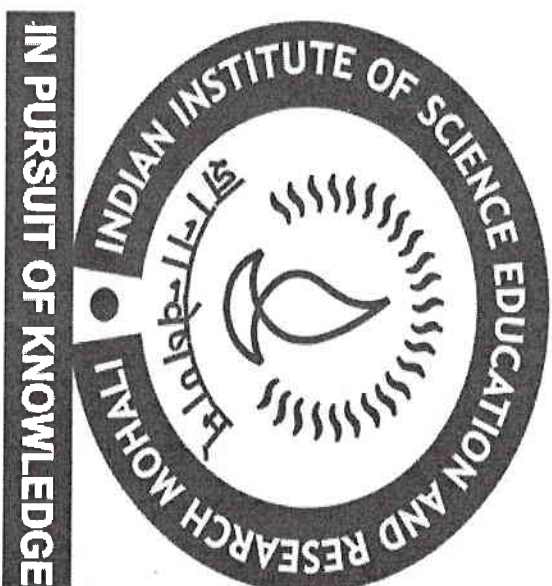


ਵਾਰਿਸ਼ਿਕ ਲੇਖਾ ਵਿਵਰਣਾ (2021-22)

Annual Statement of Accounts (2021-22)



ਭਾਰਤੀਯ ਵਿਭਾਨ ਸ਼ਿਕਸ਼ਾ ਏਵਾਂ ਅਨੁਸੰਘਾਨ ਸੰਰਸਥਾਨ, ਮੋਹਾਲੀ

ਸੇਕਟਰ - 81, ਗੌਲੇਜ ਸਿਟੀ, ਫੀ. ਓ. ਮਨੌਲੀ, ਏਸ. ਏ. ਏਸ. ਨਗਰ, ਮੋਹਾਲੀ, ਪੰਜਾਬ - 140306

ਸ਼ਿਕਸ਼ਾ ਮੰਤਾਲਯ, ਭਾਰਤ ਸਰਕਾਰ ਯੁਆ ਸਥਾਪਿਤ

INDIAN INSTITUTE OF SCIENCE EDUCATION & RESEARCH, MOHALI

(Established by Ministry of Education, Govt. of India)

Sector 81, Knowledge City, P.O. Manauli, SAS Nagar, Mohali, Punjab – 140306

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI
BALANCE SHEET AS AT 31.03.2022

SOURCES OF FUND		Amount in Rupees	
	Schedule	Current Year	Previous Year
CORPUS	1	4375413811	4761046646
DESIGNATED/EARMARKED FUNDS/ENDOWMENT FUNDS	2	443497854	426290967
CURRENT LIABILITIES & PROVISIONS	3	957129765	930990942
TOTAL		5776041430	6118328554

APPLICATION OF FUNDS		Schedule	Current Year	Previous Year
FIXED ASSETS	4			
TANGIBLE ASSETS				
INTANGIBLE ASSETS				
CAPITAL WORK-IN- PROGRESS				
INVESTMENT FROM EARMARKED / ENDOWMENT FUNDS	5			
LONG TERM				
SHORT TERM				
INVESTMENTS - OTHERS	6		0	0
CURRENT ASSETS	7		843993819	988067724
LOANS,ADVANCES & DEPOSITS	8		371520643	360633618
TOTAL			5776041430	6118328554

SIGNIFICANT ACCOUNTING POLICIES
 NOTES TO ACCOUNTS

23
 24

REGISTRAR
 29/6/22

DIRECTOR
 29/6/22

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31.03.2022

PARTICULARS	Schedule	Current Year	Previous Year
INCOME			
ACADEMIC RECEIPTS	9	90789587	62272641
GRANTS/ SUBSIDIES	10	801883177	709966533
INCOME FROM INVESTMENTS	11	10506208	6116249
INTEREST EARNED	12	1226641	830251
OTHERS INCOMES	13	20025728	13015847
PRIOR PERIOD INCOME	14	0	0
TOTAL (A)		924431341	792201521
EXPENDITURE			
STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)	15	398749475	346303915
ACADEMIC EXPENSES	16	140556675	128369822
ADMINISTRATIVE AND GENERAL EXPENSES	17	184481232	155423896
TRANSPORTATION EXPENSES	18	597291	1341304
REPAIRS & MAINTENANCE	19	102628494	99082387
FINANCE COSTS	20	7316	41315
DEPRECIATION	4	387691571	373421526
OTHERS EXPENSES	21	0	0
PRIOR PERIOD DEPRECIATION	4	0	0
PRIOR PERIOD EXPENSES	22	1799922	9153496
TOTAL (B)		1216511976	1113137661
BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE (A-B)		-292080635	-320936140
TRANSFER TO/FROM DESIGNATED FUND			
BUILDING FUND		0	0
ENDOWMENT FUND		0	0
STUDENT WELFARE FUND		0	0
BALANCE BEING SURPLUS (DEFICIT) CARRIED TO CAPITAL FUND		-292080635	-320936140

SIGNIFICANT ACCOUNTING POLICIES 23
NOTES TO ACCOUNTS 24

REGISTRAR


DIRECTOR


INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI
SCHDULE -1 CORPUS/CAPITAL FUND

Particulars	Current Year	Previous Year
BALANCE AS AT THE BEGINNING OF THE YEAR		
ADD: CONTRIBUTIONS TOWARDS CORPUS/ CAPITAL FUND	4761046646	4692446061
ADD: GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENT TO THE EXTENT UTILIZED FOR CAPITAL EXPENDITURE	0	0
	173194955	464457788
ADD: ASSETS PURCHASED OUT OF EARMARKED FUNDS	0	0
ADD: ASSETS PURCHASED OUT OF SPONSORED PROJECTS, WHERE OWNERSHIP VESTS IN THE INSTITUTION	0	0
ADD: ASSETS DONATED/ GIFTS RECEIVED (LIBRARY BOOKS)	247800	0
ADD: OTHER ADDITIONS	0	446000
ADD: EXCESS OF INCOME OVER EXPENDITURE TRANSFERRED FROM THE INCOME & EXPENDITURE ACCOUNT	0	0
TOTAL	4934489401	5157349849
LESS: INTEREST TRANSFERRED TO GOI	0	26354866
LESS: AMOUNT TRANSFERRED TO TBI	0	17500000
LESS: AMOUNT TRANSFERRED AS PER C&AG PARA	256300000	29201621
LESS: AMOUNT TRANSFERRED TO GRANT 35	10694955	2310576
LESS: AMOUNT TRANSFERRED TO STUDENT WELFARE FUND	0	0
(DEDUCT): DEFICIT TRANSFERRED FROM THE INCOME & EXPENDITURE	292080635	320936140
BALANCE AT THE YEAR END	4375413811	4761046646

REGISTRAR

DIRECTOR

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI
SCHEDULE 2 – DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS

Particulars	Amount in Rupees			
	ENDOWMENT FUND	STUDENT WELFARE FUND	CURRENT YEAR	PREVIOUS YEAR
A.				
A) OPENING BALANCE	402828614	23462353	426290967	403788403
a)(i) TRANSFER FROM CORPUS	0	0	0	0
b) ADDITIONS DURING THE YEAR:				
(i). DONATION/GRAANTS	0	0	0	0
c) INCOME FROM INVESTMENTS MADE OF THE FUNDS	0	0	0	829522
d) ACCRUED INTEREST ON INVESTMENTS/ADVANCES	24361556	921618	25283174	26054499
e) INTEREST ON SAVINGS BANK A/C	291740	356280	648020	516906
f) OTHER ADDITIONS (SPECIFY NATURE)	0	191400	191400	0
TOTAL (A)	427481910	24931651	452413561	431893330
B.				
UTILISATION/EXPENDITURE TOWARDS OBJECTIVES OF FUNDS				
I) CAPITAL EXPENDITURE				
-FIXED ASSETS	0	0	0	0
-OTHERS (BONDS)	0	0	0	0
TOTAL	0	0	0	0
II) REVENUE EXPENDITURE				
-SALARIES, WAGES & ALLOWANCES	0	0	0	0
-CONSUMABLES	0	0	0	0
-CONTINGENCY	0	0	0	0
-FELLOWSHIP	7877709	0	7877709	4898307
-RESEARCH	0	0	0	0
-TRAVEL	0	0	0	0
-BOOKS	0	0	0	0
-STUDENT WELFARE	0	1037998	1037998	0
-CASH AWARD	0	0	0	0
-OVERHEAD (BANK CHARGES)	0	0	0	56
TOTAL	7877709	1037998	8915707	4898363
TOTAL (B)	7877709	1037998	8915707	4898363
CLOSING BALANCE AT THE YEAR END (A-B)	419604201	23893653	443497854	426290967

REPRESENTED BY

CASH AND BANK BALANCES	5590125	11941654	17531779	21608066
INVESTMENTS	354583806	9300000	363883806	358735234
TDS	6458794	215823	6674617	3283822
INTEREST ACCRUED BUT NOT DUE	52971475	2436177	55407652	38663845
TOTAL	419604201	23893653	443497854	426290967

REGISTRAR

DIRECTOR

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI
SCHEDULE 3 - CURRENT LIABILITIES & PROVISIONS

Amount in Rupees

A. CURRENT LIABILITIES	CURRENT YEAR	PREVIOUS YEAR
1. Deposits from staff	0	0
2. Deposits from students		
a) Student Caution Money	7917195	7697195
3. Sundry Creditors		
a) For Goods & Services	708906	26486498
b) Others - Project	9937932	7655475
4. Deposit- Others (including EMD, Security Deposit)		
(i) Mess Security Payable	1004000	1004000
(ii) Earnest Money	2379905	5032645
(iii) Works Security Payable	89405	89405
(iv) Shop Security Payable	24000	32000
(v) AMC Security Payable	1379119	456277
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):		
a) Overdue	0	0
b) Others	0	0
i) TDS Payable	1492991	695958
ii) New Pension Scheme Payable	5773231	4952724
iii) Labour Cess Payable	6231	204264
iv) GST Payable	132298	66273
v) GST TDS Payable	489199	810216
6. Others Current Liabilities		
a) Salaries	27895386	23535234
b) Receipts against sponsored projects	312458060	377786865
c) Receipts against sponsored fellowships & scholarships	0	0
d) Unutilised Grants	259653567	167653468
e) Grants in advance	0	0
f) Other Funds	0	0
Benevolent Fund	3600	0
g) Other Liabilities		
(i) Scholarship Payable	6664303	6934735
(ii) Honorarium Payable	140025	110174
(iii) Electricity & Water Payable	5916990	5677870
(iv) Telephone Expenses Payable	40527	53677
(v) Student Fees Advance	11411834	8971804
(vi) CNR Rao Award	140000	140000
(vii) Expenses Payable (Project)	0	3862140
(viii) NBHM	50508	50508
(ix) Interest Payable to GOI	5074298	12844288
(x) Interest Payable to GOI (Project)	14798763	3985733

(xi) GAHHS (Krishnendu Gongupadhyay) (Project)	266	266
(xii) CNSD Conference (Project)	60714	60714
(xiii) INSA Project (Meera Nanda)	23632	23632
(xiv) Covid (Project)	400000	400000
(xv) INSA Project (Dr Kochhar)	5027	5027
(xvi) Annual Meeting of Ethological (Project)	23591	23591
(xvii) RMS Conference (Project)	57282	57282
(xviii) Biology Seminar (Project)	73624	73624
(xix) GIAN (Project)	825144	825144
(xx) DAE (Project)	4560	4560
(xxi) Telescope Workshop (Project)	2341	2341
(xxii) Receipt against Conference/Project (Project)	1076506	876506
(xxiii) CAAG Conference (Project)	540894	540894
(xxiv) Fellowship Payable (Project)	1392180	1476676
(xxv) KVP Appitite/Interview (Project)	0	700000
(xxvi) CP 08 (Project)	150000	150000
(xxvii) FLC Jains Research (Project)	825814	13989773
(xxviii) ICGC 2019 (Project)	50512	50512
(xxix) LTRG - 2022 (Project)	623297	0
(xxx) Leaky Foundation Research Garnt (Project)	392707	392707
(xxxi) Madhav Maths Competition (Project)	17325	16525
(xxxii) NMQTA Conference (Project)	0	169138
(xxxiii) NCM Workshop (Project)	0	32463
(xxxiv) PMRE (Project)	90000	90000
(xxxv) P M Research Fellowship (Project)	3443131	4248387
(xxxvi) Overhead Charges Payable	21800899	17260936
(xxxvii) Refund Payable to Endowment Fund	1482987	1482987
(xxxviii) Refund Payable to Student Welfare Fund	59550	59550
(xxxix) Mentorship Charges Payable	2781241	2781241
TOTAL (A)	711785497	712583902
B. PROVISIONS		
1. For Taxation	0	0
2. Gratuity	84940637	69271692
3. Superannuation/Pension	0	0
4. Accumulated Leave Encashment	160403631	149135348
5. Trade Warranties/Claims	0	0
6. Others (Specify)	0	0
TOTAL (B)	245344268	218407040
TOTAL (A+B)	957129765	930990942

REGISTRAR

DIRECTOR

INDIAN INSTITUTE OF SCIENCE
EDUCATION AND RESEARCH,
MOHALI

SCHEDULE- 3(a) SPONSORED PROJECTS

PROJECT NO.	IISER (M)	IISER (M)	IISER (M)	IISER(M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	
a) OPENING BALANCE OF THE FUNDS	CSIR-07-0002	DBT-07-0003	DST-08-0006	DST-09-0009	CSIR-09-0010	DST-10-0012	ST-KVPY-10-001	DST-11-0017	DBT-11-0021	DST-11-0022	DST-11-0023
b) ADDITIONS TO THE FUNDS	242553	-2632	-10449696	-220928	3711641	55290	469532	8298	-354775	-1293611	5694265
i) DONATIONS/GRANTS	0	0	0	0	14269803	0	0	0	0	0	0
ii) INCOME FROM INVESTMENT MADE ON ACCOI	0	0	0	0	0	0	0	0	0	0	0
iii) REFUND OF GRANT	0	0	0	0	-104355	0	0	0	0	0	0
TOTAL(A+B)	242553	-2632	-10449696	-220928	17877089	55290	469532	8298	-354775	-1293611	5694265
c) UTILISATION /EXPENDITURE TOWARDS OBJECTIVE OF FUNDS											
i)CAPITAL EXPENDITURE											
-FIXED ASSETS	0	0	0	0	0	0	0	0	0	0	0
-OTHERS	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0
ii)REVENUE EXPENDITURE											
-SALARIES, WAGES & ALLOWANCES	0	0	0	0	0	0	0	0	0	0	0
-CONSUMABLES	0	0	0	0	0	0	0	0	0	0	0
-CONTINGENCY	0	0	0	0	686574	0	0	0	0	0	0
-FELLOWSHIP	0	0	0	0	12118595	0	0	0	0	0	0
-OPEN ACCESS CHARGES	0	0	0	0	0	0	0	0	0	0	0
-TRAVEL	0	0	0	0	0	0	0	0	0	0	0
-SOCIAL RESPONSIBILITY	0	0	0	0	0	0	0	0	0	0	0
-RESEARCH	0	0	0	0	0	0	0	0	0	0	0
-OVERHEAD	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	12805169	0	0	0	0	0	0
TOTAL(C)	0	0	0	0	12805169	0	0	0	0	0	0
NET BALANCE AT THE YEAR END(A+B-C)	242553	-2632	-10449696	-220928	5071920	55290	469532	8298	-354775	-1293611	5694265
Credit Balances	242553	0	0	0	5071920	55290	469532	8298	0	0	5694265
Debit Balances	0	2632	10449696	220928	0	0	0	0	354775	1293611	0

1. The projects may be listed agency wise, with sub-totals for each agency.

2. The total of Col. 8 (credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3).

3. The total of Col.9 (debit) will appear as receivables in Schedule 8, Loans, Advance and Deposits, on the Assets side of the Balance Sheet.

REGISTRAR

DIRECTOR

**INDIAN INSTITUTE OF SCIENCE
EDUCATION AND RESEARCH,
MOHALI**

SCHEDULE- 3(a) SPONSORED PROJECT:

PROJECT NO.	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)
	DST-11-0024	DST-11-0027	DBT-11-0030	DBT-11-0031	DST-12-32	JCB-12-33	DBT-12-37	DBT-12-41	DBT-12-43	DAE-12-44	DBT-12-46	DST-12-47
a) OPENING BALANCE OF THE FUNDS	162913	167877	1416385	242416	50971	691029	12536	209054	-253046	11935	-481037	902397
b) ADDITIONS TO THE FUNDS												
i) DONATIONS/GRANTS	0	0	0	0	0	0	0	0	0	0	0	0
ii) INCOME FROM INVESTMENT MADE ON ACCO	0	0	0	0	0	0	0	0	0	0	0	0
iii) REFUND OF GRANT	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL(A+B)	162913	167877	1416385	242416	50971	691029	12536	209054	-253046	11935	-481037	902397
c) UTILISATION /EXPENDITURE TOWARDS OBJECT												
i)CAPITAL EXPENDITURE												
-FIXED ASSETS	0	0	0	0	0	0	0	0	0	0	0	0
-OTHERS	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
ii)REVENUE EXPENDITURE												
-SALARIES,WAGES & ALLOWANCES	0	0	0	0	0	0	0	0	0	0	0	0
-CONSUMABLES	0	0	0	0	0	0	0	0	0	0	0	0
-CONTINGENCY	0	0	0	0	0	0	0	0	0	0	0	0
-FELLOWSHIP	0	0	0	0	0	0	0	0	0	0	0	0
-OPEN ACCESS CHARGES	0	0	0	0	0	0	0	0	0	0	0	0
-TRAVEL	0	0	0	0	0	0	0	0	0	0	0	0
-SOCIAL RESPONSIBILITY	0	0	0	0	0	0	0	0	0	0	0	0
-RESEARCH	0	0	0	0	0	0	0	0	0	0	0	0
-OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL(C)	0	0	0	0	0	0	0	0	0	0	0	0
NET BALANCE AT THE YEAR END(A+B-C)	162913	167877	1416385	242416	50971	691029	12536	209054	-253046	11935	-481037	902397
Credit Balances	162913	167877	1416385	242416	50971	691029	12536	209054	0	11935	0	902397
Debit Balances	0	0	0	0	0	0	0	0	253046	0	481037	0

1. The projects may be listed agency-wise, with sub-totals for each agency.

2. The total of Col. 8(credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3).

3. The total of Col.9(debit) will appear as receivables in Schedule 8, Loans, Advance and Deposits, on the Assets side of the Balance Sheet.

REGISTRAR

DIRECTOR

INDIAN INSTITUTE OF SCIENCE
EDUCATION AND RESEARCH,
MOHALI

SCHEDULE- 3(a) SPONSORED PROJECT:

PROJECT NO.	IISER (M) DST-13-52	IISER (M) DST-13-53	IISER (M) DST-13-54	IISER (M) DAE-13-57	IISER (M) DST-14-60	IISER (M) MHRD-14-64	IISER (M) DST-14-66	IISER (M) DST-14-68	IISER (M) DST-14-70	IISER (M) DST-14-71	IISER (M) DST-14-77	IISER (M) DST-14-80	IISER (M) DST-14-81	IISER (M) DST-14-82
a) OPENING BALANCE OF THE FUNDS	313548	306244	905889	61652	-75158	100427	40680	40909	-218456	185813	9018	-52614	-36348	80614
b) ADDITIONS TO THE FUNDS														
i) DONATIONS/GRANTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ii) INCOME FROM INVESTMENT MADE ON ACCO	0	0	0	0	0	0	0	0	0	0	0	0	0	0
iii) REFUND OF GRANT	0	0	0	-61652	0	0	0	0	0	0	0	0	0	0
TOTAL(A+B)	313548	306244	905889	0	-75158	100427	40680	40909	-218456	185813	9018	-52614	-36348	80614
c) UTILISATION /EXPENDITURE TOWARDS OBJECT														
i) CAPITAL EXPENDITURE														
-FIXED ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-OTHERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ii) REVENUE EXPENDITURE														
-SALARIES, WAGES & ALLOWANCES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-CONSUMABLES	0	0	0	0	0	100427	0	0	0	0	0	0	0	0
-CONTINGENCY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-FELLOWSHIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-OPEN ACCESS CHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-TRAVEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-SOCIAL RESPONSIBILITY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-RESEARCH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	100427	0	0	0	0	0	0	0	0
TOTAL(C)	0	0	0	0	0	100427	0	0	0	0	0	0	0	0
NET BALANCE AT THE YEAR END(A+B-C)	313548	306244	905889	0	-75158	0	40680	40909	-218456	185813	9018	-52614	-36348	80614
Credit Balances	313548	306244	905889	0	0	0	40680	40909	0	185813	9018	0	0	80614
Debit Balances	0	0	0	0	75158	0	0	0	218456	0	0	52614	36348	0

1. The projects may be listed agency-wise, with sub-totals for each agency.

2. The total of Col. 6 (credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3).

3. The total of Col. 9 (debit) will appear as receivables in Schedule 8, Loans, Advance and Deposits, on the Assets side of the Balance Sheet.

REGISTRAR

DIRECTOR

INDIAN INSTITUTE OF SCIENCE
EDUCATION AND RESEARCH,
MOHALI

SCHEDULE- 3(a) SPONSORED PROJECT.

PROJECT NO.	IISER (M) DST-14-83	IISER (M) DST-14-84	IISER (M) DST-14-86	IISER (M) DST-14-87	IISER (M) DST-14-89	IISER (M) DST-14-91	IISER (M) DST-14-92	IISER (M) DST-14-95	IISER (M) DST-14-102	IISER (M) DST-14-104	IISER (M) DST-14-105	IISER (M) DST-14-106	IISER (M) DST-14-108	IISER (M) DST-14-110
a) OPENING BALANCE OF THE FUNDS	51276	-104731	1194788	29034	-15647	506296	29984	550970	603492	264627	15228	362620	2790147	142399
b) ADDITIONS TO THE FUNDS														
i) DONATIONS/GRANTS	0	0	1281451	0	0	0	0	0	0	0	0	0	0	0
ii) INCOME FROM INVESTMENT MADE ON ACCO	0	0	0	0	0	0	0	0	0	0	0	0	0	0
iii) REFUND OF GRANT	0	0	-1724745	-29034	0	-506296	-29984	0	-559159	0	-15228	0	0	0
TOTAL(A+B)	51276	-104731	751494	0	-15647	0	0	550970	44333	264627	0	362620	2790147	142399
c) UTILISATION /EXPENDITURE TOWARDS OBJECT														
i) CAPITAL EXPENDITURE														
-FIXED ASSETS	0	0	0	0	0	0	0	206190	0	0	0	0	0	0
-OTHERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	206190	0	0	0	0	0	0
ii) REVENUE EXPENDITURE														
-SALARIES,WAGES & ALLOWANCES	0	0	101032	0	0	0	0	0	0	0	0	0	220455	0
-CONSUMABLES	0	0	521373	0	0	0	0	39625	0	0	0	0	60417	0
-CONTINGENCY	0	0	60771	0	0	0	0	13049	0	0	0	0	52633	0
-FELLOWSHIP	0	0	0	0	0	0	0	0	44333	0	0	0	0	0
-OPEN ACCESS CHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-TRAVEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-SOCIAL RESPONSIBILITY	0	0	0	0	0	0	0	0	0	0	0	0	28494	0
-RESEARCH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-OVERHEAD	0	0	68318	0	0	0	0	22943	0	0	0	0	0	0
TOTAL	0	0	751494	0	0	0	0	75617	44333	0	0	0	361999	0
TOTAL(C)	0	0	751494	0	0	0	0	281807	44333	0	0	0	361999	0
NET BALANCE AT THE YEAR END(A+B-C)	51276	-104731	0	0	-15647	0	0	269163	0	264627	0	362620	2428148	142399
Credit Balances	51276	0	0	0	0	0	0	269163	0	264627	0	362620	2428148	142399
Debit Balances	0	104731	0	0	15647	0	0	0	0	0	0	0	0	0

1. The projects may be listed agency-wise with sub totals for each agency.

2. The total of Col. 8 (credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3).

3. The total of Col.9 (debit) will appear as receivables in Schedule 8, Loans, Advance and Deposits, on the Assets side of the Balance Sheet.

REGISTRAR

[Signature]
DIRECTOR 20/6/22

**INDIAN INSTITUTE OF SCIENCE
EDUCATION AND RESEARCH,
MOHALI**

SCHEDULE- 3(a) SPONSORED PROJECT.

PROJECT NO.	IISER (M) DST-14-113	IISER (M) DST 115	IISER (M) DST 116	IISER (M) DST 118	IISER (M) DST 121	IISER (M) DST 122	IISER (M) DST 123	IISER (M) DST 125	IISER (M) DST 127	IISER (M) DST 128	IISER (M) DST 129	IISER (M) DST 130	IISER (M) DST 132	IISER (M) DST 133
a) OPENING BALANCE OF THE FUNDS	599	95588	0	3694155	1397932	376134	70283	354868	24237	46086	250	356296	9106	1288916
b) ADDITIONS TO THE FUNDS														
i) DONATIONS/GRANTS	0	0	501005	0	2000000	273866	0	0	0	0	0	523998	1100000	1154217
ii) INCOME FROM INVESTMENT MADE ON ACCO	0	0	0	0	0	0	0	0	0	0	0	0	0	0
iii) REFUND OF GRANT	0	0	0	0	0	0	-70283	-354868	0	0	0	0	0	0
TOTAL(A+B)	599	95588	501005	3694155	3397932	650000	0	0	24237	46086	250	880294	1109106	2443133
c) UTILISATION /EXPENDITURE TOWARDS OBJECT														
i)CAPITAL EXPENDITURE														
-FIXED ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-OTHERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ii)REVENUE EXPENDITURE														
-SALARIES, WAGES & ALLOWANCES	0	0	382205	0	0	384000	0	0	0	0	0	315733	0	162000
-CONSUMABLES	0	0	0	0	0	0	0	0	0	0	0	24601	502267	0
-CONTINGENCY	0	0	0	0	14540	13993	0	0	0	0	0	24220	33422	0
-FELLOWSHIP	0	0	0	0	0	0	0	0	0	0	0	0	300000	830130
-OPEN ACCESS CHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-TRAVEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-SOCIAL RESPONSIBILITY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-RESEARCH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-OVERHEAD	0	0	0	0	0	14650	0	0	0	0	0	0	0	0
TOTAL	0	0	382205	0	14540	412643	0	0	0	0	0	364554	935689	992130
TOTAL(C)	0	0	382205	0	14540	412643	0	0	0	0	0	364554	935689	992130
NET BALANCE AT THE YEAR END(A+B-C)	599	95588	118800	3694155	3383392	237357	0	0	24237	46086	250	515740	173417	1451003
Credit Balances	599	95588	118800	3694155	3383392	237357	0	0	24237	46086	250	515740	173417	1451003
Debit Balances	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1. The projects may be listed agency-wise, with sub-totals for each agency.

2. The total of Col. 8(Credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3).

3. The total of Col 9(debit) will appear as receivables in Schedule 8, Loans, Advance and Deposits, on the Assets side of the Balance Sheet.

REGISTRAR

[Signature]
DIRECTOR 20/6/22

SCHEDULE-3(a) SPONSORED PROJECT:

1. The projects may be listed agency-wise, with sub-totals for each agency.
2. The total of Col. 8 (credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3).
3. The total of Col.9 (debit) will appear as receivables in Schedule 8 loans, Advances and Deposits, on the Assets side of the Balance Sheet.

DIRECTOR

Pravindharan
20/6/22
DIRECTOR

**INDIAN INSTITUTE OF SCIENCE
EDUCATION AND RESEARCH,
MOHALI**

SCHEDULE- 3(a) SPONSORED PROJECT:

PROJECT NO.	IISER (M) DST 152	IISER (M) DST 153	IISER (M) DST 154	IISER (M) DST 155	IISER (M) DST 156	IISER (M) DST 157	IISER (M) DST 158	IISER (M) DST 159	IISER (M) DST 160	IISER (M) DST 161	IISER (M) DST 162	IISER (M) DST 163	IISER (M) DST 164	IISER (M) DST 165
a) OPENING BALANCE OF THE FUNDS	1623	2120276	38620	16805	191816	3	1613943	212088	0	354680	508768	5406	346516	228628
b) ADDITIONS TO THE FUNDS														
i) DONATIONS/GRANTS	0	0	0	0	0	0	0	0	200000	0	0	0	0	0
ii) INCOME FROM INVESTMENT MADE ON ACCO	0	0	0	0	0	0	0	0	0	0	0	0	0	0
iii) REFUND OF GRANT	0	0	0	0	0	0	0	0	0	-2421	0	0	0	0
TOTAL(A+B)	1623	2120276	38620	16805	191816	3	1613943	212088	200000	352259	508768	5406	346516	228628
c) UTILISATION /EXPENDITURE TOWARDS OBJECT														
i)CAPITAL EXPENDITURE														
-FIXED ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-OTHERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ii)REVENUE EXPENDITURE														
-SALARIES,WAGES & ALLOWANCES	0	278623	0	0	0	0	0	0	0	0	35000	0	217000	0
-CONSUMABLES	0	1344847	0	0	0	0	0	0	78641	352259	236454	5406	24150	204293
-CONTINGENCY	0	181252	0	0	0	0	0	0	20827	0	0	0	23172	4400
-FELLOWSHIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-OPEN ACCESS CHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-TRAVEL	0	0	0	0	0	0	0	0	0	0	24879	0	0	0
SOCIAL RESPONSIBILITY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-RESEARCH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-OVERHEAD	0	0	0	0	0	0	0	0	26830	0	48000	0	0	0
TOTAL	0	1804722	0	0	0	0	0	0	151177	352259	319454	5406	264322	208693
TOTAL(C)	0	1804722	0	0	0	0	0	0	151177	352259	319454	5406	264322	208693
NET BALANCE AT THE YEAR END(A+B-C)	1623	315554	38620	16805	191816	3	1613943	212088	48823	0	189314	0	82194	19935
Credit Balances	1623	315554	38620	16805	191816	3	1613943	212088	48823	0	189314	0	82194	19935
Debit Balances	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1. The projects may be listed agency-wise, with sub-totals for each agency.

2. The total of Col. 8(Credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3).

3. The total of Col.9(debit) will appear as receivables in Schedule 8, Loans, Advance and Deposits, on the Assets side of the Balance Sheet.

REGISTRAR

DIRECTOR

**INDIAN INSTITUTE OF SCIENCE
EDUCATION AND RESEARCH,
MOHALI**

SCHEDULE- 3(a) SPONSORED PROJECT:

PROJECT NO.	IISER (M) DST 166	IISER (M) DST 167	IISER (M) DST 168	IISER (M) DST 169	IISER (M) DST 170	IISER (M) DST 171	IISER (M) DST 172	IISER (M) DST 173	IISER (M) DST 174	IISER (M) DST 175	IISER (M) DST 176	IISER (M) DST 177	IISER (M) DST 178	IISER (M) DST 179
a) OPENING BALANCE OF THE FUNDS	281766	303447	350096	23660	2090039	130215	263334	201596	220000	325550	0	227427	10572604	909089
b) ADDITIONS TO THE FUNDS														
i) DONATIONS/GRANTS	150000	500000	1014256	1224879	2024891	800000	900000	250000	0	1200000	500000	200000	0	600000
ii) INCOME FROM INVESTMENT MADE ON ACCO	0	0	0	0	0	0	0	0	0	0	0	0	0	0
iii) REFUND OF GRANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL(A+B)	431766	803447	1364352	1248539	4114930	930215	1163334	451596	220000	1525550	500000	427427	10572604	1509089
c) UTILISATION /EXPENDITURE TOWARDS OBJECT														
i) CAPITAL EXPENDITURE														
-FIXED ASSETS	0	0	0	0	0	0	0	0	0	0	0	140496	0	0
-OTHERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	140496	0	0
ii) REVENUE EXPENDITURE														
-SALARIES,WAGES & ALLOWANCES	230400	180645	723609	0	372484	0	0	0	0	335000	0	0	242000	605845
-CONSUMABLES	58431	221975	16664	370710	8003	125361	991696	88264	0	851233	495810	138780	0	594523
-CONTINGENCY	0	0	0	53972	84206	0	0	0	0	34328	0	25744	0	2478
-FELLOWSHIP	0	0	0	0	1558645	660000	0	0	0	0	0	0	0	0
-OPEN ACCESS CHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-TRAVEL	0	9288	165427	11200	0	0	45799	13472	0	0	0	0	0	992
-SOCIAL RESPONSIBILITY	0	0	0	0	0	0	0	0	0	0	0	9984	0	0
-RESEARCH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-OVERHEAD	9000	117788	129700	100000	23235	0	100000	135712	0	130000	0	102000	0	100000
TOTAL	297831	529696	1035400	535882	2046573	785361	1137495	237448	0	1350561	495810	276508	242000	1303838
TOTAL(C)	297831	529696	1035400	535882	2046573	785361	1137495	237448	0	1350561	495810	417004	242000	1303838
NET BALANCE AT THE YEAR END(A+B-C)	133935	273751	328952	712657	2068357	144854	25839	214148	220000	174989	4190	10423	10330604	205251
Credit Balances	133935	273751	328952	712657	2068357	144854	25839	214148	220000	174989	4190	10423	10330604	205251
Debit Balances	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1. The projects may be listed agency-wise, with sub-totals for each agency.

2. The total of Col. 8 (credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3).

3. The total of Col.9 (debit) will appear as receivables in Schedule 8, Loans, Advance and Deposits, on the Assets side of the Balance Sheet.

REGISTRAR

DIRECTOR

**INDIAN INSTITUTE OF SCIENCE
EDUCATION AND RESEARCH,
MOHALI**

SCHEDULE- 3(a) SPONSORED PROJECT.

PROJECT NO.	IISER (M) DST 180	IISER (M) DST 181	IISER (M) DST 182	IISER (M) DST 183	IISER (M) DST 184	IISER (M) DST 185	IISER (M) DST 186	IISER (M) DST 187	IISER (M) DST 188	IISER (M) DST 189	IISER (M) DST 190	IISER (M) DST 191	IISER (M) DST 192	IISER (M) DST 193
a) OPENING BALANCE OF THE FUNDS	190599	40935685	2183834	2042759	121422	172241	4439493	1127069	80438	0	355358	16439920	28131	18000
b) ADDITIONS TO THE FUNDS														
i) DONATIONS/GRANTS	1600000	0	0	0	678578	980000	1800000	0	805000	253656	3620598	2124164	100000	0
ii) INCOME FROM INVESTMENT MADE ON ACCO	0	0	0	0	0	0	0	0	0	0	0	0	0	0
iii) REFUND OF GRANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL(A+B)	1790599	40935684.75	2183834	2042759	800000	1152241	6239492.9	1127069	885438	253656	3975956	18564083.76	128130.76	18000
c) UTILISATION /EXPENDITURE TOWARDS OBJECT														
i)CAPITAL EXPENDITURE														
-FIXED ASSETS	0	23336784	0	0	0	0	4256608	0	0	0	192584	11704297	0	0
-OTHERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	23336784	0	0	0	0	4256608	0	0	0	192584	11704297	0	0
ii)REVENUE EXPENDITURE														
-SALARIES, WAGES & ALLOWANCES	250346	89756	545237	968616	0	0	0	0	0	253656	352080	145333	0	0
-CONSUMABLES	1070078	0	4578	0	745599	1148701	38266	1176	814228	0	579436	4224218	74129	0
-CONTINGENCY	344	0	40334	3255	0	3540	88144	8491	7000	0	12776	13489	0	0
-FELLOWSHIP	0	0	0	0	0	0	300000	0	0	0	0	0	0	0
-OPEN ACCESS CHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-TRAVEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-SOCIAL RESPONSIBILITY	10000	0	0	0	0	0	0	0	0	0	0	14740	0	0
-RESEARCH	0	0	0	0	0	0	0	0	0	0	0	0	10000	0
-OVERHEAD	176000	0	0	0	50000	0	0	0	0	0	0	0	0	0
TOTAL	1506768	89756	590149	971871	795599	1152241	526410	9667	821228	253656	1094292	1610208	42000	0
TOTAL(C)	1506768	23426540	590149	971871	795599	1152241	4783018	9667	821228	253656	1286876	17712285	126129	0
NET BALANCE AT THE YEAR END(A+B-C)	283831	17509145	1593685	1070888	4401	0	1456475	1117402	64210	0	2689080	851799	2002	18000
Credit Balances	283831	17509145	1593685	1070888	4401	0	1456475	1117402	64210	0	2689080	851799	2002	18000
Debit Balances	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1. The projects may be listed agency-wise, with sub-totals for each agency.

2. The total of Col. 8 (credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3).

3. The total of Col.9 (debit) will appear as receivables in Schedule 8, Loans, Advance and Deposits, on the Assets side of the Balance Sheet.

REGISTRAR

DIRECTOR

INDIAN INSTITUTE OF SCIENCE
EDUCATION AND RESEARCH,
MOHALI

SCHEDULE- 3(a) SPONSORED PROJECT.

PROJECT NO.	IISER (M) DST 194	IISER (M) DST 195	IISER (M) DST 196	IISER (M) DST 197	IISER (M) DST 198	IISER (M) DST 199	IISER (M) DST 200	IISER (M) DST 201	IISER (M) DST 202	IISER (M) DST 203	IISER (M) DST 204	IISER (M) DST 205	IISER (M) DST 206	IISER (M) DST 207
a) OPENING BALANCE OF THE FUNDS	47303	990877	1108020	556568	218828	127445	21622819	345443	1408213	50892	134824	121696	99831	101113
b) ADDITIONS TO THE FUNDS														
i) DONATIONS/GRANTS	550000	548498	0	0	0	0	4375070	700000	500000	500000	769000	498000	154000	403000
ii) INCOME FROM INVESTMENT MADE ON ACCO	0	0	0	0	0	0	0	0	0	0	0	0	0	0
iii) REFUND OF GRANT	-3857	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL(A+B)	593446	1539375	1108020	556568	218828	127445	25997889	1045443	1908213	550892	903824	619696	253831	504113
c) UTILISATION /EXPENDITURE TOWARDS OBJECT														
i) CAPITAL EXPENDITURE														
-FIXED ASSETS	0	0	213559	400000	0	0	0	0	498750	0	0	0	0	0
-OTHERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	213559	400000	0	0	0	0	498750	0	0	0	0	0
ii) REVENUE EXPENDITURE														
-SALARIES, WAGES & ALLOWANCES	0	0	0	0	0	0	348000	0	105433	0	0	216002	0	0
-CONSUMABLES	462342	0	0	59070	0	0	3123814	593409	594466	325491	23476	12213	5577	0
-CONTINGENCY	0	0	40002	44920	0	0	65049	0	8597	49119	51753	0	0	0
-FELLOWSHIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-OPEN ACCESS CHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-TRAVEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-SOCIAL RESPONSIBILITY	20000	0	0	0	0	0	0	0	0	9914	0	0	0	0
-RESEARCH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-OVERHEAD	100000	0	0	22000	0	0	0	0	0	0	0	0	0	0
TOTAL	582342	0	40002	125990	0	88386	3890549	754459	876876	522394	309229	148000	149000	149000
TOTAL(C)	582342	0	253561	525990	0	88386	3890549	754459	1375626	522394	309229	376215	154577	149000
NET BALANCE AT THE YEAR END(A+B-C)	11104	1539375	854459	30578	218828	39059	22107340	290984	532587	28498	594595	243481	99254	355113
Credit Balances	11104	1539375	854459	30578	218828	39059	22107340	290984	532587	28498	594595	243481	99254	355113
Debit Balances	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1. The projects may be listed agency-wise, with sub-totals for each agency.

2. The total of Col. 8(Credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3).

3. The total of Col.9(debit) will appear as receivables in Schedule 8, Loans, Advance and Deposits, on the Assets side of the Balance Sheet.

REGISTRAR

[Signature]
20/6/22

[Signature]
20/6/22
DIRECTOR

**INDIAN INSTITUTE OF SCIENCE
EDUCATION AND RESEARCH,
MOHALI**

SCHEDULE- 3(a) SPONSORED PROJECT:

PROJECT NO.	IISER (M) DST 208	IISER (M) DST 209	IISER (M) DST 210	IISER (M) DST 211	IISER (M) DST 212	IISER (M) DST 213	IISER (M) DST 214	IISER (M) DST 215	IISER (M) DST 216	IISER (M) DST 217	IISER (M) DST 218	IISER (M) DST 219	IISER (M) DST 220	IISER (M) DST 221
a) OPENING BALANCE OF THE FUNDS	496334	475000	184070	561134	82963923	875454	1697275	567072	1897725	3510053	770036	39584	309678	5414942
b) ADDITIONS TO THE FUNDS														
i) DONATIONS/GRANTS	600000	1000000	0	1100000	0	293000	179000	285000	291000	209000	218000	345000	0	0
ii) INCOME FROM INVESTMENT MADE ON ACCOI	0	0	0	0	0	0	0	0	0	0	0	0	0	0
iii) REFUND OF GRANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL(A+B)	1096334	1475000	184070	1661134	82963923	1168454	1876275	852072	2188725	3719053	988036	384584	309678.2	5414942
c) UTILISATION /EXPENDITURE TOWARDS OBJECT														
i)CAPITAL EXPENDITURE														
-FIXED ASSETS	0	0	0	337785	55232362	469222	940600	0	1656622	525279	0	0	0	2773535
-OTHERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	337785	55232362	469222	940600	0	1656622	525279	0	0	0	2773535
ii)REVENUE EXPENDITURE														
-SALARIES,WAGES & ALLOWANCES	654240	0	0	402999	779247	0	0	253800	0	144968	635999	0	0	260350
-CONSUMABLES	0	0	0	584333	74043	154145	125990	166944	55093	325768	11280	52527	0	0
-CONTINGENCY	8555	0	0	46158	19004	0	0	0	84000	0	0	0	0	8823
-FELLOWSHIP	0	300000	0	0	0	0	0	0	0	0	0	0	165323	0
-OPEN ACCESS CHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-TRAVEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-SOCIAL RESPONSIBILITY	0	0	0	6786	0	4450	0	0	0	0	0	0	0	0
-RESEARCH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-OVERHEAD	101314	0	20000	100000	0	148000	149000	133000	231000	298000	148000	148000	0	0
TOTAL	764109	300000	20000	1140276	872294	306595	274990	553744	370093	768736	795279	200527	165323	269173
TOTAL(C)	764109	300000	20000	1478061	56104656	775817	1215590	553744	2026715	1294015	795279	200527	165323	3042708
NET BALANCE AT THE YEAR END(A+B-C)	332225	1175000	164070	183073	26859267	392637	660685	298328	162010	2425038	192757	184057	144355	2372234
Credit Balances	332225	1175000	164070	183073	26859267	392637	660685	298328	162010	2425038	192757	184057	144355	2372234
Debit Balances	0	0	0	0	0	0	0	0	0	0	0	0	0	0

- The projects may be listed agency-wise, with sub totals for each agency.
- The total of Col. 6(credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3).
- The total of Col.9(debit) will appear as receivables in Schedule 8, Loans, Advance and Deposits, on the Assets side of the Balance Sheet.

REGISTRAR

DIRECTOR

**INDIAN INSTITUTE OF SCIENCE
EDUCATION AND RESEARCH,
MOHALI**

SCHEDULE- 3(a) SPONSORED PROJECT:

PROJECT NO.	IISER (M) DST 222	IISER (M) DST 223	IISER (M) DST 224	IISER (M) DST 225	IISER (M) DST 226	IISER (M) DST 227	IISER (M) DST 228	IISER (M) DST 229	IISER (M) DST 230	IISER (M) DST 231	IISER (M) DST 232	IISER (M) DST 233	IISER (M) DST 234	IISER (M) DST 235
a) OPENING BALANCE OF THE FUNDS	836803	1105090	752293	22500000	1193230	229046	12625502	2775806	3131400	2388516	1365082	1633736	288693	1519000
b) ADDITIONS TO THE FUNDS														
i) DONATIONS/GRANTS	340834	1000000	2500000	0	0	390779	14410150	0	0	150000	500000	1775000	0	0
ii) INCOME FROM INVESTMENT MADE ON ACCO	0	0	0	0	0	0	0	0	0	0	0	0	0	0
iii) REFUND OF GRANT	-106500	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL(A+B)	1071137	2105090	3252293.3	22500000	1193230	619825	27035652	2775806	3131400	2538516	1865082	3408736	288693	1519000
c) UTILISATION /EXPENDITURE TOWARDS OBJECT														
i)CAPITAL EXPENDITURE														
-FIXED ASSETS	252000	0	0	0	306828	0	1187567	0	2661498	1850000	0	0	0	848400
-OTHERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	252000	0	0	0	306828	0	1187567	0	2661498	1850000	0	0	0	848400
ii)REVENUE EXPENDITURE														
-SALARIES,WAGES & ALLOWANCES	0	487200	372000	0	363120	0	0	259333	350000	326548	0	991201	0	0
-CONSUMABLES	714403	1294920	1611012	9299	370656	112343	4898384	471135	0	0	651261	240979	288693	371143
-CONTINGENCY	0	0	10505	0	1746	46741	13526	21141	0	42916	0	0	0	0
-FELLOWSHIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-OPEN ACCESS CHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-TRAVEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-SOCIAL RESPONSIBILITY	0	0	0	0	40420	0	0	0	0	19900	0	0	0	0
-RESEARCH	0	0	0	0	0	0	0	0	0	10000	0	0	0	0
-OVERHEAD	72480	136666	200000	0	0	11136	609948	153000	0	146000	83700	25000	0	90194
TOTAL	786883	1918786	2193517	9299	775942	170220	5521858	904609	350000	545364	734961	1257180	288693	461337
TOTAL(C)	1038883	1918786	2193517	9299	1082770	170220	6709425	904609	3011498	2395364	734961	1257180	288693	1309737
NET BALANCE AT THE YEAR END(A+B-C)	32254	186304	1058776	22490701	110460	449605	20326227	1871197	119902	143152	1130121	2151556	0	209263
Credit Balances	32254	186304	1058776	22490701	110460	449605	20326227	1871197	119902	143152	1130121	2151556	0	209263
Debit Balances	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1. The projects may be listed agency-wise, with sub-totals for each agency.

2. The total of Col. 8(credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3).

3. The total of Col.9(debit) will appear as receivables in Schedule 8, Loans, Advance and Deposits, on the Assets side of the Balance Sheet.

REGISTRAR

DIRECTOR

INDIAN INSTITUTE OF SCIENCE
EDUCATION AND RESEARCH,
MOHALI

SCHEDULE- 3(a) SPONSORED PROJECT:

PROJECT NO.	IISER (M) DST 236	IISER (M) DST 237	IISER (M) DST 238	IISER (M) DST 239	IISER (M) DST 240	IISER (M) DST 241	IISER (M) DST 242	IISER (M) DST 243	IISER (M) DST 244	IISER (M) DST 245	IISER (M) DST 246	IISER (M) DST 247	IISER (M) DST 248	IISER (M) DST 249
a) OPENING BALANCE OF THE FUNDS	1981520	25000000	3463900	3438720	18000000	0	-50000	2900000	0	0	0	0	0	0
b) ADDITIONS TO THE FUNDS	2136876	0	500000	1510370	2374000	2300000	1900000	0	56330680	2444000	1050000	1050000	2201798	2271716
i) DONATIONS/GRANTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ii) INCOME FROM INVESTMENT MADE ON ACCOI	0	0	0	0	0	0	0	0	0	0	0	0	0	0
iii) REFUND OF GRANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL(A+B)	4118396	25000000	3963900	4949090	20374000	2300000	1850000	2900000	56330680	2444000	1050000	1050000	2201798	2271716
c) UTILISATION /EXPENDITURE TOWARDS OBJECT														
i) CAPITAL EXPENDITURE														
-FIXED ASSETS	322374	7377419	1370689	3438720	18000000	0	0	1822082	41046690	980022	168000	436363	344932	0
-OTHERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	322374	7377419	1370689	3438720	18000000	0	0	1822082	41046690	980022	168000	436363	344932	0
ii) REVENUE EXPENDITURE														
-SALARIES, WAGES & ALLOWANCES	291533	0	73440	323640	0	0	309677	0	285507	100000	56667	0	117834	11000
-CONSUNABLES	475054	0	1269446	799891	1274164	0	0	0	80037	208580	722028	359691	212435	119503
-CONTINGENCY	26550	23355	45106	0	0	24770	175192	0	24920	0	0	0	0	0
-FELLOWSHIP	0	0	0	0	0	1454167	325000	0	0	0	0	0	0	0
-OPEN ACCESS CHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-TRAVEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-SOCIAL RESPONSIBILITY	0	0	0	0	24305	0	0	0	74011	0	0	0	0	0
-RESEARCH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-OVERHEAD	25000	0	202237	240290	500000	100000	100000	0	200000	162250	50000	50000	0	145000
TOTAL	818137	23355	1590229	1363821	1798469	1578937	909869	0	664475	470830	828695	409691	330269	275503
TOTAL(C)	1140511	7400774	2960918	4802541	19798469	1578937	909869	1822082	41711165	1450852	996695	846054	675201	275503
NET BALANCE AT THE YEAR END(A+B-C)	2977885	17599226	1002982	146550	575531	721063	940132	1077918	14619515	993148	53305	203946	1526597	1996213
Credit Balances	2977885	17599226	1002982	146550	575531	721063	940132	1077918	14619515	993148	53305	203946	1526597	1996213
Debit Balances	0	0	0	0	0	0	0	0	0	0	0	0	0	0

- The projects may be listed agency-wise, with sub-totals for each agency.
- The total of Col. E (credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3).
- The total of Col. G (debit) will appear as receivables in Schedule 8, Loans, Advance and Deposits, on the Assets side of the Balance Sheet.

REGISTRAR

DIRECTOR

INDIAN INSTITUTE OF SCIENCE
EDUCATION AND RESEARCH,
MOHALI

SCHEDULE- 3(a) SPONSORED PROJECT:

PROJECT NO.	IISER (M) DST 250	IISER (M) DST 251	IISER (M) DST 252	IISER (M) DST 253	IISER (M) DST 254	IISER (M) DST 255	IISER (M) DST 256	IISER (M) DST 257	IISER (M) DST 258	IISER (M) DST 259	IISER (M) DST 260	IISER (M) DST 261	IISER (M) DST 262	IISER (M) DST 263
a) OPENING BALANCE OF THE FUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b) ADDITIONS TO THE FUNDS														
i) DONATIONS/GRANTS	1714000	3454500	5000000	700000	12527320	2102333	771075	11914746	7878574	1792300	6094000	1135500	3143572	725302
ii) INCOME FROM INVESTMENT MADE ON ACCOI	0	0	0	0	0	0	0	0	0	0	0	0	0	0
iii) REFUND OF GRANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL(A+B)	1714000	3454500	5000000	700000	12527320	2102333	771075	11914746	7878574	1792300	6094000	1135500	3143572	725302
c) UTILISATION /EXPENDITURE TOWARDS OBJECT														
i)CAPITAL EXPENDITURE														
-FIXED ASSETS	0	1502588	0	0	0	0	295575	0	0	0	0	0	0	0
-OTHERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	1502588	0	0	0	0	295575	0	0	0	0	0	0	0
ii)REVENUE EXPENDITURE														
-SALARIES,WAGES & ALLOWANCES	0	62000	0	0	0	0	0	27000	0	0	0	0	0	0
-CONSUMABLES	599747	31731	585093	0	0	24990	0	255886	0	0	0	0	0	0
-CONTINGENCY	0	6428	0	0	1400	0	0	3999	0	0	0	0	0	0
-FELLOWSHIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-OPEN ACCESS CHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-TRAVEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-SOCIAL RESPONSIBILITY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-RESEARCH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-OVERHEAD	94000	161922	100000	0	58320	99000	28000	500000	0	0	0	0	0	0
TOTAL	693747	262081	685093	0	59720	123990	28000	786885	0	0	0	0	0	0
TOTAL(C)	693747	1764669	685093	0	59720	123990	323575	786885	0	0	0	0	0	0
NET BALANCE AT THE YEAR END(A+B-C)	1020253	1689831	4314907	700000	12467600	1978343	447500	11127861	7878574	1792300	6094000	1135500	3143572	725302
Credit Balances	1020253	1689831	4314907	700000	12467600	1978343	447500	11127861	7878574	1792300	6094000	1135500	3143572	725302
Debit Balances	0	0	0	0	0	0	0	0	0	0	0	0	0	0

- The projects may be listed agency-wise, with sub-totals for each agency.
- The total of Col. 8(Credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3).
- The total of Col.9(debit) will appear as receivables in Schedule 8, Loans, Advance and Deposit, on the Assets side of the Balance Sheet.

REGISTRAR

DIRECTOR

**INDIAN INSTITUTE OF SCIENCE
EDUCATION AND RESEARCH,
MOHALI**

SCHEDULE- 3(a) SPONSORED PROJECT:

PROJECT NO.	IISER (M) DST 264	IISER (M) R/JN F-1	IISER (M) JCB F-3	IISER (M) R/JN F-6	IISER (M) R/JN F-7	IISER (M) R/JN F-8	IISER (M) DBT F-9	IISER (M) DBT -14-F10	IISER (M) F-11	IISER (M) F-12	IISER (M) F-15	IISER (M) F-18	IISER (M) F-19	IISER (M) F-24
a) OPENING BALANCE OF THE FUNDS	0	-591136	-276593	128389	41081	43786	248536	417870	33625	15014	42739	-337872	5415	116630
b) ADDITIONS TO THE FUNDS														
i) DONATIONS/GRANTS	5280560	0	0	0	0	0	0	0	0	0	0	0	0	0
ii) INCOME FROM INVESTMENT MADE ON ACCOI	0	0	0	0	0	0	0	0	0	0	0	0	0	0
iii) REFUND OF GRANT	0	0	0	0	0	0	0	0	0	-15014	0	0	0	0
TOTAL(A+B)	5280560	-591136	-276593	128389	41081	43786	248536	417870	33625	0	42739	-337872	5415	116630
c) UTILISATION /EXPENDITURE TOWARDS OBJECT														
i) CAPITAL EXPENDITURE														
-FIXED ASSETS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-OTHERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ii) REVENUE EXPENDITURE														
-SALARIES, WAGES & ALLOWANCES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-CONSUMABLES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-CONTINGENCY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-FELLOWSHIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-OPEN ACCESS CHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-TRAVEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-SOCIAL RESPONSIBILITY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-RESEARCH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL(C)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET BALANCE AT THE YEAR END(A+B-C)	5280560	-591136	-276593	128389	41081	43786	248536	417870	33625	0	42739	-337872	5415	116630
Credit Balances	5280560	0	0	128389	41081	43786	248536	417870	33625	0	42739	0	5415	116630
Debit Balances	0	591136	276593	0	0	0	0	0	0	0	0	337872	0	0

- The projects may be listed agency-wise, with sub-totals for each agency.
- The total of Col. 8 (credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3).
- The total of Col. 9 (debit) will appear as receivables in Schedule 8, Loans, Advance and Deposits, on the Assets side of the Balance Sheet.

REGISTRAR

DIRECTOR

**INDIAN INSTITUTE OF SCIENCE
EDUCATION AND RESEARCH,
MOHALI**

SCHEDULE- 3(a) SPONSORED PROJECT:

PROJECT NO.	IISER (M) F-25	IISER (M) F-27	IISER (M) F-41	IISER (M) F-43	IISER (M) F-44	IISER (M) F-45	IISER (M) F-47	IISER (M) F-48	IISER (M) F-49	IISER (M) F-50	IISER (M) F-51	IISER (M) F-52	IISER (M) F-53	IISER (M) F-54
a) OPENING BALANCE OF THE FUNDS	120795	3137	13811	31533	44831	0	158368	200000	691997	347576	290560	738797	753761	227920
b) ADDITIONS TO THE FUNDS														
i) DONATIONS/GRANTS	0	0	0	0	0	353540	0	0	382800	733840	804640	800000	0	804640
ii) INCOME FROM INVESTMENT MADE ON ACCO	0	0	0	0	0	0	0	0	0	0	0	0	0	0
iii) REFUND OF GRANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL(A+B)	120795	3137	13811	31533	44831	353540	158368	200000	1074797	1081416	1095200	1538797	753761	1032560
c) UTILISATION /EXPENDITURE TOWARDS OBJECT														
i) CAPITAL EXPENDITURE														
-FIXED ASSETS	0	0	0	0	0	0	47225	0	0	38273	0	0	0	0
-OTHERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	47225	0	0	38273	0	0	0	0
ii) REVENUE EXPENDITURE														
-SALARIES,WAGES & ALLOWANCES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-CONSUMABLES	0	0	0	0	0	0	0	0	49240	0	0	0	186429	0
-CONTINGENCY	0	0	0	0	0	12500	20591	0	0	4999	0	56743	0	40000
-FELLOWSHIP	0	0	0	31533	0	341040	0	0	712800	687960	760320	712800	553761	761400
-OPEN ACCESS CHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-TRAVEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-SOCIAL RESPONSIBILITY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-RESEARCH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-OVERHEAD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	31533	0	353540	20591	0	762040	692959	760320	852831	831971	801400
TOTAL(C)	0	0	0	31533	0	353540	67816	0	762040	731232	760320	852831	831971	801400
NET BALANCE AT THE YEAR END(A+B-C)	120795	3137	13811	0	44831	0	90552	200000	312757	350184	334880	685966	-78210	231160
Credit Balances	120795	3137	13811	0	44831	0	90552	200000	312757	350184	334880	685966	0	231160
Debit Balances	0	0	0	0	0	0	0	0	0	0	0	0	78210	0

- The projects may be listed agency-wise, with sub-totals for each agency.
- The total of Col. 8(Credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3).
- The total of Col.9(Debit) will appear as receivables in Schedule 8, Loans, Advance and Deposits, on the Assets side of the Balance Sheet.

REGISTRAR

[Signature]

[Signature]
DIRECTOR 20/6/22

INDIAN INSTITUTE OF SCIENCE
EDUCATION AND RESEARCH,
MOHALI

SCHEDULE- 3(a) SPONSORED PROJECT:

PROJECT NO.	IISER (M) F-55	IISER (M) F-56	IISER (M) F-57	IISER (M) F-58	IISER (M) F-59	IISER (M) F-60	IISER (M) F-61	IISER (M) F-62	IISER (M) INSA SKK	Current Year	Previous Year
a) OPENING BALANCE OF THE FUNDS	335000	0	0	0	0	0	0	0	77019	362951218	136259765
b) ADDITIONS TO THE FUNDS											
i) DONATIONS/GRANTS	0	704240	804640	335000	335000	906000	460000	1012800	382981	233294384	679561024
ii) INCOME FROM INVESTMENT MADE ON ACCO	0	0	0	0	0	0	0	0	0	56706	5341931
iii) REFUND OF GRANT	0	0	0	0	0	0	0	0	0	-5612335	-307589274
TOTAL(A+B)	335000	704240	804640	335000	335000	906000	460000	1012800	460000	590689973	513573445
c) UTILISATION /EXPENDITURE TOWARDS OBJECT											
i) CAPITAL EXPENDITURE											
-FIXED ASSETS	0	0	33458	0	159264	0	0	0	0	187374640	55617352
-OTHERS	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	33458	0	159264	0	0	0	0	187374640	55617352
ii) REVENUE EXPENDITURE											
-SALARIES, WAGES & ALLOWANCES	60000	0	0	0	0	0	0	0	0	16944051	12417471
-CONSUMABLES	0	0	0	0	90736	0	0	0	0	44333946	36962907
-CONTINGENCY	0	0	0	0	0	0	0	0	100000	2883038	3837663
-FELLOWSHIP	0	502991	573480	0	0	406452	60000	59400	360000	29336312	30179242
-OPEN ACCESS CHARGES	0	0	0	0	0	0	0	0	0	0	173264
-TRAVEL	4907	0	0	0	0	0	0	0	0	489070	374900
-SOCIAL RESPONSIBILITY	0	0	0	0	0	0	0	0	0	69898	0
-RESEARCH	0	0	0	0	0	0	0	0	0	0	0
-OVERHEAD	25000	0	0	0	0	0	0	0	0	0	0
TOTAL	89907	502991	573480	25000	115736	406452	60000	159400	460000	105721130	95004876
TOTAL(C)	89907	502991	606938	25000	275000	406452	60000	159400	460000	293095770	150622227
NET BALANCE AT THE YEAR END(A+B-C)	245093	201249	197702	310000	60000	499548	400000	853400	0	297594203	362951218
Credit Balances	245093	201249	197702	310000	60000	499548	400000	853400	0	312458060	377786865
Debit Balances	0	0	0	0	0	0	0	0	0	14863857	14835647

1. The projects may be listed agency-wise, with sub-totals for each agency.

2. The total of Col. 8(Credit) will appear under the above head on the liabilities side of the Balance Sheet (Schedule 3).

3. The total of Col 9(Debit) will appear as receivables in Schedule 8, Loans, Advance and Deposits, on the Assets side of the Balance Sheet.

REGISTRAR

[Signature]
DIRECTOR 20/6/22

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI
SCHEDULE- 3 (C) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS

	Amount in Rupees	
	Current Year	Previous Year
A. Capital (Non Recurring - 35)		
Balance B/F	0	22949565
Add: Transfer from Internal Receipts	10694955	2310576
Add: Adjustment as per C&AG	256300000	30051232
Add: Receipts during the year	162500000	409146415
Total (a)	429494955	464457788
Less: Refunds	0	0
Less: Utilised for Revenue Expenditure	0	0
Less: Utilised for Capital Expenditure	173194955	464457788
Total (b)	173194955	464457788
Unutilised carried forward (a-b)	256300000	0
B. Salary (Recurring - 36)		
Balance B/F	78142113	69696426
Receipts during the year	374300000	325000000
Total (c)	452442113	394696426
Less: Grant Lapsed/Time Barred	80616724	0
Less: Utilised for Revenue Expenditure	371812247	316554313
Total (d)	452428971	316554313
Unutilised carried forward (c-d)	13142	78142113
C. Non Salary (Recurring - 31)		
Balance B/F	89511354	48474806
Add: Receipts during the year	343900000	436400000
Total (e)	433411354	484874806
Less: Adjustment as per C&AG (Opening of L/Y)	0	1951232
Less: Utilised for Revenue Expenditure	430070930	393412220
Total (f)	430070930	395363452
Unutilised carried forward (e-f)	3340425	89511354
D. Grants from State Government		
Balance B/F	0	0
Receipts during the year	0	0
Total (g)	0	0
Less: Refunds	0	0
Less: Utilised for Revenue Expenditure	0	0
Less: Utilised for Capital Expenditure	0	0
Total (h)	0	0
Unutilised carried forward (g-h)	0	0
*Grand Total (A+B+C+D)	25653567	167653468

Unutilised grants includes Advances on Capital Account
 Unutilised grants include grants received in advance for the next year
 Unutilised grants are represented on the Assets side of the Bank Balances, Short Term Deposits with Banks and Advances on Capital Account

REGISTRAR

DIRECTOR

INDIAN INSTITUTE OF SCIENCE EDUCATION & RESEARCH, MOHALI
SCHEDULE 4

Sl.No.		Description	GROSS BLOCK				DEPRECIATION		NET BLOCK			
Sl.No.			Cost/Valuation as at the beginning of the year	Additions during the year	Deduction during the year	Adjustments	Cost/Valuation as at the year end	As at the beginning of the year	Depreciation during the year	Total at the year end	As at the Current Year End	As at the Previous Year End
			1 st April 2021		2021-22		31 st March 2022	1 st April 2021	2021-22	31 st March 2022	31 st March 2022	31 st March 2021
A		FIXED ASSETS										
I		LAND										
	a)Free Hold	0.00%	100	0	0	0	100	0	0	0	100	100
	b)Lease Hold	0.00%	0	0	0	0	0	0	0	0	0	0
II		BUILDINGS										
	a)On Freehold Land	2.00%	2799911865	12863178	0	0	2812775043	339350493	56255501	415505994	2397269049	2440661372
	b)On Leasehold Land	2.00%	0	0	0	0	0	0	0	0	0	0
	c)Ownership Premises	2.00%	606500000	0	0	0	606500000	102840000	12130000	114970000	491530000	503660000
	d)Other Superstructures	2.00%	0	0	0	0	0	0	0	0	0	0
III		LAB EQUIPMENTS										
		8.00%	240960862	45347205	0	0	2454948067	1381407424	188517498	1569924922	885023146	1028193438
IV		PLANT, MACHINERY & EQUIPMENT										
		5.00%	131391744	6215934			137607678	44491577	6680384	51371961	86235718	86900167
V		OFFICE EQUIPMENTS										
		7.50%	46253245	4791848			51045093	21084616	3827921	24912537	26132556	25168629
VI		AUDIO VISUAL EQUIPMENT										
		7.50%	19977833	749401			20727234	8979134	1540398	10519532	10207702	10996699
VII		VEHICLES										
		10.00%	5824375	0	0	0	5824375	4150621	307456	4458077	1366298	1673754
VIII		FURNITURE & FIXTURES										
		7.50%	264422308	10344324	0	0	274766632	141609599	19608406	161218005	113498627	122812709
IX		COMPUTER/PERIPHERALS										
		20.00%	115467449	31907445	0	0	147374894	95837544	16230647	117066191	35306702	19629904
X		ELECTRIC INSTALLATIONS										
		5.00%	101375956	0	0	0	101375956	28632065	5068798	33700863	67675093	72743891
XI		LIBRARY BOOKS										
		10.00%	33669239	990406	0	0	34659645	25104583	2264762	27369345	7290300	8564656
XII		TUBEWELLS & W.SUPPLY										
		0.00%	0	0	0	0	0	0	0	0	0	0
XIII		OTHER FIXED ASSETS										
		7.50%	2083101	0	0	0	2083101	1248037	156233	1404270	678831	835064
XIV		GAS CYLINDER										
		5.00%	1984466	0	0	0	1984466	830536	99223	929759	1064707	1153930
XV		SEWERAGE TREATMENT PLANT										
		2.00%	18561134	0	0	0	18561134	2943342	371223	3314565	15246568	15617792
		TOTAL OF CURRENT YEAR (A)	6557023877	113209741	0	0	6670233418	2218409572	313258449	2531668020	4138565396	4338614105
		PREVIOUS YEAR										
	a) Expenditure on Assets/Fixed Assets		0	0	0	0	0	0	0	0	0	0
	b) Expenditure on Plan Activities		0	0	0	0	0	0	0	0	0	0
		TOTAL OF PREVIOUS YEAR	0	0	0	0	0	0	0	0	0	0
XVI		CAPITAL WORK-IN-PROGRESS										
	c) Building	0	3132598	0	0	0	3132598	0	0	0	3132598	0
	d) Furniture & Fixture	0	0	0	0	0	0	0	0	0	0	0
	e) Lab Equipment	1984258	0	1984258	0	0	0	0	0	0	0	1984258
		TOTAL OF CURRENT YEAR (B)	1984258	3132598	1984258	0	3132598	0	0	0	3132598	1984258
XVII		INTANGIBLE ASSETS										
	COMPUTER SOFTWARE	40.00%	34844215	6153721	0	0	40997935	31925699	4432856	36358555	4639380	2918515
	E JOURNALS	40.00%	151403345	52390953	0	0	204334298	84028244	70000266	154028510	50305788	67375101
		TOTAL OF CURRENT YEAR (C)	186247560	59084674	0	0	245332233	115953943	74433122	190387065	54945168	70239616
		TOTAL (A+B)	674525494	175427013	1984258	0	6918698249	2334363515	387691571	2722055086	4196443162	4410891979

REGISTRAR

DIRECTOR

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI

SCHEDULE 5 – INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

Amount in Rupees		
	CURRENT YEAR	PREVIOUS YEAR
1. IN CENTRAL GOVERNMENT SECURITIES	0	0
2. IN STATE GOVERNMENT SECURITIES	0	0
3. OTHER APPROVED SECURITIES	0	0
4. SHARES	0	0
5. DEBENTURES AND BONDS	65000000	65000000
6. TERM DEPOSITS WITH BANKS	298883806	293735234
6. OTHERS (TO BE SPECIFIED)	0	0
TOTAL	363883806	358735234

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

Amount in Rupees		
	CURRENT YEAR	PREVIOUS YEAR
FDR STUDENT WELFARE FUND	9300000	9300000
FDR ENDOWMENT FUND	289583806	284435234
BONDS ENDOWMENT FUND	65000000	65000000
TOTAL	363883806	358735234

Note : The total in this sub schedule will agree with the total in Schedule 5.

REGISTRAR

DIRECTOR

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI

SCHEDULE 6 – INVESTMENTS OTHERS

Amount in Rupees		
	CURRENT YEAR	PREVIOUS YEAR
1. IN CENTRAL GOVERNMENT SECURITIES	0	0
2. IN STATE GOVERNMENT SECURITIES	0	0
3. OTHER APPROVED SECURITIES	0	0
4. SHARES	0	0
5. DEBENTURES AND BONDS	0	0
6. OTHERS (TO BE SPECIFIED)	0	0
TOTAL	0	0

REGISTRAR

DIRECTOR

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI
SCHEDULE 7 – CURRENT ASSETS

	CURRENT YEAR	Amount in Rupees PREVIOUS YEAR
1. Stock:		
a) Stores and Spares	0	0
b) Loose Tools	0	0
c) Publications	0	0
d) Laboratory chemicals, consumables and glass ware	41469000	34459000
e) Building Material	0	0
f) Electrical Material	0	0
g) Stationery	626884	1543711
h) Water supply material	0	0
2. Sundry Debtors:		
a) Debts Outstanding for a period exceeding six months	0	0
b) Others	0	0
3. Cash and Bank balances		
a) With Scheduled Banks:		
-In Current accounts		
(i) Canara Bank A/c no 1089	11627510	18184234
(ii) Canara Bank A/c no 1094	47271	46116
-In Term deposit accounts		
-On FDR (CNR)		
-On FDR (R&D)	218471	218471
- On FDR	0	0
-In Savings accounts		
(i) Canara Bank A/c no 3310	5590125	13176094
(ii) Canara Bank A/c no 3299	11941654	12431972
(iii) Canara Bank A/c no 0091	254548330	173707332
(iv) Canara Bank A/c no 1197	1719090	1508677
(v) Canara Bank A/c no 0840	1227930	1075867
(vi) Canara Bank A/c no 1754	544923	530785
(vii) Canara Bank A/c no 1800	5441993	10039813
(viii) Canara Bank A/c no 0026	10257015	9927056
(ix) Canara Bank A/c no 1912	4039448	25945462
(x) Canara Bank A/c no 2118	106142109	234888279
(xi) Canara Bank A/c no 2130	365442925	429431410
(xii) Canara Bank A/c no 1873	829881	2666153
(xiii) Canara Bank A/c no 3926	616258	563123
(xiv) Canara Bank A/c no 2302	4146956	2566829
(xv) Canara Bank A/c no 2303	5989128	3634679
(xvi) ICICI Bank A/c No. 0978	11203855	11522662
(xvii) ICICI Bank A/c No. 1532	323062	0
b) With non-Scheduled Banks:		
-In term deposit Accounts	0	0
-In Savings Accounts	0	0
4. Post Office- Savings Accounts	0	0
TOTAL	843993819	988067724

REGISTRAR

DIRECTOR

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI
SCHEDULE 8 – LOANS, ADVANCES & DEPOSITS

	Amount in Rupees	
	CURRENT YEAR	PREVIOUS YEAR
1. Advances to employees: (Non-interest bearing)		
a) Salary	0	0
b) Festival	0	0
c) Medical Advance	0	0
d) Other (to be specified)	6240435	5312215
2. Long Term Advances to employees:		
a) Vehicle loan	156600	156600
b) Home loan	0	0
c) Others(to be specified)		
Computer loan	0	0
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On Capital Account: to CPWD	256300000	256300000
b) Recoverable from CPWD	0	12863178
c) Recoverable from TBI	0	1020967
d) to Suppliers	585201	505276
e) Others		
i) Margin Money For LC	2894788	0
4. Prepaid Expenses		
a) Insurance	66703	58098
b) Subscription	0	13570
(c) Lease Line Charges	4294092	4294092
5. Deposits		
a) Telephone	0	0
b) Lease Rent	0	0
c) Electricity	15204882	15204882
d) AICTE, if applicable	0	0
e) Others (to be specified)		
i) Cylinder Security	76900	76900
ii) PU Library Security	10000	10000

iii) Guest House	25000	25000
iv) Best Price Security	250000	250000
6. Income Accrued:		
a) On Investments from Earmarked/ Endowment Funds		
-On FDR (Endowment Fund)	52971475	37057124
-On FDR (Student Welfare Fund)	2436177	1606721
b) On Investments-Others	0	0
c) On Loans and Advances	0	0
d) others (includes income due unrealized-Rs.....)		
Interest Accrued from Bank Accounts		
-On FDR	75778	51116
7. Other - Current assets receivable from UGC/ sponsored projects		
a) Debit balances in Sponsored Projects	14863857	14835647
b) Debit balances in Fellowship & Scholarship	0	0
e) Other receivables:-		
(i) KVPY Scholarship Receivable	21000	21000
(ii) NCEE Conference (Project)	23591	23591
(iii) NBHM (Khushwant Singh) (Project)	112421	112421
(iv) DST Meeting (Project)	13635	13635
(v) Recoverable from DST (Project)	74175	74175
(vi) TDS Receivable (2021-22)	3642362	0
(vii) TDS Receivable (2020-21)	2743954	2743954
(viii) Rent Receivable	122486	0
(ix) Overhead Charges Receivable	8165372	7745875
(x) Sundry Debtors	149759	257581
8. Claims Receivable	0	0
TOTAL	371520643	360633618

REGISTRAR

Pravishankar
20/6/22
DIRECTOR

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI
SCHEDULE 9 – ACADEMIC RECEIPTS

		Amount in Rupees	
FEE FROM STUDENTS	CURRENT YEAR	PREVIOUS YEAR	
Academic			
1. Tuition fee	74298755	49859247	
2. Admission fee	0	0	
3. Enrolment Fee	0	0	
4. Library Admission fee	0	0	
5. Laboratory fee	1450800	1161900	
6. Statutory Fees	1266000	1151000	
7. Registration fee	385500	395700	
8. Syllabus fee	0	0	
Total (A)	77401055	52567847	
Examinations			
1. Admission test fee	0	0	
2. Annual Examination fee	1313000	950000	
3. Mark sheet, certificate fee	0	0	
4. Entrance examination fee	0	0	
Total (B)	1313000	950000	
Other fees			
1. Identity card fee	0	0	
2. Fine/Miscellaneous fee	47421	83127	
3. Medical fee	295100	269900	
4. Transportation fee	0	0	
5. Electricity & Water	1477000	953500	
6. Health Insurance	1073511	990967	
7. Sports Fees	686400	462600	
8. Student Amenities	1815700	1452500	
9. Student Welfare Fees	178400	167200	
10. Hostel Fee	6502000	4375000	
Total (C)	12075532	8754794	
Sale of publications			
1. Sale of Admission forms	0	0	
2. Sale of syllabus and Question Paper, etc.	0	0	
3. Sale of prospectus including admission forms	0	0	
Total (D)	0	0	
Other Academic Receipts			
1. Registration fee for workshops, programmes	0	0	
2. Registration fees (Academic Staff College)	0	0	
Total (E)	0	0	
GRAND TOTAL (A+B+C+D+E)	90789587	62272641	

REGISTRAR



DIRECTOR



INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI
SCHEDULE 10 - GRANTS / SUBSIDIES (Irrevocable Grants Received)

PARTICULARS	GRANT			Total Grant	Non Plan UGC	Current Year total	Previous Year Total
	35	36	31				
Balance B/F	0	78142113	89511354	167653468	0	167653468	141120798
Add: Transfer from Internal Receipts	10694955	0	0	10694955	0	10694955	2310576
Add: Adjustment as per C&AG	256300000	0	0	256300000	0	256300000	30051232
Add : Receipts during the year	162500000	374300000	343900000	880700000	0	880700000	1170546415
Total	429494955	452442113	433411354	1315348423	0	1315348423	1344029021
Less: Adjustment as per C&AG	0	0	0	0	0	0	1951232
Less Grant Lapsed/Time Barred	0	80616724	0	80616724	0	80616724	0
Balance	429494955	371825389	433411354	1234731699	0	1234731699	1342077789
Less: Utilised for Capital Expenditure(A)	173194955	0	0	173194955	0	173194955	464457788
Balance	256300000	371825389	433411354	1061536744	0	1061536744	877620001
Less: Utilised for Revenue Expenditure (B)	0	371812247	430070930	801883177	0	801883177	709966533
Balance C/F (C)	256300000	13142	3340425	259653567	0	259653567	167653468

Amount in Rupees

- A - Appears as addition to Capital Fund as well as addition to Fixed assets during the year.
 B - Appears as income in the Income & Expenditure Account.
 C - (i) Appears under Current Liabilities in the Balance Sheet and will become the opening balance next year.
 (ii) Represented by Bank Balances, Investments and Advances on the assets side.

REGISTRAR

DIRECTOR

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI
SCHEDULE 11- INCOME FROM INVESTMENTS

Amount in Rupees

PARTICULARS	STUDENT WELFARE/ENDOWMENT FUND		OTHER INVESTMENTS	
	CURRENT YEAR	PREVIOUS YEAR	CURRENT YEAR	PREVIOUS YEAR
1) Interest				
a) On Govt. Securities	0	0	0	0
b) Other Bonds/Debentures	0	0	0	0
2) Interest on Term deposits			0	0
a) With Scheduled Banks				
(i) Main	0	0	10506208	6116249
(ii) R&D	0	0	0	0
(iii) Endowment Fund	24361556	26029217	0	0
(iv) Student Welfare Fund	921618	854804	0	0
3) Interest on Savings Bank Accounts	0	0	0	0
(i) Endowment Fund	291740	144398		
(ii) Student Welfare Fund	356280	372508		
4) Others (Specify)	0	0	0	0
TOTAL	25931194	27400927	10506208	6116249
Transferred to Student Welfare/Endowment Fund	25931194	27400927		
Balance	0	0		

REGISTRAR



DIRECTOR


20/6/22

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI
SCHEDULE 12 - INTEREST EARNED

PARTICULARS	Amount in Rupees	
	CURRENT YEAR	PREVIOUS YEAR
1. On Savings Accounts with scheduled banks		
- Main	1055915	769854
- NPS	0	11
- Fees	104642	3344
- Creche	45473	42809
- Extracurricular Activities	17371	14233
- Recruitment	3240	0
2. On Loans		
a. Employees/ Staff	0	0
b. Others	0	0
3. On Debtors and Other Receivables	0	0
Total	1226641	830251

REGISTRAR

DIRECTOR

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI
SCHEDULE 13- OTHER INCOME

- Items of material amounts included in Miscellaneous income should be separately disclosed.

PARTICULARS	Amount in Rupees	
	CURRENT YEAR	PREVIOUS YEAR
A. Income from Land & Building		
1. Hostel Room Rent	322351	276138
2. License fee	1086322	0
3. Hire Charges of Guest House/ Auditorium/ground/ Convention Centre, etc.	337275	583165
Total	1695948	869303
B. Sale of Institute's publications	0	0
Total	0	0
C. Income from holding events		
1. Gross Receipts from annual function/ sports carnival	0	0
Less: Direct expenditure incurred on the annual function/ sports carnival	0	0
2. Gross Receipts from fetes	0	0
Less: Direct expenditure incurred on the fetes	0	0
3. Gross Receipts for educational tours	0	0
Less: Direct expenditure incurred on the tours	0	0
4. Others (to be specified and separately disclosed)	0	0
Total	0	0
D. Others		
1. Income from consultancy	0	0
2. RTI Fees	0	69
3. Income from Royalty	0	0
4. Sale of application form (recruitment)	0	0
5. Misc. receipts (Sale of tender form, waste paper, etc.)	0	0
(i) Application Fees	269390	0
(ii) Misc Receipts	144072	709306
(iii) Overhead Receipts	8023005	7318891
(iv) Shop Rent	1074843	250749
(v) Bank Rent	146441	146440
(vi) Tender Fees	62508	136224
(vii) Analysis/Testing Charges	559768	252220
(viii) Scrap Sale	1555483	0
(ix) Sale of Trees	255400	0
(x) Electricity & Water Charges	2319346	0
(xi) Animal Facility Usage Charges	1290851	1964907
(xii) Consultancy Charges	1199638	280000
(xiii) Income Tax Refund	1196670	647823
(xiv) Leave Salary Contribution	232166	0
(xv) Interest on Electricity Security	0	439924
6. Profit on Sale/disposal of Assets:		
a) Owned assets	0	0
b) Assets received free of cost	0	0
7. Grants/ Donations from Institutions, Welfare Bodies and International Organizations	0	0
8. Others (specify)	0	0
Total	18329780	12146543
GRAND TOTAL (A+B+C+D)	20025728	13015847

REGISTRAR

DIRECTOR

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI
SCHEDULE 14 – PRIOR PERIOD INCOME

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
1. Academic Receipts	0	0
2. Income from Investments	0	0
3. Interest earned	0	0
4. Other Income	0	0
TOTAL	0	0


REGISTRAR


DIRECTOR 20/6/22

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI
SCHEDULE 15 – STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
a) Salaries and Wages	293299771	249427213
b) Contribution to NPS	65430141	59026628
c) Retirement and Terminal Benefits	30903616	30369856
d) LTC facility	3870157	1342348
e) Medical facility	1402821	2643980
f) Children Education Allowance	2295000	2382750
g) CPDA	1547969	1111141
TOTAL	398749475	346303915

SCHEDULE 15A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.2021	0	69271692	149135348	218407040
Addition : Capitalized value of Contributions Received from other organizations	0	0	0	0
Total (a)	0	69271692	149135348	218407040
Less : Actual Payment during the Year (b)	0	0	3966388	3966388
Balance Available on 31.03.2022 c (a-b)	0	69271692	145168960	21440652
Provision required on 31.03.2022 as per Actuarial Valuation (d)	0	84940637	160403631	245344268
A. Provision to be made in the Current Year (d-c)	0	15668945	15234671	30903616
B. Contribution to New Pension Scheme				
C. Medical Reimbursement to Retired Employees				
D. Travel to Hometown on Retirement				
E. Deposit Linked Insurance Payment				
Total (A+B+C+D+E)	0	15668945	15234671	30903616

Note :

1. The total (A+B+C+D+E) in this sub schedule will be the figure against Retirement and Terminal Benefits in Schedule 15.
2. Items B,C,D&E will be accounted on accrual basis and will include bills preferred but outstanding for payment on 31/3.

REGISTRAR

DIRECTOR

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI

SCHEDULE 16 – ACADEMIC EXPENSES

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
a) Laboratory expenses	46443633	32239549
b) Training/Workshop Fees	499923	599141
c) Payment to visiting faculty	4686991	4522739
d) Student Support Services	140925	166339
e) Print Journals	7231483	2187369
f) Stipend/means-cum-merit scholarship	78489616	83906565
g) Subscription Expenses	141570	111261
h) Contingency	2424634	2647476
i) Analysis Charges	213014	553328
j) Sports Expenses	156576	638343
k) Students Insurance	128310	797712
TOTAL	140556675	128369822

REGISTRAR

[Signature]
20/6/22
DIRECTOR

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI
SCHEDULE 17 – ADMINISTRATIVE AND GENERAL EXPENSES

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A Infrastructure		
a) Electricity and Power	100795405	67366572
b) Insurance	53101	53101
c) Rent, Rates and Taxes (including property tax)	0	0
B) Communication		
d) Postage	485475	306544
e) Telephone, Fax and Internet Charges	623996	731159
f) Lease Line Charges	4294092	3621970
C) Others		
g) Printing and Stationary (consumption)	3328863	3720223
h) Traveling and Conveyance Expenses	2328403	996884
i) Hospitality	561039	268337
j) Professional Charges	2746149	1724776
k) Advertisement and Publicity	973567	561722
l) Outsourcing	54278389	62261601
m) Other (specify)		
D G Set Running Exp	2022802	2377871
Computing Facility	4043674	1602719
Patent Filing Charges	1333235	605412
Guest House Expenses	189485	392016
Loading & Unloading Expenses	102250	418201
Administrative Expenses	1503545	1392014
Health Facility	1420112	379010
Covid Expenses	2842604	2759864
Fee to Pollution Control Board	0	3545400
Waste disposal Expenses	82675	338500
Registration Fees	472371	0
TOTAL	184481232	155423896

REGISTRAR

Gurpreet Kaur
DIRECTOR

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI
SCHEDULE 18 – TRANSPORTATION EXPENSES

Particulars	CURRENT YEAR	PREVIOUS YEAR
1. Vehicles (owned by educational institution)		
a) Running expenses	322815	209910
b) Repairs & maintenance	123352	34513
c) Insurance expenses	99152	100194
2. Vehicles taken on rent/lease		
a) Rent/lease expenses	0	0
3. Vehicle (Taxi) hiring expenses	51972	996687
TOTAL	597291	1341304

REGISTRAR


 REGISTRAR


 DIRECTOR

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI
SCHEDULE 19 – REPAIRS & MAINTENANCE

Particulars	CURRENT YEAR	PREVIOUS YEAR
a) Building	22416175	23416356
b) Furniture & Fixture	78131	167454
c) Equipments & Plant & Machinery	31074364	22678970
d) Computers	694923	329805
e) Elelctrical	21294431	15208561
f) Office Equipment	1168415	3223689
g) General	1510874	381139
h) Cleaning material, Housekeeping & Gardening Services	24391181	33676413
TOTAL	102628494	99082387

SCHEDULE 20 – FINANCE COSTS

Particulars	CURRENT YEAR	PREVIOUS YEAR
a) Bank charges	7316	41315
b) Others (specify)	0	0
TOTAL	7316	41315

REGISTRAR

23/6/22


DIRECTOR
23/6/22

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI
SCHEDULE 21 – OTHER EXPENSES

Particulars	CURRENT YEAR	PREVIOUS YEAR
a) Provision for Bad and Doubtful Debts/Advances	0	0
b) Irrecoverable Balances Written-off	0	0
c) Grants/ Subsidies to other institutions/ organizations	0	0
d) Others (specify)	0	0
TOTAL	0	0

SCHEDULE 22 – PRIOR PERIOD EXPENSES

Particulars	CURRENT YEAR	PREVIOUS YEAR
1. Establishment expenses	0	0
2. Academic expenses	0	0
3. Administrative expenses	0	439235
4. Transportation expenses	0	193520
5. Repairs & Maintenance	1799922	8520741
6. Other expenses	0	0
TOTAL	1799922	9153496


 REGISTRAR


 DIRECTOR

RECEIPT AND PAYMENT ACCOUNT OF INDIAN INSTITUTE FOR SCIENCE EDUCATION & RESEARCH, MOHALI

RECEIPT		Amount (in Rs.) 31.03.2022	Amount (in Rs.) 31.03.2021	PAYMENT		Amount (in Rs.) 31.03.2022	Amount (in Rs.) 31.03.2021
Opening Balance in Bank A/c				Expenses			
As per cash book as on 01/04/2021 Canara Bank a/c no 1089	18184234	11205035		a) Establishment Expenses		366631588	309552780
As per cash book as on 01/04/2021 Canara Bank a/c no 1094	46116	46955		b) Academic Expenses		140575773	152544130
As per cash book as on 01/04/2021 Canara Bank a/c no 3048	0	706		c) Administrative Expenses		188738636	153463086
Endowment Fund	13176094	5815655		d) Transportation Expenses		605896	1297181
Student Welfare Fund A/c	12431972	12059482		e) Repair & Maintenance		102628494	93314338
As per cash book as on 01/04/2021 Canara Bank a/c no 0091	173707332	111406935		e) Finance Cost		7316	41315
As per cash book as on 01/04/2021 Canara Bank a/c no 1197	1508677	1388143		e) Prior Period Expenses		1799922	9153496
As per cash book as on 01/04/2021 Canara Bank a/c no 0840	1075867	1022974					
As per cash book as on 01/04/2021 Canara Bank a/c no 0026	9927056	9342034					
As per cash book as on 01/04/2021 Canara Bank a/c no 1800	10039813	32773976					
As per cash book as on 01/04/2021 Canara Bank a/c no 1754	530785	761975					
As per cash book as on 01/04/2021 Canara Bank a/c no 1912	25945462	20427110					
As per cash book as on 01/04/2021 Canara Bank a/c no 2118	234888279	227028090					
As per cash book as on 01/04/2021 Canara Bank a/c no 2130	429431410	179649473					
As per cash book as on 01/04/2021 Canara Bank a/c no 1873	2666153	1366475					
As per cash book as on 01/04/2021 ICICI Bank a/c no 0978	11522662	613966					
As per cash book as on 01/04/2021 Canara Bank a/c no 3926	563123	0					
As per cash book as on 01/04/2021 Canara Bank a/c no 2302	2566829	0					
As per cash book as on 01/04/2021 Canara Bank a/c no 2303	3634679	0					
Grant-in-Aid (Current Year)	880700000	1170546415		Payment against Earmarked/Endowment Funds		8915707	4898363
Academic Receipts	93229617	63859224		Payment against Sponsored Projects/Schemes		293058239	150622227
Receipt against Earmarked/Endowment Funds	0	0		Payment against Sponsored Fellowships and Scholarships		0	0
Receipt against Sponsored Projects/Schemes	227738755	377313681		Investment and Deposits made			
Receipt against Sponsored Fellowships and Scholarships	0	0		(a) Out of Earmarked/Endowment Funds		0	0
				(a) Out of Student Welfare Fund		0	0
Income on Investments from				Term Deposits with Scheduled Banks		0	0
a) Earmarked/Endowment Funds	0	0					
b) Other Investments	0	0					
Interest received on				Expenditure on Fixed Assets and Capital Works in Progress			
a) FDR	10506208	6566306		a) Fixed Assets		160331777	192411941
b) Savings Bank Accounts	20599257	13456406		b) Advance to CPWD		0	256300000
				c) Margin Money for LC		2894788	0
Investments Encashed				Other Payments			
a) FDR (Endowment Fund)	0	11664329		a) Refund of Earnest Money		2822740	196400

				b) Refund of Security	379156	350605
				c) Refund of Grant	80616724	0
				d) Student Caution Money	516000	28000
				e) Advance to Supplier	585201	505276
				f) Recoverable from TBI	0	1020967
				g) Payment to Creditors	34141973	0
				h) Expenses Payable (Project)	3862140	0
				i) Interest Paid to GOI	15681556	0
				Closing Balance		
Other Income (including Prior Period Income)						
a) Application Fees	269590	0		As per cash book as on 31/03/2022 Canara Bank a/c no 1089	11627510	18184234
b) Receipt from Guest House	337275	593165		As per cash book as on 31/03/2022 Canara Bank a/c no 1094	47271	46116
c) Misc Receipts	4292	643187		Endowment Fund	5590125	13176094
d) Tender Fees	62508	136224		Student Welfare Fund A/c	11941654	12431972
e) Overhead receipt	7745875	4967131		As per cash book as on 31/03/2022 Canara Bank a/c no 0091	254548330	173707332
f) Hostel Room Rent	322351	276138		As per cash book as on 31/03/2022 Canara Bank a/c no 1197	1719090	1508677
g) Analysis Charges	559768	252210		As per cash book as on 31/03/2022 Canara Bank a/c no 0840	1227930	1075867
h) License fee	1036322	0		As per cash book as on 31/03/2022 Canara Bank a/c no 0026	10257015	9927056
i) Bank Rent	146441	146440		As per cash book as on 31/03/2022 Canara Bank a/c no 1754	544923	530785
j) Shop Rent	952357	250749		As per cash book as on 31/03/2022 Canara Bank a/c no 1800	5441993	10039813
k) Summer Semester Receipt	0	0		As per cash book as on 31/03/2022 Canara Bank a/c no 1912	4039448	25945462
l) Creche Fees	139780	66119		As per cash book as on 31/03/2022 Canara Bank a/c no 2118	106142109	234888279
m) RTI Fees	0	69		As per cash book as on 31/03/2022 Canara Bank a/c no 2130	365442925	429431410
n) Animal Facility Usage Charges	1290851	1964907		As per cash book as on 31/03/2022 Canara Bank a/c no 1873	829881	2666153
o) Consultancy Charges	1199638	280000		As per cash book as on 31/03/2022 ICICI Bank a/c no 0978	11203855	11527662
p) Income Tax Refund	1196670	2190360		As per cash book as on 31/03/2022 ICICI Bank a/c no 1532	333062	0
q) Scrap Sale	1555483	0		As per cash book as on 31/03/2022 Canara Bank a/c no 3926	616258	563123
r) Sale of Trees	255400	0		As per cash book as on 31/03/2022 Canara Bank a/c no 2302	4146956	2566829
s) Electricity & Water Charges	2319346	0		As per cash book as on 31/03/2022 Canara Bank a/c no 2303	5989128	3634679
t) Leave Salary Contribution	232166	0				
Deposits and Advances						
a) Earnest Money	185000	2910140				
b) Security Deposit	1301998	504712				
Any Other Receipts						
a) Student Caution Money	736000	648000				
b) Recovery of Vehicle Loan	0	103000				
c) Receipt agst Project (R&D)	0	3298753				
d) Benevolent Fund	3600	0				
Grand Total	2206473089	2277546648	Grand Total		2206473089	2277546648

REGISTRAR

DIRECTOR

FORM OF FINANCIAL STATEMENTS

NAME OF THE ENTITY: INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH MOHALI

SECTOR 81, KNOWLEDGE CITY, P.O. MANAULI, S.A.S. NAGAR, MOHALI - 140306

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2022

(SIGNIFICANT ACCOUNTING POLICIES)

A) ACCOUNTING CONVENTION

The Financial Statements are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method of accounting as per the Common Format of Accounting prescribed by Ministry of Human Resource Development (MHRD)/ Ministry of Education for all Central Autonomous Bodies.

B) FIXED ASSETS

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

No fixed asset has been received directly by way of non-monetary grant during the year under consideration except land, which has been given by the Govt. of Punjab at Nil cost. However a nominal value of Rs. 100 has been assigned as suggested by Audit.

C) DEPRECIATION

Assets received as free gifts are valued at cost of inward freight, custom duties, installation charges, incidental and direct expenses related to their acquisition and merged with Fixed Assets of the institute by credit to capital fund. Depreciation at rates provided in accounting policies for the respective assets is charged on these assets.

Depreciation on the Fixed Assets is provided on straight line method, as suggested for Central Autonomous Bodies by MHRD vide Letter No. 29-4/2012-IFD dated 17.04.2015, at the following rates.

Tangible Assets:

Asset Block	Percentage
1. Building	2.00%
2. Lab Equipments	8.00%
3. Plant & Machinery & Equipment	5.00%
4. Office Equipments	7.50%
5. Audio Visual Equipments	7.50%
6. Vehicles	10.00%
7. Furniture & Fittings	7.50%
8. Computer/Peripherals	20.00%
9. Electric Installations	5.00%
10. Library Books	10.00%
11. Other Fixed Assets	7.50%
12. Gas Cylinder	5.00%
13. Sewerage & Drainage	2.00%

Intangible Assets (amortization):

14. Computer Software	40.00%
15. E Journals	40.00%

Life of Limited Time Assets is taken as 5 years as per information provided by the concerned authority. Hence Depreciation provided @ 20%. However, the Institution has not made addition in Limited Time Assets during the year 2020-21. Fixed Asset having individual cost less than Rs. 2000 has been considered as small value assets as per manual suggested for Central Autonomous Bodies vide its Letter No. 29-4/2012-IFD dated 17.04.2015.

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

Assets created from these funds where the ownership is retained by the sponsors but held and used by the institute are separately disclosed in the notes on accounts and no depreciation is charged thereon.

D) INVENTORIES

Expenditure on purchase of chemicals, glassware, stationery items and other stores are accounted for as revenue expenditure except the value of closing stocks held on 31st March, on the basis of information obtained from respective departments.

E) INVESTMENTS

There are no investments, except investments out of endowment fund and student welfare fund.

F) EXCISE DUTY

Being an Educational Institution, there is no such item of production which attracts excise duty.

G) ACCOUNTING FOR SALES

Being an Educational Institution there is no sales during the year under consideration.

H) CORPUS FUND

The institute has received Grant in Aid from MHRD/Ministry of Education. The funds so accumulated are utilized for both Revenue and Capital Expenditure based on the guidelines issued by MHRD/ Ministry of Education from time to time

The balance of such funds which is carried forward is represented by the balance in separate bank account, investments and accrued interest on investments.

I) GOVERNMENT GRANTS

Government Grants are accounted for, on realization basis. However, where a sanction for release of grants pertaining to the financial year is received before 31st March & the grant is actually received in the next financial year, the grant is accounted for, on accrual basis and an equivalent amount is shown as recoverable from the grantor.

To the extent utilized towards capital expenditure, (on accrual basis) Govt. Grants are transferred to the Corpus.

To the extent utilized for Revenue expenditure, (on accrual basis) Govt. grants are treated as Income of the year in which they are incurred.

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

J) SPONSORED PROJECTS

For Projects/Consultancies undertaken on advances funding basis, the amounts received from sponsors are credited to the head 'Current Liabilities and Provisions. Simultaneously, the credits are also posted in the individual Sponsored Project accounts. As and when expenditure is incurred/advances are paid against such projects, or the concerned project account is debited with allocated overhead charges, the liability account is debited, with simultaneous debit entry in the individual sponsored project accounts. Overhead charges recovered from sponsored projects are treated as income of the Institute. The balance (net of expenditure) as on the Balance Sheet date is exhibited under the head current liabilities in the Balance Sheet.

For projects/consultancies undertaken by the Institute on reimbursement basis, the balances of such projects on the Balance Sheet date is shown either as current Asset or as a Current Liability respectively depending upon whether the expenditure or the amount received during the year is less or more.

K) RETIREMENT BENEFITS

The Institute has been set up by MHRD/ Ministry of Education, Government of India in the year 2007 and covered under New Pension Scheme.

L) INCOME TAX

The Institute is exempt from Income Tax under section 10(23C)(iii)(ab) of Income Tax Act 1961. No provision of Income Tax is therefore made in accounts.

SCHEDULE: 24

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH MOHALI
SECTOR 81, KNOWLEDGE CITY, P.O. MANAULI
S.A.S.NAGAR, MOHALI - 140306

NOTES ON ACCOUNTS

The financial statement of accounts is prepared in three parts (i) Receipt & Payment Accounts, (ii) Income & Expenditure Accounts and (iii) Balance Sheet.

1. Contingent Liabilities:

1.1 a) As on 31.03.2022, Court Cases filed against the Institution, by former / present employees, tenants and contractors and arbitration cases with contractors, were pending for decisions. Details are as follows:

Case ID No. 193/2016 Sh. Bharat Lal (Workman) Vs IISER Moahli
 Case ID No. 194/2016 Sh. Gian Singh (Workman) Vs IISER Moahli
 Civil Writ Petition No. 14103/2021 Rohit Goyal Vs. Union of India & IISER Mohali
 Civil Writ Petition No. 17953/2021 Monika Vs. IISER Mohali & Others
 SLP No. 21103/2021 Lata Mukherjee Vs. IISER Mohali & Others
 Civil Writ Petition No. 12657/2018 Kala G Pradeep & Others Vs. Union of India & Another
 Civil Writ Petition No. 996/2020 Dr. Tapan K Mukherjee Vs. IISER Mohali

1.2 Letter of Credit established by the Bank on behalf of the Institution and Outstanding on 31.03.2022 and 31.03.2021 are:

Letter of Credit Outstanding as on 31.03.2021 - NIL

Letter of Credit Outstanding as on 31.03.2022 -

DATE	NAME OF VENDOR	REF NO	CURRENCY	AMOUNT
19-03-2022	Techniplast SPA Italy	04790FOSS2207801	EURO	13029.70
13-12-2021	Sutter Instruments, USA	04790FOSS2134301	USD	19215.00

2. Receipt and Payment Accounts

The Receipt & Payment Account carries the figures of actual receipts & actual payments of the Institute during the financial year 2021-22. It is virtually a copy of cashbook/institute's main accounts. The total receipts from the different sources as shown in receipt & payment account comes to Rs. 220.65 crores which includes Rs. 88.07 crores as grants from MOE.

3. The Income and Expenditure Account

The Income and Expenditure account is prepared on accrual basis. The total income is Rs. 924431341/- (P/Y Rs. 792201521/-).

The committed expenditure under heads (as shown) are taken as the expenditure which includes salary & non salary components. Total expenditure comes to Rs. 828820405/- (P/Y Rs. 739716135/-) and depreciation charged is Rs. 387691571/- (P/Y Rs. 373421526/-).

4. Grants

During the year 2021-22, Government of India released Rs. 88.07 Crores in respect of both recurring and non-recurring expenditure.

5. Fixed Assets

Fixed assets are stated at cost of acquisition less accumulated depreciation thereon. Fixed Assets worth Rs. 1873.75 Lakhs procured during the year through projects have not been shown in the balance sheet as these assets continue to be the assets of the projects. The accumulated cost of the assets acquired through projects till date is 6307.24 lacs.

6. Depreciation

Depreciation on the Fixed Assets is provided on straight line method, as suggested for Central Autonomous Bodies by MHRD vide Letter No. 29-4/2012-IFD dated 17.04.2015, at the following rates.

Tangible Assets:

Asset Block	Percentage
1. Building	2.00%
2. Lab Equipments	8.00%

3. Plant & Machinery & Equipment	5.00%
4. Office Equipments	7.50%
5. Audio Visual Equipments	7.50%
6. Vehicles	10.00%
7. Furniture & Fittings	7.50%
8. Computer/Peripherals	20.00%
9. Electric Installations	5.00%
10. Library Books	10.00%
11. Other Fixed Assets	7.50%
12. Gas Cylinder	5.00%
13. Sewerage & Drainage	2.00%

Intangible Assets (amortization):

14. Computer Software	40.00%
15. E Journals	40.00%

7. Current Assets, Loans and Advances

In the opinion of the management the current assets, loans & advances of the institute have a realizable value in the ordinary course at least to the extent shown in the accounts and the provisions of liabilities are adequate.

8. Project Accounts

The Institute has also received grants from DST, DBT, ICMR and CSIR under Research and Development (R & D) Project. A Separate account for R & D Project is opened to manage the project account properly. Also R & D account is merged in the main Balance Sheet of Institute.

During the year under review project balances have been shown under the head Current Liabilities so as to present the balance sheet as per new format.

9. (a) Institute has following on roll students as on 31.03.2022:

Course	No. of Students
Phd	660
Integrated Phd	89
BS-MS	1067

(b) The total number of regular faculty members as on 31.03.2022 is 107 and salary structure of faculty are as follows:

- i) Professor: Pay Level 15, Rs. 182200-224100
- ii) Professor: Pay Level 14A, Rs. 159100-220200
- iii) Associate Professor: Pay Level 13A2, Rs. 139600-211300
- iv) Assistant Professor Grade-I Pay Level 13A1 Rs. 131400-204700
- iv) Assistant Professor Grade-II: Pay Level 12, Rs. 101500-167400 (with 03 years post Ph. D. experience)

10. The institute has paid salary from April 2021 to March 2022 to Director, IISER Mohali. Hence, according to AS-18, 'Related Party Disclosures', the disclosure for related party has been made here.

11. Separate enclosures have been attached with the main accounts of the Institute to verify/reconcile the figures.

12. There are no losses from casualties such as flood and fire.

13. Overhead Expenditure amounting to Rs. 8165372/- incurred by the Institute on behalf of various Projects has been received by the Institute.

14. Expenditure incurred in foreign currency

(a) Imports –Euro– 612462, GBP– 7623, JPY - 106000 , USD – 1027845 , CHF – 1312

(b) Foreign Travel – Rs. 490996/-

(c) Annual Subscriptions Journals – Euro – 3568, USD – 610005, GBP - 108719

15. During the year, provision for gratuity has been made in view of observation made by C&AG.

16. The transactions in the Mess Account No. 4790101000055 have not been considered in financial statements, being for specific purpose of mess only.

17. Figures for the previous year as well as current year have been regrouped, reclassified, recasted and/or rearranged wherever considered necessary to prepare the financial statements as per new format prescribed by MHRD vide Letter No. 29-4/2012-IFD dated 17.04.2015.

— Speed Post —



भारतीय लेखापरीक्षा तथा लेखा विभाग
कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय), चण्डीगढ़
Indian Audit & Accounts Department
Office of The Director General of Audit (Central),
Chandigarh



सं०/No: डी.जी.ए. (सी) के व्यय/SAR IISERM/2021-22/22-23/ 1813

दि०/Dated: 25.10.22

सेवा मे,

सचिव,
उच्चतर शिक्षा विभाग,
शिक्षा मंत्रालय,
भारत सरकार,
नई दिल्ली - 110001

विषय: Indian Institute of Science Education & Research (IISER), Mohali, Punjab के वर्ष 2021-22 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन महोदय,

कृपया Indian Institute of Science Education & Research (IISER), Mohali, Punjab के वर्ष 2021-22 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन (Separate Audit Report) संसद के दोनों सदनों के समक्ष प्रस्तुत करने हेतु सलग्न पायें। संसद में प्रस्तुत होने तक प्रतिवेदन को गोपनीय रखा जाए।

संसद में प्रस्तुत करने के उपरान्त प्रतिवेदन की पांच प्रतियाँ इस कार्यालय को भी भेज दी जाएँ।

कृपया इस पत्र की पावती भेजें।

संलग्न: उपरोक्त अनुसार

भवदीय,

हस्ता/-
महानिदेशक

✓ उपरोक्त की प्रतिलिपी वर्ष 2021-22 की पृथक लेखापरीक्षा प्रतिवेदन की प्रति सहित आवश्यक कार्यवाही हेतु निदेशक, Indian Institute of Science Education & Research (IISER) Mohali, Knowledge City, Sector 81, SAS Nagar, Punjab - 140306 को प्रेषित की जाती है।

भवदीया,
प्रतिष्ठा
निदेशक (केन्द्रीय व्यय)

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the Indian Institute of Science Education & Research (IISER), Mohali, Punjab for the year ended 31 March 2022

We have audited the Balance Sheet of the Indian Institute of Science Education & Research (IISER), Mohali, Punjab as on 31 March 2022, Income and Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Power and Conditions of Service) Act, 1971 read with Section 22(2) of the National Institutes of Technology, Science Education and Research Act, 2007.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/ CAG's Audit Reports, separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.

ii) The Balance Sheet and Income and Expenditure Account/Receipts and Payments Account dealt with by this Report have been drawn up in the format prescribed by the Ministry of Human Resource Development, Government of India vide order No. 29-4/2012-FD dated 17 April 2015.

iii) In our opinion, proper books of accounts and other relevant records have been maintained by IISER, Mohali in so far as it appears from our examination of such books.

iv) We further report that:

A. General

A.1 Ministry of Education vide OM No. F.No. 19-1/2017-IFD dated 23.2.2022 has clarified that each Bureau may issue separate notification for implementation of Payment of Gratuity Act, 1972 in respect of autonomous bodies under their administrative control. Annual Accounts for the year 2021-22, included an accumulated provision amounting to ₹ 8.49 crore in respect of gratuity to the employees, covered under NPS. However, gratuity can be given to the employees of the AB only after it is notified by the Ministry of Education. The fact of provisioning of gratuity should be disclosed in notes to accounts.

A.2 Income from Investments (Schedule- 11): ₹105.06 lakh

Bank certificates in support of interest income amounting to ₹1.05 crore earned on the term deposit accounts made out of funds kept in bank account no. 4790101000091 (internal resource generation) as shown in Income from Investments (Schedule- 11)(Other Investments) were not furnished to audit.

B. Grant-in-aid

Out of total available funds of ₹ 13153.48 lakh (OH 31: ₹ 4334.11 lakh; OH 35: ₹ 4294.95 lakh; and OH 36: ₹ 4524.42 lakh) including previous year unspent balance of ₹ 4239.53 lakh (OH 31: ₹ 895.11 lakh; OH 35: ₹ 2563.00 lakh; and OH 36: ₹ 781.42 lakh) and Grant-in-Aid received during the year ₹ 8807.00 lakh (OH 31: ₹ 3439.00 lakh; OH 35: ₹ 1625.00 lakh; and OH 36: ₹ 3743.00 lakh) and excess expenditure made from IRG ₹ 106.95 lakh (OH 35); the Institute utilized a sum of ₹ 9750.78 lakh (OH 31: 4300.71 lakh; OH 35: 1731.95 lakh; and OH 36: 3718.12 lakh) and amount of ₹ 806.17 lakh (OH 36) lapsed, leaving an unutilized balance of ₹ 2596.53 lakh (OH 31: ₹ 33.40 lakh; OH 35: ₹ 2563.00 lakh; and OH 36: ₹ 0.13 lakh) at the end of the year.

C. Management letter

Deficiencies which have not been included in the Audit report have been brought to the notice of the Institute's management through a management letter issued separately for remedial/corrective action.

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

vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies, Notes on

Accounts, and other significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India:

- a. In so far as it relates to the Balance Sheet, of the state of affairs of the Indian Institute of Science Education & Research (IISER), Mohali, Punjab as at 31 March 2022; and
- b. In so far as it relates to Income & Expenditure Account, of the deficit for the year ended on that date.

For and on behalf of the C & AG of India



**Director General of Audit
(Central), Chandigarh**

Place: Chandigarh

Date: 25.10.2022

Annexure to Separate Audit Report

1. Adequacy of Internal Audit System

The Institute has formed an internal audit cell and appointed a consultant and a Chartered Accountant firm that only look after processing of files and pre-audit of vouchers. However, internal audit for the year 2021-22 was not conducted by the Institute.

2. Adequacy of Internal Control System

The Internal control is found deficient to the extent of the following observations:-

- (i) The Institute makes payments to students in respect of scholarship. However, the system adopted for payment of scholarship is not linked with attendance sheet, Aadhar card, bank account.
- (ii) The assets entered in the Stock Registers maintained by the Store Department (upto 31.03.2022) have not been grouped as per the categories mentioned in the prescribed format. As a result, the Fixed Assets as recorded in the Annual Accounts could not be verified from the Stock Registers.
- (iii) The record in respect of Capital Works and Repair Works was not maintained properly. The requisite documents in respect of actual value of Works, Date of completion, Completion Certificates etc. were not available in the files.
- (iv) Record of consumption of Consumables was not shown to audit.
- (v) The Institute did not generate payment vouchers in respect of payments made to foreign service providers.

3. System of Physical Verification of Fixed Assets

Physical verification of fixed assets was not conducted for the year 2021-22. Last physical verification was conducted in 2015-16.

4. Physical Verification of Library Books

Physical verification of Library Books for the year 2021-22 was conducted, however, report is yet to be finalized.

5. System of Physical Verification of Inventories

Physical verification of inventory was not conducted for the year 2021-22.

6. Regularity in payment of statutory dues

The Institute was regular in payment of statutory dues.


Director

— Speed Post —

संजीव गोयल, आई.ए.ए.एस.
SANJEEV GOYAL, IAAS



महानिदेशक लेखापरीक्षा (केन्द्रीय), चण्डीगढ़
DIRECTOR GENERAL OF AUDIT
(CENTRAL), CHANDIGARH

No. DGA/CE/SAR 204-22/2022-23/1815
Date 25.10.2022

Dear Prof. J. Gowrishankar Sir,

The audit of annual accounts of your Institute for the year ended 31 March 2022 was conducted and audit comments in respect of the same have been reported through the Separate Audit Report. However, certain persistent irregularities though included in the Separate Audit Report (as briefed in the Part A of the annexure), but no corrective action has been taken, are being brought to your notice for urgent intervention. Besides, there are certain other deficiencies noticed which have not been included in the Separate Audit Report but, nevertheless, are significant (as detailed in the Part B of the annexure), are also being brought to your attention for remedial /corrective action.

You are requested to issue instructions for taking corrective measures in this regard.

With regards

Yours sincerely,

Prof. J. Gowrishankar
Director,
Indian Institute of Science Education & Research (IISER),
Mohali, Punjab

Annexure to the management letter

PART A: Persistent Irregularities being included in the Separate Audit Reports

Compliance to the following observations included in the previous year Separate Audit Reports on the annual accounts; was not made. As compliance of these observations, was not made, following observations have been repeated in the current year Separate Audit Report for the year 2021-22 (kindly refer to Annexure to Separate Audit Report):-

1. There is no system of internal audit in the Institute. However, pre-audit was being conducted by a consultant.
(comment no. 1 of Annexure to Separate Audit Report, 2021-22)
(comment no. 1 of Annexure to Separate Audit Report, 2020-21)
(comment no. 1 of Annexure to Separate Audit Report, 2019-20)
2. The Internal control is found deficient to the extent of following observations:-
 - (i) The assets entered in the Stock Registers maintained by the Store Department have not been grouped as per the categories mentioned in the prescribed format.
 - (ii) The files of Capital Works and Repair Works were not maintained properly. The requisite documents i.e. actual value of Works, Date of completion, Completion Certificates etc. were not available in the files.
(comment no. 2 of Annexure to Separate Audit Report, 2021-22)
(comment no. 2 of Annexure to Separate Audit Report, 2020-21)
(comment no. 2 of Annexure to Separate Audit Report, 2019-20)
3. Last Physical verification of Assets was conducted in the year 2015-16.
(comment no. 3 of Annexure to Separate Audit Report, 2021-22)
(comment no. 3 of Annexure to Separate Audit Report, 2020-21)
(comment no. 3 of Annexure to Separate Audit Report, 2019-20)
(comment no. 3 of Annexure to Separate Audit Report, 2018-19)
4. Physical verification of Inventories has not been conducted.
(comment no. 5 of Annexure to Separate Audit Report, 2021-22)
(comment no. 4 of Annexure to Separate Audit Report, 2020-21)
(comment no. 4 of Annexure to Separate Audit Report, 2019-20)

PART B: Other Irregularities noticed during the audit of accounts of the Institute for the year 2021-22 which have not been included in the Separate Audit Report

B.1 Balance Sheet

Sources of Funds

Current Liabilities and Provisions (Schedule 3): ₹ 95.71 crore

Above does not include the outstanding liability payable to the contractor on account of Annual Maintenance Contract charges amounting to ₹42.07 lakh and other payments due by 31.03.2022 amounting to ₹14.80 lakh. This has resulted in understatement of Current Liabilities as well as expenditure for the year by ₹56.87 lakh each.



Director