

SAHA INSTITUTE OF NUCLEAR PHYSICS



AUDITED STATEMENT OF ACCOUNTS 2021-22



**Sector - 1, Block - AF, Bidhannagar
Kolkata 700 064**



Date 29.08.2022

**INDEPENDENT AUDITORS' REPORT
TO THE MANAGEMENT OF
SAHA INSTITUTE OF NUCLEAR PHYSICS**

1. Report of the Financial Statements

We have audited the accompanying financial statements of SAHA INSTITUTE OF NUCLEAR PHYSICS, which comprises of the Balance Sheet as at March 31, 2022 and the Income & Expenditure Account and Receipts & Payments Account for the year ended and a Summary of significant accounting policies and other explanatory information.

2. Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Institute in accordance with the generally accepted accounting practices followed 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 misstatements, whether due to fraud or error.

3. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conduct our audit in accordance with the Standard in Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error, in making those risk assessments, the auditor considers internal control relevant to the institute's preparation and fair representation to the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our audit opinion.

4. Opinion

a) *Depreciation has not been provided on Fixed Assets of Rs. 61.21 Crores (historical cost) standing in the books of accounts as on 01.04.2002 since the financial year 2002-2003. Depreciation is only charged and accounted for on additions made of Fixed Assets on and from the financial year 2002-2003 to the till date. The short charging of depreciation since 2002-2003 on the historical cost as on 01.04.2002 could not be ascertained for want of full details of those assets. [Refer Note No. 25 (vi) to the Financial Statement.*

b) *Refer Note. 25(ix) to the Financial Statement, an amount of Rs. 60.78 Lakh due from BARC towards INDUS-II (MKS) Project is considered as 'SINP's Contribution' as approved by 123rd Governing Council meeting held on 21st April 2021 and shown as 'Subscription & Contribution' under Other Administrative Expenses (Schedule 21) in the Financial Statement for the Financial Year ended 31st March 2022.*



Subject to the above observations, in our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

- i) In case of the Balance Sheet of the State of affairs of the SAHA INSTITUTE OF NUCLEAR PHYSICS as at 31st March 2022.
- ii) In the case of Income & Expenditure Account, of the deficit for the year ended on that date.
- iii) In the case of the Receipt & Payments Account, of the transactions during the year ended on that date.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required on the above matters, we report that

- a) We have sought and obtained all the information and explanation 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 Institute so far as appears from our examination of those books.
- c) The Balance Sheet and the statements of Income and Expenditure dealt with by this report are in agreement with the books of account.

Place : Kolkata

Date : 29.08.2022



For N. C. Banerjee & Co.,
Chartered Accountants
FRN 302081E

A handwritten signature in blue ink, appearing to read 'M. C. Kodali'.

CA. M. C. KODALI
Partner

Membership No.- 056514
UDIN:-22056514AQFPDU1746

SAHA INSTITUTE OF NUCLEAR PHYSICS
BALANCE SHEET AS ON 31ST MARCH, 2022

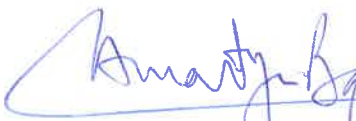
| CAPITAL FUND & LIABILITIES | Schedule | 2021-22 | 2020-21 |
|---------------------------------------|-----------------|--------------------------|--------------------------|
| CORPUS / CAPITAL FUND | 1 | 70,92,39,807.45 | 65,21,05,831.17 |
| RESERVE & SURPLUS | 2 | - | - |
| EARMARKED FUNDS / ENDOWMENT FUNDS | 3 | 34,58,461.00 | 39,83,123.00 |
| SECURED LOANS & BORROWINGS | 4 | - | - |
| UNSECURED LOANS & BORROWINGS | 5 | - | - |
| DEFERRED CREDIT LIABILITIES | 6 | - | - |
| CURRENT LIABILITIES AND PROVISIONS | 7 | 5,81,01,98,539.03 | 5,51,68,28,799.96 |
| TOTAL | | 6,52,28,96,807.48 | 6,17,29,17,754.13 |

| ASSETS | | | |
|--|----|--------------------------|--------------------------|
| FIXED ASSETS | | | |
| Gross Block | 8 | 4,99,30,07,512.61 | 4,60,82,41,416.45 |
| Less : Accumulated Depreciation | 8 | 3,32,44,07,963.51 | 3,16,55,63,659.20 |
| | | 1,66,85,99,549.10 | 1,44,26,77,757.25 |
| INVESTMENTS- FROM EARMARKED/ ENDOWMENT FUNDS | 9 | - | - |
| INVESTMENTS- OTHERS | 10 | 1,60,30,306.00 | 1,44,32,301.00 |
| CURRENT ASSETS, LOANS & ADVANCES | 11 | 12,97,58,495.15 | 49,30,74,115.91 |
| EXCESS OF EXPENDITURE OVER INCOME | | 4,70,85,08,457.23 | 4,22,27,33,579.97 |
| TOTAL | | 6,52,28,96,807.48 | 6,17,29,17,754.13 |


SIGNIFICANT ACCOUNTING POLICIES 24

CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS 25

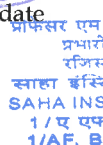
The Schedules referred to above form part of these Accounts



(Amartya Basu)
Deputy Controller of Accounts


M.S. Janaki
(M.S. Janaki)
Professor-In-Charge,
Registrar's Office


(Gautam Bhattacharyya)
Director

In terms of our attached Report of even date
For N.C. Banerjee & Co.,
Chartered Accountants
FRN 302081E


प्रो. एम. एस. जानकी / Professor M S Janaki
प्रभारी प्राध्यापक / Professor-in-Charge
रजिस्ट्रार कार्यालय / Registrar's Office
साहा इंस्टिट्यूट ऑफ न्यूक्लियर फिजिक्स
SAHA INSTITUTE OF NUCLEAR PHYSICS
1/ए एफ, बिधाननगर, कोलकाता-700064
1/AF, Bidhan Nagar, Kolkata-700064


प्रो. गौतम भट्टाचार्या / Prof. Gautam Bhattacharyya
निदेशक / Director
साहा इंस्टिट्यूट ऑफ न्यूक्लियर फिजिक्स
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(M.C. Kodali)
Partner
Membership No. 056514
Commerce House, 1st Floor, Room No 9,
2, G. C. Avenue, Kolkata - 700013
Dated : 29/08/2022

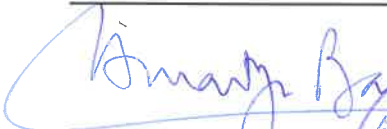

N.C. BANERJEE & CO.
Chartered Accountants
KOLKATA


SAHA INSTITUTE OF NUCLEAR PHYSICS
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR END 31ST MARCH, 2022


| INCOME :- | Schedule | 2021-22 | 2020-21 |
|--|----------|--------------------------|--------------------------|
| Income from Sales/Services | 12 | 1,14,660.00 | 31,900.00 |
| Grants | 13 | 1,01,64,25,311.77 | 95,36,53,806.73 |
| Fees / Subscriptions | 14 | - | - |
| Income from Investments | 15 | - | - |
| Income from Royalty, Publication | 16 | - | - |
| Interest Earned | 17 | - | - |
| Other Income | 18 | 92,95,267.00 | 1,46,23,837.20 |
| Increase / Decrease in stock of finished goods and works-in-progress | 19 | - | - |
| Excess of Expenditure over Income transferred to Balance Sheet | | 48,57,74,877.26 | 70,45,71,859.82 |
| TOTAL | | 1,51,16,10,116.03 | 1,67,28,81,403.75 |

| EXPENDITURE :- | | | |
|----------------------------------|----|--------------------------|--------------------------|
| Establishment Expenses | 20 | 1,18,10,77,580.74 | 1,37,54,75,533.52 |
| Other Administrative Expenses | 21 | 17,16,02,325.03 | 15,60,50,757.86 |
| Expenditure on Grants, Subsidies | 22 | - | - |
| Interest/Bank Charges | 23 | 3,068.00 | 2,031.55 |
| Depreciation | 8 | 15,89,27,142.26 | 14,13,53,080.82 |
| TOTAL | | 1,51,16,10,116.03 | 1,67,28,81,403.75 |

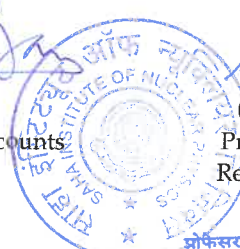
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(Amartya Basu)
Deputy Controller of Accounts


(M.S. Janaki)
Professor-In-Charge,
Registrar's Office


(Gautam Bhattacharyya)
Director

In terms of our attached Report of even date
For N.C. Banerjee & Co.,
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प्रभारी प्राध्यापक / Professor-in-Charge
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(M.C. Kodali)
Partner
Membership No. 056514
Commerce House, 1st Floor, Room No 9,
2, G. C. Avenue, Kolkata - 700013
Dated : 29/08/2022



SAHA INSTITUTE OF NUCLEAR PHYSICS
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2022

| RECEIPTS | 2020-21 | 2021-22 | PAYMENTS | 2020-21 | 2021-22 |
|--|-------------------|-------------------|--|-------------------|-------------------|
| Opening Balance b/f :- | | | | | |
| Cash in hand | 7,832.00 | | Establishment Expenses | 83,00,73,670.52 | 85,30,60,609.74 |
| Current Account Balances | 18,70,82,665.87 | 8,25,76,819.52 | Administrative Expenses | 15,25,61,623.86 | 16,94,61,434.03 |
| | | | Bank Charges | 2,031.55 | 3,068.00 |
| Grant-in-aid received from DAE :- | | | Assets | 89,45,523.22 | 38,47,66,096.16 |
| Recurring | 96,07,00,000.00 | 97,04,00,000.00 | Investment | 1,11,95,078.00 | 15,98,005.00 |
| Non-Recurring | - | 16,00,00,000.00 | Expenses paid for ongoing projects of DST, DBT, CSIR, UGC etc. | 4,57,47,037.03 | 2,55,22,394.48 |
| Grant received from (DST, DBT, CSIR, UGC etc) for on going projects. | 2,73,06,825.10 | 3,74,52,679.08 | HBA & Other Advances paid | 2,69,663.00 | 1,90,400.00 |
| HBA & Other Advance recovery | 28,13,186.00 | 13,02,172.00 | Margin Money deposit | - | 4,63,29,372.00 |
| Investment | - | - | Other Deposit | - | - |
| Realisation of Margin Money Deposit | 62,03,926.00 | 2,50,93,636.00 | Advances paid | 8,19,245.00 | 1,27,21,123.12 |
| Realisation from other Deposits | 1,53,18,073.00 | 37,32,01,927.00 | Last Year's provision paid | 34,46,627.00 | 35,35,475.95 |
| Realisation of other advances | 37,88,182.00 | 10,34,483.00 | Last Year's current liabilities paid | 6,79,75,039.20 | - |
| Interest Received | - | - | Pension Fund Payments | 15,98,502.00 | 91,559.00 |
| Income Receipts | 1,42,92,544.20 | 94,09,927.00 | Grant-in-aid refunded to DAE :- | - | - |
| Liabilities (Deposits) | - | 11,04,979.00 | Recurring | - | 1,02,56,521.40 |
| Pension Fund Receipts | - | - | Non-Recurring | 1,23,02,374.27 | 8,81,62,318.00 |
| | | | Closing Balance c/f :- | | |
| | | | Cash in hand | - | - |
| | | | Current Account Balances | 8,25,76,819.52 | 6,60,61,363.72 |
| | | | | | |
| | 1,21,75,13,234.17 | 1,66,15,76,622.60 | | 1,21,75,13,234.17 | 1,66,15,76,622.60 |

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(Amartya Basu)
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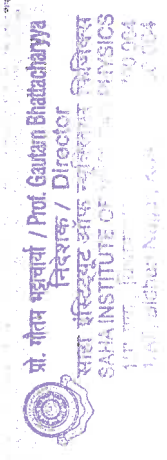
Banerjee

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SAHA INSTITUTE OF NUCLEAR PHYSICS

| Schedule : 1 CORPUS / CAPITAL FUND | 2021-22 | | 2020-21 |
|---|------------------------|--------------|------------------------|
| Opening Balance (DAE) as on 1st April, 2021 | 65,21,05,831.17 | | 64,75,49,933.95 |
| Add: Non-Recurring (Plan) Grant utilised for Capital expenditure | 5,48,95,698.78 | 1,66,236.88 | |
| Recurring (Non-Plan) Grant utilised for Capital expenditure | 22,38,277.50 | 43,89,660.34 | |
| | 5,71,33,976.28 | | 45,55,897.22 |
| | 70,92,39,807.45 | | 65,21,05,831.17 |
| Balance of Capital Fund (DAE) as at year end | 70,92,39,807.45 | | 65,21,05,831.17 |

| Schedule : 2 RESERVE AND SURPLUS | | | |
|--|--|--|--|
| | | | |

| Schedule : 3 EARMARKED FUNDS | | | |
|---|---------------------|-----------------|---------------------|
| A | | | |
| 1. A.P.Patra Memorial Prize Fund | 64,571.00 | | 64,571.00 |
| 2. New Pension Fund :- | | | |
| Employees' Subscription | 1,61,991.00 | | 1,61,991.00 |
| Employer's Contribution | 1,61,991.00 | | 1,61,991.00 |
| Interest received | 1,27,942.00 | | 1,27,942.00 |
| | 5,16,495.00 | | 5,16,495.00 |
| B | | | |
| Revolving Fund for HBA & Other Adv | -1,89,42,026.96 | -1,63,98,503.96 | |
| Transfer from/ (to) Recurring Grant for HBA Fund | -11,11,772.00 | -25,43,523.00 | -1,89,42,026.96 |
| Interest received on HBA & Other Advances | 2,29,95,764.96 | | 2,24,08,654.96 |
| | 29,41,966.00 | | 34,66,628.00 |
| Total | 34,58,461.00 | | 39,83,123.00 |

| Schedule : 4 SECURED LOANS & BORROWINGS | | | |
|---|--|--|--|
| | | | |

| Schedule : 5 UNSECURED LOANS AND BORROWINGS | | | |
|---|--|--|--|
| | | | |

| Schedule : 6 DEFERRED CREDIT LIABILITIES | | | |
|--|--|--|--|
| | | | |

| Schedule : 7 CURRENT LIABILITIES & PROVISIONS | 2021-22 | | 2020-21 |
|---|----------------|--|----------------|
| A. Current Liabilities | | | |
| 1 Unspent Grant from on going Projects | | | |
| BIRAC - Sangram Bagh | 19,509.16 | | 19,509.16 |
| CSIR- Consolidated Grant | 8,80,005.18 | | 8,80,005.18 |
| CSIR- Avik Basu | 2,34,822.00 | | 2,34,822.00 |
| CSIR- Bijoy Kr. Daga | 54,221.00 | | 54,221.00 |



SAHA INSTITUTE OF NUCLEAR PHYSICS

| Schedule : 7 Current Liabilities & Provisions (Contd.) | 2021-22 | 2020-21 |
|---|----------------|----------------|
| CSIR- Debabrata Ghose | | 72,910.00 |
| CSIR- Arindam Biswas | 26,202.00 | 26,202.00 |
| CSIR- Anindita Karmakar | | |
| CSIR- Ayan Kumar Patra | 40,000.00 | 40,000.00 |
| CSIR- Arnab Bhattacharyya | 20,000.00 | 20,000.00 |
| CSIR- Farhana Islam | | 13,334.00 |
| CSIR- K. Chhabita Saha | 1,01,729.00 | 1,01,729.00 |
| CSIR- Kalipada Das | 74,522.00 | 74,522.00 |
| CSIR- Kallor Bera | 54,738.00 | 54,738.00 |
| CSIR- Madhumita Choudhury | 38,679.00 | 38,679.00 |
| CSIR- Meduri C. Kumar | 1,41,222.00 | 1,41,222.00 |
| CSIR- Moin Shaikh | 25,210.00 | 25,210.00 |
| CSIR- Mausumi Mondal | 236,250.00 | 2,36,250.00 |
| CSIR- Md. Maudud Ahmed | 20,000.00 | 20,000.00 |
| CSIR- Nabanita Deb | 48,243.00 | 48,243.00 |
| CSIR- Neha Rai | 35,245.00 | 35,245.00 |
| CSIR- Nupur Biswas | 32,105.00 | 32,105.00 |
| CSIR- Partha Sarthi Guin | 53,489.00 | 53,489.00 |
| CSIR- Polash Banerjee | 1,98,227.00 | 1,98,227.00 |
| CSIR- Prithewish Dutta | 77,645.00 | 77,645.00 |
| CSIR- Rabindra Nath Bhowmick | 1,01,570.00 | 1,01,570.00 |
| CSIR- Rahul Banerjee | 1,15,299.00 | 1,15,299.00 |
| CSIR- Ramanuj Banerjee | 1,53,558.00 | 1,53,558.00 |
| CSIR- Samsul Islam | | 40,000.00 |
| CSIR- Samik Dutta Gupta | 62,998.00 | 62,998.00 |
| CSIR- Samir Nath Mallick | 22,701.00 | 22,701.00 |
| CSIR- Sanchayita Mondal | 31,293.00 | 31,293.00 |
| CSIR- Sanghamitra Raha | 4,52,044.22 | 4,52,044.22 |
| CSIR- Satyaki Chatterjee | 7,974.00 | 7,974.00 |
| CSIR- Sayantani Ghosh | 49,175.00 | 49,175.00 |
| CSIR- Seababrata Maity | 26,261.00 | 26,261.00 |
| CSIR- Sibnath Roy | 46,570.00 | 46,570.00 |
| CSIR-Smruti Medha Mishra | 92.00 | 19,100.00 |
| CSIR- Sohan Kr. Jha | 1,03,132.00 | 1,03,132.00 |
| CSIR- Sourav Karar | 2,01,795.00 | 2,01,795.00 |
| CSIR- Sourav Sadhukhan | 11,366.00 | 11,366.00 |
| CSIR- Souvik Mondal | 66.00 | 66.00 |
| CSIR- Souvik Dey | 10,437.00 | 10,437.00 |
| CSIR- Sreeja Chakrabarti | 69,608.00 | 69,608.00 |
| CSIR- Subhankar Mandal | | 9,073.00 |
| CSIR- Sukanya Bhattacharya | 1,33,805.00 | 1,33,805.00 |
| CSIR- Tanmoy Ghosh | | 20,000.00 |
| CSIR-Tukai Singha | | 20,000.00 |
| CSIR- Ujjal Kr. Gayen | 61,485.00 | 61,485.00 |
| CSIR- Upala Mukhopadhyay | 280.00 | |
| CSIR- Vimal Kumar | 35.00 | 35.00 |
| DAE- RRF- Naba Kumar Mondal | 3,05,281.00 | 3,11,017.00 |
| DAE- RRF- Pijushpani Bhattacharjee | | 1,37,251.00 |
| DAE-RRF-Satyajit Saha | 6,19,963.00 | 7,26,991.00 |
| DBT- Anindita Das | 34,095.00 | 9,095.00 |
| DBT- Amrita Sengupta | | 73,260.00 |
| DBT- Chandrima Das | 15,85,894.00 | 5,05,548.00 |
| DBT- H. Raghuraman | 34,96,875.82 | 48,89,871.68 |
| | | Contd. |



SAHA INSTITUTE OF NUCLEAR PHYSICS

| Schedule : 7 Current Liabilities & Provisions (Contd.) | 2021-22 | 2020-21 |
|--|-----------------------|-----------------------|
| DBT- Nitaipada Bhattacharya - 3 | 70,576.00 | 70,576.00 |
| DBT-Nilanjana Das | 92,814.00 | |
| DBT- Oishee Chakrabarti | 1,69,218.00 | |
| DBT- Semanti Ghosh | | 1,259.00 |
| DBT- Soma Mondal | | 61,233.00 |
| DBT-Subhendu Roy | 15,26,971.00 | 15,25,594.00 |
| DBT- Subhabrata Majumder | 10,74,027.00 | 8,98,929.00 |
| DBT-NBACD-Chandrima Das | 2,85,607.00 | 4,50,374.00 |
| DRDO- Dulal Senapati | 1,18,827.00 | 700.20 |
| DST- Helium (Andaman) | 7,96,836.36 | 7,96,836.36 |
| DST- Helium (Brainstorming) | 7,444.50 | 7,444.50 |
| DST- Helium (Isotope) | 6,83,526.79 | 6,83,526.79 |
| DST- HENPP (ALICE) | 7,90,200.03 | 7,90,200.03 |
| DST- HENPP- CMS | 70,990.74 | 70,990.74 |
| DST- INSPIRE- Madhurima Pandey | | 66,658.00 |
| DST- J.C.Bose Fellowship-BKC | | 2,20,295.42 |
| DST- J.C.Bose Fellow (G. Bhattacharyya) | | 15,39,626.00 |
| DST- SERB- Abhik Basu | 1,934.00 | 2,14,647.00 |
| DST- SERB- Abhik Basu (2) | 90,400.00 | |
| DST- SERB- Arti Garg | 89,957.00 | 1,08,222.00 |
| DST- SERB- Arunava Mukherjee | 1,47,560.00 | 11,88,636.00 |
| DST- SERB- A.N.S. Iyenger-3 | 9,11,664.00 | 10,37,000.00 |
| DST- SERB- Anwesa Sarkar | 3,10,000.00 | |
| DST- SERB- Apoorva Bhattacharya | 8,25,720.00 | |
| DST- SERB- Bibekananda Maji | 1,69,402.00 | 2,35,274.00 |
| DST- SERB- Chandragiri Venkatesh | | 97,339.00 |
| DST- SERB- Chandrima Das (2) | 1,96,888.40 | 8,97,656.40 |
| DST- SERB- Chandrima Das (3) | 57,61,680.00 | 28,54,092.00 |
| DST- SERB- Debashis Mukhopadhyay | 20,05,970.00 | |
| DST- SERB- Debasish Banerjee | 9,60,025.00 | |
| DST- SERB- Debmita Chatterjee | 9,853.00 | 3,94,471.00 |
| DST- SERB- Dipankar Bhattacharya | | 3,91,754.00 |
| DST- SERB- Haridas Pai | 25,697.17 | 6,37,395.17 |
| DST- SERB- Oishee Chakrabarti | 22,89,656.00 | |
| DST- SERB- Padmaja Prasad Mishra | 18,05,521.00 | 23,28,476.00 |
| DST- SERB- Pijushpani Bhattacharya | | 4,83,975.00 |
| DST- SERB- Sangram Bagh | 81,180.00 | 93,191.00 |
| DST- SERB- Sangram Bagh (2) | 20,942.54 | 3,88,608.54 |
| DST- SERB- S. K. Manna | 6,452.00 | 6,452.00 |
| DST- SERB- Srabani Karmakar | 2,64,195.00 | 1,89,363.00 |
| DST- SERB- Subhabrata Majumder | 17,62,607.00 | |
| DST- SERB- Sudip Mukherjee | 3,36,340.00 | |
| DST- SERB- Subrata Mondal | 73,041.00 | 73,041.00 |
| EURO- INDIA - GRID | 6,66,969.00 | 6,66,969.00 |
| I-HUB-Chanakya-Sankar De | 12,67,560.00 | |
| INSA- Bilwagopal Ghosh | 19,856.00 | 19,856.00 |
| INSA- B.K. Chakrabarti | 3,41,690.00 | 1,31,530.00 |
| INSA- M. K. Sanyal | 2,32,989.00 | |
| INSA- N.K. Mondal | 89,837.00 | 1,00,000.00 |
| SINP-BARC | 51,773.00 | 51,773.00 |
| UGC- Abhishek Sau | 1,444.00 | 1,444.00 |
| UGC- Benazir Alam | 13,673.00 | 13,673.00 |
| UGC- Debdatta Mookherjee | 8,869.00 | |
| UGC - Jay Chandran | 15,386.00 | 15,386.00 |
| UGC- Swadesh Mondal | 96,158.00 | 96,158.00 |
| Publication Grant for Works of Meghnad Saha | 3,00,000.00 | 3,00,000.00 |
| Stichtung Fund Research Grant | 16,90,724.00 | 16,90,724.00 |
| | 3,87,46,367.91 | 3,28,12,035.39 |



SAHA INSTITUTE OF NUCLEAR PHYSICS

| 2 OTHER CURRENT LIABILITIES | 2021-22 | 2020-21 |
|--|--------------------------|--------------------------|
| Deposit Against House Allotment | | |
| Deposit for Earnest Money | 17,70,825.00 | 14,66,909.00 |
| Deposit for Security Money | 91,34,266.00 | 45,91,922.00 |
| Income Tax deducted at source | 58,82,084.00 | 78,02,219.00 |
| Professional Tax | 57,557.00 | 1,24,117.00 |
| CGST, SGST, IGST | 2,80,572.00 | |
| GPF Subscription | 13,80,656.00 | 20,14,787.00 |
| VPF Subscription | 23,71,540.00 | 27,02,050.00 |
| P.F. Loan Recovery | 3,65,018.00 | 4,54,421.00 |
| Donation to PM CARE FUND | 8,753.00 | 22,996.00 |
| SINP Co-Operative Dues Recovery | 22,50,505.00 | 25,32,550.00 |
| SINPEU Members' Subscription | 48,900.00 | 48,900.00 |
| Life Insurance Premium | 5,23,200.50 | 5,42,069.30 |
| House Building Loan(Banks) | 45,135.00 | 48,871.00 |
| Recurring Grant (Salary) carried over | 18,88,507.06 | 92,31,349.80 |
| Recurring Grant (General) carried over | 29,64,494.39 | 1,85,68,977.72 |
| Non - Recurring Grant carried over | 2,85,55,123.27 | 4,60,74,152.65 |
| Unclaimed Medical Expenses | 8,143.00 | 8,143.00 |
| GSLIS Premium Recovery | 22,440.00 | 24,440.00 |
| GSLIS Maturity Claim | 1,30,400.00 | 8,925.00 |
| Salary Payable | 2,61,39,459.90 | 3,05,40,131.10 |
| Pension Payable | 2,04,81,288.00 | 1,78,53,419.00 |
| Misc. Recovery | 9,31,274.00 | 4,49,162.00 |
| Employee's Subs. to New Pension Fund Trust | 10,18,062.00 | 11,81,677.00 |
| Employer's Subs. to New Pension Fund Trust | 15,48,112.00 | 12,92,938.00 |
| Interest on Margin Money | 81,84,069.00 | 81,31,855.00 |
| Interest on STD | 4,56,780.00 | |
| | 11,64,47,164.12 | 15,57,16,981.57 |
| B. PROVISIONS | 2021-22 | 2020-21 |
| Provision for Electricity Charges | 35,49,767.00 | 48,71,514.00 |
| Provision for Audit Fees | 30,000.00 | 20,000.00 |
| Provision for Accrued Gratuity | 25,82,55,700.00 | 24,96,10,122.00 |
| Provision for Accrued Leave Encashment | 23,16,63,937.00 | 21,51,01,692.00 |
| Provision for Accrued Pension | 5,16,15,05,603.00 | 4,85,86,96,455.00 |
| | 5,65,50,05,007.00 | 5,32,82,99,783.00 |
| TOTAL | 5,81,01,98,539.03 | 5,51,68,28,799.96 |



SAHA INSTITUTE OF NUCLEAR PHYSICS

Schedule : 8 Fixed Assets

| | | G R O S S B L O C K | | | | | | D E P R E C I A T I O N | | | | | | N E T B L O C K | | | | | | |
|------------------------|--------------------------------|-----------------------------------|---|------------------------------|---|---------------------------------|---|----------------------------|---|---|---|------------------------------|---|--------------------------------|---|--|---|--------------------------------|--------------------------|--------------------------|
| Rate of Depreciation % | Fixed Assets | Cost at the beginning of the year | | Net Addition during the year | | Sale / Disposal during the year | | Total Cost at the year end | | Accumulated Depreciation at the beginning of the year | | Depreciation during the year | | Adjustment for Sale / Disposal | | Accumulated Depreciation at the year end | | Net Book value at the year end | | |
| | | Rs. | P | Rs. | P | Rs. | P | Rs. | P | Rs. | P | Rs. | P | Rs. | P | Rs. | P | Rs. | P | |
| Nil | 1 Leasehold Land | 24,98,280.27 | - | - | - | - | - | 24,98,280.27 | - | - | - | - | - | - | - | - | - | 19,48,12,939.95 | 24,98,280.27 | 33,76,50,902.64 |
| 10% | 2 Building | 23,36,84,045.59 | - | 29,87,79,797.00 | - | - | - | 53,24,63,842.59 | - | 16,05,40,720.02 | - | 3,42,72,219.93 | - | - | - | - | - | 4,73,85,910.45 | 33,76,50,902.64 | 4,13,65,015.55 |
| 5% | 3 Building- Housing | 8,87,50,926.00 | - | - | - | - | - | 8,87,50,926.00 | - | 4,52,33,074.13 | - | 21,52,836.32 | - | - | - | - | - | 15,54,864.73 | 9,12,306.27 | 10,38,89,853.44 |
| 5% | 4 Building- Hostel | 24,67,171.00 | - | - | - | - | - | 24,67,171.00 | - | 15,06,848.65 | - | 48,016.08 | - | - | - | - | - | 4,68,76,133.21 | 10,38,89,853.44 | 1,08,35,08,836.07 |
| 10% | 5 Electrical Installation | 7,42,45,702.65 | - | 7,65,20,284.00 | - | - | - | 15,07,65,986.65 | - | 3,70,99,975.48 | - | 97,76,157.73 | - | - | - | - | - | 2,56,91,96,664.74 | 10,38,89,853.44 | 1,08,35,08,836.07 |
| 15% | 6 Plant, Machinery & Equipment | 3,64,73,93,345.65 | - | 53,12,155.16 | - | - | - | 3,65,27,05,500.81 | - | 2,46,52,08,450.75 | - | 10,39,88,213.99 | - | - | - | - | - | 2,56,91,96,664.74 | 1,08,35,08,836.07 | 1,08,35,08,836.07 |
| 15% | 7 Motor Vehicles | 33,09,091.51 | - | - | - | - | - | 33,09,091.51 | - | 13,19,049.85 | - | 69,431.95 | - | - | - | - | - | 13,88,481.80 | 19,20,609.71 | 1,81,72,000.25 |
| 10% | 8 Furniture & Fixture | 3,92,49,350.91 | - | 3,15,059.00 | - | - | - | 3,95,64,409.91 | - | 2,01,41,646.73 | - | 12,50,762.94 | - | - | - | - | - | 2,13,92,409.66 | 1,81,72,000.25 | 1,66,62,701.53 |
| 15% | 9 Office Equipments | 3,74,68,757.90 | - | 8,64,696.00 | - | - | - | 3,82,39,222.90 | - | 1,98,76,569.21 | - | 17,82,790.11 | - | 82,837.95 | - | - | - | 2,15,76,521.37 | 1,66,62,701.53 | 4,73,61,246.44 |
| 40% | 10 Computer/ Peripherals | 44,72,17,218.85 | - | 29,83,836.00 | - | - | - | 45,02,01,054.85 | - | 39,78,57,239.63 | - | 49,82,568.78 | - | - | - | - | - | 40,28,39,808.41 | 4,73,61,246.44 | 1,45,41,560.47 |
| 15% | 11 Library Books | 3,18,32,403.64 | - | 84,500.00 | - | - | - | 3,19,16,903.64 | - | 1,67,71,280.72 | - | 6,04,062.45 | - | - | - | - | - | 1,73,75,343.17 | 1,45,41,560.47 | 1,16,236.47 |
| 15% | 12 Other Fixed Assets | 1,25,122.48 | - | - | - | - | - | 1,25,122.48 | - | 8,804.03 | - | 81.99 | - | - | - | - | - | 8,886.01 | 1,16,236.47 | 1,16,236.47 |
| | | 4,60,82,41,416.45 | | 38,48,60,327.16 | | 94,231.00 | | 4,99,30,07,512.61 | | 3,16,55,63,659.20 | | 15,89,27,142.26 | | 82,837.95 | | | | 3,32,44,07,963.51 | 1,66,85,99,549.10 | 1,66,85,99,549.10 |
| | Previous year | 4,59,92,95,893.23 | | 90,25,409.22 | | 79,886.00 | | 4,60,82,41,416.45 | | 3,02,42,61,705.38 | | 14,13,53,080.82 | | 51,127.00 | | | | 3,16,55,63,659.20 | 1,44,26,77,757.26 | 1,44,26,77,757.26 |



SAHA INSTITUTE OF NUCLEAR PHYSICS

| | <u>2021-22</u> | <u>2020-21</u> |
|--|-----------------------|------------------------|
| Schedule : 9 Investments-from earmarked / endowment funds | | |
| Schedule : 10 Investments- Others | | |
| Short Term deposits with Scheduled Banks:- | | |
| A.P. Patra Prize Fund Investment | - | - |
| Stitchung Fund Research Grant | - | - |
| Short Term Deposits | 1,60,30,306.00 | 1,44,32,301.00 |
| | 1,60,30,306.00 | 1,44,32,301.00 |
| Schedule : 11 Current Assets, Loans & Advances | | |
| A. Current Assets | | |
| Cash balance in hand | - | - |
| Bank balances on Current Account with Scheduled Banks | 6,60,61,363.72 | 8,25,76,819.52 |
| Interest Receivable (Sponsored Project) | 1,07,623.00 | - |
| | 6,61,68,986.72 | 8,25,76,819.52 |
| B. Loans, Advances & Other Current Assets | | |
| 1 Loans Interest bearing Loan to Staff :- | | |
| House Building Advances | 22,32,299.00 | 28,12,901.00 |
| Motor Car Advance | 95,185.00 | 1,04,845.00 |
| Motor Cycle/Scooter Advance | 868.00 | 14,742.00 |
| Computer Advance | 5,02,947.00 | 4,23,473.00 |
| | 28,31,299.00 | 33,55,961.00 |
| 2 Advances & Other Amounts Recoverable in cash or in kind or for value to be received | | |
| a) Deposits | | |
| Deposit for Gas Cylinders | 16,30,026.05 | 16,50,026.05 |
| Deposit with Calcutta Telephones | 82,000.00 | 82,000.00 |
| Deposit with CESC (Belgachia) | 1,37,969.00 | 1,37,969.00 |
| Deposit with CESC (KMDA) | 6,84,000.00 | 6,84,000.00 |
| Deposit with DAVP, Govt of India | 2,431.80 | 2,431.80 |
| Deposit with Salt Lake Service Station | 16,000.00 | 16,000.00 |
| Deposit for Custom Duty | 99,378.58 | 99,378.58 |
| Deposit for Margin Money against L/C | 3,37,16,726.00 | 1,24,80,990.00 |
| Deposit with DCSEM | - | 37,31,81,927.00 |
| Deposit for Electricity with VECC | 1,00,00,000.00 | 1,00,00,000.00 |
| | 4,63,68,531.43 | 39,83,34,722.43 |



SAHA INSTITUTE OF NUCLEAR PHYSICS

| | | <u>2021-22</u> | <u>2020-21</u> |
|-----------|--|-----------------------|---------------------|
| b) | Advance to Staff for Expenses:- | | |
| | Travelling Advance | 18,000.00 | - |
| | Leave Travel Concession Advance | - | - |
| | Festival Advance | 2,625.00 | 2,625.00 |
| | Medical Advance | 16,005.00 | 16,167.00 |
| | Miscellaneous Advance | 2,66,785.86 | 2,36,381.86 |
| | Contingency Advance | | 58,000.00 |
| | | 3,03,415.86 | 3,13,173.86 |
| c) | Advances to Others:- | | |
| | Advance to Suppliers | 44,269.00 | 44,269.00 |
| | Advance for CWIP | 1,16,96,398.12 | |
| | | 1,17,40,667.12 | 44,269.00 |
| d) | Expenditure incurred for Projects and Recoverable from Sponsors:- | | |
| | CSIR- A.N.S Iyenger | 9,997.00 | 9,997.00 |
| | CSIR- Banani Mukhopadhyay | 44,082.00 | 44,082.00 |
| | CSIR- Buddhadev Mukherjee | 1,830.00 | 1,830.00 |
| | CSIR- Dhruba Gupta | 500.00 | 500.00 |
| | CSIR- Kakoli Banerjee | 2,96,743.00 | 2,96,743.00 |
| | CSIR- Kamalika Roy | 40,528.00 | 40,528.00 |
| | CSIR- Malabika Sen | 1,74,200.00 | 1,74,200.00 |
| | CSIR- Pool(Moumita Maity) | 2,119.00 | 2,119.00 |
| | CSIR- Partha Saha(1) | 59,312.50 | 59,312.50 |
| | CSIR- Puneet Mishra | 1,17,594.00 | 1,17,594.00 |
| | CSIR- Rajib Sarkar | 11,453.00 | 11,453.00 |
| | CSIR- Sreyasi Dutta | 26,431.00 | 26,431.00 |
| | CSIR- Satya Ranjan Halder | 71,422.00 | 71,422.00 |
| | CSIR- Suchandra Bandopadhyay | 500.00 | 500.00 |
| | CSIR- Tanwi Ghosh | 11,545.00 | 11,545.00 |
| | DAE- Raja Ramanna Fellowship | - | 5,850.00 |
| | DBT- Oishee Chakrabarti | - | 2,733.00 |
| | DBT-Sampa Biswas | 12,997.00 | 12,997.00 |
| | DST- Debi Choudhuri 3 | 17,244.00 | 17,244.00 |
| | DST- Helium (J&K) | 5,43,182.29 | 5,43,182.29 |
| | DST- Helium (ONGC) | 30,715.03 | 30,715.03 |
| | DST- ICONSAT-2003(MKS) | 6,917.00 | 6,917.00 |
| | DST- Indranil Das | 4,18,009.00 | 4,18,009.00 |
| | DST- Partha Saha | 1,13,242.00 | 1,13,242.00 |
| | DST- SERB- Amrita Banerjee | - | 60,760.00 |
| | DST- SERB- A.N.S. Iyenger-2 | - | 36,006.00 |
| | DST- SERB- Dhrubojyoti Roy | 22,632.00 | 22,632.00 |
| | DST- SERB- Dipankar Bhattacharya | 10,396.00 | |
| | DST- SERB- H.Raghuraman | 2,04,947.30 | 48,755.30 |
| | INDUS-II (MKS) | - | 60,78,181.08 |
| | UGC- Consolidated Grant | 53,556.90 | 53,556.90 |
| | UGC - D. Mukhopadhyay | 43,500.00 | 43,500.00 |
| | UGC- Debdata Mookherjee | - | 86,633.00 |
| | | 23,45,595.02 | 84,49,170.10 |

GRAND TOTAL

12,97,58,495.15

49,30,74,115.91



SAHA INSTITUTE OF NUCLEAR PHYSICS

| | <u>2021-22</u> | <u>2020-21</u> |
|--|--------------------------|--------------------------|
| Schedule : 12 Income from Sales/Services | | |
| Processing Charges for Liquid Nitrogen | 210.00 | - |
| Accommodation Charges Received | 1,14,450.00 | 31,900.00 |
| | 1,14,660.00 | 31,900.00 |
| Schedule : 13 Grant / Subsidies | | |
| i) Revenue Expenditure incurred from :- | | |
| Non-Recurring Grant | 3,45,93,765.60 | 64,97,416.55 |
| Recurring Grant-Salaries | 84,20,86,323.74 | 81,43,88,067.52 |
| Recurring Grant-General | 13,98,77,975.43 | 14,80,86,395.66 |
| | 1,01,65,58,064.77 | 96,89,71,879.73 |
| Less: Amount received against Deposit with DCSEM. | -1,32,753.00 | -1,53,18,073.00 |
| | 1,01,64,25,311.77 | 95,36,53,806.73 |
| Schedule : 14 Fees / Subscriptions | | |
| Schedule : 15 Income from Investments | | |
| Schedule : 16 Income from Royalty, Publication | | |
| Schedule : 17 Interest Earned | | |
| Schedule : 18 Other Income | | |
| Hostel Rent | 45,130.00 | 36,500.00 |
| Standard Licence Fees | 6,19,170.00 | 6,26,234.00 |
| Contr. Medical Benefit Scheme Premium | 66,11,095.00 | 66,15,862.00 |
| Misc Income | 53,895.00 | 46,00,045.20 |
| Income from Projects | 19,65,977.00 | 27,45,196.00 |
| | 92,95,267.00 | 1,46,23,837.20 |
| Schedule : 19 | | |
| Increase / Decrease in stock of finished goods and works-in-progress | | |
| Schedule : 20 Establishment Expenses | | |
| Salaries, Allowances, Fellowship, Associateship and Contribution to CPF & Pension Fund | 49,64,04,660.00 | 52,39,24,504.00 |
| Gratuity | 3,38,73,372.00 | 1,82,24,842.00 |
| Leave Encashment | 4,01,57,621.00 | 5,59,04,700.00 |
| Pension, Family Pension and Ex-gratia | | |
| Payment during the year | 27,01,91,318.00 | 23,72,98,724.00 |
| Add : Closing Provision made | 5,16,15,05,603.00 | 4,87,65,49,874.00 |
| | 5,43,16,96,921.00 | 5,11,38,48,598.00 |
| Less : Opening Provision written off | 4,85,86,96,455.00 | 4,37,95,39,920.00 |
| | 57,30,00,466.00 | 73,43,08,678.00 |
| Honorarium to Visiting Professor | 8,42,716.74 | 8,98,739.52 |
| Children's Tution Fees | 31,32,000.00 | 34,83,000.00 |
| Leave Travel Concession | 6,41,868.00 | 24,16,264.00 |
| Medical Expenses | 2,93,03,554.00 | 2,94,36,896.00 |
| Staff Uniform & Liveries | 0.00 | 21,000.00 |
| Student Contingency Expenses | 26,49,735.00 | 54,81,122.00 |
| Ph.D. Registration Fees | 3,62,353.00 | 2,37,545.00 |
| Telephone Charges Reimbursement | 7,09,235.00 | 11,38,243.00 |
| | 1,18,10,77,580.74 | 1,37,54,75,533.52 |



SAHA INSTITUTE OF NUCLEAR PHYSICS

| | <u>2021-22</u> | | <u>2020-21</u> |
|--|------------------------|--|------------------------|
| Schedule : 21 Other Administrative Expenses | | | |
| Consumables, Stores and Spare Parts | 2,38,49,365.42 | | 53,84,698.00 |
| Electricity Charges | 3,39,63,869.00 | | 3,32,33,249.00 |
| Repairs & Maintenance | 1,78,67,871.00 | | 1,18,96,556.00 |
| Overtime Allowance | 18,853.00 | | 15,838.00 |
| Consolidated Pay | 29,35,900.00 | | 10,60,173.00 |
| Stipend | 0.00 | | 5,600.00 |
| Rent, Rates & Taxes | 0.00 | | 1,79,885.00 |
| Vehicle Running, Maint., Insurance & Taxes | 4,80,332.00 | | 5,10,737.00 |
| Transport Charges | 9,07,181.00 | | 13,71,147.00 |
| Postage, Telephone and Internet Charges | 6,30,376.00 | | 12,23,586.00 |
| Printing & Stationery | 14,57,051.18 | | 9,54,658.00 |
| Travelling & Conveyance | 4,04,748.00 | | 31,84,022.00 |
| Seminar, Conference & Workshop | 0.00 | | 2,44,972.00 |
| Subscription & Contribution | 61,94,457.08 | | 16,35,978.00 |
| Auditor's Remuneration | 51,000.00 | | 41,000.00 |
| Hospitality Expenses | 3,35,841.00 | | 4,34,632.00 |
| Legal Charges | 83,700.00 | | 0.00 |
| Freight Charges | - | | 0.00 |
| Advertisement & Publicity | 9,23,296.00 | | 1,52,766.00 |
| Agency Expenses | 4,34,16,595.00 | | 4,59,45,997.00 |
| Misc Expenses | 8,54,957.00 | | 7,04,085.00 |
| Software | 23,65,833.00 | | 4,80,700.00 |
| Journals | 3,48,01,612.30 | | 4,73,47,444.86 |
| Book Binding Charges | 2,500.00 | | 560.00 |
| Professional Fees | 23,980.00 | | 21,680.00 |
| Accommodation Charges Paid | 9,200.00 | | 4,000.00 |
| NPS Uploading Charges | 15,954.00 | | 16,794.00 |
| Loss on Sale of Copier Machine | 7,853.05 | | - |
| | 17,16,02,325.03 | | 15,60,50,757.86 |

Schedule : 22 Expenditure on Grants, Subsidies

| | | | |
|---|-----------------|--|-----------------|
| Schedule : 23 Interest/ Bank Charges | | | |
| Bank Charges | 3,068.00 | | 2,031.55 |
| | 3,068.00 | | 2,031.55 |



SAHA INSTITUTE OF NUCLEAR PHYSICS
STATEMENT OF UTILISATION OF GRANT DURING 2021-22

| Grant Received from Department of Atomic Energy, Mumbai. | | | | |
|--|------------------------|------------------------|------------------------|------------------------|
| | Recurring | | Total | Non-Recurring |
| | Salaries | General | | |
| Opening Balance of Unspent Grant. | 92,31,349.80 | 1,85,68,977.72 | 2,78,00,327.52 | 4,60,74,152.65 |
| Add: Grant received during the year. | 84,50,00,000.00 | 12,54,00,000.00 | 97,04,00,000.00 | 16,00,00,000.00 |
| Add: Amount received from DAE, DCSEM against deposit. | | | | 1,32,753.00 |
| Less: Unspent Grant of PFMS refunded & adjusted. | -1,02,56,519.00 | -2.40 | -1,02,56,521.40 | -8,81,62,318.00 |
| Total Grant | 84,39,74,830.80 | 14,39,68,975.32 | 98,79,43,806.12 | 11,80,44,587.65 |
| Less: Grant Utilised during the year :- | | | | |
| Capital Expenditure: | | | | |
| Fixed Assets | | 22,38,277.50 | 22,38,277.50 | 94,82,574.66 |
| Margin Money Deposit | | | 0.00 | 3,37,16,726.00 |
| Advance for CWIP | | | 0.00 | 1,16,96,398.12 |
| Revenue Expenditure: | | | | |
| Expenses | 84,86,97,418.74 | 13,92,41,927.43 | 98,79,39,346.17 | 3,45,85,765.60 |
| Less: Income | -66,11,095.00 | -27,98,832.00 | -94,09,927.00 | |
| Current Assets, Loans & Advances: | | | | |
| Misc. Advance | | 15,404.00 | 15,404.00 | 15,000.00 |
| Advance for Contingency | | -33,000.00 | -33,000.00 | -25,000.00 |
| TA Advance | | | 0.00 | 18,000.00 |
| Medical Advance | | -162.00 | -162.00 | 0.00 |
| Prov for Elec Charges | | 34,32,638.00 | 34,32,638.00 | |
| Prov for Audit Fees | | 20,000.00 | 20,000.00 | |
| Sub-total | 84,20,86,323.74 | 13,98,77,975.43 | 98,19,64,299.17 | 3,45,93,765.60 |
| Transfer from HBA & Other Fund | | -11,11,772.00 | -11,11,772.00 | |
| Total Utilisation | 84,20,86,323.74 | 14,10,04,480.93 | 98,30,90,804.67 | 8,94,89,464.38 |
| Closing Balance of Unspent Grant | 18,88,507.06 | 29,64,494.39 | 48,53,001.45 | 2,85,55,123.27 |



SAHA INSTITUTE OF NUCLEAR PHYSICS

Schedules forming part of the accounts for the year ended 31st March, 2022

Schedule : 24 Significant Accounting Policies

I. ACCOUNTING CONVENTION

The financial Statements are prepared on the basis of historical cost convention unless otherwise stated and on the accrual method of accounting w.e.f. 1st April, 2002. Provision is made for statutory dues and the rest are recorded on payment basis

II. INVENTORY VALUATION

Consumables, Stores, Spare Parts & Stationery etc. are valued at cost and charged off to the Revenue in the year of purchase.

III. INVESTMENTS

Investments are carried at cost and cost includes acquisition expenses like brokerage, transfer stamps, bank charges, etc. Incomes on investments are accounted on accrual basis.

IV. FIXED ASSETS

4.1 Fixed Assets are stated at cost of acquisition inclusive of inward freight, insurance, packing and forwarding charges, delivery expenses, duties, taxes and all other incidental and direct expenses related to acquisition. In respect of projects involving construction, related pre-operational expenses form part of the value of the assets capitalized.

4.2 Fixed Assets received by way of non-monetary grants (other than towards the Capital Fund), were used to capitalize at values stated, by corresponding credit to capital reserve. However, as per directives given by administrative ministry all such reserves are now transferred to Capital Fund.



SAHA INSTITUTE OF NUCLEAR PHYSICS

Schedules forming part of the accounts for the year ended 31st March, 2022

V. DEPRECIATION

Depreciation on Fixed Assets has been provided on Written Down Value Method as per rates specified in the Income Tax Act , 1961:

| | | | |
|---|--------------------------------|---|-----|
| A | Land | : | Nil |
| B | Building (Housing) | : | 5% |
| C | Building (Office & Laboratory) | : | 10% |
| D | Plant & Machinery | : | 15% |
| E | Electrical Installation | : | 10% |
| F | Computer / Peripherals | : | 40% |
| G | Office Equipments | : | 15% |
| H | Vehicles | : | 15% |
| I | Furniture | : | 10% |
| J | Books | : | 15% |
| K | Other Fixed Assets | : | 15% |

Depreciation has been charged for the full year on additions made during the year. No depreciation is charged on assets which are sold during the year.

Book Value of assets purchased before 01.04.2002 and sold are written off to the Income & Expenditure Account in the year of sale. Realizations made from sale of scrap are taken as miscellaneous income in the year of receipt in case of assets purchased before 01.04.2002.

Full depreciation is provided on assets costing Rs. 5,000/= or less. Such provision for depreciation is charged to Income & Expenditure Account every year since 2002-03 which has a consequential effect on surplus/deficit of that year.



SAHA INSTITUTE OF NUCLEAR PHYSICS

Schedules forming part of the accounts for the year ended 31st March, 2022

VI. GOVERNMENT GRANTS & SUBSIDIES

Recurring (Non Plan) and Non Recurring (Plan) grants received from Department of Atomic Energy (DAE), Government of India are treated as follows:

- a) The grants are accounted for on realization basis.
- b) That portion of Plan and Non Plan Funds utilised for Revenue Expenditure is taken to Income & Expenditure Account as Income.
- c) That portion of Plan and Non Plan Funds utilized for Capital Expenditure is added to as Capital Fund.
- d) The balance available under Plan & Non Plan Grants is exhibited as Unspent Balance carried forward in the Liabilities side of the Balance Sheet under the head Current Liabilities & Provision.
- (e) Amount of Recurring (Non-Plan) and Non-Recurring (Plan) Grant received from Ministries/Departments/Agencies other than Department of Atomic Energy, Govt. of India and utilized for Capital and Revenue expenditure have been treated as expenditure for the specific projects.

VII. FUNDS FOR PROJECTS/SCHEMES:

All grants in respect of Projects/Schemes are accounted on realization basis.

The unspent amount of grants received in respect of the Projects/Schemes is shown under Current Liabilities in the Balance Sheet under the head 'Receipts against ongoing sponsored projects/schemes' and excess of payments made over the grants received in respect Projects/Schemes are shown under Current Assets in the Balance Sheet under the head 'Payments against ongoing sponsored projects/schemes'.

VIII. FOREIGN CURRENCY TRANSACTIONS

Transactions denominated in Foreign Currency are accounted at the exchange rate prevailing on the date of the transactions.



SAHA INSTITUTE OF NUCLEAR PHYSICS

Schedules forming part of the accounts for the year ended 31st March, 2022

IX. RETIREMENT BENEFITS

Provision for Gratuity and Leave Encashment are made on the basis of actuarial valuation of accrued liability towards Gratuity, Leave Encashment of existing employees after deducting opening provision.

Similar provision is also made for Pension of employees covered under Institute's old pension scheme on the basis of actuarial valuation of accrued liability towards pension.

This year it has resulted in significant deficit of expenditure over income as the closing provision is more than the opening provision.

Schedule : 25 CONTINGENT LIABILITIES AND NOTE ON ACCOUNTS

I. CONTINGENT LIABILITIES

In respect of Letters of Credit opened by Bank on behalf of the Institute Rs.3,37,16,726/- (Previous year Rs.1,24,80,990/-) for which similar amount has been kept under Margin Money Deposit Account with the Scheduled Bank .

Contingent liability for court cases filed against Institute pending for decision is not ascertainable at the moment.

II. CURRENT ASSETS, LOANS AND ADVANCES

In the opinion of the Management, the Current Assets, Loans and Advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.

III. TAXATION

In view of there being no taxable income under the Income Tax Act, 1961, no provision for Income Tax has been considered necessary.



SAHA INSTITUTE OF NUCLEAR PHYSICS

Schedules forming part of the accounts for the year ended 31st March, 2022

IV. FOREIGN CURRENCY TRANSACTIONS

| | (Amount. in Rs.) | |
|--|------------------|----------------|
| | Current year | previous year |
| Value of Imports Calculated on CIF basis | | |
| a) Capital Equipments including in-transit | 14,97,465.82 | 36,57,085.30 |
| b) Stores, Spare and Consumables Including in-transit | 8,95,134.76 | — |
| c) Journals | 2,54,35,824.16 | 3,89,39,886.86 |

V. FIXED ASSETS

Fixed Assets have been regrouped on 31st March, 2002 for the purpose of charging Depreciation. The Fixed Assets are subject to physical verification and updating of Fixed Assets Register.

VI. DEPRECIATION

Depreciation of Assets has been brought to the Accounts only from 2002-03 as per the uniform format of accounts in Central Autonomous Bodies recommended by the Ministry of Finance, Government of India. Depreciation has been provided only from the additions made during the year from 1st April 2002. Depreciation for earlier years shall be provided in subsequent years after completion of Asset Inventory.

VII. RETIREMENT BENEFITS

Provision for accrued liability towards Gratuity, Leave Encashment and Pension has been made on actuarial valuation basis.

VIII. REVOLVING FUND FOR HBA & OTHER ADVANCES

Recurring Grant (Plan) received in earlier years from Department of Atomic Energy, Government of India, towards House Building and other interest bearing advances and Interest received on House Building and Other Advances are the corpus of Revolving HBA Fund from which advances are made to the employees for the purpose of House Building, Motor Car, Personal Computer, Motor Cycle/Scooter, Bi-cycle and Table Fan purchases. Recoveries made and Interest received during the year are added to the Revolving HBA Fund. Surplus amount, if any, are transferred to Recurring Grant for that year.



SAHA INSTITUTE OF NUCLEAR PHYSICS

Schedules forming part of the accounts for the year ended 31st March, 2022

- IX.** Consequent to the approval granted by the Governing Council in its 123rd Meeting held on 21st April, 2021, dues of Rs 60.78 lakhs from BARC since 2011, incurred towards INDUS-II/MKS project, has been recognized on SINP's contribution towards RRCAT/SINP beamline, in the accounts of FY 2021-22, and is pending replenishment from DAE.
- X.** The excess of expenditure over income has been shown in the Balance Sheet on the Assets side from F.Y 2016-17. Earlier it has been adjusted against Capital A/c. The change in policy has been done as it would result in negative Capital A/c due to the charging of provisions on depreciation and actuarial valuation of retirement liability.
- XI.** Corresponding figures for the previous year have been regrouped / rearranged, wherever necessary.
- XII.** Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31st March, 2022 and the Income and Expenditure Account for the year ended on that date.

Signatures to Schedules 1 to 25



(Amartya Basu)
Dy. Controller of Accounts

For N.C. Banerjee & Co.,
Chartered Accountants
FRN 302081E



(M.C. Kodali)
Partner

Membership No.056514
Commerce House, 1st Floor, Room No 9,
2, G.C. Avenue, Kolkata - 700013
Dated: 29/08/2022



(M.S. Janaki)
Professor-in-Charge
Registrar's Office

प्रोफेसर एम एस जानकी / Professor M S Janaki
प्रभारी प्राध्यापक / Professor-in-Charge
रजिस्ट्रार कार्यालय / Registrar's Office
साहा इंस्टिट्यूट ऑफ न्यूक्लियर फिजिक्स
SAHA INSTITUTE OF NUCLEAR PHYSICS
1/ए एफ, बिधाननगर, कोलकाता-700064
1/AF, Bidhan Nagar, Kolkata-700064



(Gautam Bhattacharyya)
Director



प्रो. गौतम भट्टाचार्या / Prof. Gautam Bhattacharyya
निदेशक / Director
साहा इंस्टिट्यूट ऑफ न्यूक्लियर फिजिक्स
SAHA INSTITUTE OF NUCLEAR PHYSICS
1/ए एफ, बिधाननगर, कोलकाता - 700 064
1/AF, Bidhan Nagar, Kolkata - 700 064

**Action Taken Report on Auditor's Report
On Annual Accounts for 2021-22**

Name of the Institute: SAHA INSTITUTE OF NUCLEAR PHYSICS

| Sl. No. | Auditors' Comments | Action Taken |
|----------------|--|---------------------|
| 1. | We have audited the accompanying financial statements of SAHA INSTITUTE OF NUCLEAR PHYSICS, which comprises of the Balance Sheet as at March 31, 2022 and the Income & Expenditure Account and Receipts & Payments Account for the year ended, and a Summary of significant accounting policies and other explanatory information. | Noted |
| 2. | Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Institute in accordance with the generally accepted accounting practices followed 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 misstatements, whether due to fraud or error. | Noted |
| 3. | <p>Our responsibility is to express an opinion on these financial statements based on our audit. We conduct our audit in accordance with the Standard in Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.</p> <p>An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error, In making those risk assessments, the auditor considers internal control relevant to the Institute's preparation and fair</p> | Noted |

| | | |
|-------|--|--|
| | <p>representation to the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management as well as evaluating the overall presentation of the financial statements.</p> <p>We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our audit opinion.</p> | |
| 4.(a) | <p>Depreciation has not been provided on Fixed Assets of Rs. 61.21 Crores (historical cost) standing in the books of accounts as on 01.04.2002 since the financial year 2002-2003. Depreciation is only charged and accounted for on additions made of Fixed Assets on and from the financial year 2002-2003 to the till date. The short charging of depreciation since 2002-2003 on the historical cost as on 01.04.2002, could not be ascertained for want of full details of those assets.</p> | <p><i>Depreciation of Assets has been brought to the Accounts only from 2002-03 as per the uniform format of accounts in Central Autonomous Bodies recommended by the Ministry of Finance, Government of India. Depreciation has been provided only from the additions made during the year from. 1st April 2002. Depreciation for earlier years shall be provided in subsequent years after completion of Asset Inventory.</i></p> |
| (b) | <p>Refer Note. 25(ix) to the Financial Statement, an amount of Rs. 60.78 Lakh due from BARC towards INDUS-II (MKS) Project is considered as 'SINP's Contribution' as approved by 123rd Governing Council meeting held on 21st April 2021 and shown as 'Subscription & Contribution' under Other Administrative Expenses (Schedule 21) in the Financial Statement for the Financial Year ended 31st March 2022.</p> | <p><i>The amount of Rs 60.78 lakhs consequent to Governing Council's approval as mentioned has been sought as Grant from DAE.</i></p> |
| 5. | <p>Subject to the above observations in our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.</p> <p>i) In case of the Balance Sheet of the State of affairs of the SAHA INSTITUTE OF NUCLEAR PHYSICS as at 31st March, 2022.</p> <p>ii) In the case of Income & Expenditure Account, of the deficit for the year ended on that date.</p> | Noted |

| | | |
|-----|--|-------|
| | iii) In the case of the Receipt & Payments Account, of the transactions during the year ended on that date. | |
| 6. | REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS:- | |
| (a) | We have sought and obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit. | Noted |
| (b) | In our opinion proper books of accounts as required by law have been kept by Institute so far as appears from our examination of those books. | Noted |
| (c) | The Balance Sheet and the statements of Income and Expenditure dealt with by this report are in agreement with the books of account. | Noted |



N. C. Banerjee & Co.

CHARTERED ACCOUNTANTS

"COMMERCE HOUSE"
2, Ganesh Chandra Avenue
1st Floor, Room No. 9
Kolkata - 700 013

Date 29.08.2022

**INDEPENDENT AUDITORS' REPORT
TO THE MANAGEMENT OF
SAHA INSTITUTE OF NUCLEAR PHYSICS
PENSION ACCOUNT**

1. Report of the Financial Statements

We have audited the attached Receipts and Payments account of SAHA INSTITUTE OF NUCLEAR PHYSICS PENSION ACCOUNT as at March 31, 2022.

2. Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Institute in accordance with the generally accepted accounting practices followed 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 misstatements, whether due to fraud or error.

3. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conduct our audit in accordance with the Standard in Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error, in making those risk assessments, the auditor considers internal control relevant to the institute's preparation and fair representation to the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our audit opinion.

4. Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

In the case of Receipts and Payments Account of the transactions for the year ended on that date.

Place : Kolkata

Date : 29.08.2022



For N. C. Banerjee & Co.,
Chartered Accountants
FRN 302081E

Kodali

CA M. C. KODALI
Partner

Membership No.-056514
UDIN:-22056514AQFPDU1746

**SAHA INSTITUTE OF NUCLEAR PHYSICS
PENSION ACCOUNT**

Receipts & Payment Account for the year ended 31st March, 2022

| Receipts | 2020-21 Rs. | 2021-22 Rs. | Payments | 2020-21 Rs. | 2021-22 Rs. |
|---|-----------------|-----------------|--|-----------------|-----------------|
| To Opening Balance : In Current Account with State Bank of India Manicktala Br. | 37,75,155.70 | 2,02,55,219.70 | By Pension Account | 15,57,45,335.00 | 19,02,68,130.00 |
| To Amount Transferred from Saha Institute of Nuclear Physics General Account | 25,28,00,000.00 | 24,48,00,000.00 | By Family Pension | 3,39,80,078.00 | 4,24,29,143.00 |
| To Amount adjusted on account of Medical Allowance & contribution | 33,90,441.00 | 39,17,650.00 | By Ex-gratia | 37,917.00 | 41,364.00 |
| To Income Tax recovery | 1,17,96,438.00 | 1,46,49,816.00 | By New Pension Scheme Account | 11,99,297.00 | 14,21,888.00 |
| | | | By Commutation of Pension | 4,87,47,101.00 | 3,34,02,924.00 |
| | | | By Income Tax Payment | 1,17,96,438.00 | 1,46,49,816.00 |
| | | | By Bank Charges | 649.00 | 649.00 |
| | | | By Closing Balance : In Current Account with State Bank of India, Manicktala Br. | 2,02,55,219.70 | 14,08,771.70 |
| | 27,17,62,034.70 | 28,36,22,685.70 | | 27,17,62,034.70 | 28,36,22,685.70 |

For N.C. Banerjee & Co.,
Chartered Accountants
FRN 302081E



(M.C. Kodali)
Partner

Membership No. 0565
Commerce House, 1st Floor, Road No 9,2,
G. C. Avenue, Kolkata - 700013
Dated : 29/08/2022

Gautam Bhattacharyya
(Gautam Bhattacharyya)
Director

DR. GAUTAM BHATTACHARYYA
Director
SAHA INSTITUTE OF NUCLEAR PHYSICS
1/AF, Bidhan Nagar, Kolkata - 700 064

PROF. M. S. JANAKI
Professor-in-Charge
SAHA INSTITUTE OF NUCLEAR PHYSICS
1/AF, Bidhan Nagar, Kolkata-700064

(M. S. Janaki)
Prof.-In-Charge
Registrar's Office

Amartya Basu
(Amartya Basu)
Dy. Controller of Accounts



**Action Taken Report on Auditor's Report
On Pension Account 2021-22**

| Sl. No. | Auditors' Comments | Action Taken |
|---------|---|--------------|
| 1. | We have audited the attached Receipts and Payments account of SAHA INSTITUTE OF NUCLEAR PHYSICS PENSION ACCOUNT as at March 31, 2022. | Noted |
| 2. | Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Institute in accordance with the generally accepted accounting practices followed 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 misstatements, whether due to fraud or error. | Noted |
| 3. | <p>Our responsibility is to express an opinion on these financial statements based on our audit. We conduct our audit in accordance with the Standard in Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.</p> <p>An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error, In making those risk assessments, the auditor considers internal control relevant to the Institute's preparation and fair representation to the financial statements in order to design audit procedures that are appropriate in the circumstances , An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the</p> | Noted |

| | | |
|----|---|-------|
| | <p>accounting estimates made by the management as well as evaluating the overall presentation of the financial statements.</p> <p>We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our audit opinion.</p> | |
| 4. | <p>In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.</p> <p>In the case of Receipts and Payments Account of the transactions for the year ended on that date.</p> | Noted |



N. C. Banerjee & Co.

CHARTERED ACCOUNTANTS

"COMMERCE HOUSE"
2, Ganesh Chandra Avenue
1st Floor, Room No. 9
Kolkata - 700 013

Date 29.08.2022

**INDEPENDENT AUDITORS' REPORT
TO THE MANAGEMENT OF
SAHA INSTITUTE OF NUCLEAR PHYSICS
PROVIDENT FUND ACCOUNT**

1. Report of the Financial Statements

We have audited the attached Receipts and Payments account of SAHA INSTITUTE OF NUCLEAR PHYSICS PROVIDENT FUND, which comprise the Balance Sheet as at March 31, 2022 and the Revenue Account for the year ended, and a summary of significant accounting policies and other explanatory information.

2. Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Institute in accordance with the generally accepted accounting practices followed 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 misstatements, whether due to fraud or error.

3. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conduct our audit in accordance with the Standard in Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error, in making those risk assessments, the auditor considers internal control relevant to the institute's preparation and fair representation to the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our audit opinion.

4. Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

- In the case of Balance Sheet, of the state of affairs of the fund as at 31st March, 2022.
- In the case of Revenue account, of the surplus for the year ended on that date.

Place : Kolkata

Date : 29.08.2022



For N. C. Banerjee & Co.,
Chartered Accountants
FRN 302081E

Kodali


CA M. C. KODALI
Partner

Membership No.- 056514
UDIN:22056514AQFQIH5177

Saha Institute of Nuclear Physics Provident Fund
Revenue Account for the year ended 31st March, 2022


| 2020-2021 | | EXPENDITURE | | 2021-2022 | | 2020-2021 | | INCOME | | 2021-2022 | |
|-----------------------|---------------------------------------|-----------------------|--|-----------------------|--|-----------|----|------------------------|--|-----------------------|----|
| | | | | | | Rs. | P. | | | Rs. | P. |
| 3,22,80,999.00 | Interest credited to members' Account | 3,16,13,955.00 | | 4,52,61,019.07 | | | | Interest on Investment | | 4,28,93,171.51 | |
| 0.00 | Premium on purchase of Bonds | 1,04,61,500.00 | | | | | | | | | |
| 4,124.00 | Bank Charges | 5,937.97 | | | | | | | | | |
| 1,29,75,896.07 | Surplus carried forward | 8,11,778.54 | | | | | | | | | |
| 4,52,61,019.07 | | 4,28,93,171.51 | | 4,52,61,019.07 | | | | | | 4,28,93,171.51 | |

Gautam Bhattacharyya
(Gautam Bhattacharyya)
Director


For N.C. Banerjee & Co.,
Chartered Accountants, FRN 302081E
1/7 এক, বিধাননগর, কলকাতা - 700 064
1/AF, Bidhan Nagar, Kolkata - 700 064

(M.C. Kodali)
Partner, Membership No. 056514
Commerce House, 1st Floor, Room No 9, 2, G. C. Avenue,
Kolkata: 700 013
Date: 29/08/2022

M.S. Janaki
(M.S. Janaki)
Prof-in-Charge, Registrar's Office


Prof-in-Charge, Registrar's Office
1/7 এক, বিধাননগর, কলকাতা-700064
1/AF, Bidhan Nagar, Kolkata-700064

Amartya Basu
(Amartya Basu)
Dy. Controller of Accounts


SAHA INSTITUTE OF NUCLEAR PHYSICS PROVIDENT FUND
1/7 এক, বিধাননগর, কলকাতা-700064
1/AF, Bidhan Nagar, Kolkata-700064

SAHA INSTITUTE OF NUCLEAR PHYSICS PROVIDENT FUND
Schedule of Investment from April 2021 to March 2022

Schedule-A

| Sl. No. | Central Government Securities/State Development Loan/State Guaranteed Bonds (50% of total Portfolio) | Date of Investment | Date of Maturity | Rate of Interest | Put/Call Date | Face Value Rs. | Interest paying date | Approx. Interest | Rs. |
|---------|--|--------------------|--|------------------|---------------|----------------|-----------------------------|--------------------|-----------------|
| 1 | Government Securities 2023 | 16-Dec-09 | 10-Nov-23 | 8.20% | | 55,00,000.00 | 10/5 - 10/11 | H/y- 2,25,500.00 | |
| 2 | Government Securities 2024 | 18-Mar-10 | 15-Sep-24 | 8.20% | | 35,00,000.00 | 15/3 - 15/9 | H/y- 1,43,500.00 | |
| 3 | Government Securities 2026 | 16-Aug-10 | 23-Mar-26 | 8.00% | | 50,00,000.00 | 23/3 - 23/9 | H/y- 2,00,000.00 | |
| 4 | Government Securities 2027 | 22-Dec-10 | 2-Aug-27 | 8.26% | | 4,65,00,000.00 | 2/2 - 2/8 | H/y- 19,20,450.00 | |
| 5 | Government Securities 2022 | 7-Sep-11 | 21-Sep-22 | 8.13% | | 1,85,00,000.00 | 21/3 - 21/9 | H/y- 7,52,025.00 | |
| 6 | Government Stock | 22-Jan-20 | 17-Dec-29 | 7.22% | | 1,48,62,180.00 | | | |
| 7 | Government in India 2026 (In DMAT) * | 8-Apr-21 | 9-Jul-26 | 8.33% | | 70,00,000.00 | 09/01 - 09/07 | H/y- 2,91,550.00 | |
| 8 | Food Corporation of India 2029 (In DMAT) * | 8-Apr-21 | 1-Mar-29 | 8.95% | | 30,00,000.00 | 1-3 | Y- 2,68,500.00 | |
| 9 | Food Corporation of India 2029 (In DMAT) * | 6-May-21 | 12-Dec-29 | 7.64% | | 1,00,00,000.00 | 12-12 | Y- 7,64,000.00 | |
| 10 | Food Corporation of India LOAN2027 (GOI) | 10-May-21 | 12-Feb-27 | 8.23% | | 50,50,000.00 | 12/8-12/2 | H/y- 2,07,82,75.00 | |
| 11 | Government Securities 2028 | 16-Jul-21 | 4-Jan-28 | 6.13% | | 1,00,00,000.00 | 4/6: 4/12 | h/y-03,06,500.00 | |
| 12 | Government Securities 2035 | 9-Mar-22 | 15-Dec-35 | 6.67% | | 1,00,00,000.00 | 15/6/15/12 | h/y | |
| | | | | | | | | | 13,89,12,180.00 |
| 13 | West Bengal State Development Loan (SWBSDL) 2026 | 11-Mar-16 | 24-Feb-26 | 8.88% | | 1,00,00,000.00 | 24/2 - 24/8 | H/y- 4,44,000.00 | |
| 14 | UP SDP SPL 2023 | 8-Sep-16 | 2-Jun-23 | 8.25% | | 1,00,00,000.00 | 2/6 - 2/12 | H/y- 4,12,500.00 | |
| 15 | Himachal Pradesh UDAY SDL 2028 | 13-Mar-17 | 28-Feb-28 | 8.17% | | 3,00,00,000.00 | 28/2 - 28-8 | H/y- 12,25,500.00 | |
| 16 | Kerala SDL 2028 | 17-Oct-19 | 11-Apr-28 | 8.00% | | 50,00,000.00 | 11/10 - 11/4 | H/y- 2,00,000.00 | |
| 17 | TN SDL 2027 | 5-Sep-19 | 15-Mar-27 | 7.85% | | 60,00,000.00 | 15/3 - 15/9 | H/y- 2,35,500.00 | |
| 18 | WB SDL 2026 | 7-May-21 | 9-Aug-26 | 7.63% | | 1,00,00,000.00 | 9/8, - 9/2 | H/y- 3,81,500.00 | |
| 19 | Haryana SDL 17/03/2031 | 12-Jul-21 | 17-Mar-31 | 7.14% | | 50,00,000.00 | 17/9, 17/3 | H/y-1,78,500.00 | |
| | | | | | | | | | 7,60,00,000.00 |
| | State Guaranteed Bonds (10% of total Portfolio) | | | | | | | | 21,49,12,180.00 |
| 1 | West Bengal Financial Coprotion (WBFC) | 10-May-13 | 1/30/2023 | 9.65% | | 24,00,000.00 | 30/1 - 30/7 | H/y- 2,89,500.00 | |
| 2 | Andhra Pradesh Power Finance Corporation | 15-Nov-10 | 15-Nov-22 | 8.74% | | 70,00,000.00 | 1/4 - 1/10 | H/y- 3,05,900.00 | |
| 3 | Rajasthan State Road Transport | 26-Nov-12 | 11/22 (40%) | 9.70% | | 60,00,000.00 | 1/5 - 1/11 | H/y- 7,27,500.00 | |
| 4 | Punjab Financial Corporation | 24-Jan-13 | 16/11/20(30%) 16/11/21(30%) 16/11/22(40%) | 9.80% | | 1,47,00,000.00 | 15/10 | | |
| 5 | Tamil Nadu Generation and Distribution Corporation Ltd. (TANGEDCO Ltd.) 2024 | 20-Feb-15 | 18/12/22 (30%) 18/12/23 (30%) 18/12/24 (40%) | 9.20% | | 90,00,000.00 | 18/6 - 18/12 | H/y- 4,14,000.00 | |
| 6 | Rajasthan Rajya Vidyut Utpadan Nigam Limited | 21-Sep-15 | 24-Dec-26 | 9.00% | | 30,00,000.00 | 24/6 - 24/12 | H/y- 1,35,000.00 | |
| 7 | UP Power Corporation Limited | 30-Jan-18 | 26/01/26 (25%) 20/04/26 (25%) 20/07/26 (25%) 20/10/26 (25%) | 9.75% | | 1,50,00,000.00 | 19/1 - 19/4 19/7 - 19/10 | Qrtly- 3,65,625.00 | |
| | | | | | | | | | 5,71,00,000.00 |
| | | | | | | | | | 27,20,12,180.00 |



| | Bond / Securities of Public Financial Institutions (45% of total Portfolio) | | | | | | | | Schedule-A |
|---------|---|------------------|------------------|---------------|----------------|--|--------------------------|------------------------|------------|
| | Date of Investment | Date of Maturity | Rate of Interest | Put/Call Date | Face Value | Interest paying date | Approx. Interest | | |
| 1 | 5-Dec-12 | 1-Aug-26 | 10.75% | | 60,00,000.00 | 1-8 | Y- 6,45,000.00 | | |
| 2 | 11-Oct-18 | 29-Dec-24 | 8.65% | | 1,50,00,000.00 | 29/12 | Y- 12,97,500.00 | | |
| 3 | 19-Jun-19 | 25-Sep-24 | 9.25% | | 1,80,00,000.00 | 25/3 | Y- 16,65,000.00 | | |
| 4 | 20-Jul-15 | 6-Jan-23 | 8.73% | | 1,50,00,000.00 | 9-7 | Y- 13,09,500.00 | | |
| 5 | 11-Apr-18 | 10-Dec-27 | 7.70% | | 1,00,00,000.00 | 12-12 | Y- 7,70,000.00 | | |
| 6 | 17-Oct-19 | 12-Jul-25 | 8.75% | | 1,20,00,000.00 | 12-7 | Y- 10,50,000.00 | | |
| 7 | 26-Jul-17 | 11-Jul-22 | 7.72% | | 1,00,00,000.00 | 11-7 | Y- 7,72,000.00 | | |
| 8 | 31-Jan-19 | 11-Feb-28 | 8.90% | | 1,00,00,000.00 | 2-11 | Y- 8,90,000.00 | | |
| 9 | 6-May-21 | 8-Mar-29 | 8.97% | | 50,00,000.00 | 28/3 | Y- 448500.00 | | |
| 10 | 5-Aug-21 | 15-Jun-30 | 7.96% | | 2,00,00,000.00 | 22/1 | y-15,92,000.00 | | |
| 11 | 6-May-21 | 25-Mar-28 | 8.94% | | 60,00,000.00 | 25/3 | Y- 536400.00 | | |
| 12 | 6-May-21 | 10-Mar-25 | 8.83% | | 50,00,000.00 | 10-12 | Y-441500.00 | | |
| 13 | 16-Jul-21 | 22-Jan-31 | 7.00% | | 5,00,00,000.00 | 22/1 | Y-35000000.00 | | |
| 14 | 20-Dec-21 | 22-Jan-31 | 7.00% | | 5,00,00,000.00 | 22/1 | Y-35000000.00 | 23,20,00,000.00 | |
| 1 | 10-Dec-21 | 10-Dec-22 | 4.90% | | | (Principal Rs. 434569+Interest Rs.21688= Rs. 456257) | | 434569.00 | |
| Sl. No. | Date of Investment | | | | Face Value Rs. | | | | |
| 1 | 15-Sep-17 | | | | 25,00,000.00 | | | | |
| 2 | 26-Jun-18 | | | | 25,00,000.00 | | | | |
| 3 | 21-Jun-18 | | | | 50,00,000.00 | | | | |
| 4 | 26-Jun-18 | | | | 50,00,000.00 | | | | |
| 5 | 26-Jun-18 | | | | 50,00,000.00 | | | | |
| 6 | 26-Jun-18 | | | | 50,00,000.00 | | | | |
| 7 | 23-Oct-19 | | | | 25,00,000.00 | | | 2,75,00,000.00 | |
| | | | | | | | Total Portfolio = | 53,19,46,749.00 | |



SAHA INSTITUTE OF NUCLEAR PHYSICS PROVIDENT FUND
31ST MARCH, 2022

ACCOUNTING POLICIES & NOTES TO ACCOUNTS

1. SIGNIFICANT ACCOUNTING POLICIES:

(a) Accounting Convention:


The accompanying financial statements have been prepared in accordance with the historical cost convention.

(b) Investments:

Investment are valued at cost.

2. Members' Accounts Balance is Rs. **45,93,36,706.00**


3. Previous year's figures have been regrouped and / or rearranged wherever necessary.


(Gautam Bhattacharyya)


Director



प्रो. गौतम भट्टाचार्य / Prof. Gautam Bhattacharyya
निदेशक / Director
साहा इंस्टिट्यूट ऑफ न्यूक्लियर फिजिक्स
SAHA INSTITUTE OF NUCLEAR PHYSICS
1/ए एफ, विधाननगर, कोलकाता - 700 064
1/AF, Bidhan Nagar, Kolkata - 700 064


(M.S. Janaki)
Prof-In-Charge
Registrar's Office

प्रफेसर एम एस जानकी / Professor M S Janaki
प्रभारी प्राध्यापक / Professor-in-Charge
रजिस्ट्रार कार्यालय / Registrar's Office
साहा इंस्टिट्यूट ऑफ न्यूक्लियर फिजिक्स
SAHA INSTITUTE OF NUCLEAR PHYSICS
1/ए एफ, विधाननगर, कोलकाता-700064
1/AF, Bidhan Nagar, Kolkata-700064


(Amartya Basu)
Dy. Controller of Accounts



N.C. BANERJEE & CO.,
CHARTERED ACCOUNTANTS
FRN 302081E





(M.C. KODALI)

Partner

Membership No. 056514

Commerce House, 1st Floor, Room No 9,

2, G.C. Avenue, Kolkata - 700013

Kolkata – 700013

Dated: 29/08/2022

**Action Taken Report on Auditor's Report
On Provident Fund Account 2021-22**

| Sl No. | Auditors' Comments | Action Taken |
|--------|---|--------------|
| 1. | We have audited the attached Balance Sheet as at March 31, 2022, and the Revenue Account for the year ended of SAHA INSTITUTE OF NUCLEAR PHYSICS PROVIDENT FUND, and a summary of significant accounting policies and other explanatory information. | Noted |
| 2. | Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Institute in accordance with the generally accepted accounting practices followed 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 misstatements, whether due to fraud or error. | Noted |
| 3. | <p>Our responsibility is to express an opinion on these financial statements based on our audit. We conduct our audit in accordance with the Standard in Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.</p> <p>An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error, In making those risk assessments, the auditor considers internal control relevant to the Institute's preparation and fair representation to the financial statements in order to design audit procedures that are appropriate in the circumstances , An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the</p> | Noted |

| | | |
|----|---|-------|
| | <p>accounting estimates made by the management as well as evaluating the overall presentation of the financial statements.</p> <p>We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our audit opinion.</p> | |
| 4. | <p>In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.</p> <p>a) In the case of Balance Sheet, of the state of affairs of the fund as at 31st March, 2022. b) In the case of Revenue Account, of the surplus for the year ended on that date.</p> | Noted |

Audited Statements of Accounts

as on 31st March 2022

INSTITUTE FOR PLASMA
RESEARCH

Registration No. GUJ/88/GANDHINAGAR

Goyal Parul & Co.
Chartered Accountants

H.O. : # 78, J Extension, 3rd Floor,
Near Guru Ramdass Nagar School
Laxmi Nagar, **DELHI**-110092,
Ph.: 91-**7017759459, 9811324387**

B.O. : # 7, Gitanjali Society,Ranip, **Ahmedabad**
: # Mahavir B,100 Shed Area,**Vapi**
: # B-11 Padam Arcade 2, Choki Sheri, **Surat**

E-mail : capgoyal@gmail.com, goyalparul.vb@gmail.com

INDEPENDENT AUDITORS'S REPORT

To
The Director,
Institute for Plasma Research
Bhat, Gandhinagar,
Gujarat-382428

We have audited the attached Financial Statements of **Institute for Plasma Research Consolidated, Bhat, Gandhinagar-382428** which comprises of Balance Sheet as at 31st March, 2022, the Statement of Income and Expenditure Account, the Statement of Receipt and Payments Account for the year ended on that date thereto.

Management Responsibility 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, financial performance and Receipts and Payments of the Institute in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Institute and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

Auditors Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards on auditing issued by Institute of Chartered Accountants of India. Those standards require that we comply with the ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audits, evidence about the amounts and disclosures in the financial statements. An audit also includes assessing the appropriateness of policies used and the reasonableness of the accounting estimates made by management as well as evaluating the overall presentation of the financial statements. An audit also includes evaluating the appropriateness of accounting policies used. The procedure selected depend on the auditor's judgment including the assessment of risk of material misstatement of financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institute's preparation and fair presentation of the Financial Statements in order to design audit procedure that are appropriate in the circumstances. An Audit also include



evaluating the appropriateness of accounting policies used and reasonableness of accounting estimates made by the management as well as evaluating the overall presentation of the Financial Statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

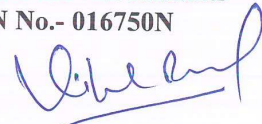
Opinion

In our opinion and to the best of our information and according to the explanation given to us, the Financial Statement give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- a) In case of Balance Sheet of the state of affairs of the Institute as at 31st March, 2022;
- b) In case of the Income and Expenditure Account, of the excess of Income over Expenditure for the year ended on that date;
- c) In case of Receipts and Payments Account of the receipt and payment for the year ended on that date.

Date: 30th June, 2022
Place: Gandhinagar

For GOYAL PARUL & Co
Chartered Accountants
FRN No.- 016750N



(VIPUL BANSAL)
Partner
M.No-436956
UDIN-22436956ANGERW4405



**INSTITUTE FOR PLASMA RESEARCH,
BHAT, GANDHINAGAR- 382 428**
(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)
Registration No.GUJ/88/GANDHINAGAR

BALANCE SHEET AS AT 31ST MARCH, 2022

| <u>CORPUS/CAPITAL FUND AND LIABILITIES</u> | SCH. | 2021-2022 | 2020-2021 |
|--|------|---------------------------|---------------------------|
| CORPUS/CAPITAL FUND | 1 | 7,15,35,78,655.00 | 6,98,35,39,716.00 |
| RESERVES AND SURPLUS | 2 | 27,91,37,92,597.00 | 23,78,86,94,293.00 |
| EARMARKED/ ENDOWMENT FUNDS | 3 | 2,02,13,764.00 | 53,26,20,388.27 |
| CURRENT LIABILITIES AND PROVISIONS | 4 | 6,12,94,73,455.00 | 4,92,17,32,317.00 |
| TOTAL | | 41,21,70,58,471.00 | 36,22,65,86,714.00 |
| <u>ASSETS</u> | | | |
| FIXED ASSETS | 5 | 16,77,61,13,526.00 | 16,22,26,99,199.00 |
| CURRENT ASSETS, LOANS, ADVANCES ETC. | 6 | 24,44,09,44,945.00 | 20,00,38,87,515.00 |
| TOTAL | | 41,21,70,58,471.00 | 36,22,65,86,714.00 |
| Excess of Income over Expenditure | | | |
| SIGNIFICANT ACCOUNTING POLICIES | 13 | - | - |
| CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS | 14 | | |

As per our report of even date attached.

A. S. Chaturvedi

(Dr. Shashank Chaturvedi) (Dr. Subroto Mukherjee) (Falguni Shah)

Director

Dean

Accounts Officer-I

Place : Gandhinagar
Date : 30/06/2022



For Goyal Parul & Co
Chartered Accountants
Firm Registration No.016750N

Vipul Bansal

(Vipul Bansal)
Partner
Membership No.436956



INSTITUTE FOR PLASMA RESEARCH,

BHAT, GANDHINAGAR- 382 428

(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)

Registration No.GUJ/88/GANDHINAGAR

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED
ON 31ST MARCH, 2022

| A.INCOME | SCH. | 2021-2022 | 2020-2021 |
|---|-------------|---------------------------|--------------------------|
| Grants- Department of Atomic Energy, Govt. of India | 7 | 11,46,19,86,551.00 | 7,46,71,00,000.00 |
| Interest Earned | 8 | 7,81,20,962.00 | 7,73,52,306.00 |
| Other Income | 9 | 8,34,02,433.00 | 52,62,775.00 |
| TOTAL (A) | | 11,62,35,09,946.00 | 7,54,97,15,081.00 |
| B. EXPENDITURE | | | |
| Establishment Expenses | 10 | 2,75,21,91,538.00 | 1,72,92,46,707.00 |
| Other Administrative Expenses | 11 | 58,80,51,644.00 | 54,06,13,689.00 |
| Depreciation & Ammortisation of Intangible Assets | 12 | 58,26,77,236.00 | 51,59,17,923.00 |
| Less : Transfer from Corpus/Capital Fund | | -58,26,77,236.00 | -51,59,17,923.00 |
| Loss on deposal of Capital Assets / Write Off | | - | 6,15,276.00 |
| Cash Contribution to ITER IO | | 2,61,59,05,136.00 | 1,81,25,96,213.00 |
| In-Kind Contribution to ITER IO | | 70,45,41,634.00 | - |
| TOTAL (B) | | 6,66,06,89,952.00 | 4,08,30,71,885.00 |
| Balance being excess of Income over Expenditure/ (Excess of Expenditure over Income) | | 4,96,28,19,994.00 | 3,46,66,43,196.00 |
| Transfer to Corpus Fund for addition to Movable & Immovable Properties | | 78,00,01,727.00 | 68,94,07,598.00 |
| Transfer From Corpus Fund for w/off to Movable & Immovable Properties | | 2,72,85,552.00 | 50,99,564.00 |
| Transfer to Iter-India Fund (Interest Earned) | | 3,47,44,656.00 | 2,83,87,658.00 |
| Transfer to/from unspent Grant A/c | | 4,17,53,59,163.00 | 2,75,39,47,504.00 |
| SIGNIFICANT ACCOUNTING POLICIES | 13 | | |
| CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS | 14 | | |

As per our report of even date attached.

For Goyal Parul & Co

Chartered Accountants

Firm Registration No.016750N

-Sd-

(Dr.Shashank Chaturvedi)

Director

-Sd-

(Dr. Subroto Mukherjee)

Dean

-Sd-

(Falguni Shah)

Accounts Officer-I

-Sd-

(Vipul Bansal)

Partner

Membership No.436956

Place : Gandhinagar

Date : 30/06/2022

INSTITUTE FOR PLASMA RESEARCH

BHAT, GANDHINAGAR- 382 428

(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)

Registration No.GUJ/88/GANDHINAGAR

RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED ON 31ST MARCH, 2022

| RECEIPTS | 2021-2022 | 2020-2021 | PAYMENTS | 2021-2022 | 2020-2021 |
|---|---------------------------|---------------------------|---|---------------------------|---------------------------|
| I. Opening Balances | | | I. Expenses | | |
| a) Cash in hand | 28,140.00 | 69,740.00 | a) Establishment Expenses | 1,53,04,53,175.00 | 1,33,42,48,318.00 |
| b) Bank Balances | | | b) Administrative Expenses | 55,65,47,497.00 | 57,64,14,081.00 |
| i) In Current accounts | 2,23,62,973.00 | 6,87,69,515.00 | c) Interest Income paid to DAE | 8,50,05,515.00 | 12,54,59,519.00 |
| ii) In deposit accounts | 93,43,39,486.00 | 1,18,77,41,891.00 | d) Cash Contribution to ITER-IO | 2,61,59,05,136.00 | 1,81,25,96,213.00 |
| iii) Savings accounts | 46,49,259.00 | 28,34,950.00 | e) Scientific & Tech Receipts transferred to DAE | 46,66,74,583.00 | - |
| | | | f) In-Kind Contribution to ITER-IO | 70,45,41,634.00 | |
| | | | II. Exp. on Fixed Assets, Cap. WIP & Others | | |
| II. Grant Received | | | a) Purchase of Fixed Assets & other exp. | 59,26,54,438.00 | 68,69,69,388.00 |
| a) From Govt. of India- DAE | 11,46,19,86,551.00 | 7,46,71,00,000.00 | b) Expenditure on Capital WIP | 56,95,78,478.00 | 5,54,51,71,873.00 |
| | | | | | |
| III. Interest Received | | | III. Refund of Surplus money/Loans | | |
| a) On Bank Deposits | 5,28,90,263.00 | 8,28,88,276.00 | a) Deposits with Government Auth. & Suppliers | 1,90,85,883.00 | 85,95,664.00 |
| b) Loans, Advances etc. | 33,45,002.00 | 18,76,465.00 | b) Payments against Earmarked Funds | 7,42,74,878.00 | 15,00,89,486.00 |
| c) Int on I.T Refund | - | 15,519.00 | c) Refund to Security Deposits | 27,46,171.00 | - |
| | | | | | |
| IV. Other Income | | | IV. Other Payments (Specify) | | |
| a) Misc Income | 70,43,169.00 | 40,84,148.00 | a) Advances to Contractors & Suppliers (Including Adv. for Capital Works) | 2,79,09,99,750.00 | - |
| b) Royalty & Transfer Fee Income | 50,49,190.00 | 11,70,090.00 | b) Stock (Change in closing Bal.) | 10,36,55,585.00 | |
| | | | c) Payment of LT Advances to Empl. | | 68,96,118.00 |
| V. Any Other receipts | | | d) Others (including Inter Branch) | 42,24,011.00 | 1,84,18,156.00 |
| a) Amount received for Earmarked / Endowment Funds | 3,04,34,098.00 | 26,70,55,943.00 | e) Unspent Fund refunded to IPR | 1,55,49,519.00 | |
| b) Security Deposits | 26,14,059.00 | 1,09,17,735.00 | | | |
| c) Stock (Change in closing Bal.) | 26,540.00 | 11,54,348.00 | a) Cash in hand | 22,756.00 | 28,140.00 |
| d) Advances to Contractors & Suppliers (Including Adv. for Capital Works) | 7,12,65,433.00 | 2,11,89,94,799.00 | b) Bank Balances | | |
| e) Receipt of LT Adv. to Empl. | 28,50,064.00 | 22,92,445.00 | i) In Current accounts | 2,47,52,823.00 | 2,23,62,973.00 |
| f) Sale of Capital Assets | 55,94,053.00 | 3,16,420.00 | ii) In deposit accounts | 2,58,02,05,247.00 | 93,43,39,486.00 |
| g) Others (including Inter Branch) | 4,86,42,196.00 | 89,56,390.00 | iii) Savings accounts | 31,02,990.00 | 46,49,259.00 |
| h) Fund refunded by CPP-IPR | 1,55,49,519.00 | | | | |
| i) Scientific & Technical Receipts | 7,13,10,074.00 | | | | |
| TOTAL | 12,73,99,80,069.00 | 11,22,62,38,674.00 | | 12,73,99,80,069.00 | 11,22,62,38,674.00 |

As per our report of even date attached.

- **For Goyal Parul & Co**
Chartered Accountants
Firm Registration No.016750N

-sd-
(Dr. Shashank Chaturvedi)
Director

-sd-
(Dr. Subroto Mukherjee)
Dean

-sd-
(Falguni Shah)
Accounts Officer-I

-sd-
(Vipul Bansal)
Partner
Membership No.436956

Place : Gandhinagar
Date : 30/06/2022

| PARTICULARS | 2021-2022 | | 2020-2021 | |
|--|--------------------|---------------------------|--------------------|---------------------------|
| | | | | |
| SCHEDULE 1 - CORPUS/CAPITAL FUND : | | | | |
| Balance as at the beginning of the year | | 6,98,35,39,716.00 | | 6,81,51,49,605.00 |
| Add : Contribution towards Corpus/Capital Fund | 78,00,01,727.00 | | 68,94,07,598.00 | |
| Less : Adjustment to Fixed Assets In-Kind Support from External Agencies | | | | |
| (Deduct) : Depreciation & Ammortisation charged on Capital Assets for FY 2020-21 transferred to Income & Expenditure A/c | (58,26,77,236.00) | | (51,59,17,923.00) | |
| Addition/Deduction in Fixed Assets during the year (transfer to/from I & E Account) | 2,72,85,552.00 | 17,00,38,939.00 | 50,99,564.00 | 16,83,90,111.00 |
| | | 7,15,35,78,655.00 | | 6,98,35,39,716.00 |
| SCHEDULE 2 - RESERVE AND SURPLUS : | | | | |
| 1. Unspent Grant : | | | | |
| a) As per last Account | 23,76,03,06,635.00 | | 21,08,85,37,179.00 | |
| Less : Previous year Interest income traf to DAE | (5,66,17,857.00) | | (9,43,39,246.00) | |
| Addition/Deduction during the year (transfer to/from I & E A/c) | 4,17,53,59,163.00 | | 2,76,61,08,702.00 | |
| Addition/Deduction during the year | - | 27,87,90,47,941.00 | - | 23,76,03,06,635.00 |
| 1. Interest earned on Unspent Grant (ITER INDIA FUND) : | | | | |
| a) As per last Account | 2,83,87,658.00 | | 4,32,81,471.00 | |
| Addition during the year (Transfer from I & E A/c) | 3,47,44,656.00 | | 2,83,87,658.00 | |
| Deduction during the Year (Balance of Interest Earned Transferred to DAE) | 2,83,87,658.00 | 3,47,44,656.00 | 4,32,81,471.00 | 2,83,87,658.00 |
| | | 27,91,37,92,597.00 | | 23,78,86,94,293.00 |
| BALANCE AS AT 31ST MARCH, 2022 | | | | |

**INSTITUTE FOR PLASMA RESEARCH,
BHAT, GANDHINAGAR- 382 428**

(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)
Registration No.GUJ/88/GANDHINAGAR

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

SCHEDULE-3A - ENDOWMENT FUND

| Dr.Parvez Guzdar Memorial Endowment Fund | 2021-2022 | 2020-2021 |
|--|-----------------|-----------------|
| a) Opening Balance of the fund | 5,86,036 | 5,63,441 |
| b) Additions to the Funds | | |
| i. Donation/Grants | | |
| ii. Income from Investments made on account of fund | 29,653 | 72,595 |
| iii. Other additions | | |
| TOTAL (a+b) | 6,15,689 | 6,36,036 |
| c) Utilisation/Expenditure towards objectives of the fund | | |
| i. Revenue Expenditure | | |
| Dr.Parvez Guzdar Memorial award for Plasma physics | 50,000 | 50,000 |
| ii. Capital Expenditure | | |
| TOTAL (c) | 50,000 | 50,000 |
| NET BALANCE AS AT THE YEAR END (a+b-c) | 5,65,689 | 5,86,036 |

Represented by

| | | |
|---------------------------------|-------------------|-------------------|
| Cash And Bank Balance | 6,581 | 6,405 |
| Investments - FD with SBI | 6,00,000 | 6,00,000 |
| Interest Accrued but not due | 19,327 | 29,631 |
| 6,25,908 | 6,25,908 | 6,36,036 |
| CURRENT YEAR (2021-2022) | -60,219.00 | -50,000.00 |

| SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022 | | | | | | | |
|--|---|---|---------------------------|------------------------|---|--|------------------------------------|
| SCHEDULE 3B - EARMARKED/ ENDOWMENT FUNDS : | | a) Opening Balance of the fund 01-04-2021 | b) Additions to the Funds | TOTAL (a+b) | c) Utilisation/ Expenditure towards objectives of funds | NET BALANCE AS AT 31ST MARCH, 2022 (a+b-c) | NET BALANCE AS AT 31ST MARCH, 2021 |
| FUND-WISE BREAK UP | | | | | | | |
| Earmarked Fund | | | | | | | |
| 1 | ITER Iter India Fund - Surplus On Task | 46,66,29,583.27 | | 46,66,29,583.27 | 46,66,29,583.27 | - | 46,66,29,583.27 |
| Sub Total (a) | | 46,66,29,583.27 | - | 46,66,29,583.27 | 46,66,29,583.27 | - | 46,66,29,583.27 |
| Sponsored Projects | | | | | | | |
| 1 | 9106 BRNS - EPIA - AD | 38,876.00 | | 38,876.00 | - | 38,876.00 | 38,876.00 |
| 2 | 9109 TIFAC - EMF | 3,20,782.00 | - | 3,20,782.00 | - | 3,20,782.00 | 3,20,782.00 |
| 3 | 9204 DST - DADD | 96,097.00 | - | 96,097.00 | - | 96,097.00 | 96,097.00 |
| 4 | 9213 SPACE-DEBRIS Research | 2,498.00 | - | 2,498.00 | 2,498.00 | - | 2,498.00 |
| 5 | 9222 BRNS-SRC-OIA-SP | 30,01,566.00 | - | 30,01,566.00 | - | 30,01,566.00 | 30,01,566.00 |
| 6 | 9224 INSA Senior Scientist Position | 3,65,077.00 | 1,00,000.00 | 4,65,077.00 | 3,66,510.00 | 98,567.00 | 3,65,077.00 |
| 7 | 9320 FCIPT-EXCEL | 1,89,787.00 | - | 1,89,787.00 | 1,89,787.00 | - | 1,89,787.00 |
| 8 | 9335 FCIPT MOEF | 3,59,382.00 | - | 3,59,382.00 | - | 3,59,382.00 | 3,59,382.00 |
| 9 | 9339 VSSC-MoU-IPR | 89,083.00 | - | 89,083.00 | - | 89,083.00 | 89,083.00 |
| 10 | 9340 FCIPT-IIT-Indore | 2,01,415.00 | - | 2,01,415.00 | 2,01,415.00 | - | 2,01,415.00 |
| 11 | 9345 FCIPT-DST-RAD | 20,782.16 | 514.16 | 21,296.32 | 21,296.32 | - | 20,782.16 |
| 12 | 9347 FCIPT-DST-TEX | 1,99,434.00 | - | 1,99,434.00 | - | 1,99,434.00 | 1,99,434.00 |
| 13 | 9348 FCIPT-AMRITA | 2,71,385.00 | - | 2,71,385.00 | 2,71,385.00 | - | 2,71,385.00 |
| 14 | 9349 FCIPT-NPN | 24,89,432.00 | 61,613.00 | 25,51,045.00 | 25,51,045.00 | - | 24,89,432.00 |
| 15 | 9350 FCIPT-MSU | 1,82,980.00 | - | 1,82,980.00 | 1,82,980.00 | - | 1,82,980.00 |
| 16 | 9352 FCIPT-HISUPNS | 15,78,652.00 | - | 15,78,652.00 | 6,73,780.00 | 9,04,872.00 | 15,78,652.00 |
| 17 | 9355 FCIPT-LXM | 2,55,885.00 | - | 2,55,885.00 | - | 2,55,885.00 | 2,55,885.00 |
| 18 | 9357 FCIPT-AAU-DBD | 3,39,563.00 | - | 3,39,563.00 | - | 3,39,563.00 | 3,39,563.00 |
| 19 | 9358 FCIPT-ABREF | 93,531.00 | - | 93,531.00 | - | 93,531.00 | 93,531.00 |
| 20 | 9359 FCIPT - APPJITK | 97,383.00 | - | 97,383.00 | 97,383.00 | - | 97,383.00 |
| 21 | 9361 FCIPT-VEGPL | 12,773.00 | - | 12,773.00 | - | 12,773.00 | 12,773.00 |
| 22 | 9363 FCIPT-NPCIL | 2,57,129.00 | - | 2,57,129.00 | 2,08,459.00 | 48,670.00 | 2,57,129.00 |
| 23 | 9364 FCIPT-IITGN-INP | 8,03,604.00 | - | 8,03,604.00 | 5,28,473.00 | 2,75,131.00 | 8,03,604.00 |
| 24 | 9365 FCIPT-PSED-SERB-CZTS | 82,618.00 | 95,480.00 | 1,78,098.00 | 1,12,779.00 | 65,319.00 | 82,618.00 |
| 25 | 9367 FCIPT CIPET | 8,81,866.00 | - | 8,81,866.00 | 60,824.00 | 8,21,042.00 | 8,81,866.00 |
| 26 | 9368 Dr. Amreen Ara Hussain-DST Inspire | 16,78,580.00 | - | 16,78,580.00 | 14,33,694.00 | 2,44,886.00 | 16,78,580.00 |
| 27 | 9369 AOARD | 31,81,660.00 | - | 31,81,660.00 | 20,48,435.00 | 11,33,225.00 | 31,81,660.00 |
| 28 | 9370 CPIS-SAC-CP | 39,08,412.00 | - | 39,08,412.00 | 15,98,841.00 | 23,09,571.00 | 39,08,412.00 |
| 29 | 9371 ARMREB-DRDO | 3,06,006.00 | - | 3,06,006.00 | 3,06,006.00 | - | 3,06,006.00 |
| 30 | 9372 FCIPT-PSED-SU | 2,68,273.00 | - | 2,68,273.00 | 71,460.00 | 1,96,813.00 | 2,68,273.00 |
| 31 | 9373 FCIPT-PSED-NU | 1,24,688.00 | - | 1,24,688.00 | - | 1,24,688.00 | 1,24,688.00 |
| 32 | 9374 IPR-TBRL-CGN | 15,69,820.00 | - | 15,69,820.00 | 6,80,143.00 | 8,89,677.00 | 15,69,820.00 |
| 33 | 9375 IPR-AAU-VS | 1,06,823.00 | - | 1,06,823.00 | - | 1,06,823.00 | 1,06,823.00 |
| 34 | 9376 FCIPT-SPIX-III | 1,46,05,019.00 | - | 1,46,05,019.00 | 2,92,004.00 | 1,43,13,015.00 | 1,46,05,019.00 |
| 35 | 9377 FCIPT-VSSC | 1,27,95,828.00 | 12,40,000.00 | 1,40,35,828.00 | 1,40,35,828.00 | - | 1,27,95,828.00 |
| 36 | 9378 FCIPT-IXS-WMD | 1,81,383.00 | - | 1,81,383.00 | 28,620.00 | 1,52,763.00 | 1,81,383.00 |
| 37 | 9379 FCIPT-APD-NSSPL | 3,01,996.00 | - | 3,01,996.00 | 2,06,867.00 | 95,129.00 | 3,01,996.00 |
| 38 | 9380 FCIPT-APD-BN | 18,51,639.00 | - | 18,51,639.00 | 6,90,597.00 | 11,61,042.00 | 18,51,639.00 |
| 39 | 9381 SERB-2020 | 1,50,000.00 | - | 1,50,000.00 | - | 1,50,000.00 | 1,50,000.00 |
| 40 | 9382 PSED-JGCAR-PS | 25,48,000.00 | - | 25,48,000.00 | - | 25,48,000.00 | 25,48,000.00 |
| 41 | 9383 BRNS-Portal-OM | 7,00,000.00 | - | 7,00,000.00 | 5,33,922.00 | 1,66,078.00 | 7,00,000.00 |
| 42 | 9384 FCIPT-UEA-FeAl | 3,16,000.00 | - | 3,16,000.00 | 73,131.00 | 2,42,869.00 | 3,16,000.00 |
| 43 | 9386 FCIPT-ACCUMAX | - | 6,00,000.00 | 6,00,000.00 | - | 6,00,000.00 | - |
| 44 | 9387 RPY-SEBR | - | 34,87,260.00 | 34,87,260.00 | - | 34,87,260.00 | - |
| 45 | 9389 Indian Council of Medical Research | - | 6,75,000.00 | 6,75,000.00 | - | 6,75,000.00 | - |
| 46 | 9915 DST/PAC | 1,63,391.00 | - | 1,63,391.00 | - | 1,63,391.00 | 1,63,391.00 |
| 47 | - DAE-LIGO | 6,23,83,034.00 | 1,050.00 | 6,23,84,084.00 | 4,21,25,064.00 | 2,02,59,020.00 | 6,23,83,034.00 |
| 48 | - DST-LIGO | 35,30,843.00 | - | 35,30,843.00 | 24,64,674.00 | 10,66,169.00 | 35,30,843.00 |
| 49 | - UGC-DAE-CSR | 45,000.00 | - | 45,000.00 | 45,000.00 | - | 45,000.00 |
| 50 | - IO-TA-C31TD20FI_TCVB | - | 16,75,533.00 | 16,75,533.00 | - | 16,75,533.00 | - |
| 51 | - IO-TA-C26TD17FI_DMS Cryolines | - | 1,12,14,175.00 | 1,12,14,175.00 | - | 1,12,14,175.00 | - |
| Sub Total (a) | | 12,29,47,975.16 | 1,91,50,625.16 | 14,20,98,600.32 | 7,21,02,900.32 | 6,99,95,700.00 | 12,29,47,975.16 |

| SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022 | | | | | | |
|--|--|------------------------------|-------------------------|--|--|---|
| SCHEDULE 3B - EARMARKED/ ENDOWMENT FUNDS : | a) Opening Balance of the fund 01-04-2021 | b) Additions to the Funds | TOTAL (a+b) | c) Utilisation/ Expenditure towards objectives of funds | NET BALANCE AS AT 31ST MARCH, 2022 (a+b-c) | NET BALANCE AS AT 31ST MARCH, 2021 |
| 1 9069 F.C.I.P.T. - DST - UP | (8,20,592.00) | - | (8,20,592.00) | - | (8,20,592.00) | (8,20,592.00) |
| 2 9081 F.C.I.P.T. - RHVPS | (2,22,47,372.00) | 1,07,97,316.00 | (1,14,50,056.00) | - | (1,14,50,056.00) | (2,22,47,372.00) |
| 3 9095 F.C.I.P.T. - DST2 | (55,69,425.00) | - | (55,69,425.00) | - | (55,69,425.00) | (55,69,425.00) |
| 4 9164 BARC - EED - Project | (15,50,420.00) | - | (15,50,420.00) | - | (15,50,420.00) | (15,50,420.00) |
| 5 9203 DST - TSG- GYRO- RF | (20,26,752.00) | - | (20,26,752.00) | - | (20,26,752.00) | (20,26,752.00) |
| 6 9211 DGFS-PhD | (2,21,95,407.00) | - | (2,21,95,407.00) | 36,36,000.00 | (2,58,31,407.00) | (2,21,95,407.00) |
| 7 9215 DST-WOSA | (6,68,809.00) | - | (6,68,809.00) | - | (6,68,809.00) | (6,68,809.00) |
| 8 9216 DST-INSPIRE | (60,009.00) | - | (60,009.00) | - | (60,009.00) | (60,009.00) |
| 9 9226 IPR-DDT-TBRL | (34,322.00) | 3,82,516.00 | 3,48,194.00 | 3,73,193.00 | (24,999.00) | (34,322.00) |
| 10 9227 APD-CEBS | (9,31,695.00) | - | (9,31,695.00) | - | (9,31,695.00) | (9,31,695.00) |
| 11 9306 FCIPT-DST-IPT | (90,254.00) | - | (90,254.00) | - | (90,254.00) | (90,254.00) |
| 12 9331 LPSC THUSTER | (22,414.00) | 71,460.00 | 49,046.00 | 49,046.00 | - | (22,414.00) |
| 13 9334 FCIPT-DST INT ITALY | (3,57,849.00) | - | (3,57,849.00) | - | (3,57,849.00) | (3,57,849.00) |
| 14 9337 FCIPT-CSMCRI-MoU | (14,125.00) | - | (14,125.00) | - | (14,125.00) | (14,125.00) |
| 15 9343 DST-PKK-GITA | (3,17,725.00) | - | (3,17,725.00) | - | (3,17,725.00) | (3,17,725.00) |
| 16 - IO-TA-C26TD19FI_CCWS-6 | - | (7,600.00) | (7,600.00) | - | (7,600.00) | - |
| Sub Total (b) | (5,69,07,170.00) | 1,12,43,692.00 | (4,56,63,478.00) | 40,58,239.00 | (4,97,21,717.00) | (5,69,07,170.00) |
| Dr. Parvez Guzdar Fund (3a) | (50,000.00) | 39,781.00 | (10,219.00) | 50,000.00 | (60,219.00) | (50,000.00) |
| BALANCE FOR YEAR 2021-22 (3a + 3b) | 53,26,20,388.43 | 3,04,34,098.16 | 56,30,54,486.59 | 54,28,40,722.59 | 2,02,13,764.00 | 53,26,20,388.43 |

**INSTITUTE FOR PLASMA RESEARCH,
BHAT, GANDHINAGAR- 382 428**
(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)
Registration No.GUJ/88/GANDHINAGAR

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

| PARTICULARS | 2021-2022 | 2020-2021 |
|--|---------------------------------|---------------------------------|
| <u>SCHEDULE 4 - CURRENT LIABILITIES AND PROVISIONS:</u> | | |
| A. <u>CURRENT LIABILITIES :</u> | | |
| 1. Sundry Creditors | | |
| a) For Goods | 36,06,721.00 | 24,80,658.00 |
| b) Others | 2,22,361.00 | 19,16,719.00 |
| 2. Other Current Liabilities | | |
| a) Security Deposits | 1,45,37,094.00 | 3,27,55,589.00 |
| b) Other Liabilities | 5,02,179.00 | 5,07,122.00 |
| c) Outstanding Expenses | 4,53,65,294.00 | 3,08,95,693.00 |
| d) Salary Payable | 7,49,92,751.00 | 6,41,11,823.00 |
| 3) Divisions | | |
| a) CPP-IPR | | 2,681.00 |
| a) ITER-India | | - |
| <u>TOTAL (A)</u> | <u>13,92,26,400.00</u> | <u>13,26,70,285.00</u> |
| B. <u>PROVISIONS</u> | | |
| 1. Gratuity | 46,57,34,069.00 | 44,63,34,864.00 |
| 2. Superannuating/Pension | 4,97,92,11,687.00 | 3,83,05,99,763.00 |
| 3. Accumulated Leave Encashment | 54,53,01,299.00 | 51,21,27,405.00 |
| <u>TOTAL (B)</u> | <u>5,99,02,47,055.00</u> | <u>4,78,90,62,032.00</u> |
| <u>TOTAL (A+B)</u> | <u>6,12,94,73,455.00</u> | <u>4,92,17,32,317.00</u> |

| SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31 ST MARCH, 2022 | | | | | | | | | | | | |
|---|--------|----------------------------------|--------------------------|---------------------------|---------------------------|-----------------------------|------------------------|-----------------------|--------------------------|------------------------------|-------------------------------|--------------------------|
| SCHEDULE 5 - FIXED ASSETS | | | | | | | | | | | | |
| DESCRIPTION | Rate | GROSS BLOCK | | | | DEPRECIATION | | | | NET BLOCK | | |
| | | Cost as at beginning of the year | Addition during the year | Decl./Adj during the year | Cost as at the year end | Up-to beginning of the year | for the year | on deductions/Adj | Total up to the year end | As at the Current year - end | As at the Previous year - end | |
| A. FIXED ASSETS: | | | | | | | | | | | | |
| 1 LAND: | | | | | | | | | | | | |
| a) Freehold | | 4,36,440.00 | - | - | 4,36,440.00 | - | - | - | - | - | - | 4,36,440.00 |
| 1. Bhd Land | | 56,75,519.00 | - | - | 56,75,519.00 | - | - | - | - | - | - | 56,75,519.00 |
| 2.GDCC Land | | 83,32,433.00 | - | - | 83,32,433.00 | - | - | - | - | - | - | 83,32,433.00 |
| 2 BUILDINGS: | | | | | | | | | | | | |
| On Freehold Land | | | | | | | | | | | | |
| a) Bhd Main Building/ITER Lab | 1.63% | 46,63,95,449.00 | - | 64,39,583.00 | 46,99,55,866.00 | 11,82,70,786.00 | 75,16,234.00 | 21,51,783.00 | 12,36,35,237.00 | 33,63,20,629.00 | 34,81,24,661.00 | 34,81,24,661.00 |
| b) Guest House/Hotel Building | 1.63% | 6,34,10,013.00 | - | - | 6,34,10,013.00 | 1,11,16,106.00 | 10,54,658.00 | - | 1,21,70,164.00 | 5,12,39,846.00 | 5,22,93,907.00 | 5,22,93,907.00 |
| c) Staff quarters/Comteen Bldg | 1.63% | 28,55,711.00 | 4,23,16,945.00 | - | 4,51,72,656.00 | 17,45,530.00 | 3,91,481.00 | - | 2,13,6,981.00 | 4,30,35,675.00 | 11,10,161.00 | 11,10,161.00 |
| d) FCIR Building | 1.63% | 8,83,6,228.00 | - | - | 8,83,6,228.00 | 1,30,58,136.00 | 14,40,333.00 | - | 1,44,98,469.00 | 7,38,77,559.00 | 7,53,18,092.00 | 7,53,18,092.00 |
| e) Additional Building | 1.63% | 9,29,41,236.00 | - | - | 9,29,41,236.00 | 96,98,594.00 | 15,14,943.00 | - | 1,12,13,537.00 | 8,17,27,699.00 | 8,32,42,642.00 | 8,32,42,642.00 |
| f) Laboratory & Aux. Building | 1.63% | 80,22,02,078.00 | 24,19,844.00 | - | 80,26,21,922.00 | 3,25,69,434.00 | 1,32,94,374.00 | - | 4,58,63,808.00 | 75,87,58,114.00 | 76,96,32,644.00 | 76,96,32,644.00 |
| g) HVAC Building | 1.63% | 1,21,77,052.00 | - | - | 1,21,77,052.00 | 10,37,342.00 | 1,98,485.00 | - | 12,55,827.00 | 1,09,41,225.00 | 1,11,39,710.00 | 1,11,39,710.00 |
| h) KSH Building | 1.63% | 1,76,23,280.00 | - | - | 1,76,23,280.00 | 18,58,414.00 | 2,87,260.00 | - | 21,45,674.00 | 1,54,77,616.00 | 1,57,64,876.00 | 1,57,64,876.00 |
| i) Pre Reb Building/Approach Road | 1.63% | 1,74,91,177.00 | - | - | 1,74,91,177.00 | 16,17,387.00 | 2,85,107.00 | - | 19,02,494.00 | 1,55,88,683.00 | 1,58,73,790.00 | 1,58,73,790.00 |
| 3. PLANT MACHINERY & EQUIPMENTS | | | | | | | | | | | | |
| a) Scientific Equipments | 4.75% | 8,38,77,35,642.00 | 62,72,79,423.00 | 9,32,13,277.00 | 8,92,18,01,788.00 | 3,67,82,02,007.00 | 37,75,63,483.00 | 7,12,85,681.00 | 3,98,44,79,809.00 | 4,93,73,21,979.00 | 4,70,95,33,635.00 | 4,70,95,33,635.00 |
| c) Workshop Equipments/CPP Machinery & Equip. | 4.75% | 1,93,04,685.00 | - | - | 1,93,04,685.00 | 1,39,28,516.00 | 4,98,825.00 | - | 1,44,25,341.00 | 48,79,619.00 | 53,76,169.00 | 53,76,169.00 |
| d) Workshop Tools (CPP Mechanical Works) | 4.75% | 5,66,483.00 | - | 12,023.00 | 5,54,460.00 | 5,29,191.00 | 13,249.00 | 12,023.00 | 5,30,417.00 | 24,043.00 | 37,292.00 | 37,292.00 |
| 4. FURNITURE FIXTURES | 6.33% | 11,24,19,390.00 | 20,21,214.00 | 3,73,351.00 | 11,40,67,253.00 | 6,95,80,297.00 | 59,29,421.00 | 3,53,331.00 | 7,51,56,897.00 | 3,89,10,666.00 | 4,28,39,093.00 | 4,28,39,093.00 |
| 5. OFFICE/GEN. EQUIPMENTS | 4.75% | 7,99,66,881.00 | 7,90,737.00 | 4,81,763.00 | 8,02,55,855.00 | 3,71,83,570.00 | 31,60,121.00 | 2,51,479.00 | 4,00,92,212.00 | 4,01,83,643.00 | 4,27,83,311.00 | 4,27,83,311.00 |
| 6. COMPUTER / PERIPHERALS* | 16.21% | 85,57,09,045.00 | 1,88,41,091.00 | 1,66,07,694.00 | 85,79,42,442.00 | 55,18,92,017.00 | 7,52,24,783.00 | 1,58,19,736.00 | 61,12,97,044.00 | 24,66,45,396.00 | 30,38,17,028.00 | 30,38,17,028.00 |
| 7. ELECTRIC INSTALLATION | 4.75% | 6,27,88,569.00 | 7,200.00 | - | 6,27,95,769.00 | 1,62,38,408.00 | 26,55,410.00 | - | 1,88,93,818.00 | 4,39,01,951.00 | 4,65,50,161.00 | 4,65,50,161.00 |
| 8. LIBRARY BOOKS/ JOURNALS | 4.75% | 38,91,23,844.00 | 3,28,80,311.00 | - | 42,20,04,155.00 | 17,18,92,858.00 | 1,61,41,070.00 | - | 18,80,33,928.00 | 23,99,70,227.00 | 21,72,30,986.00 | 21,72,30,986.00 |
| CURRENT YEAR | | 11,48,55,51,165.00 | 72,65,56,765.00 | 11,71,27,691.00 | 12,09,49,80,239.00 | 4,73,04,18,613.00 | 50,71,66,967.00 | 8,98,74,033.00 | 5,14,77,11,547.00 | 6,94,72,68,967.00 | 6,75,51,32,550.00 | 6,75,51,32,550.00 |
| B. INTANGIBLE ASSETS | | | | | | | | | | | | |
| 1. Computer Softwares* | | 22,12,27,079.00 | 5,34,44,962.00 | - | 27,46,72,041.00 | 19,11,05,136.00 | 6,22,27,686.00 | - | 25,33,32,822.00 | 2,13,39,219.00 | 3,01,21,943.00 | 3,01,21,943.00 |
| 2. Patents | | 81,380.00 | - | - | 81,380.00 | 81,380.00 | - | - | 81,380.00 | - | - | - |
| CURRENT YEAR | | 22,13,08,459.00 | 5,34,44,962.00 | - | 27,47,53,421.00 | 19,11,86,516.00 | 6,22,27,686.00 | - | 25,34,14,202.00 | 2,13,39,219.00 | 3,01,21,943.00 | 3,01,21,943.00 |

| SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022 | | | | | | | | | | | | |
|---|--------|----------------------------------|--------------------------|--------------------------|---------------------------|-----------------------------|------------------------|-----------------------|--------------------------|------------------------------|-------------------------------|--|
| SCHEDULE 5 - FIXED ASSETS | | | | | | | | | | | | |
| DESCRIPTION | Rate | GROSS BLOCK | | | | | DEPRECIATION | | | NET BLOCK | | |
| | | Cost as of beginning of the year | Addition during the year | Decl/Adj during the year | Cost as of the year end | Up-to beginning of the year | for the year | on deductions/Adj | Total up to the year end | As of the Current year - end | As of the Previous year - end | |
| C. ASSETS AT IGCAR | | | | | | | | | | | | |
| 1. Building | 1.63% | 3,35,67,457.00 | - | - | 3,35,67,457.00 | 43,78,229.00 | 5,47,149.00 | - | 49,25,378.00 | 2,86,42,079.00 | 2,91,89,228.00 | |
| 2. Office & General Equipment | 4.75% | 1,92,46,116.00 | - | - | 1,92,46,116.00 | 66,92,351.00 | 9,14,190.00 | - | 76,06,541.00 | 1,16,39,575.00 | 1,26,53,765.00 | |
| 3. Computers | 16.21% | 1,67,738.00 | - | - | 1,67,738.00 | 1,35,950.00 | 27,190.00 | - | 1,63,140.00 | 4,598.00 | 31,788.00 | |
| 4. Office Furniture of IGCAR | 6.33% | 4,84,673.00 | - | - | 4,84,673.00 | 1,31,089.00 | 30,460.00 | - | 1,61,749.00 | 3,22,904.00 | 3,53,584.00 | |
| 5. Scientific Equipments of IGCAR | 4.75% | 20,70,54,464.00 | - | - | 20,70,54,464.00 | 6,87,87,793.00 | 1,01,40,708.00 | - | 7,89,28,501.00 | 12,81,25,963.00 | 13,82,66,671.00 | |
| CURRENT YEAR | | 26,05,20,448.00 | - | - | 26,05,20,448.00 | 8,01,25,412.00 | 1,16,59,917.00 | - | 9,17,85,329.00 | 16,87,35,119.00 | 18,03,93,036.00 | |
| D. ASSETS - External Projects | | | | | | | | | | | | |
| COMPUTER / PERIPHERALS* | 16.21% | 26,35,247.00 | - | - | 26,35,247.00 | 25,03,486.00 | 21,205.00 | - | 25,24,691.00 | 1,10,556.00 | 1,31,716.00 | |
| Computer Softwares* | 16.67% | 4,53,965.00 | - | - | 4,53,965.00 | 4,53,965.00 | - | - | 4,53,965.00 | - | - | |
| OFFICE/GEN. EQUIPMENTS | 4.75% | 4,71,106.00 | - | - | 4,71,106.00 | 2,66,934.00 | - | - | 2,66,934.00 | 2,04,172.00 | 2,04,172.00 | |
| FURNITURE, FIXTURES | 6.33% | 5,04,198.00 | - | - | 5,04,198.00 | 4,60,932.00 | 4,411.00 | - | 4,65,343.00 | 38,855.00 | 43,266.00 | |
| Scientific Equipments | 4.75% | 3,37,82,937.00 | - | - | 3,37,82,937.00 | 1,63,04,124.00 | 15,97,050.00 | - | 1,79,01,174.00 | 1,58,81,763.00 | 1,74,78,813.00 | |
| CURRENT YEAR | | 3,78,47,453.00 | - | - | 3,78,47,453.00 | 1,99,89,441.00 | 16,22,666.00 | - | 2,16,12,107.00 | 1,62,35,346.00 | 1,78,58,012.00 | |
| D. CAPITAL WORK-IN-PROGRESS | | | | | | | | | | | | |
| | | 9,23,91,1381.00 | 1,91,57,117.00 | 1,53,23,73,623.00 | 9,62,25,34,875.00 | - | - | - | - | 9,62,25,34,875.00 | 9,23,91,1381.00 | |
| TOTAL | | 21,24,44,18,906.00 | 2,69,57,18,844.00 | 1,64,95,01,314.00 | 22,29,26,36,436.00 | 5,02,17,19,982.00 | 58,26,77,236.00 | 8,98,74,033.00 | 5,51,45,23,185.00 | 16,77,61,13,526.00 | 16,22,26,98,922.00 | |
| PREVIOUS YEAR | | 15,02,45,53,165.00 | 7,37,79,20,310.00 | 1,15,80,54,567.00 | 21,24,44,18,906.00 | 4,07,80,31,321.00 | 42,95,22,931.00 | 72,96,976.00 | 4,50,02,97,276.00 | 16,22,26,98,922.00 | | |

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SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

| PARTICULARS | 2021-2022 | 2020-2021 |
|---|---------------------------|---------------------------|
| SCHEDULE 6 - CURRENT ASSETS, LOANS, ADVANCES ETC.: | | |
| A. CURRENT ASSETS : | | |
| 1 <u>Inventories:</u> | | |
| a) Stores and spares | 10,80,49,080.00 | 44,20,035.00 |
| 2 <u>Sundry Debtors:</u> | | |
| a) Debts outstanding for a period exceeding six months | 4,90,000.00 | 23,70,000.00 |
| b) Debts outstanding for a period less than six months | 1,27,53,528.00 | 3,00,91,038.00 |
| c) Others | | - |
| 3 <u>Cash balances in hand</u> (including cheques/drafts and imprest) | 22,756.00 | 28,140.00 |
| 4 <u>Bank Balances:</u> | | |
| a) <u>With Scheduled Banks:</u> | | |
| - <u>On Current Accounts</u> | | |
| State Bank of India, IPR.Branch, Ahemdabad A/c.30185519770 | 89,18,506.00 | 21,79,345.00 |
| State Bank of India, IPR.Branch, Ahemdabad A/c.30360884053 | 1,47,79,145.00 | 1,77,81,995.00 |
| State Bank of India, Naroda Branch, Ahemdabad A/c.10159920115 | 67,661.00 | 15,41,658.00 |
| State Bank of India, Naroda Branch, Ahemdabad A/c.30360272380 | 8,77,511.00 | 7,34,049.00 |
| State Bank of India, A/c No.35052592927 | 10,000.00 | 25,926.00 |
| State Bank of India, A/c No.39503998940 (GEM A/c) | 1,00,000.00 | 1,00,000.00 |
| Reserve Bank of India, A/c No.10686601002 | 2.00 | - |
| - <u>On Deposit Accounts</u> | | |
| State Bank of India | 2,58,02,05,247.00 | 93,43,39,486.00 |
| - <u>On Savings Accounts</u> | | |
| State Bank of India, A/c No. 30767137485 | 13,415.00 | 13,059.00 |
| SBI (ECRIS-2022) A/c No.40851877961 | 10,000.00 | - |
| State Bank of India, A/c No. 31012661865 | 30,79,573.00 | 46,36,200.00 |
| TOTAL (A) | 2,72,93,76,424.00 | 99,82,60,931.00 |
| B. LOANS, ADVANCES AND OTHER ASSETS : | | |
| 1 <u>Loans:</u> | | |
| a) Staff | | |
| House Building Advance (Including accrued interest) | 2,20,67,436.00 | 2,55,55,227.00 |
| Computer Advance (Including accrued interest) | 36,97,107.00 | 46,82,718.00 |
| Vehicle Advance (Including accrued interest) | 11,25,391.00 | 15,44,057.00 |
| 2 <u>Advances and amounts recoverable in cash or in kind or for value to be received:</u> | | |
| a) Advances to Non Govt. Contractors & Suppliers (Including adv. For Capital Works) | 21,55,35,82,076.00 | 18,56,03,32,929.00 |
| b) Advances to Govt.Institutions/Organisations (Refer Note 5 of Schedule-14) | 6,80,62,518.00 | 34,15,74,221.00 |
| c) Deposit with Government Authorities | 1,78,88,835.00 | 1,68,88,835.00 |
| d) Deposit with Others | 69,28,592.00 | 69,29,092.00 |
| e) TDS Receivable | 17,29,970.00 | 12,63,162.00 |
| f) Patents Applied for | 5,74,644.00 | 4,59,374.00 |
| g) Advance for Travelling Expenses | 10,50,555.00 | 23,52,830.00 |
| h) General Advance * | (37,40,038.00) | 2,29,15,896.00 |
| i) Project Leader Imprest Advance | - | - |
| j) LTC Advance | 51,699.00 | 26,29,626.00 |
| k) Festival Advance | - | 7,59,000.00 |
| l) CPP-IPR | - | (2,682.00) |
| m) CGST Receivable | - | 9,52,939.00 |
| n) IGST Receivable | - | 3,47,264.00 |
| o) RCM CGST Receivable | 2,56,735.00 | 2,56,735.00 |
| p) RCM SGST Receivable | 2,56,735.00 | 2,56,735.00 |
| a) GST | 5,13,076.00 | 1,56,020.00 |
| r) GSLI | 5,445.00 | 5,446.00 |
| s) SGST Receivable | - | 9,82,209.00 |
| t) TDS of CGST | - | - |
| u) TDS of SGST | - | - |
| v) ITER-India | - | - |
| w) Prepaid Expenses | 32,45,912.00 | 44,40,819.00 |
| 3 <u>Income Accrued:</u> | | |
| a) On Bank Fixed Deposits | 3,42,71,833.00 | 1,03,44,132.00 |
| TOTAL (B) | 21,71,15,68,521.00 | 19,00,56,26,584.00 |
| TOTAL (A+B) | 24,44,09,44,945.00 | 20,00,38,87,515.00 |

* Gratuity amount withhold against recoveries to be made from the respective employees

SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2022

| PARTICULARS | 2021-2022 | 2020-2021 |
|--|---------------------------|--------------------------|
| <u>SCHEDULE 7 - GRANTS/SUBSIDIES :</u> | | |
| (Irrevocable Grants & Subsidies Received) | | |
| 1) Central Government (Dept. of Atomic Energy, Govt. of India) | 11,46,19,86,551.00 | 7,46,71,00,000.00 |
| <u>TOTAL</u> | 11,46,19,86,551.00 | 7,46,71,00,000.00 |

SCHEDULE 8 - INTEREST EARNED :

| | | |
|--|-----------------------|-----------------------|
| 1) On Term Deposits & Savings Deposits: | | |
| a) With Scheduled Banks- State bank of India | 7,68,17,964.00 | 7,62,97,590.00 |
| 2) On Loans: | | |
| a) Employees/Staff | | |
| - On Vehicle Advance | 39,461.00 | 57,522.00 |
| - On Computer Advance | 68,876.00 | 88,938.00 |
| - On House Building Advance | 11,94,661.00 | 8,92,737.00 |
| 3) Interest on TDS refund | - | 15,519.00 |
| <u>TOTAL</u> | 7,81,20,962.00 | 7,73,52,306.00 |

SCHEDULE 9 - OTHER INCOME :

| | | |
|---|-----------------------|---------------------|
| 1) Miscellaneous Income | 69,22,744.00 | 37,82,030.00 |
| 2) Rent | 1,20,425.00 | 3,02,118.00 |
| 3) Royalty & Technology Transfer Fee Income | 1,14,505.00 | 10,03,590.00 |
| 4) Other receipts for Facility utilisation | 49,34,685.00 | 1,66,500.00 |
| 5) Surplus on Sale of Assets | - | 8,537.00 |
| 6) Scientific & Technical Receipts | | |
| a) Domestic | 5,23,224.00 | - |
| a) International | 1,94,94,188.00 | - |
| 7) ITER Project Associates (IPAs) Receipts | 5,12,92,662.00 | - |
| <u>TOTAL</u> | 8,34,02,433.00 | 52,62,775.00 |

SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2022

| PARTICULARS | 2021-2022 | 2020-2021 |
|--|--------------------------|--------------------------|
| SCHEDULE 10 - ESTABLISHMENT EXPENSES : | | |
| a) Salaries and Wages | 84,46,33,072.00 | 82,05,54,557.00 |
| b) Allowances and Bonus | 53,60,92,121.00 | 54,10,98,281.00 |
| c) Contribution to Provident Fund (Including NPS Contribution) | 6,31,11,756.00 | 5,52,93,068.00 |
| d) Staff Welfare Expenses | 2,46,559.00 | 1,89,260.00 |
| e) Medical Expenses | 4,20,43,456.00 | 2,57,11,336.00 |
| f) Expenses on Employees' Retirement and Terminal Benefits | 1,26,59,88,227.00 | 28,69,00,727.00 |
| g) NPS charges | 76,347.00 | 65,350.00 |
| Less: PF Contribution Receipt for PF Trust on Option change CPF to GPF | - | -5,65,872.00 |
| TOTAL | 2,75,21,91,538.00 | 1,72,92,46,707.00 |
| SCHEDULE 11 - OTHER ADMINISTRATIVE EXPENSES ETC. : | | |
| a) Purchases- Consumable Stores & Spares | 13,90,42,043.00 | 15,18,29,422.00 |
| b) Electricity and Power | 11,07,70,838.00 | 10,39,58,002.00 |
| c) Repairs and Maintenance | 11,24,40,572.00 | 9,80,01,234.00 |
| d) Rent, Rates and taxes | 3,14,69,402.00 | 2,74,80,799.00 |
| e) Transport Hire Charges | 1,34,15,760.00 | 1,34,44,499.00 |
| f) Postage & Telegraph | 2,68,397.00 | 2,43,361.00 |
| g) Telephone and Trunk | 33,32,292.00 | 41,90,623.00 |
| h) Printing and Stationary | 38,74,444.00 | 34,92,397.00 |
| i) Travelling and conveyance Expenses | 32,63,006.00 | 21,87,114.00 |
| j) Travelling Expenses-International | 13,34,861.00 | 4,69,816.00 |
| k) Expenses on Seminar/Workshops | 26,14,569.00 | 15,73,339.00 |
| l) Membership | 17,008.00 | 35,735.00 |
| m) Auditors Remuneration - Internal | 2,06,500.00 | 2,21,250.00 |
| n) Auditors Remuneration - Statutory | 2,36,000.00 | 2,36,000.00 |
| o) Professional/Legal Charges | 68,72,450.00 | 21,48,049.00 |
| p) Security Expenses | 5,94,66,763.00 | 5,10,37,177.00 |
| q) Visiting Scientist Expenses | 2,76,230.00 | 4,13,465.00 |
| r) Advertisement and Publicity | 18,25,448.00 | 9,35,392.00 |
| s) Admin/Office Exp | 4,28,245.00 | 3,92,814.00 |
| t) Expenses on Acedemic Programmes | 44,54,885.00 | 36,10,680.00 |
| u) Honorarium | 23,82,484.00 | 20,82,358.00 |
| v) Bank Charges | 13,69,956.00 | 13,66,568.00 |
| w) Remuneration & Wages | 1,82,22,236.00 | 2,42,16,754.00 |
| x) Canteen Subsidy / Main | 30,20,761.00 | 23,76,750.00 |
| y) Colloborative Research Expenses | 34,66,858.00 | 1,46,86,932.00 |
| z) Technical & Professional Consultancy | 13,91,672.00 | 12,23,782.00 |
| aa) TA to Candidate | -2,43,052.00 | - |
| ab) Loss on sale of capital assets/A Wo | 1,69,61,681.00 | - |
| ac) Service Charges on Scap Sale | 2,14,805.00 | - |
| ad) Freight and Cartage Expenses | 5,83,222.00 | 90,254.00 |
| ae) Reimbursement of Exp to IO | 4,50,71,308.00 | 2,86,69,123.00 |
| TOTAL | 58,80,51,644.00 | 54,06,13,689.00 |
| TOTAL EXPENSES | 3,34,02,43,182.00 | 2,26,98,60,396.00 |

SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2022

| PARTICULARS | 2021-2022 | 2020-2021 |
|---|------------------------|------------------------|
| <u>SCHEDULE 12 - DEPRECIATION ON FIXED ASSETS:</u> | | |
| a) Main Building/Lab Building | 81,89,393.00 | 82,88,714.00 |
| b) Guest House / Hostel Building | 10,54,058.00 | 10,54,058.00 |
| c) Staff Quarters Building/Canteen Building | 3,91,431.00 | 46,548.00 |
| d) FCIPT Building | 14,40,533.00 | 14,28,425.00 |
| e) Additional Office Building | 15,14,943.00 | 15,14,943.00 |
| f) HVAC Building/Lab & Aux. Building | 1,28,19,700.00 | 1,27,70,271.00 |
| g) MSH Building | 2,87,260.00 | 2,87,260.00 |
| h) Scientific Equipments | 37,75,63,483.00 | 35,51,39,254.00 |
| i) Workshop Equipments | 4,96,825.00 | 5,69,715.00 |
| j) Workshop Tools | 13,249.00 | 22,009.00 |
| k) Furniture & Fixture | 59,29,621.00 | 59,76,226.00 |
| l) Office/General Equipments | 31,60,121.00 | 31,76,138.00 |
| m) Computers/Peripherals | 7,52,24,763.00 | 7,89,41,875.00 |
| n) Electric Installations | 26,55,410.00 | 22,67,451.00 |
| o) Library Books/Journals | 1,61,41,070.00 | 1,49,56,694.00 |
| p) Pre-Fab Building / Approach Road | 2,85,107.00 | 2,85,107.00 |
| <u>TOTAL (A)</u> | 50,71,66,967.00 | 48,67,24,688.00 |
| <u>AMMORTISATION ON INTANGIBLE ASSETS :</u> | | |
| a) Computer Softwares | 6,22,27,686.00 | 1,58,98,968.00 |
| b) Patents | - | - |
| <u>TOTAL (B)</u> | 6,22,27,686.00 | 1,58,98,968.00 |
| <u>ASSETS AT IGCAR</u> | | |
| a) Building | 5,47,149.00 | 5,47,149.00 |
| b) Office & General Equipment | 9,14,190.00 | 9,14,190.00 |
| c) Computer | 27,190.00 | 27,190.00 |
| d) Office Furniture at IGCAR | 30,680.00 | 30,680.00 |
| e) Scientific Equipments | 1,01,40,708.00 | 1,01,40,708.00 |
| <u>TOTAL (C)</u> | 1,16,59,917.00 | 1,16,59,917.00 |
| <u>ASSETS - External Projects</u> | | |
| a) Computer | - | 4,261.00 |
| b) Office Equipment | 21,205.00 | 22,095.00 |
| c) Office Furniture | 4,411.00 | 5,379.00 |
| d) Scientific Equipments | 15,97,050.00 | 16,02,615.00 |
| <u>TOTAL (D)</u> | 16,22,666.00 | 16,34,350.00 |
| <u>TOTAL (A+B + C + D)</u> | 58,26,77,236.00 | 51,59,17,923.00 |

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SIGNIFICANT ACCOUNTING POLICIES

SCHEDULE- 13:

1. BASIS FOR PREPARATION OF ACCOUNTS

The Financial statements are prepared on the historical cost convention, and on accrual method of Accounting, unless otherwise stated and on going concern basis.

2. INVENTORY VALUATION

Stores & spares are valued at the weighted average cost.

3. INVESTMENT

Investments are valued at cost.

4. FIXED ASSETS

a) Fixed Assets are recorded at cost which includes incidental expenses incurred up to the date of Commissioning of assets, net of liquidated damages/other recoveries prior to /post commissioning of the assets.

b) Intangible Assets

i) Softwares are recorded at cost which includes incidental expenses incurred up to the date of Commissioning.

ii) Patents are recorded at legal cost in the year in which granted. Legal cost includes Governemnet fees & lawyer's fees etc., incurred on getting patents.

5. DEPRECIATION

i) Depreciation is provided on Straight Line Basis at the following rates:

| Sr | Particular | Rate of Depreciation |
|----|------------------------------|----------------------|
| 1 | Building | 1.63% |
| 2 | Plant Machinery & Equipments | 4.75% |
| 3 | Furniture & Fixtures | 6.33% |
| 4 | Office / Gen.Equipments | 4.75% |
| 5 | Computers / Peripherals | 16.21% |
| 6 | Electric Installation | 4.75% |
| 7 | Library Books / Journals | 4.75% |

ii) Asset Costing Rs.5000.00 or less each are fully depreciated.

iii) Depreciation on additions to Assets other than Buildings and Library Books/Journals is provided on prorata basis from the month of addition. Depreciation on additions to Buildings and Library Books/Journals is provided at 50% of the applicable rate.

6. AMMORTISATION

i) Computer Softwares are ammortised during the period of six (6) years.

ii) Patents are ammortised during the period of 10 years from the date of application.

7. GOVERNMENT GRANTS

Government Grants are accounted for on the basis of the Income Approach on receipt basis. Grants received in respect of Fixed Assets are transferred to the Corpus Fund through the Income & Expenditure Account at the time of acquisition of Fixed Assets.

8. FOREIGN CURRENCY TRANSACTION

i) Foreign currency transactions during the year are recorded at rates of exchange prevailing on the date of transactions.

ii) Foreign Currency Assets and Liabilities are not translated into rupees at the rates of exchange prevailing on Balance-Sheet date, since this would have notional impact on unspent grant. Impact of not translation as above is not quantified.

9. CONTRIBUTIONS TO PROJECTS

Contributions to collaborative projects are accounted on the basis of the respective project agreements/Project Memorandum of Understanding. Further accounting for utilization of contribution given for collaborative projects is done on the basis of information regarding utilization received from partner organization.

10. EXTERNALLY FUNDED PROJECTS

Receipts & utilization for Externally Funded Projects are being accounted in a specific project account. On closure, surplus/deficit is being transferred to respective Agency/DAE.

11. RESEARCH & DEVELOPMENT

Revenue expenditure on research and development is charged against the grant of the year in which it incurred, Capital expenditure on research and development is shown as an addition to fixed assets. Expenditure on research and development resulting into tangible asset is accounted as fixed asset or intangible assets as the case may be.

12. RETIREMENT BENEFITS

Liability for all Retirement benefits like Pension, Gratuity, Leave Encashment, NPS Death Benefit are accounted for on actuarial valuation basis.

As per our report of even date attached.

Institute for Plasma Research
Bhat, Gandhinagar

For Goyal Parul & Co.,
Chartered Accountants
Firm Registration No.0116750N

-sd-

(Dr. Shashank Chaturvedi)
Director

-sd-

(Dr. Subroto Mukherjee)
Dean

-sd-

(Falguni Shah)
Accounts Officer-I

-sd-

(Vipul Bansal)
Partner
Membership No. 436956

Place : Gandhinagar
Date : 30/06/2022

NOTES TO THE ACCOUNTS

SCHEDULE- 14:

Hitherto, as per rules of ITER-India Empowered Board, separate set of accounts & records were to be maintained and separate Audited Statement of Accounts were to be presented for the ITER-India Project w.e.f. April 1,2008. However in accordance with Department of Atomic Energy directive vide their letter No.18/1/2010-R&D-II/9309 Dated October 5, 2010, Audited Statements of Accounts for ITER-India Project are to be presented on branch accounting concept.

2 CONTINGENT LIABILITIES :

- (i) Contingent Liabilities in respect of claims against the IPR not acknowledged as debts Rs.--NIL-- (Previous year - Rs.NIL).
- (ii) Guarantees and Letter of Credits given by Bank on behalf of the Institute for Plasma Research is Rs.14978.04 Lakh (Previous Year Rs.24889.00 Lakh).

3 CAPITAL COMMITMENTS

Estimated value of Contracts remaining to be executed on Capital Account and not provided for Rs.51751.60 Lakhs (Previous Year Rs.75305.00 Lakhs).

4 DEPRECIATION

Depreciation for the year 2021-2022 Rs.7,24,67,236.00 (Previous Year Rs. 51,59,17,923.00) has been debited to the Income & Expenditure Account and the like amount has been transferred from the Corpus Fund to the Income & Expenditure Account

5 ACCOUNTING OF PROJECT ASSETS

Fixed Assets set out in the Schedule-5 do not include Scientific Equipment of Rs.3,98,56,235.00 (Previous Year Rs. 3,98,56,235.00 as on 31.03.2022 purchased out of funds of closed sponsored projects as on 31.03.2022, held and used by Institute, as Project sanctions include stipulations that all such assets purchased out of the project funds will remain the property of the sponsors.

6 FOREIGN CURRENCY TRANSACTION

| | 2021-2022 | 2020-2021 |
|---|-------------------|-------------------|
| i) <u>Value of Imports Calculated on C.I.F. Basis :</u> | | |
| - Capital Goods | 10,34,42,455.00 | 44,24,72,972.00 |
| - Consumables & Spares | 2,15,78,180.00 | 3,77,51,882.00 |
| ii) <u>Expenditure in foreign currency :</u> | | |
| - Travel | 9,30,598.00 | 9,88,318.00 |
| - Cash Contribution to ITER-Organisation | 3,36,55,18,078.00 | 1,84,12,65,336.00 |
| - Technical Consultancy | - | - |
| iii) <u>Earnings :</u> | | |
| - Value of Exports on F.O.B. basis | Nil | Nil |

7 Advance to Govt.Institutions / Organisation stated in Schedule - 6B.2.b) includes:

An amount of Rs. 3.40 Crore (Previous year Rs. 3.40 Crore) has been paid to Indira Gandhi Centre for Advance Atomic Research for collaborative research on Development of ITER Test Blanket Modules which is pending for adjustment in absence of information regarding its utilisation.

8 Total demand outstanding of In-Cash Contribution to ITER Organisation as on 31.03.2022 is Euro 18,00,00,000.00 (Approx Rs.1547.00 Crores taking SBI TT Selling rate Rs.85.93 per Euro as on 31.03.2022

9 One reactor for aprox. Rs. 8.00 Lacs (Rupees Eight Lacs) included in present value of Assets is lost. No provision is made for loss,as lower court has decided the case in favour of the Institute and the matter is pending before Hon.High Court of Gujarat.

10 No Insurance Policy is taken for the Movable & Immovable assets as per the usual practice.

11 Previous year's figures have been regrouped wherever necessary to correspond with the current year's figures.

12 Balances of Suppliers/Contractors are subject to confirmations & adjustment, if any.

13 GST Input Tax Credit and GST liability as per books of accounts and GST Input Tax Credit and GST liability as per Return are subject to reconciliation of CPP-IPR. As per management it will be reconciled in next Financial Year.

As per our report of even date attached.

Institute for Plasma Research
Bhat, Gandhinagar

For Goyal Parul & Co.,
Chartered Accountants
Firm Registration No.016750N

-sd-
(Dr.Shashank Chaturvedi)
Director

-sd-
(Dr.Subroto Mukherjee)
Dean

-sd-
(Falguni Shah)
Accounts Officer-I

-sd-
(Vipul Bansal)
Partner
Membership No. 436956

Place : Gandhinagar
Date : 30/06/2022

Audited Statements of Accounts

as on 31st March 2022

INSTITUTE FOR PLASMA RESEARCH

Employees Provident Fund

IPR EMPLOYEE'S PROVIDENT FUND.

BALANCE SHEET AS AT 31ST MARCH, 2022

| 2020-21 | CORPUS/CAPITAL FUND AND LIABILITIES | | 2021-22 |
|------------------------|--|---|------------------------|
| | MEMBERS PF SUBSCRIPTION : | | |
| | (Net of Loans & including Interest on Subscription) | | |
| 46,34,03,382.30 | | Balance as on 1st April 2021 | 51,58,96,731.30 |
| 7,23,29,539.00 | | Addition During the year | 7,74,20,864.00 |
| 1,98,36,190.00 | 51,58,96,731.30 | Less : Debit During the year | 5,21,52,752.00 |
| | | | 54,11,64,843.30 |
| | INSTITUTE'S PF CONTRIBUTION : | | |
| | (Including Interest) | | |
| 1,80,526.15 | | Balance as on 1st April 2021 | 1,80,526.15 |
| - | | Addition during the year | - |
| - | 1,80,526.15 | Less : Debits during the year | - |
| | | | 1,80,526.15 |
| | LAPSE & FORFEITTURE A/c | | |
| 16,42,343.49 | | Balance as on 1st April 2021 | 16,42,343.49 |
| - | 16,42,343.49 | Addition during the year | - |
| | | | 16,42,343.49 |
| | CURRENT LIABILITIES : | | |
| 95,862.00 | 95,862.00 | Sundry Credit Balances. | 95,862.00 |
| - | | IPR | 6,000.00 |
| | | | 1,01,862.00 |
| | INCOME & EXPENDITURE A/c | | |
| 3,95,86,162.22 | | Opening Balance | 3,53,31,887.72 |
| -42,54,274.50 | 3,53,31,887.72 | Add/Less : Transfer from Income & Expenditure A/c | -29,26,356.00 |
| | | | 3,24,05,531.72 |
| 55,31,47,350.66 | | TOTAL | 57,54,95,106.66 |
| | ASSETS | | |
| 50,31,92,085.00 | FIXED DEPOSIT with State Bank Of India / Public Financial Institute. | 53,23,68,132.00 | |
| 1,16,85,570.53 | S/B A/c with : State Bank Of India | 81,39,998.53 | 54,05,08,130.53 |
| 3,81,21,399.13 | Interest accrued but not due on Fixed Deposits with a Scheduled Bank / Public Financial Institute. | 3,48,38,680.13 | 3,48,38,680.13 |
| | Income-Tax Deducted at source : | | |
| 1,48,296.00 | | Balance as on 1st April 2021 | 1,48,296.00 |
| - | | Addition during the year | - |
| - | 1,48,296.00 | Less : Refund Received | - |
| | | | 1,48,296.00 |
| 55,31,47,350.66 | | Total | 57,54,95,106.66 |

Note : Loan transactions are merged with members subscription accounts. Rs. 12,08,049/- were given during the year ended as on 31st March 2022, Rs.87,32,190/- are outstanding in loan accounts.

Dr. Subroto Mukherjee
(Dr. Subroto Mukherjee)
Senior Professor - H
Chairman



F. A. Shah
(Falguni Shah)
Accounts Officer-I, IPR
Member



Examined and Found correct.
For Goyal Parul & Co.
Chartered Accountants
FRN. 016750N

Vipul Bansal
(Vipul Bansal)
Partner
Membership No. 436956

Place : Bhat, Gandhinagar
Dated : June 14, 2022

UDIN: 22436956AKXHAP6626

IPR EMPLOYEE'S PROVIDENT FUND.

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD
ENDED ON 31ST MARCH, 2022

| 2020-21 | INCOME | 2021-22 |
|--------------------|---|-----------------------|
| 3,51,341.00 | Interest On Savings Bank Account & Others | 2,15,362.00 |
| 2,89,45,300.00 | Interest On Fixed Deposit | 3,27,57,097.00 |
| 42,54,274.50 | Excess of Expenditure over Income transferred to Income & Expenditure A/c | 29,26,356.00 |
| 3,35,50,915.50 | TOTAL | 3,58,98,815.00 |
| EXPENDITURE | | |
| 3,35,50,591.00 | Interest on Members Subscription | 3,58,98,815.00 |
| 324.50 | Bank Charges | - |
| - | Interset on Institute's Contribution | - |
| 3,35,50,915.50 | TOTAL | 3,58,98,815.00 |

Examined and Found correct.

For Goyal Parul & Co.

Chartered Accountants

FRN. 016750N

Subroto Mukherjee
(Dr. Subroto Mukherjee)
Senior Professor - H
Chairman



F. A. Shah
(Falguni Shah)
Accounts Officer-I. IPR
Member



Vipul Bansal
(Vipul Bansal)
Partner
Membership No. 436956

Place : Bhat, Gandhinagar
Dated : June 14, 2022



परीक्षित लेखा विवरण
AUDITED STATEMENT OF ACCOUNTS
2021-22



भौतिकी संस्थान
INSTITUTE OF PHYSICS
भुवनेश्वर, ओडिशा
BHUBANESWAR, ODISHA

जीआरसी एंड एसोसिएट्स / GRC & Associates

सनदी लेखाकार / Chartered Accountants
एन-6/432, पहली मंजिल, आईआरसी गांव, नयापल्ली,
N-6/432, 1st Floor, IRC Village, Nayapalli,
भुवनेश्वर, ओडिशा, पिन - 751015
Bhubaneswar, Odisha, Pin - 751015



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N-6/432, 1st Floor, IRC Village, Nayapalli,
Bhubaneswar, Odisha, Pin - 751015
Ph : 674-2362263, 2362265
Cell : 9437064902, 9777999902, 9437113710
Email : grc.bbsr@gmail.com



GRC & ASSOCIATES
Chartered Accountants

INDEPENDENT AUDITORS' REPORT

To
The Director,
Institute of Physics,
Bhubaneswar.

Report on the audit of the financial statements

We have audited the accompanying financial statements of **INSTITUTE OF PHYSICS** ("the Society"), which comprise the balance sheet as at March 31, 2022, and the Statement of Income and Expenditure and the statement Receipt and Payment for the year ended as on that date.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of the financial statements that give a true and fair view of the financial position, financial performance of the Society in accordance with the applicable Accounting Standards and Societies Registration Act 1860. This responsibility includes the design, implementation and maintenance of the internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing producing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making preparation and fair representation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting polices used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Branches : Balasore | Bhadrak | Cuttack | Jajpur | Bhubaneswar | Keonjhar | Chennai | Kalaburagi



Qualified opinion**Basis of Qualification:**

1.

a) The Society has not followed IAS 10 for accounting of Fixed assets and AS 6 for provision of depreciation. The society has not maintained fixed assets register to verify the individual asset residual value. Depreciation has been charged on gross block at the end of the year on SLM method irrespective of the fact that individual old assets may have been depreciated in full. The depreciation on assets purchased during the year was also charged for the whole year instead of proportionate basis from date to use.

b) The Fixed Assets of the Society were not physically verified in full during the year under audit.

c) None of the Fixed Assets of the Society were tested for impairment in accordance with IAS 28 and no provision has been made for impairment if any.

2. IAS 12 on accounting of Government grants has not been followed. The grants have been recognized on realization basis. Capital grants have been recognized as capital fund and shown as Liability.

3. The Capital Fund of the Institute is decreased and current Liabilities is increased to the tune of Rs132.22 lakhs to due recognition of unutilised Government grant as current liabilities at the end of the year.

Emphasis of Matter :

Attention of the management is also drawn on the following matter:

Balances of advances and liabilities to/from third parties are subjects to confirmation.

Based on the above, in our opinion and to the best of our information and according to the explanations given to us, the financial statement read with the Accounting policies and note on accounts and the separate report annexed herewith the report, gives the information required by the Act in the manner so required and give a True and Fairview in conformity with the Accounting Principles Generally Accepted in India.

- a. In the case of Balance sheet of the state of affairs of the Society as at March 31 2022
- b. In the case of the statement of income and expenditure, of the deficit of the institute for the year ended on that date.
- c. In case of statement of receipt and payments, the receipts and payment for the year ended on the date.



**Report on other legal and regulatory requirements**

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and have found them to be satisfactory.
- (b) In our opinion proper books of account as required by law have been kept by the Institute, so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of income and Expenditure and Receipts and payment dealt with by this report are in agreement with the books of accounts.

For GRC & Associates
Chartered Accountants
Firm Registration No.02437S

CA A Mohapatra
Partner
Membership No.055285
UDIN:22055285ALSQXI5139

Place: Bhubaneswar
Date: The 27th Day of June, 2022





INSTITUTE OF PHYSICS
Sachivalaya Marg, Bhubaneswar

Balance Sheet as at 31st March 2022

(Amount in Rupees)

| SOURCES OF FUNDS | Schedule | Current Year | Previous Year |
|--|----------|---------------------|---------------------|
| CORPUS/ CAPITAL FUND AND LIABILITIES | | | |
| CORPUS/ CAPITAL FUND | 1 | 48,25,21,728 | 57,99,14,871 |
| RESERVES AND SURPLUS | 2 | - | - |
| EARMARKED/ENDOWMENT FUNDS | 3 | 2,11,40,209 | 2,28,45,629 |
| SECURED LOANS AND BORROWINGS | 4 | - | 0 |
| UNSECURED LOANS AND BORROWINGS | 5 | - | 0 |
| DEFERRED CREDIT LIABILITIES | 6 | - | 0 |
| CURRENT LIABILITIES AND PROVISIONS | 7 | 19,14,35,912 | 16,34,58,804 |
| TOTAL | | 69,50,97,849 | 76,62,19,304 |
| APPLICATION OF FUNDS | | | |
| ASSETS | | | |
| PROPERTY, PLANT & EQUIPMENTS | 8 | 65,48,82,707 | 70,19,88,788 |
| INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS | 9 | 0 | 0 |
| INVESTMENTS OTHERS | 10 | 0 | 0 |
| CURRENT ASSETS, LOANS, ADVANCES ETC. | 11 | 4,02,15,142 | 6,42,30,516 |
| TOTAL | | 69,50,97,849 | 76,62,19,304 |
| SIGNIFICANT ACCOUNTING POLICIES | 24 | | |
| CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS | 25 | | |

As per our attached report of even date

For and on behalf of
GRC & Associates
Chartered Accountants
FRN-002437S

CAA Mohapatra
Partner

M.No. 055285

UDIN: 22055285ALSQXIS139

Place: Bhubaneswar

Date: The 27th Day of June 2022



For and on behalf of
Institute of Physics, Bhubaneswar

(Mr. D. N. Sahoo)
Jr. Accounts Officer

कनिष्ठ लेखा अधिकारी/JUNIOR ACCOUNTS OFFICER
भौतिकी संस्थान/INSTITUTE OF PHYSICS
भुवनेश्वर/BHUBANESWAR

(Mr. R. K. Rath)
Registrar

रेजिस्ट्रार/REGISTRAR
भौतिकी संस्थान/INSTITUTE OF PHYSICS
भुवनेश्वर/BHUBANESWAR

(Prof. K. K. Nanda)
Director

निदेशक/DIRECTOR
भौतिकी संस्थान/INSTITUTE OF PHYSICS
भुवनेश्वर/BHUBANESWAR



INSTITUTE OF PHYSICS
Sachivalaya Marg, Bhubaneswar

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in Rupees)

| Particulars | Schedule | Current Year (2021-22) | Previous Year (2020-21) |
|--|----------|---------------------------|----------------------------|
| INCOME | | | |
| Income from sale or services | 12 | | |
| Grants/ Subsidies | 13 | 31,31,00,000 | 26,66,00,000 |
| Fees/ Subscriptions | 14 | 0 | 0 |
| Income from investments | 15 | 0 | 0 |
| Income from royalty, Publication etc | 16 | 0 | 0 |
| Interest Earned | 17 | 2,18,469 | 16,279 |
| Other Income | 18 | 6,67,236 | 13,50,149 |
| Increase decrease in stock of finised goods/ WIP | 19 | 0 | 0 |
| TOTAL (A) | | 31,39,85,705 | 26,79,66,428 |
| EXPENDITURE | | | |
| Establishment Expenses | 20 | 25,00,98,281 | 22,41,08,091 |
| Other Administrative Expenses etc. | 21 | 9,48,79,204 | 9,13,12,562 |
| Expenditure on grants Subsidies etc (Plan grant Surrendered) | 22 | 0 | 0 |
| Interest Paid | 23 | 0 | 0 |
| Depreciation (Corresponding to Schedule 8) | | 5,42,45,400 | 5,47,90,802 |
| TOTAL (B) | | 39,92,22,885 | 37,02,11,454 |
| Balance being excess of Expenditure over Income (A-B) | | (8,52,37,180) | (10,22,45,026) |
| Unspent Grant at year end | | 1,32,22,000 | 0 |
| BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/ CAPITAL FUND | | (9,84,59,180) | (10,22,45,026) |
| SIGNIFICANT ACCOUNTING POLICIES | 24 | | |
| CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS | 25 | | |

As per our attached report of even date

For and on behalf of
GRC & Associates
Chartered Accountants
FRN-002437S

Debabrata
CA A Mohapatra
Partner
M.No. 055285
UDIN: 22055285ALSQXI5139
Place: Bhubaneswar
Date: The 27th Day of June 2022



For and on behalf of
Institute of Physics, Bhubaneswar

D. N. Sahoo (Mr. D. N. Sahoo) Jr. Accounts Officer
कनिष्ठ लेखा अधिकारी/JUNIOR ACCOUNTS OFFICER
भौतिकी संस्थान/INSTITUTE OF PHYSICS, भुवनेश्वर/BHUBANESWAR

R. K. Rath (Mr. R. K. Rath) Registrar
रेजिस्ट्रार/REGISTRAR
भौतिकी संस्थान/INSTITUTE OF PHYSICS, भुवनेश्वर/BHUBANESWAR

K. K. Nanda (Prof. K. K. Nanda) Director
निदेशक/DIRECTOR
भौतिकी संस्थान/INSTITUTE OF PHYSICS, भुवनेश्वर/BHUBANESWAR

INSTITUTE OF PHYSICS, BHUBANESWAR
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

SCHEDULE 1 - CORPUS/CAPITAL FUND

| Particulars | (Amount in Rupees) | |
|--|------------------------|-------------------------|
| | Current Year (2021-22) | Previous Year (2020-21) |
| Balances as at the beginning of the year | 57,99,14,871 | 64,15,57,802 |
| Add : Contributions towards Corpus/Capital Fund | 10,66,038 | 4,06,02,095 |
| Add/(Deduct) : Balance of Income/(Expenditure) transferred from Income & expenditure Account | -9,84,59,180.28 | -10,22,45,026 |
| Balances as at the year end | 48,25,21,728 | 57,99,14,871 |



कनिष्ठ लेखा अधिकारी/JUNIOR ACCOUNTS OFFICER
भौतिकी संस्थान/INSTITUTE OF PHYSICS
भुवनेश्वर/BHUBANESWAR



रेजिस्ट्रार/REGISTRAR
भौतिकी संस्थान/INSTITUTE OF PHYSICS
भुवनेश्वर/BHUBANESWAR



निदेशक/DIRECTOR
भौतिकी संस्थान/INSTITUTE OF PHYSICS
भुवनेश्वर/BHUBANESWAR





INSTITUTE OF PHYSICS, BHUBANESWAR
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS

(Amount in Rupees)

| Particulars | Current Year (2021-22) | | | | Previous Year (2020-21) |
|---|------------------------|--------------------|--------------------|--------------------|-------------------------|
| | OB | Receipt | Payment | CB | |
| 1 L.K.Panda Memorial Fellowship SB A/C No.10164207776 | 1,33,598 | 6,288 | 10,000 | 1,29,886 | 1,33,598 |
| 2 TPSC Account SB A/C No. 450502010004886 | 1,04,566 | 3,145 | - | 1,07,711 | 1,04,566 |
| 3 JC Bose of Prof. A.M.Jayannavar SB A/C No.15987 | 11,41,814 | 5,59,141 | 2,50,000 | 14,50,955 | 11,41,814 |
| 4 JC Bose of Prof. S.M.Bhattacharjee SB A/C No.16376 | 2,998 | 91 | 47 | 3,042 | 2,998 |
| 5 Inspire Grant of Dr. S.K.Agarwalla SB A/C No.17400 | 2,883 | 97 | 2,980 | - | 2,883 |
| 6 CSIR Pool Scientist Programme SB A/C No.18179 | 7,923 | 243 | 94 | 8,072 | 7,923 |
| 7 UGC-DAE CSR Grant SB A/C No.18489 | 2,01,341 | 8,098 | - | 2,09,439 | 2,01,341 |
| 8 RAMANUJAN FELLOWSHIP DR. A.K. NAYAK SB A/C No.18511 | 1,605 | 23 | 1,604 | 24 | 1,605 |
| 9 INSA PROF. J MOHARANA SB A/C No.18532 | 22,184 | 79,456 | - | 1,01,640 | 22,184 |
| 10 BI-IFCC Grant of Dr. P.K. Sahu SB A/C No.18597 | 6,80,003 | 29,278 | 9,264 | 7,00,017 | 6,80,003 |
| 11 Inspire Grant of Dr. Manimala Mitra SB A/C No.18695 | 2,13,875 | 6,434 | 98,177 | 1,22,132 | 2,13,875 |
| 12 SERB Grant of Dr. D. Chaudhuri SB A/C No. 18699 | 8,55,091 | 30,683 | 8,85,774 | - | 8,55,091 |
| 13 DST Grant of Prof. S. Verma SB A/C No.18704 | 4,65,149 | 5,32,448 | 9,97,566 | 31 | 4,65,149 |
| 14 Woman Scientist Grant of Dr. S. Bandopadhyay SB A/C No.18717 | 14,219 | 327 | 14,546 | - | 14,219 |
| 15 MAX PLANCK GROUP DR. DEBAKANTA SAMAL SB A/C No. 18738 | 47,60,634 | 2,01,379 | 7,00,920 | 42,61,093 | 47,60,634 |
| 16 INSA YOUNG SCIENTIST SCHEME BY DR. SK AGRAWAL SB A/C No. 18952 | 4,17,708 | 11,363 | 2,66,171 | 1,62,900 | 4,17,708 |
| 17 NALCO Project - Prof. P.V. Satyam SB A/C No.19051 | 2,755 | 4,39,008 | 1,56,156 | 2,85,607 | 2,755 |
| 18 DST PROJECT OF PROF PANKAJ AGRAWAL SB A/C No. 19123 | 18,69,116 | 59,500 | 5,69,163 | 13,59,453 | 18,69,116 |
| 19 PMFS SB A/C No.19143 | 25,18,375 | 21,62,714 | 43,49,625 | 3,31,464 | 25,18,375 |
| 20 DST PJ TO DR. K BHATTACHARJEE, IIST SB A/C No. 19182 | 22,38,200 | 35,11,510 | 32,39,205 | 25,10,505 | 22,38,200 |
| 21 DST PROJECT OF DR. SHAMIK BANERJEE SB A/C No.19296 | 89,618 | 2,771 | 35,964 | 56,425 | 89,618 |
| 22 IOP PROJECT PRENMM&CE-SERB DR.K. GHOSH SB A/C No. 19314 | 6,31,944 | 19,638 | 49,240 | 6,02,342 | 6,31,944 |
| 23 IOP-PJ-SAP"&F-SERB DR. DEBASISH CHOUDHURI SB A/C No.19315 | 34,585 | 1,81,677 | 1,03,330 | 1,12,932 | 34,585 |
| 24 IOP SERB PROJECT DR SOUMYA C SB A/C No. 19316 | 4,97,399 | 1,63,933 | 6,56,183 | 5,149 | 4,97,399 |
| 25 SERB PROJECT OF DR. DEBAKANTA SAMAL SB A/C No.19348 | 21,94,818 | 67,416 | 1,74,142 | 20,88,092 | 21,94,818 |
| 26 SWARNAJAYANTI FELLOWSHIP DR. SK AGARWALLA SB A/C No.19387 | 2,32,509 | 4,037 | 2,25,251 | 11,295 | 2,32,509 |
| 27 IOP INSPIRE FACULTY FELLOWSHIP OF A MANDAL SB A/C No. 19497 | 18,81,452 | 22,10,513 | 19,91,138 | 21,00,827 | 18,81,452 |
| 28 IOP SERB PROJECT OF DR. DINESH TOPWAL SB A/C No.19498 | 8,37,168 | 20,22,215 | 22,64,859 | 5,94,524 | 8,37,168 |
| 29 SERB PROJECT OF DR. SATYAPRAKASH SAHOO SB A/C No.19506 | 7,92,100 | 20,642 | 1,34,124 | 6,78,618 | 7,92,100 |
| 30 IOP-SERB-LBSPMNE PROJECT OF DR. SK AGARWALLA SB A/C No.19539 | - | 20,43,279 | 8,91,269 | 11,52,010 | - |
| 31 CEFIPRA PROJECT OF DR. MANIMALA MITRA SB A/C No. 19540 | - | 8,48,746 | 3,69,261 | 4,79,485 | - |
| 32 IOP-PJ-SJF-SAFPH DR.SHAMIK BANERJEE SB A/C No.20244 | - | 15,14,540 | - | 15,14,540 | - |
| TOTAL | 2,28,45,629 | 1,67,40,633 | 1,84,46,053 | 2,11,40,209 | 2,28,45,629 |



(Signature)
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INSTITUTE OF PHYSICS, BHUBANESWAR

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

SCHEDULE B - PROPERTY, PLANT & EQUIPMENTS

| DESCRIPTION | Rate of Depreciation | GROSS BLOCK | | | Residual Value | DEPRECIATION | | | NET BLOCK | | |
|--|----------------------|---------------------------------|-------------|-----------|----------------|---------------------------------|----------------------------------|--------------|----------------|----------------------------------|------------------|
| | | Cost/valuation As on 01.04.2021 | Additions | Deduction | | Cost/valuation as on 31.03.2022 | Opening Balance as on 01.04.2021 | For the Year | On Deduction | Closing Balance as on 31.03.2022 | As on 31.03.2022 |
| A. PROPERTY, PLANT & EQUIPMENTS (PLAN): | | | | | | | | | | | |
| 1. LAND: | | | | | | | | | | | |
| a) Leasehold | | 50,00,000.00 | - | - | 50,00,000 | - | - | - | - | 50,00,000 | - |
| 2. BUILDINGS: | | | | | | | | | | | |
| a) On leasehold Land | 1.63% | 21,09,86,379.00 | - | - | 21,09,86,379 | - | - | - | 6,05,58,769 | 15,04,27,610 | 15,38,66,688 |
| 3. ROADS | 1.90% | 65,48,158.00 | - | - | 65,48,158 | - | - | - | 62,20,750 | 3,27,408 | 3,27,408 |
| 4. PLANT MACHINERY & EQUIPMENT | 5.28% | 90,03,41,762.70 | 4,27,721 | - | 90,07,69,484 | 4,27,721 | - | 4,75,60,629 | 55,05,47,837 | 35,02,21,647 | 39,73,54,555 |
| 5. COMPUTER/PERIPHERALS | 16.21% | 15,11,78,313.00 | - | - | 15,11,78,313 | - | - | 14,24,45,238 | 14,24,45,238 | 87,33,075 | 87,33,075 |
| 6. Capital Work In Progress | | 7,20,48,124.00 | 59,05,036 | - | 7,79,53,160 | - | - | - | 7,79,53,160 | 7,20,48,124 | 7,20,48,124 |
| 7. Advance for capital Goods | | 2,28,702.00 | - | - | 2,28,702 | - | - | - | 2,28,702 | 2,28,702 | 2,28,702 |
| TOTAL(A) | | 1,34,63,31,439 | 63,32,757 | - | 1,35,26,64,196 | 63,32,757 | - | 5,09,99,707 | 75,97,72,594 | 59,28,91,602 | 63,75,58,552 |
| B. PROPERTY, PLANT & EQUIPMENTS (NON-PLAN) | | | | | | | | | | | |
| 1. VEHICLES | 9.50% | 28,70,817.00 | - | - | 28,70,817 | - | - | - | 27,50,321 | 1,20,496 | 1,20,496 |
| 2. FURNITURE, FIXTURES | 9.50% | 2,34,22,316.00 | 5,70,577 | - | 2,39,92,893 | 5,70,577 | - | 22,419 | 2,22,51,200 | 17,41,693 | 11,71,116 |
| 3. OFFICE EQUIPMENT | 9.50% | 13,00,86,130.00 | 2,35,985 | - | 13,03,22,115 | 2,35,985 | - | 22,419 | 12,30,64,511 | 72,57,604 | 70,44,038 |
| 4. ELECTRIC INSTALLATIONS | 6.33% | 5,09,20,593.00 | - | - | 5,09,20,593 | - | - | 32,23,274 | 2,14,09,357 | 2,95,11,236 | 3,27,34,510 |
| 5. LIBRARY BOOKS | 9.50% | 46,47,17,195.00 | - | - | 46,47,17,195 | - | - | - | 44,13,57,119 | 2,33,60,076 | 2,33,60,076 |
| TOTAL(B) | | 67,20,17,051 | 8,06,562 | - | 67,28,23,613 | 8,06,562 | - | 32,45,693 | 61,08,32,508 | 6,19,91,105 | 6,44,30,236 |
| TOTAL OF CURRENT YEAR (A+B) | | 2,01,83,48,490 | 71,39,319 | - | 2,02,54,87,809 | 71,39,319 | - | 5,42,45,400 | 1,31,63,59,702 | 65,48,82,707 | 70,19,88,788 |
| PREVIOUS YEAR | | 1,94,23,12,898 | 7,60,60,191 | 24,598 | 2,01,83,48,491 | 24,598 | - | 5,47,90,802 | 1,31,63,59,702 | 70,19,88,788 | 68,07,41,660 |



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INSTITUTE OF PHYSICS, BHUBANESWAR
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS:

| Particulars | Current Year (2021-22) | Previous Year (2020-21) |
|--------------------------------|------------------------|-------------------------|
| (Amount in Rupees) | | |
| A CURRENT LIABILITIES | | |
| 1 Statutory Liabilities: | 1,19,758 | 6,43,694 |
| Professional Tax Payable | 0 | 200 |
| TDS Salary Payable | 0 | 5,52,690 |
| TDS Non-Salary Payable | 0 | 45,493 |
| GST Recovery Payable | 89,776 | 45,161 |
| GSLI Premium Payable | 0 | 150 |
| NPS Recovery Payable | 29,982 | 0 |
| 2 Other Liabilities: | 3,53,20,125 | 2,61,98,600 |
| Earnest money Deposit | 68,000 | 11,53,420 |
| Caution money from Scholars | 15,400 | 15,000 |
| GSLI Claim Payable | - | 41,707 |
| Project Grant Payable | - | 8,29,240 |
| Provision for Expenses | 2,08,81,316 | 2,31,36,977 |
| Payable to NALCO Project | 49,875 | - |
| Gratuity Payable | 3,82,603 | 4,03,475 |
| Security Deposit - contractors | 4,91,421 | 6,18,781 |
| Transferable Receipt | 10,400 | - |
| Unspent Grant | 1,32,22,000 | - |
| Incometax Payable | 1,99,110 | - |
| TOTAL(A) | 3,54,39,883 | 2,68,42,294 |
| B PROVISIONS | 15,59,96,029 | 13,66,16,510 |
| 1 Gratuity | 7,75,37,741 | 6,77,75,396 |
| 2 Accumulated Leave Encashment | 7,84,58,288 | 6,88,41,114 |
| 3 Others (Specify) | 0 | 0 |
| TOTAL(B) | 15,59,96,029 | 13,66,16,510 |
| TOTAL(A+B) | 19,14,35,912 | 16,34,58,804 |


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INSTITUTE OF PHYSICS, BHUBANESWAR
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

SCHEDULE 11-CURRENT ASSETS, LOANS, ADVANCES ETC.

(Amount in Rupees)

| Particulars | Current Year (2021-22) | Previous Year (2020-21) |
|--|------------------------|-------------------------|
| A CURRENT ASSETS: | | |
| 1 Inventories: | 17,75,466 | 22,89,707 |
| a) Electrical Fittings Stock | 10,47,102 | 13,65,212 |
| b) Office Stationery | 58,804 | 1,35,998 |
| c) Computer Stationery | 2,03,112 | 3,00,544 |
| d) Cleaning Material Stock | - | 25,323 |
| e) Diesel Stock | 1,29,917 | 1,08,752 |
| f) Carpentry Material Stock | 78,595 | 1,04,570 |
| g) Workshop Spares | 1,77,268 | 1,82,986 |
| h) PH Material Stock | 80,668 | 66,322 |
| 2 Cash balances in hand (including cheques/ drafts and imprest) | | |
| 3 Bank Balances: | 3,53,26,657 | 5,87,81,442 |
| a) With Scheduled Banks: | | |
| i) In current accounts SBI | 26,39,770 | 1,69,11,601 |
| b) Savings accounts | | |
| i) IOB CS Pur (SB-10917) | 13,09,841 | 3,88,951 |
| ii) IOB CS Pur (SB-16916) | 87,66,526 | 1,73,24,514 |
| iii) UBI CS Pur (SB-316) | - | 6,84,944 |
| iv) UBI CS Pur (SB-14746) | - | 23,709 |
| v) IOP Corpus Fund (SB-19339) | 14,70,310 | 6,02,095 |
| vi) Project Bank Account (Sch.3) | 2,11,40,209 | 2,28,45,629.16 |
| TOTAL(A) | 3,71,02,123 | 6,10,71,149 |
| B LOANS, ADVANCES AND OTHER ASSETS | | |
| 1 Loans (Interest bearing): | 1,21,150 | 65,562 |
| a) Computer Advance | 1,21,150 | 65,562 |
| 2 Interest Accrued but not due on Loans | 17,053 | 33,221 |
| a) Motor Car Advance | - | - |
| b) House Buildings Advance | 16,135 | 28,243 |
| c) Computer Advance | 918 | 4,978 |
| 3 Loans (Non-Interest bearing): | 1,87,295 | 4,12,714 |
| a) Staff Advance | 1,65,080 | 10,714 |
| b) Festival Advance | - | 3,36,000 |
| c) Travel Advance | 22,215 | 66,000 |
| 4 Advances and other amounts recoverable in cash or in kind or for value to be received: | 27,87,521 | 26,47,870 |
| a) On Capital Account | | |
| b) Prepayments | - | - |
| c) TDS (IT) Receivable | 49,875 | - |
| d) Receivable from NALCO proect | 89,776 | - |
| e) Security deposit With CESCO | 26,21,944 | 26,21,944 |
| f) Franking machine deposit | 2,976 | 2,976 |
| g) Security Deposit with BSNL | 2,000 | 2,000 |
| h) Security Deposit for GAS | 20,950 | 20,950 |
| i) STDR against LC | - | - |
| TOTAL(B) | 31,13,019 | 31,59,367 |
| TOTAL(A+B) | 4,02,15,142 | 6,42,30,516 |



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INSTITUTE OF PHYSICS, BHUBANESWAR
SCHEDULES FORMING PART OF STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2022

SCHEDULE 13 - GRANTS/ SUBSIDIES

(Amount in Rupees)

| Particulars | Current Year (2021-22) | Previous Year (2020-21) |
|---|------------------------|-------------------------|
| 1 DAE - Government of India | 31,31,00,000 | 26,66,00,000 |
| a) Non-Plan (Salary) | 22,51,00,000 | 17,69,00,000 |
| b) Non-Plan (General) | 8,80,00,000 | 8,97,00,000 |
| 2 Government Of Orissa (Non-Plan Revenue) | - | - |
| TOTAL | 31,31,00,000 | 26,66,00,000 |

INSTITUTE OF PHYSICS, BHUBANESWAR
SCHEDULES FORMING PART OF STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2022

SCHEDULE 17 - INTEREST EARNED

(Amount in Rupees)

| Particulars | Current Year (2021-22) | Previous Year (2020-21) |
|-----------------------------------|------------------------|-------------------------|
| 1 On Term Deposits: | 1,97,784 | - |
| a) With Scheduled Banks | | |
| b) Others (LC & Security Deposit) | 1,97,784 | - |
| 2 On Savings Accounts: | - | - |
| a) With Scheduled Banks | | |
| 3 On Loans: | 20,685 | 16,279 |
| a) Computer Advance | 20,685 | 16,279 |
| b) Motor Car Advance | - | - |
| c) Pending Advance | - | - |
| TOTAL | 2,18,469 | 16,279 |


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INSTITUTE OF PHYSICS, BHUBANESWAR
SCHEDULES FORMING PART OF STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2022


SCHEDULE 18- OTHER INCOME

(Amount in Rupees)

| Particulars | Current Year (2021-22) | | Previous Year (2020-21) | |
|-------------------------|------------------------|-----------------|-------------------------|------------------|
| Other Income | | | | |
| 1 Miscellaneous Income | | 324 | | 9,026 |
| a) Project Overhead | - | | - | |
| b) I-Card Charge | | | 66 | |
| c) RTI Fee | 20 | | 10 | |
| d) Auditorium Charges | - | | - | |
| e) Miscellaneous Income | 304 | | 8,950 | |
| 2 Sale of Tender paper | | - | | 11,000 |
| 3 Rent | | | | |
| a) Bank Rent | 3,60,000 | 6,66,912 | 3,60,000 | 13,30,123 |
| b) Guest House Rent | 1,73,680 | | 1,26,370 | |
| c) Hostel Room Rent | 1,33,232 | | 8,43,753 | |
| TOTAL | | 6,67,236 | | 13,50,149 |


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INSTITUTE OF PHYSICS, BHUBANESWAR
SCHEDULES FORMING PART OF STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2022

SCHEDULE 20 - ESTABLISHMENT EXPENSES

(Amount in Rupees)

| Particulars | Current Year (2021-22) | Previous Year (2020-21) |
|--------------------------------------|------------------------|-------------------------|
| 1 Salaries and Wages | 16,09,98,910 | 14,42,92,679 |
| a) Staff Salary | 13,10,56,414 | 11,80,64,615 |
| b) NPS Contribution | 61,00,771 | 53,08,199 |
| c) Honorarium | 9,78,401 | 2,87,096 |
| d) Fellowship | 2,23,19,949 | 2,03,97,769 |
| e) Remuneration to Medical Officer | 5,43,375 | 2,35,000 |
| 2 Allowances and Bonus | 11,24,303 | 1,11,83,284 |
| a) PRIS | 15,240 | 89,14,534 |
| b) Update Allowance | 8,09,063 | 22,62,868 |
| c) Overtime Allowance | - | 5,882 |
| d) Uniform Allowance | 3,00,000 | |
| 3 Staff Welfare Expenses | 30,55,919 | 47,13,584 |
| a) Reimbursement of Medical Expenses | 9,25,833 | 30,47,588 |
| b) Canteen Expense | 3,01,999 | 5,590 |
| c) Recreation & Welfare Expenses | 3,67,705 | 89,411 |
| d) Children Education Allowance | 14,51,048 | 15,66,000 |
| e) Medical Aid Centre Expenses | 9,334 | 4,995 |
| 4 Retirement and Terminal Benefits | 8,30,72,385 | 6,25,03,807 |
| a) Leave salary | 1,54,05,495 | 54,28,231 |
| b) Pension | 4,98,45,433 | 4,87,74,816 |
| c) Gratuity | 1,78,21,457 | 83,00,760 |
| 5 Others | 18,46,764 | 14,14,737 |
| a) Contingency Grant to Scholars | 18,46,764 | 14,14,737 |
| TOTAL | 25,00,98,281 | 22,41,08,091 |


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INSTITUTE OF PHYSICS, BHUBANESWAR
SCHEDULES FORMING PART OF STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2022

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC.

(Amount in Rupees)

| Particulars | Current Year (2021-22) | Previous Year (2020-21) |
|--|------------------------|-------------------------|
| 1 Repair & Maintenance | 2,46,39,010 | 2,33,19,898 |
| a) Civil | 85,59,770 | 64,91,706 |
| b) Vehicle | 2,61,148 | 1,84,018 |
| c) Library | 6,75,283 | 7,76,131 |
| d) Workshop | 5,718 | 1,81,239 |
| e) Furniture | 43,226 | - |
| f) Electrical | 8,69,780 | 5,74,826 |
| g) AC Plant | 31,70,286 | 51,58,714 |
| h) Computer | 43,35,257 | 49,84,795 |
| i) Laboratory | 62,93,219 | 44,79,486 |
| j) Garden | 1,53,731 | 93,822 |
| k) Telephone | 74,670 | 70,328 |
| l) Office Equipment | 1,96,922 | 3,24,833 |
| 2 Electricity and power | 2,27,17,545 | 2,08,60,455 |
| 3 Water charges | 3,28,942 | 3,98,753 |
| 4 Conference & Symposia | 82,305 | 1,169 |
| 5 Science Outreach Activities | 3,11,260 | 6,163 |
| 6 Postage & Telegram | 66,504 | 65,426 |
| 7 Telephone & Telex | 5,67,592 | 5,19,799 |
| 8 Printing and Stationery | 6,93,206 | 6,81,621 |
| 9 Travelling Expenses | 8,86,642 | 21,81,086 |
| a) Conference TA | 15,033 | 1,21,458 |
| b) Foreign Travel | - | - |
| c) Visiting scientist TA | 1,00,354 | 1,00,215 |
| d) Domestic Travel | 6,60,502 | 3,94,972 |
| e) Leave Travel concession | 90,964 | 15,64,441 |
| f) Hire Charge | 19,789 | - |
| 10 Auditors Remuneration | 59,000 | 1,18,000 |
| 11 Entertainment Expenses | 2,80,827 | 86,442 |
| 12 Security Charges | 59,02,069 | 59,75,185 |
| 13 Professional Charges | 4,14,600 | 89,550 |
| 14 Project Revenue Expenses | 22,80,106 | 5,67,593 |
| a) ALICE Utilisation and CBM Participation | - | 1,40,152 |
| b) Development of Computing and Network Facilities | - | 88,115 |
| c) Investigating Spin Structure | 8,15,607 | - |
| d) Vigyan Prativa | 14,64,499 | 3,39,326 |
| 15 Advertisement and Publicity | 2,02,754 | 6,07,342 |
| 16 AKRUTI Expenditure | 73,719 | - |
| 17 Books & Journal | 3,45,15,045 | 3,56,56,551 |
| a) Books | - | - |
| b) Online Journal Subscription | 3,45,15,045 | 3,56,56,551 |
| 18 Lease Rent | 1,909 | 3,676 |
| 19 Priorperiod Expenses | 86,676 | 86,676 |
| 20 Interest on Income Tax | 1,12,434 | 1,12,434 |
| 21 Others | 6,57,058 | 1,73,852 |
| a) Miscellaneous Expenses | 6,57,058 | 73,416 |
| b) JEST Expenses | - | 78,175 |
| c) Writing off books | - | 22,261 |
| TOTAL | 9,48,79,204 | 9,13,12,562 |



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INSTITUTE OF PHYSICS BHUBANESWAR

SCHEDULES FORMING PART OF THE ACCOUNTS

FOR THE YEAR ENDED ON 31.03.2022

SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES

1. ACCOUNTING CONVENTION

The financial statements have been prepared under accrual basis under historical cost convention with Generally Accepted Accounting Principles in India except for Government Grants.

2. PROPERTY, PLANT & EQUIPMENTS

2.1 Freehold: Property, Plant & Equipment are stated at Historical cost less accumulated Depreciation. The cost of acquisition includes the cost of Carriage Inward, duties & taxes and other incidental direct expenses incurred in relation to such particular fixed assets.

2.2 Leasehold: Out of acquired leasehold land of Ac. 56.130 dec., the institute is in possession of title of land of Ac.6.130 dec. . The Lease rent has been paid on A6.130 dec land upto 31.03.2022. Rest of the land is in the name of Higher Education Department, Govt. of Odisha, alienated in favour of the Institute and hence for this part, no rent is due to the State Government.

3. INVESTMENT

Noncurrent Investments are carried individually at cost less Provision for diminution. Current Investments are carried at lower of Cost of fair value.

However, the Institute has no long-term Investment of any nature. Moreover, there are short-term investments in shape of STDR with bank.

4. VALUATION OF INVENTORIES

Stock of Office Stationery, Computer Stationery, Cleaning Material Stock, Hardware and Electrical items etc. are valued at cost.

5. BANK BALANCE

Earmarked/ Endowment Fund (As per Sch-3) Bank balances of ₹ 2.11 Crore shown under the total Bank balances.

6. DEPRECIATION

6.1 Depreciation is provided on straight-line method at the rates specified in the Company Act, 1956. However, the amendment of 2013 has not been taken into account. Depreciation has been charged on those assets whose WDV are exceeding the residual value of 5% of Gross Block as per the fixed assets schedule.

6.2 Assets costing ₹ 5000/- or less are fully provided.

कनिष्ठ लेखा अधिकारी/JUNIOR ACCOUNTS OFFICER
भौतिकी संस्थान/INSTITUTE OF PHYSICS
भुवनेश्वर/BHUBANESWAR

रेजिस्ट्रार/REGISTRAR
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निदेशक/DIRECTOR
भौतिकी संस्थान/INSTITUTE OF PHYSICS
भुवनेश्वर/BHUBANESWAR





7. GOVERNMENT GRANTS / SUBSIDIES

The grants are accounted for on realisation basis.

- 7.1. Plan grants to be utilised for capital expenditure is treated as Capital Fund.
- 7.2. Non-Plan grants to be utilised for revenue expenditure has been taken into Income & Expenditure A/c.
- 7.3. The Grants received, unutilized at the yearend has been considered as current Liability.

8. FOREIGN CURRENCY TRANSACTIONS

Transactions involving foreign currency are accounted at the exchange rate prevailing on the date of the transactions.

9. RETIREMENT BENEFITS

- 9.1 Liability in respect of Gratuity on retirement payable as on 31.03.2022 has been provided in accounts on actual basis. Provision for liability towards accumulated leave encashment benefit to the employees as on 31.03.2022 has been provided for in accounts on actual valuation.
- 9.2 Provision for liability payable towards Pension to the employees has been provided in the Accounts.
- 9.3 No Pension fund has been created by the Institute.
- 9.4 Contribution to newly defined pension scheme has been made regularly by the Institute for those employees who have joined the Institute after 01-01-2004.
- 9.5 The Institute has its own Provident Fund Trust which manages the Provident Fund of the employees who have joined the Institute on or before 31.12.2003. The Accounts of the Trust for the year ending 31.03.2022 has been audited by a firm of Chartered Accountants.


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INSTITUTE OF PHYSICS BHUBANESWAR

SCHEDULES FORMING PART OF THE ACCOUNTS

FOR THE YEAR ENDED ON 31.03.2022

SCHEDULE 25 – CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1. CONTINGENT LIABILITIES

| | | |
|------|---|-------------------|
| 1.1. | Bank Guarantee given by / on behalf of the Institute | NIL |
| 1.2. | Bills discounted with Bank | NIL |
| 1.3. | Letter of Credit | Nil |
| 1.4. | Disputed demand in respect of Income Tax Sales Tax/GST (IDS) Municipal Taxes | NIL NIL NIL |
| 1.5. | In respect of claims from parties for non-execution of orders | NIL |

2. NOTES ON ACCOUNTS

2.1. CURRENT ASSETS. LOANS AND ADVANCES

The current assets, loans and advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.

2.2. CURRENT LIABILITIES & PROVISIONS

All known liabilities have been provided in the accounts of the Institute.

2.3. TAXATION

The Institute is a research-oriented organization founded by Government of India, Department of Atomic Energy jointly with Government of Odisha. The income of the Institute is exempted under Income-tax Act 1961 and hence no provision for Income tax has been made during the year.

2.4. External Grants from DST & other funding agencies for specific projects/fellowship have been taken into account in the year under Earmarked Fund.

2.5. Figures in the Balance Sheet and Income & Expenditure Account have been rounded off to nearest rupee.

2.6. Previous year's comparative figures have been regrouped/ rearranged, wherever necessary. Figures in the brackets indicate (-ve).

2.7. Income recognition on interest on staff Loan is accounted after the repayment of principal as per practice adopted. Interest on saving bank is accounted on receipt basis.

2.8. Schedule 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31.03.2022 and Income & Expenditure Account for the year ended on that date.




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भौतिकी संस्थान/INSTITUTE OF PHYSICS
भुवनेश्वर/BHUBANESWAR

**3 FOREIGN CURRENCY TRANSACTIONS**

| <u>Value of Imports calculated on C.I.F/Ex-works & FOB basis</u> | <u>31.03.2022 (₹)</u> | <u>31.03.2021 (₹)</u> |
|--|-----------------------|-----------------------|
| a) Purchase of Lab. Equipment | 5,99,70,646 | 16,24,500 |
| b) Stores, Spares and Consumables | 5,99,833 | 1,54,074 |
| c) Journal subscription | 2,79,52,280 | 3,21,87,370 |
| <u>Expenditure in foreign currency</u> | | |
| a) Travel | Nil | Nil |
| b) Other expenditure (Honorarium) | 1,24,466 | Nil |
| <u>Earnings</u> | | |
| Value of Exports on FOB basis | Nil | Nil |

4 Remuneration to Auditors

| | | |
|-------------|--------|--------|
| As Auditors | 50,000 | 50,000 |
|-------------|--------|--------|

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भौतिकी संस्थान/INSTITUTE OF PHYSICS
भुवनेश्वर/BHUBANESWAR





**ACTION TAKEN REPORT ON THE COMMENTS OF STATUTORY AUDITORS ON THE
ANNUAL ACCOUNTS OF INSTITUTE OF PHYSICS, BHUBANESWAR
FOR THE FINANCIAL YEAR 2021-22**

| Sl. No. | AUDITOR'S OBSERVATION | INSTITUTE'S REPLY |
|-------------------------------|---|--|
| Qualified opinion | | |
| Basis of qualification | | |
| 1 | <p>a) The Society has not followed IAS 10 for accounting of Fixed Assets and AS 6 for provision of depreciation. The society has not maintained fixed assets register to verify the individual asset residual value. Depreciation has been charged on gross block at the end of the year on SLM method irrespective of the fact that individual old assets may have been depreciated in full. The depreciation on assets purchased during the year was also charged for the whole year instead of proportionate basis from date to use.</p> <p>b) The Fixed Assets of the Society were not physically verified in full during the year under audit.</p> <p>c) None of the Fixed Assets of the Society were tested for impairment in accordance with AS 28 and no provision has been made for impairment if any.</p> | <p>Noted for corrective measures. The Institute has engaged M/s. Laldash & Co., CAs vide W.O. No. 793 dt.25.06.2018 for preparation of Asset Register from 2011-12 onwards and they have submitted their report year wise up to 2020-21. The current year Assets Register has been prepared by the Institute.</p> <p>The institute is doing the physical verification of Fixed Assets on yearly basis. The assignment of physical verification is in full swing by M/s. Laldash & Co., CAs. along with the internal team to be completed soon</p> <p>Point has been noted for future compliance.</p> |
| 2 | IAS 12 on accounting of Government grants has not been followed. The grants have been recognized on realization basis. Capital grants have been recognized as capital fund and shown as Liability. | The Institute has been receiving full grant from DAE (Govt. of India) under GIA (General) and GIA(Creation of Capital Assets) which is treated as Capital Fund as per the provision of Accounting Standard 12. |
| 3 | The Capital Fund of the Institute is decreased to the tune of Rs132.22 lakhs to due recognition of unutilised Government grant as current liabilities at the end of the year. | No comments |
| Matter of emphasis | | |
| 1 | Balances of advances and liabilities to/from third parties are subjects to confirmation. | Point has been noted for future compliance. |


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AUDIT REPORT 2021 - 22

Audited Balance Sheet

along with

Income & Expenditure Account

for the year ended on

31st March 2022

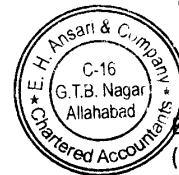
हरीश-चन्द्र अनुसंधान संस्थान
Harish-Chandra Research Institute

छतनाग मार्ग, झूंसी, प्रयागराज (इलाहाबाद) & 211019
Chhatnag Road, Jhunsi, Prayagraj (Allahabad) – 211019


AUDITORS REPORT

1. We have audited the attached balance sheet of Harish Chandra Research Institute, Allahabad, as at 31st. March, 2022 and Income and expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management of the Institute. Our responsibility is to express an opinion on these financial statements.
2. We conducted our audit in accordance with auditing standard generally accepted in India. These standard require that we plan and perform the audit to obtain reasonable assurance about whether the Financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the accounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. Subject to our comments given in Annexure A read with Significant accounting policies and notes on Accounts appearing in Schedule-24 annexed here to, we 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 Institute, so far as appears from our examination of the books.
 - c. The Balance sheet and Income and expenditure Account dealt with by this report are in agreement with the books of accounts maintained.
 - d. In our opinion and to the best of our information and according to the explanations given to us, the Said accounts give true and fair view;
 1. In case of balance sheet, of the state of affairs of the Institute as at 31st. March, 2022 and
 2. In case of Income and expenditure Account, of the excess of Expenditure over Income of the Institute for the year ended on 31st. March, 2022

29th. June, 2022
Allahabad, Prayagraj
UDIN: 22050869ALWVRD7013



For E.H. Ansari & Co
Chartered Accountants
FRN: 01697C


E.H. Ansari
(Proprietor) M.No.050869

Annexure "A" to the Auditor's Report

(Referred to in paragraph 3 of our Report of even date)

1 FIXED ASSETS;

An amount of Rs. 4,78,50,030/- shown as Capital WIP booked for construction of buildings funded from Plan Projects. Construction, has been stopped to comply the order of Hon'ble Allahabad High Court .

For other assets, the Institute has maintained Fixed Asset Register showing physical quantity, value & location of the Fixed Assets and they are in agreement with the books of account. No discrepancy was observed. Physical verification of all the assets were conducted during the year on 31st. December, 2021.

2. ACCOUNTS & RECOVERABLES:

a. The following amount for realisation against completed projects are long pending and shown as claims recoverable. The Institute should take necessary steps for recovery and in case of irrecoverable balance sanction should be obtained to write off the amount:

| | | |
|-----------------------------|------------|-------------|
| NBHM Grant- K. Gangopadhyay | Since 2007 | Rs. 9052.00 |
|-----------------------------|------------|-------------|

b. Balance of EMD, Imprest Account, Security Deposits, Sundry Creditor, Loan & Advances and Claims Recoverable etc. are subject to confirmation, reconciliation and consequential adjustments thereof. Letters for third party confirmation have been sent by the Institute and their confirmation is still awaited.

c. Provision for accumulated Pension Liabilities/Gratuity/Leave Encashment on existing Active employees & Pensioners for Rs. 386673139 as per Actuarial valuation Report has been provided by the Institute. As explained, no separate fund is maintained for this purpose.

Date: 29th June, 2022
Allahabad.
UDIN: 22050869ALWVRD7013



For E.H. Ansari & Co
Chartered Accountants
FRN: 001697C
E.H. Ansari
Proprietor MN050869



HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
BALANCE SHEET AS AT 31st MARCH, 2022

| | | (Amount - Rs.) | |
|--|----------|------------------------|------------------------|
| | Schedule | Current Year | Previous Year |
| CORPUS / CAPITAL FUND AND LIABILITIES | | | |
| CAPITAL FUND | | | |
| RESERVES AND SURPLUS | 1 | -8,19,03,253.03 | -1,18,62,169.81 |
| EARMARKED / ENDOWMENT FUNDS | 2 | 12,92,412.71 | 3,13,43,370.71 |
| SECURED LOANS AND BORROWINGS | 3 | 11,57,05,743.74 | 11,54,90,282.46 |
| UNSECURED LOANS AND BORROWINGS | 4 | 0.00 | 0.00 |
| DEFERRED CREDIT LIABILITIES | 5 | 3,51,71,620.14 | 3,75,96,636.19 |
| CURRENT LIABILITIES AND PROVISIONS | 6 | 0.00 | 0.00 |
| TOTAL | 7 | 42,36,80,550.56 | 34,74,35,207.05 |
| ASSETS | | | |
| FIXED ASSETS | 8 | 14,14,06,200.00 | 15,23,99,763.00 |
| INVESTMENTS - FROM EARMARKED / ENDOWMENT FUNDS | 9 | 10,32,00,000.00 | 10,32,00,000.00 |
| INVESTMENTS - OTHERS | 10 | 12,72,09,423.00 | 10,90,58,325.00 |
| CURRENT ASSETS, LOANS, ADVANCES ETC. | 11 | 12,21,31,451.12 | 15,53,45,238.60 |
| MISCELLANEOUS EXPENDITURE | | 0.00 | 0.00 |
| (to the extent not written off or adjusted) | | | |
| TOTAL | | 49,39,47,074.12 | 52,00,03,326.60 |

As per our separate report of even date attached


For HARISH-CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ


For E. H. Ansari & Co.

Chartered Accountants

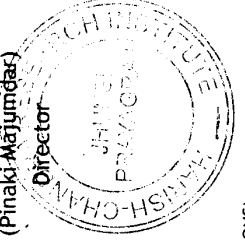

(Amit Roy)

Consultant / Accounts Officer


(Ravindra Singh)
Registrar


(Pinaki Majumdar)
Director


(Ekramul Haq Ansari)
Proprietor



Date: 29-06-2022

Place: Prayagraj

UDIN: 22050869ALWURD7013

HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 01-04-21 TO 31-03-22



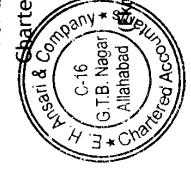
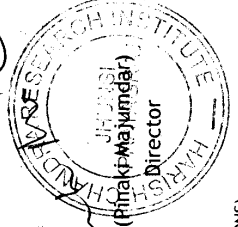
| | | (Amount - Rs.) | |
|---|----------|-------------------------|------------------------|
| | Schedule | Current Year | Previous Year |
| INCOME | | | |
| Income from Sales / Services | 12 | 4,42,551.00 | 28,94,049.00 |
| Grants / Subsidies | 13 | 26,29,67,867.00 | 32,24,00,000.00 |
| Fees / Subscriptions | 14 | 0.00 | 0.00 |
| Income from Investments (Income on Investment from earmarked / endowment) | 15 | 0.00 | 0.00 |
| Income from Royalty, Publication etc. | 16 | 0.00 | 0.00 |
| Interest Earned | 17 | 77,61,904.00 | 69,05,854.00 |
| Other Income | 18 | 53,43,280.00 | 44,44,152.00 |
| Increase / (Decrease) in stock of Finished goods and works-in-progress | 19 | 0.00 | 0.00 |
| TOTAL (A) | | 27,65,15,602.00 | 33,66,44,055.00 |
| EXPENDITURE | | | |
| Establishment Expenses | 20 | 16,93,08,383.26 | 18,37,74,954.74 |
| Other Administrative Expenses etc. | 21 | 11,06,77,930.39 | 12,16,06,598.61 |
| Expenditure on Grants, Subsidies etc. | 22 | 0.00 | 0.00 |
| Interest | 23 | 0.00 | 0.00 |
| Depreciation (Net Total at the year - end - Corresponding to Schedule 8) | | 3,18,89,886.00 | 3,46,76,608.00 |
| TOTAL (B) | | 31,18,76,199.65 | 34,00,58,161.35 |
| Balance being excess of Income over Expenditure (A-B) | | -3,53,60,597.65 | -34,14,106.35 |
| Transfer to Reserve / Provisions | | | |
| Provision for Retirement Benefits | | | |
| Transfer from - Net of Revenue Grants c/f | | -9,28,82,148.00 | -7,03,76,352.00 |
| BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO CORPUS / CAPITAL FUND | | 1,70,18,446.65 | -1,70,18,446.65 |
| SIGNIFICANT ACCOUNTING POLICIES | 24 | -11,12,24,299.00 | -9,08,08,905.00 |

As per our separate report of even date attached

For HARISH-CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ

For E.H. Ansari & Co.

Chartered Accountants



(Signature)
 (Ravindra Singh)
 Registrar

(Signature)
 (Amit Roy)
 Consultant / Accounts Officer

(Signature)
 (Amit Roy)
 Consultant / Accounts Officer

Date: 29.06.2022
 Place: Prayagraj
 UDIN: 22050869ALNVRD7013

HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

| | (Amount - Rs.) | |
|--|------------------------|------------------------|
| | Current Year | Previous Year |
| SCHEDULE 1 - CORPUS / CAPITAL FUND: | | |
| Corpus / Capital Fund | 0.00 | 0.00 |
| Excess of Income over Expenditure | | |
| Opening Balance | -1,18,62,169.81 | 4,31,68,313.54 |
| Current Period | -11,12,24,299.00 | -9,08,08,905.00 |
| Less: Transferred | | |
| Capitalization of assets from Grants | 2,09,22,568.00 | 2,03,24,255.00 |
| Receipts & Additions to Fund | 2,04,47,908.88 | 1,54,94,728.65 |
| Expenses / Adjustments of earlier years | -1,87,261.10 | -40,562.00 |
| BALANCE AS AT THE YEAR - END | -8,19,03,253.03 | -1,18,62,169.81 |
| SCHEDULE 2 - RESERVES AND SURPLUS: | | |
| 1. <u>Capital Reserve:</u> | 0.00 | 0.00 |
| As per last Account | | |
| Addition during the year | | |
| Less: Deductions during the year | | |
| 2. <u>Revaluation Reserve:</u> | 0.00 | 0.00 |
| As per last Account | | |
| Addition during the year | | |
| Less: Deductions during the year | | |
| 3. <u>Special Reserve:</u> | 12,92,412.71 | 3,13,43,370.71 |
| As per last Account | | |
| Addition during the year (Interest earned on DAE grant - Refundable) | 3,13,43,370.71 | 24,85,839.00 |
| Addition during the year (Interest earned on DST grant - Refundable) | 8,50,539.00 | 15,08,616.00 |
| Addition during the year (Surplus Grant Refundable to DAE) | 4,06,357.00 | 1,97,389.00 |
| Addition during the year (Surplus Grant Refundable to DST) | 0.00 | 2,77,57,746.71 |
| Less: Deductions during the year | 1,55,157.00 | 0.00 |
| Deductions during the year (Surplus Grant Refundable to DAE) | -2,96,37,366.00 | 0.00 |
| Deductions during the year (Interest earned on DST grant - Refundable) | -3,17,029.00 | 0.00 |
| Deductions during the year (Interest earned on DAE grant - Refundable) | -15,08,616.00 | -6,06,220.00 |
| 4. <u>General Reserve:</u> | 0.00 | 0.00 |
| As per last Account | | |
| Addition during the year | | |
| Less: Deductions during the year | | |
| TOTAL | 12,92,412.71 | 3,13,43,370.71 |

**Annexure-A forming part of Schedule 1 of Balance Sheet as at 31st March 2022
New Plan Grant Receipt**

| Plan Projects | As on 31-03-21 | Year 21-22 | As on 31-03-22 |
|---|----------------|---------------------|---------------------|
| Grant - Infrastructure Apex Project & Research Apex Project | 0.00 | 44,71,212.00 | 44,71,212.00 |
| Total | 0.00 | 44,71,212.00 | 44,71,212.00 |

**Annexure-B forming part of Schedule 1 of Balance Sheet as at 31st March 2022
New Plan Grant Utilization**

| Plan Projects | As on 31-03-21 | Year 21-22 | As on 31-03-22 |
|-----------------------------|----------------|---------------------|---------------------|
| Infrastructure Apex Project | 0.00 | 42,77,480.00 | 42,77,480.00 |
| Research Apex Project | 0.00 | 1,93,732.00 | 1,93,732.00 |
| Total | 0.00 | 44,71,212.00 | 44,71,212.00 |

| | | | |
|---|-------------|--|-------------|
| New Plan Grant (Receipt - Utilization) (Annexure A - Annexure B) | 0.00 | | 0.00 |
|---|-------------|--|-------------|



HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

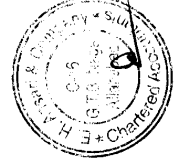
| | FUND - WISE BREAK UP | | | | | TOTALS | |
|---|-------------------------------|----------------------------------|-------------------------|--------------------------------------|---------------------------|------------------------|------------------------|
| | 1 | 2 | 3 | 4 | 5 | Current Year | Previous Year |
| <u>SCHEDULE 3 - EARMARKED / ENDOWMENT FUNDS</u> | Harish-Chandra Memorial Award | Infosys Chair Professorship Fund | Infosys Foundation Fund | Late Sarbani Banerjee Memorial Award | Sutapa Sen Memorial Award | | |
| a) <u>Opening balance of the funds</u> | 11,31,598.00 | 5,84,09,876.74 | 5,30,06,056.00 | 13,34,482.00 | 16,08,269.72 | 11,54,90,282.46 | 11,30,77,790.46 |
| b) <u>Additions to the Funds:</u> | 49,355.00 | 24,59,850.00 | 24,40,461.00 | 36,750.00 | 59,600.00 | 50,46,016.00 | 59,35,360.00 |
| i. Donations / grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ii. Income from Investments made on account of funds | 49,355.00 | 24,59,850.00 | 24,40,461.00 | 36,750.00 | 59,600.00 | 50,46,016.00 | 59,35,360.00 |
| iii. Other additions (TDS refund) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL (a + b) | 11,80,953.00 | 6,08,69,726.74 | 5,54,46,517.00 | 13,71,232.00 | 16,67,869.72 | 12,05,36,298.46 | 11,90,13,150.46 |
| c) <u>Utilisation / Expenditure towards objectives of funds</u> | 1,57,849.00 | 20,94,308.00 | 17,85,000.00 | 3,57,953.00 | 4,35,444.72 | 48,30,554.72 | 35,22,868.00 |
| i. <u>Capital Expenditure</u> | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fixed Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Others | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ii. <u>Revenue Expenditure</u> | 50,000.00 | 20,94,308.00 | 17,85,000.00 | 0.00 | 0.00 | 39,29,308.00 | 35,22,868.00 |
| Awards and Fellowships etc. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Rent | 1,07,849.00 | 0.00 | 0.00 | 3,57,953.00 | 4,35,444.72 | 9,01,246.72 | 0.00 |
| Other Administrative expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TDS deducted on Deposits by Banks | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | 1,57,849.00 | 20,94,308.00 | 17,85,000.00 | 3,57,953.00 | 4,35,444.72 | 48,30,554.72 | 35,22,868.00 |
| TOTAL (c) | 1,57,849.00 | 20,94,308.00 | 17,85,000.00 | 3,57,953.00 | 4,35,444.72 | 48,30,554.72 | 35,22,868.00 |
| NET BALANCE AS AT THE YEAR-END (a + b - c) | 10,23,104.00 | 5,87,75,418.74 | 5,36,61,517.00 | 10,13,279.00 | 12,32,425.00 | 11,57,05,743.74 | 11,54,90,282.46 |



FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

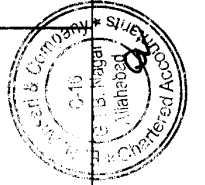
HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

| | (Amount - Rs.) | |
|--|----------------|---------------|
| | Current Year | Previous Year |
| <u>SCHEDULE 4 - SECURED LOANS AND BORROWINGS:</u> | | |
| 1. Central Government | 0.00 | 0.00 |
| 2. State Government (Specify) | 0.00 | 0.00 |
| 3. Financial Institutions a) Term Loans b) Interest accrued and due | 0.00 | 0.00 |
| 4. Banks: a) Term Loans ▶ Interest accrued and due b) Other Loans (specify) ▶ Interest accrued and due | 0.00 | 0.00 |
| 5. Other Institutions and Agencies | 0.00 | 0.00 |
| 6. Debentures and Bonds | 0.00 | 0.00 |
| 7. Others (Specify) | 0.00 | 0.00 |
| TOTAL | 0.00 | 0.00 |



HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

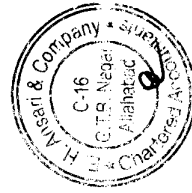
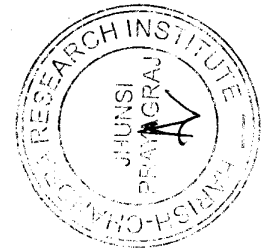
| SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS: | | (Amount - Rs.) | |
|---|--------------|----------------|--|
| | Current Year | Previous Year | |
| 1. Central Government | 0.00 | 0.00 | |
| 2. State Government (Specify) | 0.00 | 0.00 | |
| 3. Financial Institutions | 0.00 | 0.00 | |
| 4. Banks: | | | |
| a) Term Loans | 0.00 | 0.00 | |
| b) Other Loans (specify) | 0.00 | 0.00 | |
| 5. Other Institutions and Agencies | | | |
| DST Projects | 10,83,317.50 | 12,96,323.50 | |
| DST / QuEST Projects | | | |
| QuEST Project - Prof. Aditi Sen De | 48,85,584.00 | 61,46,685.00 | |
| QuEST Project - Prof. AK Pati | 32,45,085.00 | 61,45,036.00 | |
| QuEST Project - Prof. Ujjwal Sen | 60,93,618.80 | 68,58,990.95 | |
| NBHM Projects | 8,98,820.00 | 10,10,009.00 | |
| Infosys Foundation Grants | 67,02,592.08 | 65,78,478.08 | |
| Inspire Faculty Award | | | |
| Inspire Faculty - Muna Naik | 10,82,351.00 | 0.00 | |
| Inspire Faculty - Pradeep Kumar Rai | 0.00 | 6,31,877.00 | |
| JC Bose Fellowship to Prof. Ashoke Sen | 12,12,056.08 | 14,97,156.08 | |
| JC Bose Fellowship to Prof. AK Pati | 11,17,870.68 | 15,65,037.68 | |
| National Supercomputing Mission - Sudip Chakraborty | 10,83,167.00 | 35,14,000.00 | |
| Science & Engineering Research Board (SERB) | | | |
| SERB- Debraj Rakshit | 14,73,572.00 | 0.00 | |
| SERB- Manoj Kumar | 2,20,630.00 | 0.00 | |
| SERB- Sudip Chakraborty | 41,83,280.00 | 0.00 | |
| SERB- Sudip Kumar Haldar | 3,36,641.00 | 0.00 | |
| SERB- Praveen Agarwal | 1,56,920.00 | 1,56,920.00 | |
| SERB- VAJRA Faculty Grant to Ganpaty Murthy | 0.00 | -1,627.10 | |
| SERB- Fund for Science & Engineering Research - Prof. R Thangadurai | 1,37,042.00 | 94,508.00 | |
| SERB- String Geometry & Phenomenology - Prof. Anshuman Maharana | 63,575.00 | 77,430.00 | |



(Amount - Rs.)

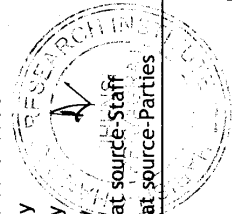
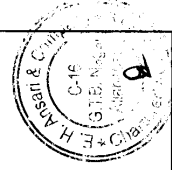
| | Current Year | Previous Year |
|--|-----------------------|-----------------------|
| SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS: (Contd...) | | |
| Swarna Jayanti Fellowships | 2,50,277.00 | 2,50,277.00 |
| IFCPAR Research Project (TP Pareek) | 3,55,482.00 | 3,55,482.00 |
| Science Education Program-Indian National Science Academy | 24,850.00 | 24,850.00 |
| TPSC Fund | 38,643.00 | 38,643.00 |
| CSIR | 4,92,097.00 | 4,62,097.00 |
| Funds for Technical & Secretarial Support Services | 34,149.00 | 8,94,463.00 |
| 6. Debentures and Bonds | 0.00 | 0.00 |
| 7. Fixed Deposits | 0.00 | 0.00 |
| 8. Others (Specify) | 0.00 | 0.00 |
| TOTAL | 3,51,71,620.14 | 3,75,96,636.19 |

| | Current Year | Previous Year |
|--|--------------|---------------|
| SCHEDULE 6 - DEFERRED CREDIT LIABILITIES: | | |
| a) Acceptances secured by hypothecation of capital equipment and other assets | 0.00 | 0.00 |
| b) Others - Deferred Liabilities - Actuarial valuation on Pension Liabilities for existing members | 0.00 | 0.00 |
| TOTAL | 0.00 | 0.00 |

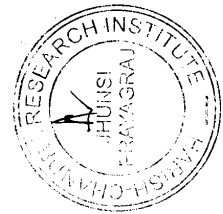
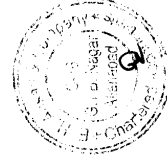


HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

| | (Amount - Rs.) | |
|--|----------------|----------------|
| | Current Year | Previous Year |
| SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS | | |
| A. CURRENT LIABILITIES | | |
| 1. Acceptances | 0.00 | 0.00 |
| Undisbursed Pay & Allowance (7CPC Arrear) | 0.00 | 0.00 |
| Undisbursed Pay & Allowance (7CPC 30% Arrear) | 0.00 | 0.00 |
| 2. Sundry Creditors: | | |
| a) For Goods | | 0.00 |
| b) Others | 3,19,14,101.16 | 3,14,69,399.00 |
| Staff Accounts | 27,39,627.20 | 82,19,937.20 |
| Parties Accounts | 26,40,285.09 | 14,22,188.85 |
| Bills Payable | 1,14,56,139.97 | 60,30,156.05 |
| Admission Fees (Refundable) | 1,10,000.00 | 1,35,000.00 |
| Earnest Money Deposits | 13,54,458.00 | 22,11,059.00 |
| Security Deposits | 30,37,991.00 | 31,77,749.00 |
| Unclaimed bills, Sec & Earnest money & Others | 1,05,75,599.90 | 1,02,73,308.90 |
| 3. Advances Received | | 0.00 |
| 4. Interest accrued but not due on: | | 0.00 |
| a) Secured Loans / borrowings | 0.00 | 0.00 |
| b) Unsecured Loans / borrowings | 0.00 | 0.00 |
| 5. Statutory Liabilities: | | |
| a) Overdue | | 0.00 |
| b) Others | 35,28,704.40 | 26,03,728.40 |
| Group Insurance Contribution | 34,128.00 | 79,490.00 |
| HRI-PF Control A/c | 17,77,559.40 | 21,98,691.40 |
| NPS-Control A/c | 13,96,625.00 | 29,690.00 |
| NPS-Employees Contribution | 39,477.00 | 34,288.00 |
| CGST-TDS Party | 50,069.00 | 44,914.00 |
| SGST-TDS Party | 50,069.00 | 44,914.00 |
| IGST-TDS Party | 18,137.00 | 19,319.00 |
| TDS deducted at source-Staff | 24,500.00 | 90,000.00 |
| TDS deducted at source-Parties | 1,38,140.00 | 62,422.00 |



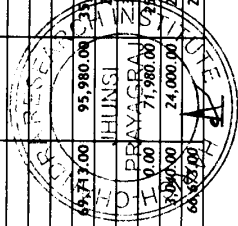
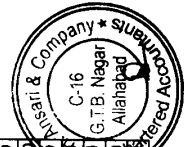
| | (Amount - Rs.) | |
|---|------------------------|------------------------|
| | Current Year | Previous Year |
| SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS (Contd...) | | |
| 6. Other current Liabilities | 15,32,106.00 | 15,18,142.00 |
| B Ramakrishnan (LSPS Contribution) | 5,50,968.00 | 5,50,968.00 |
| Kalyan Chakraborty (LSPS Contribution) | 9,75,273.00 | 3,11,113.00 |
| Rajesh Gopakumar (LSPS Contribution) | 0.00 | 5,71,228.00 |
| Rukmini Dey (LSPS Contribution) | 5,865.00 | 84,833.00 |
| 7. Unutilized DAE Grants Recurring (Non-Plan) | 0.00 | 1,70,18,446.65 |
| Grant-in-aid released during the year | 26,29,67,867.00 | 32,24,00,000.00 |
| Add: Unutilized balance of Grants as on 01st April | 1,70,18,446.65 | 0.00 |
| Less: Amount Utilized for Establishment Expenses | -16,93,08,383.26 | -18,37,74,954.74 |
| Less: Amount Utilized for Administrative Expenses | -11,06,77,930.39 | -12,16,06,598.61 |
| Add: Funds Taken from General Fund | 0.00 | 0.00 |
| TOTAL (A) | 3,69,74,911.56 | 5,26,09,716.05 |
| B. PROVISIONS | | |
| 1. For Taxation | 0.00 | 0.00 |
| 2. Gratuity | 4,75,62,597.00 | 4,45,88,310.00 |
| 3. Accumulated Leave Encashment | 5,47,86,122.00 | 5,20,07,973.00 |
| 4. Superannuation / Pension | 28,43,24,420.00 | 19,71,94,708.00 |
| 5. Trade Warranties / Claims | 0.00 | 0.00 |
| 6. Others (Specify) | 32,500.00 | 10,34,500.00 |
| Audit Fee Payable | | |
| Provision Payable | 32,500.00 | 34,500.00 |
| TOTAL (B) | 38,67,05,639.00 | 29,48,25,491.00 |
| TOTAL (A + B) | 42,36,80,550.56 | 34,74,35,207.05 |



FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2022

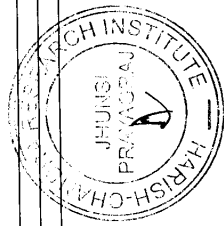
| DESCRIPTION | GROSS BLOCK | | | | DEPRECIATION & Depreciation Reserve | | | | NET BLOCK | | |
|---|--|---------------------------|----------------------------|----------------------------------|-------------------------------------|--|---------------------------|---|---|----------------------------|-----------------------------|
| | Cost / valuation As at beginning of the year | Additions during the year | Deductions during the year | Cost / valuation at the year-end | As at the beginning of the year | Depreciation Charged on value (Total Gross Block-Total Cumulative Dep. Reserve upto last year) | Depreciation for the year | Depreciation Reserve reversed on sale of assets | Total Depreciation Reserve up to the Year-end | As at the Current year-end | As at the Previous year-end |
| A. FIXED ASSETS: | | | | | | | | | | | |
| 1. LAND | | | | | | | | | | | |
| a) Freehold | 1.00 | | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b) Leasehold | | | | | | | | | | 1.00 | 1.00 |
| 2. BUILDINGS | | | | | | | | | | | |
| a) On Freehold Land | 15,81,93,375.00 | | 0.00 | 15,81,93,375.00 | 13,59,91,506.00 | 2,22,01,869.00 | 22,20,187.00 | 0.00 | 13,82,11,692.00 | 1,99,81,684.00 | 2,22,01,871.00 |
| b) On Leasehold Land | 15,81,93,375.00 | | | 15,81,93,375.00 | 13,59,91,505.00 | 2,22,01,869.00 | 22,20,187.00 | | 13,82,11,692.00 | 1,99,81,684.00 | 2,22,01,871.00 |
| c) Ownership Flats/Premises not belonging to the entity | | | | | | | | | 0.00 | | |
| 3. PLANT MACHINERY & EQUIPMENT | | | | | | | | | | | |
| AC & Stabilizers | 5,48,84,965.00 | | 0.00 | 5,48,84,965.00 | 3,64,08,208.00 | 1,84,76,757.00 | 27,71,514.00 | 0.00 | 3,91,79,722.00 | 1,57,05,243.00 | 1,84,76,757.00 |
| Elevator | 3,33,64,536.00 | | | 3,33,64,536.00 | 2,04,89,194.00 | 1,28,75,342.00 | 19,31,301.00 | | 2,24,20,495.00 | 1,09,44,041.00 | 1,28,75,342.00 |
| Fire Alarm System | 28,40,000.00 | | | 28,40,000.00 | 19,38,254.00 | 9,01,746.00 | 1,35,262.00 | | 20,73,516.00 | 7,66,484.00 | 9,01,746.00 |
| Fire Extinguishers | 9,37,779.00 | | | 9,37,779.00 | 7,59,989.00 | 1,77,790.00 | 26,669.00 | | 7,86,658.00 | 1,51,121.00 | 1,77,790.00 |
| Generator Sets | 4,88,708.00 | | | 4,88,708.00 | 4,27,417.00 | 61,291.00 | 9,194.00 | | 4,36,611.00 | 52,097.00 | 61,291.00 |
| Telescope | 1,00,20,602.00 | | | 1,00,20,602.00 | 88,04,187.00 | 12,16,415.00 | 1,82,462.00 | | 89,86,649.00 | 10,33,953.00 | 12,16,415.00 |
| Scientific Equipments | 27,31,044.00 | | | 27,31,044.00 | 26,39,034.00 | 92,010.00 | 13,802.00 | | 26,52,836.00 | 78,208.00 | 92,010.00 |
| VEHICLES | 45,02,296.00 | | | 45,02,296.00 | 13,50,133.00 | 31,52,163.00 | 4,72,824.00 | | 18,22,957.00 | 26,79,339.00 | 31,52,163.00 |
| Car-Maruti | 7,94,776.00 | | 0.00 | 7,94,776.00 | 3,91,769.00 | 4,03,007.00 | 60,452.00 | 0.00 | 4,52,222.00 | 3,42,554.00 | 4,03,006.00 |
| Bicycles & Rickshaw Trolley | 44,498.00 | | | 44,498.00 | 33,141.00 | 11,357.00 | 1,704.00 | | 34,845.00 | 9,653.00 | 11,357.00 |
| Car-Daire | 7,50,278.00 | | | 7,50,278.00 | 3,58,628.00 | 3,91,650.00 | 58,748.00 | | 4,17,376.00 | 3,32,902.00 | 3,91,650.00 |
| 5. FURNITURE, FIXTURES | | | | | | | | | | | |
| Furniture & Fixture-Office | 2,66,68,260.00 | 1,94,232.00 | 0.00 | 2,68,62,492.00 | 2,00,29,496.00 | 68,32,996.00 | 6,83,300.00 | 0.00 | 2,07,12,796.00 | 61,49,696.00 | 66,38,764.00 |
| Furniture & Fixture-Guest House | 2,52,11,941.00 | 1,37,352.00 | | 2,53,49,293.00 | 1,91,57,118.00 | 61,92,175.00 | 6,19,218.00 | | 1,97,76,336.00 | 55,72,957.00 | 60,54,823.00 |
| Electronic Typewriter | 1,06,88,651.00 | 0.00 | 0.00 | 1,06,88,651.00 | 76,73,328.00 | 30,15,323.00 | 4,52,298.00 | 0.00 | 81,25,626.00 | 5,76,739.00 | 5,83,941.00 |
| Fax Machine | 1,74,422.00 | | | 1,74,422.00 | 1,54,803.00 | 19,619.00 | 2,943.00 | | 1,57,746.00 | 25,63,025.00 | 30,15,323.00 |
| Projector | 8,120.00 | | | 8,120.00 | 7,138.00 | 982.00 | 147.00 | | 7,285.00 | 835.00 | 982.00 |
| Xerox Machine | 25,35,116.00 | | | 25,35,116.00 | 20,37,364.00 | 4,97,752.00 | 74,663.00 | | 21,12,027.00 | 4,23,089.00 | 4,97,752.00 |
| Telephone Equipments & Appot. | 30,02,228.00 | | | 30,02,228.00 | 23,81,420.00 | 6,20,808.00 | 93,121.00 | | 24,74,541.00 | 5,27,687.00 | 6,20,808.00 |
| 7. COMPUTER / PERIPHERALS | | | | | | | | | | | |
| Cluster Computer - Xth Plan | 49,68,765.00 | | | 49,68,765.00 | 30,92,603.00 | 18,76,163.00 | 2,81,424.00 | | 33,74,027.00 | 15,94,738.00 | 18,76,162.00 |
| Cluster Computer - Xth Plan | 35,92,33,876.00 | | 95,980.00 | 36,88,318.00 | 33,77,34,414.00 | 2,14,73,195.00 | 85,89,278.00 | 69,735.00 | 34,62,53,957.00 | 1,29,53,652.00 | 2,14,99,462.00 |
| Cluster Computer - Xth Plan | 2,15,73,474.00 | | | 2,15,73,474.00 | 2,15,72,150.00 | 1,324.00 | 530.00 | | 2,15,72,680.00 | 794.00 | 1,324.00 |
| Computers & Peripherals | 3,93,01,485.00 | | | 3,93,01,485.00 | 3,82,50,950.00 | 10,50,535.00 | 4,20,214.00 | | 3,86,71,164.00 | 6,30,321.00 | 10,50,535.00 |
| UPS & Batteries | 25,45,85,389.00 | | | 25,45,85,389.00 | 23,63,67,953.00 | 1,81,45,456.00 | 72,58,182.00 | 46,067.00 | 24,35,80,068.00 | 1,09,33,341.00 | 1,82,17,436.00 |
| Software | 2,24,56,572.00 | | 24,000.00 | 2,24,56,572.00 | 2,11,02,641.00 | 13,32,971.00 | 5,33,188.00 | 23,668.00 | 2,16,12,161.00 | 8,23,451.00 | 13,53,931.00 |
| | 2,13,16,956.00 | | | 2,13,83,629.00 | 2,04,40,720.00 | 9,42,909.00 | 3,77,164.00 | | 2,08,17,884.00 | 5,65,745.00 | 8,76,236.00 |



| DESCRIPTION | GROSS BLOCK | | | | | DEPRECIATION & Depreciation Reserve | | | | NET BLOCK | |
|---|--|---------------------------|----------------------------|----------------------------------|---------------------------------|--|---------------------------|--|--|----------------------------|-----------------------------|
| | Cost / valuation As at beginning of the year | Additions during the year | Deductions during the year | Cost / valuation at the year-end | As at the beginning of the year | Depreciation Charged on value (Total Cumulative Dep. Reserve upto last year) | Depreciation for the year | Depreciation Reserve- reversed on sale of assets | Total Depreciation Reserve up Year-end | As at the Current year-end | As at the Previous year-end |
| 8. ELECTRIC INSTALLATIONS | 3,61,90,532.00 | 37,084.00 | 0.00 | 3,62,22,616.00 | 2,48,33,161.00 | 1,13,89,455.00 | 12,13,006.00 | 0.00 | 2,60,46,167.00 | 1,01,76,449.00 | 1,13,57,371.00 |
| Electrical Fittings | 3,46,72,774.00 | 32,084.00 | | 3,47,04,808.00 | 2,35,62,233.00 | 1,11,42,585.00 | 11,14,259.00 | | 2,46,76,482.00 | 1,00,28,326.00 | 1,11,10,301.00 |
| Solar lights | 5,33,349.00 | | | 5,33,349.00 | 5,33,346.00 | 3.00 | 0.00 | | 5,33,346.00 | 3.00 | 3.00 |
| Geysers | 9,84,459.00 | | | 9,84,459.00 | 7,37,592.00 | 2,46,867.00 | 98,747.00 | | 8,36,339.00 | 1,48,120.00 | 2,46,867.00 |
| 9. LIBRARY BOOKS | 30,11,93,088.00 | 2,03,44,534.00 | 0.00 | 32,15,37,622.00 | 28,29,57,261.00 | 3,85,80,361.00 | 1,54,32,144.00 | 0.00 | 29,83,89,405.00 | 2,31,48,217.00 | 1,82,35,827.00 |
| Back Vol. Of Journal | 16,47,64,682.00 | 1,97,48,315.00 | | 18,45,12,977.00 | 14,92,56,069.00 | 3,52,56,908.00 | 1,41,02,763.00 | | 16,33,58,832.00 | 2,11,54,145.00 | 1,55,08,593.00 |
| Books & Journal | 13,64,28,426.00 | 5,96,219.00 | | 13,70,24,645.00 | 13,37,01,192.00 | 33,23,453.00 | 13,29,381.00 | | 13,50,30,573.00 | 19,94,072.00 | 27,27,234.00 |
| 10. TUBEWELLS & W SUPPLY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11. OTHER FIXED ASSETS | 1,28,63,132.00 | 2,82,005.00 | 0.00 | 1,31,45,137.00 | 1,01,41,780.00 | 30,03,357.00 | 4,67,707.00 | 0.00 | 1,06,09,487.00 | 25,35,650.00 | 27,21,352.00 |
| Coolers | 12,54,686.00 | 2,19,446.00 | | 14,74,132.00 | 10,34,465.00 | 4,39,667.00 | 65,950.00 | | 11,00,415.00 | 3,73,717.00 | 2,20,221.00 |
| Kitchen Equipments | 16,20,815.00 | 40,009.00 | | 16,60,824.00 | 13,36,694.00 | 3,24,130.00 | 48,620.00 | | 13,85,314.00 | 2,75,510.00 | 2,84,121.00 |
| Refrigerators | 10,36,208.00 | | | 10,36,208.00 | 9,67,399.00 | 68,809.00 | 27,524.00 | | 9,94,923.00 | 41,285.00 | 68,809.00 |
| Television | 6,03,719.00 | | | 6,03,719.00 | 4,47,089.00 | 1,56,630.00 | 23,495.00 | | 4,70,584.00 | 1,33,135.00 | 1,56,630.00 |
| Room Heaters | 2,43,844.00 | | | 2,43,844.00 | 2,03,645.00 | 40,199.00 | 6,030.00 | | 2,09,675.00 | 34,169.00 | 40,199.00 |
| Washing Machine | 4,49,475.00 | | | 4,49,475.00 | 3,24,267.00 | 1,25,208.00 | 18,781.00 | | 3,43,048.00 | 1,06,427.00 | 1,25,208.00 |
| Water Filter & Aqua guards | 10,17,758.00 | 4,550.00 | | 10,22,308.00 | 7,38,229.00 | 2,84,079.00 | 42,612.00 | | 7,80,841.00 | 2,41,467.00 | 2,79,529.00 |
| Bar Cooling & Security Equip. | 12,73,870.00 | | | 12,73,870.00 | 12,34,454.00 | 39,416.00 | 5,912.00 | | 12,40,366.00 | 33,504.00 | 39,416.00 |
| Audio/Video Equipments | 27,25,231.00 | | | 27,25,231.00 | 18,35,451.00 | 8,89,780.00 | 1,33,467.00 | | 19,68,918.00 | 7,56,313.00 | 8,89,780.00 |
| Tulla Pump | 3,29,435.00 | | | 3,29,435.00 | 2,14,814.00 | 1,14,621.00 | 17,193.00 | | 2,32,007.00 | 97,428.00 | 1,14,621.00 |
| Gym. Equipments | 4,32,360.00 | | | 4,32,360.00 | 2,23,142.00 | 2,09,218.00 | 31,383.00 | | 2,54,525.00 | 1,77,835.00 | 2,09,218.00 |
| Health Center Equipment | 3,91,049.00 | 18,000.00 | | 4,09,049.00 | 2,94,091.00 | 1,14,958.00 | 17,244.00 | | 3,11,335.00 | 97,714.00 | 96,958.00 |
| Misc. Equipments | 14,84,682.00 | | | 14,84,682.00 | 12,88,040.00 | 1,96,642.00 | 29,496.00 | | 13,17,536.00 | 1,67,146.00 | 1,96,642.00 |
| TOTAL A | 96,07,10,656.00 | 2,09,22,568.00 | 95,980.00 | 98,15,37,244.00 | 85,61,60,923.00 | 12,53,76,320.00 | 3,18,89,886.00 | 69,735.00 | 88,79,81,074.00 | 9,35,56,170.00 | 10,45,49,733.00 |
| PREVIOUS YEAR (As per Previous Year Balance Sheet) | 94,05,43,901.00 | 2,03,24,255.00 | 1,57,500.00 | 96,07,10,656.00 | 82,16,26,252.00 | 13,90,84,403.00 | 3,46,76,608.00 | 1,41,937.00 | 85,61,60,923.00 | 10,45,49,733.00 | 11,89,17,649.00 |

| B. CAPITAL WORK-IN-PROGRESS: | | 85,45,811.81 |
|---|--|-----------------|
| Admin Building under Construction | | 37,01,880.31 |
| Community Centre Annex under Construction | | 87,80,508.98 |
| Engineering Section Building under Construction | | 2,68,21,828.90 |
| Hostel Building under Construction | | 4,78,50,030.00 |
| TOTAL B | | 14,14,06,200.00 |
| TOTAL A+B | | 11,89,17,649.00 |

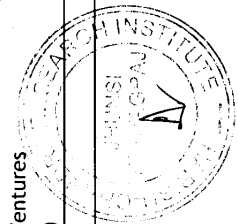
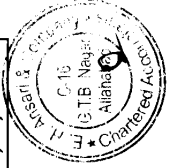
Honble High Court of Allahabad, UP Stay on constructions near Ganga river. Construction is held up.



HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2022

| | (Amount - Rs.) | |
|--|------------------------|------------------------|
| | Current Year | Previous Year |
| SCHEDULE 9 - INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS | | |
| 1. In Government Securities | | |
| FDR with BoB (Harish Chandra Memorial Award) | 10,00,000.00 | 10,00,000.00 |
| FDR with BoB (Infosys Chair Professorship) | 5,00,00,000.00 | 5,00,00,000.00 |
| FDR with BoB (Infosys Foundation Fund) | 5,00,00,000.00 | 5,00,00,000.00 |
| FDR with BoB (Late Sarbani Banerjee Memorial Award) | 10,00,000.00 | 10,00,000.00 |
| FDR with BoB (Sutapa Sen Memorial Award) | 12,00,000.00 | 12,00,000.00 |
| 2. Other approved Securities | 0.00 | 0.00 |
| 3. Shares | 0.00 | 0.00 |
| 4. Debentures and Bonds | 0.00 | 0.00 |
| 5. Subsidiaries and Joint Ventures | 0.00 | 0.00 |
| 6. Others (to be specified) | 0.00 | 0.00 |
| TOTAL | 10,32,00,000.00 | 10,32,00,000.00 |

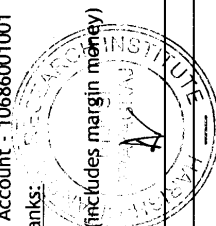
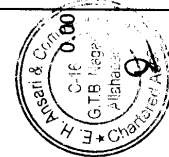
| | (Amount - Rs.) | |
|--|------------------------|------------------------|
| | Current Year | Previous Year |
| SCHEDULE 10 - INVESTMENT - OTHERS | | |
| 1. In Government Securities | | |
| FDR with SBI (Mehta Group) | 0.00 | 0.00 |
| Short Term Deposits with BoB | 34,22,630.00 | 31,74,286.00 |
| 2. Other approved Securities | 12,37,86,793.00 | 10,58,84,039.00 |
| 3. Shares | 0.00 | 0.00 |
| 4. Debentures and Bonds | 0.00 | 0.00 |
| 5. Subsidiaries and Joint Ventures | 0.00 | 0.00 |
| 6. Others (to be specified) | 0.00 | 0.00 |
| TOTAL | 12,72,09,423.00 | 10,90,58,325.00 |



FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

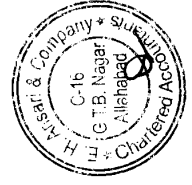
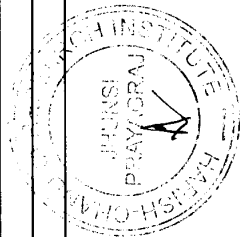
HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2022

| | | (Amount - Rs.) | |
|--|---------------------------------|-----------------------|------------------------|
| | | Current Year | Previous Year |
| SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC. | | | |
| A. CURRENT ASSETS: | | | |
| 1. <u>Inventories:</u> | | | |
| a) Stores and Spares | | 0.00 | 0.00 |
| b) Loose Tools | | 0.00 | 0.00 |
| c) Stock-in-trade | | 0.00 | 0.00 |
| Finished Goods | | 0.00 | 0.00 |
| Work-in-progress | | 0.00 | 0.00 |
| Raw Materials | | 0.00 | 0.00 |
| 2. <u>Sundry Debtors:</u> | | | |
| a) Debts Outstanding for a period exceeding six months | | 0.00 | 0.00 |
| 3. <u>Cash balances in hand (including cheques / drafts and imprest)</u> | | | |
| Cash in hand | | 0.00 | 0.00 |
| 4. <u>Bank Balances:</u> | | | |
| a) <u>With Scheduled Banks:</u> | | | 12,82,97,361.93 |
| On Current Accounts | State Bank of India Current A/c | 1,25,811.51 | |
| On Deposit Accounts (includes margin money) | | 0.00 | 4,63,256.73 |
| On Savings Accounts | | | 0.00 |
| Bank of Baroda - 30070100006893 (A/c 101) | | 1,21,12,241.64 | 1,50,76,005.64 |
| Bank of Baroda - 30070100006902 (A/c 102) | | 3,25,250.36 | 3,46,20,392.36 |
| Bank of Baroda - 30070100011078 (A/c 108) | | 3,49,22,640.90 | 5,08,73,477.90 |
| Bank of Baroda - 30070100011079 (A/c 109) | | 32,57,025.65 | 38,44,059.65 |
| HRI Endowments Account - 300701000015151 | | 2,41,34,584.15 | 2,32,39,367.15 |
| NPS-Bank Account - 30070100012526 | | 15,38,838.50 | 1,80,802.50 |
| RBI Treasury Account - 10686001001 | | 0.00 | 0.00 |
| b) <u>With non-Scheduled Banks:</u> | | | |
| On Current Accounts | | 0.00 | 0.00 |
| On Deposit Accounts (includes margin money) | | | |
| On Savings Accounts | | | |
| 5. <u>Post Office-Savings Accounts</u> | | | |
| | | 7,64,16,392.71 | 0.00 |
| TOTAL (A) | | 7,64,16,392.71 | 12,82,97,361.93 |



| | Current Year | | Previous Year |
|--|--------------|----------------|---------------|
| | | | |
| SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC. (Contd...) | | | |
| B. LOANS, ADVANCES AND OTHER ASSETS | | | |
| 1. <u>Loans:</u> | | | |
| a) Staff | | 0.00 | 0.00 |
| b) Other Entities engaged in activities / objectives similar to that of the Entity | | 0.00 | 0.00 |
| c) Other (specify) | | 0.00 | 0.00 |
| 2. <u>Advances and other amounts recoverable in cash or in kind or for value to be received:</u> | | | |
| a) On Capital Account | | 0.00 | 0.00 |
| b) Prepayments | | | |
| Advances for Journals | | 1,38,94,056.74 | 1,48,640.00 |
| c) Others | | | |
| Travel Advance | | 44,793.00 | 57,509.00 |
| LTC Advance | | 37,758.00 | 0.00 |
| KK Suresh Kumar | 30,758.00 | | |
| Vijay Srivastava | 7,000.00 | | |
| Festival Advance - UTSAV Card | | 0.00 | 30,000.00 |
| d) Tax Deducted at Source (Bank Interest) | | | |
| On Endowment Funds | | 9,67,764.00 | 4,60,712.00 |
| Harish Chandra Memorial Award | 8,768.00 | | 4,086.00 |
| Infosys Chair Professorship | 4,67,229.00 | | 2,20,991.00 |
| Infosys Foundation Fund | 4,69,792.00 | | 2,25,745.00 |
| Late Sarbani Banerjee Memorial Award | 10,491.00 | | 4,366.00 |
| Sutapa Sen Memorial Award | 11,484.00 | | 5,524.00 |
| On Infosys Grant - Infosys Grant PDF/Student | | 16,511.00 | 7,273.00 |
| Others - On Fixed Deposits (HRI) | | 8,94,784.00 | 3,57,757.00 |
| e) Deposits (Asset) | | 58,25,391.67 | 54,69,988.67 |
| Fixed Deposits-Securities (in Hand) | | | |
| Security With Balmer Lawrie & Co Ltd | 21,99,640.00 | | 25,56,037.00 |
| Security With Gas Service | 25,000.00 | | 25,000.00 |
| Security With Indian Oil Adani Gas Pvt Ltd | 39,900.00 | | 39,900.00 |
| Security With Telephone Deptt. | 7,11,800.00 | | 0.00 |
| Security With UPSEB | 2,64,580.67 | | 2,64,580.67 |
| f) Postage in Hand (Frinking Machine) | 25,84,471.00 | 0.00 | 25,84,471.00 |

| | Current Year | | Previous Year | |
|--|----------------|------------------------|----------------|------------------------|
| | | | | |
| SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC. (Contd...) | | | | |
| B. LOANS, ADVANCES AND OTHER ASSETS (Contd...) | | | | |
| 3. <u>Income Accrued:</u> | | | | |
| a) On Investments from Earmarked / Endowment Funds | | 0.00 | | 0.00 |
| b) On Investments - Others | 8,38,425.00 | 2,36,98,226.00 | 10,86,769.00 | 1,86,31,486.00 |
| Interest Accrued on Investments | | | 1,75,44,717.00 | .. |
| Interest Accrued on Short Term Dep. with Banks | 2,28,59,801.00 | 0.00 | | 0.00 |
| c) On Loans and Advances | | 0.00 | | 0.00 |
| d) Others (includes income due but unrealised) | | | | |
| 4. <u>Claims Receivable</u> | | | | |
| Claims Receivables (Staff) | | 76,418.00 | | 83,380.00 |
| Claims Receivables (Parties) | | 1,07,894.00 | | 12,72,304.00 |
| Claims Receivables (Banks : Dormant A/cs) | | 0.00 | | 34,757.00 |
| Bank of Baroda A/c 300701000011077 | 0.00 | | 25,312.00 | |
| Bank of Baroda A/c 300701000006913 | 0.00 | | 9,445.00 | |
| Amount Recoverable Against Completed Projects/Schemes | | 40,462.00 | | 2,58,430.00 |
| Grant Receivable-CSIR (ICCGNFR 2017) | 0.00 | | 1,00,000.00 | |
| Grant Receivable-NBHM (Krishnendu Gongopadhyay) | 40,462.00 | | 47,533.00 | |
| Grant Receivable-NBHM (Prof. Joseph Samuel) | 0.00 | | 17,030.00 | |
| NBHM Fellowships | 0.00 | | 93,867.00 | |
| Payments Against Ongoing Sponsored Projects/Schemes | | 1,11,000.00 | | 2,35,640.00 |
| Indian Institute of Technology-Gauhati | 30,000.00 | | 30,000.00 | |
| ISQI-2008-Bhubaneswar | 25,000.00 | | 25,000.00 | |
| JEST Examination Expenses (Recoverable) | 0.00 | | 1,24,640.00 | |
| Registrar, IIT Kanpur | 6,000.00 | | 6,000.00 | |
| Registrar, IIT Roorkee | 50,000.00 | | 50,000.00 | |
| TOTAL (B) | | 4,57,15,058.41 | | 2,70,47,876.67 |
| TOTAL (A + B) | | 12,21,31,451.12 | | 15,53,45,238.60 |

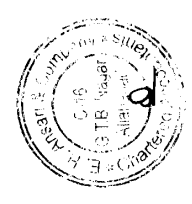
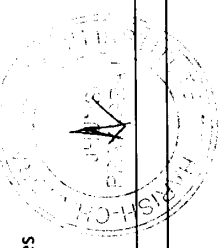


HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD 01-04-21 TO 31-03-22

(Amount - Rs.)

| | Current Year | Previous Year |
|---|--------------------|---------------------|
| SCHEDULE 12 - INCOME FROM SALES / SERVICES | | |
| 1) Income from Sales | | |
| a) Sale of Finished Goods | 0.00 | 0.00 |
| b) Sale of Raw Material | 0.00 | 0.00 |
| c) Sale of Scraps / Buy-back | 0.00 | 11,51,016.00 |
| d) Buy-back values | 0.00 | 0.00 |
| 2) Income from Services | | |
| a) Labour and Processing Charges | 0.00 | 0.00 |
| b) Professional / Consultancy Services | 0.00 | 0.00 |
| c) Agency Commission and Brokerage | 0.00 | 0.00 |
| d) Maintenance Services (Equipment / Property) | 0.00 | 0.00 |
| e) Others (Specify) | | |
| Receipts from Canteen | 1,55,349.00 | 32,586.00 |
| Receipts from Guest House | 2,43,564.00 | 2,00,647.00 |
| Misc. Receipts from Penalties / LD Clause | 43,638.00 | 15,09,800.00 |
| TOTAL | 4,42,551.00 | 28,94,049.00 |

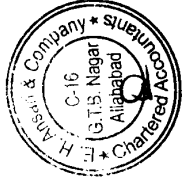
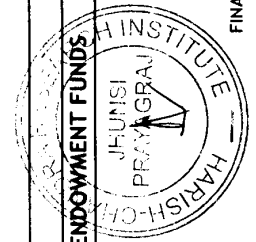
| | Current Year | Previous Year |
|---|------------------------|------------------------|
| SCHEDULE 13 - GRANTS / SUBSIDIES | | |
| (Irrevocable Grants & Subsidies Received) | | |
| 1) Central Government (Grant received Rs.26,94,00,000 less Grant lapsed on 31-03-22 Rs.64,32,133) | 26,29,67,867.00 | 32,24,00,000.00 |
| 2) State Government(s) | 0.00 | 0.00 |
| 3) Government Agencies | 0.00 | 0.00 |
| 4) Institutions / Welfare Bodies | 0.00 | 0.00 |
| 5) International Organisations | 0.00 | 0.00 |
| 6) Others (Specify) | 0.00 | 0.00 |
| TOTAL | 26,29,67,867.00 | 32,24,00,000.00 |



HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD 01-04-21 TO 31-03-22

| | (Amount - Rs.) | |
|---|----------------|---------------|
| | Current Year | Previous Year |
| SCHEDULE 14 - FEES / SUBSCRIPTIONS | | |
| 1) Entrance Fees | 0.00 | 0.00 |
| 2) Annual Fees / Subscriptions | 0.00 | 0.00 |
| 3) Seminar / Program Fees | 0.00 | 0.00 |
| 4) Consultancy Fees | 0.00 | 0.00 |
| 5) Others (Specify) | 0.00 | 0.00 |
| TOTAL | 0.00 | 0.00 |
| Note - Accounting Policies towards each item are to be disclosed | | |

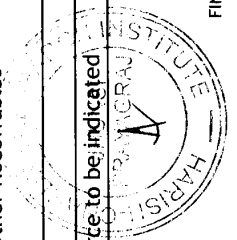
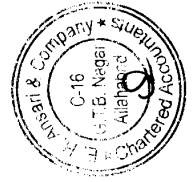
| | Investment from Earmarked Fund | | Investment - Others | |
|---|--------------------------------|----------------------|---------------------|---------------|
| | Current Year | Previous Year | Current Year | Previous Year |
| SCHEDULE 15 - INCOME FROM INVESTMENTS | | | | |
| (Income on Invest. From Earmarked / Endowment Funds transferred to Funds) | | | | |
| 1) Interest | | | | |
| a) On Govt. Securities | 0.00 | 0.00 | 0.00 | 0.00 |
| b) Other Bonds / Debentures | 0.00 | 0.00 | 0.00 | 0.00 |
| 2) Dividends: | | | | |
| a) On Shares | 0.00 | 0.00 | 0.00 | 0.00 |
| b) On Mutual Fund Securities | 0.00 | 0.00 | 0.00 | 0.00 |
| 3) Rents | 0.00 | 0.00 | 0.00 | 0.00 |
| 4) Others (Specify) Interest on Fixed Deposits with Banks | 50,46,016.00 | 59,35,360.00 | 0.00 | 0.00 |
| TOTAL | 50,46,016.00 | 59,35,360.00 | 0.00 | 0.00 |
| TRANSFERRED TO EARMARKED / ENDOWMENT FUNDS | -50,46,016.00 | -59,35,360.00 | | |



FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD 01-04-21 TO 31-03-22

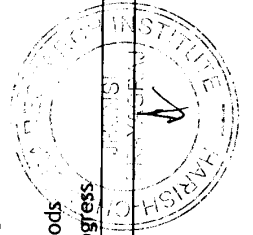
| (Amount - Rs.) | | Current Year | Previous Year |
|--|--|---------------------|---------------------|
| SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC. | | | |
| 1) Income from Royalty | | 0.00 | 0.00 |
| 2) Income from Publications | | 0.00 | 0.00 |
| 3) Others (Specify) | | 0.00 | 0.00 |
| TOTAL | | 0.00 | 0.00 |
| SCHEDULE 17 - INTEREST EARNED | | | |
| 1) On Term Deposits: | | | |
| a) With Scheduled Banks | | 59,62,894.00 | 51,08,814.00 |
| b) With Non-Scheduled Banks | | 0.00 | 0.00 |
| c) With Institutions | | 0.00 | 0.00 |
| d) Others | | | |
| On Security Deposit (UPPCL) | | 1,26,358.00 | 0.00 |
| 2) On Savings Accounts: | | | |
| a) With Scheduled Banks | | 16,72,652.00 | 17,97,040.00 |
| b) With Non-Scheduled Banks | | 0.00 | 0.00 |
| c) Post Office Savings Accounts | | 0.00 | 0.00 |
| d) Others | | 0.00 | 0.00 |
| 3) On Loans: | | | |
| a) Employees / Staff | | 0.00 | 0.00 |
| b) Others | | 0.00 | 0.00 |
| 4) Interest on Debtors and Other Receivables | | 0.00 | 0.00 |
| TOTAL | | 77,61,904.00 | 69,05,854.00 |
| Note - Tax deducted at source to be indicated | | 8,94,784.00 | 3,57,757.00 |



HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD 01-04-21 TO 31-03-22

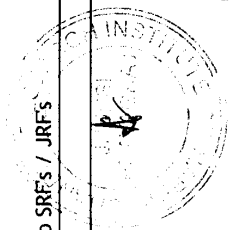
| | (Amount - Rs.) | |
|--|---------------------|---------------------|
| | Current Year | Previous Year |
| SCHEDULE 18 - OTHER INCOME | | |
| 1) Profit on Sale / disposal of Assets: | | |
| a) Owned assets | 0.00 | 0.00 |
| b) Assets acquired out of grants, or received free of cost | 14,465.00 | 0.00 |
| 2) Export Incentives realized | 0.00 | 0.00 |
| 3) Fees for Miscellaneous Services | | |
| Licence fees & Elect. from rented buildings | 15,05,920.00 | 16,70,375.00 |
| 4) Miscellaneous Income | | |
| Firms Registration Fee | 0.00 | 500.00 |
| Misc. Receipts | 20,95,001.00 | 19,09,154.00 |
| RTI Receipts | 0.00 | 96.00 |
| Sale of Tenders | 7,390.00 | 15,080.00 |
| Recovery of License fees & Accomodation charges | 6,40,895.00 | 5,30,197.00 |
| Recovery of Personal Transport | 36,349.00 | 30,835.00 |
| Recovery of Telephone charges | 1,167.00 | 966.00 |
| Recovery of Transport charges | 6,510.00 | 11,465.00 |
| Leave Salary Contribution | 0.00 | 2,75,484.00 |
| Contributory Medical Scheme | 10,29,646.00 | 0.00 |
| User Charges | 5,937.00 | 0.00 |
| Water Charges | 0.00 | 0.00 |
| TOTAL | 53,43,280.00 | 44,44,152.00 |

| | Current Year | Previous Year |
|--|--------------|---------------|
| SCHEDULE 19 - INCREASE / (DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS | | |
| a) Closing Stock | | |
| ▶ Finished Goods | 0.00 | 0.00 |
| ▶ Work-in-progress | 0.00 | 0.00 |
| b) Less: Opening Stock | | |
| ▶ Finished Goods | 0.00 | 0.00 |
| ▶ Work-in-progress | 0.00 | 0.00 |
| TOTAL | 0.00 | 0.00 |



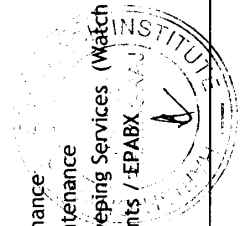
HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD 01-04-21 TO 31-03-22

| | (Amount - Rs.) | |
|--|------------------------|------------------------|
| | Current Year | Previous Year |
| SCHEDULE 20 - ESTABLISHMENT EXPENSES | | |
| a) Salaries and Wages | | |
| Salary | 9,00,09,075.00 | 8,58,01,879.00 |
| Fellowship | 4,22,72,339.26 | 4,09,87,554.00 |
| PRIS | 1,60,621.00 | 3,480.00 |
| Pension | 1,96,76,220.00 | 1,41,88,573.00 |
| b) Allowances and Bonus | | |
| Professional Update Allowance (Academic) | 0.00 | 20,19,375.00 |
| Update Allowance (Admin) | 0.00 | 0.00 |
| Children Education Allowance | 4,76,459.00 | 3,51,000.00 |
| EL Encashment (LTC) | 23,405.00 | 0.00 |
| Leave Travel Concession | 1,90,608.00 | 27,16,999.00 |
| Contribution to Provident Fund (CPF) | 0.00 | 0.00 |
| Contribution to Other Fund (specify) | | |
| NPS | 68,69,241.00 | 52,83,693.00 |
| c) Staff Welfare Expenses | | |
| Health Centre Expenses | 23,52,981.00 | 15,57,534.00 |
| Employees' Medical Benefits | 32,10,055.00 | 18,70,462.00 |
| f) Expenses on Employees' Retirement and Terminal Benefits | | |
| Commutation of Pension | 0.00 | 25,64,394.00 |
| EL Encashment on Retirement / Death | 0.00 | 1,23,20,693.00 |
| Gratuity | 0.00 | 1,06,06,702.00 |
| TA to Retiring Employees | 0.00 | 0.00 |
| g) Others (Specify) | | |
| Honorarium | 9,85,400.00 | 71,750.00 |
| Contingency Grant to SRFs / JRFs | 30,81,979.00 | 34,30,866.74 |
| TOTAL | 16,93,08,383.26 | 18,37,74,954.74 |

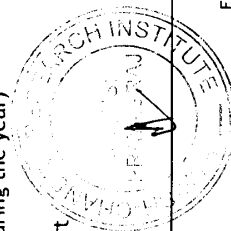


HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD 01-04-21 TO 31-03-22

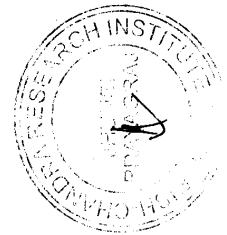
| (Amount - Rs.) | | Current Year | Previous Year |
|---|--|----------------|----------------|
| SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC. | | | |
| a) Purchases | | | |
| Computer & Peripherals (Recurring) | | 66,673.00 | 17,25,459.00 |
| Purchase of Capital Items (Mach/Equip/Motor Car etc.) | | 2,57,638.00 | 11,28,515.00 |
| Furniture & Fixtures | | 1,94,232.00 | 13,42,176.00 |
| Store Purchase (Supplies & Materials) | | 4,74,232.00 | 8,13,991.00 |
| b) Labour and processing expenses | | | |
| Emergency Duty Allowance | | 0.00 | 0.00 |
| c) Cartage and Carriage Inwards | | 0.00 | 0.00 |
| d) Electricity and power | | 2,43,49,851.97 | 2,17,59,231.00 |
| e) Water Charges | | 0.00 | 0.00 |
| f) Insurance | | 0.00 | 0.00 |
| g) Repairs and maintenance & Services | | | |
| Air Conditioner Maintenance | | 17,56,916.00 | 7,52,250.00 |
| Aquaguard Maintenance | | 46,200.00 | 50,485.00 |
| Civil Maintenance | | 20,83,157.00 | 15,77,874.00 |
| Computer Maintenance | | 23,19,367.00 | 33,20,870.00 |
| Electrical Installations Maintenance | | 21,94,665.00 | 23,65,217.00 |
| Equipment Maintenance | | 2,29,960.00 | 9,17,114.00 |
| Fire Extinguisher Maintenance | | 3,35,396.00 | 2,23,826.00 |
| Gas Bank Maintenance | | 25,842.00 | 0.00 |
| Generator Maintenance | | 32,13,403.00 | 11,28,252.00 |
| Lawn Maintenance | | 17,14,201.00 | 15,67,835.00 |
| Lift Maintenance | | 0.00 | 0.00 |
| Photocopier Maintenance | | 20,725.00 | 50,034.00 |
| Swimming Pool Maintenance | | 28,401.00 | 0.00 |
| Security & House-keeping Services (Watch & Ward) | | 4,46,05,180.50 | 4,39,46,085.00 |
| Telephone Equipments / EPABX | | 5,31,000.00 | 5,01,500.00 |
| UPS Maintenance | | 12,36,503.00 | 0.00 |
| h) Excise Duty | | 0.00 | 0.00 |



| SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC. (Contd...) | | Current Year | Previous Year |
|--|--|---------------------|----------------------|
| i) Rent, Rates and Taxes | | | |
| Rent & Electricity Charges of Trivenipuram Hostel | | 4,25,652.00 | 4,42,873.00 |
| Rent & Electricity Charges of Jabar Singh Yadav Hostel | | 34,500.00 | 0.00 |
| Rent & Electricity Charges of 10 KG Marg City Guest House | | 1,99,465.00 | 2,23,963.00 |
| Rent & Electricity Charges of Jhunsi Hostel | | 3,12,032.00 | 4,03,678.00 |
| j) Vehicles Running and Maintenance | | | |
| Renting of Vehicles | | 6,78,232.00 | 9,70,416.00 |
| Insurance of Car | | 13,355.00 | 17,263.00 |
| Petrol expense of Car | | 22,937.00 | 5,895.00 |
| Repair & Maintenance of Car | | 1,425.00 | 100.00 |
| k) Postage, Telephone and Communication Charges | | | |
| E-mail & Internet Charges | | 4,48,154.00 | 0.00 |
| Newspaper & Periodicals | | 38,525.00 | 12,623.00 |
| Postage | | 25,764.00 | 34,948.00 |
| Telephones-Office | | 2,33,068.00 | 3,14,695.00 |
| Telephones-Residential | | 23,667.00 | 26,833.00 |
| Printing and Stationary | | 75,168.00 | 2,79,564.00 |
| l) Travelling and Conveyance Expenses | | | |
| TA/DA - Staff | | 30,174.00 | 1,37,801.00 |
| TA/DA - Visitors | | 0.00 | 8,99,355.00 |
| Ticket Cancellation Charges | | 0.00 | 6,500.00 |
| n) Expenses on Seminar / Workshops | | | |
| Colloquium | | 0.00 | 3,000.00 |
| Rajbhasha Programme | | 3,600.00 | 13,800.00 |
| Talent Search Examination | | 0.00 | 30,820.00 |
| o) Subscription Expenses | | | |
| Current Journals (During the year) | | 1,97,48,315.42 | 3,15,17,906.17 |
| Purchase of Books | | 52,642.00 | 2,71,995.00 |
| Publication of Report/ Standing Series | | 41,840.00 | 7,000.00 |
| Expenses on Fees | | 5,49,303.00 | 4,68,519.00 |
| Auditors Remuneration | | 0.00 | 0.00 |
| | | 29,500.00 | 38,350.00 |



| | | (Amount - Rs.) | |
|--|--|------------------------|------------------------|
| | | Current Year | Previous Year |
| SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC. (Contd...) | | | |
| r) Hospitality Expenses | | | |
| Canteen | | 2,81,975.00 | 56,617.00 |
| Guest House | | 2,70,351.00 | 76,539.00 |
| s) Professional Charges | | | |
| Consultancy Expenses (Taxation & Others) | | 64,700.00 | 48,450.00 |
| Consultancy & Legal Expenses | | 6,43,020.00 | 1,39,650.00 |
| t) Provision for Advances / Bad and Doubtful Debts | | | |
| BSNL 150 Mbps ILL | | 0.00 | 4,31,563.00 |
| Provision for Natural Gas | | 0.00 | 10,00,000.00 |
| Irrecoverable Balances Written-off | | 0.00 | 0.00 |
| v) Packing Charges | | | |
| Binding Charges | | 8,760.00 | 13,605.00 |
| w) Freight and Forwarding Expenses | | 0.00 | 0.00 |
| x) Distribution Expenses | | 0.00 | 0.00 |
| y) Advertisement and Publicity | | 2,39,563.00 | 2,01,732.00 |
| z) Others (Specify) | | | |
| Bank Comm. | | 26,960.00 | 48,522.44 |
| Cable TV Expenses | | 70,631.00 | 41,418.00 |
| Disaster Management / Emergency Services | | 2,23,438.00 | 1,18,222.00 |
| Misc. Expenses | | 13,900.50 | 13,468.00 |
| Office Expenses | | 95,301.00 | 1,10,350.00 |
| Other Admin Expenses | | 0.00 | 0.00 |
| Loss on Sale of Assets | | 0.00 | 5,042.00 |
| Sports & Other Activities | | 55,833.00 | 2,809.00 |
| TDS on Fixed Deposit / Security (HRI) | | 12,636.00 | 0.00 |
| TOTAL | | 11,06,77,930.39 | 12,16,06,598.61 |



HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31-03-22

SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES

1. ACCOUNTING CONVENTION

- 1.1 The financial statements are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method of accounting.
- 1.2 Figures of the previous year and current year have been regrouped wherever necessary to confirm classification.

2. INVESTMENTS

- 2.1 Investments are valued at cost plus interest accrued thereon.
- 2.2 Cost includes acquisition expenses like brokerage, transfer stamps, etc.

3. FIXED ASSETS

- 3.1 Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition.
- 3.2 Assets purchased from Plan & Non-Plan during the year have been capitalized under the appropriate heads of accounts of Fixed Assets.
- 3.3 Realization made from Sale / Buy-back of Assets is taken as Non-Recurring Income in the year of receipt and Profit / Loss accounted for.
- 3.4 Realization made from Sale of Scrap is taken as Non-Recurring Income in the year of receipt.

4. DEPRECIATION

- 4.1 Depreciation is provided on written down value method as per rates specified in the Income-tax Act, 1961.
- 4.2 In respect of additions to/deductions from fixed assets during the year, depreciation is considered on full year basis.
- 4.3 No Depreciation is charged on assets, which is sold during the year.

5. EXPENDITURE

- 5.1 Consumable, stores and stationary are charged to the Income and Expenditure Account in the year of its purchase.
- 5.2 Non-Plan Non-Salary expense on Email, VSAT facility, Internet / Broadband charges, Annual Maintenance charges of fixed assets, etc. are charged to the Income & Expenditure account in the year of its payment. Rent receipts are taken into Income & Expenditure account on cash basis.

6. INCOME / RECEIPTS

Interest income on UPPCL deposit and bank accounts are recognized on receipt basis.

7. GOVERNMENT GRANTS/SUBSIDIES

- 7.1 Government grants/subsidy are accounted on realization basis.
- 7.2 The unspent amount of grants received in respect of the projects/schemes is shown under Current Liabilities in the Balance Sheet under the head "Unutilized DAE Grants Recurring (Non-Plan)"
- 7.3 Excess of payments made over the grants received in respect Projects/schemes are shown under Current Assets in the Balance Sheet under the head "Payments Against Ongoing Sponsored Projects/Schemes"

8. RETIREMENT BENEFITS

- 8.1 Liability towards gratuity payable on death/retirement of employees is accrued based on actuarial valuation.
- 8.2 Provision for accumulated leave encashment benefit to the employees is accrued and computed on the assumption that employees are entitled to receive benefit as at each year end.
- 8.3 Provision for accumulated Pension Liabilities on existing Active employees, existing pensioners & family pensioners is accrued on actuarial valuation.

9. TAXATION

- 9.1 TDS deductible u/s 194C on Library Journals Subscriptions payments to Indian vendors will be realized on actual values of supplies when effected.
- 9.2 TDS deductible u/s 194J on Library Journals e-Subscriptions payments to Foreign vendors will be realized on actual values of supplies when effected.
- 9.3 Since there is no taxable income as per the provisions of Income Tax Act 1961, provision for Income Tax has not been made.

Date: 29th.June,2022

Place: Prayagraj

U.D/N: 22050869ALWVRD7013



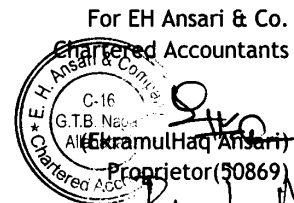
(Amit Roy)

Consultant / Accounts Officer



(Ravindra Singh)

Registrar



(Ekramul Haq Ansari)

Proprietor(50869)

(PinakiMajumdar)

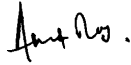
Director

ACTION TAKEN ON AUDITOR'S REPORT – FY 2021-22

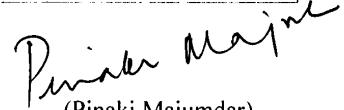
| S.NO. | NOTES ON ACCOUNTS | COMPLIANCE |
|-------|--|---|
| 1. | <p>An amount of Rs.4,78,50,030/- shown as Capital WIP booked for construction of buildings funded from Plan Projects. Construction has been stopped to comply the order of Hon'ble Allahabad High Court.</p> <p>For other assets, the Institute has maintained Fixed Asset Register showing physical quantity, value & location of the Fixed Assets and they are in agreement with the books of account. No discrepancy was observed. Physical verification of all the assets were conducted during the year on 31st December, 2021.</p> | <p>COMPLIANCE</p> <p>A PIL No.4003 was filed in the Hon'ble High Court Prayagraj regarding Ganga Pollution where the High Court had passed an order that no construction shall be carried out within 500 meters of the Highest Flood Level of river Ganga in the year 1978. As a result, all construction activity of the Institute was stopped since February 2013. The matter is still subjudice hence the entire amount spent on construction has been shown as capital work in progress.</p> <p>The foreclosure of this project has been approved by Competent Authority, hence, the project is treated as closed. Since, project has been foreclosed, we propose to Capitalised this amount during the Financial Year 2022-23 and will charge depreciation thereon.</p> <p>It is a continuous process and is carried out every year as on 31st March every year.</p> |
| 2. | <p>a. The following amount for realisation against completed projects are long pending and shown as claims recoverable. Institute should take necessary steps for recovery and in case of irrecoverable balance sanction should be obtained to write-off the amount: NBHM Grant - K. Gangopadhyay Since 2007 Rs.9052</p> | <p>The total outstanding amount from N.B.H.M. was Rs.1,17,968/-, the Institute has received this entire money on 19.02.2022 including a sum of Rs.7071/- for K. Gangopadhyay. NBHM informed us that they had paid Rs.40,462/- to K. Gangogopadhyay directly on 26.03.2007. We recovered Rs.40462/- from Gangopadhyay on 04.04.2022 on online mode. We came to know of other recoverable from him i.e. License Fee, T.A. etc. and asked him to pay this amount, he has refused to pay, hence, this advance is lying unadjusted. We will try to recover this in future.</p> |

| | | |
|--|--|---|
| | <p>b. Balance of EMD, Imprest Account, Security Deposits, Sundry Creditor, Loan & Advances and Claims Recoverable etc. are subject to confirmation, reconciliation and consequential adjustments thereof. Letters for third party confirmation has been sent by the Institute and there confirmation is still awaited.</p> | <p>This is a routine practice followed by the Institute after the finalization of Balance Sheet seeking confirmation from parties on their EMDs, Security Deposits, Imprest Accounts, Loan & Advances, Creditors and Claims Recoverables etc. There has been no dispute to any outstanding claim so far.</p> |
| | <p>c. Provisions for accumulated Pension Liabilities/Gratuity/Leave Encashment on existing Active employees & Pensioners for Rs.38.66.73.139 as per Actuarial valuation Report has been provided by the Institute. As explained, no separate fund is maintained for this purpose.</p> | <p>The provision for Pension/Gratuity/Leave Encashment was calculated on the basis of Actuarial valuation as on 31.03.2022, which is mandatory and as per Standard Accounting Policy. The Retirement Benefits are supported by Grant-in-Aid every year, hence, no separate fund is maintained for this purpose.</p> |

Date: 30.06.2022
Place: Prayagraj


(Amit Roy)
Consultant/AO


(Ravindra Singh)
Registrar


(Pinaki Majumdar)
Director



NAYAK RATH & ASSOCIATES
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

TO
THE MEMBERS
National Institute of Science Education and Research,
P.O:Jatni, Dist:Khurda, Odisha
PIN-752050

We have audited the accompanying financial statements of National Institute of Science Education and Research, Bhubaneswar ('The Institute'), which comprise the Balance Sheet as at 31 March 2022, the Income and Expenditure account and the Receipt & Payment account for the year ended, and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Standalone Financial Statements

The management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Institute in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records for safeguarding the assets of the Institute and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the accounting and auditing standards generally accepted in India.



We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Institute's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Institute has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Institute as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

Further to our observations annexed hereto, we report as follows:

1. 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.
2. In our opinion proper books of accounts have been kept by the Institute so far as appears from our examination of those books.



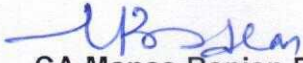
3. The Balance Sheet and the Income and Expenditure Account dealt with by this report are in agreement with the books of accounts maintained by the Institute.
4. In our opinion and to the best of our information and according to explanations given to us the said accounts give a true and fair view:
- (i) In the case of the Balance Sheet, of the state of affairs of the Institute as at 31st March, 2022.

AND

- (ii) In the case of Income and Expenditure Account of the excess of Expenditure over income for the year ended on that date.

For Nayak Rath & Associates
Chartered Accountants
FRN- 021051N




CA Manas Ranjan Pradhan
Partner
M. No. 307292
UDIN-22307292AOBUCF5877

Place: Bhubaneswar
Date: 02.08.2022



NATIONAL INSTITUTE OF SCIENCE EDUCATION AND RESEARCH (NISER)
ANNUAL ACCOUNTS
BALANCE SHEET AS AT 31ST MARCH, 2022


2021-22

Amount in (₹)

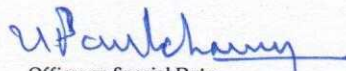
| Particulars | Schedule | As at 31st March, 2022 | As at 31st March, 2021 |
|---|----------|------------------------|------------------------|
| A. CAPITAL FUND & LIABILITIES : | | | |
| 1. Capital Fund | 1 | 7,278,151,705 | 7,688,599,319 |
| 2. Reserves & Surplus | 2 | - | - |
| 3. Earmarked/Endowment Fund | 3 | - | - |
| 4. Secured Loans & Borrowings | 4 | - | - |
| 5. Unsecured Loans & Borrowings | 5 | - | - |
| 6. Deferred Credit Liabilities | 6 | - | - |
| 7. Current Liabilities & Provision | 7 | 65,939,393 | 129,593,195 |
| TOTAL | | 7,344,091,098 | 7,818,192,514 |
| B. ASSETS : | | | |
| 1. Fixed Assets | 8 | 6,905,470,002 | 7,118,599,085 |
| 2. Investments of Earmarked/Endowment Funds | 9 | - | - |
| 3. Investments (Others) | 10 | 317,918,869 | 209,719,200 |
| 4. Current Assets, Loans & Advances etc. | 11 | 120,702,227 | 489,874,229 |
| TOTAL | | 7,344,091,098 | 7,818,192,514 |
| Significant Accounting Policies | 24 | | |
| Contingent liabilities & Notes on Accounts | 25 | | |

*As per our report of even date attached

For Nayak Rath & Associates
Chartered Accountants
FRN - 021051N


CA Manas Ranjan Pradhan
(Partner)
M. No. 307292
UDIN : 22307292AOBUCF5877
Place: Bhubaneswar
Date: 02-08-2022




Officer on Special Duty
(Finance)


Finance Officer


Director



**NATIONAL INSTITUTE OF SCIENCE EDUCATION AND RESEARCH (NISER)
ANNUAL ACCOUNTS**

2021-22

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

Amount in (₹)

| Particulars | Schedule | For the Year Ended 31st March, 2022 | For the Year Ended 31st March, 2021 |
|---|----------|-------------------------------------|-------------------------------------|
| A. INCOME : | | | |
| 1. Income from Sales/ Services | 12 | - | - |
| 2. Grant/ Subsidies | 13 | 1,094,838,757 | 1,130,000,000 |
| 3. Fees/ Subscriptions | 14 | 28,685,299 | 28,128,099 |
| 4. Income from Investment | 15 | - | - |
| 5. Income from Royalty, Publication etc. | 16 | - | - |
| 6. Interest Earned | 17 | 19,443,590 | 20,171,458 |
| 7. Other Income | 18 | - | - |
| 8. Increase/(Decrease) in stock of Finished Goods & Work-in-Progress | 19 | - | - |
| TOTAL (A) | | 1,142,967,646 | 1,178,299,557 |
| B. EXPENDITURE : | | | |
| 1. Establishment Expenses | 20 | 601,881,021 | 595,468,389 |
| 2. Other Administrative Expenses etc. | 21 | 288,307,831 | 227,458,691 |
| 3. Expenditure on Grants, Subsidies etc. | 22 | - | - |
| 4. Prior Period Income (Adjustment) | | 20,171,458 | 38,816,917 |
| 5. Interest | 23 | - | - |
| 6. Depreciation (Net total at the year-end-corresponding to Schedule-8) | | 793,054,950 | 780,583,725 |
| TOTAL (B) | | 1,703,415,260 | 1,642,327,722 |
| Balance being Excess of Expenditure over Income (A-B) | | (560,447,614) | (464,028,165) |
| BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/ CAPITAL FUND | | (560,447,614) | (464,028,165) |
| Significant Accounting Policies | 24 | | |
| Contingent liabilities & Notes on Accounts | 25 | | |

*As per our report of even date attached

For Nayak Rath & Associates
Chartered Accountants
FRN - 021051N

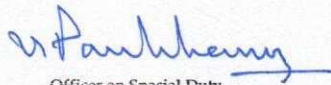

CA Manas Ranjan Pradhan
(Partner)

M. No. 307292

UDIN : 22307292A0BUCF5877

Place: Bhubaneswar

Date: 02-08-2022


Officer on Special Duty
(Finance)


Finance Officer


Director



NATIONAL INSTITUTE OF SCIENCE EDUCATION AND RESEARCH (NISER)
ANNUAL ACCOUNTS
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 1ST APRIL, 2021 TO 31ST MARCH, 2022


2021-22

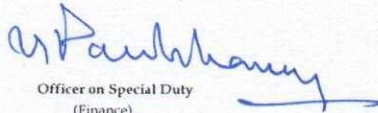
Amount in (₹)

| RECEIPTS | For the Year Ended 31st March, 2022 | For the Year Ended 31st March, 2021 | PAYMENTS | For the Year Ended 31st March, 2022 | For the Year Ended 31st March, 2021 |
|---|--|--|---|--|--|
| I. Opening Balances | | | I. Expenses | | |
| a) Cash in Hand | - | - | a) Establishment Expenses (corresponding to Schedule 20) | | |
| b) Bank Balances: | | | i) Pay & Allowances | 605,036,944 | 451,278,964 |
| i) In Current Accounts | 24,656,522 | 209,818,718 | b) Administrative Expenses (corresponding to Schedule 21) | | |
| ii) In Savings Accounts | 219,100,273 | 165,545,096 | i) Other Administrative Expenditure | 205,826,959 | 287,561,443 |
| II. Grants Received | | | ii) NISER Plan Expenses | 80,294,520 | 24,097,993 |
| a) From Government of India | 1,292,338,757 | 1,393,200,000 | II. Expenditure on Fixed Assets & Capital Work-in-Progress | | |
| III. Interest Received | | | a) Purchase of Fixed Assets | 425,480,097 | 636,929,212 |
| a) On Bank Deposits (SBI & IOB) | 19,443,590 | 20,171,458 | b) Expenditure on Capital WIP | 21,139,308 | 201,448,437 |
| IV. Other Income | | | III. Finance Charges (Interest Refunded) | 20,171,458 | 38,816,917 |
| a) Registration Fee (MSc & PhD) | 18,522,454 | 131,914 | IV. Other Payments | | |
| b) Job Application Fee | 110,500 | 18,500 | a) NISER R&D | 59,653,907 | 8,308,509 |
| c) RTI Application Fees | 292 | 310 | b) Deposit (Asset : LC) | 335,423,605 | 239,103,294 |
| d) Sale of Tender Paper | 247,466 | 153,000 | d) Security Deposit (Refundable) | 2,879,243 | 2,749,227 |
| e) Guest House Rent | 241,996 | 127,710 | e) Duties & Taxes | 69,771,953 | 69,532,461 |
| f) License Fees (Rent of Quarter/Bank Branch) | 1,469,462 | 1,229,974 | f) EMD | 344,826 | 4,753,361 |
| g) Fine | - | 15,000 | g) License Fees | - | 3,920 |
| h) Transcript Fees | 23,800 | 2,600 | h) Liquidated Damage | - | 271,824 |
| i) Identity Card/Health Card (Duplicate Fee) | 9,580 | 4,950 | i) Quarentine Expenses | - | 875,618 |
| j) Lease Rent | 1,060,913 | 994,898 | j) Statutory Recoveries | 32,180,948 | 29,127,219 |
| k) Water Charges | 383,951 | 1,121,442 | k) Student Dues | 3,156,684 | 3,933,121 |
| l) Sale of Assets | 429,615 | 36,000 | l) Registration Fee (M.Sc & Ph.D) | - | 29,389 |
| m) Liquidated Damage | 5,541,562 | 3,172,848 | m) Loans & Advance (Asset) | 3,193,857 | 5,131,255 |
| n) Sample Testing Charges | 37,000 | - | n) Liabilities for Expenses | 88,008,425 | 85,380,180 |
| o) NISER R&D Payable | - | 1,399,147 | o) Guest House Rent | - | 6,300 |
| p) Quarentine Expenses | - | 790,000 | V. Closing Balances | | |
| q) Contingency INSPIRE Payable | - | 230,000 | a) Cash-in-Hand | - | - |
| r) Leave Travel Concession -Recovery | - | 5,318,077 | b) Bank Balances: | | |
| t) Service Book Fees | 1,000 | - | i) In Current Accounts | 15,314,803 | 24,656,522 |
| V. Any other receipts (Loans, Advances & Expenses Recovered) | | | ii) In Savings Accounts | 91,234,198 | 219,100,273 |
| a) Security Deposit (Refundable) | 3,487,129 | 8,925,880 | | | |
| b) E.M.D | 455,623 | 6,058,314 | | | |
| c) Fixed Assets | - | 221,843 | | | |
| d) Duties & Taxes | 72,220,511 | 67,958,514 | | | |
| e) Statutory Recoveries | 35,472,212 | 31,775,259 | | | |
| f) Student Dues | 13,003,633 | 19,577,486 | | | |
| g) Deposit (Asset : LC) | 227,223,936 | 381,003,571 | | | |
| h) Loans & Advance (Asset) | 49,527,105 | 1,903,802 | | | |
| i) NISER R&D Receivable | 74,102,853 | 10,931,031 | | | |
| j) Liabilities for Expenses | - | 41,010 | | | |
| k) DCSEM-Medical Expenses-Receivable | - | 1,217,090 | | | |
| | 2,059,111,735 | 2,333,095,442 | | 2,059,111,735 | 2,333,095,442 |

*As per our report of even date attached

For Nayak Rath & Associates
Chartered Accountants
FRN - 021051N


CA Manas Ranjan Pradhan
(Partner)
M. No. 307292
UDIN : 22307292A0BUCF5877
Place: Bhubaneswar
Date: 02-08-2022


Officer on Special Duty
(Finance)


Finance Officer


Director



NATIONAL INSTITUTE OF SCIENCE EDUCATION AND RESEARCH (NISER) ANNUAL ACCOUNTS

2021-22

Schedule -1 : Capital Fund

(Schedule forming part of the accounts for the period ended on 31.03.2022)

Amount in (₹)

| Particulars | Current Year | | Previous Year | |
|--|---------------|----------------------|---------------|----------------------|
| | | | | |
| Balance as at the beginning of the year | 8,481,000,000 | | 8,260,700,000 | |
| Add : Contribution towards Capital Fund | - | 8,481,000,000 | 220,300,000 | 8,481,000,000 |
| Balance as at beginning of the Year XII Plan Project | 1,523,746,000 | | 1433346000 | |
| Add : Contribution towards XII Plan Project | | | | |
| a) Basic Research in Cellular & Moducular Grant | - | | 13,500,000 | |
| b) Centre for Inter Disciplinary Sciences Grant | - | | 26,100,000 | |
| c) Experimental Condensed Matter Ultra Cold Atom Grant | - | | 16,900,000 | |
| d) Experimental High Energy Physics Programme Grant | - | | 1,200,000 | |
| e) Microbes Immunity & Rearch Biology Grant | - | | 13,600,000 | |
| f) Research in Basic Sciences Grant | 150,000,000 | 1,673,746,000 | 19,100,000 | 1,523,746,000 |
| | | 10,154,746,000 | | 10,004,746,000 |
| Add/(Deduct) : Balance of net Income/(Expenditure) transferred from the Income & Expenditure Account | - | (2,876,594,295) | - | (2,316,146,681) |
| TOTAL | | 7,278,151,705 | | 7,688,599,319 |


Schedule -2 : Reserves & Surplus

(Schedule forming part of the accounts for the period ended on 31.03.2022)


Amount in (₹)

| Particulars | Current Year | | Previous Year | |
|---------------------------------|--------------|---|---------------|---|
| | | | | |
| 1. Capital Reserve: | | | | |
| - As per last Account | - | | - | |
| - Addition during the year | - | | - | |
| Less: Deduction during the year | - | - | - | - |
| 2. Revaluation Reserve | | | | |
| - As per last Account | - | | - | |
| - Addition during the year | - | | - | |
| Less: Deduction during the year | - | - | - | - |
| 3. Special Reserve | | | | |
| - As per last Account | - | | - | |
| - Addition during the year | - | | - | |
| Less: Deduction during the year | - | - | - | - |
| 4. General Reserve | | | | |
| - As per last Account | - | | - | |
| - Addition during the year | - | | - | |
| Less: Deduction during the year | - | - | - | - |
| TOTAL | | | | |

For Nayak Rath & Associates
Chartered Accountants
FRN - 021051N


CA Manas Ranjan Pradhan
(Partner)
M. No. 307292




Officer on Special Duty
(Finance)


Finance Officer


Director



NATIONAL INSTITUTE OF SCIENCE EDUCATION AND RESEARCH (NISER) ANNUAL ACCOUNTS

2021-22

Schedule -3 : Earmarked / Endowment Fund
(Schedule forming part of the accounts for the period ended on 31.03.2022)

| Particulars | Fund-wise Break up | | | | | | Totals | |
|--|--------------------|---------|---------|---------|--------------|---------------|---------------|---|
| | Fund WW | Fund XX | Fund YY | Fund ZZ | Current Year | Previous Year | Amount in (₹) | |
| | | | | | | | | |
| 1) Opening balance of the funds : | - | - | - | - | - | - | - | - |
| 2) Additions to the funds : | | | | | | | | |
| a. Donations/Grants | - | - | - | - | - | - | - | - |
| b. Income from Investments made on account of funds | - | - | - | - | - | - | - | - |
| c. Other additions | - | - | - | - | - | - | - | - |
| TOTAL (A + B) | | | | | | | | |
| 3) Utilisation / Expenditure towards objectives of funds : | | | | | | | | |
| a. Capital Expenditure : | | | | | | | | |
| (i) Fixed Assets | - | - | - | - | - | - | - | - |
| (ii) Others | - | - | - | - | - | - | - | - |
| Total (i) | | | | | | | | |
| b. Revenue Expenditure : | | | | | | | | |
| (i) Salaries, Wages and allowances | - | - | - | - | - | - | - | - |
| (ii) Rent | - | - | - | - | - | - | - | - |
| (iii) Other Administrative expenses | - | - | - | - | - | - | - | - |
| Total (ii) | | | | | | | | |
| TOTAL (C) | | | | | | | | |
| Net Balance at the year end (A+B-C) | | | | | | | | |

For Nayak Rath & Associates
Chartered Accountants
FRN - 021051N

Manas Ranjan Pradhan
CA Manas Ranjan Pradhan
(Partner)
M. No. 307292



Paul Chatterjee
Officer on Special Duty
(Finance)

Dr. S. K. Mishra
Finance Officer

S. K. Mishra
Director



NATIONAL INSTITUTE OF SCIENCE EDUCATION AND RESEARCH (NISER)
ANNUAL ACCOUNTS

2021-22

Schedule - 4 : Secured Loans and Borrowings

(Schedule forming part of the accounts for the period ended on 31.03.2022)

| Particulars | Current Year | | Previous Year | |
|----------------------------------|--------------|---|---------------|---|
| | | | | |
| 1. Central Government | | - | | - |
| 2. State Government (Specify) | | - | | - |
| 3. Financial Institutions | | | | |
| a) Term Loans | - | | - | |
| b) Interest accrued and due | - | - | - | - |
| 4. Banks: | | | | |
| a) Term Loans | - | | - | |
| b) Interest Accrued & Due | - | | - | |
| c) Other Loans (Specify) | - | | - | |
| d) Interest Accrued & Due | - | - | - | - |
| 5. Other Institutions & Agencies | | - | | - |
| 6. Debenture & Bonds | | - | | - |
| 7. Others (Specify) | | - | | - |
| TOTAL | | - | | - |

For Nayak Rath & Associates

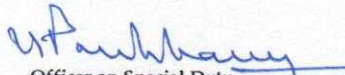
Chartered Accountants

FRN - 021051N


CA Manas Ranjan Pradhan
(Partner)

M. No. 307292




Officer on Special Duty
(Finance)


Finance Officer


Director



NATIONAL INSTITUTE OF SCIENCE EDUCATION AND RESEARCH (NISER)

ANNUAL ACCOUNTS

2021-22

Schedule -5 : Unsecured Loans & Borrowings

(Schedule forming part of the accounts for the period ended on 31.03.2022)

Amount in (₹)

| Particulars | Current Year | | Previous Year | |
|----------------------------------|--------------|---|---------------|---|
| | | | | |
| 1. Central Government | | - | | - |
| 2. State Government (Specify) | | - | | - |
| 3. Financial Institutions | | - | | - |
| 4. Banks: | | | | |
| a) Term Loans | - | | - | |
| b) Other Loans (Specify) | - | | - | |
| 5. Other Institutions & Agencies | | - | | - |
| 6. Debenture & Bonds | | - | | - |
| 7. Fixed Deposits | | - | | - |
| 8. Others (Specify) | | - | | - |
| TOTAL | | - | | - |

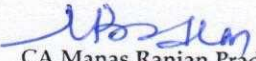
Schedule -6 : Deferred Credit Liabilities

(Schedule forming part of the accounts for the period ended on 31.03.2022)


Amount in (₹)

| Particulars | Current Year | | Previous Year | |
|---|--------------|---|---------------|---|
| | | | | |
| 1) Acceptances secured by hypothecation of capital equipment & other assets | | - | | - |
| 2) Others | | - | | - |
| TOTAL | | - | | - |

For Nayak Rath & Associates
Chartered Accountants
FRN - 021051N


CA Manas Ranjan Pradhan
(Partner)
M. No. 307292




Officer on Special Duty
(Finance)


Finance Officer


Director

NATIONAL INSTITUTE OF SCIENCE EDUCATION AND RESEARCH (NISER)
ANNUAL ACCOUNTS

2021-22



Schedule - 7 : Current Liabilities & Provisions

(Schedule forming part of the accounts for the period ended on 31.03.2022)

Amount in (₹)

| Sl. No. | Particulars | Current Year | | Previous Year | |
|-----------|---|--------------|------------|---------------|-----------|
| A. | CURRENT LIABILITIES | | | | |
| 1. | Acceptances | | - | | - |
| 2. | Sundry Creditors: | | | | |
| | a) For Goods | | - | | - |
| | b) Others - EMD | 9,353,097 | 9,353,097 | 9,336,700 | 9,336,700 |
| 3. | Advances Received | | - | | - |
| 4. | Interest accrued but not due : | | | | |
| | a) Secured Loans/Borrowings | | - | | - |
| | b) Unsecured Loans/Borrowings | | - | | - |
| 5. | Statutory Liabilities | | | | |
| | a) Overdue | | - | | - |
| | b) Others | | | | |
| | i) TDS | 913,714 | | 323,626 | |
| | ii) TDS (CGST) | 394,939 | | 144,132 | |
| | iii) TDS (SGST) | 394,939 | | 144,132 | |
| | iv) TDS (IGST) | 1,692,109 | 3,395,701 | 322,634 | 934,525 |
| 6. | Other Current Liabilities | | | | |
| | a) Student Dues : | | | | |
| | (i) Internal Amenitie S.D. | 157,000 | | 180,000 | |
| | (ii) Excess Prog. Regd. Fees | 32,668 | | 32,368 | |
| | (iii) Caution Money (Labrotary) | 13,000 | | 13,000 | |
| | (iv) Caution Money (Library) | 2,614,300 | | 2,336,000 | |
| | (v) Caution Money (Institute) | 4,619,250 | | 4,105,250 | |
| | (vi) Caution Money (Hostel) | 152,640 | | 93,700 | |
| | (vii) CSIR Contingency | 244,529 | | 125,401 | |
| | (viii) Alumuni Association Subscription | 162,220 | | 112,020 | |
| | (ix) Student Welfare Fund | 411,660 | | 361,460 | |
| | (x) Kotak Mahindra Scholarship Payable | 98,950 | | 98,950 | |
| | (xi) DBT Scholarship (Ph.D) | 26,210 | | 26,210 | |
| | (xii) HDFC Scholarship | 28,759 | | 28,759 | |
| | (xiii) Inspire Scholarship (Ph.D) | 8,083,400 | 16,644,586 | 117,949 | 7,631,067 |
| | (b) Smart City Fund | | 2,974 | | 2,974 |
| | (c) Odisha State Fund | | 43,805 | | 43,805 |
| | (d) NISER R&D Payable | | 12,185,258 | | - |
| | (e) Security Deposit : | | | | |
| | - Thames Consultant Pvt. Ltd. | 22,722 | | 22,722 | |
| | - Airway Bhubaneswar | 28,000 | | 28,000 | |
| | - Ashok Kumar Nayak | 5,000 | | 5,000 | |
| | - Amarendra Ojha | 77,886 | | 50,495 | |
| | - 4S Interiors | 2,539,832 | | 2,723,813 | |
| | - Avantor | 40,000 | | 40,000 | |
| | - Bigyan Kumar Pradhan | 283,506 | | 225,137 | |
| | - Bijay Kumar Behera | 527,819 | | 391,301 | |
| | - Bhagarathi Sahoo | 22,638 | | 22,638 | |
| | - B. K. Giri | 18,133 | | 18,133 | |
| | - Bi Biotech | 10,000 | | 10,000 | |
| | - Indo Electricals | 16,666 | | 16,666 | |
| | - Firestep Sales and Services | 44,327 | | 44,327 | |
| | - Uma Fire Services Pvt. Ltd. | 558,159 | | 157,000 | |
| | - Biswajeet Kandi | 69,608 | | 32,229 | |
| | - Deepak Kumar Mishra | 39,028 | | 39,028 | |



Schedule -7: Current Liabilities & Provisions

(Schedule forming part of the accounts for the period ended on 31.03.2022)

Amount in (₹)

| Sl. No. | Particulars | Current Year | | Previous Year | |
|---------|---|--------------|--|---------------|--|
| | - Geeken Seating Collection Pvt. Ltd. | 5,536,542 | | 5,536,542 | |
| | - Genamy Scientific Pvt. Ltd. | 12,000 | | 12,000 | |
| | - Giridhari Lal | 473,520 | | 293,647 | |
| | - Bharat Martha | 15,000 | | - | |
| | - HAK Electrical & Engineering Works | 235,091 | | 271,698 | |
| | - H Electrical Engg. Works | 16,439 | | 16,439 | |
| | - Henxtix Biotech | 20,000 | | 20,000 | |
| | - Indian Plant Feeds | 323,323 | | 282,261 | |
| | - Jagannath Refrigeration Services | 3,200 | | 3,200 | |
| | - Shri Rabindra Kumar Mallick | 99,859 | | 182,692 | |
| | - Ramakanta Sahani | 40,515 | | 6,349 | |
| | - Subhashree Engineering | 4,890 | | 4,890 | |
| | - Pest Control India Pvt. Ltd. | 360 | | 360 | |
| | - Biswajit Mishra | 97,889 | | 97,889 | |
| | - Canara Lighting Industries Pvt. Ltd. | 1,404,939 | | 1,404,939 | |
| | - Nobel Enterprises | 2,000 | | 2,000 | |
| | - Nirmal Chandra Sar | 141,933 | | 311,467 | |
| | - Numeric Power Systems Ltd. | 14,343 | | 14,343 | |
| | - Deepak Kumar Das | 19,234 | | 19,234 | |
| | - Laser Science Services (I) Pvt. Ltd. | 450,900 | | 450,900 | |
| | - Laxman Senapati | 5,000 | | 5,000 | |
| | - Lab India | 30,000 | | 30,000 | |
| | - Maa Dakhilachandi Catering Services | 100,000 | | 100,000 | |
| | - Bichitrananda Samantaray | 27,013 | | 27,013 | |
| | - Bikramajit Singh | 5,000 | | 5,000 | |
| | - Chandan Electrical | 10,000 | | 10,000 | |
| | - Central Ware Corporation | 49,182 | | - | |
| | - Ensure Support Services India Ltd | 5,000 | | 5,000 | |
| | - EVAC Engineering Projects Pvt. Ltd. | - | | 449,238 | |
| | - Everest Computers | 5,000 | | 5,000 | |
| | - IN2IT Technology Pvt. Ltd. | 5,000 | | 5,000 | |
| | - J N Sharma | 100,000 | | 100,000 | |
| | - Johnson | 634,285 | | 718,585 | |
| | - Krishik Infrastructure Developers Pvt. Ltd. | 172,967 | | 172,967 | |
| | - Jyotiranjjan Tripathy | 295,873 | | 295,873 | |
| | - Kalinga Combines Pvt. Ltd. | 425,661 | | 425,661 | |
| | - Kumar Electricals | 5,000 | | 5,000 | |
| | - Manor Computers | 5,000 | | 5,000 | |
| | - Maxim Systems | 5,000 | | 5,000 | |
| | - Nablok Das | 5,000 | | 5,000 | |
| | - Ray Electricals | 230,084 | | 230,084 | |
| | - Sahai Exclusive Contracts Pvt. Ltd. | 842,164 | | 758,312 | |
| | - Santosh Kumar Paikaray | 5,000 | | 5,000 | |
| | - SP Power System | 13,975 | | 13,975 | |
| | - Suvidha Engineers Pvt. Ltd. | 71,593 | | 71,593 | |
| | - Tarsun | 10,000 | | 10,000 | |
| | - Chemix Speciality Gases & Equipment | 22,319 | | - | |
| | - Wizertech Informatics Pvt. Ltd. | 5,000 | | 5,000 | |
| | - Sai Aircon | 28,009 | | 28,009 | |
| | - Sanjeeb Kumar Das | 5,000 | | 5,000 | |
| | - Sridhar Routray | 5,000 | | 5,000 | |
| | - Sritam Computers | 673,833 | | 655,180 | |
| | - Sujit Kumar Nahak | 44,579 | | 44,579 | |
| | - Supdex Services Pvt. Ltd. | 20,064 | | 13,981 | |
| | - Indu Enterprises | 19,783 | | 19,783 | |
| | - Invitrogen | 22,000 | | 22,000 | |
| | - Mangaraj Hati | 29,379 | | 173,014 | |
| | - Martha Engineerings & Suppliers | 19,641 | | 31,281 | |
| | - Namah Shivaya Enterprise | 114,081 | | 114,081 | |
| | - Rabindra Electricals | 78,261 | | 82,701 | |
| | - Saraj Kumar Das | 17,879 | | 17,879 | |
| | - Durga M Harichandan | 62,775 | | - | |
| | - Eco Pest Control & Engineering Services | 5,952 | | - | |
| | - Sonatech Infosolutions Pvt. Ltd. | - | | 89,614 | |

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Schedule - 7 : Current Liabilities & Provisions

(Schedule forming part of the accounts for the period ended on 31.03.2022)

Amount in (₹)

| Sl. No. | Particulars | Current Year | | Previous Year | |
|---------|---|--------------|-------------------|---------------|-------------------|
| | - VL Access India Pvt. Ltd. | - | | 5000 | |
| | - Enva Water Technology (P) Ltd. | 78,300 | | - | |
| | - Bansidhar Hati | 53,515 | | 26,865 | |
| | - G D Anklesaria & Co. | 242,725 | | - | |
| | - Bibekananda Patra | 133,837 | | 133,837 | |
| | - Electro Crafts | 22,645 | | 22,645 | |
| | - GL Solutions | 48,525 | | - | |
| | - Enhance Ecotech Solutions Pvt. Ltd. | 115,500 | | 115,500 | |
| | - O. P. Gupta & Co. | 132,177 | | 66,527 | |
| | - Gupta Sports | 23,098 | | 23,098 | |
| | - Chem Eco Engineers | - | | 58,930 | |
| | - Utkal Engineering | 25,498 | | 25,498 | |
| | - Vadilal Chemical Ltd. | 170,000 | | 170,000 | |
| | - Vijaypower Generators Ltd. | 1,081,187 | | 1,081,187 | |
| | - Golden Bell & Co. | 4,289 | | - | |
| | - Lacminarayan Enterprises | 3,210 | | 3,210 | |
| | - Laxminarayan Enterprises | 47,670 | | 56,582 | |
| | - Living Creation Pvt. Ltd. | 87,995 | | 248,020 | |
| | - Manoranjan Pradhan | 35,000 | | 35,000 | |
| | - Mega Fitness Planet | - | | 233,156 | |
| | - Mira Engineering Services | 444 | | 444 | |
| | - Mohapatra Scientific Supply | 10,000 | | 10,000 | |
| | - Nandighosh Trading Agency | 19,193 | | 19,193 | |
| | - Nihar Ranjan Parida | 249,770 | | 259,456 | |
| | - Oberai Equipment | 466,049 | | 466,049 | |
| | - Odisha General Electronics | 100,559 | | 100,559 | |
| | - Oriental Security Services | 940,636 | | 918,518 | |
| | - Palit Equipment Sales Pvt. Ltd. | 4,601 | | 4,601 | |
| | - Ratan J. Batliboi Consultancy Pvt. Ltd. | - | | 194,122 | |
| | - Fabtech Technologies International Ltd. | 94,335 | | 94,335 | |
| | - Schneider Electric Infrastructure Ltd. | 108,560 | | 84,547 | |
| | - Shubh Construction | 57,266 | | 57,266 | |
| | - Sainath Fabric Care Pvt Ltd. | 36,626 | | 36,626 | |
| | - Sai Rasoi Sanstha | 100,000 | | 100,000 | |
| | - Sanjay Kumar Khuntia | 13,215 | | 13,215 | |
| | - Rashmita Traders | 3,670 | | 3,670 | |
| | - Shri Arya Prakash Champatiray | 695,664 | | 695,664 | |
| | - Mahima Enterprises | 21,444 | | - | |
| | - Mishra Associates | 4,764 | | - | |
| | - Millenium Business associates | 70,908 | | - | |
| | - SAINEZ | 37,025 | | - | |
| | - NIPS, Anandpur | 200,000 | | - | |
| | - Novel Telenet (P) Ltd | 51,870 | | - | |
| | - Precision Engineers | 218,371 | | - | |
| | - Shri Samaresh Chottaray | 38,698 | | 32,811 | |
| | - SPK & Co. | 13,079 | | - | |
| | - The Seal Coat Structural Works (P) Ltd. | 11,516 | | - | |
| | - Yatri Bhojan (P) Ltd. | 200,000 | | - | |
| | - Tathagata Engineering | 649,655 | 24,174,742 | 548,583 | 23,472,456 |
| | (f) Statutory Recoveries : | | | | |
| | i) NPS Recovery | 138,230 | | 161,234 | |
| | ii) Professional Tax | 1,000 | 139,230 | 2,010 | 163,244 |
| | Sub-Total (A) | | 65,939,393 | | 41,584,771 |



Schedule -7: Current Liabilities & Provisions

(Schedule forming part of the accounts for the period ended on 31.03.2022)


Amount in (₹)

| Sl. No. | Particulars | Current Year | Previous Year |
|---------|---|-------------------|--------------------|
| B. | PROVISIONS | | |
| 1. | For Expenses Payable : | | |
| | - Audit Fees Payable | | 57,820 |
| | - Fellowship Payable | | 8,446,330 |
| | - Hire Charges Vehicle Payable | | 456,553 |
| | - House Keeping Expenses Payable | | 1,721,960 |
| | - Honorarium and Remuneration Payable | | 376,716 |
| | - Medical Expenses Payable | | 721,751 |
| | - Electricity Charges Payable | | 7,481,426 |
| | - Children Educational Allowance Payable | | 1,917,000 |
| | - Meeting Expenses Payable | | 2,110 |
| | - Postage & Telegram Payable | | 13,133 |
| | - Repair & Maintenance Expenses Payable | | 1,504,221 |
| | - Salary And Wages Payable | | 25,777,509 |
| | - Telephone & Internet Payable | | 175,933 |
| | - NPS Employer Subscription Payable | | 3,247,568 |
| | - CRA Charges Payable | | 8,495 |
| | - Legal Expenses Payable | | 50,000 |
| | - Professional Charges Payable | | 114,735 |
| | - Outsourced Security Payable | | 3,891,637 |
| | - Scholarship Payable | | 2,310,000 |
| | - Lab Consumable Payable | | 2,920,838 |
| | - Lab Equipment Payable | | 7,422,776 |
| | - Leave Encashment Payable | | 215,514 |
| | - Leave Travel Concession Payable | | 1,765,747 |
| | - Machinery Equipments Payable | | 11,800 |
| | - Office Equipments Payable | | 1,976,509 |
| | - Advertisement Charges Payable | | 21,762 |
| | - Computer Exp. Payable | | 1,033,400 |
| | - Contingency Expenditure Payable | | 396,908 |
| | - Freight & Forwarding Expenses Payable | | 169,766 |
| | - Fuel Charges Payable | | 85,703 |
| | - Furniture & Fixture Payable | | 985,581 |
| | - Interior, AC, Firefighting, etc. Auditorium Payable | | 11,739,181 |
| | - Publication Charges Payable | | 27,789 |
| | - Purchase of Consumable Payable | | 860,430 |
| | - Subscription Charges Payable | | 59,000 |
| | - Supplies & Material Payable | | 32,423 |
| | - Water Charges Payable | | 8,400 |
| | Sub-Total (B) | - | 88,008,424 |
| | Total (A+B) | 65,939,393 | 129,593,195 |

For Nayak Rath & Associates
Chartered Accountants
FRN - 021051N


CA Manas Ranjan Pradhan
(Partner)
M. No. 307292




Officer on Special Duty
(Finance)


Finance Officer


Director



2021-22

NATIONAL INSTITUTE OF SCIENCE EDUCATION AND RESEARCH (NISER)
ANNUAL ACCOUNTSSchedule - 8 : Fixed Assets
(Schedule forming part of the accounts for the period ended on 31.03.2022)

| Sl. No. | Particular of Assets | Rate | WDV as on 01.04.2021 | GROSS BLOCK | | DEPRECIATION | | | NET BLOCK | | Amount in ₹ |
|---------|------------------------|------|----------------------|--------------------------|--------------------|---------------------------|-------------------------|--|---|----------------------|-------------|
| | | | | Addition during the year | | Depreciation for the year | Total upto the year-end | As at the current year-end on 31.03.2022 | As at the Previous year-end on 31.03.2021 | | |
| | | | | > 180 days | < 180 days | | | | | Deductio | |
| 1 | Land | 0% | 27,617,405 | - | - | - | - | - | 27,617,405 | 27,617,405 | |
| 2 | Buildings (Academic) | 10% | 1,897,949,250 | 149,743,772 | 158,094,166 | 212,674,011 | 212,674,011 | 1,993,113,177 | 1,897,949,250 | 1,897,949,250 | |
| 3 | Building (Residential) | 5% | 2,478,516,500 | - | 1,214,292 | 123,956,182 | 123,956,182 | 2,355,774,610 | 2,478,516,500 | 2,478,516,500 | |
| 4 | Electrical | 10% | 187,052,702 | 15,089,993 | 17,030,349 | 21,065,787 | 21,065,787 | 198,107,257 | 187,052,702 | 187,052,702 | |
| 5 | Furniture & Fixtures | 10% | 251,526,577 | 4,904,328 | 9,701,746 | 26,128,178 | 26,128,178 | 240,004,473 | 251,526,577 | 251,526,577 | |
| 6 | Computers | 40% | 29,768,825 | 3,625,428 | 12,882,955 | 15,934,292 | 15,934,292 | 30,342,916 | 29,768,825 | 29,768,825 | |
| 7 | Software | 40% | 6,207,310 | 993,596 | 1,400,526 | 3,160,468 | 3,160,468 | 5,440,964 | 6,207,310 | 6,207,310 | |
| 8 | Lab Equipments | 15% | 965,961,760 | 54,442,007 | 84,537,022 | 159,400,842 | 159,400,842 | 945,539,947 | 965,961,760 | 965,961,760 | |
| 9 | Tools Equipments | 15% | 66,127 | - | - | 9,919 | 9,919 | 56,208 | 66,127 | 66,127 | |
| 10 | Books | 40% | 7,553,843 | 1,921,027 | 4,043,914 | 4,598,731 | 4,598,731 | 8,920,053 | 7,553,843 | 7,553,843 | |
| 11 | Journals | 40% | 99,661,826 | 40,401,863 | 39,271,037 | 63,879,683 | 63,879,683 | 115,455,043 | 99,661,826 | 99,661,826 | |
| 12 | Air Conditioners | 15% | 6,717,972 | 1,841,612 | 4,355,715 | 1,610,616 | 1,610,616 | 11,304,683 | 6,717,972 | 6,717,972 | |
| 13 | Vehicles | 15% | 1,130,036 | - | - | 148,335 | 148,335 | 840,568 | 1,130,036 | 1,130,036 | |
| 14 | Bicycle | 15% | 1,606 | - | - | 241 | 241 | 1,365 | 1,606 | 1,606 | |
| 15 | Machinery & Equipments | 15% | 984,929,089 | 30,240,382 | 104,769,014 | 160,133,097 | 160,133,097 | 959,805,388 | 984,929,089 | 984,929,089 | |
| 16 | EPABX | 15% | 5,028 | - | - | 754 | 754 | 4,274 | 5,028 | 5,028 | |
| 17 | Kitchen | 15% | 2,339,153 | - | - | 350,873 | 350,873 | 1,988,280 | 2,339,153 | 2,339,153 | |
| 18 | Equipments | 10% | 7,338 | 1,700 | 40,750 | 2,941 | 2,941 | 46,847 | 7,338 | 7,338 | |
| 19 | Capital Assets (VIP) | 0% | 171,586,738 | 3,917,004 | 17,519,104 | - | - | 11,106,544 | 171,586,738 | 171,586,738 | |
| | Total | | 7,118,599,085 | 307,122,712 | 454,860,590 | 793,054,950 | 793,054,950 | 6,905,470,002 | 7,118,599,085 | 7,118,599,085 | |

For Navak Rath & Associates
Chartered Accountants

FRN - 021051N

CA Manas Ranjan Pradhan
(Partner)

M. No. 307292



(Signature)
Officer on Special Duty
(Finance)

(Signature)
Finance Officer

(Signature)
Director



NATIONAL INSTITUTE OF SCIENCE EDUCATION AND RESEARCH (NISER)
ANNUAL ACCOUNTS

2021-22

Schedule -9 : Investments - Earmarked/ Endowment Funds

(Schedule forming part of the accounts for the period ended on 31.03.2022)

Amount in (₹)

| Particulars | Current Year | Previous Year |
|----------------------------------|--------------|---------------|
| 1. In Government Securities | - | - |
| 2. Other Approved Securities | - | - |
| 3. Shares | - | - |
| 4. Debentures & Bonds | - | - |
| 5. Subsidiaries & Joint Ventures | - | - |
| 6. Others (to be specified) | - | - |
| TOTAL | - | - |

Schedule -10 : Investments - Others

(Schedule forming part of the accounts for the period ended on 31.03.2022)

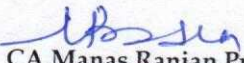
Amount in (₹)

| Particulars | Current Year | Previous Year |
|----------------------------------|--------------------|--------------------|
| 1. In Government Securities | - | - |
| 2. Other Approved Securities | - | - |
| 3. Shares | - | - |
| 4. Debentures & Bonds | - | - |
| 5. Subsidiaries & Joint Ventures | - | - |
| 6. FD at Bank | 317,918,869 | 209,719,200 |
| TOTAL | 317,918,869 | 209,719,200 |

For Nayak Rath & Associates

Chartered Accountants


FRN - 021051N


CA Manas Ranjan Pradhan

(Partner)

M. No. 307292




Officer on Special Duty
(Finance)


Finance Officer


Director

NATIONAL INSTITUTE OF SCIENCE EDUCATION AND RESEARCH (NISER)

ANNUAL ACCOUNTS



2021-22

Schedule -11 : Current Assets, Loans, Advances etc.

(Schedule forming part of the accounts for the period ended on 31.03.2022)

Amount in (₹)

| Particulars | Current Year | | Previous Year | |
|--|--------------|--------------------|---------------|--------------------|
| A. CURRENT ASSETS: | | | | |
| 1. Inventories: | | | | |
| a) Stores and Spares | - | | - | |
| b) Loose Tools | - | | - | |
| c) Stock-In-trade | | | | |
| i) Finished goods | - | | - | |
| ii) Work-In-progress | - | | - | |
| iii) Raw Materials | - | | - | |
| 2. Sundry Debtors: | | | | |
| a) Debts Outstanding for a period exceeding six months | - | | - | |
| b) Others | - | | - | |
| 3. Cash balances in hand | | | | |
| | - | | - | |
| 4. Bank Balances | | | | |
| a) SBI A/C - 30755200010 | 6,129,123 | | 5,839,894 | |
| b) SBI A/C - 37871572767 | 9,185,680 | | 18,816,628 | |
| c) IOB A/C - 373701000000001 | 27,155,394 | | 168,435,028 | |
| d) IOB A/C -147601000015510 | 830,717 | | 791,337 | |
| e) SBI A/C - 38629236942 | 63,248,087 | 106,549,001 | 49,873,909 | 243,756,796 |
| Total (A) | | 106,549,001 | | 243,756,796 |
| B. LOANS, ADVANCES AND OTHER ASSETS: | | | | |
| 1. Loans & Advances | | | | |
| a) Security Deposit : | | 6,321,610 | | 6,317,910 |
| b) Staffs: | | | | |
| i) Ashish Pandav | 193,895 | | - | |
| ii) Kishore Chandra Panigrahi | 100,000 | | - | |
| iii) Prottay Das (Phd Student) | 518,688 | | - | |
| iv) Swati Saha (Phd Student) | 518,688 | | - | |
| v) Abhay Kumar Mohanty | - | | 10,000 | |
| vi) Ajay Kumar Das (EPS) | - | | 30,000 | |
| vii) Ashis Kumar Nandy | - | | 30,000 | |
| viii) A V Anil Kumar (SPS) | - | | 40,000 | |
| ix) Bidyut Siba Sankar Mohanty | - | | 6,000 | |
| x) Binod Bhagat | - | | 15,000 | |
| xi) Brundaban Sahu | - | | 50,000 | |
| xii) Chandramohan Bathrachalam | - | | 23,580 | |
| xiii) Dipak Kumar Rout | - | | 50,000 | |
| xiv) Dr. Nabin Kumar Jena | - | | 50,000 | |
| xv) Guneswar Singh Thangjam | - | | 40,000 | |
| xvi) Joydeep Bhattacharya | - | | 30,000 | |
| xvii) Madhusudan Padhy | - | | 12,000 | |
| xviii) Mriganka Sadhukhan | - | | 12,000 | |
| xix) Praful S Singru | - | | 31,015 | |
| xx) Pranaya Kumar Swain | - | | 40,000 | |
| xxi) Prasanjit Samal | - | | 30,000 | |
| xxii) Prasenjit Mal | - | | 40,000 | |
| xxiii) Rabindra Kumar Maharana | - | | 6,000 | |
| xxiv) Rakesh Kumar Behera | - | | 9,000 | |
| xxv) Ranjan Kumar Rana | - | | 18,000 | |
| xxvi) Sanjay Parui | - | | 60,000 | |
| xxvii) Sanjib Kar | - | | 30,000 | |
| xxviii) Saurabh Chawla | - | | 30,000 | |
| xxix) Senthil Kumar Kunju | - | | 10,000 | |
| xxx) Subhadip Ghosh | - | | 30,000 | |
| xxxi) Subhransu Sekhar Panda | - | | 15,000 | |
| xxxii) Tuhin Ghosh | - | 1,331,271 | 20,000 | 767,595 |

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NATIONAL INSTITUTE OF SCIENCE EDUCATION AND RESEARCH (NISER)

ANNUAL ACCOUNTS

2021-22



Schedule -11 : Current Assets, Loans, Advances etc.

(Schedule forming part of the accounts for the period ended on 31.03.2022)

Amount in (₹)

| Particulars | Current Year | | Previous Year | |
|--|--------------|-------------|---------------|-------------|
| | | | | |
| c) Others | | | | |
| i) DCS & EM, Mumbai | 6,500,000 | | 190,003,993 | |
| ii) Director, NIPGR | - | | 300,000 | |
| iii) M/s Werner Finely (P) Ltd. | - | | 450,000 | |
| iv) M/s Board of Radiation & Isotope Technology | - | | 29,731 | |
| v) Electrolab (India) Pvt. Ltd. | - | | 2,360 | |
| vi) Imprest Advance | 345 | | - | |
| vii) Festival Advance | - | 6,500,345 | 242,000 | 191,028,084 |
| 2. Advances and other amounts recoverable in cash or in kind or for value to be received: | | | | |
| a) R&D Receivable | - | | 427,805 | |
| b) Lease Rent Receivable | | | | |
| i) SBI (NISER Campus) - March 2021 | - | | 30,999 | |
| ii) IOB (NISER Campus) - March 2021 | - | | 30,640 | |
| iii) Subhamayee Devi - Feb, 21 & Mar, 21 | - | | 9,600 | |
| iv) Rudra Narayan Mishra - Mar, 21 | - | - | 4,800 | 503,844 |
| 3. Income Accrued: | | | | |
| a) On Investments from Earmarked/Endowment Fund | - | | - | |
| b) On Investment (Others) | - | | - | |
| c) On Loans and Advances | - | | - | |
| d) Others | - | - | - | - |
| 4. Grant Receivables | | | | 47,500,000 |
| Total (B) | | 14,153,226 | | 246,117,433 |
| TOTAL (A+B) | | 120,702,227 | | 489,874,229 |

For Nayak Rath & Associates
Chartered Accountants
FRN - 021051N

CA Manas Ranjan Pradhan
(Partner)
M. No. 307292



(Signature)
Officer on Special Duty
(Finance)

(Signature)
Finance Officer

(Signature)
Director



NATIONAL INSTITUTE OF SCIENCE EDUCATION AND RESEARCH (NISER)
ANNUAL ACCOUNTS

2021-22

Schedule -12 : Income from Sales/Services

(Schedule forming part of the accounts for the period ended on 31.03.2022)

Amount in (₹)

| Particulars | Current Year | Previous Year |
|--|--------------|---------------|
| 1) Income from sales | | |
| a) Sale of Finished Goods | - | - |
| b) Sale of Raw Material | - | - |
| c) Sale of Scraps | - | - |
| 2) Income from Services | | |
| a) Labour and Processing Charges | - | - |
| b) Professional/Consultancy Service | - | - |
| c) Agency Commission and Brokerage | - | - |
| d) Maintenance Services (Equipment/Property) | - | - |
| e) Others (Specify) | - | - |
| TOTAL | - | - |

Schedule -13 : Grants/Subsidies

(Schedule forming part of the accounts for the period ended on 31.03.2022)

Amount in (₹)

| Particulars | Current Year | Previous Year |
|---|----------------------|----------------------|
| (Irrevocable Grants & Subsidies Received) | | |
| 1) Central Government | | |
| a) Revenue (Salary & General) | 1,094,838,757 | 1,130,000,000 |
| TOTAL | 1,094,838,757 | 1,130,000,000 |

For Nayak Rath & Associates

Chartered Accountants


FRN - 021051N


CA Manas Ranjan Pradhan

(Partner)

M. No. 307292




Officer on Special Duty
(Finance)


Finance Officer


Director



NATIONAL INSTITUTE OF SCIENCE EDUCATION AND RESEARCH (NISER) ANNUAL ACCOUNTS

2021 -22

Schedule -14 : Fees/Subscriptions

(Schedule forming part of the accounts for the period ended on 31.03.2022)

| Particulars | Amount in (₹) | |
|--|-------------------|-------------------|
| | Current Year | Previous Year |
| 1. Registration Fees (MSc & PhD) | 19,335,934 | 16,141,758 |
| 2. License Fees | 1,469,462 | 1,223,114 |
| 3. Sale of Tender Paper | 247,466 | 153,000 |
| 4. RTI Application Fees | 292 | 310 |
| 5. Transcript Fees | 23,800 | 2,600 |
| 5. Identity Card/Health Card Fee | 9,580 | 4,950 |
| 7. Guest House Rent | 251,396 | 121,367 |
| 3. Job Application Fees | 110,500 | 18,500 |
| 9. Sample Testing Charges | 37,000 | - |
| 10. Lease Rent | 984,874 | 1,070,937 |
| 11. Misc. Receipt (Fine) | - | 15,020 |
| 12. Liquidated Damages | 5,541,562 | 2,901,024 |
| 13. Leave Travel Concession - Recovery | - | 5,318,077 |
| 14. Water Charges (Income) | 383,951 | 1,121,442 |
| 15. Service Book Fees | 1,000 | - |
| 16. Sale of Assets | 288,482 | 36,000 |
| TOTAL | 28,685,299 | 28,128,099 |

Schedule -15 : Income from Investments

(Schedule forming part of the accounts for the period ended on 31.03.2022)

| Particulars | Investment from Earmark Fund | | Investment Others | |
|---|------------------------------|---------------|-------------------|---------------|
| | Current Year | Previous Year | Current Year | Previous Year |
| (Income on Invest. From Earmarked/Endowment Funds) Transferred to Funds | | | | |
| 1) Interest : | | | | |
| a) On Govt. Securities | - | - | - | - |
| b) Other Bonds/Debentures | - | - | - | - |
| 2) Dividends : | | | | |
| a) On Shares | - | - | - | - |
| b) On Mutual Fund Securities | - | - | - | - |
| 3) Rents | - | - | - | - |
| 4) Others (Specify) | - | - | - | - |
| TOTAL | - | - | - | - |
| Transferred to Earmarked/Endowment Funds | - | - | - | - |

For Nayak Rath & Associates
Chartered Accountants
FRN - 021051N

CA Manas Ranjan Pradhan
(Partner)

M. No. 307292



(Signature)
Officer on Special Duty
(Finance)

(Signature)
Finance Officer

(Signature)
Director



NATIONAL INSTITUTE OF SCIENCE EDUCATION AND RESEARCH (NISER)

ANNUAL ACCOUNTS

2021 -22

Schedule -16 : Income from Royalty, Publication etc.

Schedule forming part of the accounts for the period ended on 31.03.2022)

Amount in (₹)

| Particulars | Current Year | Previous Year |
|-----------------------------|--------------|---------------|
| 1) Income from Royalty | - | - |
| 2) Income from Publications | - | - |
| 3) Others (Specify) | - | - |
| TOTAL | - | - |

Schedule -17 : Interest Earned

Schedule forming part of the accounts for the period ended on 31.03.2022)


Amount in (₹)

| Particulars | Current Year | Previous Year |
|--|-------------------|-------------------|
| 1) On Term Deposits: | | |
| a) With Scheduled Banks | - | - |
| b) With Non-Scheduled Banks | - | - |
| c) With Institutions | - | - |
| d) Others | - | - |
| 2) On Savings Accounts: | | |
| a) With Scheduled Banks | 19,443,590 | 20,171,458 |
| b) With Non-Scheduled Banks | - | - |
| c) With Institutions | - | - |
| d) Others | - | - |
| 3) On Loans: | | |
| a) Employees/Staff | - | - |
| b) Others | - | - |
| 4) Interest on Debtors & Other Receivables | - | - |
| TOTAL | 19,443,590 | 20,171,458 |

For Nayak Rath & Associates

Chartered Accountants

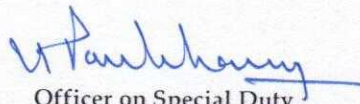
FRN - 021051N


CA Manas Ranjan Pradhan

(Partner)

M. No. 307292




Officer on Special Duty

(Finance)


Finance Officer



Director



NATIONAL INSTITUTE OF SCIENCE EDUCATION AND RESEARCH (NISER)
ANNUAL ACCOUNTS

2021-22

Schedule -18 : Other Income

(Schedule forming part of the accounts for the period ended on 31.03.2022)

Amount in (₹)

| Particulars | Current Year | Previous Year |
|--|--------------|---------------|
| 1. Profit on Sale/disposal of Assets: | | |
| a) Owned Assets | - | - |
| b) Assets acquired out of grants, or received free of cost | - | - |
| 2. Export Incentives Realised | - | - |
| 3. Fees for Miscellaneous Services | - | - |
| 4. Miscellaneous Income | - | - |
| TOTAL | - | - |

Schedule -19 : Increase / (Decrease) in Stock of Finished Goods & Work-in-progress

(Schedule forming part of the accounts for the period ended on 31.03.2021)

Amount in (₹)

| Particulars | Current Year | Previous Year |
|--|--------------|---------------|
| a) Closing Stock | - | - |
| Add: Finished Goods | - | - |
| Add: Work-in-Progress | - | - |
| b) Less : Opening Stock | - | - |
| Add: Finished Goods | - | - |
| Add: Work-in-Progress | - | - |
| NET INCREASE / (DECREASE) (a-b) | - | - |


Schedule -20 : Establishment Expenses

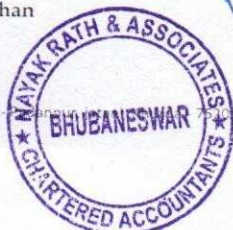
(Schedule forming part of the accounts for the period ended on 31.03.2022)


Amount in (₹)

| Particulars | Current Year | Previous Year |
|----------------------------------|--------------------|--------------------|
| a) Pay and Allowances | 317,215,281 | 295,656,546 |
| b) Manpower (Outsourced) | 95,014,258 | 106,431,364 |
| c) Contribution to NPS | 40,787,886 | 38,221,953 |
| d) Leave Travel Concession | 1,723,894 | 4,222,919 |
| e) Fellowship | 126,009,014 | 122,564,071 |
| f) Honorarium & Scholarship | 8,019,393 | 4,646,641 |
| g) PRIS | - | 548,719 |
| h) Medical Expenses | 3,833,864 | 11,185,301 |
| i) Children Education Allowance | 1,005,000 | 2,666,429 |
| j) Leave Encashment | 778,917 | 2,857,284 |
| k) Professional Update Allowance | 5,793,892 | 5,467,161 |
| l) Gratuity | 1,699,622 | 1,000,000 |
| TOTAL | 601,881,021 | 595,468,389 |

For Nayak Rath & Associates
Chartered Accountants
FRN - 021051N


CA Manas Ranjan Pradhan
(Partner)
M.No. 307292




Officer on Special Duty
(Finance)


Finance Officer


Director

National Institute of Science Education and Research, Bhubaneswar(Under the Deptt.of Atomic Energy, Govt.of I
NATIONAL INSTITUTE OF SCIENCE EDUCATION AND RESEARCH (NISER)
ANNUAL ACCOUNTS

2021-22



Schedule -21 : Other Administrative Expenses
 (Schedule forming part of the accounts for the period ended on 31.03.2022)

Amount in (₹)

| Particulars | Current Year | Previous Year |
|---|--------------------|--------------------|
| A. Other Administrative Expenses : | | |
| Academic Expenditure | 405,577 | 251,592 |
| Freight & Forwarding Expenses | 1,030,782 | 2,381,194 |
| Purchases (Consumables)/ Supplies & Materials | 38,986,457 | 60,958,343 |
| Repair & Maintenance | 51,855,619 | 51,502,181 |
| Advertisement | 2,592,834 | 1,812,933 |
| Audit Fees | - | 57,820 |
| Bank Charges & Commission | 125,569 | 152,185 |
| CRA Service Charges | 24,387 | 34,855 |
| Electricity Charges | 70,891,226 | 60,847,669 |
| Fuel for DG Set | 343,944 | 189,192 |
| Hospitality Expenses | - | 600 |
| House Keeping Expenses | 16,612,623 | 1,511,501 |
| Legal Fees | 1,344,015 | 981,387 |
| Meeting Expenses | 1,375,177 | 908,128 |
| News Papers & Periodicals | 94,148 | 37,291 |
| Postage & Telegram | 159,418 | 188,913 |
| Printing & Stationery | 250,204 | 215,647 |
| Seminar/Workshop Expenses | 395,558 | 228,886 |
| Telephone & Internet Charges | 9,013,792 | 9,915,126 |
| Travelling & Conveyance - Domestic | 1,203,347 | 647,319 |
| T.A. on Transfer | 379,616 | 780,281 |
| Travelling & Conveyance - Foreign | 259,166 | 276,896 |
| Vehicle Maintenance Expenses | 6,029,085 | 5,424,844 |
| Professional Charges | 1,782,384 | 1,315,235 |
| Publication Charges | 965,197 | 328,873 |
| Horticulture & Plantation Expenses | 9,580 | - |
| Subscription Expenses | 847,758 | 1,155,220 |
| Thesis Evaluation Fee Expenses | 211,848 | 30,000 |
| Water Charges | 94,500 | 119,700 |
| Hindi Divas Expenses | 22,000 | 30,200 |
| B. NISER PLAN EXPENSES : | | |
| a) Domestic Travel | 55,445 | - |
| b) Fellowships | 1,110,151 | 278,775 |
| c) Foreign Travels | - | 534,500 |
| d) Salary Expenses | 9,473,345 | 1,969,177 |
| e) Other Expenses | 254,964 | 88,000 |
| f) Supplies & Materials | 70,108,115 | 21,755,570 |
| g) Membership Fees | - | 548,658 |
| TOTAL=====> | 288,307,831 | 227,458,691 |

For Nayak Rath & Associates
 Chartered Accountants
 FRN - 021051N

CA Manas Ranjan Pradhan
 (Partner)
 M. No. 307292



Officer on Special Duty
 (Finance)

Finance Officer

Director



NATIONAL INSTITUTE OF SCIENCE EDUCATION AND RESEARCH (NISER)
ANNUAL ACCOUNTS

2021-22

Schedule -22 : Expenditure on Grants, Subsidies etc.

(Schedule forming part of the accounts for the period ended on 31.03.2022)

Amount in (₹)

| Particulars | Current Year | Previous Year |
|---|--------------|---------------|
| a) Grant given to Institutions/Organisation | - | - |
| b) Subsidies given to Institutions/Organisation | - | - |
| TOTAL | - | - |

Schedule -23 : Interest

(Schedule forming part of the accounts for the period ended on 31.03.2022)


Amount in (₹)

| Particulars | Current Year | Previous Year |
|--|--------------|---------------|
| a) On Fixed Loans | - | - |
| b) On Other Loans (including Bank Charges) | - | - |
| c) Others (Specify) | - | - |
| TOTAL | - | - |

For Nayak Rath & Associates

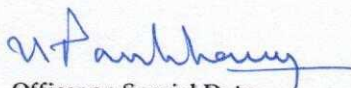
Chartered Accountants

FRN - 021051N


CA Manas Ranjan Pradhan
(Partner)

M. No. 307292




Officer on Special Duty
(Finance)


Finance Officer


Director

SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES

(Schedule forming part of the accounts for the period ended on 31.03.2022)

About the Organization:

The National Institute of Science Education and Research (NISER) was set up at Bhubaneswar by the Department of Atomic Energy, registered as a Society with the Registrar of Societies, Cuttack, Orissa vide registration no: 22426/16 dt. 10.07.2007.

NISER, a Grant-in-Aid institution of Department of Atomic Energy and affiliated to Homi Bhabha National Institute, Deemed University of DAE, Mumbai conducts the following academic programme for bright and meritorious students who are selected through National Entrance Screening Test (NEST) conducted on all India basis.

- a) An integrated 5 year M.SC programme in the core and emerging branches of basic sciences to students after 10+2 higher secondary schooling.
- b) Integrated M.SC +PHD programmes after B.Sc from other universities.
- c) Ph.D programme after M.Sc from other Universities.
- d) Computer Science and Earth & Planetary Science

Presently NISER has 803 students admitted in 5 year M.SC programme in the various streams of Basic Sciences. Moreover NISER has 328 research Scholar (Ph D) in its roll.

1. Basis of Preparation of Financial Statements

The Financial Statements have been prepared on Cash (Receipt & Payment) basis following going concern concept, accounting standards and in accordance with the General Accepted Accounting Principles in India (Indian GAAP) except otherwise stated elsewhere.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

2. Fixed Assets

Fixed assets are stated at cost of acquisition inclusive of inward freight, duties & taxes and incidental & direct expenses related to acquisition.



3. Depreciation

Depreciation has been provided on written down value method as per rate prescribed in the income Tax Act, 1961.

4. Capital Assets(WIP)

The Institute has certain projects which are still in execution stage and hence these are taken as CWIP. As on 31st March,2022 ,value of CWIP is Rs.1,11,06,544/-

5. Recognition of Income & Expenditure

Income & expenditure are generally recognised on Cash (Receipt & Payment) basis.

6. Consumable Stores

Lab consumables and stores consumables purchased during 2021-22 are treated as recurring expenditure and the consumables are transferred to respective Schools of study. Necessary records are maintained at the School concerned.

7. Foreign Exchange Transactions

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

8. Accounting for Registration Fees

Registration fee of students are being accounted for on receipt basis.

9. Accounting of interest earned on FD

Interests earned on lien of FD against LC are being accounted for on actual basis.

10. Government Grants/ Subsidies

- a) Government Grants of the nature of contribution towards capital cost of setting up projects are treated as grant in aid for creation of assets.
- b) Grants in respect of specific fixed assets acquired are shown as a deduction from the cost of the related assets .
- c) Government Grants is accounted on realisation basis.

11. Lease Rent:

Lease Rentals are with reference to Lease Terms.



12. Retirement Benefits

Liability towards gratuity payable on death/ retirement and provision for accumulated leave encashment benefit to employees is not applicable at present.

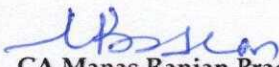
13. Taxation

Since the Institute is a research oriented organization wholly funded by Government of India, Department of Atomic Energy and there being no taxable income under section 10(23C)(iiiab) of Income Tax Act 1961, no provision for income tax has been made during the year.

For Nayak Rath & associates

Chartered Accountants

FRN - 021051N

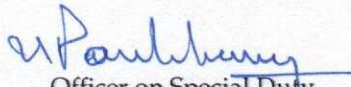


CA Manas Ranjan Pradhan

Partner

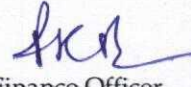
M. No. 307292

UDIN -22307292AOBUCF5877



Officer on Special Duty

Finance



Finance Officer



Director



Schedule -25: Contingent liabilities & Notes on Accounts

(Schedule forming part of the accounts for the period ended on 31.03.2022)

Amounts in Rs. (In Crores)**A) CONTINENT LIABILITIES**

| | |
|---|-----|
| 1. Claims against the entity not acknowledge as debts | NIL |
| 2. Liability for partly -paid investments | NIL |
| 3. Liabilities on account of outstanding forward exchange contracts | NIL |
| 4. Guarantee & letters of credit outstanding | NIL |
| 5. Bills Discounted | NIL |
| 6. Other items for which the entity is contingently liable | NIL |

B) Notes on accounts**1. Deposit with DCSE&M, Mumbai**

During the period of report, against the deposit placed with DCSE&M, Mumbai for construction of NISER Complex, the detailed account statement for Rs. 65,00,000/- is yet to be submitted by DCSE&M, Mumbai.

2. Lien against FD

Lien against FD shown in Receipt & Payment s account relates to items under import & the same is in order.

3. Fixed Asset Verification

Physical verification of Fixed Asset has been carried out by a firm of Chartered Accountants and the report shows the assets physically found along with the asset identification mark.

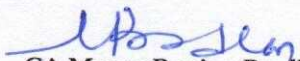
4. Consumable Stores

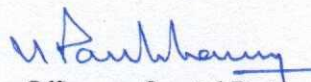
All purchases are made against specific requirement and supposed to have been consumed in total during the year, hence there is no store lying unused.

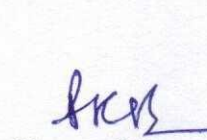



5. Corresponding figures for the previous year have been regrouped/ arranged, where ever necessary.
6. Rounded off to the nearest rupee.
7. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31st March, 2022 and the Income & Expenditure Account for the year ended on that date.

For Nayak Rath & Associates
Chartered Accountants
FRN - 021051N


CA Manas Ranjan Pradhan
Partner
M. No. 307292
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