income	**10**			
Hostel Fee		-	68,897,980	68,897,980
WiFi Charges		-	2,445,300	2,445,300
Rent and Allied Charges		-	1,866,415	1,866,415
Misc Income		-	714,371	714,371
Interest on Short Term FDs/Savings		-	1,615,227	1,615,227
Total		-	**75,539,293**	**75,539,293**
Grand Total		**426,411,762**	**140,378,680**	**566,790,442**

A. R. SULAKHE & CO. PUNE CHARTERED ACCOUNTANTS

ARMY INSTITUTE OF TECHNOLOGY

Income and Expenditure Account for the Period from 01 April 2024- 31 March 2025

Ser N	Particulars	Note No	College	Hostel	Consolidated
	Expenditure	**11**			
A)	**Tuition Fee Expenses**				
i)	**Pay & Allowances**		**234,857,842.26**	25,000,000	**259,857,842**
ii)	**Department Expenditure**				
	Library		4,270,805.00	-	4,270,805
	ASGE		246,410.00	-	246,410
	E&TC		962,139.00	-	962,139
	Computer (UG ,PG and Phd Reserch Centre)		89,598.00	-	89,598
	IT		478,313.00	-	478,313
	Mech Incl Automation & Robotic		283,790.00	-	283,790
	Total		**6,331,055.00**	-	**6,331,055**
iii)	**Faculty and Student Research and Devlopment (R &D)**				
	ASGE		135,491.00	-	135,491
	E&TC		306,052.00	-	306,052
	Comp (UG ,PG and Phd Reserch Centre)		675,102.49	-	675,102
	IT		421,768.00	-	421,768
	Mech Incl AI & Robotics		140,421.00	-	140,421
	Central R &D Exp other than Depts		702,787.00	-	702,787
	Training & Placement Expenses		728,195.00	-	728,195
	IPR Cell/ I& Entrepreneurship Cell		20,060.00	-	20,060
	Total		**3,129,876.49**	-	**3,129,876**
iv)	**Operational Expenses**				
	Electricity Expenditure		2,900,000.00	12,971,541	15,871,541
	Water Expenditure		30,004.00	30,000	60,004
	Arboriculture		680,081.00	600,000	1,280,081
	Housekeeping		3,763,252.00	6,600,000	10,363,252
	Security Services		2,342,310.00	5,850,000	8,192,310
	Tele Charges		162,319.00	50,000	212,319
	Travelling/ Conveyance Expert (Incl TA/DA)		83,628.00	-	83,628
	Vehs Running & Repair & Maint Vehicle		672,639.00	-	672,639
	Photocopy and documentation		272,298.00	-	272,298
	Advertisement Expdr		480,617.00	-	480,617
	Printing/Sty		350,997.00	427,000	777,997
	Audit Fee and Account Fee		270,760.00	100,000	370,760
	Hospitality Expenses		301,979.00	-	301,979
	Legal Charges		300,600.00	628,000	928,600
	Insurance		314,832.00	610,000	924,832
	Admission /Counseling/Induction		90,142.00	-	90,142
	University Affiliation / Pune University/ Pro rata /Autonomy and NEP routine expenses		3,352,846.00	-	3,352,846
	Internet Charges/Wifi		744,000.00	1,734,000	2,478,000
	Postage charges		4,000.00	-	4,000
	Total		**17,117,304.00**	**29,600,541**	**46,717,845**
	Total(i+ii+iii+iv)		**261,436,077.75**	**54,600,541.00**	**316,036,618.75**

A. R. SULAKHE & CO. PUNE CHARTERED ACCOUNTANTS

ARMY INSTITUTE OF TECHNOLOGY

Income and Expenditure Account for the Period from 01 April 2024- 31 March 2025

B)	**Development Fee Exp**				
	Depreciation		16,727,764.03	6,334,554	23,062,318
	Civil & Maintenance		7,064,039.00	9,300,000	16,364,039
	IT Infrastructure.		1,069,653.00	-	1,069,653
	Total		**24,861,456.03**	**15,634,553.84**	**40,496,010**
C)	**Student Related Expenses**	12			
	University Fees		3,920,525.00	-	3,920,525
	Value added Courses		2,856,613.00	-	2,856,613
	Uniform Charges		3,322,515.00	-	3,322,515
	Laundry		-	4,176,581	4,176,581
	Barber Charges		-	362,565	362,565
	Bedbug Proof Mattress		-	1,125,272	1,125,272
	Messing Charges		-	51,086,860	51,086,860
	Total		**10,099,653.00**	**56,751,278.00**	**66,850,931.00**
D) i)	***Others/Misc***				
	Misc Expenses(eg AIT Day, New Year Cards, Gift on Diwali, , Photographs, Republic Day Celebration, Shagun for Marriage, Postage,Festival,Office Generation and AMC,Convocation,Teachers Welfare,Medal and Award etc)		1,960,526.00	350,000	2,310,526
	(AWES)		217,100.00	-	217,100
	BE Farewell		79,380.00	-	79,380
	Total		**2,257,006.00**	**350,000.00**	**2,607,006.00**
ii)	**Student Activities/ Scholarship**				
	Scholarship to Students		1,995,000.00	-	1,995,000
	NSS		48,424.00	-	48,424
	Cultural Activities and Music		1,181,555.00	-	1,181,555
	Spiritual		145,068.00	-	145,068
	Risin with Kindness		127,960.00	-	127,960
	Open Source Software		504,373.94	-	504,374
	Magazine		279,899.00	-	279,899
	Robotics/Drone		284,246.00	-	284,246
	BAJA, SAE		180,334.19	-	180,334
	Drama/Quiz/Debate Club		383,187.00	-	383,187
	Cycling Club		143,845.00	-	143,845
	Radio Club		142,337.00	-	142,337
	Information Security & Digital Forensic Club (ISDF)		189,813.86	-	189,814
	Virtual reality and Augmented Reality (AR-VR)		154,378.00	-	154,378
	Competitive Coding/ Google Development Student Club (GDSC)		120,034.00	-	120,034
	Fine Arts		140,368.00	-	140,368
	Nature		117,510.00	-	117,510
	Public Relation /Social Media		43,944.00	-	43,944
	EV		213,249.00	-	213,249
	NCC		486,384.00	-	486,384
	Cell (IQAC)		103,471.00	-	103,471
	Tech Fest Club		1,059,088.00	-	1,059,088

A. R. SULAKHE & CO. PUNE CHARTERED ACCOUNTANTS

ARMY INSTITUTE OF TECHNOLOGY

Income and Expenditure Account for the Period from 01 April 2024- 31 March 2025

	Film Club		57,948.00	-	57,948
	Sports		-	1,428,272	1,428,272
	Total		**8,102,416.99**	**1,428,272**	**9,530,689**
	Total d(i+ii)		**10,359,422.99**	**1,778,272.00**	**12,137,694.99**
	GRAND TOTAL		**306,756,609.77**	**128,764,644.84**	**435,521,254.60**

	Capital Project Fund				
Ser N	**Particulars**	**Note**	**College**	**Hostel**	**Consolidated**
(a)	Project Wks Academic	13	14,602,966.00	-	14,602,966
(b)	Project Wks Hostel including new four storey extension		16,992,286.00	4,840,687	21,832,973
(c)	Replacement of Asset		16,840,198.00	238,832	17,079,030
	Total		**48,435,450.00**	**5,079,519**	**53,514,969**

	Grand Total		355,192,059.77	133,844,163.84	489,036,223.60

A. R. SULAKHE & CO.
PUNE
CHARTERED ACCOUNTANTS