वार्षिक लेखा विवरण (2015-16)
Annual Statement of Accounts (2015-16)

भारतीय विज्ञान शिक्षा एवं अनुसंधान संस्थान मोहाली

सैक्टर 81, नॉलेज सिटी, पी. ओ. मनोली, एस. ए. एस. नगर, मोहाली, पंजाब – 140306
(मानव संसाधन विकास मंत्रालय, भारत सरकार द्वारा स्थापित)

INDIAN INSTITUTE OF SCIENCE EDUCATION & RESEARCH, MOHALI

Sector 81, Knowledge City, P. O. Manauli, S.A.S. Nagar, Mohali (Punjab) - 140306
(Established by Ministry of Human Resource Development, Govt. of India)
Sector 81, Knowledge City, P.O. Manauli, SAS Nagar, Mohali, Punjab - 140306

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI
BALANCE SHEET AS AT 31.03.2016

Amount in Rupees

SOURCES OF FUND	Schedule	Current Year	Previous Year
Corpus	1	4440014238	4410914287
Designated/Earmarked funds/Endowment Funds	2	214931723	163901606
CURRENT LIABILITIES & PROVISIONS	3	393393562	124563453
TOTAL		5048339523	4699379347

APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
FIXED ASSETS	4		
Tangible Assests		2867222185	2342662390
Intangible Assets		3071135	2826713
Capital Work-In- Progress		1520251928	1916234469
INVESTMENT FROM EARMARKED / ENDOWMENT FUNDS	5	193862140	145134145
Long Term			
Short Term			
INVESTMENTS - OTHERS	6	0	0
CURRENT ASSETS	7	364971548	110162342
LOANS,ADVANCES & DEPOSITS	8	98960588	182359289
TOTAL		5048339523	4699379347

Significant Accounting Policies	23
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P. BAPAIAH
REGISTRAR

N. SATHYAMURTHY
DIRECTOR

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31.03.2016

PARTICULARS	Schedule	Current Year	Previous Year
INCOME			
Academic Receipts	9	22284513	16576259
Grants/ Subsidies	10	451053466	379114837
Income from investments	11	9412065	13291994
Interest earned	12	203975	287217
Others Incomes	13	23391009	15527656
Prior Period Income	14	0	0
Total (A)		506345028	424797963
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	237608185	195967830
Academic Expenses	16	137259837	121019978
Administrative and General Expenses	17	85082359	65125090
Transportation Expenses	18	845442	1461548
Repairs & Maintenance	19	35164121	25629317
Finance Costs	20	23444	36270
Depreciation	4	361298537	317933115
Others Expenses	21	0	0
Prior Period Expenses	22	0	0
Depreciation Written Back		0	0
TOTAL (B)		**857281924**	**727173148**
Balance being excess of Income over Expenditure (A-B)		-350936896	-302375185
Transfer to/from Designated fund			
Building fund			
Endowment Fund		0	47585450
Student Welfare Fund		0	713000
Balance being Surplus (Deficit) Carried to Capital Fund		**-350936896**	**-350673635**

Significant Accounting Policies 23
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N. Sathyamurthy

P. BAPAIAH
REGISTRAR

N. SATHYAMURTHY
DIRECTOR

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

Amount in Rupees

Particulars	Current Year	Previous Year
Balance as at the beginning of the year	4410914287	4072835260
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	422032947	790885163
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
Total	4832947234	4863720423
Less: Amount Transferred to Endowment Fund	40102000	93719562
Less: Amount Transferred to Student Welfare Fund	1894100	8412939
(Deduct): Deficit transferred from the income & expenditure	350936896	350673635
BALANCE AT THE YEAR END	4440014238	4410914287

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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	TOTAL Previous Year
A.				
a) Opening balance	153978970	9922637	163901607	0
a)(i) Transfer from Corpus	0	0	0	102132501
b) Additions during the year:				
i. Donation/grants	0	0	0	0
c) Income from investments made of the funds	6274149	385677	6659827	461591
d) Accrued interest on investments/Advances	2728397	48791	2777189	12900574
e) Interest on Savings Bank a/c	21518	121691	143209	108490
f) Other additions (specify nature)	40102000	1894100	41996100	48298450
TOTAL (A)	203105035	12372896	215477931	163901606
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	546000	0	546000	0
-Research	0	0	0	0
-Travel	0	0	0	0
-Books	0	0	0	0
-Cash Award	0	0	0	0
-Overhead (Bank Charges)	208	0	208	0
Total	546208	0	546208	0
TOTAL (B)	546208	0	546208	0
Closing Balance at the year end (A-B)	202558827	12372896	214931723	163901606

Represented by

Cash and Bank Balances	13530429	4761965	18292394	3251580
Investments	186300000	7562140	193862140	145134145
Interest accrued but not due	2728397	48791	2777189	15515881
Total	202558826	12372896	214931723	163901606

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REGISTRAR

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DIRECTOR

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI
SCHEDULE- 2A
ENDOWMENT FUNDS

Specimen format of Sub Schedule to support the figures in the column "Endowment Funds" in the Schedule "earmarked/ Endowment Funds", forming part of the Balance Sheet.

1. Sr. NO.	2. Name of the Endowment	Opening Balance		Additions During the year		Total		Expenditure	Closing Balance		Total (10+11)
		3. Endowment	4. Accumulated Interest	5. Endowment	6. Interest	7. Endowment (3+5)	8. Accumulated Interest (4+6)	9	10. Endowment	11. Accumulated Interest	
	Total	0	0	0	0	0	0	0	0	0	0

Note:

1. The total of Col. 3 & 4 will appear as the opening balance in the column "Endowment Funds" in schedule 2, of Earmarked Funds forming part of the Balance Sheet.
2. The total of Col. 9 should normally be less than the total of Col. 8, as only the interest is to be used for the expenditure on the object of the endowments. (except Endowments for Chairs)
3. There should not normally be a debit balance in the schedule. If in a rare case, there is a debit balance against any of the Endowment Funds, the debit balance should appear on the Assets side of the Balance Sheet as " Receivables", in Schedule - 8 Loans, Advances and deposits.

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INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI

SCHEDULE 3 - CURRENT LIABILITES & PROVISIONS

Amount in Rupees

	CURRENT YEAR	PREVIOUS YEAR
A. CURRENT LIABILITIES		
1. Deposits from staff	0	0
2. Deposits from students		
a) Student Caution Money	3218615	2302615
3. Sundry Creditors		
a) For Goods & Services	4558306	2500972
b) Others	0	0
4. Deposit- Others (including EMD, Security Deposit)		
(i) Mess Security Payable	1104000	1104000
(ii) Earnest Money	647024	660024
(iiv) Works Security Payable	81891	245369
(iv) House Keeping Security Payable	0	250000
(v) Shop Security Payable	32000	32000
(vi) AMC Security Payable	100000	0
(vii) Library Security Payable	90000	0
(viii) Manpower Agency Security (Punj Security)	0	100000
5. Statutory Liabilities (GPF,TDS,WC TAX,CPF,GIS,NPS):		
a) Overdue	0	0
b) Others		
i) TDS Payable	1398611	1496807
ii) New Pension Scheme Payable	1903208	1650306
iii) Labour Cess Payable	210632	210632
6. Others Current Liabilities		
a) Salaries	9897165	8709941
b) Receipts against sponsored projects	68503515	58544853
c) Receipts against sponsored fellowships & scholarships	0	0
d) Unutilised Grants	216913587	0
e) Grants in advance	0	0
f) Other Funds	0	0
g) Other Liabilities		
(i) Scholarship Payable	3718000	2990000
(ii) Overhaed Charges Payable	0	6207329
(iii) Honorarium Payable	63188	60480
(iv) Electercity & Water Payable	3984410	3115770
(v) Horticulture Expenses Payable	0	102564
(vi) Telephone Expenses Payable	14896	34194
(vii) Student Fees Advance	879539	657767
(viii) CNR Rao Award	140000	140000
(ix) DST Inspire	11200	407438
(x) NBHM	50508	50508
(xi) Receipt against Conference/Project	0	229800
(xii) GAAHS (Krishnendu Gongupadhyay) (Project)	266	43295
(xiii) CNSD Conference (Project)	60714	10714
(xiv) INSA Project (Meera Nanda)	23632	23632
(xv) INSA Project (Dr Kochhar)	76277	38409
(xvi) Anjual Meeting of Ethological (Porject)	23591	0
(xvii) DST Inspire Camp (Project)	111119	0
(xviii) RMS Conference (Project)	57282	0
(xix) Workshop BSM Phenomenology	75000	0
(xx) Biology Seminar (Project)	73624	73624
(xxi) GIAN (Project)	472381	0
(xxii) DAE (Project)	4560	4560
(xxiii) Telescope Workshop (Project)	2341	2341
(xxiv) Receipt against Conference/Project (Project)	356316	1421800
TOTAL (A)	318857398	93421744
B. PROVISIONS		
1. For Taxation	0	0
2. Gratuity	24026901	0
3. Superannuation/Pension	0	0
4. Accumulated Leave Encashment	50509263	31141709
5. Trade Warranties/Claims	0	0
6. Others (Specify)	0	0
TOTAL (B)	74536164	31141709
TOTAL (A+B)	393393562	124563453

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

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

Amount in Rupees

1. Sr. NO.	2. Name of Sponsor	Opening Balance As on 01.04.2014		Transactions During the year		Closing Balance 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 Depposits).

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INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI

SCHEDULE- 3 (C) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS

Amount in Rupees

	Current Year	Previous Year
A. Plan grants: Government of India		
Balance B/F	0	0
Add: Receipts during the year	1090000000	1170000000
Total (a)	1090000000	1170000000
Less Refunds	0	0
Less: Utilised for Revenue Expenditure	451053466	379114837
Less: Utilised for Capital Expenditure	422032947	790885163
Total (b)	873086413	1170000000
Unutilised carried forward (a-b)	216913587	0
B. UGC Grants: Plan		
Balance B/F	0	0
Receipts during the year	0	0
Total (c)	0	0
Less Refunds	0	0
Less: Utilised for Revenue Expenditure	0	0
Less: Utilised for Capital Expenditure	0	0
Total (d)	0	0
Unutilised carried forward (c-d)	0	0
C. UGC Grants Non Plan		
Balance B/F	0	0
Add: Receipts during the year	0	0
Total (e)	0	0
Less Refunds	0	0
Less: Utilised for Revenue Expenditure	0	0
Less: Utilised for Capital Expenditure	0	0
Total (f)	0	0
Unutilised carried forward (e-f)	0	0
D. Grants from State Government		
Balance B/F	0	0
Receipts during the year	0	0
Total (g)	0	0
Less Refunds	0	0
Less: Utilised for Revenue Expenditure	0	0
Less: Utilised for Capital Expenditure	0	0
Total (h)	0	0
Unutilised carried forward (g-h)	0	0
*Grand Total (A+B+C+D)	216913587	0

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REGISTRAR

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INDIAN INSTITUTE OF SCIENCE EDUCATION & RESEARCH, MOHALI

SCHEDULE 4

Sl.No.	Description		GROSS BLOCK						DEPRECIATION			NET BLOCK	
Sl.No.		Depreciation Rate	Cost/Valuation as at beginning of the year	Additions during the year	Additions during the year	Deduction during the year	Adjustments	Cost/Valuation at the year end	As at the beginning of the year	Depreciation during the year	Total at the year end	As at the Current Year End	As at the Previous Year End
			1st April 2015	UPTO 30.09.15	AFTER 30.09.15	2015-16		31st March, 2016	1st April 2015	2015-16	31st March, 2016	31st March 2016	31st March 2015
A	FIXED ASSETS												
I	LAND												
	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
II	BUILDINGS												
	a)On Freehold Land	10.00%	760064607	125600000	370700000	0	0	1256364607	242546457.3	82846815	325393272	930971335	517518150
	b)On Leasehold Land	10.00%											
	c)Ownership Premises	5.00%	606500000	0	0	0	0	606500000	58399710	27405015	85804725	520695276	548100290
	d)Other Superstructures	10.00%	0	0	0	0		0	0	0	0	0	0
III	PLANT, MACHINERY & EQUIPMENT	15.00%	1686502564	190219836	74539864	0	0	1951262264	543153724.1	205625791	748779516	1202482750	1143348842
IV	VEHICLES	15.00%	3830413	0	0	70000	0	3760413	1733132	314592	2047724	1712689	2097281
V	FURNITURE & FIXTURES	10.00%	153397511	14076580	21691436	0	0	189165527	35628353	14269146	49897498	139268029	117769158
VI	COMPUTER/PERIPHERALS	60.00%	51163034	4939792	5134607	0	0	61237433	41009987	10596086	51606072	9631361	10153047
VII	ELECTRIC INSTALLATIONS	15.00%	1004999	66798018	2210382	0	0	70013399	119774	10318265	10438039	59575360	885225
VIII	LIBRARY BOOKS	100.00%	20835635	3947215	1603368	0	0	26386218	20525410	5059124	25584534	801684	310225
IX	TUBEWELLS & W.SUPPLY	10.00%	0	0	0	0	0	0	0	0	0	0	0
X	OTHER FIXED ASSETS	15.00%	1920932	0	0	0	0	1920932	595089	198876	793965	1126967	1325843
XI	GAS CYLINDER	60.00%	1984466	0	0	0	0	1984466	1655144	197593	1852737	131729	329322
XII	SEWERAGE TREATMENT PLANT	95.00%	16498134	0	0	0	0	16498134	15673227	0	15673227	824907	824907
	TOTAL OF CURRENT YEAR (A)		3303702395	405581441	475879657	70000	0	4185093493	961040007	356831303	1317871310	2867222185	2342662390
XIII	PREVIOUS YEAR												
	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
	TOTAL OF PREVIOUS YEAR		0	0	0	0	0	0	0	0	0	0	0
XIV	CAPITAL WORK-IN-PROGRESS												
	c) Building		1916234469	41100000	59217459	496300000	0	1520251928	0	0	0	1520251928	1916234469
	d) Equipment		0	0	0	0	0	0	0	0	0	0	0
	e) Sewerage Treatment Plant		0	0	0	0	0	0	0	0	0	0	0
	TOTAL OF CURRENT YEAR (CWIP) (B)		1916234469	41100000	59217459	496300000	0	1520251928	0	0	0	1520251928	1916234469
XV	INTANGIBLE ASSETS												
	COMPUTER SOFTWARE	60.00%	9230627	4525697	185959	0	0	13942283	6403914	4467233	10871148	3071135	2826713
	TOTAL OF CURRENT YEAR (CWIP) (C)		9230627	4525697	185959	0	0	13942283	6403914	4467233	10871148	3071135	2826713
	TOTAL (A+B)		5229167491	451207138	535283075	496370000	0	5719287704	967443922	361298537	1328742458	4390545248	4261723571

Note: The figure in Column "Deductions" under Gross Block against the head Capital Work in Progress represents the transfer from Work in Process 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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N. Sathyamurthy

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DIRECTOR

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI

SCHEDULE 5 – INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

Amount in Rupees

	CURRENT YEAR	PREVIOUS YEAR
1. In Central Government Securities	0	0
2. In State Government Securities	0	0
3. Other approved Securities	0	0
4. Shares	0	0
5. Debentures and Bonds	0	0
6. Term Deposits with Banks	193862140	145134145
6. Others (to be specified)	0	0
TOTAL	193862140	145134145

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	6100000
2	FDR Endowment Fund	186300000	139034145
	TOTAL	193862140	145134145

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

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INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI

SCHEDULE 6 – INVESTMENTS OTHERS

Amount in Rupees

	CURRENT YEAR	PREVIOUS YEAR
1. In Central Government Securities	0	0
2. In State Government Securities	0	0
3. Other approved Securities	0	0
4. Shares	0	0
5. Debentures and Bonds	0	0
6. Others (to be specified)	0	0
TOTAL	**0**	**0**

P. BAPAIAH
REGISTRAR

N. Saty
N. SATHYAMURTHY
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INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI
SCHEDULE 7 – CURRENT ASSETS

Amount in Rupees

	CURRENT YEAR	PREVIOUS YEAR
1. Stock:		
a) Stores and Spares	0	0
b) Loose Tools	0	0
c) Publications	0	0
d) Laboratory chemicals, consumables and glass ware	0	0
e) Building Material	0	0
f) Electrical Material	0	0
g) Stationery	1316534	831101
h) Water supply material	0	0
2. Sundry Debtors:		
a) Debts Outstanding for a period exceeding six months	0	0
b) Others	0	0
3. Cash and Bank balances		
a) With Scheduled Banks:		
-In Current accounts		
(i) Canara Bank A/c no 1089	255481705	17609789
(ii) Canara Bank A/c no 1094	28970565	41062277
-In Term deposit accounts		
-On FDR (CNR)	140000	140000
-On FDR (R&D)	31647465	29051789
-In Savings accounts		
(i) Canara Bank A/c no 3310	13530429	505406
(ii) Canara Bank A/c no 3299	4761965	2746174
(iii) Canara Bank A/c no 3048	610	586
(iv) Canara Bank A/c no 0091	29122274	18215219
b) With non-Scheduled Banks:		
-In term deposit Accounts	0	0
-In Savings Accounts	0	0
4. Post Office- Savings Accounts	0	0
TOTAL	364971548	110162342

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INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI

SCHEDULE 8 – LOANS, ADVANCES & DEPOSITS

Amount in Rupees

	CURRENT YEAR	PREVIOUS YEAR
1. Advances to employees: (Non-interest bearing)		
a) Salary	0	0
b) Festival	0	0
c) Medical Advance	0	0
d) Other (to be specified)	2981306	2076167
2. Long Term Advances to employees:		
a) Vehicle loan	228600	264600
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	39137500	105397000
ii) Receivable from Bank asgt LC (Project)	0	2640018
4. Prepaid Expenses		
a) Insurance	48370	35882
(b) Online Library Journals	19478604	19678423
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)	2728397	14439419
-On FDR (Student Welfare Fund)	48791	1076463
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	45211	28781
-On FDR (R&D)	407078	445851
7. Other - Current assets receivable from UGC/ sponsored projects		
a) Debit balances in Sponsored Projects	26847774	23046457
b) Debit balances in Fellowship & Scholarship	0	0
c) Grants Recoverable	0	0
d) Other receivables:-		
(i) KVPY Scholarship Receivable	21000	21000
(ii) Overhead Charges Receivable	0	6207329
(iii) Receivable from Endowment Fund	0	140000
(iv) NBHM (Khushwant Singh) (Project)	112421	0
(v) DST Meeting (Project)	13635	0
8. Claims Receivable	0	0
TOTAL	98960588	182359289

P. BAPAIAH
REGISTRAR

N. Sathy
N. SATHYAMURTHY
DIRECTOR

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SCHEDULE 9 – ACADEMIC RECEIPTS

Amount in Rupees

	CURRENT YEAR	PREVIOUS YEAR
FEE FROM STUDENTS		
Academic		
1. Tuition fee	22268573	16576259
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
Total (A)	22268573	16576259
Examinations		
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
Total (B)	0	0
Other fees		
1. Identity card fee	0	0
2. Fine/Miscellaneous fee	15940	0
3. Medical fee	0	0
4. Transportation fee	0	0
5. Hostel fee	0	0
Total (C)	15940	0
Sale of publications		
1. Sale of Admission forms	0	0
2. Sale of syllabus and Question Paper, etc.	0	0
3. Sale of prospectus including admission forms	0	0
Total (D)	0	0
Other Academic Receipts		
1. Registration fee for workshops, programmes	0	0
2. Registration fees (Academic Staff College)	0	0
Total (E)	0	0
GRAND TOTAL (A+B+C+D+E)	**22284513**	**16576259**

P. BAPAIAH
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N. Satts

N. SATHYAMURTHY
DIRECTOR

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI

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	0	0	0	0	0	0	0
Add : Receipts during the year	1090000000	0	0	1090000000	0	1090000000	1170000000
Total	1090000000	0	0	1090000000	0	1090000000	1170000000
Less : Refunds to UGC							
Balance	1090000000	0	0	1090000000	0	1090000000	1170000000
Less: Utilised for Capital Expenditure(A)	422032947	0	0	422032947	0	422032947	790885163
Balance	667967053	0	0	667967053	0	667967053	379114837
Less: Utilised for Revenue Expenditure (B)	451053466			451053466		451053466	379114837
Balance C/F (C)	216913587	0	0	216913587	0	216913587	0

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	4540781	7814769
(i) R&D	4871284	5477225
3) Interest on Savings Bank Accounts	0	0
4) Others (Specify)	0	0
TOTAL	9412065	13291994

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SCHEDULE 12 - INTEREST EARNED

Amount in Rupees

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
1. On Savings Accounts with scheduled banks		
- Student Welfare Fund	0	0
- Endowment Fund	0	0
- NPS	24	24
- Fees	203951	229613
2. On Loans		
a. Employees/ Staff	0	57580
b. Others	0	0
3. On Debtors and Other Receivables	0	0
Total	203975	287217

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.

Amount in Rupees

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A. Income from Land & Building		
1. Hostel Room Rent	771132	214363
2. License fee	0	0
3. Hire Charges of Guest House/ Auditorium/ground/ Convention Centre, etc.	4214975	2539161
Total	4986107	2753524
B. Sale of Institute's publications	0	0
Total	0	0
C. Income from holding events		
1. Gross Receipts from annual function/ sports carnival	0	0
Less: Direct expenditure incurred on the annual function/ sports carnival	0	0
2. Gross Receipts from fetes	0	0
Less: Direct expenditure incurred on the fetes	0	0
3. Gross Receipts for educational tours	0	0
Less: Direct expenditure incurred on the tours	0	0
4. Others (to be specified and separately disclosed)	0	0
Total	0	0
D. Others		
1. Income from consultancy	0	0
2. RTI fees	660	470
3. Income from Royalty	0	0
4. Sale of application form (recruitment)	0	0
5. Misc. receipts (Sale of tender form, waste paper, etc.)	20100	42200
(i) Application Fees	1131165	954946
(ii) Misc Receipts	5049176	6207329
(iii) Overhead Receipts	158109	-8565
(iv) Summer Project/Semester Receipt	278147	272248
(v) Shop Rent	132000	216000
(vi) Bank Rent	217000	78604
(vii) Tender Fees	0	10600
(viii) Analysis Charges	0	407500
(ix) Counselling Fee	538545	0
(x) Service Tax Refund from Terrier Utility	10880000	4592800
(xi) Mentorship Charges		
6. Profit on Sale/disposal of Assets:		
a) Owned assets	0	0
b) Assets received free of cost	0	0
7. Grants/ Donations from Institutions, Welfare Bodies and International Organizations	0	0
8. Others (specify)	0	0
Total	18404902	12774132
GRAND TOTAL (A+B+C+D)	23391009	15527656

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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	132714293	0	132714293	109663671	0	109663671
b) Contribution to NPS	24980366	0	24980366	21084680	0	21084680
c) Retirement and Terminal Benefits	43394455	0	43394455	31141709	0	31141709
d) LTC facility	2277223	0	2277223	2914339	0	2914339
e) Medical facility	1494300	0	1494300	1590414	0	1590414
f) Children Education Allowance	1054900	0	1054900	756874	0	756874
g) Others (Specify) (Outsourcing)	31692648	0	31692648	28816143	0	28816143
TOTAL	237608185	0	237608185	195967830	0	195967830

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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	53697023	0	53697023	53208474	0	53208474
b) Training/Workshop Fees	603435	0	603435	261104	0	261104
c) Payment to visiting faculty	2855208	0	2855208	2176088	0	2176088
d) Examination Expenses	50000	0	50000	56956	0	56956
e) Student Support Services	458783	0	458783	860584	0	860584
f) Hostel Expenses	555579	0	555579	403928	0	403928
g) Convocation expenses	399729	0	399729	340163	0	340163
h) Library Online Journals	36301903	0	36301903	30798457	0	30798457
i) Stipend/means-cum-merit scholarship	39794838	0	39794838	29467503	0	29467503
j) Subscription Expenses	138415	0	138415	34820	0	34820
k) Contingency	1171552	0	1171552	1272257	0	1272257
l) Analysis Charges	252565	0	252565	85444	0	85444
m) Sports Expenses	871557	0	871557	2054200	0	2054200
n) Apptitute Test Charges	109250	0	109250	0	0	0
TOTAL	137259837	0	137259837	121019978	0	121019978

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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
A Infrastructure						
a) Electricity and Power	46665965	0	46665965	36992219	0	36992219
b) Water Charges	0	0	0	0	0	0
c) Insurance	132944	0	132944	444995	0	444995
d) Rent, Rates and Taxes (including property tax)	943000	0	943000	544526	0	544526
B) Communication						
e) Postage	407680	0	407680	290882	0	290882
f) Telephone, Fax and Internet Charges	1186661	0	1186661	1378475	0	1378475
g) Lease Line Charges	2774491	0	2774491	0	0	0
C) Others						
h) Printing and Stationary (consumption)	4598813	0	4598813	4374941	0	4374941
i) Traveling and Conveyance Expenses	7228116	0	7228116	5303125	0	5303125
j) Hospitality	668602	0	668602	644516	0	644516
k) Consultancy Charges	64460	0	64460	43820	0	43820
l) Professional Charges	929488	0	929488	752812	0	752812
m) Advertisement and Publicity	4115155	0	4115155	4278926	0	4278926
n) Other (specify)						
D G Set Running Exp	3461703	0	3461703	3550896	0	3550896
Computing Facility	4025903	0	4025903	1998740	0	1998740
CPDA	5177365	0	5177365	3018982	0	3018982
Audit Fee to CAG	489382	0	489382	0	0	0
Patent Filing Charges	481115	0	481115	0	0	0
Guest House Expenses	796889	0	796889	1117820	0	1117820
Loading & Unloading Expenses	270408	0	270408	0	0	0
Administrative Expenses	664219	0	664219	389415	0	389415
TOTAL	85082359	0	85082359	65125090	0	65125090

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	451175	0	451175	843659	0	843659
b) Repairs & maintenance	87231	0	87231	261624	0	261624
c) Insurance expenses	50427	0	50427	53296	0	53296
2. Vehicles taken on rent/lease						
a) Rent/lease expenses						
3. Vehicle (Taxi) hiring expenses	256609	0	256609	302969	0	302969
TOTAL	845442	0	845442	1461548	0	1461548

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SCHEDULE 19 – REPAIRS & MAINTENANCE

Amount in Rupees

Particulars	CURRENT YEAR			PREVIOUS YEAR		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Building	13365815	0	13365815	5561220	0	5561220
b) Furniture & Fixture	241240	0	241240	270577	0	270577
c) Equipments & Plant & Machinery	9215284	0	9215284	6940062	0	6940062
d) Computers	852918	0	852918	969361	0	969361
e) Elelctrical	1649088	0	1649088	4237760	0	4237760
f) Office Equipment	2368238	0	2368238	549304	0	549304
g) General	1449380	0	1449380	2150830	0	2150830
h) Cleaning material & services	3493994	0	3493994	2912742	0	2912742
i) Gardening	2528164	0	2528164	2037461	0	2037461
TOTAL	35164121	0	35164121	25629317	0	25629317

SCHEDULE 20 – FINANCE COSTS

Amount in Rupees

Particulars	CURRENT YEAR			PREVIOUS YEAR		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Bank charges	23444	0	23444	36270	0	36270
b) Others (specify)	0	0	0	0	0	0
TOTAL	23444	0	23444	36270	0	36270

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
TOTAL	0	0	0	0	0	0

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
TOTAL	0	0	0	0	0	0

N. Sathyamurthy

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REGISTRAR

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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

2015-16

RECEIPT	Amount (in Rs.) 31.03.2016	Amount (in Rs.) 31.03.2015
Opening Balance in Bank A/c		
As per cash book as on 01/04/2014 Canara Bank a/c no 1089	17609789	47886039
As per cash book as on 01/04/2014 Canara Bank a/c no 1094	41062277	25446856
As per cash book as on 01/04/2014 Canara Bank a/c no 3048	586	591
As per cash book as on 01/04/2014 Canara Bank a/c no 3310	505406	228448
As per cash book as on 01/04/2014 Canara Bank a/c no 3299	2746174	1845970
As per cash book as on 01/04/2015 Canara Bank a/c no 0091	18215219	0
Grant-in-Aid	1090000000	1170000000
Academic Receipts	22284513	16719901
Receipt against Earmarked/Endowmnet Funds	0	0
Receipt against Sponsored Projects/Schemes	159857697	152661403
Receipt against Sponsored Fellowships and Scholarships	0	0
Income on Investments from		
a) Earmaked/Endowmnet Funds	6803036	3278238
b) Other Investments	0	0
Interest received on		
a) FDR	1359489	8101025
b) Loans and Advances	0	57580
c) Savings Bank Accounts	203975	229637
d) FDR (R&D)	0	1148970
Investments Encashed		
Endowment Fund	229379102	31200474
Student Welfare Fund	7176463	0
Term Deposits with Scheduled Banks Encashed		
FDR	0	35072178
FDR (R&D)	0	46500000
Other Income (including Prior Period Income)		
a) Application Fees	20100	42200
b) Receipt from Guest House	4182215	2539161
c) Misc Receipts	701915	448533
d) Tender Fees	217000	78604
e) Overhead receipt	11256505	4873730
f) Hostel Room Rent	771132	214363
g) Analysis Charges	0	10600
h) Counselling Fee	0	407500
i) Mentorship Charges	10880000	4592800
j) Bank Rent	132000	216000
k) Shop Rent	278147	272248
l) Coffee Receipt	1164282	313543
m) Creche Fees	429250	192870
n) Summer Semester Receipt	158109	0
o) Service Tax Refund	538545	0
p) RTI Fees	660	470
Deposits and Advances		
a) Earnest Money	352500	25300
b) Mess Security	100000	200000
c) Manower Agency Security	0	100000
d) Shop Secuity	0	16000
e) AMC Security	100000	0
f) Library Security	90000	0
Any Other Receipts		
a) DST Inspire	0	407438
b) Student Caution Money	1137772	977968
c) Receipt from NBHM	0	50508
d) Recovery of Housing Loan	0	157624
e) Recovery of Vehicle Loan	36000	144000
f) Recovery of Computer Loan	0	2000
g) Mess Charges Recovered	0	1767230
h) Receipt agst Project (R&D)	880952	1540884
i) Receipt agst Confrences	0	229800
Grand Total	1630630810	1560198684

PAYMENT	Amount (in Rs.) 31.03.2016	Amount (in Rs.) 31.03.2015
Expenses		
a) Establishment Expenses	192606808	165400896
b) Academic Expenses	137156792	122521258
c) Administrartive Expenses	85300304	64100432
d) Transportation Expenses	825442	1461548
e) Repair & Maintenance	35164121	25630703
f) Prior Period Expenses		0
Payment against Earmarked/Endowmnet Funds	0	0
Payment against Sponsored Projects/Schemes	166804110	166804110
Payment against Sponsored Fellowships and Scholarships		0
Investment and Deposits made		
(a) Out of Earmakrked/Endowmnet Funds	257462140	81600000
(a) Out of Own Funds	0	0
Term Deposits with Scheduled Banks		
FDR	0	30572178
FDR (R&D)	0	30000000
Expenditure on Fixed Assets and Capital Works in Progress		
a) Fixed Assets	296108988	562717857
b) Capital Work in Progress	100317459	144443307
c) Margin Money for LC	25606500	83724000
Other Payments		
a) Refund of Earnest Money	365500	658588
b) Refund of Mess Security	200000	100000
c) Refund of Works Security	163478	175791
d) Payment agst Endowment Fund	0	140000
e) Summer Project	0	8565
f) Payment agst Conference	229800	0
g) Refund of House Keeping Security	250000	0
h) Work contract Tax	201820	0
Closing Balance		
As per cash book as on 31/03/2015 Canara Bank a/c no 1089	255481705	17609789
As per cash book as on 31/03/2015 Canara Bank a/c no 1094	28970565	41062277
As per cash book as on 31/03/2015 Canara Bank a/c no 3048	610	586
As per cash book as on 31/03/2015 Canara Bank a/c no 3310	13530429	505406
As per cash book as on 31/03/2015 Canara Bank a/c no 3299	4761965	2746174
As per cash book as on 31/03/2015 Canara Bank a/c no 0091 Fees	29122274	18215219
Grand Total	1630630810	1560198684

P. BAPAIAH
REGISTRAR

N. Sathyamurthy

N. SATHYAMURTHY
DIRECTOR

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH, MOHALI

SCHEDULE- 3(a) SPONSORED PROJECTS

PROJECT NO.	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER(M)
	CSIR-07-0002	DBT-07-0003	DST-08-0006	ICMR-08-0007	DST-09-0009
a)opening balance of the funds	242553	-2632	-12478317	456510	-220928
b)additions to the funds					
i. Donations/Grants	0	0	59652970	0	0
ii) income from investment made on account of funds	0	0	0	0	0
iii) Refund of Grant	0	0	0	0	0
TOTAL(A+B)	242553	-2632	47174653	456510	-220928
c) Utilisation /expenditure towards objective of funds					
i)Capital expenditure					
-Fixed Assets	0	0	0	0	0
-others	0	0	0	0	0
TOTAL	0	0	0	0	0
II)Revenue Expenditure					
-Salaries,wages & allowances	0	0	0	0	0
-Consumables	0	0	0	0	0
-Contingency	0	0	441691	0	0
-Fellowship	0	0	28085452	0	0
-Research	0	0	0	0	0
-Travel	0	0	0	0	0
-Books	0	0	0	0	0
-Mentorship	0	0	10880000	0	0
-Overhead	0	0	0	0	0
TOTAL	0	0	39407143	0	0
TOTAL(C)	0	0	39407143	0	0
NET BALANCE AT THE YEAR END(A+B-C)	242553	-2632	7767510	456510	-220928
Credit Balances	242553	0	7767510	456510	0
Debit Balances	0	2632	0	0	220928

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 Depposits, on the Assets side of the Bance Sheet.

IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)
CSIR-09-0010	CSIR-10-0010	DST-09-0011	DST-10-0012	DST-KVPY-10-0013	DST-10-0014	DST-10-0015	DST-11-0017
1346436	2928191	-515836	-338697	724532	34284	-17756	48995
0	20776771	0	0	2163000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
1346436	23704962	-515836	-338697	2887532	34284	-17756	48995
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	**0**	**0**	**0**	**0**	**0**	**0**	**0**
0	0	118800	0	0	0	0	0
0	0	0	1710	0	0	0	0
0	1893849	0	0	0	0	0	0
0	35795428	0	0	1923000	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	**37689277**	**118800**	**1710**	**1923000**	**0**	**0**	**0**
0	37689277	118800	1710	1923000	0	0	0
1346436	-13984315	-634636	-340407	964532	34284	-17756	48995
1346436	0	0	0	964532	34284	0	48995
0	13984315	634636	340407	0	0	17756	0

IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)
DST-11-0018	DBT-11-0021	DBT-11-0022	DST-11-0023	DST-11-0024	DST-11-0026	DST-11-0027	DST-11-0028	DBT-11-0029
-12220	-354775	-1293611	7024909	1379503	256483	314584	1680	455756
12220	0	0	1304293	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	**-354775**	**-1293611**	**8329202**	**1379503**	**256483**	**314584**	**1680**	**455756**
0	0	0	980784	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	**0**	**0**	**980784**	**0**	**0**	**0**	**0**	**0**
0	0	0	172800	0	24000	16000	0	0
0	0	0	293718	1001228	0	10828	1680	0
0	0	0	122219	0	9603	0	0	36279
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	395526	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	85759	0	0	0	0	0
0	**0**	**0**	**1070022**	**1001228**	**33603**	**26828**	**1680**	**36279**
0	0	0	2050806	1001228	33603	26828	1680	36279
0	**-354775**	**-1293611**	**6278396**	**378275**	**222880**	**287756**	**0**	**419477**
0	**0**	**0**	**6278396**	**378275**	**222880**	**287756**	**0**	**419477**
0	**354775**	**1293611**	**0**	**0**	**0**	**0**	**0**	**0**

IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)
DBT-11-0030	DBT-11-0031	DST RJN F-1	DBT F-2	DST JCB F-3	DST RJN F-6	DST-RJN F-7	DST-RJN F-8	DBT F-9
1546178	242416	401293	2308095	888746	528990	642043	378033	0
0	0	0	2788742	0	125000	400000	400000	321994
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
1546178	**242416**	**401293**	**5096837**	**888746**	**653990**	**1042043**	**778033**	**321994**
0	0	754111	1976835	0	179696	49400	80135	0
0	0	0	0	0	0	0	0	0
0	**0**	**754111**	**1976835**	**0**	**179696**	**49400**	**80135**	**0**
18000	0	0	335760	0	120000	0	0	0
111793	0	0	1267804	0	115305	51866	16608	0
0	0	45500	19450	0	0	0	68443	0
0	0	24000	54358	382000	0	0	0	0
0	0	134144	0	0	0	583323	262921	0
0	0	28674	72996	13484	0	0	0	25950
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	60000	340869	102000	60000	60000	60000	0
129793	**0**	**292318**	**2091237**	**497484**	**295305**	**695189**	**407972**	**25950**
129793	0	1046429	4068072	497484	475001	744589	488107	25950
1416385	**242416**	**-645136**	**1028765**	**391262**	**178989**	**297454**	**289926**	**296044**
1416385	**242416**	**0**	**1028765**	**391262**	**178989**	**297454**	**289926**	**296044**
0	**0**	**645136**	**0**	**0**	**0**	**0**	**0**	**0**

IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)
DST-RJN F-11	DST-12-32	JCB-12-33	INSPIRE-12-34	DST-12-35	JCB-12-36	DBT-12-37	DBT-12-38	RJN-12-39	DBT-12-40
0	250003	-73890	571540	-23959	204323	274253	244140	351441	141179
551676	0	1900000	163299	0	1130000	0	0	1600000	1610000
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
551676	**250003**	**1826110**	**734839**	**-23959**	**1334323**	**274253**	**244140**	**1951441**	**1751179**
0	0	87227	0	0	206328	0	0	410081	0
0	0	0	0	0	0	0	0	0	0
0	**0**	**87227**	**0**	**0**	**206328**	**0**	**0**	**410081**	**0**
0	0	151200	407205	0	320000	0	88338	589200	0
0	0	0	0	0	616886	103592	103241	241471	215622
0	0	53342	24123	0	10400	0	0	28034	4000
182671	0	300000	0	0	300000	0	0	1059600	59678
0	0	0	0	0	0	0	0	0	0
0	0	619093	69960	0	0	0	0	414323	19212
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	60000	0	0	60000	0	0	60000	0
182671	**0**	**1183635**	**501288**	**0**	**1307286**	**103592**	**191579**	**2392628**	**298512**
182671	0	1270862	501288	0	1513614	103592	191579	2802709	298512
369005	**250003**	**555248**	**233551**	**-23959**	**-179291**	**170661**	**52561**	**-851268**	**1452667**
369005	**250003**	**555248**	**233551**	**0**		**170661**	**52561**	**0**	**1452667**
0	**0**	**0**	**0**	**23959**	**179291**	**0**	**0**	**851268**	**0**

IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)
DBT-12-41	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
930694	4419351	750283	60901	89734	-3154724	1910661	16365	95774	15543	-50060
0	766047	2804663	0	0	5387298	0	70500	1419294	50000	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	-9011	0	0	0
930694	**5185398**	**3554946**	**60901**	**89734**	**2232574**	**1910661**	**77854**	**1515068**	**65543**	**-50060**
0	569995	0	0	0	1161919	0	0	583113	0	0
0	0	0	0	0	0	0	0	0	0	0
0	**569995**	**0**	**0**	**0**	**1161919**	**0**	**0**	**583113**	**0**	**0**
0	0	0	0	50000	773520	481933	0	0	0	0
631266	3276536	1644386	33297	3800	1826574	10095	0	811876	0	0
0	80165	5943	0	10000	39147	0	10000	6887	63941	2320
0	303704	364160	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	77127	117082	0	0	0	18689	47354	194717	0	0
0	0	0	0	0	0	0	15000	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	430753	189742	0	0	380116	100000	5500	100000	0	44359
631266	**4168285**	**2321313**	**33297**	**63800**	**3019357**	**610717**	**77854**	**1113480**	**63941**	**46679**
631266	4738280	2321313	33297	63800	4181276	610717	77854	1696593	63941	46679
299428	**447118**	**1233633**	**27604**	**25934**	**-1948702**	**1299944**	**0**	**-181525**	**1602**	**-96739**
299428	**447118**	**1233633**	**27604**	**25934**	**0**	**1299944**	**0**	**0**	**1602**	**0**
0	**0**	**0**	**0**	**0**	**1948702**	**0**	**0**	**181525**	**0**	**96739**

IISER (M) DST-13-52	IISER (M) DST-13-53	IISER (M) DST-13-54	IISER (M) DST-13-55	IISER (M) DST-13-56	IISER (M) DAE-13-57	IISER (M) DST-13-58	IISER (M) DBT-14-59	IISER (M) DST-14-61	IISER (M) DST-14-60	IISER (M) INSPIRE-14-62
313548	792045	779059	-4643	943763	-7169	194078	290200	-344816	482942	1323640
0	0	800000	900000	0	0	0	3373178	2647691	500000	972625
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
313548	**792045**	**1579059**	**895357**	**943763**	**-7169**	**194078**	**3663378**	**2302875.29**	**982942**	**2296265**
0	36435	0	0	0	0	0	0	0	0	209190
0	0	0	0	0	0	0	0	0	0	0
0	**36435**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**209190**
0	192000	0	0	0	104774	0	0	336000	93500	0
0	0	0	0	0	0	0	1961315	499260	474746	1690
0	0	417702	0	525	5728	0	34067	0	5300	28875
0	0	66830	865000	0	0	385639	1036800	0	0	960000
0	0	0	0	0	0	0	0	0	0	0
0	13366	151136	0	519943	5322	21450	37923	0	20428	12401
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	90000	100000	100000	0	0	0	307010	117468	150000	0
0	**295366**	**735668**	**965000**	**520468**	**115824**	**407089**	**3377115**	**952728**	**743974**	**1002966**
0	331801	735668	965000	520468	115824	407089	3377115	952728	743974	1212156
313548	**460244**	**843391**	**-69643**	**423295**	**-122993**	**-213011**	**286263**	**1350147**	**238968**	**1084109**
313548	**460244**	**843391**	**0**	**423295**	**0**	**0**	**286263**	**1350147**	**238968**	**1084109**
0	**0**	**0**	**69643**	**0**	**122993**	**213011**	**0**	**0**	**0**	**0**

IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)
DST-14-63	MHRD-14-64	DST-14-65	DST-14-66	DST-14-67	DST-14-68	DST-14-69	DST-14-70	DST-14-71	DST-14-72	DST-14-73
210779	11577070	70882	-4080837	371808	40909	137758	-33153	1511514	1435252	5260400
880000	0	1600000	0	0	0	979333	250000	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
1090779	**11577070**	**1670882**	**-4080837**	**371808**	**40909**	**1117091**	**216847**	**1511514**	**1435252**	**5260400**
0	1616431	0	209139	0	0	69891	11280	183653	105630	3619114
0	0	0	0	0	0	0	0	0	0	0
0	**1616431**	**0**	**209139**	**0**	**0**	**69891**	**11280**	**183653**	**105630**	**3619114**
0	2287694	0	461536	0	0	423190	75833	0	0	0
0	3730528	1634850	373367	45981	0	493866	5287	6183	34368	928390
0	427309	0	0	0	0	8234	48329	72779	18959	39200
660000	0	0	0	615000	0	0	0	1014000	1007002	149032
0	0	0	0	0	0	0	0	0	0	0
35971	294471	0	11000	7000	0	0	0	63721	94329	26375
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
100000	100000	100000	112881	50000	0	0	160000	0	0	50000
795971	6840002	1734850	958784	717981	0	925290	289449	1156683	1154658	1192997
795971	8456433	1734850	1167923	717981	0	995181	300729	1340336	1260288	4812111
294808	3120637	-63968	-5248760	-346173	40909	121910	-83882	171178	174964	448289
294808	3120637	0	0	0	40909	121910	0	171178	174964	0
0	0	63968	5248760	346173	0	0	83882	0	0	-448289

IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)
DST-14-74	DST-14-75	DST-14-76	DST-14-77	DST-14-78	DST-14-79	DST-14-80	DST-14-81	DST-14-82	DST-14-83	DST-14-84
0	0	0	0	0	0	0	0	0	0	0
1900000	1900000	403750	0	1360000	900000	0	1250000	272496	2050000	1550000
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
1900000	**1900000**	**403750**	**0**	**1360000**	**900000**	**0**	**1250000**	**272496**	**2050000**	**1550000**
0	74993	0	0	115750	232274	137387	428180	0	1382320	860100
0	0	0	0	0	0	0	0	0	0	0
0	**74993**	**0**	**0**	**115750**	**232274**	**137387**	**428180**	**0**	**1382320**	**860100**
0	0	0	0	0	186968	0	192160	0	29613	0
0	3799	0	0	237022	0	81511	30996	0	0	0
14079	0	0	0	5303	2000	0	25145	0	0	0
821333	856000	0	0	187903	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
153056	0	0	62232	5208	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	60000	150000	0	150000	0	100000	150000
988468	**859799**	**0**	**62232**	**495436**	**338968**	**81511**	**398301**	**0**	**129613**	**150000**
988468	934792	0	62232	611186	571242	218898	826481	0	1511933	1010100
911532	965208	403750	-62232	748814	328758	-218898	423519	272496	538067	539900
911532	965208	403750	0	748814	328758	0	423519	272496	538067	539900
0	**0**	**0**	**62232**	**0**	**0**	**218898**	**0**	**0**	**0**	**0**

IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)	IISER (M)
DST-14-85	DST-14-86	DST-14-87	DST-14-88	DST-14-89	DST-14-90	DST-14-91	DST-14-92	DST-14-93	DST-14-94	DST-14-95
0	0	0	0	0	0	0	0	0	0	0
1341999	8840021	1900000	1900000	215000	2839000	1360000	1771889	2055000	1150000	1900000
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
1341999	**8840021**	**1900000**	**1900000**	**215000**	**2839000**	**1360000**	**1771889**	**2055000**	**1150000**	**1900000**
0	1398435	0	0	8850	180000	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	**1398435**	**0**	**0**	**8850**	**180000**	**0**	**0**	**0**	**0**	**0**
23276	0	0	0	0	0	0	0	0	0	0
134138	473919	0	0	106141	80032	0	206005	0	0	0
20034	0	0	0	0	20394	0	0	0	0	0
0	103640	335484	261333	0	0	93000	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	59767	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
100000	197600	0	0	0	150000	60000	150000	0	0	0
277448	775159	335484	261333	165908	250426	153000	356005	**0**	**0**	**0**
277448	2173594	335484	261333	174758	430426	153000	356005	0	0	0
1064551	**6666427**	**1564516**	**1638667**	**40242**	**2408574**	**1207000**	**1415884**	**2055000**	**1150000**	**1900000**
1064551	6666427	1564516	1638667	40242	2408574	1207000	1415884	2055000	1150000	1900000
0	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

TOTALS

IISER (M) DST-14-97	IISER (M) DST-14-98	IISER (M) DST-14-99	IISER (M) DST-14-100	IISER (M) DBT -14-F10	IISER (M) SP-14-01	IISER (M) NMR CONF.	Current Year	Previous Year
0	0	0	0	332811	0	-38434	35498396	49641103
1900000	0	1900000	228000	678959	0	0	159866708	153000575
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	-9011	-339172
1900000	**0**	**1900000**	**228000**	**1011770**	**0**	**-38434**	**195356093**	**202302506**
0	0	0	0	0	0	0	17918676	64206561
0	0	0	0	0	0	0	0	0
0	**0**	**0**	**0**	**0**	**0**	**0**	**17918676**	**64206561**
0	0	0	0	0	0	0	8073300	5123983
0	52389	0	0	0	0	0	23986965	28699711
0	0	0	0	27000	0	0	4196298	2916505
141935	0	0	0	542400	0	0	78936382	54844520
0	0	0	0	0	0	0	980388	957320
0	0	0	0	0	0	0	3709286	3613739
0	0	0	0	0	0	0	15000	34442
0	0	0	0	0	0	0	10880000	200000
0	0	0	0	0	0	0	5004057	6207329
141935	**52389**	**0**	**0**	**569400**	**0**	**0**	**135781676**	**102597549**
141935	52389	0	0	569400	0	0	153700352	**166804110**
1758065	**-52389**	**1900000**	**228000**	**442370**	**0**	**-38434**	**41655741**	**35498396**
1758065	**0**	**1900000**	**228000**	**442370**	**0**	**0**	**68503515**	**58544853**
0	**52389**	**0**	**0**	**0**	**0**	**38434**	**26847774**	**23046457**

P.BAPAIAH
REGISTRAR

N. Sathyamurthy

N. SATHYAMURTHY
DIRECTOR

SCHEDULE 23

FORM OF FINANCIAL STATEMENTS

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

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

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2016

(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 2015-16, 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 31st 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 accrural basis) Govt. Grants are transferred to the Corpus.

To the extent utilized for Revenue expenditure, (on accural 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.

SCHEDULE: 24

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

NOTES ON ACCOUNTS

The financial statement of accounts is prepared in three parts (i)Receipt & Payment Accounts,(ii)Income & Expenditure Accounts and (iii)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 2015-16. 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. 163.06 crores which includes Rs.109 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. 506345028/- (P/Y Rs. 424797963/-).

The committed expenditure under heads (as shown) are taken as the expenditure which includes salary & non salary components. Total expenditure comes to Rs. 495983387/- (P/Y Rs. 409240033/-) and depreciation charged is Rs. 361298537/- (P/Y Rs. 317933115/-).

3. Grants

During the year 2015-16, Government of India released Rs. 109.00 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 2015-16 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. 5049176/- incurred by the Institute on behalf of various Projects has been shown as receivable by the Institute and Payable by various projects. It being a contra entry, the assets and liabilities have been overstated by the said amount. These amounts will be paid by the project account to the Institute.

12. Expenditure incurred in foreign currency
(a) Import of Equipment – Euro – 452429.72 , Pound – 60404.83 , JPY - 195000 , USD – 1164010.39 , CHF – 14985.32
(b) Online Journals – Euro - 5782, Pound – 78527.29, USD – 506636.76, JPY - 75000
(c) Foreign Travel – Rs. 625552/-

13. CAPITAL WORK IN PROGRESS

The Institute has signed MOU with the CPWD & BSNL for construction of buildings, site development and other activities of the new campus at Sector 81, Mohali. During the year Rs. 9.58 crores (P/Y Rs. 34.00 crores) has been paid to CPWD and BSNL

During the financial year 2015-16, an amount of Rs. 49.63 crores has been capitalized to the buildings, as Administrative Block, Animal House and Academic Block-2 have been completed, handed over and used for the purpose of institute.

The value of buildings is being capitalized on the basis of completion certificates issued by The Executive Engineer, Works Department of the Institute, irrespective of the date of completion of the buildings or handing over of the possession. As at the year end an amount of Rs. 152.02 crores is being shown under the head Building WIP, for the want of completion certificate from Works Department of the Institute, though the buildings have been completed and are being used. As a result of which no depreciation has been charged on the buildings completed and put to use. 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.

SPEED POST

भारतीय लेखा तथा लेखा परीक्षा विभाग
कार्यालय प्रधान निदेशक – लेखा परीक्षा (केन्द्रीय), चण्डीगढ़
INDIAN AUDIT AND ACCOUNTS DEPARTMENT
OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT (CENTRAL),
CHANDIGARH - 160017

सत्यमेव जयते

क्रमांक/No.: पी.डी.ए.(सी)/के.व्यय/SAR IISER 2015-16/ 2016-17/ 928
दिनांक/Dated : 30/09/2016

सेवा मे,

सचिव,
शिक्षा विभाग,
मानव संसाधन विकास मंत्रालय,
भारत सरकार
नई दिल्ली – 110001

विषय: Indian Institute of Science Education and Research, Mohali के वर्ष 2015-16 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन

महोदय,

कृपया Indian Institute of Science Education and Research, Mohali के वर्ष 2015-16 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन (Separate Audit Report) संसद के दोनों सदनों के समक्ष प्रस्तुत करने हेतु सलंग्न पायें। संसद में प्रस्तुत होने तक प्रतिवेदन को गोपनीय रखा जाए।

संसद में प्रस्तुत करने के उपरांत प्रतिवेदन की पांच प्रतियाँ इस कार्यालय को भी भेजदी जाएँ।

कृपया इस पत्र की पावती भेजें।

भवदीय,

संलग्न: उपरोक्त अनुसार

प्रधान निदेशक

उपरोक्त की प्रतिलिपि वर्ष 2015-16 की पृथक लेखापरीक्षा प्रतिवेदन की प्रति सहित आवश्यक कार्यवाही हेतु निदेशक, Indian Institute of Science Education and Research, Sector 81, Mohali को प्रेषित की जाती है।

निदेशक (केन्द्रीय व्यय)

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Indian Institute of Science Education and Research, Mohali, Punjab for the year ended 31 March 2016

We have audited the Balance Sheet of Indian Institute of Science Education and Research, Mohali, Punjab as at 31 March 2016, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. These financial statements are the responsibility of the Institute's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

4. Based on our audit, we report that:

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

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

iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Indian Institute of Science Education and Research, Mohali, Punjab in so far as it appears from our examination of such books.

iv) We further report that:

A. Balance Sheet

A.1. Current Liabilities & Provisions (Schedule 3)
Student Fees Advance: Rs.8.80 lakh

Institute has created liability of Rs.8.80 lakh as advance fees received from the students for the semester starting from January 2016 instead of Rs.52.77 lakh. This has resulted into understatement of Current liabilities and overstatement of Academic Receipts by Rs.43.97 lakh each.

A.2. Fixed Assets (Schedule 4)

A.2.1 Electrical Installations (Gross Block): Rs.7.00 crore

Above includes advance for deposit work amounting to Rs.6.57 crore released (September 2015) to PSPCL for providing permanent 66 KV supply through underground cable to IISER campus. The same has been capitalised in the accounts though the work had not been completed during the year 2015-16. This has resulted in understatement of Capital Work-in-progress by Rs.6.57 crore, overstatement of Fixed Assets by Rs.5.59 crore (Rs.6.57 crore less Rs.0.98 crore) and overstatement of depreciation as well as deficit by Rs.0.98 crore.

A.2.2 Capital Work-in-Progress: Rs.152.03 crore

Above includes buildings amounting to Rs.75.73 crore which had been completed and put to use between January 2014 and March 2015. The same should have been capitalised in the accounts. Non-capitalising of completed buildings has resulted in overstatement of Capital Work-in-Progress by Rs.75.73 crore, understatement of Building by Rs.60.90 crore (Rs.75.73 crore less Rs.14.83 crore being depreciation) and understatement of depreciation and overstatement of Corpus Fund by Rs.14.83 crore.

B. Income and expenditure account
Academic expenses (Schedule 15)
Laboratory expenses: Rs. 5.37 crore

B.1. Above wrongly includes Rs.8.94 lakh on account of expenses of lab consumables purchased for various projects which should have been charged to the concerned projects. This has resulted in overstatement of expenditure as well as deficit for the year by Rs.8.94 lakh and overstatement of Current Liabilities - unutilised grants in respect of sponsored projects by Rs.5.79 lakh and understatement of debit balances in sponsored projects (Schedule 8) by Rs.3.15 lakh.

B.2. Above includes lab instruments/equipments amounting to Rs.11.75 lakh which should have been capitalised. Depreciation on these equipments worked out to Rs.1.26 lakh. This has resulted in overstatement of expenditure by Rs.10.49 lakh (Rs.11.75 lakh less Rs.1.26 lakh) and understatement of Fixed Assets by the same amount.

C. General

C.1 Net impact of Audit comments on the Annual Accounts

Net impact of Audit comments on the Annual Accounts of Indian Institute of Science Education and Research, Mohali for the year ending 31 March 2016 is as under:

i Assets overstated by Rs.13.71 crore

ii Liabilities understated by Rs.0.38 crore.

iii Deficit for the year understated and Corpus/Capital Fund overstated by Rs.14.09 crore.

C.2 Complete work-wise detail in respect of the Capital Work-in progress of Rs.152.03 crore as shown in the Schedule 4 was not provided to audit, in the absence of which the status of all the works included in the same could not be verified in audit.

D. Grants-in-aid

Out of grants-in-aid of Rs.109.00 crore (Non-recurring: Rs.57.00 crore and Recurring: Rs.52.00 crore) received during the year 2015-16 (previous year unspent balance was nil), the Institute utilized a sum of Rs.87.31 crore (Non-recurring: Rs.42.20 crore and Recurring: Rs.45.11 crore), leaving an unspent balance of Rs.21.69 crore (Non-recurring: Rs.14.80 crore and Recurring: Rs.6.89 crore).

E. Management letter

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

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

vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India:

a. In so far as it relates to the Balance Sheet, of the state of affairs of the Indian Institute of Science Education and Research, Mohali as at 31st March 2016; and

b. In so far as it relates to Income & Expenditure Account, of the deficit for the year ended on that date.

For and on behalf of the C & AG of India.

30/09/16

Principal Director of Audit (Central),

Chandigarh

Place: Chandigarh

Date:

Annexure to Audit Report

1. **Adequacy of Internal Audit System.**

   The internal audit of the IISER for the year 2015-16 was being conducted by Internal Audit Officer engaged by the Institute.

2. **Adequacy on Internal Control System**

   The Internal Control is considered inadequate in view of the following:

   (i) Fixed Assets Register was not being maintained in the Form GFR-40.

   (ii) Register of Consumables was not being maintained in the Form GFR-41. As per the Accounting Policies (Schedule 23) Sr. No. D, stationery is accounted for on actual utilisation basis whereas the entire expenditure on other inventories such as chemicals, glassware, publications and other stores is accounted for as revenue expenditure. In this connection it was noticed that Consumable Stores Register maintained by the Institute merely depicts receipt and issue of the consumables to the concerned faculty. No subsequent record with respect to their utilisation/closing balance (other than stationery) was being maintained, in the absence of which the closing stock of consumable stores (other than stationery) as on 31 March 2016 could not be verified.

   (iii) Institute has not maintained the registers/ records showing Building wise expenditure incurred. In the absence of proper records, accuracy/ authenticity of the figures as shown in the 'Buildings' and 'Capital Work-in-progress' heads under the Fixed Assets (Schedule 4) could not be verified in audit.

3. **Physical verification of Fixed Assets & Inventories**

   Physical verification of Fixed Assets and Inventory for the year 2015-16 had been conducted, but physical verification reports were under finalisation.

4. **Regularity in payment of Statutory Dues**

   As per books of accounts the Institute was regular in depositing statutory dues.

Director

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH MOHALI

Separate Audit Report & Replies based on the Annual Statement of Accounts of the Indian Institute of Science Education and Research (IISER), Mohali for the year ended 31 March 2016.

Sr. No.		Reply
A.	**Balance Sheet**	
A.1	**Current Liabilities & Provisions (Schedule 3)** **Student Fees Advance: Rs. 8.80 Lakh.** Institute has created liability of Rs. 8.80 lakh as advance fees received from the students for the semester starting from January 2016 instead of Rs. 52.77 lakh. This has resulted into understatement of Current liabilities and overstatement of Academic Receipts by Rs. 43.97 lakh each	Earlier Institute was taking all fee received in a year into one financial year regardless of the academic session, as it is ending during first week of May. The audit observed that some of the fees receipts are to be shown as a pre-received fees as April Month falls in the next financial year. In view of this audit observation, proportionate one month fee of total fee is to be shown as pre-received fees in the annual statement of accounts. However in view of the observation, we shall work out the total fees receipts in a year (divided by 12) and this will be shown as a pre-received fees in the annual statement of accounts. Hence observation noted for compliance.
A2 A.2.1	**Fixed Assets (Schedule 4)** **Electrical Installation (Gross Block): Rs. 7.00 cr.** Above includes advance for deposit work amounting to Rs. 6.57 crore released (September 2015) to PSPCL for providing permanent 66 KV supply through underground cable to IISER campus. The same has been capitalised in the accounts though the work had not been completed during the year 2015-16. This has resulted in understatement of Capital Work-in-progress by Rs. 6.57 cr., overstatement of Fixed Assets by Rs. 5.59 cr. (Rs. 6.57 cr. less Rs. 0.98 cr.) and overstatement of depreciation as well as deficit by Rs. 0.98 crore.	Since the amount is not likely to be received back from the PSPCL and they have submitted the revised estimate of 8.43 crores as against 7.45 crores (original) the amount paid Rs. 6.57 crores has been shown as capital expenditure. However the concerned work is almost at its completion stage and most likely additional amount of Rs. 1.86 crores (difference between 8.43-6.57) also to be capitalized soon on completion of work. Thus the Institute may be allowed to continue the capitalization of 6.57 crores instead of waiting for total 8.43 crores capitalization at a later stage. Since there will not be any difference in showing in 6.57 crores in capital work in progress of the capital account. However if the audit insists we shall comply the observation.
A.2.2	**Capital Work-in-progress: Rs. 152.03 crore** Above includes buildings amounting to Rs. 75.73 cr which had been completed and put to use between Jan 2014 and March 2015. The same should have been capitalised in the accounts. Non-capitalising of completed buildings has resulted in overstatement of Capital Work-in-progress by Rs. 75.73 cr, understatement of Building by R. 60.90 cr	Observation noted for compliance.

	(Rs. 75.73 cr less Rs. 14.83 cr being depreciation) and understatement of depreciation and overstatement of Corpus Fund by Rs. 14.83 crores.	
B.	**Income and expenditure account** **Academic expenses (Schedule 16)** **Laboratory expenses: Rs. Rs. 5.37 crore**	
B.1	Above wrongly includes Rs. 8.94 Lakh on account of expenses of lab consumables purchased for various projects which should have been charged to the concerned projects. This has resulted in overstatement of expenditure as well as deficit for the year by Rs. 8.94 Lakh and overstatement of Current Liabilities-unutilised grants in respect of sponsored projects by Rs. 5.79 Lakh and understatement of debit balances in sponsored projects (Schedule 8) by Rs. 3.15 Lakh.	Observation noted for compliance.
B2	Above wrongly includes lab instruments/equipments amounting to Rs. 11.75 Lakh which should have been capitalised. Depreciation on these equipments worked out to Rs. 1.26 Lakh. This has resulted in overstatement of expenditure by Rs. 10.49 Lakh (Rs. 11.75 Lakh less Rs. 1.26 Lakh) and understatement of Fixed Assets by the same amount.	Observation noted for compliance.
C.	**General**	
C.1	**Net impact of Audit comments on the Annual Accounts** Net impact of Audit comments on the Annual Accounts of IISER Mohali for the year ending 31/03/2016 is as under (i) Assets overstated by Rs. 13.71 crore (ii) Liabilities understated by Rs. 0.38 crore (iii) Deficit for the year understated and Corpus/Capital Fund overstated by Rs. 14.09 crore	Observation noted for compliance.
C.2	Complete work wise detail in respect of the Capital Work-in-progress of Rs. 152.03 crore as shown in the Schedule 4 was not provided to audit, in the absence of which the status of all the works included in the same could not be verified in audit.	Observation noted for compliance.
D	**Grants-in-aid** Out of grants-in-aid of Rs. 109.00 crore (non-recurring: Rs. 57.00 crore	No comments.

	and Recurring: Rs. 52.00 crore) received during the year 2015-16 (previous year unspent balance was nil), the Institute utilized a sum of Rs. 87.31 crore (Non-recurring: Rs. 42.20 Crore and Recurring : Rs. 45.11 Crore), leaving an unspent balance of Rs. 21.69 crore (Non-recurring: Rs. 14.80 Crore and Recurring: Rs. 6.89 Crore)	
E.	**Management Letter** Deficiencies which have not been included in the Audit report have been brought to the notice of the Institute's management through a management letter issued separately for remedial/corrective action.	Replied separately