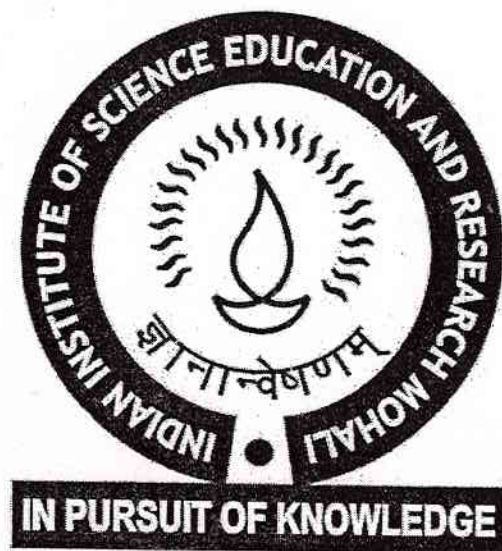


वार्षिक लेखा विवरण (2023-24)

Annual Statement of Accounts (2023-24)



भारतीय विज्ञान शिक्षा एवं अनुसंधान संस्थान, मोहाली

सेक्टर - 81, नॉलेज सिटी, पी. ओ. मनौली, एस. ए. एस. नगर, मोहाली, पंजाब - 140306

शिक्षा मंत्रालय, भारत सरकार द्वारा स्थापित

INDIAN INSTITUTE OF SCIENCE EDUCATION & RESEARCH, MOHALI

(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 31.03.2024

Amount in Rupees

SOURCES OF FUND	Schedule	Current Year	Previous Year
Corpus	1	5384738190	4919466248
Designated/Earmarked funds/Endowment Funds	2	25688255	23090539
CURRENT LIABILITIES & PROVISIONS	3	792545753	774144422
TOTAL		6202972198	5716701210

APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
FIXED ASSETS	4		
Tangible Assets		3832214512	3950551187
Intangible Assets		52325806	51096419
Capital Work-In- Progress		678469434	177564329
INVESTMENT FROM EARMARKED / ENDOWMENT FUNDS	5	20000000	0
Long Term		0	
Short Term			
INVESTMENTS - OTHERS	6	0	0
CURRENT ASSETS	7	1418340422	1265360245
LOANS,ADVANCES & DEPOSITS	8	201622024	272129031
TOTAL		6202972198	5716701210

Significant Accounting Policies

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Notes to Accounts

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REGISTRAR


DIRECTOR

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31.03.2024

PARTICULARS	Schedule	Current Year	Previous Year
INCOME			
Academic Receipts	9	110322605	102741821
Grants/ Subsidies	10	1111507895	913197743
Income from investments	11	104865296	32569914
Interest earned	12	3113823	3716860
Others Incomes	13	28647340	23992668
Prior Period Income	14	0	0
Total (A)		1358456959	1076219006
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	649198442	454101182
Academic Expenses	16	193109873	165372264
Administrative and General Expenses	17	217044884	194762162
Transportation Expenses	18	2000895	1657472
Repairs & Maintenance	19	181801794	124944711.9
Finance Costs	20	3600	18474
Depreciation	4	376859538	380579213
Others Expenses	21	0	0
Prior Period Depreciation	4	0	0
Prior Period Expenses	22	0	0
TOTAL (B)		1620019026	1321435479
Balance being excess of Income over Expenditure (A-B)		-261562067	-245216473
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		-261562067	-245216473

Significant Accounting Policies

Notes to Accounts

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REGISTRAR

DIRECTOR

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

Particulars	Amount in Rupees	
	Current Year	Previous Year
Balance as at the beginning of the year	4919466248	4375413811
Add: Contributions towards Corpus/ Capital Fund	0	0
Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure	745425737	377499431
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: Asstes Donated/ Gifts received (Library Books)	2660	1046
Add: Other Additions (Transferred from Endowment Fund)	0	419554201
Add: Excess of Income over expenditure transferred from the Income & Expenditure Account	0	0
Total	5664894645	5172468489
Less: Amount Transferred as per C&AG Para	0	0
Less: Amount Transferred to Grant	18594388	7785768
Less: Deficit transferred from the income & expenditure	261562067	245216473
BALANCE AT THE YEAR END	5384738190	4919466248


REGISTRAR


DIRECTOR

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

Particulars	ENDOWMENT FUND	STUDENT WELFARE FUND	Amount in Rupees	
			TOTAL	
			Current Year	Previous Year
A.				
a) Opening balance	50000	23040539	23090539	443497854
(i) Transfer to Corpus	0	0	0	0
b) Additions during the year:				
(i) Donation/grants	0	0	0	0
c) Income from investments made of the funds	0	953778	953778	633062
d) Accrued interest on investments/Advances	0	0	0	0
e) Interest on Savings Bank a/c	0	542171	542171	399007
f) Other additions (Welfare component of Student Fee)	0	1411335	1411335	195920
TOTAL (A)	50000	25947823	25997823	444725843
B.				
Utilisation/Expenditure towards objectives of funds				
i) Capital Expenditure				
-Transfer to Corpus	0	0	0	419554201
-Fixed Assets	0	0	0	0
-Others (Bonds)	0	0	0	0
Total	0	0	0	419554201
ii) Revenue Expenditure				
-Salaries,wages & allowances	0	0	0	0
-Consumables	0	0	0	0
-Contingency	0	0	0	0
-Fellowship	0	0	0	0
-Research	0	0	0	0
-Travel	0	0	0	0
-Books	0	0	0	0
-Student Welfare	0	309450	309450	2081062
-Cash Award	0	0	0	0
-Overhead (Bank Charges)	0	118	118	41
Total	0	309568	309568	2081103
TOTAL (B)	0	309568	309568	421635304
Closing Balance at the year end (A-B)	50000	25638255	25688255	23090539

Represented by

Cash and Bank Balances	50000	4801655	4851655	22874717
Investments	0	20000000	20000000	0
TDS	0	252823	252823	215823
Interest accrued but not due	0	583778	583778	0
Total	50000	25638255	25688256	23090540

REGISTRAR

DIRECTOR

IISER MOHALI
SCHEDULE- 3(a) SPONSORED PROJECTS

	CSIR-07-0002	DBT-07-0003	DST-08-0006	DST-09-0009	CSIR-09-0010	DST-10-0012	KVPY-10-0013	DST-11-0017	DBT-11-0021
a) opening balance of the funds	242553	-2632	-10449696	-220928	-627191	55290	469532	8298	-354775
b) additions to the funds									
i. Donations/Grants	0	0	0	0	18390147	0	0	0	0
ii) Income from investment made on account of funds (Interest)	0	0	0	0	0	0	0	0	0
iii) Refund of Grant	0	0	0	0	-4856917	0	0	0	0
TOTAL(a+b)	242553	-2632	-10449696	-220928	12906039	55290	469532	8298	-354775
c) Utilisation /expenditure towards objective of funds									
I) Capital expenditure									
-Fixed Assets	0	0	0	0	0	0	0	0	0
-others	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0
II) Revenue Expenditure									
-Salaries,wages & allowances	0	0	0	0	0	0	0	0	0
-Consumables	0	0	0	0	0	0	0	0	0
-Contingency	0	0	0	0	564950	0	0	0	0
-Fellowship	0	0	0	0	11780228	0	0	0	0
-Open Access Charges	0	0	0	0	0	0	0	0	0
-Travel	0	0	0	0	0	0	0	0	0
-Social Responsibility	0	0	0	0	0	0	0	0	0
-Workshop & Seminar	0	0	0	0	0	0	0	0	0
-Analytical Charges									
-Other									
-Research									
-Overhead	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	12345178	0	0	0	0
TOTAL(C)	0	0	0	0	12345178	0	0	0	0
NET BALANCE AT THE YEAR END(A+B-C)	242553	-2632	-10449696	-220928	560861	55290	469532	8298	-354775
Credit Balances	242553	0	0	0	560861	55290	469532	8298	0
Debit Balances	0	2632	10449696	220928		0	0	0	354775

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 Bance Sheet.

REGISTRAR


DIRECTOR

IISER MOHALI
SCHEDULE- 3(a) SPONSORED PROJECTS

	DBT-11-0022	DST-11-0023	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
a) opening balance of the funds	-1293611	5694265	162913	167877	1416385	242416	50971	691029	12536	209054	-253046
b) additions to the funds											
i. Donations/Grants	0	0	0	0	0	0	0	0	0	0	0
ii) Income from investment made on account of funds (Interest)	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
TOTAL(a+b)	-1293611	5694265	162913	167877	1416385	242416	50971	691029	12536	209054	-253046
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	0	0	0	0	0	0	0
-Fellowship	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
-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
-Workshop & Seminar	0	0	0	0	0	0	0	0	0	0	0
-Analytical Charges											
-Other											
-Research											
-Overhead	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0	0	0
TOTAL(C)	0	0	0	0	0	0	0	0	0	0	0
NET BALANCE AT THE YEAR END(A+B-C)	-1293611	5694265	162913	167877	1416385	242416	50971	691029	12536	209054	-253046
Credit Balances	0	5694265	162913	167877	1416385	242416	50971	691029	12536	209054	
Debit Balances	1293611	0	0	0	0	0	0	0	0	0	253046

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 Bance Sheet.

REGISTRAR

DIRECTOR

IISER MOHALI
SCHEDULE- 3(a) SPONSORED PROJECTS

	DAE-12-44	DBT-12-46	DST-12-47	ICS-13-51	DST-13-52	DST-13-53	DST-13-54	DST-14-60	DST-14-66	DST-14-68	DST-14-70	DST-14-71
a)opening balance of the funds	11935	-481037	902397	8261	313548	306244	905889	-75158	40680	40909	-218456	0
b)additions to the funds												
i. Donations/Grants	0	0	0	0	0	0	0	0	0	0	0	185813
ii) Income from investment made on account of funds (Interest)	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	-185813
TOTAL(a+b)	11935	-481037	902397	8261	313548	306244	905889	-75158	40680	40909	-218456	0
c) Utilisation /expenditure towards objective of funds												
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
-Workshop & Seminar	0	0	0	0	0	0	0	0	0	0	0	0
-Analytical Charges												
-Other												
-Research												
-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)	11935	-481037	902397	8261	313548	306244	905889	-75158	40680	40909	-218456	0
Credit Balances	11935	0	902397	8261	313548	306244	905889	0	40680	40909	0	0
Debit Balances	0	481037	0	0	0	0	0	75158	0	0	218456	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 Bance Sheet.

REGISTRAR

DIRECTOR

IISER MOHALI
SCHEDULE- 3(a) SPONSORED PROJECTS

	DST-14-80	DST-14-81	DST-14-82	DST-14-83	DST-14-84	DST-14-89	DST-14-100	DST-14-104	DST-14-106	DST-14-113	DST 115	DST 118
a) opening balance of the funds	-52614	-36348	80614	51276	-104731	-15647	-11831	264627	362620	599	95588	3694155
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 account of funds (Interest)	0	0	0	0	0	0	0	0	0	0	0	0
iii) Refund of Grant	0	0	0	0	-192003	0	0	0	-362620	0	-95588	-1040403
TOTAL(a+b)	-52614	-36348	80614	51276	-296734	-15647	-11831	264627	0	599	0	2653752
c) Utilisation /expenditure towards objective of funds												
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	209240
-Workshop & Seminar	0	0	0	0	0	0	0	0	0	0	0	0
-Analytical Charges												
-Other												
-Research												
-Overhead	0	0	0	0	0	0	0	0	0	0	0	2444512
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	2653752
NET BALANCE AT THE YEAR END(A+B-C)	-52614	-36348	80614	51276	-296734	-15647	-11831	264627	0	599	0	2653752
Credit Balances	0	0	80614	51276	0	0	0	264627	0	599	0	0
Debit Balances	52614	36348	0	0	296734	15647	11831	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 Bance Sheet.

REGISTRAR

DIRECTOR

IISER MOHALI
SCHEDULE- 3(a) SPONSORED PROJECTS

	DST 121	DST 127	DST 128	DST 129	DST 132	DST 133	DST 134	DST 135	DST 136	DST 137	DST 141	DST 144
a) opening balance of the funds	1610757	24237	46086	250	1134209	0	697291	0	554022	5934	930038	0
b) additions to the funds												
i. Donations/Grants	0	0	0	0	0	1446148	0	7000	0	0	6547783	1317299
ii) Income from investment made on account of funds (Interest)	0	0	0	0	0	0	0	0	0	0	0	0
iii) Refund of Grant	0	0	0	0	0	-1446148	0	0	0	0	0	-1317299
TOTAL(a+b)	1610757	24237	46086	250	1134209	0	697291	7000	554022	5934	7477821	0
c) Utilisation /expenditure towards objective of funds												
I) Capital expenditure												
-Fixed Assets	21736	0	0	0	0	0	0	0	0	0	1414462	0
-others	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	21736	0	0	0	0	0	0	0	0	0	1414462	0
II) Revenue Expenditure												
-Salaries,wages & allowances	0	0	0	0	0	0	0	0	0	0	225481	0
-Consumables	50890	0	0	0	0	0	0	0	0	0	4395062	0
-Contingency	0	0	0	0	0	0	0	0	0	0	351007	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	392008	0
-Workshop & Seminar	0	0	0	0	0	0	0	0	0	0	0	0
-Analytical Charges											0	0
-Other												
-Research												
-Overhead	186701	0	0	0	0	0	0	7000	0	0	677802	0
TOTAL	237591	0	0	0	0	0	0	7000	0	0	6041360	0
TOTAL(C)	259327	0	0	0	0	0	0	7000	0	0	7455822	0
NET BALANCE AT THE YEAR END(A+B-C)	1351430	24237	46086	250	1134209	0	697291	0	554022	5934	21999	0
Credit Balances	1351430	24237	46086	250	1134209	0	697291	0	554022	5934	21999	0
Debit Balances	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

IISER MOHALI
SCHEDULE- 3(a) SPONSORED PROJECTS

	DST 145	DST 146	DST 147	DST 149	DST 152	DST 153	DST 154	DST 155	DST 156	DST 157	DST 158	DST 162
a) opening balance of the funds	58105	-21367	0	0	1623	20811	38620	16805	191816	3	0	189314
b) additions to the funds												
i. Donations/Grants	0	0	597050	124035	0	0	0	0	0	0	1613943	0
ii) Income from investment made on account of funds (Interest)	0	0	0	0	0	0	0	0	0	0	0	0
iii) Refund of Grant	-58105	0	-597050	-124035	-1623	-20811	0	0	-191816	0	-1613943	-189314
TOTAL(a+b)	0	-21367	0	0	0	0	38620	16805	0	3	0	0
c) Utilisation /expenditure towards objective of funds												
d) 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
-Workshop & Seminar	0	0	0	0	0	0	0	0	0	0	0	0
-Analytical Charges												
-Other												
-Research												
-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)	0	-21367	0	0	0	0	38620	16805	0	3	0	0
Credit Balances	0	0	0	0	0	0	38620	16805	0	3	0	0
Debit Balances	0	21367	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 Bance Sheet.

REGISTRAR


DIRECTOR

IISER MOHALI
SCHEDULE- 3(a) SPONSORED PROJECTS

	DST 164	DST 165	DST 166	DST 168	DST 169	DST 170	DST 171	DST 174	DST 175	DST 176	DST 177	DST 178
a)opening balance of the funds	82194	19935	34535	189900	62152	0	0	220000	170414	0	10423	10282353
b)additions to the funds												
i. Donations/Grants	0	0	0	0	0	1475258	43729	0	0	500000	0	55651347
ii) Income from investment made on account of funds (Interest)	0	0	0	3482	0	0	0	0	0	0	0	0
iii) Refund of Grant	0	-19935	-34535	-193382	-62152	-306988	-43729	0	-170414	0	0	-63090028
TOTAL(a+b)	82194	0	0	0	0	1168270	0	220000	0	500000	10423	2843672
c) Utilisation /expenditure towards objective of funds												
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	732892
-Consumables	0	0	0	0	0	0	0	0	0	0	0	8627
-Contingency	0	0	0	0	0	142300	0	0	0	484410	0	241726
-Fellowship	0	0	0	0	0	888097	0	0	0	15590	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	124531	0	0	0	0	0	265038
-Workshop & Seminar	0	0	0	0	0	0	0	0	0	0	0	0
-Analytical Charges												1029475
-Other												
-Research												115914
-Overhead	0	0	0	0	0	13342	0	0	0	0	0	200000
TOTAL	0	0	0	0	0	1168270	0	0	0	500000	0	2593672
TOTAL(C)	0	0	0	0	0	1168270	0	0	0	500000	0	2593672
NET BALANCE AT THE YEAR END(A+B-C)	82194	0	0	0	0	0	0	220000	0	0	10423	250000
Credit Balances	82194	0	0	0	0	0	0	220000	0	0	10423	250000
Debit Balances	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 Bance Sheet.

REGISTRAR


DIRECTOR

IISER MOHALI
SCHEDULE- 3(a) SPONSORED PROJECTS

	DST 179	DST 181	DST 182	DST 183	DST 184	DST 186	DST 187	DST 188	DST 190	DST 191	DST 193	DST 195
a) opening balance of the funds	11153	12726036	904292	326680	255227	1085999	1072557	64210	31197	1416451	274827	718812
b) additions to the funds												
i. Donations/Grants		13223136	1115292	356625	294773	0	1072557	0	4306271	1304068	4265000	593100
ii) Income from investment made on account of funds (Interest)		0	0	0	0	0	0	0	0	0	0	0
iii) Refund of Grant	-11153	-13791889	-954849	-310569	0	0	-2145114	0	-87769	0	0	0
TOTAL(a+b)	0	12157283	1064735	372736	550000	1085999	0	64210	4249699	2720519	4539827	1311912
c) Utilisation /expenditure towards objective of funds												
I) Capital expenditure												
-Fixed Assets	0	10854180	0	0	0	0	0	0	0	0	7577	0
-others	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	10854180	0	0	0	0	0	0	0	0	7577	0
II) Revenue Expenditure												
-Salaries,wages & allowances	0	106440	693883	197899	0	0	0	0	836612	362499	1178466	0
-Consumables	0	0	42268	5870	493687	330401	0	0	3207081	1989224	0	0
-Contingency	0	287575	72210	35812	0	0	0	0	13750	13270	595708	0
-Fellowship	0	0	0	0	0	300000	0	0	0	0	0	0
-Open Access Charges	0	0	0	0	0	0	0	0	0	0	0	0
-Travel	0	0	36374	33155	6313	123034	0	0	11059	44038	260410	718812
-Social Responsibility	0	0	0	0	0	0	0	0	0	0	0	0
-Workshop & Seminar	0	0	0	0	0	0	0	0	0	0	0	0
-Analytical Charges												
-Other						43424						
-Research												
-Overhead	0	500000	220000	100000	50000	100000	0	0	150000	240903	0	0
TOTAL	0	894015	1064735	372736	550000	896859	0	0	4218502	2649934	2034584	718812
TOTAL(C)	0	11748195	1064735	372736	550000	896859	0	0	4218502	2649934	2042161	718812
NET BALANCE AT THE YEAR END(A+B-C)	0	409088	0	0	0	189140	0	64210	31197	70585	2497666	593100
Credit Balances	0	409088	0	0	0	189140	0	64210	31197	70585	2497666	593100
Debit Balances	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 Bance Sheet.

REGISTRAR



DIRECTOR

IISER MOHALI
SCHEDULE- 3(a) SPONSORED PROJECTS

	DST 196	DST 198	DST 199	DST 200	DST 201	DST 202	DST 203	DST 204	DST 205	DST 206	DST 207	DST 208
a)opening balance of the funds	1	216056	39059	6711607	533852	879610	79477	0	0	0	0	535501
b)additions to the funds												
i. Donations/Grants	857156	0	0	3230159	0	0	0	5235123	3088101	1223592	2858449	1000000
ii) Income from investment made on account of funds (Interest)	0	0	0	0	0	0	0	0	0	0	0	0
iii) Refund of Grant	-857156	0	-39059	0	0	-684814	-79477	-140402	-850972	-85032	-129843	0
TOTAL(a+b)	1	216056	0	9941766	533852	194796	0	5094721	2237129	1138560	2728606	1535501
c) Utilisation /expenditure towards objective of funds												
I) Capital expenditure				0								
-Fixed Assets	0	0	0	5959000	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	5959000	0	0	0	0	0	0	0	0
II) Revenue Expenditure												
-Salaries,wages & allowances	0	0	0	0	0	0	0	0	273726	0	0	654240
-Consumables	0	0	0	2164171	277908	192436	0	4386773	1756077	798161	2437790	0
-Contingency	0	0	0	45394	0	0	0	387054	50000	51965	105218	14665
-Fellowship	0	0	0	0	0	0	0	0	0	0	0	300000
-Open Access Charges	0	0	0	0	0	0	0	0	0	0	0	0
-Travel	0	0	0	454948	0	0	0	79894	4326	134434	31598	233153
-Social Responsibility	0	0	0	0	0	0	0	0	0	0	0	0
-Workshop & Seminar	0	0	0	0	0	0	0	0	0	0	0	0
-Analytical Charges												
-Other												
-Research												
-Overhead	0	0	0	862351	0	0	0	241000	153000	154000	154000	101314
TOTAL	0	0	0	3526864	277908	192436	0	5094721	2237129	1138560	2728606	1303372
TOTAL(C)	0	0	0	9485864	277908	192436	0	5094721	2237129	1138560	2728606	1303372
NET BALANCE AT THE YEAR END(A+B-C)	1	216056	0	455902	255944	2360	0	0	0	0	0	232129
Credit Balances	1	216056	0	455902	255944	2360	0	0	0	0	0	232129
Debit Balances	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 Bance Sheet.

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DIRECTOR

IISER MOHALI
SCHEDULE- 3(a) SPONSORED PROJECTS

	DST 210	DST 211	DST 212	DST 213	DST 214	DST 215	DST 216	DST 217	DST 218	DST 219	DST 221	DST 223
a) opening balance of the funds	141079	271475	26151622	0	0	0	0	231968	0	0	1800576	639828
b) additions to the funds												
i. Donations/Grants	0	0	0	2533567	2966608	2312973	1974928	7344400	1917223	1722199	0	0
ii) Income from investment made on account of funds (Interest)	0	0	0	0	0	0	0	0	0	0	0	0
iii) Refund of Grant	0	-43144	0	-358033	-1810084	-1064518	-416097	-5487200	-1078003	-6227	0	0
TOTAL(a+b)	141079	228331	26151622	2175534	1156524	1248455	1558831	2089168	839220	1715972	1800576	639828
c) Utilisation /expenditure towards objective of funds												
I) Capital expenditure												
-Fixed Assets	0	0	9133323	0	0	0	0	0	0	0	1613973	0
-others	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	9133323	0	0	0	0	0	0	0	1613973	0
II) Revenue Expenditure												
-Salaries,wages & allowances	0	0	608595	0	0	168654	0	209226	494465	0	0	58037
-Consumables	0	213432	43463	1719741	843156	689192	1032252	93076	120816	1428721	0	457919
-Contingency	0	4899	60000	242499	81335	222976	189861	135466	70939	73787	829	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	23010	60294	78033	30633	98718	882089	0	60464	3000	10324
-Workshop & Seminar	0	10000	0	0	0	0	0	0	0	0	0	0
-Analytical Charges	0	0	0	0	0	0	0	0	0	0	0	0
-Other								462311				
-Research												
-Overhead	0	0	150000	153000	154000	137000	238000	307000	153000	153000	0	0
TOTAL	0	228331	885068	2175534	1156524	1248455	1558831	2089168	839220	1715972	3829	526280
TOTAL(C)	0	228331	10018391	2175534	1156524	1248455	1558831	2089168	839220	1715972	1617802	526280
NET BALANCE AT THE YEAR END(A+B-C)	141079	0	16133231	0	0	0	0	0	0	0	182774	113548
Credit Balances	141079	0	16133231	0	0	0	0	0	0	0	182774	113548
Debit Balances	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.

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DIRECTOR

IISER MOHALI
SCHEDULE- 3(a) SPONSORED PROJECTS

	DST 224	DST 226	DST 227	DST 229	DST 230	DST 231	DST 232	DST 233	DST 236	DST 237	DST 238	DST 239
a) opening balance of the funds	35849	0	175397	511714	119902	-598	895799	0	0	0	409802	398826
b) additions to the funds												
i. Donations/Grants	2000000	536581	172618	700000	0	100000	550000	5029025	2423509	6339279	1000000	900000
ii) Income from investment made on account of funds (Interest)	0	0	0	0	0	0	0	0	0	0	0	0
iii) Refund of Grant	0	0	-177214	0	0	0	-776513	-63381	-23266	-1176687	0	0
TOTAL(a+b)	2035849	536581	170801	1211714	119902	99402	669286	4965644	2400243	5162592	1409802	1298826
c) Utilisation /expenditure towards objective of funds												
I) Capital expenditure												
-Fixed Assets	0	0	0	0	0	0	0	0	0	5162592	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	5162592	0	0
II) Revenue Expenditure												
-Salaries,wages & allowances	273000	71920	0	384000	0	109233	0	1308480	372000	0	66960	431520
-Consumables	1490328	281859	138909	256567	0	0	468941	3577936	1938577	0	976713	57412
-Contingency	5153	39626	0	24003	0	7342	36843	2500	24173	0	14014	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	10034	0	3605	0	26728	15493	0	98164	0
-Social Responsibility	0	0	0	0	0	0	20000	0	0	0	0	10000
-Workshop & Seminar	0	0	0	0	0	0	0	0	0	0	0	0
-Analytical Charges												
-Other		75000										
-Research												
-Overhead	178000	68176	29113	0	0	0	83700	50000	50000	0	202238	240310
TOTAL	1946481	536581	168022	674604	0	120180	609484	4965644	2400243	0	1358089	739242
TOTAL(C)	1946481	536581	168022	674604	0	120180	609484	4965644	2400243	5162592	1358089	739242
NET BALANCE AT THE YEAR END(A+B-C)	89368	0	2779	537110	119902	-20778	59802	0	0	0	51713	559584
Credit Balances	89368	0	2779	537110	119902	0	59802	0	0	0	51713	559584
Debit Balances	0	0	0	0	0	20778	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).
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DIRECTOR

IISER MOHALI
SCHEDULE- 3(a) SPONSORED PROJECTS

	DST 240	DST 241	DST 242	DST 243	DST 244	DST 245	DST 246	DST 247	DST 248	DST 249	DST 250	DST 251
a) opening balance of the funds	640020	1074803	1286895	0	3187197	382221	901876	165802	1872868	140257	63803	678993
b) additions to the funds												
i. Donations/Grants	1000000	1000000	500000	546930	2301680	600000	797980	800000	177742	500000	250000	450000
ii) Income from investment made on account of funds (Interest)	0	0	0	0	0	0	0	0	0	0	0	0
iii) Refund of Grant	0	0	0	-159574	-4164481	0	0	0	0	0	0	0
TOTAL(a+b)	1640020	2074803	1786895	387356	1324396	982221	1699856	965802	2050610	640257	313803	1128993
c) Utilisation /expenditure towards objective of funds												
I) Capital expenditure												
-Fixed Assets	0	0	0	387356	0	0	0	348661	0	0	0	0
-others	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	387356	0	0	0	348661	0	0	0	0
II) Revenue Expenditure												
-Salaries,wages & allowances	236749	0	186000	0	1030641	240000	0	0	741988	281880	0	341000
-Consumables	861885	0	0	0	52635	0	1216500	61985	996568	163316	0	177983
-Contingency	41890	1373	0	0	21184	0	41950	10189	27046	6496	5841	57245
-Fellowship	0	1500000	300000	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	6876	8043	288545	0	19936	0	0	10170	0	0	21495	50000
-Social Responsibility	10000	0	0	0	0	0	0	0	0	10000	10000	0
-Workshop & Seminar	0	0	0	0	0	0	0	0	0	0	0	0
-Analytical Charges												
-Other												
-Research												
-Overhead	500000	100000	100000	0	200000	162260	50000	50000	100000	145000	38000	152784
TOTAL	1657400	1609416	874545	0	1324396	402260	1308450	132344	1865602	606692	75336	779012
TOTAL(C)	1657400	1609416	874545	387356	1324396	402260	1308450	481005	1865602	606692	75336	779012
NET BALANCE AT THE YEAR END(A+B-C)	-17380	465387	912350	0	0	579961	391406	484797	185008	33565	238467	349981
Credit Balances	0	465387	912350	0	0	579961	391406	484797	185008	33565	238467	349981
Debit Balances	17380	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.
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3. The total of Col.9(debit) will appear as receivables in Schedule 8, Loans, Advance and Deposits, on the Assets side of the Bance Sheet.

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DIRECTOR

IISER MOHALI
SCHEDULE- 3(a) SPONSORED PROJECTS

	DST 252	DST 253	DST 254	DST 255	DST 256	DST 257	DST 258	DST 259	DST 260	DST 261	DST 262	DST 263
a) opening balance of the funds	0	0	6943813	1491496	284708	1660799	5946427	230233	102400	868000	2062847	0
b) additions to the funds												
i. Donations/Grants	3854230	700000	3674863	200000	75000	7500000	0	850000	1050000	0	0	1909088
ii) Income from investment made on account of funds (Interest)	0	0	0	0	0	0	0	0	0	0	0	0
iii) Refund of Grant	-2543728	-227901	0	0	0	0	0	0	0	0	0	-449341
TOTAL(a+b)	1310502	472099	10618676	1691496	359708	9160799	5946427	1080233	1152400	868000	2062847	1459747
c) Utilisation /expenditure towards objective of funds												
I) Capital expenditure												
-Fixed Assets	199927	0	7094067	1500000	231298	287354	5455034	17700	0	784402	484792	0
-others	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	199927	0	7094067	1500000	231298	287354	5455033.5	17700	0	784402	484792	0
II) Revenue Expenditure												
-Salaries,wages & allowances	0	261360	513931	0	0	626696	221840	399360	400166	0	0	260760
-Consumables	1167269	162437	660190	0	0	5657260	183215	413869	398885	34988	360565	1120550
-Contingency	26661	0	465363	0	0	42235	0	0	10756	0	38344	18437
-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	28649	27112	28846	0	0	4928	0	100000	68092	26074	25290	0
-Social Responsibility	0	0	0	0	0	10000	0	10000	10000	0	0	0
-Workshop & Seminar	0	0	0	0	0	0	0	0	0	0	0	0
-Analytical Charges												
-Other												
-Research												
-Overhead	100000	21190	37032	99000	0	300000	0	130540	257000	0	0	60000
TOTAL	1322579	472099	1705362	99000	0	6641119	405055	1053769	1144899	61062	424199	1459747
TOTAL(C)	1522506	472099	8799429	1599000	231298	6928473	5860089	1071469	1144899	845464	908991	1459747
NET BALANCE AT THE YEAR END(A+B-C)	-212004	0	1819247	92496	128410	2232326	86339	8764	7501	22536	1153856	0
Credit Balances	0	0	1819247	92496	128410	2232326	86339	8764	7501	22536	1153856	0
Debit Balances	212004	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 Bance Sheet.

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DIRECTOR

IISER MOHALI
SCHEDULE- 3(a) SPONSORED PROJECTS

	DST 264	DST 265	DST 266	DST 267	DST 268	DST 269	DST 270	DST 271	DST 272	DST 273	DST 274	DST 275
a) opening balance of the funds	0	6466451	0	173977	0	1698681	323492	317557	0	489099	0	0
b) additions to the funds												
i. Donations/Grants	4709409	137177	263221	400000	160159	700000	330000	1380600	1286517	1913200	500000	4492951
ii) Income from investment made on account of funds (Interest)	0	0	0	0	0	0	0	0	0	0	0	0
iii) Refund of Grant	-1485880	0	-142124	0	-226	0	0	0	-355930	0	-101211	-2201532
TOTAL(a+b)	3223529	6603628	121097	573977	159933	2398681	653492	1698157	930587	2402299	398789	2291419
c) Utilisation /expenditure towards objective of funds												
I) Capital expenditure												
-Fixed Assets	2517290	3012311	15299	0	0	1490000	0	0	0	0	398789	1300000
-others	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	2517290	3012311	15299	0	0	1490000	0	0	0	0	398789	1300000
II) Revenue Expenditure												
-Salaries,wages & allowances	437170	0	0	428040	0	0	0	356800	0	346435	0	945711
-Consumables	0	2678065	0	16000	138821	31155	414667	748112	99851	570545	0	5491
-Contingency	41848	104376	46585	0	0	39380	18236	65472	8026	33432	0	17735
-Fellowship	0	0	0	0	0	0	0	0	712800	0	0	0
-Open Access Charges	0	0	0	0	0	0	0	0	0	0	0	0
-Travel	0	68400	53933	11500	8612	6106	113347	0	27140	17154	0	22482
-Social Responsibility	0	0	0	0	0	0	0	0	0	0	0	0
-Workshop & Seminar	227221	0	0	0	0	0	0	0	0	0	0	0
-Analytical Charges												
-Other												
-Research												
-Overhead	0	586315	5280	58152	12500	147500	0	178845	82770	176404	0	0
TOTAL	706239	3437156	105798	513692	159933	224141	546250	1349229	930587	1143970	0	991419
TOTAL(C)	3223529	6449467	121097	513692	159933	1714141	546250	1349229	930587	1143970	398789	2291419
NET BALANCE AT THE YEAR END(A+B-C)	0	154161	0	60285	0	684540	107242	348928	0	1258329	0	0
Credit Balances	0	154161	0	60285	0	684540	107242	348928	0	1258329	0	0
Debit Balances	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 Bance Sheet.

REGISTRAR


DIRECTOR

IISER MOHALI
SCHEDULE- 3(a) SPONSORED PROJECTS

	DST 276	DST 278	DST 279	DST 280	DST 281	DST 282	DST 283	DST 284	DST 285	DST 286	DST 287	DST 288
a) opening balance of the funds	0	0	2322260	6891896	583330	150041	0	1592294	8754374	1347396	969529	2079032
b) additions to the funds												
i. Donations/Grants	2467200	3731520	150000	0	0	0	1723238	0	13839111	0	0	4032
ii) Income from investment made on account of funds (Interest)	0	0	0	0	0	0	0	0	0	0	0	0
iii) Refund of Grant	-475083	-1039813	0	0	0	0	0	0	0	0	0	-2083064
TOTAL(a+b)	1992117	2691707	2472260	6891896	583330	150041	1723238	1592294	22593485	1347396	969529	0
c) Utilisation /expenditure towards objective of funds												
I) Capital expenditure												
-Fixed Assets	0	1624860	1581450	313939	0	149230	1265000	926699	791500	1121345	0	0
-others	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	1624860	1581450	313939	0	149230	1265000	926699	791500	1121345	0	0
II) Revenue Expenditure												
-Salaries,wages & allowances	206612	215760	355376	115007	243613	0	321320	368540	919849	0	239806	0
-Consumables	1480195	747763	0	87448	207603	0	50000	0	1928076	172152	135347	0
-Contingency	49678	2340	0	50000	0	0	0	14825	120133	2880	31915	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	50984	49117	0	19527	0	36918	20157	293398	0	87280	0
-Social Responsibility	0	0	0	0	0	0	0	10000	0	10000	0	0
-Workshop & Seminar	0	0	0	0	0	0	0	0	0	0	0	0
-Analytical Charges												
-Other	155632											
-Research												
-Overhead	100000	50000	147500	620000	0	0	50000	104817	405296	0	153860	0
TOTAL	1992117	1066847	551993	872455	470743	0	458238	518339	3666752	185032	648208	0
TOTAL(C)	1992117	2691707	2133443	1186394	470743	149230	1723238	1445038	4458252	1306377	648208	0
NET BALANCE AT THE YEAR END(A+B-C)	0	0	338817	5705502	112587	811	0	147256	18135233	41019	321321	0
Credit Balances	0	0	338817	5705502	112587	811	0	147256	18135233	41019	321321	0
Debit Balances	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 Bance Sheet.

REGISTRAR

DIRECTOR

IISER MOHALI
SCHEDULE- 3(a) SPONSORED PROJECTS

	DST 289	DST 290	DST 291	DST 292	DST 293	DST 294	DST 295	DST 296	DST 297	DST 298	DST 299	DST 300
a) opening balance of the funds	741936	191027	999745	1222569	1458510	2670000	100000	0	1160400	1488400	0	
b) additions to the funds												
i. Donations/Grants	0	0	0	2505877	1058403	0	550000	1198169	702759	0	3600000	3075805
ii) Income from investment made on account of funds (Interest)	0	0	0	0	0	0	0	0	0	0	0	0
iii) Refund of Grant	0	0	0	0	0	0	0	-116591	0	0	-2574153	0
TOTAL(a+b)	741936	191027	999745	3728446	2516913	2670000	650000	1081578	1863159	1488400	1025847	3075805
c) Utilisation /expenditure towards objective of funds												
I) Capital expenditure												
-Fixed Assets	124492	0	139000	1195223	0	0	0	88179	489999	0	132458	1195978
-others	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	124492	0	139000	1195223	0	0	0	88179	489999	0	132458	1195978
II) Revenue Expenditure												
-Salaries,wages & allowances	126413	0	169032	370295	582314	0	0	0	310000	0	0	298400
-Consumables	14000	0	0	613498	629487	57891	504188	22247	483666	53100	0	1197874
-Contingency	41071	30610	24327	0	80013	50000	31943	24772	0	0	67108	
-Fellowship	0	0	0	0	0	0	0	757865	0	0	0	0
-Open Access Charges	0	0	0	0	0	0	0	0	0	0	0	0
-Travel	26123	84342	50000	20000	0	50000	38278	0	0	0	499928	46262
-Social Responsibility	0	0	0	0	0	0	0	0	0	0	0	0
-Workshop & Seminar	0	0	0	0	0	0	0	0	0	0	0	0
-Analytical Charges												
-Other								98211				
-Research												
-Overhead	60176	20000	81225	0	42190	0	62333	90304	0	0	326353	
TOTAL	267783	134952	324584	1003793	1334004	157891	636742	993399	793666	53100	893389	1542536
TOTAL(C)	392275	134952	463584	2199016	1334004	157891	636742	1081578	1283665	53100	1025847	2738514
NET BALANCE AT THE YEAR END(A+B-C)	349661	56075	536161	1529430	1182909	2512109	13258	0	579494	1435300	0	337291
Credit Balances	349661	56075	536161	1529430	1182909	2512109	13258	0	579494	1435300	0	337291
Debit Balances	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 Bance Sheet.

REGISTRAR

DIRECTOR

IISER MOHALI
SCHEDULE- 3(a) SPONSORED PROJECTS

	DST 301	DST 302	DST 303	DST 304	DST 305	DST 306	DST 307	DST 308	DST 309	DST 310	DST 311	DST 312	DST 313	DST 314
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	4319000	4512000	2011999	1901040	1486500	2651000	2767500	308000	1300000	2862000	662500	2390000	2862000	219980
ii) Income from investment made on account of funds (Interest)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
iii) Refund of Grant	-2607623	0	0	0	0	-1092325	0	-158348	0	-2658941	0	-1117893	-2086996	-643
TOTAL(a+b)	1711377	4512000	2011999	1901040	1486500	1558675	2767500	149652	1300000	203059	662500	1272107	775004	219337
c) Utilisation /expenditure towards objective of funds														
I) Capital expenditure														
-Fixed Assets	1290389	0	1000000	0	0	1091780	140427	0	0	0	0	1012243	556803	0
-others	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	1290389	0	1000000	0	0	1091780	140427	0	0	0	0	1012243	556803	0
II) Revenue Expenditure														
-Salaries,wages & allowances	370988	0	0	0	0	0	0	0	0	0	0	0	0	0
-Consumables	0	949629	791836	1164753	0	210062	24000	0	77824	40872	95705	50695	24994	0
-Contingency	0	53062	47347	49747	0	0	98910	12496	0	12187	153837	15000	0	0
-Fellowship	0	0	0	0	0	0	0	0	858333	0	0	0	0	0
-Open Access Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-Travel	0	40558	50000	0	0	21833	0	145054	0	0	0	44169	43207	0
-Social Responsibility	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-Workshop & Seminar	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-Analytical Charges														
-Other														
-Research														
-Overhead	50000	216237	98666	172000	0	235000	137500	0	100000	150000	0	150000	150000	0
TOTAL	420988	1259486	987849	1386500	0	466895	260410	157550	1036157	203059	249542	259864	218201	0
TOTAL(C)	1711377	1259486	1987849	1386500	0	1558675	400837	157550	1036157	203059	249542	1272107	775004	0
NET BALANCE AT THE YEAR END(A+B-C)	0	3252514	24150	514540	1486500	0	2366663	-7898	263843	0	412958	0	0	219337
Credit Balances	0	3252514	24150	514540	1486500	0	2366663	0	263843	0	412958	0	0	219337
Debit Balances	0							7898		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 Bance Sheet.

REGISTRAR

DIRECTOR

IISER MOHALI
SCHEDULE- 3(a) SPONSORED PROJECTS

	DST 315	DST 316	DST 317	DST 318	DST 319	DST 320	DST 321	DST 322	DST 323	DST 324	DST 325	DST 326	DST 327	DST 328	DST 329
a) opening balance of the funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
b) additions to the funds															
i. Donations/Grants	2573000	3100000	1000000	8480000	3299500	1065962	2694800	488000	2675000	4841904	2146400	4023000	2024000	2365000	549999
ii) Income from investment made on account of funds (Interest)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
iii) Refund of Grant	-1451386	-1705783	0	0	0	0	-2475020	0	0	0	0	0	-1756744	0	0
TOTAL(a+b)	1121614	1394217	1000000	8480000	3299500	1065962	219780	488000	2675000	4841904	2146400	4023000	267256	2365000	549999
c) Utilisation /expenditure towards objective of funds															
d) Capital expenditure															
-Fixed Assets	702828	0	0	0	0	0	0	0	0	0	399992	0	0	0	0
-others	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	702827.5	0	0	0	0	0	0	0	0	0	399992	0	0	0	0
II) Revenue Expenditure															
-Salaries,wages & allowances	74000	0	0	99354	0	0	0	84000	0	47034	35276	0	0	0	0
-Consumables	144786	0	0	0	0	0	0	168402	0	0	0	0	32256	0	0
-Contingency	0	47533	0	0	0	0	0	0	0	0	0	0	0	0	0
-Fellowship	0	0	661290	0	0	0	130000	55645	0	0	0	0	0	0	0
-Open Access Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-Travel	0	1041184	98382	0	0	0	39780	174000	0	0	0	0	0	0	0
-Social Responsibility	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-Workshop & Seminar	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
-Analytical Charges															
-Other															
-Research															
-Overhead	200000	305500	50000	770893	190000	37615	50000	20000	0	238991	156341	213665	235000	187759	43410
TOTAL	418786	1394217	809672	870247	190000	37615	219780	502047	0	286025	191617	213665	267256	187759	43410
TOTAL(C)	1121614	1394217	809672	870247	190000	37615	219780	502047	0	286025	591609	213665	267256	187759	43410
NET BALANCE AT THE YEAR END(A+B-C)	1	1	190328	7609753	3109500	1028347	0	-14047	2675000	4555879	1554791	3809335	0	2177241	506589
Credit Balances	1	1	190328	7609753	3109500	1028347	0	0	2675000	4555879	1554791	3809335	0	2177241	506589
Debit Balances								14047					0		

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DIRECTOR

IISER MOHALI

SCHEDULE- 3(a) SPONSORED PROJECTS

	DST 330	DST 331	DST 332	DST 333	RJN F-1	JCB F-3	RJN F-6	RJN F-7	RJN F-8	DBT F-9	DBT -14-F10	F-11
a) opening balance of the funds	0	0	0	0	-591136	-276593	128389	41081	43786	248536	417870	33625
b) additions to the funds												
i. Donations/Grants	220000	1328800	670097	668400	0	0	0	0	0	0	0	0
ii) Income from investment made on account of funds (Interest)	0	0	0	0	0	0	0	0	0	0	0	0
iii) Refund of Grant	0	-1328800	0	0	0	0	0	0	0	0	0	0
TOTAL(a+b)	220000	0	670097	668400	-591136	-276593	128389	41081	43786	248536	417870	33625
c) Utilisation /expenditure towards objective of funds												
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
-Workshop & Seminar	0	0	0	0	0	0	0	0	0	0	0	0
-Analytical Charges												
-Other												
-Research												
-Overhead	20000	0	0	0	0	0	0	0	0	0	0	0
TOTAL	20000	0	0	0	0	0	0	0	0	0	0	0
TOTAL(C)	20000	0	0	0	0	0	0	0	0	0	0	0
NET BALANCE AT THE YEAR END(A+B-C)	200000	0	670097	668400	-591136	-276593	128389	41081	43786	248536	417870	33625
Credit Balances	200000	0	670097	668400	0	0	128389	41081	43786	248536	417870	33625
Debit Balances		0			591136	276593	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

IISER MOHALI
SCHEDULE- 3(a) SPONSORED PROJECTS

	F-15	F-18	F-19	F-25	F-27	F-44	F-47	F-48	F-51	F-52	F-53	F-54
a) opening balance of the funds	42739	-337872	5415	120795	3137	44831	3422	200000	693480	97529	37710	220651
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 account of funds (Interest)	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)	42739	-337872	5415	120795	3137	44831	3422	200000	693480	97529	37710	220651
c) Utilisation /expenditure towards objective of funds												
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	3422	0	0	0	0	18393
-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	7009
-Workshop & Seminar	0	0	0	0	0	0	0	0	0	0	0	0
-Analytical Charges												
-Other												
-Research												
-Overhead	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	3422	0	0	0	0	25402
TOTAL(C)	0	0	0	0	0	0	3422	0	0	0	0	25402
NET BALANCE AT THE YEAR END(A+B-C)	42739	-337872	5415	120795	3137	44831	0	200000	693480	97529	37710	195249
Credit Balances	42739	0	5415	120795	3137	44831	0	200000	693480	97529	37710	195249
Debit Balances	0	337872	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 Bance Sheet.

REGISTRAR


DIRECTOR

IISER MOHALI
SCHEDULE- 3(a) SPONSORED PROJECTS

	F-57	F-58	F-59	F-60	F-61	F-62	F-63	F-64	F-65	F-66	F-68	F-69
a)opening balance of the funds	346	50008	150001	409548	400000	8171	13441	546114	466175	725019	613480	677200
b)additions to the funds												
i. Donations/Grants	0	335000	275000	0	710854	950000	2881	650000	950000	0	1120998	961800
ii) Income from investment made on account of funds (Interest)	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)	346	385008	425001	409548	1110854	958171	16322	1196114	1416175	725019	1734478	1639000
c) Utilisation /expenditure towards objective of funds												
I) Capital expenditure												
-Fixed Assets	0	0	101480	0	90854	0	0	59472	0	0	0	0
-others	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	101480	0	90854	0	0	59472	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	4979	0	0	93380	0	0	146013	15943	0	0
-Contingency	0	0	96376	0	0	111339	0	3898	33066	0	0	4130
-Fellowship	0	60000	60000	409548	420000	653400	0	712800	712800	525019	810660	795320
-Open Access Charges	0	0	0	0	0	0	0	0	0	0	0	0
-Travel	0	0	45880	0	0	0	0	0	0	55995	16278	15340
-Social Responsibility	0	0	0	0	0	0	0	0	0	0	0	0
-Workshop & Seminar	0	0	0	0	0	0	0	0	0	0	0	0
-Analytical Charges												
-Other												
-Research												
-Overhead	0	25000	25000	0	0	100000	0	100000	100000	0	0	0
TOTAL	0	85000	232235	409548	420000	958119	0	816698	991879	596957	826938	814790
TOTAL(C)	0	85000	333715	409548	510854	958119	0	876170	991879	596957	826938	814790
NET BALANCE AT THE YEAR END(A+B-C)	346	300008	91286	0	600000	52	16322	319944	424296	128062	907540	824210
Credit Balances	346	300008	91286	0	600000	52	16322	319944	424296	128062	907540	824210
Debit Balances	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 Bance Sheet.

REGISTRAR


DIRECTOR

IISER MOHALI
SCHEDULE- 3(a) SPONSORED PROJECTS

	F-70	F-71	F-72	F-73	F-74	F-75	F-76	F-77	F-78	INSA SKK	Year	Year
a) opening balance of the funds	790168	757607	528085	335000	246930	0	0	0	0	12	160613217	298070889
b) additions to the funds												
i. Donations/Grants	0	0	0	0	0	335000	751933	60000	700000	99988	334433560	224718994
ii) Income from investment made on account of funds (Interest)	0	0	0	0	0	0	0	0	0	0	3482	979317
iii) Refund of Grant	0	0	0	0	0	0	0	0	0	0	-145424250	-151845575
TOTAL (a+b)	790168	757607	528085	335000	246930	335000	751933	60000	700000	100000	349626009	371923625
c) Utilisation /expenditure towards objective of funds												
D) Capital expenditure												
-Fixed Assets	70399	0	0	0	0	0	0	0	0	0	77347141	92961005
-others	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	70399	0	0	0	0	0	0	0	0	0	77347141	92961005
II) Revenue Expenditure												
-Salaries,wages & allowances	0	0	0	0	0	0	0	0	0	0	23627744	20001882
-Consumables	126794	74716	0	249352	0	41052	0	0	0	63000	70218232	48069577
-Contingency	0	39226	19999	0	0	0	16596	0	30035	0	6902753	7505505
-Fellowship	590168	281671	508085	0	0	60000	483645	30000	300000	0	25657374	27353041
-Open Access Charges	0	0	0	0	0	0	0	0	0	0	0	0
-Travel	0	49656	0	0	0	0	0	0	0	0	8866323	4854600
-Social Responsibility	0	0	0	0	0	0	0	0	0	0	120000	70000
-Workshop & Seminar	0	0	0	0	0	0	0	0	0	0	1256696	273159
-Analytical Charges											603946	0
-Other											346546	0
-Research											2444512	0
-Overhead	0	0	0	25000	0	25000	0	0	0	0	17201153	10221640
TOTAL	716962	445269	528084	274352	0	126052	500241	30000	330035	63000	157245278	118349404
TOTAL (C)	787361	445269	528084	274352	0	126052	500241	30000	330035	63000	234592419	211310409
NET BALANCE AT THE YEAR END(A+B-C)	2807	312338	1	60648	246930	208948	251692	30000	369965	37000	115033590	160613216
Credit Balances	2807	312338	1	60648	246930	208948	251692	30000	369965	37000	130295178	176038483
Debit Balances	0	0	0	0	0	0	0	0	0	0	15261588	15425267

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.

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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		
Add: Transfer from Internal Receipts	189657123	256300000
Add: Adjustment as per C&AG	4249666	0
Add: Receipts during the year	0	0
	649200000	315600000
Total (a)	843106789	571900000
Less Grant Lapsed/Time Barred	0	4743446
Less: Utilised for Revenue Expenditure	0	0
Less: Utilised for Capital Expenditure	745425737	377499431
Total (b)	745425737	382242877
Unutilised carried forward (a-b)	97681052	189657123
B. Salary (Recurring - 36)		
Balance B/F	0	13142
Add: Transfer from Internal Receipts	2060718	2171109
Receipts during the year	529400000	442100000
Total (c)	531460718	444284251
Less Grant Lapsed/Time Barred	11898207	17841591
Less: Utilised for Revenue Expenditure	519562511	426442659
Total (d)	531460718	444284250
Unutilised carried forward (c-d)	0	0
C. Non Salary (Recurring - 31)		
Balance B/F	0	3340425
Add: Transfer from Internal Receipts	12284004	5614659
Add: Receipts during the year	604500000	477800000
Total (e)	616784004	486755084
Less: Adjustment as per C&AG (Opening of L/Y)	0	0
Less: Utilised for Revenue Expenditure	591945384	486755084
Total (f)	591945384	486755084
Unutilised carried forward (e-f)	24838620	0
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)	122519672	189657123

REGISTRAR

DIRECTOR

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

PARTICULARS	Amount in Rupees	
	CURRENT YEAR	PREVIOUS YEAR
A. CURRENT LIABILITIES		
1. Deposits from staff	0	0
2. Deposits from students		
a) Student Caution Money	6900395	7150395
3. Sundry Creditors		
a) For Goods & Services	2887007	2887007
b) Others - Project	595636	6016946
4. Deposit- Others (including EMD, Security Deposit)		
(i) Mess Security Payable	804000	804000
(ii) Earnest Money	2990548	2651025
(iii) Works Security Payable	89405	89405
(iv) Shop Security Payable	24000	24000
(v) AMC Security Payable	3512450	1845544
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):		
a) Overdue	0	0
b) Others	0	0
i) TDS Payable	9335950	443115
ii) National Pension Scheme Payable	8314606	6574657
iii) Labour Cess Payable	0	0
iv) GST Payable	269304	276027
v) GST TDS Payable	3371584	1149934
6. Others Current Liabilities		
a) Salaries	29255736	24736783
b) Receipts against sponsored projects	130295178	176038483
c) Receipts against sponsored fellowships & scholarships	0	0
d) Unutilised Grants	122519672	189657123
e) Grants in advance	0	0
f) Other Funds	0	0
g) Benevolent Fund	3600	3600
h) Other Liabilities		
-Scholarship Payable	0	5448107
-Honorarium Payable	61078	66006
-Electricity & Water Payable	0	5447680
-Telephone Expenses Payable	15187	11474
-Student Fees Advance	15081096	14075709
-CNR Rao Award	140000	140000
-Expenses Payable (Project)	0	25757
-NBHM	50508	50508
-Administrative Staff (Consultancy Fund)	40000	0
-Labour Cess Payable	53622	0
-CSR Grant Dr. Ujjwal Gautam	1200000	0
-ETPP-2024 Conference	720508	0
-IISER Welfare Fund	20000	0
-IQC Conference 2024	200000	0
-Q Safe Conference	500000	0
-QWIG International Workshop 2024	41437	0
-Red Ribbon Club Grant	7000	0
-Interest Payable to GOI (Project)	19442348	18826517

-GAHS (Krishnendu Gongupadhyay) (Project)	266	266
-CNSD Conference (Project)	60714	60714
-INSA Project (Meera Nanda)	23632	23632
-Covid (Project)	400000	400000
-INSA Project (Dr Kochhar)	5027	5027
-Annual Meeting of Ethological (Project)	23591	23591
-Navdeep Arya Travel (Project)	94388	0
-Biology Seminar (Project)	73624	73624
-GIAN (Project)	825144	825144
-DAE (Project)	4560	4560
-Telescope Workshop (Project)	2341	2341
-Receipt against Conference/Project (Project)	1144897	988845
-DMSP (Project)	532350	0
-Fellowship Payable (Project)	1249510	2258428
-Inspire Fellowship	800000	1160000
-CP 08 (Project)	150000	150000
-MMVY Fellowship (Project)	77690	0
-ICGC 2019 (Project)	50512	50512
-LTRG - 2022 (Project)	203191	505109
-Leaky Foundation Research Grant (Project)	392707	392707
-Madhav Maths Competition (Project)	18825	18825
-CRSI NSC Conference (Project)	0	239187
-Project GATI (Project)	4261	175347
-PMRF (Project)	90000	90000
-HEP Symposium Dr Ambresh (Project)	252840	260080
-Hostel Room Rent Payable (Project)	0	34400
-Travel Grant (Alokananda Chanda) (Project)	0	65565
-Travel Grant (Anubhav Preet Kaur) (Project)	0	144531
-Travel Grant (Rakesh Haldhar) (Project)	0	166000
-Yeast India Conference (Project)	0	30127
-Mukhya Mantri Medawi Vidhyarti Yagna (Project)	0	40190
-NBHM Meeting (Project)	0	100681
-Sharman Foundation (Project)	100478	277440
-Overhead Charges Payable	20196739	23747067
-I Tax Refund Payable to Endowment Fund	1482987	1482987
-I Tax Refund Payable to Student Welfare fund	123661	123661
-Mentorship Charges Payable	2781241	2781241
TOTAL (A)	389907031	501141631
B. PROVISIONS		
1. For Taxation	0	0
2. Gratuity	120677753	88277253
3. Superannuation/Pension	0	0
4. Accumulated Leave Encashment	281960969	184725538
5. Trade Warranties/Claims	0	0
6. Others (Specify)	0	0
TOTAL (B)	402638722	273002791
TOTAL (A+B)	792545753	774144422

Note: Unutilized grants 6 (d) will include grants received in advance for next year.

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INDIAN INSTITUTE OF SCIENCE EDUCATION & RESEARCH, MOHALI

SCHEDULE 4

SLNo.	Description	Depreciati on Rate	GROSS BLOCK					DEPRECIATION				NET BLOCK	
			Cost/Valuation as at beginning of the year	Additions during the year	Deduction during the year	Adjusmnts	Cost/Valuation at the year end	As at the beginning of the year	Depreciation during the year	Depreciation w/back	Total at the year end	As at the Current Year End	As at the Previous Year End
			1 st April 2023		2023-24		31 st March, 2024	1 st April 2023	2023-24		31st March, 2024	31st March 2024	31 st March 2023
A	FIXED ASSETS												
I	LAND												
	a)Free Hold	0.00%	100	0	0	0	100	0	0				
	b)Lease Hold	0.00%	0	0	0	0	0	0	0		0	100	100
II	BUILDINGS										0	0	0
	a)On Freehold Land	2.00%	2814547822	24330026	0	0	2838877848	471796950	56777557	0	528574507	2310303341	2342750872
	b)On Leasehold Land	2.00%											
	c)Ownership Premises	2.00%	606500000	0	0	0	606500000	127100000	12130000		139230000	467270000	479400000
	d)Other Superstructures	2.00%	0	0	0		0	0	0		0	0	0
III	LAB EQUIPMENTS	8.00%	2520563263	98913926	3373125	0	2616104064	1754743545	183902510	1619100	1937026955	679077109	765819718
IV	PLANT, MACHINERY & EQUIPMENT	5.00%	149175294	30656315	1154936	0	178676673	58830725	8933834	895136	66869423	111807250	90344569
V	OFFICE EQUIPMENTS	7.50%	51662641	3462829			55125470	28781967	4040251		32822218	22303252	22880674
VI	AUDIO VISUAL EQUIPMENT	7.50%	21552153	1445539			22997692	12121798	1698809		13820607	9177085	9430355
VII	VEHICLES	10.00%	5824375	0	0	0	5824375	4763048	329514		5092562	731813	1061327
VIII	FURNITURE & FIXTURES	7.50%	289823481	15446358	0	0	305269839	181677505	20857200		202534705	102735134	108145976
IX	COMPUTER/PERIPHERALS	20.00%	174069745	11139940	606032	0	184603653	128616021	16454903	604195	144466729	40136923	45453723
X	ELECTRIC INSTALLATIONS	5.00%	101375956	0	0	0	101375956	38769661	5068798		43838459	57537497	62606295
XI	LIBRARY BOOKS	10.00%	35051437	621242	0	0	35672679	29415116	1629014		31044130	4628549	5636321
XII	TUBEWELLS & W.SUPPLY	0.00%	0	0	0	0	0	0	0		0	0	0
XIII	OTHER FIXED ASSETS	7.50%	2572031	68509	0	0	2640540	1597172	198041		1795212	845328	974859
XIV	GAS CYLINDER	5.00%	1984466	0	0	0	1984466	1028983	99223		1128206	856260	955484
XV	SEWERAGE TREATMENT PLANT	2.00%	18781102	10295489	0	0	29076591	3690187	581532		4271719	24804871	15090915
	TOTAL OF CURRENT YEAR (A)		6793483866	196380173	5134093	0	6984729945	2842932678	312701185	3118431	3152515432	3832214512	3950551188
	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		175310716	503158718	0	0	678469434	0	0		0	678469434	175310716
	d) Furniture & Fixture		0	0	0	0	0	0	0		0	0	0
	e) Lab Equipment		2253612.5	0	2253613	0	0	0	0		0	0	2253612.5
	TOTAL OF CURRENT YEAR (CWIP) (B)		177564329	503158718	2253613	0	678469434	0	0	0	0	678469434	177564329
XVII	INTANGIBLE ASSETS												
	COMPUTER SOFTWARE	40.00%	43527501	6587047	0	0	50114548	40779016	4877389		45656405	4458143	2748484
	E JOURNALS	40.00%	267270539	58800692	0	0	326071231	218922604	59280964		278203568	47867663	48347935
	TOTAL OF CURRENT YEAR (CWIP) (C)		310798040	65387740	0	0	376185779	259701620	64158353	0	323859973	52325806	51096419
	TOTAL (A+B)		7281846234	764926630	7387706	0	8039385159	3102634298	376859538	3118431	3476375405	4563009752	4179211935

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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	0	0
6. Term Deposits with Banks	20000000	0
6. Others (to be specified)	0	0
TOTAL	20000000	0

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

	Amount in Rupees	
	CURRENT YEAR	PREVIOUS YEAR
FDR Student Welfare Fund	20000000	0
FDR Endowment Fund	0	0
Bonds Endowment Fund	0	0
TOTAL	20000000	0

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


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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


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

	Amount in Rupees	
	CURRENT YEAR	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	32283270	32465591
e) Building Material	0	0
f) Electrical Material	0	0
g) Stationery	1797102	1983842
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	1135742	11838043
(ii) Canara Bank A/c no 1094 (Flex)	0	12389
-In Term deposit accounts		
-On FDR (CNR)	290562	290562
-On Bonds	0	65000000
- On FDR	933639745	731063204
- On Canflex	218002125	0
- On Canflex (Project)	89250903	0
-In Savings accounts		
(i) Canara Bank A/c no 3310	0	4225421
(ii) Canara Bank A/c no 3299	4801655	22824717
(iii) Canara Bank A/c no 0091	15125415	8434727
(iv) Canara Bank A/c no 1197	53172	1958705
(vii) Canara Bank A/c no 1800	3138	2304605
(viii) Canara Bank A/c no 0026	853927	11913846
(ix) Canara Bank A/c no 1912	11962492	6764766
(x) Canara Bank A/c no 2118	88444438	106972285
(xi) Canara Bank A/c no 2130	-4026242	230540679
(xiii) Canara Bank A/c no 3926	301903	664595
(xiv) Canara Bank A/c no 2302	20196739	5259993
(xv) Canara Bank A/c no 2303	1774857	8265434
(xvi) ICICI Bank A/c No. 0978	1373760	11785885
(xvii) ICICI Bank A/c No. 1532	1061184	780648
(xviii) SBI A/C No. 41450791128	14534	10307
b) With non-Scheduled Banks:		
-In term deposit Accounts	0	0
-In Savings Accounts	0	0
4. Post Office- Savings Accounts	0	0
TOTAL	1418340422	1265360245

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

PARTICULARS	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)	4965041	10446810
2. Long Term Advances to employees:		
a) Vehicle loan	156600	156600
b) Home loan	0	0
c) Others(to be specified)	0	0
d) 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	115760368	185466952
b) Recoverable from CPWD	0	0
c) Recoverable from TBI	0	0
d) to Suppliers	349015	536793
e) Others	0	0
i) Margin Money For LC	1118805	17247281
4. Prepaid Expenses		
a) Insurance	65028	65914
b) Fee to Pollution Control Board	5640500	0
c) Lease Line Charges	4294084	4294092
5. Deposits		
a) Telephone	0	0
b) Lease Rent	0	0
c) Electricity	15578989	15578989
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

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6. Income Accrued:		
a) On Investments from Earmarked/ Endowment Funds		
-On FDR	0	0
-On FDR (Student Welfare Fund)	583778	0
b) On Investments-Others	28951742	10098379
c) On Loans and Advances	0	0
d) others (includes income due unrealized-Rs.....)	0	0
7. Other - Current assets receivable from UGC/ sponsored projects		
a) Debit balances in Sponsored Projects	15261588	15425267
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) FCS XIV Conference	613035	0
(vi) Receivable from IISER JAC	42000	538486
(vii) Prime Minister Research Fellowship (Project)	0	3013
(viii) TDS Receivable (2022-23)	729833	729833
(ix) TDS Receivable (2021-22)	0	3642362
(x) TDS Receivable (2020-21) (Student Welfare Fund)	64111	64111
(xi) TDS Receivable (2023-24) (Student Welfare Fund)	37000	0
(xii) TDS Receivable (2023-24)	6352037	0
(xiii) Shop Rent Receivable	210471	97431
(xiv) Overhead Charges Receivable	0	7175771
(xv) Sundry Debtors	291404	28400
(xvi) TDS on GST Receivable	24049	0
8. Claims Receivable	0	0
TOTAL	201622024	272129031


REGISTRAR


DIRECTOR

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

	Amount in Rupees	
	CURRENT YEAR	PREVIOUS YEAR
FEE FROM STUDENTS		
Academic		
1. Tuition fee	86847696	83727139
2. Admission fee	0	0
3. Enrolment Fee	0	0
4. Library Admission fee	0	0
5. Laboratory fee	1704704	1648400
6. Statutory Fees	1552710	1388780
7. Registration fee	465708	415860
8. Syllabus fee	0	0
Total (A)	90570818	87180179
Examinations		
1. Admission test fee	0	0
2. Annual Examination fee	1511360.00	1455721
3. Mark sheet, certificate fee	0	0
4. Entrance examination fee	0	0
Total (B)	1511360	1455721
Other fees		
1. Identity card fee	0	0
2. Fine/Miscellaneous fee	270939	71221
3. Medical fee	352556	322440
4. Convocation/Alumani Fees	1025084	0
5. Electricity & Water	1819040	1764900
6. Health Insurance	3419550	1020200
7. Sports Fees	851652	821600
8. Student Amenities	2125180	2069600
9. Student Welfare Fees	219316	199320
10. Hostel Fee	8157110	7836640
Total (C)	18240427	14105921
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)	110322605	102741821


REGISTRAR


DIRECTOR

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

Amount in Rupees

PARTICULARS	GRANT			Total Grant	Non Plan UGC	Current Year total	Previous Year Total
	35	36	31				
Balance B/F	189657123	0	0	189657123	0	189657123	259653567
Add: Transfer from Internal Receipts	4249666	2060718	12284004	18594388	0	18594388	7785768
Add: Adjustment as per C&AG	0	0	0	0	0	0	0
Add : Receipts during the year	649200000	529400000	604500000	1783100000	0	1783100000	1235500000
Total	843106789	531460718	616784004	1991351511	0	1991351511	1502939335
Less Grant Lapsed/Time Barred	0	11898207	0	11898207	0	11898207	22585037
Balance	843106789	519562511	616784004	1979453304	0	1979453304	1480354298
Less: Utilised for Capital Expenditure(A)	745425737	0	0	745425737	0	745425737	363146938
Balance	97681052	519562511	616784004	1234027567	0	1234027567	1117207359
Less: Utilised for Revenue Expenditure (B)	0	519562511	591945384	1111507895		1111507895	913197743
Balance C/F (C)	97681052	0	24838620	122519672	0	122519672	204009616

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

PARTICULARS	Amount in Rupees			
	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	39065000	0
2) Interest on Term deposits				
a) With Scheduled Banks				
(i) Main	0	0	63160450	32568908
(ii) R&D	0	0	2639846	1006
(iii) Endowment Fund	0	0	0	0
(iv) Student Welfare Fund	953778	633062	0	0
3) Interest on Savings Bank Accounts				
(i) Endowment Fund	0	0	0	0
(ii) Student Welfare Fund	542171	399007		
4) Others (Specify)	0	0	0	0
TOTAL	1495949	1032069	104865296	32569914
Transferred to Student Welfare/Endowment Fund	1495949	1032069		
Balance	0	0		


REGISTRAR


DIRECTOR

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	2082132	2055006
- Fees	937114	1570697
- Creche	41846	52372
- Extracurricular Activities	18812	21008
- Recruitment	30336	17777
- Conference	3583	0
2. On Loans		
a. Employees/ Staff	0	0
b. Others	0	0
3. On Debtors and Other Receivables	0	0
Total	3113823	3716860


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	596343	685630
2. License fee	2294640	2175524
3. Hire Charges of Guest House/ Auditorium/ground/ Convention Centre, etc.	1947992	1599297
Total	4838974	4460451
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	0
3. Income from Royalty	0	0
4. Sale of application form (recruitment)	0	375475
5. Misc. receipts (Sale of tender form, waste paper, etc.)		
(i) Application Fees	209866	0
(ii) Misc Receipts	388245	217718
(iii) Overhead Receipts	11767615	6823010
(iv) Shop Rent	1936166	1293503
(v) Bank Rent	206203	146441
(vi) Tender Fees	58500	97500
(vii) Analysis/Testing Charges/Sponsorship	1142864	516118
(viii) Scrap Sale	29825	136265
(ix) Interest on Electricity Security	0	415674
(x) Electricity & Water Charges	5090257	4838483
(xi) Animal Facility Usage Charges	1638443	1417514
(xii) Consultancy Charges	100000	1618249
(xiii) Conference Registration Fee	644735	0
(xiv) Leave Salary Contribution	307047	1348501
(xv) Interest on Income Tax Refund	288598	287766
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	23808366	19532217
GRAND TOTAL (A+B+C+D)	28647340	23992668

REGISTRAR

DIRECTOR

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

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


REGISTRAR


DIRECTOR

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

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
a) Salaries and Wages	414076547	340546518
b) Contribution to NPS	89017458	69990078
c) Retirement and Terminal Benefits	131698256	28801516
d) LTC facility	3138994	3233180
e) Medical facility	1751584	4445770
f) Children Education Allowance	2646000	2380500
g) CPDA	6410372	4703620
h) Relocation /Transfer Expenses	459231	0
TOTAL	649198442	454101182


REGISTRAR


DIRECTOR

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI
SCHEDULE 15A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

Amount in Rupees				
PARTICULARS	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.2023	0	88277253	184725538	273002791
Addition : Capitalized value of Contributions Received from other organizations	0	0	0	0
Total (a)	0	88277253	184725538	273002791
Less : Actual Payment during the Year (b)	0	429507	1632818	2062325
Balance Available on 31.03.2024 c (a-b)	0	87847746	183092720	270940466
Provision required on 31.03.2024 as per Actuarial Valuation (d)	0	120677753	281960969	402638722
A. Provision to be made in the Current Year (d-c)	0	32830007	98868249	131698256
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	32830007	98868249	131698256

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	78294385	67689117
b) Training/Workshop Fees	4054249	514702
c) Payment to visiting faculty	7284214	6054368
d) Student Support Services	2250520	1403332
e) Print Journals	10597188	5871051
f) Stipend/means-cum-merit scholarship	79890930	79189895
g) Subscription Expenses	109000	89526
h) Contingency	1965937	2168864
i) Analysis Charges	69671	189978
j) Animal House Expenses	4379318	481750
k) Convocation Expenses	1094201	699217
l) Sports Expenses	3120260	897821
m) Students Insurance	0	122643
TOTAL	193109873	165372264


REGISTRAR


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	101324650	94940536
b) Insurance	53101	53101
c) Rent, Rates and Taxes (including property tax)	0	0
B) Communication		
d) Postage	451043	368357
e) Telephone, Fax and Internet Charges	1142965	918880
f) Lease Line Charges	4294092	4294092
C) Others		
g) Printing and Stationary (consumption)	6320719	4226593
h) Traveling and Conveyance Expenses	12615475	5418091
i) Hospitality	2530219	1385641
j) Professional Charges	2210562	2649678
k) Advertisement and Publicity	1525165	1138939
l) Outsourcing	70808162	62322096
m) Other (specify)		
D G Set Running Exp	3708740	9344207
Computing Facility	1430055	1536218
Patent Filing Charges	400428	1360688
Guest House Expenses	929345	608830
Loading & Unloading Expenses	2400	72918
Administrative Expenses	2403792	2266986
Health Facility	1416178	478990
Covid Expenses	0	58606
Fee to Pollution Control Board	0	282505
Waste disposal Expenses	67897	184340
Registration Fees	558320	709730
Audit Fee	526165	142140
Assets W/off	2015662	0
Analysis Charges Paid	309749	0
TOTAL	217044884	194762162


REGISTRAR


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	740705	691768
b) Repairs & maintenance	231566	171425
c) Insurance expenses	103367	104613
2. Vehicles taken on rent/lease		
a) Rent/lease expenses	0	0
3. Vehicle (Taxi) hiring expenses	925257	689666
TOTAL	2000895	1657472


REGISTRAR


DIRECTOR

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

Particulars	CURRENT YEAR	PREVIOUS YEAR
a) Building	43258459	25367185
b) Furniture & Fixture	703594	72154
c) Equipments & Plant & Machinery	47506795	38529064
d) Computers	460466	680394
e) Elelctrical	45927354	26779908
f) Office Equipment	3526404	331430
g) General	1364537	798516
h) Cleaning material, Housekeeping & Gardening Services	39054185	32386061
TOTAL	181801794	124944712

SCHEDULE 20 – FINANCE COSTS

Particulars	CURRENT YEAR	PREVIOUS YEAR
a) Bank charges	3600	18474
b) Others (specify)	0	0
TOTAL	3600	18474


REGISTRAR


DIRECTOR

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	0
4. Transportation expenses	0	0
5. Repairs & Maintenance	0	0
6. Other expenses	0	0
TOTAL	0	0


REGISTRAR


DIRECTOR

Form of Financial Statements (Central Higher Educational Institutions)
RECEIPT AND PAYMENT ACCOUNT OF INDIAN INSTITUTE FOR SCIENCE EDUCATION & RESEARCH, MOHALI
SECTOR 81, KNOWLEDGE CITY, P.O. MANAULI, S.A.S.NAGAR, MOHALI
2023-24

RECEIPT	Amount (in Rs.) 31.03.2024	Amount (in Rs.) 31.03.2023	PAYMENT	Amount (in Rs.) 31.03.2024	Amount (in Rs.) 31.03.2023
Opening Balance in Bank A/c			Expenses		
As per cash book as on 01/04/2023 Canara Bank a/c no 1089	11838043	11627510	a) Establishment Expenses	513303609	428799836
As per cash book as on 01/04/2023 Canara Bank a/c no 1094	12389	47271	b) Academic Expenses	198380588	157659070
As per cash book as on 01/04/2023 Canara Bank a/c no 3310			c) Administrative Expenses	220473189	195260525
Endowment Fund	4225421	5590125	d) Transportation Expenses		
As per cash book as on 01/04/2023 Canara Bank a/c no 3299 Student Welfare Fund A/c	22824717	11941654	e) Repair & Maintenance	2000009	1656683
As per cash book as on 01/04/2023 Canara Bank a/c no 0091	8434727	254548330	f) Finance Cost	181801794	124944712
As per cash book as on 01/04/2023 Canara Bank a/c no 1197	1958705	1719090		3600	18474
As per cash book as on 01/04/2023 Canara Bank a/c no 0840	0	1227930			
As per cash book as on 01/04/2023 Canara Bank a/c no 0026	11913846	10257015			
As per cash book as on 01/04/2023 Canara Bank a/c no 1800	2304605	5441993			
As per cash book as on 01/04/2023 Canara Bank a/c no 1754	0	544923			
As per cash book as on 01/04/2023 Canara Bank a/c no 1912	6764766	4039448			
As per cash book as on 01/04/2023 Canara Bank a/c no 2118	106972285	106142109			
As per cash book as on 01/04/2023 Canara Bank a/c no 2130	230540679	365442925			
As per cash book as on 01/04/2023 Canara Bank a/c no 1873	0	829881			
As per cash book as on 01/04/2023 ICICI Bank a/c no 0978	11785885	11203855			
As per cash book as on 01/04/2023 ICICI Bank a/c no 1532	780648	0			
As per cash book as on 01/04/2023 Canara Bank a/c no 3926	664595	616258			
As per cash book as on 01/04/2023 Canara Bank a/c no 2302	5259993	4146956			
As per cash book as on 01/04/2023 Canara Bank a/c no 2303	8265434	5989128			
As per cash book as on 01/04/2023 SBI Bank a/c no 1128	10307	0			
Grant-in-Aid (Current Year)	1783100000	1235500000	Payment against Earmarked/Endowment Funds	309568	2081103
Academic Receipts	111327992	105405696	Payment against Sponsored Projects/Schemes	230754895	211310409
Receipt against Earmarked/Endowment Funds	1411335	0	Payment against Sponsored Fellowships and Scholarships	0	0
Receipt against Sponsored Projects/Schemes	189012792	84068695	Investment and Deposits made		
Receipt against Sponsored Fellowships and Scholarships	0	0	(a) Out of Earmarked/Endowment Funds	0	0
Income on Investments from			(b) Out of Student Welfare Fund	20000000	0
a) Earmarked/Endowment Funds/Student Welfare Fund	953778	3069239	Term Deposits with Scheduled Banks	629738688	679000000
b) Other Investments	0	0			
Interest received on			Expenditure on Fixed Assets and Capital Works in Progress		
a) FDR	69093879	78157243	a) Fixed Assets	263528952	188074032
b) Savings Bank Accounts	3655994	4115867	b) Advance to CPWD	431690048	100000000
			c) Margin Money for LC	1118805	17247281
Investments Encashed			Other Payments		
a) FDR	546063204	237520602	a) Refund of Earnest Money	607000	329600
b) FDR (Student Welfare Fund)	0	9300000	b) Refund of Security	569562	720277
			c) Refund of Grant	11898207	22585037
			d) Student Caution Money	1111120	1631200

			e) Advance to Supplier	349015	536793
			f) Payment to Creditors	5421310	10569804
			g) Expenses Payable (Project)	4388378	8431687
			h) Interest Paid to GOI	3190868	5108375
			i) Inspire Fellowship	360000	11240000
			j) Advance to Pollution Control Board	5640500	0
			k) FCS XIV Conference	1261822	0
			l) QWG International Conference	358563	0
Other Income (including Prior Period Income)			Closing Balance		
a) Application Fees	209866	375475	As per cash book as on 31/03/2024 Canara Bank a/c no 1089	1135742	11838043
b) Receipt from Guest House	1947992	1599297	As per cash book as on 31/03/2024 Canara Bank a/c no 1094	0	12389
c) Misc Receipts	388245	81007	As per cash book as on 31/03/2024 Canara Bank a/c no 3310	0	4225421
d) Tender Fees	58500	97500	Endowment Fund	0	
e) Overhead receipt	11767615	8165372	As per cash book as on 31/03/2024 Canara Bank a/c no 3299 Student Welfare Fund A/c	4801655	22824717
f) Hostel Room Rent	596343	685630	As per cash book as on 31/03/2024 Canara Bank a/c no 0091	15125415	8434727
g) Analysis Charges	1142864	516118	As per cash book as on 31/03/2024 Canara Bank a/c no 1197	53172	1958705
h) License fee	2294640	2175524	As per cash book as on 31/03/2024 Canara Bank a/c no 0026	853927	11913846
i) Bank Rent	206203	146441	As per cash book as on 31/03/2024 Canara Bank a/c no 1754	0	0
j) Shop Rent	1936166	1318558	As per cash book as on 31/03/2024 Canara Bank a/c no 1800	3138	2304605
k) Creche Fees	0	136711	As per cash book as on 31/03/2024 Canara Bank a/c no 1912	11962492	6764766
l) Animal Facility Usage Charges	1638443	1417514	As per cash book as on 31/03/2024 Canara Bank a/c no 2118	88444438	106972285
m) Consultancy Charges	100000	1618249	As per cash book as on 31/03/2024 Canara Bank a/c no 2130	-4026242	230540679
n) Income Tax Refund	3642362	2743954	As per cash book as on 31/03/2024 ICICI Bank a/c no 0978	1373760	11785885
o) Scrap Sale	29825	136265	As per cash book as on 31/03/2024 ICICI Bank a/c no. 1532	1061184	780648
p) Conference Registration Fees	644735	0	As per cash book as on 31/03/2024 Canara Bank a/c no 3926	301903	664595
q) Electricity & Water Charges	5090257	4838483	As per cash book as on 31/03/2024 Canara Bank a/c no 2302	20196739	5259993
r) Leave Salary Contribution	307047	1348501	As per cash book as on 31/03/2024 Canara Bank a/c no 2303	1774857	8265434
s) Interest on Income Tax Refund	288598	287766	As per cash book as on 31/03/2024 SBI Bank a/c no 1128	14534	10307
t) Interest on Electricity Security	0	415674	As per cash book as on 31/03/2024 Canflex	307253028	0
Deposits and Advances					
a) Earnest Money	946523	600720			
b) Security Deposit	2236468	1186702			
Any Other Receipts					
a) Student Caution Money	861120	864400			
b) Inspire Fellowship	0	12400000			
c) Receipt agst Project (R&D)	0	112339			
d) CSR Grant (Dr Ujjwal K Gautam)	1200000	0			
e) ETPP-2024 Conference	300000	0			
f) FCS XIV Conference	480000	0			
g) IQC Conference	200000	0			
h) Q Safe Conference	500000	0			
i) QWG International Conference	400000	0			
Grand Total	3178589833	2601761943	Grand Total	3178589833	2601761943

REGISTRAR

DIRECTOR

SCHEDULE 23

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, 2024 (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 Equipment	8.00%
	3. Plant & Machinery & Equipment	5.00%
	4. Office Equipment	7.50%
	5. Audio Visual Equipment	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 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) MEDICAL REIMBURSEMENT

Medical Reimbursement has been accounted on payment Basis as and when bills are submitted by the concerned employee. As per OM no. S14025/19/2015-MS dated 27th May 2015 issued by Ministry of Health & Family Welfare, Govt of India, the bills related to medical reimbursement can be submitted by Govt. servant within 6 months from the last date of treatment.

M) STALE CHEQUES

Cheques issued by the Institute but not presented to the Bank up to 3 months from the date of the cheque, are treated as stale cheques and transferred to current liabilities under the head "Stale Cheques". Fresh cheques issued thereafter, are debited to stale cheques Account. If fresh cheques are not claimed even after 3 years from the original date of the cheque, the amount involved is credited to miscellaneous income by debit to stale cheques account.

N) Liabilities/ Provisions no longer required

Liabilities/ Provisions outstanding for 3 years or more which are no longer required as on date of Balance Sheet are written back. Claims against such provisions, if any, arising thereafter, are charged off in the year of claim. Net amount is shown under the head miscellaneous income/ prior period income.

O) 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 31.03.2024, 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 Mohali
Case ID No. 194/2016 Sh. Gian Singh (Workman) Vs IISER Mohali
Civil Writ Petition No. 17953/2021 Monika vs. IISER Mohali & Others
Civil Writ Petition No. 996/2020 Dr. Tapan K Mukherjee vs. IISER Mohali
OA No. 287/2022 Arvind Kumar Mangalam vs. IISER Mohali & Others
CWP No. 24093/2022 Bhavin Kansara vs. Union of India & Others
CWP No. 24902/2022 Rakesh Kumar & Others vs. Union of India & Others
CWP No. 27497 /2022 Atul Kadwal & Others vs. IISER Mohali & Others
CWP No. 29771/2022 Poonam Rani & Others vs. Union of India & Others
CWP No. 28666/2022 Sachin Jain vs. Union of India & Others
CWP No. 29583/2022 Dr. Ramesh Ramachandran vs. IISER Mohali & Others
Case ID No. 13362/014/2022 Haradhan Maity Vs IISER Mohali
Case ID No. 700/2023 Ramesh Kumar & Others Vs Union of India & Others
CWP No. 1458/2023 Pulagam Visakhi Vs IISER Mohali & Others
CWP No. 4646/2024 Punjabi University Teachers Association Vs IISER Mohali & Others
CWP No. 8089/2024 Alok Kumar Mishra Vs IISER Mohali & Others
CWP No. 11723/2023 Aditya Yadav Vs IISER Mohali & Others
WA No. 1897/2023Gopakumar Vs IISER Mohali & Others

1.2 Letter of Credit established by the Bank on behalf of the Institution and Outstanding on 31.03.2023 and 31.03.2024 are:

Letter of Credit Outstanding as on 31.03.2023-

DATE	NAME OF VENDOR	REF NO	CURRENCY	AMOUNT
09/09/2022	Techniplast SPA Italy	04790FOSS2235702	EURO	11737.00
14/12/2022	Nabertherm GmBH, Germany	04790FOSS2306301	EURO	7402.00
22/02/2023	Rigaku Corporation, Japan	04790FOSS2308901	JPY YEN	1043000.00
14/03/2023	Peak Scientific Instruments India Pvt Ltd	04790IOSS2310301	INR	1230114.60
27/03/2023	Newport Corporation USA	04790FOSS2310302	USD	117000.00

Letter of Credit Outstanding as on 31.03.2024 –

DATE	NAME OF VENDOR	REF NO	CURRENCY	AMOUNT
29/01/2024	Aralab Equipamentos	04790FOSS2407401	EURO	15300.00
29/01/2024	Rigaku Corporation	04790FOSS2408001	JPY	902216.00

2. Receipt and Payment Accounts

The Receipt & Payment Account carries the figures of actual receipts & actual payments of the Institute during the financial year 2023-24. 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. 317.86 crores which includes Rs.178.31 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.1358718596/- (P/Y Rs.1076219006/-).

The committed expenditure under heads (as shown) are taken as the expenditure which includes salary & non salary components. Total expenditure comes to Rs.1241405463/- (P/Y Rs.940856266/) and depreciation charged is Rs.377129388/- (P/Y Rs.380579213/-).

4. Grants

During the year 2023-24, Government of India released Rs.178.31 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.773.47 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 8010.32 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 Equipment	8.00%
3. Plant & Machinery & Equipment	5.00%
4. Office Equipment	7.50%
5. Audio Visual Equipment	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 31.03.2024:

Course	No. of Students
Phd	447
Integrated Phd	83
BS-MS	1138

- (b) The total number of regular faculty members as on 31.03.2024 is 113 and salary structure of faculty are as follows:

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

10. The institute has paid salary from April 2023 to March 2024 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.12064161/- incurred by the Institute on behalf of various Projects has been received by the Institute.

14. Expenditure incurred in foreign currency

- (a) Imports – Euro– 229096.27, JPY – 2748216.00, USD – 116010.84, CHF –12047.95, GBP- 37887.90
- (b) Foreign Travel – Rs.4309585/-
- (c) Annual Subscriptions Journals –USD – 616651, GBP - 108096

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

16. A minor fire occurred in Physics Lab on 09.07.2023, due to which two sets of UPS, Make Liebert APM along with accessories got damaged. The original cost of the damaged items was Rs. 33.73 Lacs and the written down value as on 31.03.2023 was Rs. 17.54 Lacs. There being no salvage value, the said assets have been written off from the books of accounts and accordingly the said assets have been deleted from the schedule of fixed assets. The above write off is subject to approval from the competent authority/BOG.

17. Figures for the previous year as well as current year have been regrouped, reclassified, recast 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.



भारतीय लेखापरीक्षा तथा लेखा विभाग
कार्यालय प्रधान निदेशक लेखापरीक्षा (केन्द्रीय), चण्डीगढ़



Indian Audit & Accounts Department
Office of The Principal Director of Audit (Central),
Chandigarh

सं०/No: पी.डी.ए.(सी)/के. व्यय/SAR- IISER-2023-24/ 603

दि०/Dated: 28.10.2024

सेवा में,

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

शिक्षा मंत्रालय/Min. of Education
07 NOV 2024
स्कैन/SCANNED

शिक्षा मंत्रालय/Min. of Education
FTS No 1499177
19 NOV 2024
के. र अनुभाग/C. R. Section

विषय: Indian Institute of Science Education and Research (IISER), Mohali, Punjab के वर्ष 2023-24 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन

महोदय/महोदया,

कृपया Indian Institute of Science Education and Research (IISER), Mohali, Punjab के वर्ष 2023-24 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन (Separate Audit Report) संसद के दोनों सदनों के समक्ष प्रस्तुत करने हेतु संलग्न पाएं। संसद में प्रस्तुत होने तक प्रतिवेदन को गोपनीय रखा जाए।

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

कृपया इस पत्र की पावती भेजें।

भवदीय,

संलग्न: उपरोक्त अनुसार

प्रधान निदेशक

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the Indian Institute of Science Education and Research (IISER), Mohali, Punjab for the year ended 31 March 2024

We have audited the Balance Sheet of the Indian Institute of Science Education and Research (IISER), Mohali, Punjab as on 31 March 2024, 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 in so far as it appears from our examination of such books.

iv) We further report that: -

A. Balance Sheet

Fixed Asset (Schedule 4): ₹456.30 crore

Tangible Assets: ₹383.22 crore

Sewerage Treatment Plant (Additions): ₹102.95 lakh

Above includes an amount of ₹81.36 lakh on account of the expenditure incurred on works related to the Sewerage Treatment Plants in the Institute which should have been shown under Capital work in progress as the works were not fully completed till 31.03.2024. This has resulted in the understatement of Capital Work in progress by ₹81.36 lakh, overstatement of Sewerage Treatment Plant by ₹79.73 lakh and overstatement of Depreciation by ₹1.63 lakh.

B. General

B.1 As per the prescribed format of accounts, accounting policy regarding Revenue Recognition should be disclosed. However, contravening to the prescribed format, the Institute has not disclosed its accounting policy adopted regarding Revenue Recognition.

Similar comment was included in Separate Audit Report for previous year also but compliance was not made by the Institute.

B.2 Out of ₹6.32 crore booked as Interest on Term Deposits on Main Account in Schedule 11 (Income from investments), the Institute did not furnish bank certificates in respect of interest amounting to ₹ 4.23 crore. In absence of the relevant bank certificates/statements, interest amounting to ₹ 4.23 crore could not be verified in the audit.

C. Grant-in-aid

The position of Grant-in-aid of the Institute for the year 2023-24 was as under:

(Amount in ₹lakh)

Particulars	OH-31	OH-35	OH-36	Total
Opening balance as on 01.04.2023	0	2040.09	0	2040.09
Add: Grant Received	6045.00	6492.00	5294.00	17831.00
Total Fund Available	6045.00	8532.09	5294.00	19871.09

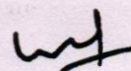
Less: Expenditure	5796.61 ¹	7555.28 ²	5175.02	18526.91
Less: Lapsed/Time barred	0	0	118.98	118.98
Unspent balance at the end of year on 31.3.2024	248.38	976.81	0	1225.2

D. 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:
- In so far as it relates to the Balance Sheet, of the state of affairs of the Indian Institute of Science Education and Research, Mohali, Punjab as at 31 March 2024; and
 - 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



Principal Director of Audit
(Central), Chandigarh

Place: Chandigarh

Date: 23.10.2024

¹Revenue Expenditure (OH-31) restricted to available grant funds under the Head: ₹5796.61 lakh.

²Capital Expenditure (OH-35) as per Schedule 4 restricted to available grant funds under the Head: ₹7555.28 lakh.

Annexure to Separate Audit Report

1. Adequacy of Internal Audit System.

Internal Audit for the year 2023-24 was conducted by a firm of Chartered Accountants.

2. Adequacy of Internal Control System

Internal control was found deficient to the extent that the Institute has not prepared its Accounting Manual.

3. System of Physical verification of Fixed Assets

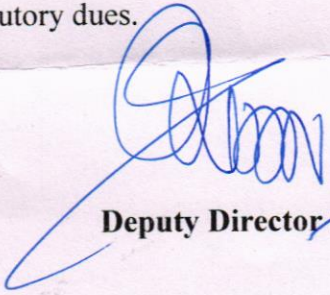
Physical verification of Fixed Assets (including Library Books) for the year 2023-24 was under process.

4. System of Physical verification of Inventory

Physical verification of Inventory for the year 2023-24 had been conducted.

5. Regularity in payment of statutory dues

The Institute was regular in payment of statutory dues.



Deputy Director (CE)