

BHUBANESWAR

(An Autonomous Institute under Department of Atomic Energy, Government of India)



AUDITED STATEMENT OF ACCOUNTS & STATUTORY AUDITOR'S REPORT FOR THE FINANCIAL YEAR 2020-2021

J PRADHAN & CO.
Chartered Accountants



L3/69, Acharya Vihar
Bhubaneswar-751 013
Tel. : 0674-2542418, 9437012300
E-mail: jmpbbsr@yahoo.com

INDEPENDENT AUDITOR'S REPORT

TO,

THE MEMBERS

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

We have audited the accompanying financial statements of National Institute of Science Education and Research (NISER), which comprise the Balance Sheet as at 31st March 2021, the Income and Expenditure account and the Receipt & Payment account for the year ended 31st March 2021, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

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

Auditor's Responsibility

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



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

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

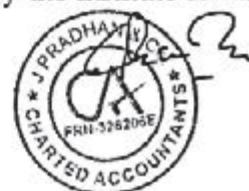
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Opinion

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

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

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion proper books of accounts have been kept by the Institute so far as appears from our examination of those books.



3. The Balance Sheet and the Income and Expenditure Account dealt with by this report are in agreement with the books of accounts maintained by the Institute.

4. In our opinion and to the best of our information and according to explanations given to us the said accounts give a true and fair view:

(i) In the case of the Balance Sheet, of the state of affairs of the Institute as at 31st March, 2021.

AND

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

For J Pradhan & Co.
Chartered Accountants
FRN- 326206E



Amiya Kumar Pradhan, (FCA)
(Partner)
M. No. 054626
UDIN-21054626AAAAHP3081
Place: Bhubaneswar
Date: 01-09-2021



NATIONAL INSTITUTE OF SCIENCE EDUCATION AND RESEARCH (NISER)
ANNUAL ACCOUNTS
BALANCE SHEET AS AT 31ST MARCH, 2021

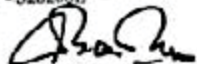
2020-21

Amount in (₹)

Particulars	Schedule	As at 31st March, 2021	As at 31st March, 2020
A. CAPITAL FUND & LIABILITIES :			
1. Capital Fund	1	7,688,599,319	7,841,927,484
2. Reserves & Surplus	2	-	-
3. Farnarked/Endowment Fund	3	-	-
4. Secured Loans & Borrowings	4	-	-
5. Unsecured Loans & Borrowings	5	-	-
6. Deferred Credit Liabilities	6	-	-
7. Current Liabilities & Provision	7	129,593,195	126,282,434
TOTAL		7,818,192,514	7,968,209,918
B. ASSETS :			
1. Fixed Assets	8	7,118,599,085	7,039,600,288
2. Investments of Earmarked/Endowment Funds	9	-	-
3. Investments (Others)	10	209,719,200	349,212,030
4. Current Assets, Loans & Advances etc.	11	489,874,229	579,397,600
5. Miscellaneous Expenditure (to the extent not written off or adjusted)		-	-
TOTAL		7,818,192,514	7,968,209,918
Significant Accounting Policies	24		
Contingent Liabilities & Notes on Accounts	25		

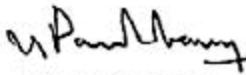
*As per our report of even date attached

For J Pradhan & Co.
Chartered Accountants
FRN - 326206E


Aniya Kumar Pradhan, FCA
(Partner)
M. No. 054626
UDIN :-21054626AAAAHP3081
Place: Bhubaneswar
Date: -07-09-2021




Administrative Officer - I
(Finance)


Officer on Special Duty
(Finance)


Director

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

2020-21

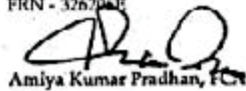
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

Amount in (₹)

Particulars	Schedule	For the Year Ended 31st March, 2021	For the Year Ended 31st March, 2020
A. INCOME :			
1. Income from Sales/ Services	12	-	-
2. Grant/ Subsidies	13	1,130,000,000	1,102,000,000
3. Fees/ Subscriptions	14	28,128,099	21,602,073
4. Income from Investment	15	-	-
5. Income from Royalty, Publication etc.	16	-	-
6. Interest Earned	17	20,171,438	38,816,917
7. Other Income	18	-	-
8. Increase/(Decrease) in stock of Finished Goods & Work-in-Progress	19	-	-
TOTAL (A)		1,178,299,557	1,162,418,990
B. EXPENDITURE :			
1. Establishment Expenses	20	595,468,389	624,763,677
2. Other Administrative Expenses etc.	21	227,458,691	252,367,848
3. Expenditure on Grants, Subsidies etc.	22	-	-
4. Prior Period Income (Adjustment)		38,816,917	-
5. Interest	23	-	-
6. Depreciation (Net total at the year end corresponding to Schedule-8)		780,583,725	693,798,776
TOTAL (B)		1,642,327,722	1,570,930,302
Balance being Excess of Income over Expenditure (A-B)		(464,028,165)	(408,511,312)
Add/Less: Prior Period Expenditure		-	176,197,309
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		(464,028,165)	(584,708,621)
Significant Accounting Policies	24		
Contingent liabilities & Notes on Accounts	25		

*As per our report of even date attached

For J Pradhan & Co.
Chartered Accountants
FRN - 326206E


Amiya Kumar Pradhan, FCA
(Partner)

M. No. 054626
UDIN : 21054626AAAAHP3081
Place: Bhubaneswar
Date: 01-09-2021




Administrative Officer - I
(Finance)


Officer on Special Duty
(Finance)


Director

NATIONAL INSTITUTE OF SCIENCE EDUCATION AND RESEARCH (NISER)
ANNUAL ACCOUNTS
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 1ST APRIL, 2020 TO 31ST MARCH, 2021

2020-21

Amount in (₹)

RECEIPTS	For the Year Ended 31st March, 2021	For the Year Ended 31st March, 2020	PAYMENTS	For the Year Ended 31st March, 2021	For the Year Ended 31st March, 2020
I. Opening Balances			I. Expenses		
a) Cash in Hand	-	-	a) Establishment Expenses (corresponding to Schedule 20)		
b) Bank Balances:			i) Pay & Allowances	451,278,964	440,006,504
i) In Current Accounts	209,818,718	552,295,009	b) Administrative Expenses (corresponding to Schedule 21)		
ii) In Savings Accounts	165,545,096	265,171,326	i) Duties & Taxes	-	-
			ii) Other Administrative Expenditure	287,561,443	310,472,711
II. Grants Received			iii) Prior Period Expenses	-	-
a) From Government of India	1,393,200,000	1,252,000,000	iv) NISER XII Plan	24,077,993	35,626,925
b) From State Government	-	-	II. Payments made against funds for various projects		
III. Income on Investments	-	-	III. Investments and Deposits made		
IV. Interest Received			IV. Expenditure on Fixed Assets & Capital Work-in-Progress		
a) On Bank Deposits (SBI & IOB)	20,171,458	67,809,197	a) Purchase of Fixed Assets	636,929,212	726,356,348
V. Other Income			b) Expenditure on Capital WIP	201,440,437	-
a) Registration Fee (M.Sc & Ph.D)	131,914	1,072,296	V. Refund of Surplus Money/Loans	-	-
b) Job Application Fee	18,500	51,500	VI. Finance Charges (Interest)	38,816,917	28,067,280
c) Summer Course Fee	-	122,000	VII. Other Payments		
d) RTI Application Fees	310	120	a) NISER R&D	8,208,509	6,800,812
e) Sale of Tender Paper	153,000	174,316	b) Deposit (Asset : LC)	239,105,294	534,952,913
f) Guest House Rent	127,710	1,705,068	c) Deans Allowance Receivable	-	12,000
g) License Fees (Rent of Quarter/Block Branch)	1,229,974	1,734,808	d) Security Deposit (Refundable)	2,749,227	1,829,229
h) Fine	15,000	40,100	e) Duties & Taxes	69,532,461	64,546,800
i) Transcript Fees	2,600	13,700	f) FMD	4,753,261	572,218
j) Identity Card/Health Card (Duplicate Fee)	4,950	8,425	g) License Fees	3,930	-
k) Lease Rent	994,898	288,706	h) Liquidated Damage	271,824	-
l) Water Charges	1,171,442	243,689	i) Quarentine Expenses	875,618	-
m) Sale of News Paper	-	20,380	j) Scholarship Payable	-	2,064,580
n) Sale of Assets	36,000	-	k) Statutory Recoveries	29,127,219	26,028,521
o) Liquidated Damage	3,172,848	2,682,567	l) Student Dues	3,933,121	1,188,448
u) BMD/SD (Forfeited)	-	128,828	m) Registration Fee (M.Sc & Ph.D)	29,389	2,395,064
p) Sample Testing Charges	-	30,800	n) Loans & Advance (Asset)	5,131,255	20,456,020
q) NISER R&D Payable	1,399,147	-	o) Liabilities for Expenses	85,380,180	111,800,009
r) Quarentine Expenses	790,000	-	p) Guest House Rent	6,300	9,600
s) Contingency INSPIRE Payable	230,000	-	VIII. Closing Balances		
t) Leave Travel Concession-Recovery	5,318,077	-	a) Cash-in-Hand	-	-
VI. Amount Borrowed	-	-	b) Bank Balances:		
VII. Any other receipts (Loans, Advances & Expenses Recovered)			i) In Current Accounts	74,530,431	209,818,718
a) Security Deposit (Refundable)	8,925,880	5,929,771	ii) In Savings Accounts	169,226,264	165,545,096
b) E.M.D	6,058,314	895,135			
c) Fixed Assets	221,843	4,449,596			
d) Duties & Taxes	67,958,514	65,879,021			
e) Statutory Recoveries	31,775,259	28,404,448			
f) Student Dues	19,577,486	19,432,100			
g) Deposit (Asset : LC)	301,003,571	307,865,791			
h) Loans & Advance (Asset)	1,903,802	21,240,248			
i) Scholarship Receivable	-	6,552,778			
j) NISER R&D Receivable	10,931,031	2,862,330			
k) Liabilities for Expenses	41,010	773,761			
l) DCSEM-Medical Expenses-Receivable	1,217,090	-			
m) Deans Allowance Receivable	-	168,000			
	2,333,095,442	2,689,574,795		2,333,095,442	2,689,574,795

*As per our report of even date attached

For J Pradhan & CO.
Chartered Accountants
FRN - 326203E

Amiya Kumar Pradhan, FCA
(Partner)
M. No. 054626
UDIN - 21054626AAAAHIP3061
Place: Bhubaneswar
Date: 01-09-2021



Administrative Officer - I
(Finance)

Officer on Special Duty
(Finance)

Director

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

2020-21

Schedule -1 : Capital Fund

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

Amount in (₹)

Particulars	Current Year		Previous Year	
Balance as at the beginning of the year		8,260,700,000		8,210,700,000
Add: Contribution towards Capital Fund		220,300,000		50,000,000
Add: XII Plan New Project				
a) Advance Materials for Different applications Grant	143,000,000		143,000,000	
b) Basic Research in Cellular & Moducular Grant	171,100,000		157,600,000	
c) Centre for Fundamental Studies Grant	37,296,000		37,296,000	
d) Centre for Inter Disciplinary Sciences Grant	352,400,000		326,300,000	
e) Experimental Condensed Matter Ultra Cold Atom Grant	309,400,000		300,500,000	
f) Experimental High Energy Physics Programme Grant	44,200,000		43,000,000	
g) Microbes Immunity & Rearech Biology Grant	165,500,000		151,900,000	
h) Novel Organic Compounds for Biomedical Grant	145,200,000		145,200,000	
i) Outreach Programmes in Maths & Systems Biology Grant	3,450,000		3,450,000	
j) Research in Basic Sciences Grant	80,300,000		61,200,000	
k) Theoretical High Energy & Condensed Matter Grant	66,900,000		58,900,000	
l) Vigyan Pratibha Grant	5,000,000		5,000,000	
		1,523,746,000		1,433,346,000
Less: Grant Transferred to Revenue		-		-
		10,004,746,000		9,694,046,000
Add/(Deduct): Balance of net income/(Expenditure) transferred from the Income & Expenditure Account		(2,316,146,681)		(1,852,118,516)
TOTAL		7,688,599,319		7,841,927,484

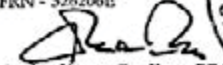
Schedule -2 : Reserves & Surplus

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

Amount in (₹)

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

For J Pradhan & CO.
Chartered Accountants
FRN - 326206E


Amiya Kumar Pradhan, FCA
(Partner)
M. No. 054626




Administrative Officer
(Finance)


Officer on Special Duty
(Finance)


Director

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

2020-21

Schedule -3 : Earnmarked / Endowment Fund
(Schedule forming part of the accounts for the period ended on 31.03.2021)

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

For J Pradhik & CO.
Chartered Accountants
FRN - 326206E

(Partner)
Amiya Kumar Pradhan, FCA
M. No. 054626

(Finance)
Administrative Officer - I

(Finance)
Officer on Special Duty

(Director)
Director



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

2020-21

Schedule - 4 : Secured Loans and Borrowings

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

Amount in (₹)

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

For J Pradhan & CO.
Chartered Accountants
FRN - 326206E



Amiya Kumar Pradhan, FCA
(Partner)
M. No. 054626

Administrative Officer - I
(Finance)

(Signature)
Officer on Special Duty
(Finance)

(Signature)
Director

NATIONAL INSTITUTE OF SCIENCE EDUCATION AND RESEARCH (NISER)

ANNUAL ACCOUNTS

2020-21

Schedule -5 : Unsecured Loans & Borrowings

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

Amount in (₹)

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

Schedule -6 : Deferred Credit Liabilities

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

Amount in (₹)

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

For J Pradhan & CO.
Chartered Accountants
FRN - 326206E



Amiya Kumar Pradhan, FCA
(Partner)
M. No. 054626

Administrative Officer - I
(Finance)

Officer on Special Duty
(Finance)

Director

National Institute of Science Education and Research, Bhubaneswar (Under the Dept. of Atomic Energy, Govt. of India)

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



Schedule -7: Current Liabilities & Provisions

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

Amount in ₹

Sl. No.	Particulars	Current Year		Previous Year	
A.	CURRENT LIABILITIES				
1.	Acceptances		-		-
2.	Sundry Creditors:				
	a) For Goods		-		-
	b) Others - EMD	9,336,700	9,336,700	8,031,747	8,031,747
3.	Advances Received		-		-
4.	Interest accrued but not due:				
	a) Secured Loans/Borrowings		-		-
	b) Unsecured Loans/Borrowings		-		-
5.	Statutory Liabilities				
	a) Overdue		-		-
	b) Others				
	i) TDS (Non Salary)	287,718		1,108,347	
	ii) TDS (CGST)	144,132		200,464	
	iii) TDS (SGST)	144,132		200,464	
	iv) TDS (IGST)	322,634		1,010,760	
	v) TDS (Salary)	35,908	934,525	(11,742)	2,508,292
6.	Other Current Liabilities				
	a) Student Dues:				
	(i) Internal Amenities S.D.	180,000		189,000	
	(ii) Excess Prog. Regd. Fees	32,368		31,368	
	(iii) Caution Money (Laboratory)	13,000		13,000	
	(iv) Caution Money (Library)	2,336,000		2,062,000	
	(v) Caution Money (Institute)	4,105,250		3,607,250	
	(vi) Caution Money (Hostel)	93,700		135,600	
	(vii) CSIR Contingency	125,401		170,690	
	(viii) Alumni Association Subscription	112,020		65,800	
	(ix) Student Welfare Fund	361,460		315,240	
	(x) Kotak Mahindra Scholarship Payable	98,950		98,950	
	(xi) DBT Scholarship (Ph.D)	26,210		26,210	
	(xii) HDFC Scholarship	28,759		-	
	(xiii) Inspire Scholarship (Ph.D)	117,949	7,631,067	1,902,617	8,617,723
	(b) Smart City Fund		2,974		2,974
	(c) Odisha State Fund		43,805		43,805
	(e) Interest on Deposit		-		-
	(h) Security Deposit:				
	- Thames Consultant Pvt. Ltd.	22,722		22,722	
	- Airway Bhubaneswar	28,000		28,000	
	- Ashok Kumar Nayak	5,000		5,000	
	- Amarendra Ojha	50,495		185,384	
	- 4S Interiors	2,723,813		2,650,577	
	- Avantor	40,000		-	
	- Bigyan Kumar Pradhan	225,137		260,700	
	- Bijay Kumar Behera	391,301		244,522	
	- Bhagarathi Sahoo	22,638		22,638	
	- B. K. Giri	18,133		18,133	
	- Bi Biotech	10,000		-	
	- Indo Electricals	16,666		16,666	
	- Firestep Sales and Services	44,327		31,968	
	- Uma Fire Services Pvt. Ltd.	157,000		-	
	- Biswajeet Kandi	32,229		59,665	
	- Deepak Kumar Mishra	39,028		39,028	

For J PRADHAN & CO
Chartered Accountants
Firm Regd. No. 326206E

Amiya Ku. Pradhan, FCA
Partner M No. 054628



National Institute of Science Education and Research, Bhubaneswar (Under the Deptt. of Atomic Energy, Govt. of India)

ANNUAL ACCOUNTS

2020-21

Schedule - 7: Current Liabilities & Provisions

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

Amount in (₹)

Sl. No.	Particulars	Current Year	Previous Year
	- Geeken Seating Collection Pvt. Ltd.	5,536,542	5,536,542
	- Genamy Scientific Pvt. Ltd.	12,000	-
	- Giridhari Lal	293,647	-
	- Biplab Kumar Parida	-	81,913
	- HAK Electrical & Engineering Works	271,698	225,484
	- H Electrical Engg. Works	16,439	16,439
	- Hexlix Biotech	20,000	-
	- Indian Plant Feeds	282,261	-
	- Jagannath Refrigeration Services	3,200	3,200
	- Shri Rabindra Kumar Mallick	182,692	80,009
	- Ramakanta Sahanl	6,349	-
	- Subhashree Engineering	4,890	4,890
	- Pest Control India Pvt. Ltd.	360	360
	- Biswajit Mishra	97,889	126,694
	- Canara Lighting Industries Pvt. Ltd.	1,404,939	-
	- Nobel Enterprises	2,000	-
	- Nirmal Chandra Sar	311,467	268,664
	- Numeric Power Systems Ltd.	14,345	14,343
	- Deepak Kumar Das	19,234	48,741
	- Laser Science Services (I) Pvt. Ltd.	450,900	450,900
	- Laxman Senapati	5,000	5,000
	- Lab India	30,000	-
	- Maa Dakhlachandi Catering Services	100,000	100,000
	- Bichitrananda Samantaray	27,013	107,198
	- Bikramajit Singh	5,000	5,000
	- Chandan Electrical	10,000	10,000
	- Debasis Pattanaik	-	94,772
	- Ensure Support Services India Ltd	5,000	5,000
	- EVAC Engineering Projects Pvt. Ltd.	449,238	-
	- Everest Computers	5,000	5,000
	- INZIT Technology Pvt. Ltd.	5,000	5,000
	- J N Sharma	100,000	100,000
	- Johnson	718,585	634,285
	- Krishik Infrastructure Developers Pvt. Ltd.	172,967	-
	- Jyotirajan Tripathy	295,873	-
	- Kalinga Combines Pvt. Ltd.	429,661	-
	- Kumar Electricals	5,000	5,000
	- Manor Computers	5,000	5,000
	- Maxim Systems	5,000	5,000
	- Nablek Das	5,000	118,533
	- Ray Electricals	230,084	230,084
	- Sahai Exclusive Contracts Pvt. Ltd.	758,312	-
	- Santosh Kumar Paikaray	5,000	5,000
	- SP Power System	13,975	13,975
	- Suvidha Engineers Pvt. Ltd.	71,593	188,590
	- Tarsun	10,000	-
	- Vedica Resources	-	33,387
	- Wizertech Informatics Pvt. Ltd.	5,000	5,000
	- Sai Aircan	28,009	28,009
	- Sanjeeb Kumar Das	5,000	5,000
	- Sridhar Routray	5,000	5,000
	- Sritam Computers	655,180	601,453
	- Sujit Kumar Nahak	44,579	44,579
	- Supdex Services Pvt. Ltd.	13,981	-
	- Indu Enterprises	19,783	19,783
	- Invitrogen	22,000	-
	- Mangaraj Hati	173,014	402,516
	- Martha Engineerings & Suppliers	31,281	25,716
	- Namah Shivaya Enterprise	105,891	21,220
	- Rabindra Electricals	82,701	52,321
	- Saraj Kumar Das	17,879	17,879
	- Shree Maa Constructions	-	555,456
	- Shreema Construction	-	60,039
	- Sonatech Infosolutions Pvt. Ltd.	89,614	89,614

Page-9



Director, NISER, Jatani, Khurda - 752050, Odisha, India, Phone: 0674-2494008, Fax: 0674-2494009, Email: director@niser.ac.in, Web: www.niser.ac.in

National Institute of Science Education and Research, Bhubaneswar (Under the Deptt. of Atomic Energy, Govt. of India)

ANNUAL ACCOUNTS



Schedule -7: Current Liabilities & Provisions

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

Amount in (₹)

Sl. No.	Particulars	Current Year		Previous Year	
	- VL Access India Pvt. Ltd.	5000		5000	
	- Aurobindo Prasad Behera	-		25,200	
	- Bansidhar Hati	26,865		17,876	
	- Bhawani Air System	-		26,742	
	- Bibekananda Patra	133,837		115,100	
	- Electro Crafts	22,645		22,645	
	- Empire Hospitality	-		34,601	
	- Enhance Ecotech Solutions Pvt. Ltd.	115,500		-	
	- O. P. Gupta & Co.	66,527		-	
	- Gupta Sports	23,098		23,098	
	- Chem Eco Engineers	58,930		16,670	
	- Utkal Engineering	25,498		9,010	
	- Vadilal Chemical Ltd.	170,000		-	
	- Vijaypower Generators Ltd.	1,081,187		966,885	
	- Janaki Engineering	-		41,474	
	- Lacminarayan Enterprises	3,210		3,210	
	- Laxminarayan Enterprises	56,582		8,486	
	- Living Creation Pvt. Ltd.	248,020		-	
	- Manoranjan Pradhan	35,000		35,000	
	- Mega Fitness Planet	233,156		233,156	
	- Mira Engineering Services	444		-	
	- Mohapatra Scientific Supply	10,000		-	
	- Nandighosh Trading Agency	19,193		19,193	
	- Nihar Ranjan Parida	259,456		157,078	
	- Oberai Equipment	466,049		321,963	
	- Odisha General Electronics	100,559		69,026	
	- Oriental Security Services	918,518		129,881	
	- Palit Equipment Sales Pvt. Ltd.	4,601		-	
	- Ratan J. Bahlbhoi Consultancy Pvt. Ltd.	194,122		69,000	
	- Fabtech Technologies International Ltd.	94,335		-	
	- Schneider Electric Infrastructure Ltd.	84,547		-	
	- Shubh Construction	57,266		-	
	- Sainath Fabric Care Pvt. Ltd.	36,626		36,626	
	- Sai Rasoi Sanstha	100,000		100,000	
	- Sanjay Kumar Khuntia	13,215		-	
	- Security Deposit	11,860		3,670	
	- Shri Arya Prakash Champatiray	695,664		-	
	- Shree Mahalaxmi Traders	-		207,434	
	- Shri Samaresh Chottaray	32,811		27,305	
	- Tathagata Engineering	548,583	23,472,456	509,873	17,295,803
	i) CHSS	-		3,885,999	
	ii) NPS Recovery	161,234		101,196	
	iii) Professional Tax	2,010	163,244	2,010	3,989,205
	Sub-Total (A)		41,584,771		40,489,551

For J PRADHAN & CO
Chartered Accountants
Firm Regd No. 326206E

Amiya Ku. Pradhan, FCA
Partner M No. 054626



National Institute of Science Education and Research, Bhubaneswar (Under the Deptt. of Atomic Energy, Govt. of India)

ANNUAL ACCOUNTS

2020-21

Schedule -7: Current Liabilities & Provisions

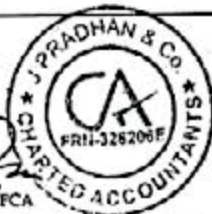
(Schedule forming part of the accounts for the period ended on 31.03.2021)

Amount in (₹)

Sl. No.	Particulars	Current Year		Previous Year	
B.	PROVISIONS				
1.	For Expenses Payable:				
	- Audit Fees Payable	57,820		57,820	
	- Fellowship Payable	8,446,330		7,914,391	
	- Hire Charges Vehicle Payable	456,553		646,434	
	- Stipend to Trainee Payable	-		81,000	
	- House Keeping Expenses Payable	1,721,960		26,800	
	- Honorarium and Remuneration Payable	376,716		296,000	
	- Outsourced Manpower Payable	-		5,124,587	
	- Medical Expenses Payable	721,751		45,154	
	- Electricity Charges Payable	7,481,426		4,880,815	
	- Children Educational Allowance Payable	1,917,000		1,923,571	
	- Meeting Expenses Payable	2,110		4,711	
	- Postage & Telegram Payable	13,133		25,582	
	- Work-in-Progress Payable	-		2,488,325	
	- Repair & Maintenance Expenses Payable	1,504,221		822,790	
	- Salary And Wages Payable	25,777,509		27,359,729	
	- Telephone & Internet Payable	175,933		158,168	
	- PRIS Payable	-		20,987,161	
	- NPS Employer Subscription Payable	3,247,568		3,468,157	
	- Beijing Quartz V. Glass Co. Ltd.	-		127,945	
	- Icon Analytical Equipment Pvt. Ltd.	-		728,159	
	- CRA Charges Payable	8,495		8,727	
	- DES Imagestech PBG Payable	-		2,499,840	
	- Exim Logistics Pvt. Ltd. Payable	-		111,335	
	- HDFC ECSS Scholarship Payable	-		25,000	
	- Legal Expenses Payable	50,000		152,495	
	- Professional Charges Payable	114,735		618,630	
	- Outsourced Security Payable	3,891,637		3,697,266	
	- Scholarship Payable	2,310,000		1,512,290	
	- Lab Consumable Payable	2,920,838		-	
	- Lab Equipment Payable	7,422,776		-	
	- Leave Encashment Payable	215,514		-	
	- Leave Travel Concession Payable	1,765,747		-	
	- Machinery Equipments Payable	11,800		-	
	- Office Equipments Payable	1,976,509		-	
	- Advertisement Charges Payable	21,762		-	
	- Computer Exp. Payable	1,033,400		-	
	- Contingency Expenditure Payable	396,908		-	
	- Freight & Forwarding Expenses Payable	169,766		-	
	- Fuel Charges Payable	85,703		-	
	- Furniture & Fixture Payable	985,581		-	
	- Interior, AC, Firefighting, etc. Auditorium Payable	11,739,181		-	
	- Publication Charges Payable	27,789		-	
	- Purchase of Consumable Payable	860,430		-	
	- Subscription Charges Payable	59,000		-	
	- Supplies & Material Payable	32,423		-	
	- Water Charges Payable	8,400		-	
	Sub-Total (B)		88,009,424		85,792,883
	Total (A+B)		129,593,195		126,282,434

For J Pradhan & CO.
Chartered Accountants
FRN - 326196E

Amiya Kumar Pradhan, FCA
(Partner)
M. No. 054626



Administrative Officer - I
(Finance)

Officer on Special Duty
(Finance)

Director

National Institute of Science Education and Research, Bhubaneswar (under the Dept of Atomic Energy, Govt. of India)

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

2003-21

Schedule - 8: Fixed Assets
(Schedule forming part of the accounts for the period ended on 31.03.2021)

Sl. No.	Particular of Assets	Rate	WDV as on 01.04.2020	GROSS BLOCK		DEPRECIATION		NET BLOCK		Amount in ₹	
				Acquisition during the year > 180 days	Acquisition during the year < 180 days	Deficiencies / (Surplus / Adjusted) during the year	Contribution at the year-end	Depreciation for the year	Total upto the year-end		As at the current year-end on 31.03.2021
1	Land	0%	27,617,405	-	27,617,405	-	-	-	-	27,617,405	27,617,405
2	Buildings (Academic)	10%	2,045,221,211	379,680	59,969,945	-	2,405,500,835	207,551,586	207,551,586	1,897,549,250	2,045,221,211
3	Building (Residential)	5%	2,607,497,668	338,200	1,099,924	-	2,608,905,792	130,419,292	130,419,292	2,478,516,500	2,607,497,668
4	Electrical	10%	181,885,108	125,920	24,466,024	-	206,627,112	19,424,410	19,424,410	187,202,702	181,885,108
5	Furniture & Fixtures	10%	263,640,847	6,101,666	9,210,847	-	278,952,610	27,435,683	27,435,683	251,526,927	263,640,847
6	Computers	40%	24,273,928	4,293,132	15,815,714	-	44,381,834	14,572,979	14,572,979	29,268,855	24,273,928
7	Software	40%	7,975,123	1,777,795	1,777,795	-	9,752,918	3,543,628	3,543,628	6,207,310	7,975,123
8	Lab Equipments	15%	765,884,215	164,662,783	189,419,708	254,611	1,119,712,095	153,750,335	153,750,335	965,961,760	765,884,215
9	Tools Equipments	15%	77,797	-	-	77,797	-	11,670	11,670	66,127	77,797
10	Books	40%	4,754,947	1,087,486	4,610,479	-	11,052,912	3,499,069	3,499,069	7,553,843	4,754,947
11	Journals	40%	78,834,170	30,105,517	49,727,517	-	158,812,254	52,150,378	52,150,378	99,661,826	78,834,170
12	Air Conditioners	15%	5,182,228	443,532	2,905,073	-	7,718,813	1,000,841	1,000,841	6,717,972	5,182,228
13	Vehicles	15%	250,033	-	991,901	-	1,241,934	111,898	111,898	1,130,036	250,033
14	Bicycles	15%	1,890	-	-	-	1,890	264	264	1,626	1,890
15	Machinery & Equipments	15%	959,922,415	86,515,644	89,645,922	2,457,694	1,133,634,267	166,695,138	166,695,138	984,979,089	959,922,415
16	EPABX	15%	5,915	-	-	-	5,915	887	887	5,028	5,915
17	Kitchen	15%	2,751,945	-	-	-	2,751,945	412,792	412,792	2,339,153	2,751,945
18	Telephones	10%	8,153	-	-	-	8,153	815	815	7,338	8,153
19	Capital Assets/WIP	0%	33,856,250	35,327,046	177,559,572	75,457,130	179,586,738	-	-	171,586,738	33,856,250
20	Asset	0%	-	-	-	-	-	-	-	-	-
	Total		7,409,603,288	306,914,536	610,437,422	78,169,405	7,895,182,810	780,583,725	780,583,725	7,114,599,085	7,039,603,288

For J Pradhan & Co.
Chartered Accountants
FRN - 3072
Anand Kumar Pradhan
(Partner)
M. No. 054625



[Signature]
Administrative Officer - I
(Finance)

[Signature]
Officer on Special Duty
(Finance)

[Signature]
Director

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

2020-21

Schedule -9 : Investments - Earmarked/Endowment Funds
(Schedule forming part of the accounts for the period ended on 31.03.2021)

Amount in (₹)

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

Schedule -10 : Investments - Others
(Schedule forming part of the accounts for the period ended on 31.03.2021)

Amount in (₹)

Particulars	Current Year	Previous Year
1. In Government Securities	-	-
2. Other Approved Securities	-	-
3. Shares	-	-
4. Debentures & Bonds	-	-
5. Subsidiaries & Joint Ventures	-	-
6. FD against LC's	209,719,200	349,212,030
TOTAL	209,719,200	349,212,030

For J Pradhan & CO.
Chartered Accountants
FRN - 326206E



Amiya Kumar Pradhan, FCA
(Partner)
M. No. 054626

Administrative Officer - I
(Finance)

Officer on Special Duty
(Finance)

Director

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

2020-21

Schedule -11 : Current Assets, Loans, Advances etc.
(Schedule forming part of the accounts for the period ended on 31.03.2021)

Amount in (₹)

Particulars	Current Year		Previous Year	
A. CURRENT ASSETS:				
1. Inventories				
a) Stores and Spares	-		-	
b) Loose Tools	-		-	
c) Stock-in-trade				
i) Finished goods	-		-	
ii) Work-in-progress	-		-	
iii) Raw Materials	-		-	
2. Sundry Debtors				
a) Debts Outstanding for a period exceeding six months	-		-	
b) Others	-		-	
3. Cash balances in hand				
	-		-	
4. Bank Balances				
a) SBI A/C - 30755200010	5,839,894		143,158,307	
b) SBI A/C - 37871572767	18,816,628		9,654,574	
c) IOB A/C - 373701000000001	168,435,028		164,923,661	
d) IOB A/C -147601000015510	791,337		621,434	
e) SBI A/C - 38629236942	49,873,909	243,756,796	57,005,837	375,363,814
Total (A)		243,756,796		375,363,814
B. LOANS, ADVANCES AND OTHER ASSETS:				
1. Loans & Advances				
a) Security Deposit:		6,317,910		6,317,910
b) Staffs:				
i) Atish Kumar Nayak, EX FO	-		106,000	
ii) Dukhishyam Mallick (Student)	-		97,953	
iii) Debasish Mallick	-		114,993	
iv) Prolay Kumar Mal	-		180,000	
v) Vijay Singh	-		10,000	
vi) Debasmita P.A lone	-		50,000	
vii) Kishore C S Panigrahi	-		87,100	
viii) P.C. Ravikumar	-		311,309	
ix) Other Advances (Imprest)	-		216,058	
x) Festival Advance to Staff	-		-	
xi) Abhay Kumar Mohanty	10,000		-	
xii) Ajay Kumar Das (EPS)	30,000		-	
xiii) Ashis Kumar Nandy	30,000		-	
xiv) A V Anil Kumar (SP5)	40,000		-	
xv) Bidyut Siba Sanikar Mohanty	6,000		-	
xvi) Binod Bhagat	15,000		-	
xvii) Brundaban Sahu	50,000		-	
xviii) Chandramohan Balhuchalam	23,580		-	
xix) Dipak Kumar Rout	50,000		-	
xx) Dr. Nabin Kumar Jena	50,000		-	
xxi) Guneswar Singh Thangjam	40,000		-	
xxii) Joydeep Bhattacharya	30,000		-	
xxiii) Madhusudan Padhy	12,000		-	
xxiv) Mriganka Sadhukhan	12,000		-	
xxv) Praful S Singru	31,015		-	
xxvi) Pranaya Kumar Swain	40,000		-	
xxvii) Prasanjit Samal	30,000		-	
xxviii) Prasenjit Mal	40,000		-	
xxix) Rabindra Kumar Maharana	6,000		-	
xxx) Rakesh Kumar Behera	9,000		-	
xxxi) Ranjan Kumar Rana	18,000		-	
xxxii) Sanjay Parui	60,000		-	
xxxiii) Sanjib Kar	30,000		-	
xxxiv) Saurabh Chawla	30,000		-	
xxxv) Senthil Kumar Kunju	10,000		-	
xxxvi) Subhadip Ghosh	30,000		-	
xxxvii) Subhransu Sekhar Panda	15,000		-	
xxxviii) Tuhin Chosh	20,000	767,595	-	1,173,413
Total (B)		767,595		1,173,413



Page-14

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

2020-21

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

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

Amount in (₹)

Particulars	Current Year		Previous Year	
c) Other Entities engaged in activities similar to that of others		-		-
d) Others				
i) Deans Allowance Receivable	-		85,200	
ii) M/s A One Hospitality & catering	-		36,707	
iii) DCS & EM, Mumbai	190,003,993		190,003,993	
iv) International Centre for Theoretical Science (ICTS)	300,000		300,000	
v) IPG Photonics India Pvt. Ltd.-Banglore	450,000		450,000	
vi) M/s Board of Radiation & Isotope Technology	29,731		-	
vii) Electrolab (India) Pvt. Ltd.	2,360		-	
viii) Festival Advance	242,000	191,028,084	-	190,875,900
2. Advances and other amounts recoverable in cash or in kind or for value to be received:				
a) on Capital Account	-		-	
b) Prepayments	-		-	
c) Others	-		-	
d) DCSEM-Medical Expenses Receivable	-		1,217,090	
e) R&D Receivable	427,805		4,449,474	
f) Lease Rent Receivable			-	
i) SBI (NISER Campus) - March 2021	30,999		-	
ii) IOB (NISER Campus) - March 2021	30,640		-	
iii) Subhamayee Devi - Feb, 21 & Mar, 21	9,600		-	
iv) Rudra Narayan Mishra - Mar, 21	4,800	503,844	-	5,666,564
3. Income Accrued:				
a) On Investments from Earmarked/Endowment Fund	-		-	
b) On Investment (Others)	-		-	
c) On Loans and Advances	-		-	
d) Others	-		-	
4. Claims Receivables				
5. Grant Receivables		47,500,000		
Total (B)		246,117,433		204,033,787
TOTAL (A+B)		489,874,229		579,397,600

For J Pradhan & Co.

Chartered Accountants
FRN - 326206E

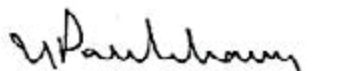
Amiya Kumar Pradhan, FCA

(Partner)

M. No. 054626




Administrative Officer - I
(Finance)



Officer on Special Duty
(Finance)



Director

**National Institute of Science Education and Research, Bhubaneswar (Under t
Energy, Govt. of India)**



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

2020-21

Schedule -12 : Income from Sales/Services

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

Amount in (₹)

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

Schedule -13 : Grants/Subsidies

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

Amount in (₹)

Particulars	Current Year	Previous Year
<i>(Irrevocable Grants & Subsidies Received)</i>		
1) Central Government		
a) Revenue (Salary & General)	1,130,000,000	1,102,000,000
TOTAL	1,130,000,000	1,102,000,000

For J Pradhan & Co.

Chartered Accountants

FRN - 326206E



Amiya Kumar Pradhan, FCA

(Partner)

M. No. 054626

Administrative Officer - I

(Finance)

Officer on Special Duty

(Finance)

Director

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

2020 -21

Schedule -14 : Fees/Subscriptions

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

Amount in (₹)

Particulars	Current Year	Previous Year
1. Registration Fees (MSc & PhD)	16,141,758	14,349,679
2. License Fees	1,223,114	1,734,808
3. Sale of Tender Paper	153,000	174,316
4. RTI Application Fees	310	120
5. Transcript Fees	2,600	13,700
6. Identity Card/Health Card Fee	4,950	8,425
7. Summer Course fees	-	122,000
8. Guest House Rent	121,367	1,696,458
9. Job Application Fees	18,500	51,500
10. EMD/SD (Forfeited Deposit)	-	143,228
11. Sample Testing Charges	-	30,800
11. Lease Rent	1,070,937	288,708
12. Misc. Receipt (Fine)	15,020	41,705
13. Liquidated Damages	2,901,024	2,682,557
14. Leave Travel Concession - Recovery	5,318,077	-
15. Water Charges (Income)	1,121,442	243,689
16. Sale of News Paper	-	20,380
17. Sale of Assets	36,000	-
TOTAL	28,128,099	21,602,073

Schedule -15 : Income from Investments

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

Amount in (₹)

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

For J Pradhan & CO.
Chartered Accountants
FRN - 326206E



Amiya Kumar Pradhan, FCA
(Partner)
M. No. 054626

Administrative Officer - I
(Finance)

Officer on Special Duty
(Finance)

Director

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

2020 -21

Schedule -16 : Income from Royalty, Publication etc.

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

Amount in (₹)

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

Schedule -17 : Interest Earned

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

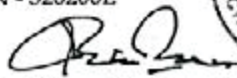
Amount in (₹)

Particulars	Current Year	Previous Year
1) On Term Deposits:		
a) With Scheduled Banks	-	-
b) With Non-Scheduled Banks	-	-
c) With Institutions	-	-
d) Others	-	-
2) On Savings Accounts:		
a) With Scheduled Banks	20,171,458	38,816,917
b) With Non-Scheduled Banks	-	-
c) With Institutions	-	-
d) Others	-	-
3) On Loans:		
a) Employees/Staff	-	-
b) Others	-	-
4) Interest on Debtors & Other Receivables	-	-
TOTAL	20,171,458	38,816,917

For J Pradhan & CO.

Chartered Accountants

FRN - 326206E

Amiya Kumar Pradhan, FCA

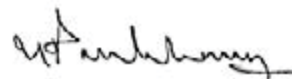
(Partner)

M. No. 054626



Administrative Officer-I

(Finance)



Officer on Special Duty

(Finance)



Director

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

2020-21

Schedule -18 : Other Income

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

Amount in (₹)

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

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

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

Amount in (₹)

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

Schedule -20 : Establishment Expenses

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

Amount in (₹)

Particulars	Current Year	Previous Year
a) Pay and Allowances	295,656,546	281,836,008
b) Manpower (Outsourced)	106,431,364	105,716,307
c) Stipend to Trainee	-	-
d) Contribution to NPS	38,221,953	35,476,698
e) Leave Travel Concession	4,222,919	2,366,682
f) Fellowship	122,564,071	134,806,877
g) Honorarium & Scholarship	4,646,641	5,804,671
h) PRIS	548,719	42,121,926
i) Medical Expenses	11,185,301	12,973,419
j) Children Education Allowance	2,666,429	2,004,571
k) Leave Encashment	2,857,284	946,976
l) Leave Salary Contribution	-	92,794
m) Professional Update Allowance	5,467,161	-
n) Pension Contribution	-	-
o) Summer Course Fellowship - Student	-	305,249
p) Remittance of Employer Share	-	311,559
q) Gratuity	1,000,000	-
TOTAL	595,468,389	624,763,627

For J Pradhan & CO.
Chartered Accountants
FRN - 3262399E

Amiya Kumar Pradhan, FCA
(Partner)
M. No. 054626



Administrative Officer - I
(Finance)



Officer on Special Duty
(Finance)

Director

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

2020-21

Schedule -21 : Other Administrative Expenses
(Schedule forming part of the accounts for the period ended on 31.03.2021)

Amount in (₹)

Particulars	Current Year	Previous Year
A. Other Administrative Expenses:		
Graduation Ceremony Expenses	-	557,642
Academic Expenditure	251,592	
Freight & Forwarding Expenses	2,381,194	2,544,506
NISER/NISER Meet Expenses	-	-
Foundation Day Expenses	-	59,000
Purchases (Consumables)/Supplies & Materials	60,958,343	63,217,519
Repair & Maintenance	51,502,181	38,226,648
Advertisement	1,812,933	2,663,802
Audit Fees	57,820	57,820
Bank Charges & Commission	152,185	215,310
CRA Service Charges	34,855	42,789
Electricity Charges	60,847,669	62,156,120
Fuel for DG Set	189,192	1,261,200
Hospitality Expenses	600	200,935
House Keeping Expenses	1,511,501	2,823,226
Legal Fees	981,387	619,230
Meeting Expenses	908,128	2,009,648
News Papers & Periodicals	37,291	112,577
Postage & Telegram	188,913	310,869
Printing & Stationery	215,647	750,880
Seminar/Workshop Expenses	228,886	1,304,014
Telephone & Internet Charges	9,915,126	12,396,119
Travelling & Conveyance - Domestic	647,319	7,956,139
T.A. on Transfer	780,281	413,518
Travelling & Conveyance - Foreign	276,896	5,443,899
Vehicle Maintenance Expenses	5,424,844	7,499,560
Professional Charges	1,315,235	2,414,527
Publication Charges	328,873	418,772
Horticulture & Plantation Expenses	-	20,600
Subscription Expenses	1,155,220	63,964
Thesis Evaluation Fee Expenses	30,000	200,000
Water Charges	119,700	-
Hindi Divas Expenses	30,200	-
B. NISER XII PLAN:		
a) Domestic Travel	-	462,678
b) Fellowships	278,775	1,068,485
c) Foreign Travels	534,500	4,865,081
d) Salary Expenses	1,969,177	2,080,624
e) Other Expense	88,000	997,332
f) Supplies & Materials	21,755,570	26,931,316
g) Honorarium	-	1,500
h) Membership Fees	548,658	-
TOTAL====>	227,458,691	252,367,848

For J Pradhan & CO.
Chartered Accountants
ERN - 32620/PL

Amiya Kumar Pradhan, FCA
(Partner)
M. No. 054626



Administrative Officer-I
(Finance)

Officer on Special Duty
(Finance)

Director

Page-20

PO: Bhipur - Padanpur, Jatani, Khurda - 752050, Odisha, India, Phone: 0674-2494008, Fax: 0674-2494009, Email: director@niser.ac.in, Web: www.niser.ac.in

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

2020-21

Schedule -22 : Expenditure on Grants, Subsidies etc.

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

Amount in (₹)

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

Schedule -23 : Interest

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

Amount in (₹)

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

For J Pradhan & CO.
Chartered Accountants
FRN - 326206E



Amiya Kumar Pradhan, FCA
(Partner)
M. No. 054626

Administrative Officer - I
(Finance)

Officer on Special Duty
(Finance)

Director

Schedule 24 – Significant Accounting Policies

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

About the Organization:

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

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

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

Presently NISER has 707students admitted in 5 year MSc program in the various streams of Basic Sciences. Moreover NISER has 350 research Scholar (PHD) in its roll.

1. Basis of Preparation of Financial Statements :

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

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

2. Fixed Assets :

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

3. Depreciation :

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

4. Recognition of Income & Expenditure :

Income & Expenditure are generally recognised on accrual basis & provision made for all known liabilities.



5. Consumable Stores :

Lab consumables and stores consumables purchased during 2020-21 are treated as recurring expenditure and the consumables are transferred to respective Schools of study. Necessary records are maintained at the School concerned.

6. Foreign Exchange Transactions :

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

7. Accounting for Registration Fees :

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

8. Accounting of Interest earned on FD :

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

9. Government Grants/Subsidies :

- a) Government Grants of the nature of contribution towards capital cost of setting up projects are treated as Grant-in-Aid for creation of assets.
- b) Grants in respect of specific fixed assets acquired are shown as a deduction from the cost of the related assets as the project is under progress.

10. Lease :

Lease rentals are with reference to Lease terms.

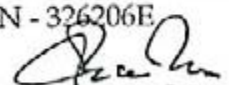
11. Retirement Benefits :

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

12. Taxation :

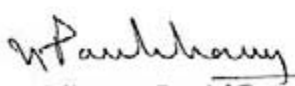
Since the Institute is a research oriented organization wholly funded by Government of India, Department of Atomic Energy (DAE) and there being no taxable income under Income Tax Act 1961, no provision for Income Tax has been made during the year.

For J Pradhan & Co.
Chartered Accountants
FRN - 326206E


Aniya Kumar Pradhan (FCA)
(Partner)(Finance)(Finance)
M. No. 054626
Date:-01-09-2021



Administrative Officer-I


Officer on Special Duty


Director

Schedule -25: Contingent liabilities & Notes on Accounts

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

Contingent Liabilities Amt. In Rs. (In Crores)

1. Claims against the entity not acknowledge as debts	NIL
2. Liability for partly -paid investments	NA
3. Liabilities on account of outstanding forward exchange contracts NA	
4. Guarantee & letters of credit outstanding	20.97
5. Bills Discounted	NIL
6. Other items for which the entity is contingently liable	NIL

Notes on Accounts

1. Deposit with DCSE&M, Mumbai:

Against the deposit placed with DCSE&M, Mumbai, for construction of NISER Complex, detailed account statement for Rs.19,00,03,993/- is yet to be submitted by DCSE&M, Mumbai.

2. Lien against FD :

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

3. Fixed Assets Verification :

During the year under audit, Stock audit has been carried out by a Chartered Accountant.

Corresponding figures for the previous year have been regrouped/ arranged, where ever necessary.



4. Consumable Stores :

The Institution doesn't show any consumable store lying unused in each of the departments at the end of the financial year as all purchases are made against specific requirement and supposed to be consumed in totality.

***Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31st March, 2021 and the Income & Expenditure Account for the year ended on that date.

For J Pradhan & Co.

Chartered Accountants

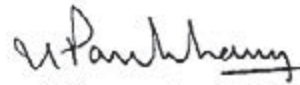
FRN - 326206E



Amiya Kumar Pradhan (FCA)
(Partner)(Finance)(Finance)
M. No. 054626



Administrative Officer-I



Officer on Special Duty



Director