

भारतीय विज्ञान शिक्षा एवं अनुसंधान संस्थान मोहाली

तुलन पत्र 31 मार्च 2017 तक

धनराशि (रुपयों में)

निधि का स्रोत	अनुसूची	चालू वर्ष	गत वर्ष
कोष	1	4217456733	4440014238
नामोद्दिष्ट/निश्चित/वृत्ति निधि	2	281389051	214931724
चालू देयताएं एवं प्रावधान	3	393601599	393393562
	<b>कुल</b>	<b>4892447383</b>	<b>5048339524</b>

कोष का उपयोग	अनुसूची	चालू वर्ष	गत वर्ष
स्थिर परिसम्पत्तियाँ	4	4074602301	2867222185
मूर्त संपत्ति		3889064	3071135
अमूर्त संपत्ति		0	1520251928
पूँजीगत प्रगति कार्य		239362140	193862140
नामोद्दिष्ट/निश्चित/वृत्ति निधि से निवेश	5		
दीर्घकालिक			
अल्पकालिक		0	0
निवेश - अन्य	6		
वर्तमान संपत्ति	7	366385201	364971548
ऋण, अग्रिम और जमा	8	208208678	98960588
	<b>TOTAL</b>	<b>4892447383</b>	<b>5048339524</b>

महत्वपूर्ण लेखांकन नीतियां

23

लेखा टिप्पणियां

24

पि. बापय्या

न. सत्यमूर्ति

पी. बापय्या

न. सत्यमूर्ति

कुलसचिव

निदेशक

भारतीय विज्ञान शिक्षा एवं अनुसंधान संस्थान मोहाली  
31/03/2017 को समाप्त अवधि हेतु आय एवं व्यय लेखा

धनराशि (रुपयों में)

विवरण	अनुसूची	चालू वर्ष	गत वर्ष
<b>आय</b>			
शैक्षणिक प्राप्तियां	9	21427977	22284513
अनुदान / सब्सिडी	10	534533045	451053466
निवेश से आय	11	23634127	9412065
अर्जित ब्याज	12	969321	203975
अन्य आय	13	25992269	23391009
पूर्व अवधि आय	14	0	0
<b>कुल (क)</b>		<b>606556739</b>	<b>506345028</b>
<b>व्यय</b>			
स्टाफ भुगतान एवं लाभ (स्थापना व्यय)	15	221571788	237608185
शैक्षिक व्यय	16	167172475	137259837
प्रशासनिक और सामान्य खर्चे	17	90476737	85082359
परिवहन खर्च	18	977240	845442
मरम्मत और रख रखाव	19	61101666	35164121
वित्त लागत	20	28555	23444
मूल्य-हास	4	510858612	361298537
अन्य व्यय	21	0	0
पूर्व अवधि व्यय	22	0	0
<b>कुल (ख)</b>		<b>1052187073</b>	<b>857281924</b>
<b>व्यय से अधिक आय के कारण शेष (क-ख)</b>		<b>-445630334</b>	<b>-350936896</b>
नामोद्दिष्ट निधि से / को हस्तांतरित			
भवन निधि		0	0
वृत्ति कोष		0	0
छात्र कल्याण कोष		0	0
<b>बचत (घाटे) होने के कारण शेष, पूंजी निधि में लिए गए</b>		<b>-445630334</b>	<b>-350936896</b>

महत्वपूर्ण लेखांकन नीतियां

23

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निदेशक

भारतीय विज्ञान शिक्षा एवं अनुसंधान संस्थान मोहाली  
अनुसूची -1 कोष / पूंजी निधि

विवरण	धनराशि (रुपयों में )	
	चालू वर्ष	गत वर्ष
वर्ष की शुरुआत में शेष राशि	4440014238	4410914287
जोड़ें: कोष या कैपिटल फंड हेतु अंशदान	0	0
जोड़ें: निर्धारित सीमा तक पूंजीगत व्यय के उपयोग हेतु विश्वविद्यालय अनुदान आयोग, भारत सरकार और राज्य सरकार का अनुदान	270517229	422032947
जोड़ें: निर्धारित धनराशि से खरीदी गई परिसंपत्ति	0	0
जोड़ें: प्रायोजित परियोजनाओं से खरीदी परिसंपत्ति, जिसका स्वामित्व संस्थान के पास है	0	0
जोड़ें: दत्त परिसंपत्तियाँ / प्राप्त उपहार	0	0
जोड़ें: अन्य अनुवृद्धि	0	0
जोड़ें: व्यय पर आय की अधिकता आय एवं व्यय लेखा से हस्तांतरित	0	0
<b>कुल</b>	<b>4710531467</b>	<b>4832947234</b>
घटाएँ : वृत्ति निधि में हस्तांतरित राशि	45640000	40102000
घटाएँ : छात्र कल्याण निधि में हस्तांतरित राशि	1804400	1894100
(घटाएँ): आय और व्यय से हस्तांतरित घाटा	445630334	350936896
<b>वर्ष के अंत में शेष</b>	<b>4217456733</b>	<b>4440014238</b>

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भारतीय विज्ञान शिक्षा एवं अनुसंधान संस्थान मोहाली  
अनुसूची 2 - नामोद्दिष्ट/निश्चित/वृत्ति निधि

धनराशि (रुपयों में)

विवरण	वृत्ति निधि	छात्र कल्याण नाम	कुल	
			चालू वर्ष	गत वर्ष
अ.	202558827	12372896	214931723	163901607
क) प्रारंभिक शेष	0	0	0	0
क) (i) कोष से स्थानांतरण	0	0	0	0
ख) वर्ष के दौरान अभिवृद्धि	0	0	0	0
(i) दान / अनुदान	0	0	0	6659827
ग) निवेश से आय	18403027	615276	19018303	2777189
घ) निवेश / अग्रिम पर उपार्जित ब्याज	417810	193211	611021	143209
ङ) बचत खाते पर ब्याज	45743949	1809900	47553849	41996100
च) अन्य अभिवृद्धि (प्रकृति निर्दिष्ट करें)				
कुल (अ)	267123613	14991283	282114896	215477932

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उद्देश्यों हेतु निधियों का खर्च/उपयोगिता				
i) पूंजीगत व्यय	0	0	0	0
-स्थिर परिसंपत्तियाँ	0	0	0	0
-अन्य	0	0	0	0
कुल				
ii) राजस्व व्यय	0	0	0	0
-वेतन, मजदूरी और भत्ते	0	0	0	0
-उपभोग्य	0	0	0	0
-आकस्मिकता	725741	0	725741	546000
-फ्रेलशिप	0	0	0	0
-अनुसंधान	0	0	0	0
-यात्रा	0	0	0	0
-पुस्तकें	0	0	0	0
-नकद पुरस्कार	104	0	104	208
-उपरिव्यय(बैंक प्रभार)	725845	0	725845	546208
कुल				
कुल (आ)	725845	0	725845	546208
वर्ष के अंत में शेष राशि (अ-आ)	266397768	14991283	281389051	214931724

द्वारा निरूपित

नकद और बैंक जमा /बैलेन्स	13466343	6765076	20231419	18292394
निवेश	231800000	7562140	239362140	193862140
अप्राप्य उपार्जित ब्याज	21131424	664067	21795492	2777189
कुल	266397767	14991283	281389051	214931723

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भारतीय विज्ञान शिक्षा एवं अनुसंधान संस्थान मोहाली  
अनुसूची 3 - चालू देवताएं और प्रावधान

	धनराशि (रुपयों में)	
	चालू वर्ष	गत वर्ष
अ. चालू देवताएं	0	0
1. कर्मचारी द्वारा जमा		
2. छात्र द्वारा जमा	4150615	3218615
a) छात्र सुरक्षा जमा राशि		
3. विविध लेनदार	58000	4558306
a) वस्तु एवं सेवाओं के लिए	2431736	0
b) अन्य - परियोजनाएं		
4. जमा - अन्य (सुरक्षा जमा राशि, ईएमडी सहित)	1104000	1104000
(i) देय मेस सुरक्षा राशि	1308424	647024
(ii) ईएमडी	81891	81891
(iii) देय निर्माण कार्य सुरक्षा राशि	32000	32000
(iv) देय दूकान सुरक्षा राशि	100000	100000
(v) देय वार्षिक रखरखाव (एएमसी) सुरक्षा राशि	90000	90000
(vi) देय पुस्तकालय सुरक्षा राशि		
5. वैधानिक देवताएं (जीपीएफ, टीडीएस, डबल्यूसी कर, सीपीएफ, एनपीएस, बीआईएस)	0	0
a) बाकी/अतिदेव		
b) अन्य	1472838	1398611
i) देय टीडीएस	2185204	1903208
ii) देय नई पेंशन योजना राशि (एनपीएस)	210634	210632
iii) देय श्रम उपकर		
6. अन्य चालू देवताएं	13579658	9897165
a) वेतन	1065920	0
a) वेतन (परियोजना)	123561170	68503515
b) प्रायोजित परियोजनाओं के तहत प्रामियां	0	0
c) प्रायोजित फेलोशिप और छात्रवृत्ति के तहत प्रामियां	131863313	216913587
d) अनुभूक्त अनुदान	0	0
e) अग्रिम अनुदान	0	0
f) अन्य निधि		
g) अन्य देवताएं	5089387	3718000
(i) देय छात्रवृत्ति	0	0
(ii) देय उपरिख्य शुल्क	86733	63188
(iii) देय मानदेय	5337505	3984410
(iv) देय विद्युत और जल प्रभार	31505	14896
(v) देय टेलीफोन व्यय	6502944	879539
(vi) अग्रिम छात्र फीस	140000	140000
(vii) सीएसआर राय अवाई	11200	11200
(viii) डीएसटी ईसायर	50508	50508
(ix) एनबीएचएम	266	266
(x) जीएएचएम (कृष्णेन्दु गंगोपाध्याय) परियोजना	60714	60714
(xi) CNSD सम्मेलन (परियोजना)	23632	23632
(xii) आईएनएसए परियोजना (मीरा नंदा)	111902	76277
(xiii) आईएनएसए परियोजना (डॉ. कोचर)	23591	23591
(xiv) Ethological (परियोजना) की वार्षिक बैठक	0	111119
(xv) डीएसटी ईसायर शिबिर (परियोजना)	57282	57282
(xvi) RMS सम्मेलन (परियोजना)	0	75000
(xvii) बीएसएम दूर्य विज्ञान कार्यशाला	73624	73624
(xviii) जीवविज्ञान संगोष्ठी (परियोजना)	489059	472381
(xix) विद्यान (परियोजना)	4560	4560
(xx) परमाणु ऊर्जा विभाग (परियोजना)	2341	2341
(xxi) टेलीस्कोप कार्यशाला (परियोजना)	4604105	356316
(xxii) सम्मेलन / परियोजना के तहत प्रामियां (परियोजना)	540894	0
(xxiii) सीएएजी संगोष्ठी (परियोजना)	5421030	0
(xxiv) देय फेलोशिप (परियोजना)	80394	0
(xxv) डॉ. मंजरी जैन (परियोजना)	111440	0
(xxvi) डॉ. राम यादव (परियोजना)	120000	0
(xxvii) आईसीएचआर पार्थ चौहान (परियोजना)		
कुल (A)	312270019	318857398
B. प्रावधान		
1. कराधान के लिए	0	0
2. उपदान	34243151	24026901
3. अधिवर्षिता / पेंशन	0	0
4. संचित अवकाश नकदीकरण	47088429	50509263
5. व्यापार वारंटी / दावा	0	0
6. अन्य (निर्दिष्ट करें)		
कुल (B)	81331580	74536164
कुल (A+B)	393601599	393393562

नोट : अनुभूक्त अनुदान 6 (d) में अगले वर्ष के लिए प्राप्त अग्रिम अनुदानमी शामिल होगा।

पि. वी. पाटिल

पी. वापय्या  
कुलसचिव

न. सत्यमूर्ति

निदेशक

**भारतीय विज्ञान शिक्षा एवं अनुसंधान संस्थान मोहाली**  
**अनुसूची-3(a) प्रायोजित परियोजनाएं**

धनराशि (रुपयों में)

1. क्रमांक	2. परियोजना का नाम	प्रारंभिक शेष		5. प्राप्ति/वर्ष के दौरान वसूलियाँ	6. कुल	7. वर्ष के दौरान व्यय	अंत शेष	
		3. जमा खाते	4. नामे				8. जमा खाते	9. नामे
	Total	0	0	0	0	0	0	0

1. प्रत्येक एजेंसी के पूर्ण योग के साथ परियोजनाएं एजेंसी वार, सूचीबद्ध की जा सकती हैं।
2. स्तंभ 8 (जमा खाते) का योग, बैलेंस शीट (अनुसूची-३) के तहत उपर्युक्त शीर्ष के अंतर्गत वर्णित किया जाएगा।
3. स्तंभ 9 (नामे) का योग, बैलेंस शीट (अनुसूची-8), आस्तियों की तरफ "प्राप्तियों" के रूप में ऋण, अग्रिम और जमा के अंतर्गत वर्णित किया जाएगा।

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**नो. सत्यमूर्ति**

न. सत्यमूर्ति  
निदेशक

भारतीय विज्ञान शिक्षा एवं अनुसंधान संस्थान, मोहाली  
अनुसूची- 3 (B) प्रायोजित फैलोशिप और छात्रवृत्ति

धनराशि (रुपयों में)

1. क्रम संख्या	2. प्रायोजक का नाम	01.04.2014 को प्रारंभिक शेष		वर्ष के दौरान लेन-देन		31.03.2015 के रूप में पर शेष बंद	
		3	4	5	6	7	8
		जमा खाते	नामे	जमा खाते	नामे	जमा खाते	नामे
1	विश्वविद्यालय अनुदान आयोग						
2	मंत्रालय...						
3	अन्य (अलग-अलग निर्दिष्ट करें)						
	कुल	0	0	0	0	0	0

नोटः:

1. स्तंभ 7 (नामे) का योग, बैलेंस शीट (अनुसूची-३) के तहत उपर्युक्त शीर्ष के अंतर्गत देयताओं की तरफ वर्णित किया जाएगा।
2. स्तंभ 8( नामे) का योग, बैलेंस शीट (अनुसूची-8) , आस्तियों की तरफ "प्राप्तियों" के रूप में ऋण, अग्रिम और जमा के अंतर्गत वर्णित किया जाएगा।

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भारतीय विज्ञान संस्थान, शिक्षा एवं अनुसंधान मोहाली  
अनुसूची- 3 (C) यूजीसी, भारत सरकार और राज्य सरकारों से प्राप्त अनुपभुक्त अनुदान

धनराशि (रुपयों में)

	चालू वर्ष	गत वर्ष
<b>A. योजनागत अनुदान: भारत सरकार</b>		
अग्रानीत शेष	216913587	0
जोड़ें: वर्ष के दौरान प्राप्तियां	720000000	1090000000
<b>कुल (a)</b>	<b>936913587</b>	<b>1090000000</b>
घटाएँ: धन वापसी	0	0
घटाएँ: राजस्व व्यय के लिए उपयोग	534533045	451053466
घटाएँ: पूंजीगत व्यय के लिए उपयोग	270517229	422032947
<b>कुल (b)</b>	<b>805050274</b>	<b>873086413</b>
<b>अनुपभुक्त अग्रानीत (a-b)</b>	<b>131863313</b>	<b>216913587</b>
<b>B. विश्वविद्यालय अनुदान आयोग अनुदान: योजनागत</b>		
अग्रानीत शेष	0	0
जोड़ें: वर्ष के दौरान प्राप्तियां	0	0
<b>कुल (c)</b>	<b>0</b>	<b>0</b>
घटाएँ: धन वापसी	0	0
घटाएँ: राजस्व व्यय के लिए उपयोग	0	0
घटाएँ: पूंजीगत व्यय के लिए उपयोग	0	0
<b>कुल (d)</b>	<b>0</b>	<b>0</b>
<b>अनुपभुक्त अग्रानीत (c-d)</b>	<b>0</b>	<b>0</b>
<b>C. विश्वविद्यालय अनुदान आयोग अनुदान: गैर योजनागत</b>		
अग्रानीत शेष	0	0
जोड़ें: वर्ष के दौरान प्राप्तियां	0	0
<b>कुल (e)</b>	<b>0</b>	<b>0</b>
घटाएँ: धन वापसी	0	0
घटाएँ: राजस्व व्यय के लिए उपयोग	0	0
घटाएँ: पूंजीगत व्यय के लिए उपयोग	0	0
<b>कुल (f)</b>	<b>0</b>	<b>0</b>
<b>अनुपभुक्त अग्रानीत (e-f)</b>	<b>0</b>	<b>0</b>
<b>D. राज्य सरकार से अनुदान</b>		
अग्रानीत शेष	0	0
जोड़ें: वर्ष के दौरान प्राप्तियां	0	0
<b>कुल (g)</b>	<b>0</b>	<b>0</b>
घटाएँ: धन वापसी	0	0
घटाएँ: राजस्व व्यय के लिए उपयोग	0	0
घटाएँ: पूंजीगत व्यय के लिए उपयोग	0	0
<b>कुल (h)</b>	<b>0</b>	<b>0</b>
<b>अनुपभुक्त अग्रानीत (g-h)</b>	<b>0</b>	<b>0</b>
<b>*कुल योग (A+B+C+D)</b>	<b>131863313</b>	<b>216913587</b>

पि. वापय्या

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ना. सत्यमूर्ति

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निदेशक

नोट:-

अनुपभुक्त अनुदान में पूंजी खाता पर अग्रिम शामिल है।

अनुपभुक्त अनुदान में अगले साल के लिए अग्रिम में प्राप्त अनुदान शामिल है।

अनुपभुक्त अनुदान, बैंक शेष, बैंक की लघु सावधि जमाओं और पूंजी खाते पर अग्रिमों के परिसंपत्ति की तरफ वर्णित किए जाते हैं।



भारतीय विज्ञान संस्थान शिक्षा एवं अनुसंधान मोहाली

अनुसूची 4

क्रम सं.	विवरण	मूल्यांकन दर	सकल व्यय				समावेदन	मूल्यांकन			नेट व्यय		
			वर्ष के आरंभ में लागत / मूल्य विवरण	वर्ष के दौरान अभिवृद्धि	वर्ष के दौरान अभिवृद्धि	वर्ष के दौरान घटोत्तम		वर्ष के अंत में लागत / मूल्य विवरण	वर्ष के आरंभ में	वर्ष के दौरान मूल्यांकन	वर्ष के अंत में कुल	वर्तमान वर्ष के अंत में	गत वर्ष के अंत में
			1 अप्रैल 2016	30.09.16 तक	30.09.16 के बाद	2016-17	31 <sup>st</sup> March, 2017	1 अप्रैल 2016	2016-17	31 मार्च, 2017	31 मार्च, 2017	31 मार्च, 2016	
<b>A</b>	<b>स्थिर परिसंपत्तियाँ</b>												
<b>I</b>	<b>भूमि</b>						100	0	0	0	100	100	
	क) नि:शुल्क	0.00%	100	0	0	0	0	0	0	0	0	0	
	ख) सीज ग्रेण्ड	0.00%	0	0	0	0	0	0	0	0	0	0	
<b>II</b>	<b>भवन</b>						2780728628	325393272.3	245410431	570803703	2209924925	930971334.7	
	क) फ्रीहोल्ड जमीन पर	10.00%	1256364607	1521901928	2462093	0	0	0	0	0	0	0	
	ख) पट्टागत भूमि पर	10.00%				0	606500000	85804724.5	26034764	111839488	494660512	520695275.5	
	ग) स्वामित्व परिसर	5.00%	606500000	0	0	0	0	0	0	0	0	0	
	घ) अन्य सुपरस्ट्रक्चर	10.00%	0	0	0	0	0	0	0	0	0	0	
<b>III</b>	<b>संयंत्र, यंत्रोपकरण और उपकरण</b>	15.00%	1951262264	77472677	42752526	0	2071487467	748779515.6	195199754	943979269	1127508200	1202482750	
<b>IV</b>	<b>वाहन</b>	15.00%	3760413	30000	0	0	3790413	2047724	261403	2309127	1481286	1712689	
<b>V</b>	<b>फर्नीचर और फिक्स्चर्स</b>	10.00%	189165527	15854660	18488501	0	223508688	49897498	16436694	66334192	157174496	139268029	
<b>VI</b>	<b>कंप्यूटर/बाइट उपकरण</b>	60.00%	61237433	3016527	1965607	0	66219567	51606072	8178415	59784487	6435080	9631361	
<b>VII</b>	<b>विद्युत प्रतिष्ठान</b>	15.00%	70013399	991930	25387610	0	96392939	10438039	10989164	21427204	74965735	59575360	
<b>VIII</b>	<b>सूचनाकालय की पुस्तकें</b>	100.00%	26386218	1076180	939959	0	28402357	25584534	2347844	27932378	469980	801684	
<b>IX</b>	<b>ट्यूबवेलों और पानी की आपूर्ति</b>	10.00%	0	0	0	0	0	0	0	0	0	0	
<b>X</b>	<b>अन्य स्थिर परिसंपत्तियाँ</b>	15.00%	1920932	49544	12455	0	1982931	793965	177411	971376	1011555	1126967	
<b>XI</b>	<b>वीर सिमेंट</b>	60.00%	1984466	0	0	0	1984466	1852737	79037	1931774	52692	131729	
<b>XII</b>	<b>संचयन उपचार संयंत्र</b>	95.00%	16498134	1856700	0	0	18354834	15673227	1763865	17437092	917742	824907	
	<b>वर्तमान वर्ष (A) की कुल</b>		<b>4185093493</b>	<b>1622250146</b>	<b>92008751</b>	<b>0</b>	<b>5899352390</b>	<b>1317871310</b>	<b>506878781</b>	<b>1824750091</b>	<b>4074602301</b>	<b>2867222185</b>	
<b>XIII</b>	<b>पिछले वर्ष</b>												
	क) भवित एवं स्थिर परिसंपत्तियों पर स्वयं		0	0	0	0	0	0	0	0	0	0	
	ख) योजनागत प्रतिस्पर्धियों पर स्वयं		0	0	0	0	0	0	0	0	0	0	
	<b>पिछले वर्ष की कुल</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>XIV</b>	<b>पूजीगत धातु कार्य</b>												
	ग) भवन		1520251928	0	0	1520251928	0	0	0	0	0	1520251928	
	घ) फर्नीचर और फिक्स्चर्स		0	0	0	0	0	0	0	0	0	0	
	ङ) सीमेंट उपचार संयंत्र		0	0	0	0	0	0	0	0	0	0	
	<b>धातु वर्ष के कुल (पूजीगत धातु कार्य) (B)</b>		<b>1520251928</b>	<b>0</b>	<b>0</b>	<b>1520251928</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1520251928</b>	
<b>XV</b>	<b>अपूर्व संपत्ति</b>												
	कंप्यूटर सॉफ्टवेयर	60.00%	13942283	2326073	2471687	0	18740043	10871148	3979831	14850979	3889064	3071135	
	<b>धातु वर्ष के कुल (अपूर्व धातु कार्य) (C)</b>		<b>13942283</b>	<b>2326073</b>	<b>2471687</b>	<b>0</b>	<b>18740043</b>	<b>10871148</b>	<b>3979831</b>	<b>14850979</b>	<b>3889064</b>	<b>3071135</b>	
	<b>कुल (A + B)</b>		<b>5719287704</b>	<b>1624576219</b>	<b>94480438</b>	<b>1520251928</b>	<b>0</b>	<b>5918092433</b>	<b>1328742458</b>	<b>510858612</b>	<b>1839601870</b>	<b>4078491365</b>	<b>4390545248</b>

नोट: सकल व्यय के अंतर्गत पूजीगत धातु कार्य के समूह "विद्योवन" के कॉलम में वर्णित आंकड़े, धातु कार्य से आदिष्टों को किए गए हस्तांतरण को दर्शाते हैं।  
सकल व्यय के अंतर्गत परिसंपत्तियों के समूह "वर्ष के दौरान अभिवृद्धि" कॉलम में वर्णित आंकड़ों में वर्ष के दौरान धातु कार्य से हस्तांतरण एवं वर्ष के दौरान अधिग्रहण भी शामिल हैं।

वि वापय्या

पी. वापय्या  
कुलसचिव

नो. सत्यमूर्ति

न. सत्यमूर्ति  
निदेशक

भारतीय विज्ञान संस्थान शिक्षा एवं अनुसंधान मोहाली

अनुसूची 5 - निश्चित /वृत्ति निधि से निवेश

	धनराशि (रुपयों में)	
	चालू वर्ष	गत वर्ष
1. केन्द्रीय सरकार की प्रतिभूतियों में	0	0
2. राज्य सरकार की प्रतिभूतियों में	0	0
3. अन्य अनुमोदित प्रतिभूतियों में	0	0
4. शेयर्स	0	0
5. डिबेंचर्स एवं बॉण्ड	0	0
6. बैंक में सावधि जमा	239362140	193862140
7. अन्य (निर्दिष्ट करें)	0	0
<b>कुल</b>	<b>239362140</b>	<b>193862140</b>

अनुसूची 5 (ए) - निश्चित /वृत्ति निधि से निवेश (निधि वार)

क्रम सं		धनराशि (रुपयों में)	
		चालू वर्ष	गत वर्ष
1	सावधि जमा छात्र कल्याण निधि	7562140	7562140
2	सावधि जमा निधि	231800000	186300000
	<b>कुल</b>	<b>239362140</b>	<b>193862140</b>

नोटः इस उप-अनुसूची का योग, अनुसूची 5 के योग के समान होगा।

पि. बापय्या

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कुलसचिव

न. सत्यमूर्ति

न. सत्यमूर्ति  
निदेशक

भारतीय विज्ञान संस्थान शिक्षा एवं अनुसंधान मोहाली

अनुसूची 6 - अन्य निवेश

	धनराशि (रुपयों में)	
	चालू वर्ष	गत वर्ष
1. केन्द्रीय सरकार की प्रतिभूतियों में	0	0
2. राज्य सरकार की प्रतिभूतियों में	0	0
3. अन्य अनुमोदित प्रतिभूतियों में	0	0
4. शेयर्स	0	0
5. डिबेंचर्स एवं बॉण्ड	0	0
6. अन्य (निर्दिष्ट करें)	0	0
कुल	0	0

पि. बापय्या

पी. बापय्या  
कुलसचिव

ना. सत्यमूर्ति

न. सत्यमूर्ति  
निदेशक

भारतीय विज्ञान संस्थान शिक्षा एवं अनुसंधान मोहाली  
अनुसूची 7 - वर्तमान / चालू परिसंपत्तियाँ

धनराशि (रुपयों में)

	चालू वर्ष	गत वर्ष
<b>1. स्टॉक:</b>		
a) भंडार एवं पुर्जे	0	0
b) खुला उपकरण	0	0
c) प्रकाशन	0	0
d) प्रयोगशाला रसायन, उपभोग्य सामग्री और कांच के बर्तन	0	0
e) भवन निर्माण सामग्री	0	0
f) विद्युत सामग्री	0	0
g) स्टेशनरी	1875933	1316534
h) जल आपूर्ति सामग्री	0	0
<b>2. विविध लेनदार:</b>		
a) छह महीने की अवधि से अधिक का बकाया ऋण	0	0
b) अन्य	0	0
<b>3. नकदी और बैंक बैलेंस</b>		
<b>a) अनुसूचित बैंकों के साथ:</b>		
-चालू खाता		
(i) केनरा बैंक खाता संख्या 1089	17557789	255481705
(ii) केनरा बैंक खाता संख्या 1094	101221912	28970565
-सावधि जमा खातों में		
सावधि जमा(CNR) पर	140000	140000
सावधि जमा(शोध एवं विकास ) पर	31647465	31647465
एफ़डीआर पर	160000000	0
बचत खातों में		
(i) केनरा बैंक खाता संख्या 3310	13466343	13530429
(ii) केनरा बैंक खाता संख्या 3299	6765076	4761965
(iii) केनरा बैंक खाता संख्या 3048	628	610
(iv) केनरा बैंक खाता संख्या 0091	27494889	29122274
(v) केनरा बैंक खाता संख्या 1197	155286	0
(vi) केनरा बैंक खाता संख्या 0840	4910467	0
(vi) केनरा बैंक खाता संख्या 0026	1149413	0
<b>b) गैर - अनुसूचित बैंकों के साथ:</b>		
सावधि जमा खातों में	0	0
बचत खातों में	0	0
	0	0
<b>4. डाकघर बचत खातों में</b>		
<b>कुल</b>	<b>366385201</b>	<b>364971548</b>

पिंकाप्या

पी. बापय्या  
कुलसचिव

नो. सत्यमूर्ति

न. सत्यमूर्ति  
निदेशक

भारतीय विज्ञान संस्थान शिक्षा एवं अनुसंधान मोहाली

अनुसूची 8 - ऋण, अग्रिम एवं जमा

धनराशि (रुपयों में)

	चालू वर्ष	गत वर्ष
1. कर्मचारियों को अग्रिम: (बिना-ब्याज)		
a) वेतन	0	0
b) महोत्सव	0	0
c) मेडिकल एडवांस	0	0
d) अन्य (निर्दिष्ट करें)	3675930	2981306
2. कर्मचारियों को दीर्घ अवधि का अग्रिम:	192600	228600
a) वाहन ऋण	0	0
b) होम लोन	0	0
c) अन्य (निर्दिष्ट करें)	0	0
कंप्यूटर ऋण	0	0
3. नकद या वस्तु या प्राप्त किए जाने वाले कीमत के लिए वसूले जाने योग्य अग्रिम और अन्य राशि:		
क) पूंजी खाते पर	0	0
ख) आपूर्तिकर्ता को	0	0
ग) अन्य	110850000	39137500
i) साख-पत्र के लिए मार्जिन मनी	0	0
ii) साख-पत्र (परियोजना) के बदले बैंक से प्राप्य	0	0
4. पूर्वदत्त व्यय	53420	48370
क) बीमा	30896806	19478604
ख) ऑनलाइन लाइब्रेरी जर्नल्स		
5. जमाएँ		
क) टेलिफोन	0	0
ख) लीज रेंट	0	0
ग) बिजली	6750000	6750000
घ) एआईसीटीई, यदि लागू	0	0
च) अन्य (निर्दिष्ट करें)	0	0
i) सिलेंडर सुरक्षा	76900	76900
ii) पी यू लाइब्रेरी सुरक्षा	10000	10000
iii) अतिथि गृह	25000	25000
6. उपार्जित आय :		
क) निर्धारित / बंदोबस्ती फंड से निवेश पर सावधि जमा पर (वृत्ति निधि)	21131424	2728397
सावधि जमा पर (छात्र कल्याण निधि)	664067	48791
ख) निवेश- अन्य पर	0	0
ग) ऋण और अग्रिमों पर	0	0
घ) अन्य (अप्राप्त आय.....)		
ब्याज बैंक खातों से अर्जित सावधि जमा पर	1373855	45211
शोध एवं विकास सावधि जमा पर	2689402	407078
7. अन्य - यूजीसी/ प्रायोजित परियोजनाओं से प्राप्य मौजूदा परिसंपत्तियां	29577612	26847774
क) प्रायोजित परियोजनाओं में नामे शेष	0	0
ख) फैलोशिप और छात्रवृत्ति में नामे शेष	0	0
ग) वसूलनीय अनुदान	0	0
घ) अन्य प्राप्तियां :-		
(I) प्राप्य केवीपीवाई छात्रवृत्ति	21000	21000
(II) प्राप्य उपरि प्रभार	23591	0
(III) प्राप्य बंदोबस्ती कोष से	112421	112421
(IV) NBHM (खुशवंत सिंह) (परियोजना)	13635	13635
(V) डीएसटी बैठक (परियोजना)	71014	0
8. प्राप्य दावे	0	0
<b>TOTAL</b>	<b>208208678</b>	<b>98960588</b>

मि. बापय्या

पी. बापय्या  
कुलसचिव

न. सत्यमूर्ति

निदेशक

भारतीय विज्ञान संस्थान शिक्षा एवं अनुसंधान मोहाली  
अनुसूची 9 : शैक्षणिक प्रामियां

धनराशि (रुपयों में)

	चालू वर्ष	गत वर्ष
<b>छात्रों से फीस</b>		
<b>शैक्षणिक / एकेडमिक</b>		
1. ट्यूशन फीस	21412205	22268573
2. प्रवेश शुल्क	0	0
3. नामांकन शुल्क	0	0
4. पुस्तकालय प्रवेश शुल्क	0	0
5. प्रयोगशाला शुल्क	0	0
6. आर्ट एंड क्राफ्ट शुल्क	0	0
7. पंजीकरण शुल्क	0	0
8. पाठ्यक्रम शुल्क	0	0
<b>कुल (A)</b>	<b>21412205</b>	<b>22268573</b>
<b>परीक्षा</b>		
1. प्रवेश परीक्षा शुल्क	0	0
2. वार्षिक परीक्षा शुल्क	0	0
3. मार्क शीट, प्रमाण पत्र शुल्क	0	0
4. प्रवेश परीक्षा शुल्क	0	0
<b>कुल (B)</b>	<b>0</b>	<b>0</b>
<b>अन्य शुल्क</b>		
1. पहचान पत्र शुल्क	0	0
2. जुर्माना / विविध शुल्क	15772	15940
3. चिकित्सा शुल्क	0	0
4. परिवहन शुल्क	0	0
5. छात्रावास शुल्क	0	0
<b>कुल (C)</b>	<b>15772</b>	<b>15940</b>
<b>प्रकाशनों की बिक्री</b>		
1. एडमिशन फॉर्मों की बिक्री	0	0
2. सिलेबस और प्रश्न पत्र, आदि की बिक्री	0	0
3. सहित प्रोस्पेक्टस प्रवेश फॉर्मों की बिक्री	0	0
<b>कुल (D)</b>	<b>0</b>	<b>0</b>
<b>अन्य शैक्षणिक प्रामियां</b>		
1. कार्यशालाओं, कार्यक्रमों के लिए पंजीकरण शुल्क	0	0
2. पंजीकरण शुल्क (अकादमिक स्टाफ कॉलेज)	0	0
<b>कुल (E)</b>	<b>0</b>	<b>0</b>
<b>कुल योग (A+B+C+D+E)</b>	<b>21427977</b>	<b>22284513</b>

पि. बापय्या

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निदेशक

भारतीय विज्ञान संस्थान शिक्षा एवं अनुसंधान महाली  
अनुसूची 10 - अनुदान / अनुवृत्ति (प्राप्त अप्रतिसंहरणीय अनुदान)

धनराशि (रुपयों में)

विवरण	योजना			कुल योजना	गैर योजना विश्वविद्यालय अनुदान आयोग	वर्तमान वर्ष कुल	पिछले साल कुल
	भारत सरकार	विश्वविद्यालय अनुदान आयोग					
		योजना	विशिष्ट योजनाएं				
शेष अग्रानीत	216913587	0	0	216913587	0	216913587	0
जोड़े: वर्ष के दौरान प्राप्तियां	720000000	0	0	720000000	0	720000000	1090000000
कुल	936913587	0	0	936913587	0	936913587	1090000000
घटाएँ: यूजीसी को वापसी							
शेष	936913587	0	0	936913587	0	936913587	1090000000
घटाएँ: पूंजीगत व्यय के लिए उपयोग (ए)	270517229	0	0	270517229	0	270517229	422032947
शेष	666396358	0	0	666396358	0	666396358	667967053
घटाएँ: राजस्व व्यय (बी) के लिए उपयोग	534533045			534533045		534533045	451053466
शेष आगे ले जाने के लिए (सी)	131863313	0	0	131863313	0	131863313	216913587

ए - वर्ष के दौरान कैपिटल फंड एवं अचल परिसंपत्ति में अभिवृद्धि के रूप में प्रकट होता है।

बी - आय एवं व्यय खाते में आय के रूप में प्रकट होता है।

सी - (I) तुलन पत्र में वर्तमान देयताओं के अंतर्गत प्रकट होता है और अगले वर्ष प्रारंभिक शेष हो जाएगा।

(ii) बैंक शेष, निवेश और अग्रिम के द्वारा परिसंपत्ति की ओर दर्शाया गया।

पि. वापय्या

पी. वापय्या  
कुलसचिव

न. सत्यमूर्ति

न. सत्यमूर्ति<sup>0</sup>  
निदेशक

भारतीय विज्ञान संस्थान शिक्षा एवं अनुसंधान मोहाली

अनुसूची 11 - निवेश द्वारा आय

विवरण	चालू वर्ष	गत वर्ष
ब्याज		
क) सरकारी प्रतिभूति पर	0	0
ख) अन्य बांड / डिबेंचर	0	0
2) सावधि जमाराशियों पर ब्याज	0	0
क) अनुसूचित बैंकों के साथ		
(i) मुख्य	18437445	4540781
(II) शोध एवं विकास	5196682	4871284
3) बचत बैंक खातों पर ब्याज	0	0
4) अन्य (निर्दिष्ट करें)	0	0
कुल	23634127	9412065

पि. बापय्या

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कुलसचिव

न. सत्यमूर्ति

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निदेशक



भारतीय विज्ञान संस्थान शिक्षा एवं अनुसंधान मोहाली

अनुसूची 12 - अर्जित व्याज

धनराशि (रुपयों में)

विवरण	चालू वर्ष	गत वर्ष
1. अनुसूचित बैंकों के साथ बचत खातों पर		
- बंदोबस्ती कोष	0	0
- राष्ट्रीय पेंशन सिस्टम	18	24
- शुल्क	969134	203951
- पालनाघर	169	0
2. ऋणों पर		
A) कर्मचारी / स्टाफ	0	0
B) अन्य	0	0
3. देनदारियों और अन्य प्राप्तियों पर	0	0
<b>कुल</b>	<b>969321</b>	<b>203975</b>

नोटः:

- निर्धारित / बंदोबस्ती धन के बैंक खातों के संबंध में 1 आइटम के खिलाफ राशि, अनुसूची 11 (पहला भाग) और अनुसूची 2 में से निपटना है।
- मद 2(A) यदि केवल परिक्रामी निधि ऐसे अग्रिमों के लिए गठित किया गया, लागू नहीं होता है।

पिंकाय्या

पी. बापय्या

कुलसचिव

ना. सत्यमूर्ति

न. सत्यमूर्ति

निदेशक

भारतीय विज्ञान संस्थान शिक्षा एवं अनुसंधान मोहाली  
अनुसूची 13 : अन्य आय

वस्तुओं की मात्रा विविध आय में शामिल का अलग-अलग खुलासा होना चाहिए।

धनराशि (रुपयों में)

विवरण	चालू वर्ष	गत वर्ष
<b>A भूमि और भवन से आय</b>		
1. छात्रावास के कमरे का किराया	1010061	771132
2. लाइसेंस शुल्क	0	0
3. गेस्ट हाउस / सभागार / जमीन / कन्वेंशन सेंटर, आदि का किराया शुल्क	3552744	4214975
कुल	4562805	4986107
<b>B. संस्थान के प्रकाशनों की बिक्री</b>	0	0
कुल	0	0
<b>C. आयोजनों द्वारा आय</b>		
1. वार्षिक समारोह / खेल कार्निवल द्वारा सकल प्राप्तियों	0	0
कम: प्रत्यक्ष व्यय वार्षिक समारोह / खेल कार्निवल पर खर्च	0	0
2. उत्सव से सकल प्राप्तियों	0	0
कम: प्रत्यक्ष व्यय उत्सव पर खर्च	0	0
3. शैक्षिक पर्यटन के लिए सकल प्राप्तियों	0	0
कम: प्रत्यक्ष व्यय दौड़ों पर खर्च	0	0
4. दूसरों (निर्दिष्ट और अलग से उद्धाटित किया है)	0	0
कुल	0	0
<b>D अन्य</b>		
1. परामर्श से आय	0	0
2. आरटीआई फीस	540	660
3. रॉयल्टी से होने वाली आय	0	0
4. आवेदन फार्म की बिक्री (भर्ती)	0	0
5. विविध प्राप्तियों (निविदा प्रपत्र, बेकार कागज, आदि की बिक्री)		
(I) आवेदन शुल्क	0	20100
(ii) विविध प्राप्तियां	1466888	1131165
(iii) उपरि प्राप्तियां	7736898	5049176
(iv) ग्रीष्मकालीन परियोजना / सेमेस्टर रसीद	0	158109
(v) दुकान किराए पर	262326	278147
(vi) बैंक के लिए किराए पर	144000	132000
(vii) निविदा शुल्क	350700	217000
(viii) विश्लेषण प्रभार	751936	0
(ix) काउंसिलिंग शुल्क	0	0
(X) टेरियर उपयोगिता से सर्विस टैक्स रिफंड	0	538545
(xi) सदस्यता प्रभार	10716176	10880000
6. परिसंपत्तियों की बिक्री / निपटान लाभ:		
क) स्वामित्व वाली संपत्ति	0	0
ख) संपत्ति की लागत से मुक्त प्राप्त	0	0
7. अनुदान / संस्थाओं, कल्याण निकायों और अंतरराष्ट्रीय संगठनों से दान	0	0
8. अन्य (उल्लिखित)	0	0
<b>Total</b>	<b>21429464</b>	<b>18404902</b>
<b>GRAND TOTAL (A+B+C+D)</b>	<b>25992269</b>	<b>23391009</b>

पि. बापय्या

पी. बापय्या  
कुलसचिव

न. सत्यमूर्ति

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निदेशक

भारतीय विज्ञान संस्थान शिक्षा एवं अनुसंधान मोहाली  
अनुसूची 14 - पूर्व की अवधि आय

विवरण	चालू वर्ष	गत वर्ष
1. शैक्षणिक प्राप्तियां	0	
2. निवेश से आय	0	0
3. अर्जित ब्याज	0	0
4. अन्य आय	0	0
कुल	0	0

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निदेशक

भारतीय विज्ञान संस्थान शिक्षा एवं अनुसंधान मोहाली  
अनुसूची 15 - स्टाफ भुगतान और लाभ (स्थापना व्यय)

धनराशि (रुपयों में)

विवरण	चालू वर्ष			गत वर्ष		
	योजना	गैर योजना	कुल	योजना	गैर योजना	कुल
क) वेतन और मजदूरी	145104285	0	145104285	132714293	0	132714293
ख) एनपीएस में योगदान	26027008	0	26027008	24980366	0	24980366
ग) सेवानिवृत्ति और सेवांत लाभ	6795416	0	6795416	43394455	0	43394455
घ) एलटीसी की सुविधा	3210023	0	3210023	2277223	0	2277223
ङ) एलटीसी की सुविधा	1649021	0	1649021	1494300	0	1494300
झ) मेडिकल सुविधा	840616	0	840616	1054900	0	1054900
च) बाल शिक्षा भत्ता	37945419	0	37945419	31692648	0	31692648
छ) अन्य (निर्दिष्ट) (बाह्य स्रोत)						
कुल	221571788	0	221571788	237608185	0	237608185

पि कापया

पी. बापय्या  
कुलसचिव

प्रो. सत्यमूर्ति

न. सत्यमूर्ति  
निदेशक

भारतीय विज्ञान संस्थान शिक्षा एवं अनुसंधान मोहाली

अनुसूची 16 - शैक्षणिक खर्च

धनराशि (रुपयों में)

विवरण	चालू वर्ष			गत वर्ष		
	योजना	गैर योजना	कुल	योजना	गैर योजना	कुल
A) प्रयोगशाला खर्चों	58614850	0	58614850	53697023	0	53697023
B) प्रशिक्षण / कार्यशाला शुल्क	1386238	0	1386238	603435	0	603435
C) विजिटिंग फैकल्टी के लिए भुगतान	3387045	0	3387045	2855208	0	2855208
D) परीक्षा व्यय	50000	0	50000	50000	0	50000
E) छात्र सहायता सेवा	552693	0	552693	458783	0	458783
F) छात्रावास व्यय	401523	0	401523	555579	0	555579
G) दीक्षांत समारोह खर्चों	144166	0	144166	399729	0	399729
H) लाइब्रेरी ऑनलाइन पत्रिकाएं	43023183	0	43023183	36301903	0	36301903
I) वजीफा / इसका मतलब है-सह-योग्यता छात्रवृत्ति	54017278	0	54017278	39794838	0	39794838
J) सदस्यता व्यय	86894	0	86894	138415	0	138415
K) आकस्मिकता	3970234	0	3970234	1171552	0	1171552
L) विश्लेषण प्रभार	229785	0	229785	252565	0	252565
M) खेल व्यय	1276586	0	1276586	871557	0	871557
N) एंटीट्यूड टेस्ट प्रभार	32000	0	32000	109250	0	109250
कुल	167172475	0	167172475	137259837	0	137259837

पि. बापय्या

पी. बापय्या

कुलसचिव

न. सत्यमूर्ति

न. सत्यमूर्ति

निदेशक

भारतीय विज्ञान संस्थान शिक्षा एवं अनुसंधान मोहाली  
अनुसूची 17 - प्रशासनिक और सामान्य खर्चें

धनराशि (रुपयों में)

विवरण	चालू वर्ष			गत वर्ष		
	योजना	गैर योजना	कुल	योजना	गैर योजना	कुल
<b>A)आधारिक संरचना</b>						
a)विद्युत एवं शक्ति	59556219	0	59556219	46665965	0	46665965
b) जल प्रभार	0	0	0	0	0	0
c) बीमा	388125	0	388125	132944	0	132944
d)किराए , दरों और करों पर (संपत्ति कर सहित)	2578069	0	2578069	943000	0	943000
<b>B) संचार</b>						
e)डाक	432049	0	432049	407680	0	407680
f)टेलीफोन, फैक्स और इंटरनेट प्रभार	969629	0	969629	1186661	0	1186661
g)लीज लाइन प्रभार	1755783	0	1755783	2774491	0	2774491
<b>C) अन्य</b>						
h)मुद्रण और स्टेशनरी (खपत)	4836604	0	4836604	4598813	0	4598813
i)यात्रा और वाहन व्यय	5077907	0	5077907	7228116	0	7228116
j)आतिथ्य	1572382	0	1572382	668602	0	668602
k)परामर्श प्रभार	0	0	0	64460	0	64460
l)पेशेवर शुल्क	1358880	0	1358880	929488	0	929488
m)विज्ञापन और प्रचार	1797904	0	1797904	4115155	0	4115155
n)अन्य (निर्दिष्ट)						
डी जी सेट चलाने पर व्यय	2023694	0	2023694	3461703	0	3461703
कम्प्यूटिंग सुविधा	1705190	0	1705190	4025903	0	4025903
सी पी डी ए	3034040	0	3034040	5177365	0	5177365
कैग को लेखा परीक्षा शुल्क	304425	0	304425	489382	0	489382
पेटेंट फाइलिंग प्रभार	297172	0	297172	481115	0	481115
गेस्ट हाउस व्यय	582573	0	582573	796889	0	796889
चढ़ाई-उतराई व्यय	172582	0	172582	270408	0	270408
प्रशासनिक व्यय	1215510	0	1215510	664219	0	664219
ई - खरीद सुविधा	818000	0	818000	0	0	0
<b>कुल</b>	<b>90476737</b>	<b>0</b>	<b>90476737</b>	<b>85082359</b>	<b>0</b>	<b>85082359</b>

अनुसूची - 18 वाहन खर्च

धनराशि (रुपयों में)

विवरण	चालू वर्ष			गत वर्ष		
	योजना	गैर योजना	कुल	योजना	गैर योजना	कुल
वाहन (शैक्षिक संस्थान के स्वामित्व)						
क) चालू खर्चें	513380	0	513380	451175	0	451175
ख) मरम्मत एवं रखरखाव	84105	0	84105	87231	0	87231
ग) बीमा खर्च	70588	0	70588	50427	0	50427
2. वाहन पर किराए पर / लीज लिया						
क) किराए पर / लीज के खर्चों	309167	0	309167	256609	0	256609
3. किराए पर (टैक्सी) के खर्च						
<b>कुल</b>	<b>977240</b>	<b>0</b>	<b>977240</b>	<b>845442</b>	<b>0</b>	<b>845442</b>

पि. बापय्या

पी. बापय्या  
कुलसचिव

न. सत्यमूर्ति

न. सत्यमूर्ति  
निदेशक

भारतीय विज्ञान संस्थान शिक्षा एवं अनुसंधान महाली  
अनुसूची 19 - मरम्मत एवं रखरखाव

धनराशि (रुपयों में)

विवरण	चालू वर्ष			गत वर्ष		
	योजना	गैर योजना	कुल	योजना	गैर योजना	कुल
a) इमारत	24623783	0	24623783	13365815	0	13365815
b) फर्नीचर और जोड़	790405	0	790405	241240	0	241240
c) उपकरणों और संयंत्र और मशीनरी	12244340	0	12244340	9215284	0	9215284
d) कम्प्यूटर	483620	0	483620	852918	0	852918
e) विधुतीय	10927742	0	10927742	1649088	0	1649088
f) दफ्तर के उपकरण	446983	0	446983	2368238	0	2368238
g) सामान्य	1537961	0	1537961	1449380	0	1449380
h) सफाई सामग्री और सेवाएं	7499092	0	7499092	3493994	0	3493994
i) बागवानी	2547740	0	2547740	2528164	0	2528164
कुल	61101666	0	61101666	35164121	0	35164121

अनुसूची 20 - वित्त लागत

धनराशि (रुपयों में)

विवरण	चालू वर्ष			गत वर्ष		
	योजना	गैर योजना	कुल	योजना	गैर योजना	कुल
क) बैंक प्रभार	28555	0	28555	23444	0	23444
ख) अन्य (निर्दिष्ट करें)	0	0	0	0	0	0
कुल	28555	0	28555	23444	0	23444

अनुसूची 21 - अन्य व्यय

धनराशि (रुपयों में)

विवरण	चालू वर्ष			गत वर्ष		
	योजना	गैर योजना	कुल	योजना	गैर योजना	कुल
क) बुरे और सदिग्ध ऋण / अग्रिमों के लिए प्रावधान	0	0	0	0	0	0
ख) अप्रतिलिख्य शेष खारिज करना	0	0	0	0	0	0
ग) अनुदान / अन्य संस्थानों / संगठनों के लिए सब्सिडी	0	0	0	0	0	0
घ) अन्य (निर्दिष्ट)	0	0	0	0	0	0
कुल	0	0	0	0	0	0

नोट:-

अन्य खर्च बंद के रूप में लिखते हैं - वर्गीकृत किया जाएगा, प्रावधानों, विविध खर्च, निवेश की बिक्री पर हानि, अचल संपत्तियों को हानि और हानि की बिक्री पर संपत्ति आदि तय और तदनुसार खुलासा

अनुसूची 22-पूर्व अवधि व्यय

धनराशि (रुपयों में)

विवरण	चालू वर्ष			गत वर्ष		
	योजना	गैर योजना	कुल	योजना	गैर योजना	कुल
1. स्थापना व्यय	0	0	0	0	0	0
2. अकादमिक खर्च	0	0	0	0	0	0
3. प्रशासनिक खर्च	0	0	0	0	0	0
4. परिवहन खर्च	0	0	0	0	0	0
5. मरम्मत एवं रखरखाव	0	0	0	0	0	0
6. अन्य खर्च	0	0	0	0	0	0
कुल	0	0	0	0	0	0

पि वापय्या

पी. वापय्या  
कुलसचिव

नो. सत्यमूर्ति

न. सत्यमूर्ति  
निदेशक



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

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



क्रमांक: पी.डी.ए. (सी)/के. व्यय/SAR IISER-2016-17/2017-18/ 1079  
दिनांक: 25/07/17

सेवा में,

The Director,  
Indian Institute of Science Education and Research,  
Sector-81, Knowledge City, P.O. Manauli,  
S.A.S. Nagar, Mohali,  
Punjab - 140306

विषय: Indian Institute of Science Education and Research, Mohali के वर्ष 2016-17 के लेखाओं से सम्बन्धित Draft Audit Comments

महोदय,

कृप्या Indian Institute of Science Education and Research, Mohali के वर्ष 2016-17 के लेखाओं से सम्बन्धित Draft Audit Comments इस पत्र के साथ संलग्न पाएं। आप से निवेदन है कि इन पर दो सप्ताह में Annotated form में अपने जवाब (सॉफ्ट कॉपी तथा supporting documents की फोटोकॉपियों सहित) प्रस्तुत करें अन्यथा यह मानते हुए कि संस्थान इन पर कोई भी जवाब नहीं देना चाहता, लेखा परीक्षा रिपोर्ट को अंतिम रूप दे दिया जाएगा।

कृप्या Board of Governors की मीटिंग, जिसमें संस्थान के वर्ष 2016-17 के लेखाओं को approve किया गया है, के minutes की कॉपी भी जल्द से जल्द इस कार्यालय को भेजी जाए।

संलग्न: उपरोक्त अनुसार

To: The Registrar.

N. S. B.  
31/7/17

भवदीय,

उप निदेशक (केन्द्रीय व्यय)



**Draft Audit Comments on the Accounts of Indian Institute of Science Education and Research, Mohali for the year ended on 31<sup>st</sup> March 2017**

**1. Introduction**

The Indian Institute of Science Education & Research (IISER), Mohali was established in 2007 by the Government of India, Ministry of Human Resource Development (MHRD), to carry out research in frontier areas of science and to provide quality science education at the undergraduate and postgraduate level. The Institute was declared an Institution of National importance vide 'The National Institutes of Technology (Amendment) Act, 2012'.

The accounts of the Institute are audited under Section 19 (2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, read with Section 22(2) of the 'The National Institutes of Technology (Amendment) Act, 2012'.

**2. COMMENTS ON ACCOUNTS**

**A Balance Sheet**

**A.1 Sources of fund**

**Current liabilities and Provisions (Schedule 3): Rs.39.36 crore**

Above does not include the provision for liabilities payable for the year 2016-17 amounting to Rs.87.34 lakh (Bills payable: Rs.83.85 lakh; Medical reimbursement: Rs.3.13 lakh; and Children Education Allowance: Rs.0.36 lakh). This has resulted in understatement of Current Liabilities & Provisions as well as Expenditure for the year by Rs.87.34 lakh and overstatement of surplus by the same amount.

**A.2 Application of Funds**

**A.2.1 Fixed Assets (Schedule 4)**

**A.2.1.1 Buildings: Rs.270.46 crore**

Above includes Rs.2.63 crore on account of balance amount recoverable from CPWD against Capital advances given for works as all the works have already been completed till 29.04.2015. This has resulted in understatement of capital advances under 'Loan, advances & Deposits' and overstatement of buildings under fixed assets by Rs.2.63 crore (Gross). The dates on which these advances were capitalized alongwith depreciation charged thereon may be intimated.

**A.2.1.2 Plant, Machinery and Equipment: Rs.112.75 crore**

Above includes Sample Preparation facility equipment (Section-B) amounting to Rs.134.10 lakh which was received at the institute but had not been

installed as on 31.03.2017. This resulted in overstatement of Plant, Machinery and Equipment by Rs.124.04 lakh (Rs.134.10 lakh less depreciation Rs.10.06 lakh), understatement of work-in-progress by Rs.134.10 lakh and overstatement of deficit for the year by Rs.10.06 lakh).

**A.2.2 Loan, Advances & Deposits (Schedule 8): Rs.20.82 crore**

Above does not include Rs.22.35 lakh receivable from CSIR on account of Bhatnagar award sanctioned by the MHRD pertaining to the period July 2007 to March 2017. This has resulted in understatement of Loan, Advances & Deposits as well as Corpus/Capital Fund by Rs.22.35 lakh.

**B. Income & expenditure**

**Expenditure**

**B.1 Academic Expenses (Schedule 16):Rs.16.72 crore**

Above includes Rs.4.30 crore on account of Library on-line /e- Journals which should be shown under Fixed Assets. This has resulted in overstatement of Academic Expenses (Sch-16) and understatement of Gross Fixed Assets (Sch-4) by Rs.4.30 crore.

**B.2 Prior period expenses (Schedule 22):Rs. nil**

Above does not include expenditure amounting to Rs.86.08 lakh (details given below) pertaining to previous year 2015-16 but booked during the year 2016-17. This resulted in overstatement of Expenses of the current year and understatement of Prior Period Expenses (Sch-22) by Rs.86.08 lakh.

particulars	Vr.No.& dates on payments	Pertains to	Amounts Rs.	Schedule nos.
Fellowships, BSMS	4-4-16 & 19-5-16	March-2016	2019619	16
Fellowships( sponsored projects)	4-4-16	-do-	3342676	16
Lab Consumables	15,16,32,6,26,5354,65 - 68,70,74,75,99-113,115-137.	-do-	1313993	16
Repair & maintenance	18-4-16,29-4-16	-do-	631202	19
Dearness Allowance	4-16	Jan to March 2016	851779	15
Children	104 dt 27-4-16	2015-16	207000	15

Education Allowance				
Medical Reimbursement	425 dt 17-6-16	2015-16	241933	15
Total			86,08,202	

**B.3 Administrative and General Expenses (Schedule 17): Rs.9.05 crore**

Above includes Rs.0.86 lakh on account of insurance of equipment pertaining to the period 2017-18. This has resulted in overstatement of Administrative and General Expenses and understatement of "Pre-paid Expenses" under Loans, Advances & Deposits (Schedule-8) by Rs.0.86 lakh.

**C. Significant Accounting Policies (Schedule 23)**

A reference is invited to Accounting Policy at Sl. No. C which states that depreciation has been provided as per depreciation rates under Income Tax Act. After the introduction of new format of Financial Statements for Central Higher Educational Institutions, issued by the Government of India, Ministry of Human Resource Development, Department of Higher Education, depreciation should have been provided as per the rates given in the new format. Thus, the depreciation rates adopted by the Institute were not in conformity with the new format of accounts.

**D. General**

**D.1 Income from Investment (Schedule 11)**

As per the MHRD format of accounts for Central Educational Institutions income from investments made out of Earmarked Funds has to be depicted in "Income from Investment" (Schedule 11) and then transferred to the respective head of Earmarked Funds under Schedule 2. It was noticed that Institute has not depicted Rs.1.96 crore interest earned on investments made out of Earmarked Funds in "Income from Earmarked Funds" (Schedule 11) but has directly transferred the same to the Earmarked Funds (Schedule 2) which is contrary to the provisions of revised format of accounts.

**D.2** As per MHRD format of accounts for Central Educational Institutions, the grants regarding Capital & Revenue expenditure should be shown separately in the Receipts & Payments accounts as well as Grants Subsidies (Irrecoverable Grant Received) (Schedule-10). The same has not been done by the Institute.

**D.3 Non maintenance of mandatory register**

The Institute has not maintained the Register of contracts, budget control register and Grants register.

**D.4 Designated/ earmarked/endowment Funds (Schedule-2)**

**Additions: Rs.4.57 crore**

Above represents amount transferred from main account no. 2452201001089 to earmarked/endowment Funds (Schedule-2). The sources from which these funds were generated and the objectives for which these were/are to be spent may be intimated. Copy of the Board of Governor's approval to this arrangement may also be supplied.

**D.5 Internal Control system**

Internal Control system was found to be inadequate as it has not maintained the Register of contracts, budget control register and Grants register and has also not prepared its own Accounting Manual.

**D.6 Internal Audit**

Institute has hired audit officer for pre-audit. Apart from this, Internal Audit was conducted through a firm of Chartered Accountants. The Internal Audit system was found to be inadequate as system of follow-up/ action taken on Internal Audit Report was not in existence.

**D.7 Physical verification of Fixed Assets other than Library Books**

Physical Verification of above Fixed Assets for the year 2015-16 was completed in 2016-17. Physical Verification of these Fixed Assets for the year 2016-17 was under process.

**D.8 Physical Verification of Library Books**

Physical verification of Library books was conducted in 2015-16. The physical verification of library books for the financial year 2016-17 was under process.

**D.9 Physical Verification of Inventory**

Physical Verification of Inventory for the year 2015-16 was completed in 2016-17 and no shortage/deficiency was found. Physical Verification of Inventory for the year 2016-17 was under process.

**D.10 Statutory dues**

The Institute was regular in depositing the statutory dues.

**D.11** The Accounts have not been page-numbered.

**E. Grant-in-aid**

Out of available funds of 93.69 crore (Non-Recurring: Rs.44.80 crore and Recurring: Rs.48.89 crore) including previous year balance Rs.21.69 crore (Non-Recurring: Rs.14.80 crore and Recurring: Rs.06.89 crore) and grant in aid received during the year 2016-17 of Rs.72.00 crore (Non-Recurring: Rs.30.00 crore and Recurring: Rs.42.00 crore), the Institute utilized a sum of Rs.80.51 crore (Non-Recurring: Rs.27.05 crore and Recurring: Rs.53.46 crore), leaving unspent balance of Rs.13.18 crore (Non-Recurring:Rs.17.75 crore and Recurring: Rs.(-)4.57 crore). These facts and figures may please be confirmed.

  
**Deputy Director (CE)**

**दिनांक 31 मार्च, 2017 को समाप्त वित्तीय वर्ष के लिए “भारतीय विज्ञान शिक्षा एवं अनुसन्धान संस्थान मोहाली” के लेखा पर ऑडिट की समीक्षा एवं संस्थान का उत्तर :**

क्रमांक	लेखा टिप्पणी	संस्थान का उत्तर
1.	<b>भूमिका</b>	
	विज्ञान के प्रमुख क्षेत्रों में अनुसंधान करने तथा पूर्वस्नातक व परास्नातक स्तर पर गुणवत्तापूर्ण वैज्ञानिक शिक्षा प्रदान करने हेतु मानव संसाधन विकास मंत्रालय, भारत सरकार द्वारा सन 2007 में भारतीय विज्ञान शिक्षा एवं अनुसन्धान संस्थान मोहाली की स्थापना की गई थी। “राष्ट्रीय प्रौद्योगिकी संस्थान (संशोधन) अधिनियम, 2012” के द्वारा इस संस्थान को “राष्ट्रीय महत्व का संस्थान” घोषित किया गया। “राष्ट्रीय प्रौद्योगिकी संस्थान (संशोधन) अधिनियम, 2012” के खंड 22 (2) के साथ पठनीय महालेखाकार (कर्तव्य, शक्ति एवं सेवा शर्तें) अधिनियम, 1971 के खंड 19 (2) के तहत इस संस्थान की लेखा परीक्षा की गई।	
2.	<b>वार्षिक लेखा की समीक्षा</b>	
A.	<b>तुलन पत्रक</b>	
A.1	<b>निधि स्रोत</b> <b>चालू देयताएं एवं प्रावधान (अनुसूची 3) : रु. 39.36 करोड़</b> उपर्युक्त में वर्ष 2016-17 के लिए भुगतान करने योग्य देयताओं राशि रु. 87.34 लाख (देय बिल : राशि रु. 83.85 लाख; चिकित्सा दावा प्रतिपूर्ति : राशि रु. 3.13 लाख; बाल शिक्षा भत्ता : राशि रु. 0.36 लाख ) का प्रावधान सम्मिलित नहीं है। इसके परिणामस्वरूप इस वर्ष के संबंध में चालू देयताओं एवं प्रावधान के साथ-साथ व्यय में राशि रु. 87.34 लाख की कम बयानी और बचत में उतनी ही राशि का अतिशय उल्लेख हुआ है।	
A.2	<b>निधि का प्रयोग</b>	
A.2.1	<b>स्थिर परिसंपत्तियाँ</b>	
A.2.1.1	<b>भवन: रु. 270.46 करोड़</b> इसमें सीपीडबल्यूडी से वसूली जाने वाली बकाया राशि रु. 2.63 करोड़, जो पूंजी अग्रिम के रूप में इस कार्य के लिए दिये गए थे, सम्मिलित है क्योंकि सारे कार्य दिनांक 29.04.2015 को पूर्ण हो चुके थे। इसके परिणामस्वरूप, “ऋण, पेशगी और जमा राशि” के अंतर्गत पूंजी अग्रिम में राशि रु. 2.63 करोड़ (कुल) की कम बयानी और स्थिर परिसंपत्ति में भवन के अंतर्गत उतनी ही राशि का अतिशय उल्लेख हुआ है। कृपया इन पेशगी के पूंजी रूप में परिणत होने के तिथि तथा उन पर प्रभारित मूल्य हास की सूचना दी जाए।	टिप्पणी अनुपालन के लिए ध्यान में रख ली गई है।
A.2.1.2	<b>यंत्र, मशीनरी एवं उपकरण : रु. 112.75 करोड़</b> इसमें “प्रतिदर्श प्रबंध कौशल उपकरण (भाग – बी ) [Sample Preparation Facility Equipment (Section – B)]” की राशि रु. 134.10 लाख सम्मिलित है, जो संस्थान में प्राप्त हो गए थे परंतु दिनांक 31.03.2017 तक स्थापित (installed) नहीं हो पाये थे। इसके परिणामस्वरूप, “यंत्र, मशीनरी एवं उपकरण”	चूँकि बृहत उपकरण का एक भाग ही प्राप्त हुआ है अतः उस मात्रा तक की कीमत उपकरण में जोड़ दी गई है। स्थापना के बिना मूल्य हास की गणना सही नहीं है चूँकि यह उपकरण बृहत उपकरण का केवल एक भाग है। उपकरण के बड़े अंश की प्राप्ति के बाद इसकी स्थापना की

	के अंतर्गत राशि रु. 124.04 लाख (राशि रु. 134.10 लाख (-) राशि रु. 10.06 लाख का मूल्य -हास) का अतिशय उल्लेख; चालू कार्य में राशि रु. 134.10 लाख की कम बयानी और घाटे में राशि रु. 10.06 लाख का अतिशय उल्लेख हुआ है।	जाएगी। अतः पूरी राशि “चालू कार्य” के तहत दिखाई गई है। तथापि, परामर्श के अनुसार, आपत्ति को भविष्य में अनुपालन हेतु ध्यान में रख लिया गया है।																																								
<b>A.2.2</b>	<b>ऋण, पेशगी और जमा राशि (अनुसूची 8) : रु. 20.82 करोड़</b> इसमें जुलाई 2007 से मार्च 2017 तक की अवधि के लिए मानव संसाधन विकास मंत्रालय द्वारा स्वीकृत भटनागर पुरस्कार से संबन्धित सीएसआईआर से प्राप्य राशि रु. 22.35 लाख सम्मिलित नहीं है। इसके परिणामस्वरूप, ऋण, पेशगी और जमा राशि के साथ-साथ संचित/पूँजी निधि में राशि रु. 22.35 लाख की कम बयानी हुई है।	सीएसआईआर से भटनागर पुरस्कार की राशि की वसूली के लिए आईआईएसईआर मोहाली के द्वारा पत्राचार के माध्यम से सभी भरसक प्रयास किए जा रहे हैं। आपत्ति को भविष्य में अनुपालन हेतु ध्यान में रख लिया गया है।																																								
<b>B.</b>	<b>आय एवं व्यय</b>																																									
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<b>B.1</b>	<b>अकादमिक व्यय (अनुसूची 16) : रु. 16.72 करोड़</b> उपर्युक्त में पुस्तकालय के ऑनलाइन /ई -जर्नल से संबन्धित राशि रु. 4.30 करोड़ सम्मिलित है जिसे स्थिर परिसंपत्ति में दिखाया जाना चाहिए। इसके परिणामस्वरूप, अकादमिक व्यय (अनुसूची 16) में राशि रु. 4.30 करोड़ का अतिशय उल्लेख एवं कुल स्थिर परिसंपत्ति (अनुसूची 4) में उतनी ही राशि की कम बयानी हुई है।	ऑनलाइन जर्नल के विषय सीमित अवधि के लिए होते हैं। उक्त अवधि की समाप्ति के पश्चात, जर्नल उपलब्ध नहीं होंगे। इस प्रकार, ऑनलाइन जर्नल, अमूर्त संपत्ति के रूप में वर्गीकृत किए गए हैं और इसलिए, संस्थान के आवर्ती अनुदान से लिए गए हैं। व्यय, आवर्ती व्यय के रूप में वर्गीकृत है क्योंकि यह उस अवधि की समाप्ति तक के लिए अमूर्त संपत्ति है जिस अवधि तक के लिए इसे मंगाया गया था। संस्थान इस परकरिया को पिछले 10 वर्षों से अपना रहा है। ये जर्नल स्थिर परिसंपत्तियों के रूप में नहीं दिखाये जा सकते हैं।																																								
<b>B.2</b>	<b>पूर्व अवधि व्यय (अनुसूची 22) : रु. NIL</b> उपर्युक्त में राशि रु. 86.08 लाख (जिसका विवरण नीचे दिया गया है) का व्यय, जो 2015-16 से संबन्धित है परंतु 2016-17 में दर्ज किया गया है सम्मिलित नहीं है। इसके परिणामस्वरूप, चालू व्यय में राशि रु. 86.08 लाख का अतिशय उल्लेख एवं पूर्व अवधि व्यय (अनुसूची 22) में उतनी ही राशि की कम बयानी हुई है।	यह ज्ञात है कि जनवरी में बकाया महंगाई भत्ते, सामान्यतया वित्तीय वर्ष की समाप्ति के बहुत बाद में संस्वीकृत किए जाते हैं (यद्यपि महंगाई भत्ता उस संबन्धित वर्ष के जनवरी माह से बकाया होता है)। पिछले वर्ष के वित्तीय वर्ष के लेखा के बंद होने के उपरांत, पिछली अवधि के लेखा को पुनः खोलना संभव नहीं है और यह स्थायी प्रक्रिया है। अतः व्यय उसी वर्ष में बुक किया गया जिस वर्ष में भुगतान किया गया था। यह हर वित्तीय वर्ष में किया जाता है। यही वैज्ञानिक तथा तकनीकी विभाग द्वारा दी जानेवाली छात्रवृत्ति, जो अप्रैल माह में भुगतान किया जाता है, के संबंध में भी लागू होता है। इसे वित्तीय वर्ष के अंत अर्थात् मार्च में निर्गत उपयोगिता प्रमाण – पत्र में भी दर्शाया जाता है। तथापि, आपत्ति को भविष्य में अनुपालन हेतु ध्यान में रख लिया गया है।																																								
	<table border="1"> <thead> <tr> <th>विवरण</th> <th>वाउचर सं. व भुगतान की तिथि</th> <th>संबन्धित है</th> <th>राशि रु.</th> <th>अनुसूची सं.</th> </tr> </thead> <tbody> <tr> <td>बीएसएमएस अध्येतावृत्ति</td> <td>4-4-16 व 19-5-16</td> <td>मार्च 2016</td> <td>2019619</td> <td>16</td> </tr> <tr> <td>अध्येतावृत्ति (प्रायोजित परियोजनाएं)</td> <td>4-4-16</td> <td>- वही -</td> <td>3342676</td> <td>16</td> </tr> <tr> <td>प्रयोगशाला उपभोज्य वस्तुएं</td> <td>15,16,32,6,26,53,54,65,68, 70,74,75,99-113,115-137.</td> <td>- वही -</td> <td>1313993</td> <td>16</td> </tr> <tr> <td>मरम्मत एवं रखरखाव</td> <td>18-4-16, 29-4-16</td> <td>- वही -</td> <td>631202</td> <td>16</td> </tr> <tr> <td>महंगाई भत्ता</td> <td>4-16</td> <td>जनवरी से मार्च 2016</td> <td>851779</td> <td>15</td> </tr> <tr> <td>बाल शिक्षा भत्ता</td> <td>104 दिनांक 27-4-16</td> <td>2015-16</td> <td>207000</td> <td>15</td> </tr> <tr> <td>चिकित्सा प्रतिपूर्ति भत्ता</td> <td>425 दिनांक 17-6-16</td> <td>2015-16</td> <td>241933</td> <td>15</td> </tr> </tbody> </table>	विवरण	वाउचर सं. व भुगतान की तिथि	संबन्धित है	राशि रु.	अनुसूची सं.	बीएसएमएस अध्येतावृत्ति	4-4-16 व 19-5-16	मार्च 2016	2019619	16	अध्येतावृत्ति (प्रायोजित परियोजनाएं)	4-4-16	- वही -	3342676	16	प्रयोगशाला उपभोज्य वस्तुएं	15,16,32,6,26,53,54,65,68, 70,74,75,99-113,115-137.	- वही -	1313993	16	मरम्मत एवं रखरखाव	18-4-16, 29-4-16	- वही -	631202	16	महंगाई भत्ता	4-16	जनवरी से मार्च 2016	851779	15	बाल शिक्षा भत्ता	104 दिनांक 27-4-16	2015-16	207000	15	चिकित्सा प्रतिपूर्ति भत्ता	425 दिनांक 17-6-16	2015-16	241933	15	
विवरण	वाउचर सं. व भुगतान की तिथि	संबन्धित है	राशि रु.	अनुसूची सं.																																						
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	कुल	86,08,202	
<b>B.3</b>	<b>प्रशासनिक एवं सामान्य व्यय (अनुसूची 17) : रु. 9.05 करोड़</b>		
	उपर्युक्त में राशि रु. 0.86 लाख भी सम्मिलित है जो वर्ष 2017-18 में उपकरण की बीमा के संदर्भ में किए गए व्यय से संबन्धित है। इसके परिणामस्वरूप, प्रशासनिक एवं सामान्य व्यय में राशि रु. 0.86 लाख का अतिशय उल्लेख एवं ऋण, पेशगी और जमा राशि (अनुसूची 8) के अंतर्गत “पूर्वदत्त व्यय” में उतनी ही राशि की कम बयानी हुई है।		टिप्पणी अनुपालन के लिए ध्यान में रख ली गई है।
<b>C.</b>	<b>महत्वपूर्ण लेखा प्रणाली नीति (अनुसूची 23)</b>		
	लेखा प्रणाली की नीति के क्रम संख्या सी की ओर ध्यान आकर्षित किया जाता है जिसमें यह कहा गया है कि आय कर अधिनियम के अंतर्गत वर्णित मूल्य-हास दर के अनुसार मूल्य-हास वर्णित किया गया है। उच्च शिक्षा विभाग, मानव संसाधन विकास मंत्रालय, भारत सरकार द्वारा केंद्रीय उच्च शिक्षण संस्थानों के लिए वित्तीय कथन के नए प्रारूप के जारी होने के उपरांत, मूल्य-हास की दर, नए प्रारूप में दिये गए दर के अनुसार होनी चाहिए। इस प्रकार, संस्थान द्वारा अंगीकृत मूल्य-हास दर, नए लेखा प्रारूप के अनुरूप नहीं है।		टिप्पणी अनुपालन के लिए ध्यान में रख ली गई है।
<b>D.</b>	<b>सामान्य</b>		
<b>D.1</b>	<b>निवेश से आय (अनुसूची 11)</b>		
	केंद्रीय उच्च शिक्षण संस्थानों के लिए मानव संसाधन विकास मंत्रालय के लेखा प्रारूप के अनुसार, निश्चित निधि से किए गए निवेश से प्राप्त आय का उल्लेख “निवेश से आय (अनुसूची 11)” में किया जाना चाहिए और तदुपरान्त, अनुसूची 2 के अंतर्गत निश्चित निधि के संबन्धित शीर्ष में स्थानांतरित किया जाना चाहिए। यह पाया गया है कि संस्थान ने निश्चित निधि से निवेश की गई राशि पर अर्जित ब्याज रु. 1.96 करोड़ का उल्लेख “निश्चित निधि से आय (अनुसूची 11)” में नहीं किया है लेकिन सीधे उसे निश्चित राशि (अनुसूची 2) में स्थानांतरित कर दिया है जो लेखा के परिशोधित प्रारूप के प्रावधानों से संगत नहीं है।		टिप्पणी अनुपालन के लिए ध्यान में रख ली गई है।
<b>D.2</b>	<b>केंद्रीय उच्च शिक्षण संस्थानों के लिए मानव संसाधन विकास मंत्रालय के लेखा प्रारूप के अनुसार, पूंजीगत एवं राजस्व व्यय से संबन्धित अनुदान, प्राप्ति व भुगतान लेखा के साथ - साथ अनुदान सहायता (प्राप्त अशोध्य अनुदान) 9अनुसूची 10) में अलग-अलग दिखाया जाना चाहिए। संस्थान द्वारा ऐसा नहीं किया गया है।</b>		टिप्पणी अनुपालन के लिए ध्यान में रख ली गई है।
<b>D.3</b>	<b>अनिवार्य रजिस्टर का रखरखाव नहीं</b>		
	संस्थान में सविदा रजिस्टर, बजट नियंत्रण रजिस्टर और अनुदान रजिस्टर का रखरखाव नहीं किया गया है।		टिप्पणी अनुपालन के लिए ध्यान में रख ली गई है।



D.4	नामोद्दिष्ट/निश्चित/वृत्ति निधि (अनुसूची 2)																																																																			
	<p><b>अनुवृद्धि : रु. 4.57 करोड़</b></p> <p>उपर्युक्त संस्थान के मुख्य खाता संख्या 2452201001089 से नामोद्दिष्ट/निश्चित/वृत्ति निधि में राशि के हस्तांतरण को दर्शाता है। निधि का स्रोत, जहां से यह उत्पन्न हुआ था और होनेवाले / किए गए व्यय के उद्देश्य को सूचित करने का कष्ट करें। इस व्यवस्था के लिए शासी मण्डल के अनुमोदन को भी प्रस्तुत करने का कष्ट करें।</p>	<p>निम्नलिखित स्रोत से राजस्व की प्राप्ति हुई है :</p> <table border="1" data-bbox="1346 181 2107 1166"> <thead> <tr> <th>क्रमांक</th> <th>प्राप्ति 2016-17</th> <th>राशि (रूप में)</th> </tr> </thead> <tbody> <tr><td>1.</td><td>प्रवेश एवं अन्य शुल्क</td><td>21412205</td></tr> <tr><td>2.</td><td>विश्लेषणात्मक शुल्क</td><td>751936</td></tr> <tr><td>3.</td><td>कॉफी रसीद</td><td>1206765</td></tr> <tr><td>4.</td><td>पालनाघर शुल्क</td><td>442907</td></tr> <tr><td>5.</td><td>दंड</td><td>15772</td></tr> <tr><td>6.</td><td>अतिथि गृह रसीद</td><td>3552744</td></tr> <tr><td>7.</td><td>छात्रावास कमरा किराया</td><td>1010061</td></tr> <tr><td>8.</td><td>सावधि जमा रसीद पर व्याज</td><td>5259716</td></tr> <tr><td>9.</td><td>आमदनी पर ब्याज</td><td>488865</td></tr> <tr><td>10.</td><td>पालनाघर की आमदनी पर ब्याज</td><td>169</td></tr> <tr><td>11.</td><td>सीएन फ्लेक्स आमदनी पर ब्याज</td><td>12329372</td></tr> <tr><td>12.</td><td>मैटरशिप प्रभार</td><td>10716176</td></tr> <tr><td>13.</td><td>विविध प्राप्तियाँ</td><td>568568</td></tr> <tr><td>14.</td><td>एनएमआर प्राप्तियाँ</td><td>17600</td></tr> <tr><td>15.</td><td>कार्यालय वाहन प्रभार</td><td>8610</td></tr> <tr><td>16.</td><td>अतिरिक्त प्रभार</td><td>7736898</td></tr> <tr><td>17.</td><td>बैंक शाखा से किराया</td><td>144000</td></tr> <tr><td>18.</td><td>आरटीआई आवेदन शुल्क</td><td>540</td></tr> <tr><td>19.</td><td>दुकान किराया</td><td>262326</td></tr> <tr><td>20.</td><td>निविदा शुल्क</td><td>350700</td></tr> <tr> <td colspan="2" style="text-align: right;"><b>कुल योग</b></td> <td><b>66275930</b></td> </tr> </tbody> </table> <p>उपर्युक्त राशि रु. 6.62 करोड़ की प्राप्तियों में से, रु. 12,75,930/- हमारे बैंक खाते में रख लिया गया है और शेष 6.50 करोड़ वृत्ति निधि खाते में स्थानांतरित किया जा सकता है और वृत्ति निधि से उसका निवेश किया जा सकता है। भूलवश, शासी मण्डल की दिनांक 27.05.2017 की बैठक में इसे शामिल नहीं किया जा सका। चूंकि, निवेश से हमें ब्याज की प्राप्ति होगी, हम निवेश करने के उपरांत शासी मण्डल की अगली बैठक में इसे सूचित कर सकते हैं। अभी तक, ऐसे अभ्यर्थी, जो पाँच वर्ष की अवधि के भीतर अपनी पीएच. डी. पूर्ण नहीं कर पाये</p>	क्रमांक	प्राप्ति 2016-17	राशि (रूप में)	1.	प्रवेश एवं अन्य शुल्क	21412205	2.	विश्लेषणात्मक शुल्क	751936	3.	कॉफी रसीद	1206765	4.	पालनाघर शुल्क	442907	5.	दंड	15772	6.	अतिथि गृह रसीद	3552744	7.	छात्रावास कमरा किराया	1010061	8.	सावधि जमा रसीद पर व्याज	5259716	9.	आमदनी पर ब्याज	488865	10.	पालनाघर की आमदनी पर ब्याज	169	11.	सीएन फ्लेक्स आमदनी पर ब्याज	12329372	12.	मैटरशिप प्रभार	10716176	13.	विविध प्राप्तियाँ	568568	14.	एनएमआर प्राप्तियाँ	17600	15.	कार्यालय वाहन प्रभार	8610	16.	अतिरिक्त प्रभार	7736898	17.	बैंक शाखा से किराया	144000	18.	आरटीआई आवेदन शुल्क	540	19.	दुकान किराया	262326	20.	निविदा शुल्क	350700	<b>कुल योग</b>		<b>66275930</b>
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		हैं, छह माह तक उनको दी जानेवाली आधी (50%) छात्रवृत्ति की राशि के अलावा, वृत्ति निधि की उपयोगिता परिकल्पित नहीं की गई है। वृत्ति निधि से किया जानेवाला यह एकमात्र व्यय है।
<b>D.5</b>	<b>आंतरिक नियंत्रण पद्धति</b> आंतरिक नियंत्रण पद्धति अपर्याप्त पायी गई है क्योंकि न तो यहाँ संविदा रजिस्टर, बजट नियंत्रण रजिस्टर और अनुदान रजिस्टर का रखरखाव किया गया है और न ही इसकी अपनी लेखाविधि नियमावली तैयार की गई है।	अनुदान रजिस्टर तैयार कर लिया गया है जिसे अगले लेखा परीक्षा में जांचा जा सकता है। निविदा रजिस्टर का रखरखाव कर लिया जाएगा।
<b>D.6</b>	<b>आंतरिक लेखा परीक्षा</b> संस्थान ने पूर्व लेखा परीक्षा हेतु मेहनताने पर लेखा अधिकारी नियुक्त कर रखा है। इसके अलावा, चार्टर्ड अकाउंटेंट के एक फ़र्म द्वारा आंतरिक लेखा परीक्षा सम्पन्न किया जाता है। आंतरिक लेखा परीक्षा की पद्धति अपर्याप्त पायी गई है क्योंकि आंतरिक लेखा रिपोर्ट पर की गई अनुवर्ती कार्रवाई की कोई व्यवस्था नहीं है।	आंतरिक लेखा रिपोर्ट की प्रभावी रूप से निगरानी रखी जाती है जिसे संस्थान द्वारा की गई कार्रवाई से सत्यापित किया जा सकता है।
<b>D.7</b>	<b>पुस्तकालय की किताबों के अलावा स्थिर परिसंपत्तियों का भौतिक सत्यापन</b> वर्ष 2015-16 के लिए उपर्युक्त स्थिर परिसंपत्तियों का भौतिक सत्यापन 2016-17 में पूर्ण हुआ। वर्ष 2016-17 के लिए स्थिर परिसंपत्तियों का भौतिक सत्यापन प्रक्रियाधीन है।	अगले लेखा परीक्षा के दौरान सत्यापित किया जा सकता है।
<b>D.8</b>	<b>पुस्तकालय की किताबों का भौतिक सत्यापन</b> पुस्तकालय की किताबों का भौतिक सत्यापन 2015-16 में किया गया था। वर्ष 2016-17 के लिए पुस्तकालय की किताबों का भौतिक सत्यापन प्रक्रियाधीन है।	अगले लेखा परीक्षा के दौरान सत्यापित किया जा सकता है।
<b>D.9</b>	<b>वस्तु-सूची का भौतिक सत्यापन</b> वर्ष 2015-16 के लिए वस्तु-सूची का भौतिक सत्यापन 2016-17 में पूर्ण हुआ और कोई भी कमी / अपूर्णता नहीं पायी गई। वर्ष 2016-17 के लिए वस्तु-सूची का भौतिक सत्यापन प्रक्रियाधीन है।	अगले लेखा परीक्षा के दौरान सत्यापित किया जा सकता है।
<b>D.10</b>	<b>वैधानिक देय राशि</b> संस्थान द्वारा सभी वैधानिक देय राशियों का नियमित रूप से भुगतान किया जाता है।	
<b>D.11</b>	लेखा पत्रक पृष्ठांकित नहीं है।	वर्ष 2016-17 के वार्षिक लेखा पत्रक को पृष्ठांकित कर दिया गया है।
<b>E.</b>	<b>सहायता अनुदान</b> पिछले वर्ष की शेष राशि रु. 21.69 करोड़ (अनावर्ती : रु. 14.80 करोड़ और आवर्ती रु. 06.89 करोड़) और वर्ष 2016-17 में प्राप्त सहायता अनुदान राशि रु. 72.00 करोड़ (अनावर्ती : रु. 30.00 करोड़ और आवर्ती रु. 42.00 करोड़) सहित राशि रु. 93.69 करोड़ (अनावर्ती : रु. 44.80 करोड़ और आवर्ती रु. 48.89 करोड़) की उपलब्ध निधि में से, संस्थान ने राशि रु. 80.51 करोड़ (अनावर्ती : रु. 27.05 करोड़ और आवर्ती रु. 53.46 करोड़) का उपयोग किया है और अव्ययित शेष राशि, रु. 13.18 करोड़ (अनावर्ती : रु. 17.75 करोड़ और आवर्ती रु. (-) 4.57 करोड़) है। ये तथ्य एवं आंकड़े कृपया सुनिश्चित किए जाएँ।	

**INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI**  
**BALANCE SHEET AS AT 31.03.2017**

Amount in Rupees


SOURCES OF FUND	Schedule	Current Year	Previous Year
Corpus	1	4217456733	4440014238
Designated/Earmarked funds/Endowment Funds	2	281389051	214931724
CURRENT LIABILITIES & PROVISIONS	3	393601599	393393562
<b>TOTAL</b>		<b>4892447383</b>	<b>5048339524</b>

APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
FIXED ASSETS	4		
Tangible Assests		4074602301	2867222185
Intangible Assets		3889064	3071135
Capital Work-In- Progress		0	1520251928
INVESTMENT FROM EARMARKED / ENDOWMENT FUNDS	5	239362140	193862140
Long Term			
Short Term			
INVESTMENTS - OTHERS	6	0	0
CURRENT ASSETS	7	366385201	364971548
LOANS,ADVANCES & DEPOSITS	8	208208678	98960588
<b>TOTAL</b>		<b>4892447383</b>	<b>5048339524</b>

Significant Accounting Policies  
Notes to Accounts

23  
24

  
**P. BAPAJAH**  
**REGISTRAR**

  
**N. SATHYAMURTHY**  
**DIRECTOR**

**INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31.03.2017**

PARTICULARS	Schedule	Current Year	Previous Year
<b>INCOME</b>			
Academic Receipts	9	21427977	22284513
Grants/ Subsidies	10	534533045	451053466
Income from investments	11	23634127	9412065
Interest earned	12	969321	203975
Others Incomes	13	25992269	23391009
Prior Period Income	14	0	0
<b>Total (A)</b>		<b>606556739</b>	<b>506345028</b>
<b>EXPENDITURE</b>			
Staff Payments & Benefits ( Establishment expenses )	15	221571788	237608185
Academic Expenses	16	167172475	137259837
Administrative and General Expenses	17	90476737	85082359
Transportation Expenses	18	977240	845442
Repairs & Maintenance	19	61101666	35164121
Finance Costs	20	28555	23444
Depreciation	4	510858612	361298537
Others Expenses	21	0	0
Prior Period Expenses	22	0	0
		0	0
<b>TOTAL (B)</b>		<b>1052187073</b>	<b>857281924</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>-445630334</b>	<b>-350936896</b>
<b>Transfer to/from Designated fund</b>			
Building fund		0	0
Endowment Fund		0	0
Student Welfare Fund		0	0
<b>Balance being Surplus (Deficit) Carried to Capital Fund</b>		<b>-445630334</b>	<b>-350936896</b>

Significant Accounting Policies 23  
Notes to Accounts 24



**P. BAPAI AH**  
**REGISTRAR**



**N. SATHYAMURTHY**  
**DIRECTOR**

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

Particulars	Amount in Rupees	
	Current Year	Previous Year
Balance as at the beginning of the year	4440014238	4410914287
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	270517229	422032947
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	0	0
Add: Other Additions	0	0
Add: Excess of Income over expenditure transferred from the Income & Expenditure Account	0	0
<b>Total</b>	<b>4710531467</b>	<b>4832947234</b>
Less: Amount Transferred to Endowment Fund	45640000	40102000
Less: Amount Transferred to Student Welfare Fund	1804400	1894100
(Deduct): Deficit transferred from the income & expenditure	445630334	350936896
<b>BALANCE AT THE YEAR END</b>	<b>4217456733</b>	<b>4440014238</b>

  
P. BAPAI AH  
REGISTRAR

  
N. SATHYAMURTHY  
DIRECTOR

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI

SCHEDULE 2 – DESIGNATED/ EARMERKED/ ENDOWMENT FUNDS

Amount in Rupees

Particulars	ENDOWMENT FUND	STUDENT WELFARE FUND	TOTAL	
			Current Year	Previous Year
<b>A.</b>				
a) Opening balance	202558827	12372896	214931723	163901607
a)(i) Transfer from 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	0	0	6659827
d) Accrued interest on investments/Advances	18403027	615276	19018303	2777189
e) Interest on Savings Bank a/c	417810	193211	611021	143209
f) Other additions (specify nature)	45743949	1809900	47553849	41996100
<b>TOTAL (A)</b>	<b>267123613</b>	<b>14991283</b>	<b>282114896</b>	<b>215477932</b>
<b>B.</b>				
Utilisation/Expenditure towards objectives of funds				
i) Capital Expenditure				
-Fixed Assets	0	0	0	0
-Others	0	0	0	0
Total	0	0	0	0
ii) Revenue Expenditure				
-Salaries, wages & allowances	0	0	0	0
-Consumables	0	0	0	0
-Contingency	0	0	0	0
-Fellowship	725741	0	725741	546000
-Research	0	0	0	0
-Travel	0	0	0	0
-Books	0	0	0	0
-Cash Award	0	0	0	0
-Overhead (Bank Charges)	104	0	104	208
Total	725845	0	725845	546208
<b>TOTAL ( B )</b>	<b>725845</b>	<b>0</b>	<b>725845</b>	<b>546208</b>
<b>Closing Balance at the year end (A-B)</b>	<b>266397768</b>	<b>14991283</b>	<b>281389051</b>	<b>214931724</b>

Represented by				
Cash and Bank Balances	13466343	6765076	20231419	18292394
Investments	231800000	7562140	239362140	193862140
Interest accrued but not due	21131424	664067	21795492	2777189
<b>Total</b>	<b>266397767</b>	<b>14991283</b>	<b>281389051</b>	<b>214931723</b>

  
P. BAPAI  
REGISTRAR


  
N. SATHYAMURTHY  
DIRECTOR

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

	Amount in Rupees	
	CURRENT YEAR	PREVIOUS YEAR
<b>A. CURRENT LIABILITIES</b>		
1. Deposits from staff	0	0
2. Deposits from students		
a) Student Caution Money	4150615	3218615
3. Sundry Creditors		
a) For Goods & Services	58000	4558306
b) Others - Project	2431736	0
4. Deposit- Others (including EMD, Security Deposit)		
(i) Mess Security Payable	1104000	1104000
(ii) Earnest Money	1308424	647024
(iii) Works Security Payable	81891	81891
(iv) Shop Security Payable	32000	32000
(v) AMC Security Payable	100000	100000
(vi) Library Security Payable	90000	90000
5. Statutory Liabilities (GPF,TDS,WC TAX,CPF,GIS,NPS):		
a) Overdue	0	0
b) Others		
i) TDS Payable	1472838	1398611
ii) New Pension Scheme Payable	2185204	1903208
iii) Labour Cess Payable	210634	210632
6. Others Current Liabilities		
a) Salaries	13579658	9897165
a) Salaries (Project)	1065920	0
b) Receipts against sponsored projects	123561170	68503515
c) Receipts against sponsored fellowships & scholarships	0	0
d) Unutilised Grants	131863313	216913587
e) Grants in advance	0	0
f) Other Funds	0	0
g) Other Liabilities		
(i) Scholarship Payable	5089387	3718000
(ii) Overhaed Charges Payable	0	0
(iii) Honorarium Payable	86733	63188
(iv) Electercity & Water Payable	5337505	3984410
(v) Telephone Expenses Payable	31505	14896
(vi) Student Fees Advance	6502944	879539
(vii) CNR Rao Award	140000	140000
(viii) DST Inspire	11200	11200
(ix) NBHM	50508	50508
(x) GAAHS (Krishnendu Gongupadhyay) (Project)	266	266
(xi) CNSD Conference (Project)	60714	60714
(xii) INSA Project (Meera Nanda)	23632	23632
(xiii) INSA Project (Dr Kochhar)	111902	76277
(xiv) Anjnal Meeting of Ethological (Porject)	23591	23591
(xv) DST Inspire Camp (Project)	0	111119
(xvi) RMS Conference (Project)	57282	57282
(xvii) Workshop BSM Phenomenology	0	75000
(xviii) Biology Seminar (Project)	73624	73624
(xix) GIAN (Project)	489059	472381
(xx) DAE (Project)	4560	4560
(xxi) Telescope Workshop (Project)	2341	2341
(xxii) Receipt against Conference/Project (Project)	4604105	356316
(xxiii) CAAG Conference (Project)	540894	0
(xxiv) Fellowship Payable (Project)	5421030	0
(xxv) Dr Manjari Jain (Project)	80394	0
(xxvi) Dr Ram Yadav (Project)	111440	0
(xxvii) ICHR Parth Chauhan (Project)	120000	0
<b>TOTAL (A)</b>	<b>312270019</b>	<b>318857398</b>
<b>B. PROVISIONS</b>		
1. For Taxation	0	0
2. Gratuity	34243151	24026901
3. Superannuation/Pension	0	0
4. Accumulated Leave Encashment	47088429	50509263
5. Trade Warranties/Claims	0	0
6. Others (Specify)	0	0
<b>TOTAL (B)</b>	<b>81331580</b>	<b>74536164</b>
<b>TOTAL (A+B)</b>	<b>393601599</b>	<b>393393562</b>

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

  
**P. BAPAIH**  
**REGISTRAR**

  
**N. SATHYAMURTHY**  
**DIRECTOR**

INDIAN INSTITUTE OF SCIENCE EDUCATION  
AND RESEARCH, MOHALI  
SCHEDULE- 3(a) SPONSORED PROJECTS

PROJECT NO.	IISER (M) CSIR-07-0002	IISER (M) DBT-07-0003	IISER (M) DST-08-0006	IISER (M) ICMR-08-0007	IISER(M) DST-09-0009	IISER (M) CSIR-09-0010	IISER (M) DST-09-0011	IISER (M) DST-10-0012	IISER (M) DST-KVPY-10-0013
a)opening balance of the funds	242553	-2632	7767510	456510	-220928	-12637879	-634636	-340407	964532
b)additions to the funds									2133000
i. Donations/Grants	0	0	35402490	0	0	22105825	515836	0	0
ii) income from investment made on account of funds	0	0	0	0	0	0	0	0	0
iii) Refund of Grant	0	0	0	0	0	-1041200	0	0	0
<b>TOTAL(A+B)</b>	<b>242553</b>	<b>-2632</b>	<b>43170000</b>	<b>456510</b>	<b>-220928</b>	<b>8426746</b>	<b>-118800</b>	<b>-340407</b>	<b>3097532</b>
c) Utilisation /expenditure towards objective of funds									
i)Capital expenditure						0	0	0	0
-Fixed Assets	0	0	0	0	0	0	0	0	0
-others	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
II)Revenue Expenditure							-118800	0	0
-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	0	2069107	0	0	0
-Fellowship	0	0	34152847	0	0	20081051	0	0	2448000
-Software	0	0	0	0	0	0	0	0	0
-Travel	0	0	0	0	0	0	0	0	0
-Books	0	0	0	0	0	0	0	0	0
-Mentorship	0	0	10790000	0	0	0	0	0	0
-Overhead	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>44942847</b>	<b>0</b>	<b>0</b>	<b>22150158</b>	<b>-118800</b>	<b>0</b>	<b>2448000</b>
<b>TOTAL(C)</b>	<b>0</b>	<b>0</b>	<b>44942847</b>	<b>0</b>	<b>0</b>	<b>22150158</b>	<b>-118800</b>	<b>0</b>	<b>2448000</b>
<b>NET BALANCE AT THE YEAR END(A+B-C)</b>	<b>242553</b>	<b>-2632</b>	<b>-1772847</b>	<b>456510</b>	<b>-220928</b>	<b>-13723412</b>	<b>0</b>	<b>-340407</b>	<b>649532</b>
<b>Credit Balances</b>	<b>242553</b>	<b>0</b>	<b>0</b>	<b>456510</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>649532</b>
<b>Debit Balances</b>	<b>0</b>	<b>2632</b>	<b>1772847</b>	<b>0</b>	<b>220928</b>	<b>13723412</b>	<b>0</b>	<b>340407</b>	<b>0</b>

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.



INDIAN INSTITUTE OF SCIENCE EDUCATION  
AND RESEARCH, MOHALI  
SCHEDULE- 3(a) SPONSORED PROJECTS

PROJECT NO.	IISER (M) DST-10-0014	IISER (M) DST-10-0015	IISER (M) DST-11-0017	IISER (M) DBT-11-0021	IISER (M) DBT-11-0022	IISER (M) DST-11-0023	IISER (M) DST-11-0024	IISER (M) DST-11-0026	IISER (M) DST-11-0027	IISER (M) DBT-11-0029
a) opening balance of the funds	34284	-17756	48995	-354775	-1293611	6278396	378275	222880	287756	419477
b) additions to the funds										
i. Donations/Grants	0	17757	0	0	0	0	0	0	0	0
ii) income from investment made on account of funds	0	0	0	0	0	0	0	0	0	0
iii) Refund of Grant	0	0	0	0	0	0	0	0	0	0
<b>TOTAL(A+B)</b>	<b>34284</b>	<b>1</b>	<b>48995</b>	<b>-354775</b>	<b>-1293611</b>	<b>6278396</b>	<b>378275</b>	<b>222880</b>	<b>287756</b>	<b>419477</b>
c) Utilisation /expenditure towards objective of funds										
i)Capital expenditure										
-Fixed Assets	0	0	0	0	0	0	0	0	0	0
-others	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
II)Revenue Expenditure										
-Salaries,wages & allowances	0	0	0	0	0	57600	0	0	0	0
-Consumables	-46387	0	0	0	0	481061	63046	0	19879	0
-Contingency	0	0	10392	0	0	0	0	0	0	0
-Fellowship	0	0	0	0	0	0	0	0	0	0
-Software	0	0	0	0	0	0	0	0	0	0
-Travel	0	0	30305	0	0	0	0	0	0	0
-Books	0	0	0	0	0	0	0	0	0	0
-Mentorship	0	0	0	0	0	0	0	76000	100000	0
-Overhead	0	0	0	0	0	0	0	76000	119879	0
<b>TOTAL</b>	<b>-46387</b>	<b>0</b>	<b>40697</b>	<b>0</b>	<b>0</b>	<b>538661</b>	<b>63046</b>	<b>76000</b>	<b>119879</b>	<b>0</b>
<b>TOTAL(C)</b>	<b>-46387</b>	<b>0</b>	<b>40697</b>	<b>0</b>	<b>0</b>	<b>538661</b>	<b>63046</b>	<b>76000</b>	<b>119879</b>	<b>0</b>
<b>NET BALANCE AT THE YEAR END(A+B-C)</b>	<b>80671</b>	<b>1</b>	<b>8298</b>	<b>-354775</b>	<b>-1293611</b>	<b>5739735</b>	<b>315229</b>	<b>146880</b>	<b>167877</b>	<b>419477</b>
<b>Credit Balances</b>	<b>80671</b>	<b>1</b>	<b>8298</b>	<b>0</b>	<b>0</b>	<b>5739735</b>	<b>315229</b>	<b>146880</b>	<b>167877</b>	<b>419477</b>
<b>Debit Balances</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>354775</b>	<b>1293611</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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.

INDIAN INSTITUTE OF SCIENCE EDUCATION  
AND RESEARCH, MOHALI  
SCHEDULE- 3(a) SPONSORED PROJECTS

PROJECT NO.	IISER (M) DBT-11-0030	IISER (M) DBT-11-0031	IISER (M) DST-12-32	IISER (M) JCB-12-33	IISER (M) INSPIRE-12-34	IISER (M) DST-12-35	IISER (M) JCB-12-36	IISER (M) DBT-12-37	IISER (M) DBT-12-38	IISER (M) RJN-12-39	IISER (M) DBT-12-40	IISER (M) DBT-12-41
a)opening balance of the funds	1416385	242416	250003	555248	233551	-23959	-179291	170661	52561	-851268	1452667	299428
b)additions to the funds												
i. Donations/Grants	0	0	0	1100000	451288	0	1600000	0	1203000	0	1610000	0
ii) income from investment made on account of funds	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
<b>TOTAL(A+B)</b>	<b>1416385</b>	<b>242416</b>	<b>250003</b>	<b>1655248</b>	<b>684839</b>	<b>-23959</b>	<b>1420709</b>	<b>170661</b>	<b>1255561</b>	<b>-851268</b>	<b>3062667</b>	<b>299428</b>
c) Utilisation /expenditure towards objective of funds												
i)Capital expenditure												
-Fixed Assets	0	0	0	0	0	0	0	0	0	0	6850	0
-others	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6850</b>	<b>0</b>
II)Revenue Expenditure												
-Salaries,wages & allowances	0	0	0	212880	0	0	259390	0	364000	403116	0	0
-Consumables	0	0	0	0	0	0	2972	0	672313	0	478944	40374
-Contingency	0	0	0	6202	33144	0	7950	0	100000	0	0	0
-Fellowship	0	0	0	325000	0	0	325000	0	0	765000	0	0
-Software	0	0	0	0	0	0	0	0	0	0	0	0
-Travel	0	0	0	218597	212439	0	0	1342	0	64990	26386	0
-Books	0	0	0	0	0	0	0	0	0	0	0	0
-Mentorship	0	0	0	0	0	0	0	0	0	0	0	0
-Overhead	0	0	0	120000	0	0	60000	0	100000	60000	0	50000
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>882679</b>	<b>245583</b>	<b>0</b>	<b>655312</b>	<b>1342</b>	<b>1236313</b>	<b>1293106</b>	<b>505330</b>	<b>90374</b>
<b>TOTAL(C)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>882679</b>	<b>245583</b>	<b>0</b>	<b>655312</b>	<b>1342</b>	<b>1236313</b>	<b>1293106</b>	<b>512180</b>	<b>90374</b>
<b>NET BALANCE AT THE YEAR END(A+B-C)</b>	<b>1416385</b>	<b>242416</b>	<b>250003</b>	<b>772569</b>	<b>439256</b>	<b>-23959</b>	<b>765397</b>	<b>169319</b>	<b>19248</b>	<b>-2144374</b>	<b>2550487</b>	<b>209054</b>
<b>Credit Balances</b>	<b>1416385</b>	<b>242416</b>	<b>250003</b>	<b>772569</b>	<b>439256</b>	<b>0</b>	<b>765397</b>	<b>169319</b>	<b>19248</b>	<b>0</b>	<b>2550487</b>	<b>209054</b>
<b>Debit Balances</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23959</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2144374</b>	<b>0</b>	<b>0</b>

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.

**INDIAN INSTITUTE OF SCIENCE EDUCATION  
AND RESEARCH, MOHALI  
SCHEDULE- 3(a) SPONSORED PROJECTS**

PROJECT NO.	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)
	DBT-12-42	DBT-12-43	DAE-12-44	DST-12-45	DBT-12-46	DST-12-47	DAE-12-48	DST-13-49	DST-13-50	ICS-13-51	DST-13-52	DST-13-53	DST-13-54
a)opening balance of the funds	447118	1233633	27604	25934	-1948702	1299944	0	-181525	1602	-96739	313548	460244	843391
b)additions to the funds													
i. Donations/Grants	5034370	2900120	0	139066	2503732	0	0	4237075	0	105000	0	0	850000
ii) income from investment made on account of funds	0	0	0	0	0	0	0	0	0	0	0	0	0
iii) Refund of Grant	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL(A+B)</b>	<b>5481488</b>	<b>4133753</b>	<b>27604</b>	<b>165000</b>	<b>555030</b>	<b>1299944</b>	<b>0</b>	<b>4055550</b>	<b>1602</b>	<b>8261</b>	<b>313548</b>	<b>460244</b>	<b>1693391</b>
c) Utilisation /expenditure towards objective of funds													
i)Capital expenditure													
-Fixed Assets	817634	0	0	265000	0	0	0	592585	0	0	0	0	0
-others	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>817634</b>	<b>0</b>	<b>0</b>	<b>265000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>592585</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
II)Revenue Expenditure													
-Salaries,wages & allowances	102353	0	0	30000	578400	0	0	387306	0	0	0	64000	0
-Consumables	3624415	897601	15669	155383	1903393	397547	0	2453490	0	0	0	0	397018
-Contingency	22899	82287	0	9378	0	0	0	3053	0	0	0	0	69000
-Fellowship	290428	61448	0	0	293472	0	0	0	0	0	0	0	0
-Software	0	0	0	0	0	0	0	0	0	0	0	0	0
-Travel	222798	148994	0	0	0	0	0	0	0	0	0	0	99084
-Books	0	0	0	0	0	0	0	0	0	0	0	0	0
-Mentorship	0	0	0	0	0	0	0	0	0	0	0	0	0
-Overhead	508053	119033	0	0	277527	0	0	0	0	0	0	90000	200000
<b>TOTAL</b>	<b>4770946</b>	<b>1309363</b>	<b>15669</b>	<b>194761</b>	<b>3052792</b>	<b>397547</b>	<b>0</b>	<b>2843849</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>154000</b>	<b>765102</b>
<b>TOTAL(C)</b>	<b>5588580</b>	<b>1309363</b>	<b>15669</b>	<b>459761</b>	<b>3052792</b>	<b>397547</b>	<b>0</b>	<b>3436434</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>154000</b>	<b>765102</b>
<b>NET BALANCE AT THE YEAR END(A+B-C)</b>	<b>-107092</b>	<b>2824390</b>	<b>11935</b>	<b>-294761</b>	<b>-2497762</b>	<b>902397</b>	<b>0</b>	<b>619116</b>	<b>1602</b>	<b>8261</b>	<b>313548</b>	<b>306244</b>	<b>928289</b>
<b>Credit Balances</b>	<b>0</b>	<b>2824390</b>	<b>11935</b>	<b>0</b>	<b>0</b>	<b>902397</b>	<b>0</b>	<b>619116</b>	<b>1602</b>	<b>8261</b>	<b>313548</b>	<b>306244</b>	<b>928289</b>
<b>Debit Balances</b>	<b>107092</b>	<b>0</b>	<b>0</b>	<b>294761</b>	<b>2497762</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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.

**INDIAN INSTITUTE OF SCIENCE EDUCATION  
AND RESEARCH, MOHALI  
SCHEDULE- 3(a) SPONSORED PROJECTS**

PROJECT NO.	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)
	DST-13-55	DST-13-56	DAE-13-57	DST-13-58	DBT-14-59	DST-14-60	DST-14-61	INSPIRE-14-62	DST-14-63	MHRD-14-64	DST-14-65	DST-14-66
a)opening balance of the funds	-69643	423295	-122993	-213011	286263	238968	1350147	1084109	294808	3120637	-63968	-5248760
b)additions to the funds												
i. Donations/Grants	0	0	0	900000	2906954	500000	1368589	1089969	800000	10000000	1000000	0
ii) income from investment made on account of funds	0	0	0	0	0	0	0	0	0	0	0	0
iii) Refund of Grant	0	0	0	0	0	0	0	-634435	0	0	0	0
<b>TOTAL(A+B)</b>	<b>-69643</b>	<b>423295</b>	<b>-122993</b>	<b>686989</b>	<b>3193217</b>	<b>738968</b>	<b>2718736.29</b>	<b>1539643</b>	<b>1094808</b>	<b>13120637</b>	<b>936032</b>	<b>-5248760</b>
c) Utilisation /expenditure towards objective of funds												
j)Capital expenditure												
-Fixed Assets	0	21000	0	0	0	9800	25312	0	46200	694736	80750	-4869000
-others	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>21000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9800</b>	<b>25312</b>	<b>0</b>	<b>46200</b>	<b>694736</b>	<b>80750</b>	<b>-4869000</b>
II)Revenue Expenditure												
-Salaries,wages & allowances	0	0	0	0	83458	202258	222910	0	0	2040439	336000	1326979
-Consumables	0	0	0	0	1549885	396413	1780640	0	0	2548928	643560	0
-Contingency	0	48814	0	3048	0	4326	37761	0	0	1787654	0	0
-Fellowship	220000	0	0	413333	1123200	0	0	431680	232420	0	0	0
-Software	0	0	0	0	0	0	0	0	0	99900	0	0
-Travel	0	0	0	3105	114988	0	0	17994	25845	109492	0	0
-Books	0	0	0	0	0	0	0	0	0	0	0	0
-Mentorship	0	0	0	0	0	0	0	0	0	0	0	0
-Overhead	0	0	9117	312000	287153	139600	244090	0	100000	100000	100000	0
<b>TOTAL</b>	<b>220000</b>	<b>48814</b>	<b>9117</b>	<b>731486</b>	<b>3158684</b>	<b>742597</b>	<b>2285401</b>	<b>449674</b>	<b>358265</b>	<b>6686413</b>	<b>1079560</b>	<b>1326979</b>
<b>TOTAL(C)</b>	<b>220000</b>	<b>69814</b>	<b>9117</b>	<b>731486</b>	<b>3158684</b>	<b>752397</b>	<b>2310713</b>	<b>449674</b>	<b>404465</b>	<b>7381149</b>	<b>1160310</b>	<b>-3542021</b>
<b>NET BALANCE AT THE YEAR END(A+B-C)</b>	<b>-289643</b>	<b>353481</b>	<b>-132110</b>	<b>-44497</b>	<b>34533</b>	<b>-13429</b>	<b>408023</b>	<b>1089969</b>	<b>690343</b>	<b>5739488</b>	<b>-224278</b>	<b>-1706739</b>
<b>Credit Balances</b>	<b>0</b>	<b>353481</b>	<b>0</b>	<b>0</b>	<b>34533</b>	<b>0</b>	<b>408023</b>	<b>1089969</b>	<b>690343</b>	<b>5739488</b>		<b>0</b>
<b>Debit Balances</b>	<b>289643</b>	<b>0</b>	<b>132110</b>	<b>44497</b>	<b>0</b>	<b>13429</b>		<b>0</b>	<b>0</b>		<b>224278</b>	<b>1706739</b>

1. The projects may be listed agency-wise, with sub-totals for each agency.
2. The total of Col. 9(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.

**INDIAN INSTITUTE OF SCIENCE EDUCATION  
AND RESEARCH, MOHALI  
SCHEDULE- 3(a) SPONSORED PROJECTS**

PROJECT NO.	IISER (M) DST-14-67	IISER (M) DST-14-68	IISER (M) DST-14-69	IISER (M) DST-14-70	IISER (M) DST-14-71	IISER (M) DST-14-72	IISER (M) DST-14-73	IISER (M) DST-14-74	IISER (M) DST-14-75	IISER (M) DST-14-76	IISER (M) DST-14-77	IISER (M) DST-14-78	IISER (M) DST-14-79
a)opening balance of the funds	-346173	40909	121910	-83882	171178	174964	448289	911532	965208	403750	-62232	748814	328758
b)additions to the funds													
i. Donations/Grants	0	0	352723	150000	1125049	1145829	945000	1073293	806472	0	0	0	0
ii) income from investment made on account of funds	0	0	0	0	0	0	0	0	0	0	0	0	0
iii) Refund of Grant	0	0	0	0	0	-318810	0	-864885	0	0	0	0	0
<b>TOTAL(A+B)</b>	<b>-346173</b>	<b>40909</b>	<b>474633</b>	<b>66118</b>	<b>1296227</b>	<b>1001983</b>	<b>1393289</b>	<b>1119940</b>	<b>1771680</b>	<b>403750</b>	<b>-62232</b>	<b>748814</b>	<b>328758</b>
c) Utilisation /expenditure towards objective of funds													
i)Capital expenditure													
-Fixed Assets	0	0	0	46900	0	0	49997	216199	427173	0	0	226650	0
-others	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46900</b>	<b>0</b>	<b>0</b>	<b>49997</b>	<b>216199</b>	<b>427173</b>	<b>0</b>	<b>0</b>	<b>226650</b>	<b>0</b>
II)Revenue Expenditure													
-Salaries,wages & allowances	0	0	248709	237904	0	0	187871	0	59516	0	0	0	283380
-Consumables	0	0	291926		0	43936	797460	12569	0	0	0	525009	0
-Contingency	0	0	0	29439	5175	2377	33151	4200	0	0	0	0	3400
-Fellowship	715000	0	0	0	1087520	817543	0	854193	1070888	0	0	266129	0
-Software	0	0	0	0	0	0	0	0	0	0	0	0	0
-Travel	45493	0	2450	0	0	18895	0	32779	20495	221479	0	12970	1880
-Books	0	0	0	0	0	0	0	0	0	0	0	0	0
-Mentorship	0	0	0	0	0	0	0	0	0	0	0	0	0
-Overhead	50000	0	0	180000	0	0	50000	0	0	0	0	0	150000
<b>TOTAL</b>	<b>810493</b>	<b>0</b>	<b>543085</b>	<b>447343</b>	<b>1092695</b>	<b>882751</b>	<b>1068482</b>	<b>903741</b>	<b>1150899</b>	<b>221479</b>	<b>0</b>	<b>804108</b>	<b>438660</b>
<b>TOTAL(C)</b>	<b>810493</b>	<b>0</b>	<b>543085</b>	<b>494243</b>	<b>1092695</b>	<b>882751</b>	<b>1118479</b>	<b>1119940</b>	<b>1578072</b>	<b>221479</b>	<b>0</b>	<b>1030758</b>	<b>438660</b>
<b>NET BALANCE AT THE YEAR END(A+B-C)</b>	<b>-1156666</b>	<b>40909</b>	<b>-68452</b>	<b>-428125</b>	<b>203532</b>	<b>119232</b>	<b>274810</b>	<b>0</b>	<b>193608</b>	<b>182271</b>	<b>-62232</b>	<b>-281944</b>	<b>-109902</b>
<b>Credit Balances</b>	<b>0</b>	<b>40909</b>	<b>0</b>	<b>0</b>	<b>203532</b>	<b>119232</b>	<b>274810</b>	<b>0</b>	<b>193608</b>	<b>182271</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debit Balances</b>	<b>1156666</b>	<b>0</b>	<b>68452</b>	<b>428125</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62232</b>	<b>281944</b>	<b>109902</b>

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.

**INDIAN INSTITUTE OF SCIENCE EDUCATION  
AND RESEARCH, MOHALI  
SCHEDULE- 3(a) SPONSORED PROJECTS**

PROJECT NO.	IISER (M) DST-14-80	IISER (M) DST-14-81	IISER (M) DST-14-82	IISER (M) DST-14-83	IISER (M) DST-14-84	IISER (M) DST-14-85	IISER (M) DST-14-86	IISER (M) DST-14-87	IISER (M) DST-14-88	IISER (M) DST-14-89	IISER (M) DST-14-90	IISER (M) DST-14-91	IISER (M) DST-14-92
a)opening balance of the funds	-218898	423519	272496	538067	539900	1064551	6666427	1564516	1638667	40242	2408574	1207000	1415884
b)additions to the funds													
i. Donations/Grants	616000	0	0	0	0	800000	12180355	1257031	0	0	0	0	0
ii) income from investment made on account of funds	0	0	0	0	0	0	0	0	0	0	0	0	0
iii) Refund of Grant	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL(A+B)</b>	<b>397102</b>	<b>423519</b>	<b>272496</b>	<b>538067</b>	<b>539900</b>	<b>1864551</b>	<b>18846782</b>	<b>2821547</b>	<b>1638667</b>	<b>40242</b>	<b>2408574</b>	<b>1207000</b>	<b>1415884</b>
c) Utilisation /expenditure towards objective of funds													
j)Capital expenditure													
-Fixed Assets	174750	80146	0	-154773	-52103	446062	5896890	158363	414304	41364	1101419	0	0
-others	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>174750</b>	<b>80146</b>	<b>0</b>	<b>-154773</b>	<b>-52103</b>	<b>446062</b>	<b>5896890</b>	<b>158363</b>	<b>414304</b>	<b>41364</b>	<b>1101419</b>	<b>0</b>	<b>0</b>
II)Revenue Expenditure													
-Salaries,wages & allowances	153397	596240	0	87097	47857	281742	0	15000	0	0	195161	317600	0
-Consumables	176500	0	0	9306	7710	352379	2187787	82486	0	14525	627440	0	1353344
-Contingency	8124	5600	0	0	14100	0	2100	189768	45603	0	67849	194159	0
-Fellowship	0	0	0	0	0	0	336830	1024387	170323	0	0	325000	0
-Software	0	0	0	0	0	0	0	0	0	0	0	0	0
-Travel	23085	7930	82817	0	7632	558170	177478	121231	0	0	0	27534	0
-Books	0	0	0	0	0	0	0	0	0	0	0	0	0
-Mentorship	0	0	0	0	0	0	0	0	0	0	0	0	0
-Overhead	0	150000	0	200000	150000	200000	860109	0	0	0	150000	60000	150000
<b>TOTAL</b>	<b>361106</b>	<b>759770</b>	<b>82817</b>	<b>296403</b>	<b>227299</b>	<b>1392291</b>	<b>3564304</b>	<b>1432872</b>	<b>215926</b>	<b>14525</b>	<b>1040450</b>	<b>924293</b>	<b>1503344</b>
<b>TOTAL(C)</b>	<b>535856</b>	<b>839916</b>	<b>82817</b>	<b>141630</b>	<b>175196</b>	<b>1838353</b>	<b>9461194</b>	<b>1591235</b>	<b>630230</b>	<b>55889</b>	<b>2141869</b>	<b>924293</b>	<b>1503344</b>
<b>NET BALANCE AT THE YEAR END(A+B-C)</b>	<b>-138754</b>	<b>-416397</b>	<b>189679</b>	<b>396437</b>	<b>364704</b>	<b>26198</b>	<b>9385588</b>	<b>1230312</b>	<b>1008437</b>	<b>-15647</b>	<b>266705</b>	<b>282707</b>	<b>-87460</b>
<b>Credit Balances</b>	<b>0</b>	<b>0</b>	<b>189679</b>	<b>396437</b>	<b>364704</b>	<b>26198</b>	<b>9385588</b>	<b>1230312</b>	<b>1008437</b>	<b>0</b>	<b>266705</b>	<b>282707</b>	<b>0</b>
<b>Debit Balances</b>	<b>138754</b>	<b>416397</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15647</b>	<b>0</b>	<b>0</b>	<b>87460</b>

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.

INDIAN INSTITUTE OF SCIENCE EDUCATION  
AND RESEARCH, MOHALI  
SCHEDULE- 3(a) SPONSORED PROJECTS

PROJECT NO.	IISER (M) DST-14-93	IISER (M) DST-14-94	IISER (M) DST-14-95	IISER (M) DST-14-96	IISER (M) DST-14-97	IISER (M) DST-14-98	IISER (M) DST-14-99	IISER (M) DST-14-100	IISER (M) DST-14-102	IISER (M) DST-14-103	IISER (M) DST-14-104	IISER (M) DST-14-105
a) opening balance of the funds	2055000	1150000	1900000	0	1758065	-52389	1900000	228000	0	0	0	0
b) additions to the funds												
i. Donations/Grants	1230000	1980000	0	2305200	0	225000	0	0	1900000	4214000	2611400	1150000
ii) income from investment made on account of funds	0	0	0	0	0	0	0	0	0	0	0	0
iii) Refund of Grant	0	0	0	0	0	0	-682258	0	0	0	0	0
<b>TOTAL(A+B)</b>	<b>3285000</b>	<b>3130000</b>	<b>1900000</b>	<b>2305200</b>	<b>1758065</b>	<b>172611</b>	<b>1217742</b>	<b>228000</b>	<b>1900000</b>	<b>4214000</b>	<b>2611400</b>	<b>1150000</b>
c) Utilisation /expenditure towards objective of funds												
i)Capital expenditure												
-Fixed Assets	2307754	1200000	197103	49990	202713	0	324839	0	68468	3600000	124757	99099
-others	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>2307754</b>	<b>1200000</b>	<b>197103</b>	<b>49990</b>	<b>202713</b>	<b>0</b>	<b>324839</b>	<b>0</b>	<b>68468</b>	<b>3600000</b>	<b>124757</b>	<b>99099</b>
II)Revenue Expenditure												
-Salaries,wages & allowances	0	71613	0	181452	0	0	0	0	0	0	320376	0
-Consumables	590291	1531783	128316	1485638	0	113132	0	0	0	0	1271520	0
-Contingency	0	48452	36429	0	88623	5775	0	0	682	98993	0	0
-Fellowship	0	0	1162601	0	1049964	0	892903	0	933333	0	0	0
-Software	0	0	0	0	0	0	0	0	0	0	0	0
-Travel	0	17992	62270	0	5323	120221	0	22728	0	83277	0	0
-Books	0	0	0	0	0	0	0	0	0	0	0	0
-Mentorship	0	0	0	0	0	0	0	0	0	0	0	0
-Overhead	50000	70000	0	50000	0	0	0	20000	0	114000	100000	55000
<b>TOTAL</b>	<b>640291</b>	<b>1739840</b>	<b>1389616</b>	<b>1717090</b>	<b>1143910</b>	<b>239128</b>	<b>892903</b>	<b>42728</b>	<b>934015</b>	<b>296270</b>	<b>1691896</b>	<b>55000</b>
<b>TOTAL(C)</b>	<b>2948045</b>	<b>2939840</b>	<b>1586719</b>	<b>1767080</b>	<b>1346623</b>	<b>239128</b>	<b>1217742</b>	<b>42728</b>	<b>1002483</b>	<b>3896270</b>	<b>1816653</b>	<b>154099</b>
<b>NET BALANCE AT THE YEAR END(A+B-C)</b>	<b>336955</b>	<b>190160</b>	<b>313281</b>	<b>538120</b>	<b>411442</b>	<b>-66517</b>	<b>0</b>	<b>185272</b>	<b>897517</b>	<b>317730</b>	<b>794747</b>	<b>995901</b>
<b>Credit Balances</b>	<b>336955</b>	<b>190160</b>	<b>313281</b>	<b>538120</b>	<b>411442</b>	<b>0</b>	<b>0</b>	<b>185272</b>	<b>897517</b>	<b>317730</b>	<b>794747</b>	<b>995901</b>
<b>Debit Balances</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66517</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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.

**INDIAN INSTITUTE OF SCIENCE EDUCATION  
AND RESEARCH, MOHALI  
SCHEDULE- 3(a) SPONSORED PROJECTS**

PROJECT NO.	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)
	DST-14-106	DST-14-107	DST-14-108	INSPIRE-16-109	DST-14-110	DST-14-111	DST-14-112	DST-14-113	DST-14-114	DST 115	DST 116	DST 117
a)opening balance of the funds	0	0	0	0	0	0	0	0	0	0	0	0
b)additions to the funds												
i. Donations/Grants	1428000	1325000	754612	1900000	37586173	1711160	500000	650000	1900000	453000	4900000	2860000
ii) income from investment made on account of funds	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
<b>TOTAL(A+B)</b>	<b>1428000</b>	<b>1325000</b>	<b>754612</b>	<b>1900000</b>	<b>37586173</b>	<b>1711160</b>	<b>500000</b>	<b>650000</b>	<b>1900000</b>	<b>453000</b>	<b>4910467</b>	<b>2860000</b>
c) Utilisation /expenditure towards objective of funds												
i)Capital expenditure												
-Fixed Assets	914853	152327	733150	0	9508501	0	0	461725	14910	0	0	0
-others	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>914853</b>	<b>152327</b>	<b>733150</b>	<b>0</b>	<b>9508501</b>	<b>0</b>	<b>0</b>	<b>461725</b>	<b>14910</b>	<b>0</b>	<b>0</b>	<b>0</b>
II)Revenue Expenditure												
-Salaries,wages & allowances	108333	80000	730971	0	68548	0	0	0	0	0	0	0
-Consumables	0	16364	0	0	524467	16500	0	37148	0	0	107640	0
-Contingency	0	12300	3927	0	317194	0	0	0	1100	0	9933	0
-Fellowship	0	0	0	611613	0	0	0	0	362667	0	0	0
-Software	0	0	0	0	0	0	0	0	0	0	0	0
-Travel	37081	51730	12480	0	5555	0	26495	98900	0	0	16292	0
-Books	0	0	0	0	0	0	0	0	0	0	0	0
-Mentorship	0	0	0	0	0	0	0	0	0	0	0	0
-Overhead	75000	60000	0	0	500000	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>220414</b>	<b>220394</b>	<b>747378</b>	<b>611613</b>	<b>1415764</b>	<b>16500</b>	<b>26495</b>	<b>136048</b>	<b>363767</b>	<b>0</b>	<b>133865</b>	<b>0</b>
<b>TOTAL(C)</b>	<b>1135267</b>	<b>372721</b>	<b>1480528</b>	<b>611613</b>	<b>10924265</b>	<b>16500</b>	<b>26495</b>	<b>597773</b>	<b>378677</b>	<b>0</b>	<b>133865</b>	<b>0</b>
<b>NET BALANCE AT THE YEAR END(A+B-C)</b>	<b>292733</b>	<b>952279</b>	<b>-725916</b>	<b>1288387</b>	<b>26661908</b>	<b>1694660</b>	<b>473505</b>	<b>52227</b>	<b>1521323</b>	<b>453000</b>	<b>4776602</b>	<b>2860000</b>
<b>Credit Balances</b>	<b>292733</b>	<b>952279</b>	<b>0</b>	<b>1288387</b>	<b>26661908</b>	<b>1694660</b>	<b>473505</b>	<b>52227</b>	<b>1521323</b>	<b>453000</b>	<b>4776602</b>	<b>2860000</b>
<b>Debit Balances</b>	<b>0</b>	<b>0</b>	<b>725916</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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.



**INDIAN INSTITUTE OF SCIENCE EDUCATION  
AND RESEARCH, MOHALI  
SCHEDULE- 3(a) SPONSORED PROJECTS**

PROJECT NO.	IISER (M) DST 118	IISER (M) DST 119	IISER (M) DST 120	IISER (M) DST 121	IISER (M) DST 124	IISER (M) DST 125	IISER (M) DST 126	IISER (M) DST RJN F-1	IISER (M) DBT F-2	IISER (M) DST JCB F-3	IISER (M) DST RJN F-6	IISER (M) DST-RJN F-7
a)opening balance of the funds	0	0	0	0	0	0	0	-645136	1028765	391262	178989	297454
b)additions to the funds												
i. Donations/Grants	8150700	3100000	5792000	2500000	100000	2976981	2885000	0	1256126	0	0	240000
ii) income from investment made on account of funds	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
<b>TOTAL(A+B)</b>	<b>8150700</b>	<b>3100000</b>	<b>5792000</b>	<b>2500000</b>	<b>100000</b>	<b>2976981</b>	<b>2885000</b>	<b>-645136</b>	<b>2284891</b>	<b>391262</b>	<b>178989</b>	<b>537454</b>
c) Utilisation /expenditure towards objective of funds												
i)Capital expenditure												
-Fixed Assets	0	0	0	0	0	0	0	0	239878	0	0	170337
-others	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>239878</b>	<b>0</b>	<b>0</b>	<b>170337</b>
II)Revenue Expenditure												
-Salaries,wages & allowances	0	0	0	0	0	0	0	6000	199285	224000	0	0
-Consumables	0	0	0	0	0	0	0	0	1900526	0	0	206372
-Contingency	0	0	0	0	0	0	0	0	42374	0	0	59914
-Fellowship	0	0	0	0	0	0	0	0	12612	150000	0	0
-Software	0	0	0	0	0	0	0	0	0	0	0	0
-Travel	0	0	0	0	0	0	0	0	0	8120	0	0
-Books	0	0	0	0	0	0	0	0	0	0	0	0
-Mentorship	0	0	0	0	0	0	0	0	0	0	0	0
-Overhead	0	0	0	0	0	0	0	-60000	-109784	60000	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-54000</b>	<b>2045013</b>	<b>442120</b>	<b>0</b>	<b>266286</b>
<b>TOTAL(C)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-54000</b>	<b>2284891</b>	<b>442120</b>	<b>0</b>	<b>436623</b>
<b>NET BALANCE AT THE YEAR END(A+B-C)</b>	<b>8150700</b>	<b>3100000</b>	<b>5792000</b>	<b>2500000</b>	<b>100000</b>	<b>2976981</b>	<b>2885000</b>	<b>-591136</b>	<b>0</b>	<b>-50858</b>	<b>178989</b>	<b>100831</b>
<b>Credit Balances</b>	<b>8150700</b>	<b>3100000</b>	<b>5792000</b>	<b>2500000</b>	<b>100000</b>	<b>2976981</b>	<b>2885000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>178989</b>	<b>100831</b>
<b>Debit Balances</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>591136</b>	<b>0</b>	<b>50858</b>	<b>0</b>	<b>0</b>

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.

INDIAN INSTITUTE OF SCIENCE EDUCATION  
AND RESEARCH, MOHALI  
SCHEDULE- 3(a) SPONSORED PROJECTS

PROJECT NO.	IISER (M) DST-RJN F-8	IISER (M) DBT F-9	IISER (M) DST-RJN F-11	IISER (M) DST-RJN F-11 A	IISER (M) DST-RJN F-12	IISER (M) DST-RJN F-13	IISER (M) DST-RJN F-14	IISER (M) DST-RJN F-15	IISER (M) DST-RJN F-16	IISER (M) DST-RJN F-17
a)opening balance of the funds	289926	296044	369005	0	0	0	0	0	0	0
b)additions to the funds										
i. Donations/Grants	250000	0	0	800000	1003500	960000	939806	960000	960000	882777
ii) income from investment made on account of funds	0	0	0	0	0	0	0	0	0	0
iii) Refund of Grant	0	0	-48280	0	0	0	0	0	0	0
<b>TOTAL(A+B)</b>	<b>539926</b>	<b>296044</b>	<b>320725</b>	<b>800000</b>	<b>1003500</b>	<b>960000</b>	<b>939806</b>	<b>960000</b>	<b>960000</b>	<b>882777</b>
c) Utilisation /expenditure towards objective of funds										
i)Capital expenditure										
-Fixed Assets	443143	0	0	0	125188	0	40000	202330	152700	19000
-others	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>443143</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125188</b>	<b>0</b>	<b>40000</b>	<b>202330</b>	<b>152700</b>	<b>19000</b>
II)Revenue Expenditure										
-Salaries,wages & allowances	0	0	0	0	0	0	0	0	0	0
-Consumables	12261	311546	35100	0	55963	107471	47644	45773	0	0
-Contingency	40736	0	0	0	0	0	0	0	14745	0
-Fellowship	0	0	252000	550000	691935	298064	403170	452419	440000	495000
-Software	0	0	0	0	0	0	0	0	0	0
-Travel	0	0	0	0	15400	0	7622	3970	10614	14965
-Books	0	0	0	0	0	0	0	0	0	0
-Mentorship	0	0	0	100000	100000	0	100000	100000	100000	100000
-Overhead	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>52997</b>	<b>311546</b>	<b>287100</b>	<b>650000</b>	<b>863298</b>	<b>405535</b>	<b>558436</b>	<b>602162</b>	<b>565359</b>	<b>609965</b>
<b>TOTAL(C)</b>	<b>496140</b>	<b>311546</b>	<b>287100</b>	<b>650000</b>	<b>988486</b>	<b>405535</b>	<b>598436</b>	<b>804492</b>	<b>718059</b>	<b>628965</b>
<b>NET BALANCE AT THE YEAR END(A+B-C)</b>	<b>43786</b>	<b>-15502</b>	<b>33625</b>	<b>150000</b>	<b>15014</b>	<b>554465</b>	<b>341370</b>	<b>155508</b>	<b>241941</b>	<b>253812</b>
<b>Credit Balances</b>	<b>43786</b>		<b>33625</b>	<b>150000</b>	<b>15014</b>	<b>554465</b>	<b>341370</b>	<b>155508</b>	<b>241941</b>	<b>253812</b>
<b>Debit Balances</b>	<b>0</b>	<b>15502</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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.

INDIAN INSTITUTE OF SCIENCE EDUCATION  
AND RESEARCH, MOHALI  
SCHEDULE- 3(a) SPONSORED PROJECTS

PROJECT NO.	IISER (M) DST-RJN F-18	IISER (M) DST-RJN F-19	IISER (M) DST-RJN F-20	IISER (M) DST-RJN F-21	IISER (M) DST-RJN F-22	IISER (M) DST-RJN F-23	IISER (M) DST-RJN F-24	IISER (M) DST-RJN F-25	IISER (M) DST-RJN F-26	IISER (M) DST-RJN F-27
a) opening balance of the funds	0	0	0	0	0	0	0	0	0	0
b) additions to the funds										
i. Donations/Grants	960000	416000	960000	960000	1443000	960000	960000	960000	960000	304000
ii) income from investment made on account of funds	0	0	0	0	0	0	0	0	0	0
iii) Refund of Grant	0	0	0	0	-1425258	0	0	0	0	0
<b>TOTAL(A+B)</b>	<b>960000</b>	<b>416000</b>	<b>960000</b>	<b>960000</b>	<b>17742</b>	<b>960000</b>	<b>960000</b>	<b>960000</b>	<b>960000</b>	<b>304000</b>
c) Utilisation /expenditure towards objective of funds										
i)Capital expenditure										
-Fixed Assets	0	0	187593	0	0	127040	0	0	72851	0
-others	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>187593</b>	<b>0</b>	<b>0</b>	<b>127040</b>	<b>0</b>	<b>0</b>	<b>72851</b>	<b>0</b>
II)Revenue Expenditure										
-Salaries,wages & allowances	0	0	0	0	0	0	0	0	0	0
-Consumables	0	0	0	0	0	30477	0	0	0	0
-Contingency	0	0	0	0	0	0	0	0	0	0
-Fellowship	385000	256000	385000	125317	17742	339167	330000	330000	330000	100179
-Software	0	0	0	0	0	0	0	0	0	0
-Travel	0	0	0	0	0	0	0	0	0	0
-Books	0	0	0	0	0	0	0	0	0	0
-Mentorship	0	0	0	0	0	0	0	0	0	0
-Overhead	100000	0	100000	0	0	100000	100000	100000	100000	100000
<b>TOTAL</b>	<b>485000</b>	<b>256000</b>	<b>485000</b>	<b>125317</b>	<b>17742</b>	<b>469644</b>	<b>430000</b>	<b>430000</b>	<b>430000</b>	<b>200179</b>
<b>TOTAL(C)</b>	<b>485000</b>	<b>256000</b>	<b>672593</b>	<b>125317</b>	<b>17742</b>	<b>596684</b>	<b>430000</b>	<b>430000</b>	<b>502851</b>	<b>200179</b>
<b>NET BALANCE AT THE YEAR END(A+B-C)</b>	<b>475000</b>	<b>160000</b>	<b>287407</b>	<b>834683</b>	<b>0</b>	<b>363316</b>	<b>530000</b>	<b>530000</b>	<b>457149</b>	<b>103821</b>
<b>Credit Balances</b>	<b>475000</b>	<b>160000</b>	<b>287407</b>	<b>834683</b>	<b>0</b>	<b>363316</b>	<b>530000</b>	<b>530000</b>	<b>457149</b>	<b>103821</b>
<b>Debit Balances</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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.

INDIAN INSTITUTE OF SCIENCE EDUCATION  
AND RESEARCH, MOHALI  
SCHEDULE- 3(a) SPONSORED PROJECTS

TOTALS

PROJECT NO.	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	Current	Previous
	DIHAR 16-4	DIHAR 16-5	DBT -14-F10	INSA 16-07	INSA 16-06	NMR CONF.	INSA SUDESH	Year	Year
a)opening balance of the funds	0	0	442370	0	0	-38434	0	41655741	35498396
b)additions to the funds									
i. Donations/Grants	500000	620000	0	500000	1260000	0	403118	238432376	159866708
ii) income from investment made on account of funds	0	0	0	0	0	0	0	10467	0
iii) Refund of Grant	0	0	0	0	0	0	0	-5015126	-9011
<b>TOTAL(A+B)</b>	<b>500000</b>	<b>620000</b>	<b>442370</b>	<b>500000</b>	<b>1260000</b>	<b>-38434</b>	<b>403118</b>	<b>275083458</b>	<b>195356093</b>
c) Utilisation /expenditure towards objective of funds									
i)Capital expenditure									
-Fixed Assets	0	0	0	0	0	0	0	28504457	17918676
-others	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28504457</b>	<b>17918676</b>
II)Revenue Expenditure									
-Salaries,wages & allowances	0	0	0	0	0	0	75484	11329825	8073300
-Consumables	0	47050	0	636414	0	0	0	33820899	23986965
-Contingency	0	0	24500	0	0	0	6700	6040455	4196298
-Fellowship	0	0	0	0	0	0	240000	79496378	78936382
-Software	0	0	0	0	0	0	0	99900	980388
-Travel	0	0	0	0	0	0	1376	3281088	3709286
-Books	0	0	0	0	0	0	0	0	15000
-Mentorship	0	0	0	0	0	0	0	10790000	10880000
-Overhead	0	50000	0	0	0	0	0	7736898	5004057
<b>TOTAL</b>	<b>0</b>	<b>97050</b>	<b>24500</b>	<b>636414</b>	<b>0</b>	<b>0</b>	<b>323560</b>	<b>152595443</b>	<b>135781676</b>
<b>TOTAL(C)</b>	<b>0</b>	<b>97050</b>	<b>24500</b>	<b>636414</b>	<b>0</b>	<b>0</b>	<b>323560</b>	<b>181099900</b>	<b>153700352</b>
<b>NET BALANCE AT THE YEAR END(A+B-C)</b>	<b>500000</b>	<b>522950</b>	<b>417870</b>	<b>-136414</b>	<b>1260000</b>	<b>-38434</b>	<b>79558</b>	<b>93983558</b>	<b>41655741</b>
<b>Credit Balances</b>	<b>500000</b>	<b>522950</b>	<b>417870</b>	<b>0</b>	<b>1260000</b>	<b>0</b>	<b>79558</b>	<b>123561170</b>	<b>68503515</b>
<b>Debit Balances</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>136414</b>	<b>0</b>	<b>38434</b>	<b>0</b>	<b>29577612</b>	<b>26847774</b>

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 3, Loans, Advance and Deposits, on the Assets side of the Bance Sheet.

*[Handwritten signature]*

*N. S. S.*

**INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI**  
**SCHEDULE- 3(b) SPONSORED FELLOWSHIPS AND SCHOLARSHIPS**

Amount in Rupees

1. Sr. NO.	2. Sponsor Name of	Opening Balance As		Transactions		Closing Balance	
		on 01.04.2014		During the year		As on 31.03.2015	
		3	4	5	6	7	8
		CR.	DR.	CR.	DR.	CR.	DR.
1	University Grants Commission						
2	Ministry .....						
3	Others (Specify individually)						
	Total	0	0	0	0	0	0

Note:

1. The total of Col. 7(credit) will appear under the above head, on the liabilities side of the Balance Sheet (Schedule 3).
2. The total of Col. 8(debit) will appear as receivables on the Assets side of the Balance Sheet in Schedule 8 (Loans, Advance and Deposits).

  
**P. BAPAI AH**  
**REGISTRAR**

  
**N. SATHYAMURTHY**  
**DIRECTOR**

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
<b>A. Plan grants: Government of India</b>		
Balance B/F	216913587	0
Add: Receipts during the year	720000000	1090000000
<b>Total (a)</b>	<b>936913587</b>	<b>1090000000</b>
Less Refunds	0	0
Less: Utilised for Revenue Expenditure	534533045	451053466
Less: Utilised for Capital Expenditure	270517229	422032947
<b>Total (b)</b>	<b>805050274</b>	<b>873086413</b>
<b>Unutilised carried forward (a-b)</b>	<b>131863313</b>	<b>216913587</b>
<b>B. UGC Grants: Plan</b>		
Balance B/F	0	0
Receipts during the year	0	0
<b>Total (c)</b>	<b>0</b>	<b>0</b>
Less Refunds	0	0
Less: Utilised for Revenue Expenditure	0	0
Less: Utilised for Capital Expenditure	0	0
<b>Total (d)</b>	<b>0</b>	<b>0</b>
<b>Unutilised carried forward (c-d)</b>	<b>0</b>	<b>0</b>
<b>C. UGC Grants Non Plan</b>		
Balance B/F	0	0
Add: Receipts during the year	0	0
<b>Total (e)</b>	<b>0</b>	<b>0</b>
Less Refunds	0	0
Less: Utilised for Revenue Expenditure	0	0
Less: Utilised for Capital Expenditure	0	0
<b>Total (f)</b>	<b>0</b>	<b>0</b>
<b>Unutilised carried forward (e-f)</b>	<b>0</b>	<b>0</b>
<b>D. Grants from State Government</b>		
Balance B/F	0	0
Receipts during the year	0	0
<b>Total (g)</b>	<b>0</b>	<b>0</b>
Less Refunds	0	0
Less: Utilised for Revenue Expenditure	0	0
Less: Utilised for Capital Expenditure	0	0
<b>Total (h)</b>	<b>0</b>	<b>0</b>
<b>Unutilised carried forward (g-h)</b>	<b>0</b>	<b>0</b>
<b>*Grand Total (A+B+C+D)</b>	<b>131863313</b>	<b>216913587</b>

  
P. BAPAIAH  
REGISTRAR

  
N. SATHYAMURTHY  
DIRECTOR

Notes:-

Unutilised grants includes Advances on Capital Account

Unutilised grants include grants received in advance for the next year

Unutilised grants are represented on the Assets side of the Bank Balances, Short Term Deposits with Banks and Advances on Capital Account

#REF!


# INDIAN INSTITUTE OF SCIENCE EDUCATION & RESEARCH, MOHALI

## SCHEDULE 4

Sl.No.	Description	Depreciat ion Rate	GROSS BLOCK					DEPRECIATION			NET BLOCK		
			Cost/Valuati on as at beginning of the year	Additions during the year	Additions during the year	Deduction during the year	Adjusm nts	Cost/Valuati on at the year end	As at the beginning of the year	Depreciatio n during the year	Total at the year end	As at the Current Year End	As at the Previous Year End
			1 <sup>st</sup> April 2016	UPTO 30.09.16	AFTER 30.09.16	2016-17		31 <sup>st</sup> March, 2017	1 <sup>st</sup> April 2016	2016-17	31 <sup>st</sup> March, 2017	31 <sup>st</sup> March 2017	31 <sup>st</sup> March 2016
<b>A</b>	<b>FIXED ASSETS</b>												
<b>I</b>	<b>LAND</b>												
	a)Free Hold	0.00%	100	0	0	0	0	100	0	0	0	100	100
	b)Lease Hold	0.00%	0	0	0	0	0	0	0	0	0	0	0
<b>II</b>	<b>BUILDINGS</b>												
	a)On Freehold Land	10.00%	1256364607	1521901928	2462093	0	0	2780728628	325393272.3	245410431	570803703	2209924925	930971335
	b)On Leaschold Land	10.00%											
	c)Ownership Premises	5.00%	606500000	0	0	0	0	606500000	85804724.5	26034764	111839488	494660512	520695276
	d)Other Superstructures	10.00%	0	0	0	0	0	0	0	0	0	0	0
<b>III</b>	<b>PLANT, MACHINERY &amp; EQUIPMENT</b>	15.00%	1951262264	77472677	42752526	0	0	2071487467	748779515.6	195199754	943979269	1127508200	1202482750
<b>IV</b>	<b>VEHICLES</b>	15.00%	3760413	30000	0	0	0	3790413	2047724	261403	2309127	1481286	1712689
<b>V</b>	<b>FURNITURE &amp; FIXTURES</b>	10.00%	189165527	15854660	18488501	0	0	223508688	49897498	16436694	66334192	157174496	139268029
<b>VI</b>	<b>COMPUTER/PERIPHERALS</b>	60.00%	61237433	3016527	1965607	0	0	66219567	51606072	8178415	59784487	6435080	9631361
<b>VII</b>	<b>ELECTRIC INSTALLATIONS</b>	15.00%	70013399	991930	25387610	0	0	96392939	10438039	10989164	21427204	74965735	59575360
<b>VIII</b>	<b>LIBRARY BOOKS</b>	100.00%	26386218	1076180	939959	0	0	28402357	25584534	2347844	27932378	469980	801684
<b>IX</b>	<b>TUBEWELLS &amp; W.SUPPLY</b>	10.00%	0	0	0	0	0	0	0	0	0	0	0
<b>X</b>	<b>OTHER FIXED ASSETS</b>	15.00%	1920932	49544	12455	0	0	1982931	793965	177411	971376	1011555	1126967
<b>XI</b>	<b>GAS CYLINDER</b>	60.00%	1984466	0	0	0	0	1984466	1852737	79037	1931774	52692	131729
<b>XII</b>	<b>SEWERAGE TREATMENT PLANT</b>	95.00%	16498134	1856700	0	0	0	18354834	15673227	1763865	17437092	917742	824907
	<b>TOTAL OF CURRENT YEAR (A)</b>		4185093493	1622250146	92008751	0	0	5899352390	1317871310	506878781	1824750091	4074602301	2867222185
<b>XIII</b>	<b>PREVIOUS YEAR</b>												
	a) Expenditure on Assets/Fixed Assets		0	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	0
	<b>TOTAL OF PREVIOUS YEAR</b>		0	0	0	0	0	0	0	0	0	0	0
<b>XIV</b>	<b>CAPITAL WORK-IN-PROGRESS</b>												
	c) Building		1520251928	0	0	1520251928	0	0	0	0	0	0	1520251928
	d) Furniture & Fixture		0	0	0	0	0	0	0	0	0	0	0
	e) Plant & Machinery		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL OF CURRENT YEAR (CWIP) (B)</b>		1520251928	0	0	1520251928	0	0	0	0	0	0	1520251928
<b>XV</b>	<b>INTANGIBLE ASSETS</b>												
	COMPUTER SOFTWARE	60.00%	13942283	2326073	2471687	0	0	18740043	10871148	3979831	14850979	3889064	3071135
	<b>TOTAL OF CURRENT YEAR (CWIP) (C)</b>		13942283	2326073	2471687	0	0	18740043	10871148	3979831	14850979	3889064	3071135
	<b>TOTAL (A+B)</b>		5719287704	1624576219	94480438	1520251928	0	5918092433	1328742458	510858612	1839601070	4078491365	4390545248

Note: The figure in Column "Deductions" under Gross Block against the head Capital Work in Progress represents the transfer from Work in Progress to Assets during the year. The figures in Column "Additions" during the year under Gross Block against Assets include transfer from work in progress during the year as well as further acquisitions during the year.

  
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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	239362140	193862140
6. Others (to be specified)	0	0
<b>TOTAL</b>	<b>239362140</b>	<b>193862140</b>

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

		Amount in Rupees	
Sl.No.		CURRENT YEAR	PREVIOUS YEAR
1	FDR Student Welfare Fund	7562140	7562140
2	FDR Endowment Fund	231800000	186300000
	<b>TOTAL</b>	<b>239362140</b>	<b>193862140</b>

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

  
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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
<b>TOTAL</b>	<b>0</b>	<b>0</b>

  
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**SCHEDULE 7 – CURRENT ASSETS**

	Amount in Rupees	
	CURRENT YEAR	PREVIOUS YEAR
<b>1. Stock:</b>		
a) Stores and Spares	0	0
b) Loose Tools	0	0
c) Publications	0	0
d) Laboratory chemicals, consumables and glass ware	0	0
e) Building Material	0	0
f) Electrical Material	0	0
g) Stationery	1875933	1316534
h) Water supply material	0	0
<b>2. Sundry Debtors:</b>		
a) Debts Outstanding for a period exceeding six months	0	0
b) Others	0	0
<b>3. Cash and Bank balances</b>		
<b>a) With Scheduled Banks:</b>		
-In Current accounts		
(i) Canara Bank A/c no 1089	17557789	255481705
(ii) Canara Bank A/c no 1094	101221912	28970565
-In Term deposit accounts		
-On FDR (CNR)	140000	140000
-On FDR (R&D)	31647465	31647465
- On FDR	160000000	0
-In Savings accounts		
(i) Canara Bank A/c no 3310	13466343	13530429
(ii) Canara Bank A/c no 3299	6765076	4761965
(iii) Canara Bank A/c no 3048	628	610
(iv) Canara Bank A/c no 0091	27494889	29122274
(v) Canara Bank A/c no 1197	155286	0
(vi) Canara Bank A/c no 0840	4910467	0
(vi) Canara Bank A/c no 0026	1149413	0
<b>b) With non-Scheduled Banks:</b>		
-In term deposit Accounts	0	0
-In Savings Accounts	0	0
<b>4. Post Office- Savings Accounts</b>	0	0
<b>TOTAL</b>	<b>366385201</b>	<b>364971548</b>

  
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**SCHEDULE 8 – LOANS, ADVANCES & DEPOSITS**

Amount in Rupees

	CURRENT YEAR	PREVIOUS YEAR
1. Advances to employees: (Non-interest bearing)		
a) Salary	0	0
b) Festival	0	0
c) Medical Advance	0	0
d) Other (to be specified)	3675930	2981306
2. Long Term Advances to employees:		
a) Vehicle loan	192600	228600
b) Home loan	0	0
c) Others(to be specified)		
Computer Loan	0	0
3. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On Capital Account	0	0
b) to Suppliers	0	0
c) Others		
i) Margin Money For LC	110850000	39137500
ii) Receivable from Bank asgt LC (Project)	0	0
4. Prepaid Expenses		
a) Insurance	53420	48370
b) Online Library Journals	30896806	19478604
5. Deposits		
a) Telephone	0	0
b) Lease Rent	0	0
c) Electricity	6750000	6750000
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
6. Income Accrued:		
a) On Investments from Earmarked/ Endowment Funds		
-On FDR (Endowment Fund)	21131424	2728397
-On FDR (Student Welfare Fund)	664067	48791
b) On Investments-Others	0	0
c) On Loans and Advances	0	0
d) others (includes income due unrealized-Rs.....)		
Interest Accrued from Bank Accounts		
-On FDR	1373855	45211
-On FDR (R&D)	2689402	407078
7. Other - Current assets receivable from UGC/ sponsored projects		
a) Debit balances in Sponsored Projects	29577612	26847774
b) Debit balances in Fellowship & Scholarship	0	0
c) Grants Recoverable	0	0
d) Other receivables:-		
(i) KVPY Scholarship Receivable	21000	21000
(ii) NCEE Conference	23591	0
(iii) NBHM (Khushwant Singh) (Project)	112421	112421
(iv) DST Meeting (Project)	13635	13635
(v) CHAIL Conference (Project)	71014	0
8. Claims Receivable	0	0
<b>TOTAL</b>	<b>208208678</b>	<b>98960588</b>



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**SCHEDULE 9 – ACADEMIC RECEIPTS**

Amount in Rupees

	CURRENT YEAR	PREVIOUS YEAR
<b>FEE FROM STUDENTS</b>		
<b>Academic</b>		
1. Tuition fee	21412205	22268573
2. Admission fee	0	0
3. Enrolment Fee	0	0
4. Library Admission fee	0	0
5. Laboratory fee	0	0
6. Art & Craft fee	0	0
7. Registration fee	0	0
8. Syllabus fee	0	0
<b>Total (A)</b>	21412205	22268573
<b>Examinations</b>		
1. Admission test fee	0	0
2. Annual Examination fee	0	0
3. Mark sheet, certificate fee	0	0
4. Entrance examination fee	0	0
<b>Total (B)</b>	0	0
<b>Other fees</b>		
1. Identity card fee	0	0
2. Fine/Miscellaneous fee	15772	15940
3. Medical fee	0	0
4. Transportation fee	0	0
5. Hostel fee	0	0
<b>Total (C)</b>	15772	15940
<b>Sale of publications</b>		
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
<b>Total (D)</b>	0	0
<b>Other Academic Receipts</b>		
1. Registration fee for workshops, programmes	0	0
2. Registration fees ( Academic Staff College)	0	0
<b>Total (E)</b>	0	0
<b>GRAND TOTAL (A+B+C+D+E)</b>	<b>21427977</b>	<b>22284513</b>

  
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SCHEDULE 10 - GRANTS/ SUBSIDIES (Irrevocable Grants Received)

Amount in Rupees

PARTICULARS	PLAN			Total Plan	Non Plan UGC	Current Year total	Previous Year Total
	Govt. of India	UGC					
		Plan	Specific Schemes				
Balance B/F	216913587	0	0	216913587	0	216913587	0
Add : Receipts during the year	720000000	0	0	720000000	0	720000000	1090000000
<b>Total</b>	<b>936913587</b>	<b>0</b>	<b>0</b>	<b>936913587</b>	<b>0</b>	<b>936913587</b>	<b>1090000000</b>
Less : Refunds to UGC							
Balance	936913587	0	0	936913587	0	936913587	1090000000
Less: Utilised for Capital Expenditure(A)	270517229	0	0	270517229	0	270517229	422032947
<b>Balance</b>	<b>666396358</b>	<b>0</b>	<b>0</b>	<b>666396358</b>	<b>0</b>	<b>666396358</b>	<b>667967053</b>
Less: Utilised for Revenue Expenditure (B)	534533045			534533045		534533045	451053466
Balance C/F (C)	131863313	0	0	131863313	0	131863313	216913587


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.

  
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SCHEDULE 11- INCOME FROM INVESTMENTS

Amount in Rupees

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
1) Interest		
a) On Govt. Securities	0	0
b) Other Bonds/Debentures	0	0
2) Interest on Term deposits	0	0
a) With Scheduled Banks		
(i) Main	18437445	4540781
(i) R&D	5196682	4871284
3) Interest on Savings Bank Accounts	0	0
4) Others (Specify)	0	0
<b>TOTAL</b>	<b>23634127</b>	<b>9412065</b>

  
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**SCHEDULE 12 - INTEREST EARNED**


Amount in Rupees

<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1. On Savings Accounts with scheduled banks		
- Endowment Fund	0	0
- NPS	18	24
- Fees	969134	203951
- Creche	169	0
2. On Loans		
a. Employees/ Staff	0	0
b. Others	0	0
3. On Debtors and Other Receivables	0	0
<b>Total</b>	<b>969321</b>	<b>203975</b>

Note :

1. The amount against item 1, in respect of Bank Accounts of Earmarked/ Endowment Funds is dealt with in Schedule 11 ( First Part ) and Schedule 2.
2. Item 2(a) is applicable only if Revolving funds have not been constituted for such advances.

  
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**SCHEDULE 13- OTHER INCOME**

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

PARTICULARS	Amount in Rupees	
	CURRENT YEAR	PREVIOUS YEAR
<b>A. Income from Land &amp; Building</b>		
1. Hostel Room Rent	1010061	771132
2. License fee	0	0
3. Hire Charges of Guest House/ Auditorium/ground/ Convention Centre, etc.	3552744	4214975
<b>Total</b>	<b>4562805</b>	<b>4986107</b>
<b>B. Sale of Institute's publications</b>	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<b>C. Income from holding events</b>		
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
<b>Total</b>	<b>0</b>	<b>0</b>
<b>D. Others</b>		
1. Income from consultancy	0	0
2. RTI fees	540	660
3. Income from Royalty	0	0
4. Sale of application form (recruitment)	0	0
5. Misc. receipts (Sale of tender form, waste paper, etc.)		
(i) Application Fees	0	20100
(ii) Misc Receipts	1466888	1131165
(iii) Overhead Receipts	7736898	5049176
(iv) Summer Project/Semester Receipt	0	158109
(v) Shop Rent	262326	278147
(vi) Bank Rent	144000	132000
(vii) Tender Fees	350700	217000
(viii) Analysis Charges	751936	0
(ix) Counselling Fee	0	0
(x) Service Tax Refund from Terrier Utility	0	538545
(xi) Mentorship Charges	10716176	10880000
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
<b>Total</b>	<b>21429464</b>	<b>18404902</b>
<b>GRAND TOTAL (A+B+C+D)</b>	<b>25992269</b>	<b>23391009</b>

  
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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



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 SCHEDULE 15 – STAFF PAYMENTS & BENEFITS ( ESTABLISHMENT EXPENSES )

PARTICULARS	CURRENT YEAR			PREVIOUS YEAR		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Salaries and Wages	145104285	0	145104285	132714293	0	132714293
b) Contribution to NPS	26027008	0	26027008	24980366	0	24980366
c) Retirement and Terminal Benefits	6795416	0	6795416	43394455	0	43394455
d) LTC facility	3210023	0	3210023	2277223	0	2277223
e) Medical facility	1649021	0	1649021	1494300	0	1494300
f) Children Education Allowance	840616	0	840616	1054900	0	1054900
g) Others (Specify) (Outsourcing)	37945419	0	37945419	31692648	0	31692648
<b>TOTAL</b>	<b>221571788</b>	<b>0</b>	<b>221571788</b>	<b>237608185</b>	<b>0</b>	<b>237608185</b>

  
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SCHEDULE 16 – ACADEMIC EXPENSES

Amount in Rupees

PARTICULARS	CURRENT YEAR			PREVIOUS YEAR		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Laboratory expenses	58614850	0	58614850	53697023	0	53697023
b) Training/Workshop Fees	1386238	0	1386238	603435	0	603435
c) Payment to visiting faculty	3387045	0	3387045	2855208	0	2855208
d) Examination Expenses	50000	0	50000	50000	0	50000
e) Student Support Services	552693	0	552693	458783	0	458783
f) Hostel Expenses	401523	0	401523	555579	0	555579
g) Convocation expenses	144166	0	144166	399729	0	399729
h) Library Online Journals	43023183	0	43023183	36301903	0	36301903
i) Stipend/means-cum-merit scholarship	54017278	0	54017278	39794838	0	39794838
j) Subscription Expenses	86894	0	86894	138415	0	138415
k) Contingency	3970234	0	3970234	1171552	0	1171552
l) Analysis Charges	229785	0	229785	252565	0	252565
m) Sports Expenses	1276586	0	1276586	871557	0	871557
n) Aptitude Test Charges	32000	0	32000	109250	0	109250
<b>TOTAL</b>	<b>167172475</b>	<b>0</b>	<b>167172475</b>	<b>137259837</b>	<b>0</b>	<b>137259837</b>

  
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SCHEDULE 17 – ADMINISTRATIVE AND GENERAL EXPENSES


Amount in Rupees

PARTICULARS	CURRENT YEAR			PREVIOUS YEAR		
	Plan	Non Plan	Total	Plan	Non Plan	Total
<b>A Infrastructure</b>						
a) Electricity and Power	59556219	0	59556219	46665965	0	46665965
b) Water Charges	0	0	0	0	0	0
c) Insurance	388125	0	388125	132944	0	132944
d) Rent, Rates and Taxes (including property tax)	2578069	0	2578069	943000	0	943000
<b>B) Communication</b>						
e) Postage	432049	0	432049	407680	0	407680
f) Telephone, Fax and Internet Charges	969629	0	969629	1186661	0	1186661
g) Lease Line Charges	1755783	0	1755783	2774491	0	2774491
<b>C) Others</b>	0					
h) Printing and Stationary (consumption)	4836604	0	4836604	4598813	0	4598813
i) Traveling and Conveyance Expenses	5077907	0	5077907	7228116	0	7228116
j) Hospitality	1572382	0	1572382	668602	0	668602
k) Consultancy Charges	0	0	0	64460	0	64460
l) Professional Charges	1358880	0	1358880	929488	0	929488
m) Advertisement and Publicity	1797904	0	1797904	4115155	0	4115155
n) Other (specify)						
D G Set Running Exp	2023694	0	2023694	3461703	0	3461703
Computing Facility	1705190	0	1705190	4025903	0	4025903
CPDA	3034040	0	3034040	5177365	0	5177365
Audit Fee to CAG	304425	0	304425	489382	0	489382
Patent Filing Charges	297172	0	297172	481115	0	481115
Guest House Expenses	582573	0	582573	796889	0	796889
Loading & Unloading Expenses	172582	0	172582	270408	0	270408
Administrative Expenses	1215510	0	1215510	664219	0	664219
E-Procurement Facility	818000	0	818000	0	0	0
<b>TOTAL</b>	<b>90476737</b>	<b>0</b>	<b>90476737</b>	<b>85082359</b>	<b>0</b>	<b>85082359</b>

SCHEDULE 18 – TRANSPORTATION EXPENSES

Amount in Rupees

Particulars	CURRENT YEAR			PREVIOUS YEAR		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1. Vehicles (owned by educational institution)						
a) Running expenses	513380	0	513380	451175	0	451175
b) Repairs & maintenance	84105	0	84105	87231	0	87231
c) Insurance expenses	70588	0	70588	50427	0	50427
2. Vehicles taken on rent/lease						
a) Rent/lease expenses						
3. Vehicle (Taxi) hiring expenses	309167	0	309167	256609	0	256609
<b>TOTAL</b>	<b>977240</b>	<b>0</b>	<b>977240</b>	<b>845442</b>	<b>0</b>	<b>845442</b>

  
P. BAPAI AH  
REGISTRAR

  
N. SATHYAMURTHY  
DIRECTOR

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

Amount in Rupees

Particulars	CURRENT YEAR			PREVIOUS YEAR		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Building	24623783	0	24623783	13365815	0	13365815
b) Furniture & Fixture	790405	0	790405	241240	0	241240
c) Equipments & Plant & Machinery	12244340	0	12244340	9215284	0	9215284
d) Computers	483620	0	483620	852918	0	852918
e) Electrical	10927742	0	10927742	1649088	0	1649088
f) Office Equipment	446983	0	446983	2368238	0	2368238
g) General	1537961	0	1537961	1449380	0	1449380
h) Cleaning material & services	7499092	0	7499092	3493994	0	3493994
i) Gardening	2547740	0	2547740	2528164	0	2528164
<b>TOTAL</b>	<b>61101666</b>	<b>0</b>	<b>61101666</b>	<b>35164121</b>	<b>0</b>	<b>35164121</b>

SCHEDULE 20 – FINANCE COSTS

Amount in Rupees

Particulars	CURRENT YEAR			PREVIOUS YEAR		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Bank charges	28555	0	28555	23444	0	23444
b) Others (specify)	0	0	0	0	0	0
<b>TOTAL</b>	<b>28555</b>	<b>0</b>	<b>28555</b>	<b>23444</b>	<b>0</b>	<b>23444</b>

SCHEDULE 21 – OTHER EXPENSES

Amount in Rupees

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

Note :-


Other expenses shall be classified as writes - off, provisions, miscellaneous expenses, loss on sale of investments, loss on fixed assets and loss on sale of fixed assets etc. and disclosed accordingly.

SCHEDULE 22 – PRIOR PERIOD EXPENSES

Amount in Rupees

Particulars	CURRENT YEAR			PREVIOUS YEAR		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1. Establishment expenses	0	0	0	0	0	0
2. Academic expenses	0	0	0	0	0	0
3. Administrative expenses	0	0	0	0	0	0
4. Transportation expenses	0	0	0	0	0	0
5. Repairs & Maintenance	0	0	0	0	0	0
6. Other expenses	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>


  
P. BAPAAH  
REGISTRAR

  
N. SATHYAMURTHY  
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  
 2016-17

RECEIPT	Amount (in Rs.) 31.03.2017	Amount (in Rs.) 31.03.2016	PAYMENT	Amount (in Rs.) 31.03.2017	Amount (in Rs.) 31.03.2016
<b>Opening Balance in Bank A/c</b>			<b>Expenses</b>		
As per cash book as on 01/04/2014 Canara Bank a/c no 1089	255481705	17609789	a) Establishment Expenses	207905440	192606808
As per cash book as on 01/04/2014 Canara Bank a/c no 1094	28970565	41062277	b) Academic Expenses	173723701	137156792
As per cash book as on 01/04/2014 Canara Bank a/c no 3048	610	586	c) Administrative Expenses	86646566	85300304
As per cash book as on 01/04/2014 Canara Bank a/c no 3310	13530429	505406	d) Transportation Expenses	1057928	825442
As per cash book as on 01/04/2014 Canara Bank a/c no 3299	4761965	2746174	e) Repair & Maintenance	61101666	35164121
As per cash book as on 01/04/2015 Canara Bank a/c no 0091	29122274	18215219	f) Prior Period Expenses		
<b>Grant-in-Aid</b>	720000000	1090000000	<b>Payment against Earmarked/Endowment Funds</b>	0	0
<b>Academic Receipts</b>	27395610	22284513	<b>Payment against Sponsored Projects/Schemes</b>	181099900	166804110
<b>Receipt against Earmarked/Endowment Funds</b>		0	<b>Payment against Sponsored Fellowships and Scholarships</b>		
<b>Receipt against Sponsored Projects/Schemes</b>	233427717	159857697	<b>Investment and Deposits made</b>		
<b>Receipt against Sponsored Fellowships and Scholarships</b>	0	0	(a) Out of Earmarked/Endowment Funds	45500000	257462140
<b>Income on Investments from</b>			(a) Out of Own Funds	0	0
a) Earmarked/Endowment Funds	611021	6803036	<b>Term Deposits with Scheduled Banks</b>		
b) Other Investments	0	0	FDR	560000000	0
<b>Interest received on</b>			<b>Expenditure on Fixed Assets and Capital Works in Progress</b>		
a) FDR	17589088	1359489	a) Fixed Assets	198804729	296108988
b) Savings Bank Accounts	489034	203975	b) Capital Work in Progress	0	100317459
c) FDR (R&D)	2914358	0	c) Margin Money for LC	68240000	25606500
<b>Investments Encashed</b>			<b>Other Payments</b>		
Endowment Fund	0	229379102	a) Refund of Earnest Money	103000	365500
Student Welfare Fund	0	7176463	b) Refund of Mess Security	0	200000
<b>Term Deposits with Scheduled Banks Encashed</b>			c) Refund of Works Security	0	163478
FDR	400000000	0	d) Payment agst Conference	0	229800
<b>Other Income (including Prior Period Income)</b>			e) Refund of House Keeping Security	0	250000
a) Application Fees	0	20100	g) Work contract Tax	0	201820
b) Receipt from Guest House	3552744	4182215	<b>Closing Balance</b>		
c) Misc Receipts	610550	701915	As per cash book as on 31/03/2017 Canara Bank a/c no 1089	17557789	255481705
d) Tender Fees	350700	217000	As per cash book as on 31/03/2017 Canara Bank a/c no 1094	101221912	28970565
e) Overhead receipt	7736898	11256505	As per cash book as on 31/03/2017 Canara Bank a/c no 3048	628	610
f) Hostel Room Rent	1010061	771132	As per cash book as on 31/03/2017 Canara Bank a/c no 3310	13466343	13530429
g) Analysis Charges	751936	0	As per cash book as on 31/03/2017 Canara Bank a/c no 3299	6765076	4761965
h) Mentorship Charges	0	10880000	As per cash book as on 31/03/2017 Canara Bank a/c no 0091 Fees	27494889	29122274
i) Bank Rent	144000	132000	As per cash book as on 31/03/2017 Canara Bank a/c no 1197	155286	0
k) Shop Rent	262326	278147	As per cash book as on 31/03/2017 Canara Bank a/c no 0840	4910467	0
l) Coffee Receipt	1206765	1164282	As per cash book as on 31/03/2017 Canara Bank a/c no 0026	1149413	0
m) Creche Fees	442907	429250			
n) Summer Semester Receipt	316800	158109			
o) Service Tax Refund	0	538545			
p) RTI Fees	540	660			
<b>Deposits and Advances</b>					
a) Earnest Money	764400	352500			
b) Mess Security	0	100000			
e) AMC Security	0	100000			
f) Library Security	0	90000			
<b>Any Other Receipts</b>					
b) Student Caution Money	932000	1137772			
c) Recovery of Vehicle Loan	36000	36000			
h) Receipt agst Project (R&D)	4247789	880952			
i) Receipt agst Endowment Fund	243939	0			
<b>Grand Total</b>	<b>1756904733</b>	<b>1630630809</b>	<b>Grand Total</b>	<b>1756904733</b>	<b>1630630810</b>

  
**F. BAPALAH**  
 REGISTRAR

  
**N. SATHYAMURTHY**  
 DIRECTOR

**FORM OF FINANCIAL STATEMENTS**

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

**SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2017**

**(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 The Ministry of Human Resource Development (MHRD) 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 Audit.

**C) DEPRECIATION**

In the Current Financial Year 2016-17, depreciation has been provided as per Depreciation rates under Income Tax Act.

#### **D) INVENTORIES**

Expenditure on purchase of chemicals, glassware, publication and other stores are accounted for as revenue expenditure. However expenditure on stationery items is accounted as revenue expenditure, except that the value of closing stocks held on 31<sup>st</sup> March is set up as inventory by reducing the corresponding revenue expenditure on the basis of information obtained from Department.

#### **E) INVESTMENTS**

There are no investments.

#### **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 Plan Funds from MHRD. The fund so accumulated is utilized for both Revenue and Capital Expenditure based on the guidelines issued by MHRD from time to time.

The balance of such funds which is carried forward and 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 Plan 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, Government of India in the year 2008 and covered under New Pension Scheme.

## **L) INCOME TAX**

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

**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)The Balance Sheet.

**1. Receipt and Payment Accounts**

The Receipt & Payment Account carries the figures of actual receipts & actual payments of the Institute during the financial year 2016-17. 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. 175.69 crores which includes Rs. 72 crores as grants from MHRD.

**2. The Income and Expenditure Account**

The Income and Expenditure account is prepared on accrual basis. The total income is Rs. 606556739/- (P/Y Rs. 506345028/-). The committed expenditure under heads (as shown) are taken as the expenditure which includes salary & non salary components. Total expenditure comes to Rs. 541328461/- (P/Y Rs. 495983387/-) and depreciation charged is Rs. 509094747/- (P/Y Rs. 361298537/-).

**3. Grants**

During the year 2016-17, Government of India released Rs. 72.00 Crores in respect of both recurring and non recurring expenditure.

**4. Fixed Assets**

Fixed assets are stated at cost of acquisition less accumulated depreciation thereon

**5. Depreciation**

Depreciation for the year 2016-17 has been provided as per Income Tax Act and debited to the Income & Expenditure Account.

## 6. 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.

## 7. Project Accounts

The Institute has also received grants from DST 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.

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

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

10. Expenditure on CPDA has been treated as revenue expenditure including expenditure on purchase of electric gadgets, the same being used by Faculty.

11. Overhaed Expenditure amounting to Rs. 7736898/- incurred by the Institute on behalf of various Projects has been received by the Institute.

12. Expenditure incurred in foreign currency

(a) Import of Equipment –Euro– 69251.19, Pound– 21981.74, JPY - 4356855 , USD – 2358017.38 , CHF – 48462.78, SG\$ - 614.40

(b) Online Journals – Euro - 70956, Pound – 132055, USD – 509401.90, JPY - 75000

(c ) Foreign Travel – Rs. 885254/-

### **13. CAPITAL WORK IN PROGRESS**

During the year the full amount of Capital Work in Progress has been capitalized, as all the buildings have been put to use after completion. However, the final completion certificate in respect of all the buildings, from the competent authorities, is yet to be obtained, as per specifications and conditions prescribed in the DPR.

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

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



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

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



क्रमांक: पी.डी.ए. (सी)/के. व्यय/SAR IISER-2016-17/2017-18/ 1079  
दिनांक: 25/07/17

सेवा में,

The Director,  
Indian Institute of Science Education and Research,  
Sector-81, Knowledge City, P.O. Manauli,  
S.A.S. Nagar, Mohali,  
Punjab - 140306

विषय: Indian Institute of Science Education and Research, Mohali के वर्ष 2016-17 के लेखाओं से सम्बन्धित Draft Audit Comments

महोदय,

कृपया Indian Institute of Science Education and Research, Mohali के वर्ष 2016-17 के लेखाओं से सम्बन्धित Draft Audit Comments इस पत्र के साथ संलग्न पाएं। आप से निवेदन है कि इन पर दो सप्ताह में Annotated form में अपने जवाब (सॉफ्ट कॉपी तथा supporting documents की फोटोकॉपियों सहित) प्रस्तुत करें अन्यथा यह मानते हुए कि संस्थान इन पर कोई भी जवाब नहीं देना चाहता, लेखा परीक्षा रिपोर्ट को अंतिम रूप दे दिया जाएगा।

कृपया Board of Governors की मीटिंग, जिसमें संस्थान के वर्ष 2016-17 के लेखाओं को approve किया गया है, के minutes की कॉपी भी जल्द से जल्द इस कार्यालय को भेजी जाए।

संलग्न: उपरोक्त अनुसार

To: The Registrar.

N. S. S.  
31/7/17

भवदीय,

उप निदेशक (केन्द्रीय व्यय)

**Draft Audit Comments on the Accounts of Indian Institute of Science Education and Research, Mohali for the year ended on 31<sup>st</sup> March 2017**

**1. Introduction**

The Indian Institute of Science Education & Research (IISER), Mohali was established in 2007 by the Government of India, Ministry of Human Resource Development (MHRD), to carry out research in frontier areas of science and to provide quality science education at the undergraduate and postgraduate level. The Institute was declared an Institution of National importance vide 'The National Institutes of Technology (Amendment) Act, 2012'.

The accounts of the Institute are audited under Section 19 (2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, read with Section 22(2) of the 'The National Institutes of Technology (Amendment) Act, 2012'.

**2. COMMENTS ON ACCOUNTS**

**A Balance Sheet**

**A.1 Sources of fund**

**Current liabilities and Provisions (Schedule 3): Rs.39.36 crore**

Above does not include the provision for liabilities payable for the year 2016-17 amounting to Rs.87.34 lakh (Bills payable: Rs.83.85 lakh; Medical reimbursement: Rs.3.13 lakh; and Children Education Allowance: Rs.0.36 lakh). This has resulted in understatement of Current Liabilities & Provisions as well as Expenditure for the year by Rs.87.34 lakh and overstatement of surplus by the same amount.

**A.2 Application of Funds**

**A.2.1 Fixed Assets (Schedule 4)**

**A.2.1.1 Buildings: Rs.270.46 crore**

Above includes Rs.2.63 crore on account of balance amount recoverable from CPWD against Capital advances given for works as all the works have already been completed till 29.04.2015. This has resulted in understatement of capital advances under 'Loan, advances & Deposits' and overstatement of buildings under fixed assets by Rs.2.63 crore (Gross). The dates on which these advances were capitalized alongwith depreciation charged thereon may be intimated.

**A.2.1.2 Plant, Machinery and Equipment: Rs.112.75 crore**

Above includes Sample Preparation facility equipment (Section-B) amounting to Rs.134.10 lakh which was received at the institute but had not been

installed as on 31.03.2017. This resulted in overstatement of Plant, Machinery and Equipment by Rs.124.04 lakh (Rs.134.10 lakh less depreciation Rs.10.06 lakh), understatement of work-in-progress by Rs.134.10 lakh and overstatement of deficit for the year by Rs.10.06 lakh).

**A.2.2 Loan, Advances & Deposits (Schedule 8): Rs.20.82 crore**

Above does not include Rs.22.35 lakh receivable from CSIR on account of Bhatnagar award sanctioned by the MHRD pertaining to the period July 2007 to March 2017. This has resulted in understatement of Loan, Advances & Deposits as well as Corpus/Capital Fund by Rs.22.35 lakh.

**B. Income & expenditure**

**Expenditure**

**B.1 Academic Expenses (Schedule 16):Rs.16.72 crore**

Above includes Rs.4.30 crore on account of Library on-line /e- Journals which should be shown under Fixed Assets. This has resulted in overstatement of Academic Expenses (Sch-16) and understatement of Gross Fixed Assets (Sch-4) by Rs.4.30 crore.

**B.2 Prior period expenses (Schedule 22):Rs. nil**

Above does not include expenditure amounting to Rs.86.08 lakh (details given below) pertaining to previous year 2015-16 but booked during the year 2016-17. This resulted in overstatement of Expenses of the current year and understatement of Prior Period Expenses (Sch-22) by Rs.86.08 lakh.

particulars	Vr.No.& dates on payments	Pertains to	Amounts Rs.	Schedule nos.
Fellowships, BSMS	4-4-16 & 19-5-16	March-2016	2019619	16
Fellowships(sponsored projects)	4-4-16	-do-	3342676	16
Lab Consumables	15,16,32,6,26,5354,65 - 68,70,74,75,99-113,115-137.	-do-	1313993	16
Repair & maintenance	18-4-16,29-4-16	-do-	631202	19
Dearness Allowance	4-16	Jan to March 2016	851779	15
Children	104 dt 27-4-16	2015-16	207000	15

Education Allowance				
Medical Reimbursement	425 dt 17-6-16	2015-16	241933	15
Total			86,08,202	

**B.3 Administrative and General Expenses (Schedule 17): Rs.9.05 crore**

Above includes Rs.0.86 lakh on account of insurance of equipment pertaining to the period 2017-18. This has resulted in overstatement of Administrative and General Expenses and understatement of "Pre-paid Expenses" under Loans, Advances & Deposits (Schedule-8) by Rs.0.86 lakh.

**C. Significant Accounting Policies (Schedule 23)**

A reference is invited to Accounting Policy at Sl. No. C which states that depreciation has been provided as per depreciation rates under Income Tax Act. After the introduction of new format of Financial Statements for Central Higher Educational Institutions, issued by the Government of India, Ministry of Human Resource Development, Department of Higher Education, depreciation should have been provided as per the rates given in the new format. Thus, the depreciation rates adopted by the Institute were not in conformity with the new format of accounts.

**D. General**

**D.1 Income from Investment (Schedule 11)**

As per the MHRD format of accounts for Central Educational Institutions income from investments made out of Earmarked Funds has to be depicted in "Income from Investment" (Schedule 11) and then transferred to the respective head of Earmarked Funds under Schedule 2. It was noticed that Institute has not depicted Rs.1.96 crore interest earned on investments made out of Earmarked Funds in "Income from Earmarked Funds" (Schedule 11) but has directly transferred the same to the Earmarked Funds (Schedule 2) which is contrary to the provisions of revised format of accounts.

**D.2** As per MHRD format of accounts for Central Educational Institutions, the grants regarding Capital & Revenue expenditure should be shown separately in the Receipts & Payments accounts as well as Grants Subsidies (Irrecoverable Grant Received) (Schedule-10). The same has not been done by the Institute.



**D.3 Non maintenance of mandatory register**

The Institute has not maintained the Register of contracts, budget control register and Grants register.

**D.4 Designated/ earmarked/endowment Funds (Schedule-2)**

**Additions: Rs.4.57 crore**

Above represents amount transferred from main account no. 2452201001089 to earmarked/endowment Funds (Schedule-2). The sources from which these funds were generated and the objectives for which these were/are to be spent may be intimated. Copy of the Board of Governor's approval to this arrangement may also be supplied.

**D.5 Internal Control system**

Internal Control system was found to be inadequate as it has not maintained the Register of contracts, budget control register and Grants register and has also not prepared its own Accounting Manual.

**D.6 Internal Audit**

Institute has hired audit officer for pre-audit. Apart from this, Internal Audit was conducted through a firm of Chartered Accountants. The Internal Audit system was found to be inadequate as system of follow-up/ action taken on Internal Audit Report was not in existence.

**D.7 Physical verification of Fixed Assets other than Library Books**

Physical Verification of above Fixed Assets for the year 2015-16 was completed in 2016-17. Physical Verification of these Fixed Assets for the year 2016-17 was under process.

**D.8 Physical Verification of Library Books**

Physical verification of Library books was conducted in 2015-16. The physical verification of library books for the financial year 2016-17 was under process.

**D.9 Physical Verification of Inventory**

Physical Verification of Inventory for the year 2015-16 was completed in 2016-17 and no shortage/deficiency was found. Physical Verification of Inventory for the year 2016-17 was under process.

**D.10 Statutory dues**

The Institute was regular in depositing the statutory dues.

**D.11** The Accounts have not been page-numbered.

**E. Grant-in-aid**

Out of available funds of 93.69 crore (Non-Recurring: Rs.44.80 crore and Recurring: Rs.48.89 crore) including previous year balance Rs.21.69 crore (Non-Recurring: Rs.14.80 crore and Recurring: Rs.06.89 crore) and grant in aid received during the year 2016-17 of Rs.72.00 crore (Non-Recurring: Rs.30.00 crore and Recurring: Rs.42.00 crore), the Institute utilized a sum of Rs.80.51 crore (Non-Recurring: Rs.27.05 crore and Recurring: Rs.53.46 crore), leaving unspent balance of Rs.13.18 crore (Non-Recurring:Rs.17.75 crore and Recurring: Rs.(-)4.57 crore). These facts and figures may please be confirmed.

  
**Deputy Director (CE)**

**Draft Audit Comments on the Accounts of Indian Institute of Science Education and Research, Mohali for the year ended on 31<sup>st</sup> March 2017.**

S.No.	Audit Observations	Institute Reply
1.	Introduction	
	<p>The Indian Institute of Science Education and Research (IISER) Mohali was established in 2007 by the Government of India, Ministry of Human Resource Development (MHRD), to carry out research in frontier areas of science and to provide quality science education at the undergraduate and postgraduate level. The Institute was declared an Institution of National importance vide the National Institutes of Technology (Amendment) Act, 2012.</p> <p>The accounts of the Institute are audited under Section 19(2) of the Comptroller and Auditor General’s (Duties, Powers and Conditions of Service) Act, 1971, read with Section 22(2) of the ‘The National Institutes of Technology (Amendment) Act, 2012</p>	
<b>2.</b>	<b>COMMENTS ON ACCOUNTS</b>	
A.	<b>Balance Sheet</b>	
A.1	<b>Sources of fund</b>	
	<b>Current liabilities and Provisions (Schedule 3): Rs.39.36 Crore</b>	
	Above does not include the provisions for liabilities payable for the year 2016-17 amounting to Rs.87.34 lakh (Bills payable: Rs.83.85	

S.No.	Audit Observations	Institute Reply
	lakh: Medical reimbursement: RS.3.13 lakh; and Children Education Allowance: Rs.0.36 lakh). This has resulted in understatement of Current Liabilities and Provisions as well as Expenditure for the year by Rs.87.34 lakh and overstatement of surplus by the same amount.	
<b>A.2</b>	<b>Applications of Funds</b>	
<b>A.2.1</b>	<b>Fixed Assets (Schedule 4)</b>	
<b>A.2.1.1</b>	<b>Buildings: Rs.270.46 crore</b>	
	Above includes Rs.2.63 crore on account of balance amount recoverable from CPWD against Capital advances given for works as all the works have already been completed til 29.04.15. This has resulted in understatement of capital advances under ‘Loan, advances & Deposits’ and overstatement of buildings under fixed assets by Rs.2.63 crore (Gross). The dates on which these advances were captialized along with depreciation charged thereon may be intimated.	Observation noted for compliance
<b>A.2.1.2</b>	<b>Plant, Machinery and Equipment: Rs.112.75 crore</b>	
	Above includes Sample Preparation facility equipment (Section-B) amounting to Rs.134.10 lakh which was received at the Institute but had not been installed as on 31.03.2017. This resulted in overstatement of Plant, Machinery and Equipments by Rs.124.04 lakh (Rs.134.10 lakh less depreciation Rs.10.06 lakh), understatement of work-in-progress by Rs.134.10 lakh and overstatement of deficit for the year by Rs.10.06 lakh)	Since a part of the major equipment is only received, to that extent value added to the equipment. Without installation, calculating depreciation is also not correct as this equipment is only a part of the major equipment. On receipt of major part of equipment altogether will be installed. Thus, entire amount was shown under “work in progress.” However, as suggested observation noted for compliance.

S.No.	Audit Observations	Institute Reply
<b>A.2.2</b>	<b>Loan Advances and Deposits (Schedule 8) : Rs.20.82 crore</b>	
	Above does not include RS.22.35 lakh receivable from CSIR on account of Bhatnagar Award sanctioned by the MHRD pertaining to the period July 2007 to March 2017. This has resulted in understatement of loan, advances & Deposits as well as Corpus/Capital Fund by Rs.22.35 lakh.	IISER Mohali is making all efforts through correspondence with the CSIR for the recovering of Bhatnagar Award amounts paid to two officials. Observation noted for compliance.
<b>B.</b>	<b>Income and Expenditure</b>	
	<b>Expenditure</b>	
<b>B.1</b>	<b>Academic Expenses (Schedule 16): Rs.16.72 crore</b>	
	Above includes Rs.4.30 crore on account of Library on-line/e-journals which should be shown under Fixed Assets. This has resulted in overstatement of Academic Expenses (Sch-16) and understatement of Gross Fixed Assets (Sch-4) by Rs.4.30 crore	Contents of On-line journals is for a limited period. On expiry of the said period, journal will not available. Thus, on-line journals are classified intangible asset and hence being met from recurring grant of the institute. The expenditure classified as recurring expenditure as it is an intangible asset till the expiry of the period for which the journal was subscribed. The Institute is following this practice during the last ten years. These journals will not constitute as fixed assets..
<b>B2.</b>	<b>Prior Period Expenses (Schedule 22): Rs.Nil</b>	
	Above does not include expenditure amounting to Rs.86.08 lakh (details given below) pertaining to previous year 2015-16 but booked during the year 2016-17. This resulted in overstatement of Expense of the current year and understatement of Prior Period Expenses (Sch-22) by Rs.86.08 lakh.	It is known that the Dearness Allowances generally due in January is sanctioned much after the closure of the financial year (though the D.A. is due from the January of the concerned year). After the closure of the earlier financial year accounts, reopening of the accounts pertaining to earlier period is not

S.No.	Audit Observations					Institute Reply
	<b>Particulars</b>	<b>Vr.No.&amp; dates on payments</b>	<b>pertains to</b>	<b>Amounts Rs.</b>	<b>Schedule nos.</b>	feasible and this is a perennial practice and thus the expenditure is booked in the year in which it was paid. This takes place in every financial year. Same is applicable with regard to the fellowship by the Department of Science and Technology, though paid in the month of April it is being reflected in the Utilization Certificate issued for the period ending March itself. However, observation is noted for compliance.
Fellowships, BSMS	4-4-16 & 19-5-16	March 2016	2019619	16		
Fellowships (Sponsored projects)	4-4-16	-do-	3342676	16		
Lab Consumables	15,16,32,6,26,53,54,65-68,70,74,75,99-113,115-137	-do-	1313993	16		
Repair maintenance	18-4-16, 29-4-16	-do-	631202	19		
Dearness Allowance	4-16	Jan to March2016	851779	15		
Children Education Allowance	104 dt.27-4-16	2015-16	207000	15		
Medical Reimbursement	425 dt.17-6-16	2015-16	241933	15		
<b>Total</b>			86,08,202			
<b>B.3</b>	<b>Administrative and General Expenses (Schedule 17): Rs.9.05 crore</b>					
	Above includes Rs.0.86 lakh on account of insurance of equipment pertaining to the period 2017-18. This has resulted in overstatement of Administrative and General Expenses and understatement of “Pre-paid Expenses” under Loans, Advances & Deposits (Schedule -8) by Rs.0.86 lakh.				Observation noted for compliance.	
<b>C.</b>	<b>Significant Accounting Policies (Schedule 23)</b>					
	A reference is invited to Accounting Policy at Sl.No.C which states that depreciation has been provided as per depreciation rates under Income Tax Act. After the introduction of new format of Financial Statements for Central Higher Educational Institutions, issued by the Government of India, Ministry of Human Resource Development, Department of Higher Education, depreciation should have been				Observation noted for compliance.	

S.No.	Audit Observations	Institute Reply
	provided as per the rates given in the new format. Thus, the depreciation rates adopted by the Institute were not in conformity with the new format of accounts.	
<b>D.</b>	<b>General</b>	
<b>D.1</b>	<b>Income from Investment (Schedule 11)</b>	
	As per the MHRD format of accounts for Central Educational Institutions income from investments made out of Earmarked Funds has to be depicted in “Income from Investment: (Schedule 11) and then transferred to the respective head of Earmarked Funds under Schedule 2. It was noticed that institute has not depicted Rs.1.96 crore interest earned on investments made out of Earmarked Funds in “Income from Earmarked Funds” (Schedule 11) but has directly transferred the same to the Earmarked Funds (Schedule 2) which is contrary to the provisions of revised format of accounts.	Observation noted for compliance.
<b>D2.</b>	As per MHRD format of accounts for Central Educational Institutions, the grants regarding Capital & Revenue expenditure should be shown separately in the Receipts & Payments accounts as well as Grants subsidies (Irrecoverable Grant Received). (Schedule 10). The same has not been done by the Institute.	Observation noted for compliance.
<b>D3.</b>	<b>Non-Maintenance of mandatory register</b>	
	The Institute has not maintained the Register of contracts, budget control register and Grants register.	Observation noted for compliance

S.No.	Audit Observations	Institute Reply																																																																		
<b>D.4</b>	<b>Designated/earmarked/endowment Funds (Schedule -2)</b> <b>Additions: Rs.4.57 crore</b>																																																																			
	<p>Above represents amount transferred from main account No.2452101001089 to earmarked/endowment funds (Schedule 2). The sources from which these funds were generated and the objectives for which these were/are to be spent may be intimated. Copy of the Board of Governor's approval to this arrangement may also be supplied.</p>	<p>The following are the sources accounts from which Revenue generated.</p> <table border="1" data-bbox="1272 379 2072 1082"> <thead> <tr> <th>S.No.</th> <th>Receipts 2016-17</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>1</td><td>Admission and Other Fee</td><td>21412205</td></tr> <tr><td>2</td><td>Analysis Charges</td><td>751936</td></tr> <tr><td>3</td><td>Coffee Receipts</td><td>1206765</td></tr> <tr><td>4</td><td>Creche Fee</td><td>442907</td></tr> <tr><td>5</td><td>Fine</td><td>15772</td></tr> <tr><td>6</td><td>Guest House Receipt</td><td>3552744</td></tr> <tr><td>7</td><td>Hostel Room Rent</td><td>1010061</td></tr> <tr><td>8</td><td>Interest FDR</td><td>5259716</td></tr> <tr><td>9</td><td>Interest Income</td><td>488865</td></tr> <tr><td>10</td><td>Interest Income Creche</td><td>169</td></tr> <tr><td>11</td><td>Interest income o CAN Flex</td><td>12329372</td></tr> <tr><td>12</td><td>Mentorship Charges</td><td>10716176</td></tr> <tr><td>13</td><td>Misc Receipts</td><td>568568</td></tr> <tr><td>14</td><td>NMR Receipt</td><td>17600</td></tr> <tr><td>15</td><td>Office Vehicle Charges</td><td>8610</td></tr> <tr><td>16</td><td>Overhead Charges</td><td>7736898</td></tr> <tr><td>17</td><td>Rent Bank Branch</td><td>144000</td></tr> <tr><td>18</td><td>RTI Application Fee</td><td>540</td></tr> <tr><td>19</td><td>Shop Rent</td><td>262326</td></tr> <tr><td>20</td><td>Tender Fee</td><td>350700</td></tr> <tr> <td colspan="2"><b>Grand Total</b></td> <td><b>66275930</b></td> </tr> </tbody> </table> <p>Out of the above receipts Rs.6.62 crores, we may retain Rs,12,75,930/- on our Bank account and balance Rs.6.50 Cr. We may transfer to the Endowment Fund account and invest this amount under Endowment Fund. This was a slip as it was not placed to the BOG on 27/05/17. Since on investment we</p>	S.No.	Receipts 2016-17	Amount	1	Admission and Other Fee	21412205	2	Analysis Charges	751936	3	Coffee Receipts	1206765	4	Creche Fee	442907	5	Fine	15772	6	Guest House Receipt	3552744	7	Hostel Room Rent	1010061	8	Interest FDR	5259716	9	Interest Income	488865	10	Interest Income Creche	169	11	Interest income o CAN Flex	12329372	12	Mentorship Charges	10716176	13	Misc Receipts	568568	14	NMR Receipt	17600	15	Office Vehicle Charges	8610	16	Overhead Charges	7736898	17	Rent Bank Branch	144000	18	RTI Application Fee	540	19	Shop Rent	262326	20	Tender Fee	350700	<b>Grand Total</b>		<b>66275930</b>
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<b>S.No.</b>	<b>Audit Observations</b>	<b>Institute Reply</b>
		<p>will earn the interest, we may invest and inform the BOG in its next meeting.</p> <p>As of now Endowment Fund utilization has not been envisaged except for 50% scholarship for 6 months to the candidates who could not complete Ph.D. within five years. This is the only expenditure met from Endowment Fund.</p>
<b>D.5</b>	<b>Internal Control System</b>	
	<p>Internal Control system was found to be inadequate as it has not maintained the Register of contracts, budget control register and Grants register and has also not prepared its own Accounting Manual.</p>	<p>Grant Register has already been made. This can be verified during the next audit. Contract Register shall be maintained.</p>
<b>D.6</b>	<b>Internal Audit</b>	
	<p>Institute has hired audit officer for pre-audit. Apart from this, Internal Audit was conducted through a firm of Chartered Accountants. The Internal Audit system was found to be inadequate as system of follow-up/action taken on Internal Audit Report was not in existence.</p>	<p>Internal Audit Reports are monitored effectively. This can be verified from the actions taken in the institute.</p>
<b>D.7</b>	<b>Physical Verification of Fixed Assets other than Library Books</b>	
	<p>Physical Verification of above Fixed Assets for the year 2015-16 was completed in 2016-17. Physical Verification of these Fixed Assets for the year 2016-17 was under process.</p>	<p>May be verified during the next Audit.</p>
<b>D.8</b>	<b>Physical Verification of Library Books</b>	

S.No.	Audit Observations	Institute Reply
	Physical Verification of Library books was conducted in 2015-16. The Physical verification of library books for the financial year 2016-17 was under process	May be verified during the next Audit.
<b>D.9</b>	<b>Physical Verification of Inventory</b>	
	Physical Verification of Inventory for the year 2015-16 was completed in 2016-17 and no shortage/deficiency was found. Physical Verification of inventory for the year 2016-17 was under process	May be verified during the next Audit.
<b>D.10</b>	<b>Statutory Dues</b>	
	The Institute was regular in depositing the statutory dues.	
<b>D.11</b>	<b>The accounts have not been numbered</b>	The page number of Annual Statement for the year 2016-17 have been incorporated.
<b>E.</b>	<b>Grant-in-aid</b>	
	Out of available funds of Rs.93.69 crore (Non-Recurring : Rs.44.80 crore and Recurring: Rs.48.89 crore) including previous year balance Rs.21.69 crore (Non-Recurring:Rs.14.80 crore and Recurring: Rs.06.89 crore) and grant-in-aid received during the year 2016-17 of Rs.72.00 crore (Non-Recurring : RS.30.00 crore and Recurring : Rs.42.00 crore), the Institute utilized a sum of Rs.80.51 crore(Non-Recurring: Rs.27.05 crore and Recurring:Rs.53.46 crore), leaving unspent balance of Rs.13.18 crore (Non Recurring:Rs.17.75 crore and Recurring: Rs.(-)4.57 crore). These facts and figures may please be confirmed.	

