

वार्षिक प्रतिवेदन ANNUAL REPORT

Annual Report

2023-24

वार्षिक प्रतिवेदन



हरीश-चन्द्र अनुसंधान संस्थान
Harish-Chandra Research Institute

छतनाग मार्ग, झूँसी, प्रयागराज (इलाहाबाद) – 211 019
Chhatnag Road, Jhunsi, Prayagraj (Allahabad) – 211019

AUDIT REPORT 2023 - 24

Audited Balance Sheet

along with

Income & Expenditure Account

for the year ended on

31st March 2024

AUDITORS REPORT

1. We have audited the attached Balance Sheet of Harish-Chandra Research Institute, Prayagraj as at 31st March, 2024 and Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management of the Institute. Our responsibility is to express an opinion on these financial statements.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the accounts and disclosures 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. Subject to our comments given in Annexure - A read with significant accounting policies and notes on accounts appearing in Schedule-24 annexed hereto, we report that;
 - a. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - b. In our opinion, proper books of accounts as required by law have been kept by the Institute, so far as appears from our examination of the books.
 - c. The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of accounts maintained.
 - d. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give true and fair view:
 1. In case of Balance Sheet, of the state of affairs of the Institute as at 31st March, 2024 and
 2. In case of Income and Expenditure Account, of the excess of Expenditure over income of the Institute for the year ended on 31st March, 2024.

For E.H. Ansari & Co.
Chartered Accountants
FRN: 01697C



E.H. Ansari
(Proprietor) M.No.050869

Date: 31st July, 2024
Place: Prayagraj
UDIN: 24050869BKEOQU4925



Annexure "A" to the Auditor's Report
(Referred to in paragraph 3 of our Report of even date)

1. The Institute has maintained Fixed Asset Register showing physical quantity, value & location of the Fixed Assets and they are in agreement with the books of account. No discrepancy was observed. Physical verification of all the assets was conducted during the year on 31st December, 2023.
2. Income shown as Miscellaneous receipts, includes Rs.20,66,736 of Income Tax refund for the Financial Year 2017-18.
3. Interest relating to earlier years for Rs.77,99,561 not considered as accrued in relating Periods, have been transferred to Capital Fund during the year.
4. Balance of EMD, Imprest Account, Security Deposits, Sundry Creditors, Loan & Advances and Claims Recoverable etc. are subject to confirmation, reconciliation and consequential adjustments thereof.
5. Sundry Creditors include disputed amount of Rs.9,01,746 and Rs.6,35,720 is unclaimed of ex-staff and unclaimed amount of Rs.18,21,102 of parties for more than 3 years.
6. Provision for accumulated Pension Liabilities/Gratuity/Leave Encashment on existing Active employees & Pensioners for Rs.45,89,56,455 as per Actuarial valuation Report has been provided by the Institute. As explained, no separate fund is maintained for this purpose.

Date: 31st.July,2024
Place: Prayagraj
UDIN: 24050869BKEOQU4925

For E.H. Ansari & Co.
Chartered Accountants
FRN: 001697C


(Ekramul Haq Ansari)
Proprietor MN.050869





**HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
BALANCE SHEET AS AT 31ST MARCH, 2024**

		(Amount - Rs.)	
	Schedule	Current Year	Previous Year
CORPUS / CAPITAL FUND AND LIABILITIES			
CAPITAL FUND			
RESERVES AND SURPLUS	1	-13,15,03,276.15	-4,52,85,522.36
EARMARKED / ENDOWMENT FUNDS	2	2,44,90,697.56	3,68,760.71
SECURED LOANS AND BORROWINGS	3	12,46,82,136.46	11,91,02,794.46
UNSECURED LOANS AND BORROWINGS	4	0.00	0.00
DEFERRED CREDIT LIABILITIES	5	1,65,04,923.10	2,78,51,236.92
CURRENT LIABILITIES AND PROVISIONS	6	0.00	0.00
TOTAL	7	51,30,62,980.31	40,34,65,836.31
ASSETS			
FIXED ASSETS			
INVESTMENTS - FROM EARMARKED / ENDOWMENT FUNDS	8	14,02,78,030.00	14,94,37,295.00
INVESTMENTS - OTHERS	9	11,16,47,597.00	10,65,51,247.00
CURRENT ASSETS, LOANS, ADVANCES ETC.	10	17,75,92,372.00	15,59,64,256.00
MISCELLANEOUS EXPENDITURE	11	8,35,44,981.31	9,35,49,308.04
(to the extent not written off or adjusted)		0.00	0.00
TOTAL		51,30,62,980.31	50,55,02,106.04

As per our separate report of even date attached
For E. H. Ansari & Co.
Chartered Accountants



For HARISH-CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ

(Dileep Jankar)
Acting Director

(Durgam Girdi)
Registrar
रजिस्ट्रार

उत्तरांचल विद्यापीठ/Acting Director
उत्तरांचल अकादमिक संस्था
Harish-Chandra Research Institute
उत्तरांचल मार्ग, कुशी
बिहार - 211019 (बिहार), भारत



Date: 31-07-2024
Place: Prayagraj
UDIN: 240508698460964925

FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)





HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 01-04-23 TO 31-03-24


	(Amount - Rs.)	
	Current Year	Previous Year
INCOME		
Income from Sales / Services	5,48,127.50	38,28,203.00
Grants / Subsidies	36,90,19,436.00	33,32,63,115.00
Fees / Subscriptions	0.00	0.00
Income from Investments (Income from earmarked / endowment)	0.00	0.00
Income from Royalty, Publication etc.	0.00	0.00
Interest Earned	1,01,66,712.00	70,58,458.00
Other Income	74,50,187.00	51,15,605.39
Increase / (Decrease) in stock of Finished goods and works-in-progress	0.00	0.00
TOTAL (A)	38,71,84,462.50	34,92,65,381.39
EXPENDITURE		
Establishment Expenses	25,53,30,957.82	21,85,56,996.04
Other Administrative Expenses etc.	12,96,35,055.47	11,47,06,118.96
Expenditure on Grants, Subsidies etc.	0.00	0.00
Interest	0.00	0.00
Depreciation (Net Total at the year - end - Corresponding to Schedule 8)	4,52,39,349.00	4,06,43,747.00
TOTAL (B)	43,02,05,362.29	37,39,06,862.00
Balance being excess of Income over Expenditure (A-B)	-4,30,20,899.79	-2,46,41,480.61
Transfer to Reserve / Provisions		
Provision for Retirement Benefits / written back provision	-8,25,38,677.00	1,02,55,361.00
Transfer to / from - Net of Revenue Grants c/f	0.00	0.00
BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO CORPUS / CAPITAL FUND	-12,55,59,576.79	-1,43,86,119.61
SIGNIFICANT ACCOUNTING POLICIES		
	24	

As per our separate report of even date attached
 For E.H. Ansari & Co.
 Chartered Accountants



 (Dileep Jankar)
 Director
 Harish-Chandra Research Institute
 Prayagraj

 (Durgam Giri)
 Director
 Harish-Chandra Research Institute
 Prayagraj

 (P.B.C. Singh)
 J.A.O.
 Harish-Chandra Research Institute
 Prayagraj

Date: 31-07-2024
 Place: Prayagraj
 UDIN: 24050687BAE0004925

FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)

HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

	(Amount - Rs.)	
	Current Year	Previous Year
SCHEDULE 1 - CORPUS / CAPITAL FUND:		
Corpus / Capital Fund	0.00	0.00
Excess of Income over Expenditure	-13,15,03,276.15	-4,52,85,522.36
Opening Balance	-4,52,85,522.36	-8,19,03,253.03
Current Period	-12,55,59,576.79	-1,43,86,119.61
Less: Transferred		
Capitalization of assets from Grants	3,61,75,141.00	4,88,99,626.00
Receipts & Additions to Fund	72,93,617.00	29,81,145.00
Expenses / Adjustments to Fund	-41,26,935.00	-8,76,920.72
BALANCE AS AT THE YEAR - END	-13,15,03,276.15	-4,52,85,522.36
SCHEDULE 2 - RESERVES AND SURPLUS:		
1. Capital Reserve:	0.00	0.00
As per last Account		
Addition during the year		
Less: Deductions during the year		
2. Revaluation Reserve:	0.00	0.00
As per last Account		
Addition during the year		
3. Special Reserve:	2,44,90,697.56	3,68,260.71
As per last Account	3,68,260.71	12,92,412.71
Addition during the year (Interest earned on DAE grant - Refundable)	6,75,700.00	70,018.00
Addition during the year (Interest earned on DST grant - Refundable)	2,17,452.00	2,63,539.00
Addition during the year (Surplus Grant Refundable to DAE)	2,03,89,267.00	0.00
Addition during the year (Surplus Grant Refundable to DST)	32,08,278.85	1,55,157.00
Less: Deductions during the year		
Deductions during the year (Surplus Grant Refundable to DST)	-1,55,157.00	0.00
Deductions during the year (Interest earned on DST grant - Refundable)	-1,43,086.00	-5,62,327.00
Deductions during the year (Interest earned on DAE grant - Refundable)	-70,018.00	-8,50,539.00
4. General Reserve:	0.00	0.00
As per last Account		
Addition during the year		
Less: Deductions during the year		
TOTAL	2,44,90,697.56	3,68,260.71



FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

**Annexure-A forming part of Schedule 1 of Balance Sheet as at 31st March 2024
New Plan Grant Receipt**

Plan Projects	As on 31-03-23	Year 23-24	As on 31-03-24
Grant - Infrastructure Apex Project & Research Apex Project	7,95,00,000.00	4,00,00,000.00	11,95,00,000.00
Total	7,95,00,000.00	4,00,00,000.00	11,95,00,000.00

**Annexure-B forming part of Schedule 1 of Balance Sheet as at 31st March 2024
New Plan Grant Utilization**

Plan Projects	As on 31-03-23	Year 23-24	As on 31-03-24
Infrastructure Apex Project	5,88,34,254.89	2,69,67,188.95	8,58,01,443.84
Research Apex Project	1,33,07,854.11	1,28,23,247.05	2,61,31,101.16
Total	7,21,42,109.00	3,97,90,436.00	11,19,32,545.00

Grant Surrendered / Lapsed

Plan Projects	As on 31-03-23	Year 23-24	As on 31-03-24
Grant - Infrastructure Apex Project & Research Apex Project	73,57,891.00	2,09,564.00	75,67,455.00
Total	73,57,891.00	2,09,564.00	75,67,455.00

New Plan Grant (Annexure A - Annexure B)	0.00	0.00	0.00
---	-------------	-------------	-------------



[Handwritten Signature]

[Handwritten Signature]



HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

SCHEDULE 3 - EARMARKED / ENDOWMENT FUNDS	FUND - WISE BREAK UP						TOTALS	
	1	2	3	4	5	6	Current Year	Previous Year
Harish-Chandra Memorial Award	Infosys Chair Professorship Fund	Infosys Foundation Fund	Late Sarbani Banerjee Memorial Award	Lakshmi Niwas Jhunjhunwala Endowment Fund	Sutapa Sen Memorial Award			
a) Opening balance of the funds	10,80,909.00	6,14,27,373.74	5,32,79,922.00	14,36,320.00	1,50,000.00	17,27,769.72	11,91,02,294.46	11,57,05,743.74
b) Additions to the Funds:	92,974.00	87,32,102.00	41,84,837.00	1,05,824.00	1,50,000.00	1,06,425.00	1,33,72,162.00	69,07,900.72
i. Donations / grants	0.00	0.00	0.00	0.00	1,50,000.00	0.00	1,50,000.00	14,47,596.72
ii. Income from investments made on account of funds	66,723.00	27,71,620.00	31,90,447.00	82,353.00	0.00	79,250.00	61,90,393.00	54,60,304.00
iii. Other additions-TDS refund, Corpus	26,251.00	59,60,482.00	9,94,390.00	23,471.00	0.00	27,175.00	70,31,769.00	0.00
TOTAL (a + b)	11,73,883.00	7,01,59,475.74	5,74,64,759.00	15,42,144.00	3,00,000.00	18,34,194.72	13,24,74,456.46	12,26,13,644.46
c) Utilisation / Expenditure towards objectives of funds	0.00	53,81,035.00	19,65,000.00	1,46,285.00	3,00,000.00	0.00	77,92,320.00	35,11,350.00
i. Capital Expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ii. Revenue Expenditure	0.00	3,81,035.00	19,65,000.00	1,46,285.00	1,50,000.00	0.00	26,42,320.00	35,11,350.00
Awards and Fellowships etc.	0.00	50,00,000.00	0.00	0.00	0.00	0.00	50,00,000.00	0.00
Transferred to Corpus	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Administrative expenses	0.00	0.00	0.00	0.00	1,50,000.00	0.00	1,50,000.00	0.00
Unspent balance returned	0.00	0.00	0.00	0.00	3,00,000.00	0.00	77,92,320.00	35,11,350.00
Total	0.00	53,81,035.00	19,65,000.00	1,46,285.00	3,00,000.00	0.00	77,92,320.00	35,11,350.00
TOTAL (c)	0.00	53,81,035.00	19,65,000.00	1,46,285.00	3,00,000.00	0.00	77,92,320.00	35,11,350.00
NET BALANCE AS AT THE YEAR-END (a + b - c)	11,73,883.00	6,47,78,440.74	5,54,99,759.00	13,95,859.00	0.00	18,34,194.72	12,46,82,136.46	11,91,02,294.46



Harish Chandra Research Institute, Prayagraj
C-16, GTB Nagar, Allahabad-201002
E-mail: hcr@hcrpryagraj.org



Chairman



Treasurer

FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

	(Amount - Rs.)	
	Current Year	Previous Year
SCHEDULE 4 - SECURED LOANS AND BORROWINGS:		
1. Central Government	0.00	0.00
2. State Government (Specify)	0.00	0.00
3. Financial Institutions a) Term Loans b) Interest accrued and due	0.00	0.00
4. Banks: a) Term Loans ↳ Interest accrued and due b) Other Loans (specify) ↳ Interest accrued and due	0.00	0.00
5. Other Institutions and Agencies	0.00	0.00
6. Debentures and Bonds	0.00	0.00
7. Others (Specify)	0.00	0.00
TOTAL	0.00	0.00



FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

(Amount - Rs.)	Current Year	Previous Year
SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS:		
1. Central Government	0.00	0.00
2. State Government (Specify)	0.00	0.00
3. Financial Institutions	0.00	0.00
4. Banks:		
a) Term Loans	0.00	0.00
b) Other Loans (specify)	0.00	0.00
5. Other Institutions and Agencies		
DST Projects	38,00,287.50	11,38,230.50
DST / QuEST Projects		
QuEST Project - Aditi Sen De	0.00	42,03,867.00
QuEST Project - AK Pati	0.00	29,34,753.00
QuEST Project - Ujjwal Sen	0.00	49,54,720.80
I-HUB - Aditi Sen De	6,40,080.00	0.00
I-HUB - Ujjwal Sen	6,40,080.00	0.00
NBHM Projects	4,75,482.00	9,21,989.00
Infosys Foundation Grants	55,03,506.60	63,60,084.62
Inspire Faculty Award	0.00	20,491.00
Science & Engineering Research Board (SERB)		
SERB- Aprameyo Pal	1,72,117.00	1,27,323.00
SERB- Debraj Rakshit	0.00	7,69,472.00
SERB- Manoj Kumar	43,010.00	97,726.00
SERB- Sudip Chakraborty	15,49,331.00	17,99,405.00
SERB- Sudip Kumar Halder	61,986.00	2,15,082.00
SERB- Praveen Agarwal	1,56,920.00	1,56,920.00
SERB- R Thangadurai	0.00	26,859.00
SERB- Sayan Choudhury	15,38,041.00	0.00
SERB- Agniwo Sarker	7,06,800.00	0.00
SERB- Tisita Das	97,989.00	0.00
Swarna Jayanti Fellowships	2,50,277.00	2,50,277.00
IFCPAR Research Project (TP Pareek)	3,37,482.00	3,37,482.00





 Authorized Signatory

(Amount - Rs.)

	Current Year	Previous Year
SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS: (Contd...)		
Science Education Program-Indian National Science Academy	969.00	969.00
TPSC Fund	38,643.00	38,643.00
CSIR	4,62,097.00	4,62,097.00
Other Grants	29,825.00	30,34,846.00
6. Debentures and Bonds	0.00	0.00
7. Fixed Deposits	0.00	0.00
8. Others (Specify)	0.00	0.00
TOTAL	1,65,04,923.10	2,78,51,236.92

	Current Year	Previous Year
SCHEDULE 6 - DEFERRED CREDIT LIABILITIES:		
a) Acceptances secured by hypothecation of capital equipment and other assets	0.00	0.00
b) Others - Deferred Liabilities - Actuarial valuation on Pension Liabilities for existing members	0.00	0.00
TOTAL	0.00	0.00









HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

	Current Year		Previous Year	
	(Amount - Rs.)	(Amount - Rs.)	(Amount - Rs.)	(Amount - Rs.)
SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS				
A. CURRENT LIABILITIES				
1. Acceptances				
2. Sundry Creditors:				
a) For Goods				
b) Others		1,44,51,207.30		2,18,92,945.91
Staff Accounts	15,37,466.20		20,38,299.20	
Parties Accounts	18,21,101.98		12,66,480.78	
Bills Payable	51,746.00		7,87,812.03	
Admission Fees (Refundable)	86,498.22		0.00	
Earnest Money Deposits	25,07,280.00		29,77,793.00	
Security Deposits	39,45,435.00		42,40,881.00	
Unclaimed bills, Sec & Earnest money & Others	45,01,679.90		1,05,81,679.90	
3. Advances Received				0.00
4. Interest accrued but not due on:				0.00
a) Secured Loans / borrowings	0.00		0.00	
b) Unsecured Loans / borrowings	0.00		0.00	
5. Statutory Liabilities:				
a) Overdue				
b) Others		28,79,147.04		33,74,454.40
Group Insurance Contribution	33,916.00		93,509.00	
HRI-PF Control A/c	17,77,559.40		17,77,559.40	
NPS-Control A/c	211.64		8,97,731.00	
NPS-Employees Contribution	5,04,591.00		-4,70,152.00	
CGST-TDS Party	1,14,313.00		2,37,749.00	
SGST-TDS Party	1,14,313.00		2,37,749.00	
IGST-TDS Party	95,305.00		2,01,935.00	
TDS deducted at source-Staff	45,000.00		9,000.00	
TDS deducted at source-Parties	1,93,938.00		3,89,374.00	



FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

	Current Year		Previous Year	
SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS (Contd...)				
6. Other current Liabilities				
B RamaKrishnan (LSPS Contribution)	5,50,968.00	25,51,690.00	5,50,968.00	17,55,658.00
Kalyan Chakraborty (LSPS Contribution)	19,94,857.00		11,98,825.00	
Rukmini Dey (LSPS Contribution)	5,865.00		5,865.00	
7. Unutilized DAE Grants Recurring (Non-Plan)		0.00		0.00
Grant-in-aid released during the year	36,90,19,436.00		33,32,63,115.00	
Less: Amount Utilized for Establishment Expenses	-25,53,30,957.82		-21,85,56,996.04	
Less: Amount Utilized for Administrative Expenses	-12,96,35,055.47		-11,47,06,118.96	
Add: Funds Taken from General Fund	1,59,46,577.29		0.00	
TOTAL (A)		1,98,82,044.34		2,70,23,058.31
B. PROVISIONS				
1. For Taxation		0.00		0.00
2. Gratuity		4,85,16,715.00		4,41,92,560.00
3. Accumulated Leave Encashment		7,19,55,995.00		5,17,21,452.00
4. Superannuation / Pension		33,84,83,745.00		28,05,03,766.00
5. Trade Warranties / Claims		0.00		0.00
6. Others (Specify)		50,000.00	25,000.00	25,000.00
Audit Fee Payable				
TOTAL (B)		45,90,06,455.00		37,64,42,778.00
TOTAL (A + B)		47,88,88,499.34		40,34,65,836.31



Handwritten signatures in blue ink.



HARISH CHANDRA RESEARCH INSTITUTE, PRAVAGRAJ
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2024

DESCRIPTION	GROSS BLOCK				DEPRECIATION & Depreciation Reserve				NET BLOCK			
	Cost / valuation As at beginning of the year	Additions during the year	Reductions during the year	Cost / valuation at the year-end	Depreciation Rates	As at the beginning of the year	Depreciation charged on value (Total Gross Block-Total Reserve upto last year)	Depreciation for the year	Depreciation Reversed on sale of assets	Total Depreciation Reserve up to the Year-end	As at the Current year-end	As at the Previous year-end
A. FIXED ASSETS:												
1. LAND												
a) Freehold												
b) Leasehold												
2. BUILDINGS	30,60,43,405	0	0	30,60,43,405	0.10	14,49,94,863	6,10,48,542	61,04,854	0	15,10,99,717	5,49,43,689	6,10,48,543
a) On Freehold Land	20,60,43,405	0	0	20,60,43,405	0.10	14,49,94,863	6,10,48,542	61,04,854	0	15,10,99,717	5,49,43,689	6,10,48,543
b) On Leasehold Land	0	0	0	0	0	0	0	0	0	0	0	0
c) Ownership Flats/Premises	0	0	0	0	0	0	0	0	0	0	0	0
d) Superstructures on Land not belonging to the entity	0	0	0	0	0	0	0	0	0	0	0	0
3. PLANT MACHINERY & EQUIPMENT	5,52,50,616	2,79,000	22,13,980	5,33,16,636	0.15	4,15,68,271	1,17,43,365	17,61,506	21,56,774	4,11,73,003	1,21,38,633	1,36,82,345
AC & stabilizers	3,37,52,727	0	22,13,980	3,15,38,747	0.15	2,41,20,330	74,18,417	11,32,763	21,56,774	2,30,78,319	84,62,428	96,32,397
Elevator	28,40,000	0	0	28,40,000	0.15	21,88,489	6,51,511	92,727	0	22,86,216	5,52,764	6,51,511
Fire Alarm System	9,27,779	0	0	9,27,779	0.15	8,09,326	1,28,453	19,268	0	8,28,594	1,09,185	1,28,453
Fire Extinguishers	4,00,708	0	0	4,00,708	0.15	4,44,426	44,282	6,662	0	4,51,088	37,640	44,282
Generator Sets	99,98,062	0	0	99,98,062	0.15	91,16,275	8,81,787	1,32,260	0	92,48,543	7,49,519	8,81,787
Telescope	27,31,044	0	0	27,31,044	0.15	26,64,567	66,477	9,972	0	26,74,539	36,505	66,477
Scientific Equipments	45,02,296	2,79,000	0	47,77,296	0.15	21,24,658	25,52,438	3,82,866	0	26,07,724	21,69,372	22,77,438
4. VEHICLES	7,85,236	11,770	0	7,97,006	0.15	4,93,895	3,04,112	45,617	0	5,36,512	2,58,494	2,92,341
Car-Maruti	0	0	0	0	0.15	0	0	0	0	0	0	0
Bicycle & Rickshaw Trolley	34,958	11,770	0	46,728	0.15	25,583	21,145	3,172	0	28,755	17,973	9,379
Car-Drive	7,50,278	0	0	7,50,278	0.15	4,67,311	2,82,967	42,445	0	5,09,766	2,40,522	2,82,967
5. FURNITURE, FIXTURES	2,70,43,962	19,06,514	53,000	2,88,98,476	0.10	2,11,63,940	77,34,536	7,73,452	50,007	2,18,87,405	70,11,071	58,80,002
Furniture & Fixture-Office	2,34,38,663	19,06,514	53,000	2,72,93,177	0.10	2,01,60,610	71,32,567	7,13,251	50,007	2,00,23,854	64,69,263	52,77,993
Furniture & Fixture-Guest House	16,05,299	0	0	16,05,299	0.10	10,03,350	6,02,099	40,201	0	10,63,351	5,41,808	6,02,099
6. OFFICE EQUIPMENT	1,09,26,828	3,57,076	56,000	1,12,27,904	0.15	81,04,432	31,23,472	4,68,520	55,038	85,17,914	37,09,990	28,22,396
Electronic Typewriter	1,38,142	0	0	1,38,142	0.15	1,21,841	16,302	2,445	0	1,24,286	13,857	16,302
Four Machine	0	0	0	0	0.15	0	0	0	0	0	0	0
Projector	28,69,218	1,64,204	0	30,33,422	0.15	21,09,284	9,20,138	1,39,221	0	22,44,503	7,88,917	7,63,934
Xerox Machine	29,40,820	1,92,872	0	31,33,692	0.15	22,65,976	8,67,816	1,30,172	0	23,96,148	7,37,644	6,74,844
Telephone Equipments & Appt.	49,28,547	0	56,000	49,28,547	0.15	36,11,331	13,11,216	1,36,682	55,038	37,52,975	11,69,572	13,67,216
7. COMPUTER / PERIPHERALS	37,20,86,375	90,43,709	6,10,274	38,13,19,810	0.40	34,38,57,699	3,54,62,111	1,41,84,344	6,08,081	35,94,34,462	2,18,85,348	2,70,28,876
Computer - 20th Plan	2,15,73,474	0	0	2,15,73,474	0.40	2,15,72,998	476	190	0	2,15,73,188	206	476
Computer - 80th Man	3,93,01,485	0	0	3,93,01,485	0.40	3,89,23,292	3,78,192	1,51,277	0	3,90,74,569	2,26,916	3,78,192
Computer & Peripherals	20,67,89,388	43,44,530	5,30,624	26,06,02,514	0.40	23,71,47,380	2,32,56,134	82,02,454	5,30,453	24,61,19,379	1,44,84,135	1,74,42,308
Batteries	5,09,12,446	1,62,615	79,650	5,71,44,711	0.40	2,62,07,547	77,90,866	31,16,346	77,626	2,92,46,267	47,52,146	77,24,901
	2,23,49,380	25,53,544	0	2,50,42,924	0.40	2,16,06,482	40,38,442	16,14,377	0	2,34,21,859	24,21,855	14,82,898

(Amount - Rs.)





 CONTROLLER (NON-FINANCIAL)



FINANCIAL STATEMENT (NON-FINANCIAL ORGANIZATION)

DESCRIPTION	GROSS BLOCK					DEPRECIATION & Depreciation Reserve					NET BLOCK	
	Cost / valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost / valuation at the year-end	Depreciation Rates	As at the beginning of the year	Depreciation Charged on value of Gross Block-Total Cumulative Dep. Reserve upto last year)	Depreciation for the year	Depreciation Reserve-reversed on sale of assets	Total Depreciation Reserve up to Year-end	As at the Current year-end	As at the Previous year-end
8. ELECTRIC INSTALLATIONS												
Electrical Fixings	3,74,05,183	55,821	4,41,625	3,70,19,379	0.15	2,77,22,538	92,96,843	13,84,527	4,09,685	2,87,07,378	83,12,001	96,82,547
Solar lights	3,50,67,375	35,821	4,41,625	3,35,01,571	0.40	2,61,30,632	91,70,939	13,75,641	4,09,685	2,72,96,589	82,04,983	95,56,743
Geyzers	5,33,349			9,64,659	0.40	5,33,347	1,25,902	18,885		5,33,348	1,07,017	1,25,902
9. LIBRARY ROOMS												
Back Vol. Of Journal	34,24,10,995	2,35,18,914	0	36,59,29,909	0.40	31,59,08,041	4,99,31,808	1,99,72,747	0	33,59,70,788	2,99,59,121	2,64,12,954
Books & Journal	20,41,46,245	2,02,51,265		22,43,97,510	0.40	17,96,72,797	4,47,23,713	1,78,89,485		19,75,62,282	2,68,34,228	2,41,72,448
10. TUBEWELLS & W SUPPLY												
	13,82,64,250	32,07,649	0	14,15,32,399	0.40	13,63,24,244	52,08,155	20,83,262	0	13,84,07,506	31,24,893	19,40,506
11. OTHER FIXED ASSETS												
Coolers	1,31,18,070	10,06,337	38,520	1,40,85,887		1,05,30,679	35,55,208	5,33,282	37,757	1,10,26,204	30,59,683	25,87,391
Refrigerators	16,07,332	26,309	38,520	17,18,544	0.15	11,76,483	4,19,029	67,873	37,757	12,01,579	3,93,933	4,31,049
Refrigerators	16,36,487	82,057		17,18,544	0.15	12,89,959	3,28,585	49,288		14,39,247	2,79,207	2,46,528
Television	12,11,838			12,11,838	0.15	9,67,539	2,44,379	36,648		10,04,187	2,07,621	2,44,319
Room Heaters	6,32,819	1,29,209		7,51,219	0.15	4,93,299	2,57,920	38,688		5,11,987	2,19,232	1,28,720
Washing Machine	2,41,844			2,41,844	0.15	2,14,000	29,044	4,357		2,19,157	24,687	29,044
Water Filter & Aqua Guard	4,10,397	3,88,815		7,99,112	0.15	2,40,921	5,58,191	83,779		3,24,650	4,74,462	1,09,378
Bar Cooling & Security Equip.	9,21,394	1,11,200		10,32,784	0.15	7,02,407	3,30,387	49,558		7,51,965	2,80,829	2,19,187
Audio/Video Equipments	12,73,670			12,73,670	0.15	12,45,392	28,478	4,272		12,49,664	24,206	28,478
Gym Equipments	27,25,231	27,825		27,53,056	0.15	20,82,365	6,72,666	96,430		21,78,795	5,46,408	6,42,806
Health Center Equipment	2,48,427			2,48,427	0.15	2,46,621	1,05,839	15,846		2,62,467	89,793	82,814
Misc. Equipments	4,02,794	2,45,740		6,48,534	0.15	3,15,636	3,32,814	12,474		1,29,616	1,18,811	1,39,778
TOTAL A	1,06,58,70,571	3,61,75,141	34,12,399	1,09,86,33,413		91,64,33,376	18,22,00,037	4,32,39,349	33,17,342	95,81,55,383	14,02,78,030	14,94,37,295
PREVIOUS YEAR (As per Previous Year Balance Sheet)	98,15,37,244	9,67,49,456	1,84,16,229	1,08,58,70,671		88,79,81,074	17,70,89,597	4,08,43,747	1,31,91,445	91,64,33,376	14,94,37,295	9,35,56,170



[Handwritten signature]



FINANCIAL STATEMENTS (NON-PROFIT ORGANIZATION)

HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

	(Amount - Rs.)	
	Current Year	Previous Year
SCHEDULE 9 - INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS		
1. In Government Securities		
FDR with BoB (Harish Chandra Memorial Award)	10,57,849.00	10,57,849.00
FDR with BoB (Infosys Chair Professorship)	5,50,00,000.00	5,00,00,000.00
FDR with BoB (Infosys Foundation Fund)	5,00,00,000.00	5,00,00,000.00
FDR with BoB (Infosys Foundation Grant - PDF/Student)	25,00,000.00	25,00,000.00
FDR with BoB (Late Sarbani Banerjee Memorial Award)	13,94,703.00	13,57,953.00
FDR with BoB (Sutapa Sen Memorial Award)	16,95,045.00	16,35,445.00
2. Other approved Securities	0.00	0.00
3. Shares	0.00	0.00
4. Debentures and Bonds	0.00	0.00
5. Subsidiaries and Joint Ventures	0.00	0.00
6. Others (to be specified)	0.00	0.00
TOTAL	11,16,47,597.00	10,65,51,247.00

	(Amount - Rs.)	
	Current Year	Previous Year
SCHEDULE 10 - INVESTMENT - OTHERS		
1. In Government Securities		
FDR with SBI (Mehta Group)	0.00	0.00
Short Term Deposits with BoB	29,96,717.00	36,84,658.00
2. Other approved Securities	17,45,95,655.00	15,22,79,598.00
3. Shares	0.00	0.00
4. Debentures and Bonds	0.00	0.00
5. Subsidiaries and Joint Ventures	0.00	0.00
6. Others (to be specified)	0.00	0.00
TOTAL	17,75,92,372.00	15,59,64,256.00




 (Authorized Signatory)

FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

	(Amount - Rs.)	
	Current Year	Previous Year
SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.		
A. CURRENT ASSETS:		
1. <u>Inventories:</u>		
a) Stores and Spares	0.00	0.00
b) Loose Tools	0.00	0.00
c) Stock-in-trade	0.00	0.00
Finished Goods	0.00	0.00
Work-in-progress	0.00	0.00
2. <u>Sundry Debtors:</u>		
a) Debts Outstanding for a period exceeding six months	0.00	0.00
3. <u>Cash balances in hand</u> (including cheques / drafts and imprest)	45.00	0.00
Cash in hand	45.00	0.00
4. <u>Bank Balances:</u>		
a) <u>With Scheduled Banks:</u>		
On Current Accounts	1,83,114.93	4,36,805.28
State Bank of India Current A/c	0.00	0.00
On Deposit Accounts (includes margin money)		
On Savings Accounts		
Bank of Baroda - 30070100006893 (A/c 101)	37,84,290.92	58,05,983.84
Bank of Baroda - 30070100006902 (A/c 102)	6,54,060.00	3,54,596.36
Bank of Baroda - 30070100011078 (A/c 108)	1,29,37,734.25	2,09,83,260.90
Bank of Baroda - 30070100011079 (A/c 109)	37,01,895.20	34,31,638.40
Bank of Maharashtra - 6044454231	0.00	0.00
HRI Endowments Account - 30070100011511	2,56,79,154.15	2,54,37,567.15
NPS-Bank Account - 30070100012526	38,96,154.39	10,89,904.05
RBI Treasury Account - 10686001001	0.00	0.00
b) <u>With non-Scheduled Banks:</u>		
On Current Accounts	0.00	0.00
On Deposit Accounts (includes margin money)		
On Savings Accounts		
5. <u>Post Office-Savings Accounts</u>	0.00	0.00
TOTAL (A)	5,08,36,403.84	5,75,39,755.98




 Chartered Accountant
 Harish Chandra Research Institute, Prayagraj

FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC. (Contd...) B. LOANS, ADVANCES AND OTHER ASSETS	Current Year		Previous Year	
1. Loans:				
a) Staff		0.00		0.00
b) Other Entities engaged in activities / objectives similar to that of the Entity		0.00		0.00
c) Other (specify)		0.00		0.00
2. Advances and other amounts recoverable in cash or in kind or for value to be received:				
a) On Capital Account		0.00		0.00
b) Prepayments				
Advances for Journals		1,19,81,448.83		1,78,19,515.49
c) Others				
Travel Advance		6,46,274.00		5,96,774.00
LTC Advance	40,500.00	40,500.00	0.00	0.00
Hemangi Madhusudan Shah				
Tax Deducted at Source (Bank Interest)		11,65,768.00		10,49,655.00
On Endowment Funds				
Harish Chandra Memorial Award	11,413.00	11,413.00	9,305.00	
Infosys Chair Professorship	5,44,763.00	5,44,763.00	5,11,650.00	
Infosys Foundation Fund	5,80,429.00	5,80,429.00	5,07,388.00	
Late Sarbani Banerjee Memorial Award	13,419.00	13,419.00	10,528.00	
Sutapa Sen Memorial Award	15,744.00	15,744.00	10,784.00	
On Infosys Grant - Infosys Grant PDF/Student		9,954.00		19,192.00
Others - On Fixed Deposits (FRI)		11,29,335.00		12,96,332.00
e) Deposits (Asset)		69,69,440.67		75,64,023.67
Fixed Deposits-Securities (in Hand)		33,36,696.00	39,31,279.00	
Security With Balmer Lawrie & Co Ltd		25,000.00	25,000.00	
Security With Gas Service		39,900.00	39,900.00	
Security With Indian Oil Adani Gas Pvt Ltd		7,11,800.00	7,11,800.00	
Security With Telephone Deptt.		2,71,573.67	2,71,573.67	
Security With UPSE		25,84,471.00	25,84,471.00	
f) Postage in Hand (Franking Machine)		0.00		0.00

	Current Year		Previous Year	
SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC., (Contd...)				
B. LOANS, ADVANCES AND OTHER ASSETS (Contd...)				
3. Income Accrued:				
a) On Investments from Earmarked / Endowment Funds		0.00		0.00
b) On Investments - Other Deposits		1,04,58,148.00		72,75,415.00
Interest Accrued on Short Term Deposit with SBI	9,64,409.00		5,76,397.00	
Interest Accrued on Short Term Deposit with BoB	94,93,739.00		66,99,018.00	
c) On Loans and Advances		0.00		0.00
d) Others (includes income due but unrealised)		0.00		0.00
4. Claims Receivable				
Claims Receivables (Staff)		49,454.00		60,722.00
Claims Receivables (Parties)		1,47,209.97		1,18,922.90
Amount Recoverable Against Completed Projects/Schemes		0.00		0.00
Payments Against Ongoing Sponsored Projects/Schemes		1,11,000.00		2,09,000.00
Grant Receivable from DST (Sudip Chakraborty)	0.00		98,000.00	
Indian Institute of Technology-Gauhati	30,000.00		30,000.00	
ISQJ-2008-Bhubaneswar	25,000.00		25,000.00	
Registrar, IIT Kanpur	6,000.00		6,000.00	
Registrar, IIT Roorkee	50,000.00		50,000.00	
TOTAL (B)		3,27,08,532.47		3,60,09,552.06
TOTAL (A + B)		8,35,44,981.31		9,35,49,308.04







HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD 01-04-23 TO 31-03-24

		(Amount - Rs.)	
		Current Year	Previous Year
SCHEDULE 12 - INCOME FROM SALES / SERVICES			
1) Income from Sales			
a) Sale of Finished Goods		0.00	0.00
b) Sale of Raw Material		0.00	0.00
c) Sale of Scraps / Buy-back		1,18,456.50	1,83,330.00
d) Buy-back values		0.00	38,100.00
2) Income from Services			
a) Labour and Processing Charges		0.00	0.00
b) Professional / Consultancy Services		0.00	0.00
c) Agency Commission and Brokerage		0.00	0.00
d) Maintenance Services (Equipment / Property)		0.00	0.00
e) Others (Specify)			
	Receipts from Canteen	0.00	6,69,958.00
	Receipts from Guest House	0.00	28,44,441.00
	Misc. Receipts from Penalties / LD Clause	4,29,671.00	92,374.00
TOTAL		5,48,127.50	38,28,203.00
SCHEDULE 13 - GRANTS / SUBSIDIES			
(Irrevocable Grants & Subsidies Received)			
1) Central Government		36,90,19,436.00	33,32,63,115.00
2) State Government(s)		0.00	0.00
3) Government Agencies		0.00	0.00
4) Institutions / Welfare Bodies		0.00	0.00
5) International Organisations		0.00	0.00
6) Others (Specify)		0.00	0.00
TOTAL		36,90,19,436.00	33,32,63,115.00






 FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD 01-04-23 TO 31-03-24

	(Amount - Rs.)	
	Current Year	Previous Year
SCHEDULE 14 - FEES / SUBSCRIPTIONS		
1) Entrance Fees	0.00	0.00
2) Annual Fees / Subscriptions	0.00	0.00
3) Seminar / Program Fees	0.00	0.00
4) Consultancy Fees	0.00	0.00
5) Others (Specify)	0.00	0.00
TOTAL	0.00	0.00
Note - Accounting Policies towards each item are to be disclosed		

	Investment from Earmarked Fund		Investment - Others	
	Current Year	Previous Year	Current Year	Previous Year
SCHEDULE 15 - INCOME FROM INVESTMENTS (Income on Invest. From Earmarked / Endowment Funds transferred to Funds)				
1) Interest				
a) On Govt. Securities	0.00	0.00	0.00	0.00
b) Other Bonds / Debentures	0.00	0.00	0.00	0.00
2) Dividends:				
a) On Shares	0.00	0.00	0.00	0.00
b) On Mutual Fund Securities	0.00	0.00	0.00	0.00
3) Rents	0.00	0.00	0.00	0.00
4) Others (Specify) Interest on Fixed Deposits with Banks	61,90,393.00	54,60,304.00	0.00	0.00
TOTAL	61,90,393.00	54,60,304.00	0.00	0.00
TRANSFERRED TO EARMARKED / ENDOWMENT FUNDS	-61,90,393.00	-54,60,304.00		



 FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD 01-04-23 TO 31-03-24

		(Amount - Rs.)	
		Current Year	Previous Year
SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC.			
1) Income from Royalty		0.00	0.00
2) Income from Publications		0.00	0.00
3) Others (Specify)		0.00	0.00
TOTAL		0.00	0.00
SCHEDULE 17 - INTEREST EARNED			
1) On Term Deposits:			
a) With Scheduled Banks		99,51,532.00	55,85,135.00
b) With Non-Scheduled Banks		0.00	0.00
c) With Institutions		0.00	0.00
d) Others			
On Security Deposit (UPPCL)		1,15,488.00	1,15,488.00
Income / Expense Earlier Years		0.00	73,176.00
2) On Savings Accounts:			
a) With Scheduled Banks		99,692.00	12,84,659.00
b) With Non-Scheduled Banks		0.00	0.00
c) Post Office Savings Accounts		0.00	0.00
d) Others		0.00	0.00
3) On Loans:			
a) Employees / Staff		0.00	0.00
b) Others		0.00	0.00
4) Interest on Debtors and Other Receivables		0.00	0.00
TOTAL		1,01,66,712.00	70,58,458.00

Note - Tax deducted at source to be indicated



[Signature]
 Chartered Accountant

FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD 01-04-23 TO 31-03-24

	(Amount - Rs.)	
	Current Year	Previous Year
SCHEDULE 18 - OTHER INCOME		
1) Profit on Sale / disposal of Assets:		
a) Owned assets	0.00	0.00
b) Assets acquired out of grants, or received free of cost	1,04,659.00	95,633.00
2) Export Incentives realized	0.00	0.00
3) Fees for Miscellaneous Services		
Licence fees & Elect. from rented buildings	15,44,771.00	16,02,937.00
4) Miscellaneous Income		
Firms Registration Fee	400.00	800.00
Misc. Receipts	29,54,329.00	11,26,288.89
RTI Receipts	40.00	52.00
Sale of Tenders	45,830.00	36,430.00
Recovery of License fees & Accomodation charges	10,82,828.00	8,54,972.00
Recovery of Transport charges	2,01,975.00	88,048.00
Contributory Medical Scheme	13,40,915.00	12,13,052.00
User Charges	1,74,440.00	97,392.50
TOTAL	74,50,187.00	51,15,605.39
SCHEDULE 19 - INCREASE / (DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS		
a) Closing Stock		
▶ Finished Goods	0.00	0.00
▶ Work-in-progress	0.00	0.00
b) Less: Opening Stock		
▶ Finished Goods	0.00	0.00
▶ Work-in-progress	0.00	0.00
TOTAL	0.00	0.00



(Signature)

FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD 01-04-23 TO 31-03-24

	Current Year	Previous Year
(Amount - Rs.)		
SCHEDULE 20 - ESTABLISHMENT EXPENSES		
a) Salaries and Wages		
Salary	11,55,04,215.00	10,27,77,887.00
Fellowship	6,09,95,177.18	4,51,43,072.04
PRIS	1,49,35,788.00	2,15,24,551.00
Pension	2,50,67,202.00	2,21,97,551.00
b) Allowances and Bonus		
Professional Update Allowance (Academic)	16,05,938.00	0.00
Update Allowance (Admin)	1,82,813.00	0.00
Children Education Allowance	0.00	4,59,000.00
EL Encashment (LTC)	2,95,998.00	6,62,625.00
Leave Travel Concession	5,91,860.00	5,73,495.00
c) Contribution to Provident Fund (CPF)	0.00	0.00
d) Contribution to Other Fund (specify)		
NPS	76,10,345.00	80,55,786.00
e) Staff Welfare Expenses		
Health Centre Expenses	42,23,240.00	35,37,844.00
Employees' Medical Benefits	41,74,736.64	34,53,009.00
f) Expenses on Employees' Retirement and Terminal Benefits		
EL Encashment on Retirement / Death	84,07,515.00	27,81,586.00
Gratuity	62,12,579.00	35,50,008.00
TA to Retiring Employees	5,66,434.00	0.00
g) Others (Specify)		
Honorarium	12,44,084.00	14,72,668.00
Contingency Grant to SRFs / JRFs	37,13,033.00	23,67,914.00
TOTAL	25,53,30,957.82	21,85,56,996.04



[Signature]

FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD 01-04-23 TO 31-03-24

(Amount - Rs.)	Current Year	Previous Year
SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC.		
a) Purchases		
Purchase of Capital Items (Mach/Equip/Motor Car etc.)	6,14,669.00	4,98,421.00
Store Purchase (Supplies & Materials)	10,35,977.00	11,80,301.00
b) Labour and processing expenses	0.00	0.00
c) Cartage and Carriage Inwards	2,15,73,368.00	1,94,59,973.03
d) Electricity and power	73,750.00	0.00
e) Water Charges	0.00	0.00
f) Insurance		
g) Repairs and maintenance & Services		
Air Conditioner Maintenance	19,29,000.00	15,50,398.00
Aquiaguard Maintenance	1,01,550.00	53,900.00
Civil Maintenance	34,02,473.00	25,42,353.00
Computer Maintenance	0.00	2,51,470.00
Electrical Installations Maintenance	35,19,367.00	27,98,188.00
Equipment Maintenance	1,20,202.00	1,21,725.00
Fire Extinguisher Maintenance	2,10,915.00	1,38,060.00
Gas Bank Maintenance	20,060.00	28,320.00
Generator Maintenance	20,71,129.00	26,86,589.00
Lawn Maintenance	16,70,215.00	17,49,532.00
Photocopier Maintenance	49,325.00	34,836.00
Swimming Pool Maintenance	19,685.00	1,52,700.00
Security & House-keeping Services (Watch & Ward)	5,88,28,365.19	5,09,48,049.95
Telephone Equipments / EPABX	6,19,215.00	2,96,455.00
UPS Maintenance	0.00	1,06,490.00
Excise Duty	0.00	0.00
i) Rent, Rates and Taxes		
Rent & Electricity Charges of Trivenipuram Hostel	7,77,551.00	4,25,652.00
Rent & Electricity Charges of Jabat Singh Yadav Hostel	4,41,761.00	3,71,810.00
Rent & Electricity Charges of 10 KG Marg City Guest House	1,88,250.00	2,12,857.00
Rent & Electricity Charges of Jhunsil Hostel	3,18,805.00	0.00



(Amount - Rs.)	
Current Year	Previous Year
SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC. (Contd....)	
j) Vehicles Running and Maintenance	
Renting of Vehicles	24,02,248.00
Insurance of Car	10,881.00
Petrol expense of Car	44,112.12
Repair & Maintenance of Car	16,755.00
k) Postage, Telephone and Communication Charges	
E-mail & Internet Charges	4,73,795.00
Newspaper & Periodicals	51,722.00
Postage	39,917.00
Telephones-Office	2,21,051.00
Telephones-Residential	21,849.00
l) Printing and Stationary	2,37,398.00
m) Travelling and Conveyance Expenses	
TA/DA - Staff	3,68,872.00
TA/DA - Visitors	6,68,079.00
Ticket Cancellation Charges	475.00
n) Expenses on Seminar / Workshops	
Colloquium	55,000.00
Conference & Symposia	67,896.00
Meeting & Training expenses	3,88,590.00
Rajbhasha Programme	1,770.00
SPIC-WACAY Chapter	20,500.00
Talent Search Examination	30,000.00
o) Subscription Expenses	
Current Journals (During the year)	1,81,58,563.25
Purchase of Books	7,65,995.00
Publication of Report	52,750.00
p) Expenses on Fees	0.00
q) Auditors Remuneration	0.00
r) Hospitality Expenses	25,000.00
Canteen	10,21,752.60
Guest House	7,95,562.04



[Handwritten signature]



(Amount - Rs.)	
Current Year	Previous Year
SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC. (Contd...)	
s) Professional Charges	
Consultancy Expenses (Taxation & Others)	86,012.00
Consultancy & Legal Expenses	1,07,025.00
t) Provision for Advances / Bad and Doubtful Debts	0.00
u) Irrecoverable Balances Written-off	0.00
v) Packing Charges	
Blinding Charges	13,628.00
w) Freight and Forwarding Expenses	0.00
x) Distribution Expenses	0.00
y) Advertisement and Publicity	4,09,172.00
z) Others (Specify)	3,74,896.00
Bank Comm.	
Cable TV Expenses	15,572.10
Disaster Management / Emergency Services	49,701.00
Misc. Expenses	77,200.00
Office Expenses	18,078.00
Sports & Other Activities	4,28,874.00
TOTAL	12,96,35,055.47
	11,47,06,118.96



HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD 01-04-23 TO 31-03-24

	(Amount - Rs.)	
	Current Year	Previous Year
SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES ETC.		
a) Grants given to Institutions / Organisations	0.00	0.00
b) Subsidies given to Institutions / Organisations	0.00	0.00
TOTAL	0.00	0.00
Note - Name of the Entities, their Activities along with the amount of Grants / Subsidies are to be disclosed.		

	Current Year	Previous Year
SCHEDULE 23 - INTEREST		
a) On Fixed Loans	0.00	0.00
b) On Other Loans (including Bank Charges)	0.00	0.00
c) Others (specify)	0.00	0.00
TOTAL	0.00	0.00



(Handwritten Signature)
(Handwritten Date)



HARISH CHANDRA RESEARCH INSTITUTE, PRAYAGRAJ
SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31-03-24

SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES

1. ACCOUNTING CONVENTION

- 1.1 The financial statements are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method of accounting.
- 1.2 Figures of the previous year and current year have been regrouped wherever necessary to confirm classification.

2. INVESTMENTS

- 2.1 Investments are valued at cost plus interest accrued thereon.
- 2.2 Cost includes acquisition expenses like brokerage, transfer stamps, etc.

3. FIXED ASSETS

- 3.1 Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition.
- 3.2 Assets purchased from Plan & Non-Plan during the year have been capitalized under the appropriate heads of accounts of Fixed Assets.
- 3.3 Realization made from Sale / Buy-back of Assets is taken as Non-Recurring Income in the year of receipt and Profit / Loss accounted for.
- 3.4 Realization made from Sale of Scrap is taken as Non-Recurring Income in the year of receipt.

4. DEPRECIATION

- 4.1 Depreciation is provided on written down value method as per rates specified in the Income-tax Act, 1961.
- 4.2 In respect of additions to/deductions from fixed assets during the year, depreciation is considered on full year basis.
- 4.3 No Depreciation is charged on assets, which is sold during the year.

5. EXPENDITURE

- 5.1 Consumable, stores and stationary are charged to the Income and Expenditure Account in the year of its purchase.
- 5.2 Non-Plan Non-Salary expense on Email, VSAT facility, Internet / Broadband charges, Annual Maintenance charges of fixed assets, etc. are charged to the Income & Expenditure account in the year of its payment. Rent receipts are taken into Income & Expenditure account on cash basis.

6. INCOME / RECEIPTS

Interest income on UPPCL deposit and bank accounts are recognized on receipt basis.

7. GOVERNMENT GRANTS/SUBSIDIES

- 7.1 Government grants/subsidy are accounted on realization basis.
 7.2 Excess of payments made over the grants received in respect Projects/schemes are shown under Current Assets in the Balance Sheet under the head "Payments Against Ongoing Sponsored Projects/Schemes"

8. RETIREMENT BENEFITS

- 8.1 Liability towards gratuity payable on death/retirement of employees is accrued based on actuarial valuation.
 8.2 Provision for accumulated leave encashment benefit to the employees is accrued and computed on the assumption that employees are entitled to receive benefit as at each year end.
 8.3 Provision for accumulated Pension Liabilities on existing Active employees, existing pensioners & family pensioners is accrued on actuarial valuation.

9. TAXATION

- 9.1 TDS on payments to non-residents against Library Journals subscription etc. is made at the exchange rate applicable on transaction date.
 9.2 Since there is no taxable income as per the provisions of Income Tax Act 1961, provision for Income Tax has not been made.

Date: 31-07-2024
 Place: Prayagraj



(Durgam Qiri)
 Registrar
 हरिश्चन्द्र अनुसंधान संस्थान
 इलाहाबाद


For EH Ansari & Co.
 Chartered Accountants
 (Ekramul Haque Ansari)
 Proprietor
 C-16
 GTB Nagar
 Prayagraj
 Chartered Accountants

(Dileep Jatkar)
 Acting Director
 कार्यकारी निदेशक/Acting Director
 हरिश्चन्द्र अनुसंधान संस्थान
 Harish-Chandra Research Institute
 उत्तमन मार्ग, मुंशी
 इलाहाबाद - 211008 (उ.प्र.), भारत

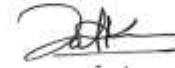
ACTION TAKEN ON AUDITOR'S REPORT - FY 2023-24

S.NO.	NOTES ON ACCOUNTS	COMPLIANCE
1.	The Institute maintains Asset register showing physical quantity, value & location of the Fixed Assets acquired during the year and they are in agreement with the books of account. No discrepancy was reported.	We will continue this process in the succeeding years.
2.	Income shown as Miscellaneous receipts, includes Rs.20,66,736 of Income Tax refund for the Financial Year 2017-18.	The Income Tax Department refunded the amount of TDS deducted on the FDR of the institute during the financial years 2017-18, 2018-19 & 2019-20. TDS deducted on FDRs during these periods was treated as expenditure of the Institute; hence this receipt is shown as Miscellaneous receipts.
3.	Interest relating to earlier years for Rs.77,99,561 not considered as accrued in relating periods, have been transferred to Capital Fund during the year.	Interest has arisen on account of maturity of 09 FDRs during this financial year and in order to match the interest figures as per Taxpayer Information Summary (TIS) 26AS of Income Tax Department; hence the Institute has transferred this interest to Capital fund.
4.	Balance of EMD, Imprest Account, Security Deposits, Sundry Creditor, Loan & Advances and Claims Recoverable etc. are subject to confirmation, reconciliation and consequential adjustments thereof.	It is a routine practice followed by the Institute during the finalization of Balance Sheet, wherein the parties are asked for confirmation of their EMDs, security deposits, and advance accounts, Loan & Advances, creditors and claims recoverable etc. So far there has been no dispute on any of the outstanding claim.
5.	Sundry Creditors include disputed amount of Rs.9,01,746 and Rs.6,35,720 is unclaimed of ex-staff and unclaimed amount of Rs.18,21,102 of parties for more than 3 years.	As some of the sundry creditors are not raising claims for more than 3 years and there are some disputed case which will be settled after considering the confirmation letters and meeting on the half yearly status of the Institution during the month of October-November 2024. We will surely settle this issue in the current financial year.
4.	Provisions for accumulated Pension Liabilities/Gratuity/Leave Encashment on existing Active employees & Pensioners have been provided by the Institute. As explained, no separate fund is maintained for this purpose.	The provision for pension, gratuity & leave encashment was calculated as per Actuarial Valuation which works out to Rs.45,89,56,455. The yearly retirement dues are supported by the Grant-in-Aid every year, no separate fund is maintained for this specific purpose.

Date: 03-09-24
Place: Prayagraj


(P. B. Singh)
IA & AO


(Durgam Giri)
Registrar


(Dileep Jatkar)
Acting Director



हरीश-चन्द्र अनुसंधान संस्थान

Harish-Chandra Research Institute

छतनाग मार्ग, झूँसी, प्रयागराज (इलाहाबाद) – 211 019

Chhatnag Road, Jhunsi, Prayagraj (Allahabad) – 211 019



प्लाज़्मा अनुसंधान संस्थान
Institute for **Plasma Research**

Bhat, Gandhinagar 382 428, Gujarat, (India)
भाट, गांधीनगर ३८२ ४२८, गुजरात, (भारत)



Audited Statements of Accounts
as at 31st March, 2024
Consolidated

Goyal Parul & Co.

Chartered Accountants

H.O. : # 78, J Extension, 3rd Floor,
Near Guru Ramdass Nagar School
Laxmi Nagar, **DELHI**-110092,
Ph.: 91-7017759459, 9811324387

B.O. : # 7, Gitanjali Society, Ranip, **Ahmedabad**
: # B-11 Padam Arcade 2, Choki Sheri, **Surat**

E-mail : capgoyal@gmail.com, goyalparul.vb@gmail.com

INDEPENDENT AUDITORS'S REPORT

To
The Director,
Institute for Plasma Research
Bhat, Gandhinagar,
Gujarat-382428

We have audited the attached Financial Statements of **Institute for Plasma Research Consolidated, Bhat, Gandhinagar-382428** which comprises of Balance Sheet as at 31st March, 2024, the Statement of Income and Expenditure Account, the Statement of Receipt and Payments Account for the year ended on that date thereto.

Management Responsibility for the Financial Statements

The Institute's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and Receipts and Payments of the Institute in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 control 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.

Auditors Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards on auditing issued by Institute of Chartered Accountants of India. Those standards require that we comply with the ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Other Offices:

Dehradun | Chandigarh | Ludhiana | Pune | Ramgarh | Bhagalpur | Bhopal | Noida | Guwahati | Jabalpur | Nagpur
Bengaluru | Amravati | Noida | Gurgaon | Mumbai | Surat | Lucknow | Jamshedpur | Indore | Kolkata | Shamli |
Jaipur | Kathua | Leh Ladakh | Gwalior | Agartala | Vapi | Ahmedabad |



An audit involves performing procedures to obtain audits, evidence about the amounts and disclosures in the financial statements. An audit also includes assessing the appropriateness of policies used and the reasonableness of the accounting estimates made by management as well as evaluating the overall presentation of the financial statements. An audit also includes evaluating the appropriateness of accounting policies used. The procedure selected depend on the auditor's judgment including the assessment of risk of material misstatement of financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institute's preparation and fair presentation of the Financial Statements in order to design audit procedure that are appropriate in the circumstances. An Audit also include evaluating the appropriateness of accounting policies used and reasonableness of accounting estimates made by the management 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.

Opinion

In our opinion and to the best of our information and according to the explanation given to us, the Financial Statement 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.

- a) In case of Balance Sheet of the state of affairs of the Institute as at 31st March, 2024;
- b) In case of the Income and Expenditure Account, of the excess of Income over Expenditure for the year ended on that date;
- c) In case of Receipts and Payments Account of the receipt and payment for the year ended on that date.

Other Matters

Further to our comments as mentioned above, we have appended an **Annexure to the Audit Report** detailing our observation that we have brought to the attention of management for improvement in the Accounting records.

Date: 1st July, 2024
Place: Gandhinagar



For GOYAL PARUL & Co
Chartered Accountants
FRN No.- 016750N

(VIPUL BANSAL)
Partner
M.No-436956
UDIN-24436956BKHJCE1694

**INSTITUTE FOR PLASMA RESEARCH,
BHAT, GANDHINAGAR- 382 428**
(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)
Registration No.GUJ/88/GANDHINAGAR

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2024

<u>CORPUS/CAPITAL FUND AND LIABILITIES</u>	<u>SCH.</u>	<u>2023-2024</u>	<u>2022-2023</u>
CORPUS/CAPITAL FUND	1	7,00,86,10,438.00	7,11,70,34,430.00
RESERVES AND SURPLUS	2	13,59,65,53,678.00	23,34,26,92,028.00
EARMARKED/ ENDOWMENT FUNDS	3	23,59,20,505.00	7,84,01,024.00
CURRENT LIABILITIES AND PROVISIONS	4	7,55,61,48,080.00	6,58,89,52,859.00
TOTAL		28,39,72,32,701.00	37,12,70,80,341.00
ASSETS			
FIXED ASSETS	5	8,93,86,77,878.00	15,53,02,03,196.00
CURRENT ASSETS, LOANS, ADVANCES ETC.	6	19,45,85,54,823.00	21,59,68,77,145.00
TOTAL		28,39,72,32,701.00	37,12,70,80,341.00
Excess of Income over Expenditure			
SIGNIFICANT ACCOUNTING POLICIES	13		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	14		

As per our report of even date attached.

For Goyal Parul & Co
Chartered Accountants
Firm Registration No.016750N

(Signature)

(Dr. Shashank Chaturvedi) (Dr. Subroto Mukherjee)
Director Dean

(Signature)

(Signature)

(F.A. Shah)
Accounts Officer-II

(Signature)

(Vipul Bansal)
Partner

Membership No.436956
UDIN-24436956BKHJCE1694

Place : Gandhinagar
Date : 01/07/2024



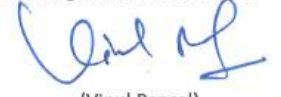
**INSTITUTE FOR PLASMA RESEARCH,
BHAT, GANDHINAGAR- 382 428**
(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)
Registration No.GUJ/88/GANDHINAGAR

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31ST MARCH, 2024

<u>A. INCOME</u>	<u>SCH.</u>	<u>2023-2024</u>	<u>2022-2023</u>
Grants- Department of Atomic Energy, Govt. of India	7	11,95,95,66,421.00	18,25,81,53,948.00
Interest Earned	8	8,02,54,909.00	10,35,60,901.00
Other Income	9	40,98,406.00	9,95,97,950.00
Scientific & Technical Receipts	8	8,20,59,974.00	
TOTAL (A)		12,12,59,79,710.00	18,46,13,12,799.00
B. EXPENDITURE			
Establishment Expenses	10	2,97,51,69,887.00	2,27,97,17,488.00
Other Administrative Expenses	11	69,07,30,507.00	96,74,88,349.00
Depreciation & Ammortisation of Intangible Assets	12	56,13,18,714.00	62,85,55,874.00
Less : Transfer from Corpus/Capital Fund		-56,13,18,714.00	-62,85,55,874.00
National Fusion Programme (Human Resource Development Expenses)		15,49,188.00	10,82,493.00
Cash Contribution to ITER IO		7,06,52,78,734.00	15,53,63,49,015.00
In-Kind Contribution to ITER IO		10,45,54,17,379.00	3,27,71,86,226.00
TOTAL (B)		21,18,81,45,695.00	22,06,18,23,571.00
Balance being excess of Income over Expenditure/ (Excess of Expenditure over Income)		(9,06,21,65,985.00)	(3,60,05,10,772.00)
Transfer to Corpus Fund for addition to Movable & Immovable Properties		45,31,20,357.00	59,45,70,620.00
Transfer From Corpus Fund for w/off to Movable & Immovable Properties		45,245.00	25,58,971.00
Transfer to/from unspent Grant A/c		(9,51,52,41,097.00)	(4,19,25,22,421.00)
SIGNIFICANT ACCOUNTING POLICIES	13		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	14		

As per our report of even date attached.

For Goyal Parul & Co
Chartered Accountants
Firm Registration No.016750N


(Vipul Bansal)

Partner
Membership No.436956
UDIN-24436956BKHJCE1694


(Dr. Shashank Chaturvedi)
Director


(Dr. Subroto Mukherjee)
Dean

F.A. Shah
(Falguni Shah)
Accounts Officer-II

Place : Gandhinagar
Date : 01/07/2024



INSTITUTE FOR PLASMA RESEARCH, (Conso)
BHAT, GANDHINAGAR- 382 428
(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)
Registration No.GUJ/88/GANDHINAGAR

RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED ON 31ST MARCH, 2024

RECEIPTS	2023-2024	2022-2023	PAYMENTS	2023-2024	2022-2023
I. Opening Balances			I. Expenses		
a) Cash in hand	51.00	22,756.00	a) Establishment Expenses	1,99,91,13,353.00	1,85,15,94,616.00
b) Bank Balances			b) Administrative Expenses	67,81,41,257.00	96,82,22,684.00
i) In Current accounts	1,19,53,648.00	2,47,52,823.00	c) Interest Income paid to DAE	23,10,77,685.00	37,85,78,148.00
ii) In deposit accounts	74,49,61,536.00	2,58,02,05,247.00	d) Cash Contribution to ITER-10	7,06,52,78,734.00	15,53,63,49,015.00
iii) Savings accounts	2,09,853.00	31,02,990.00	e) Sci & Tech receipts transferred to DAE	-	-
			f) In-Kind-Contribution to ITER-10	31,47,39,783.00	-
			II. Exp. on Fixed Assets, Cap. WIP & Others		
II. Grant Received			a) Purchase of Fixed Assets & other exp.	45,41,82,796.00	31,24,04,440.00
a) From Govt. of India- DAE	11,96,71,72,799.00	18,25,81,87,912.00	b) Expenditure on Capital WIP	3,65,73,95,881.00	2,34,83,52,481.00
III. Interest Received			III. Refund of Surplus money/Loans		
a) On Bank Deposits	7,75,72,891.00	13,17,06,461.00	a) Deposits with Government Auth. & Suppliers	-	4,61,810.00
b) Loans, Advances etc.	18,23,947.00	28,21,064.00	b) Payments against Earmarked Funds	19,29,29,830.00	13,24,80,762.00
c) Int on LT Refund	60,737.00	51,561.00	c) Security Deposits	1,17,25,352.00	92,31,417.00
IV. Other Income			IV. Other Payments (Specify)		
a) Misc Income	21,04,120.00	41,11,372.00	a) Advances to Contractors & Suppliers (Including Adv. for Capital Works)	19,99,44,042.00	8,55,85,318.00
b) Royalty & Transfer Fee Income	19,94,286.00	23,03,281.00	b) Stock (Change in closing Bal.)	(38,79,654.00)	-
c) Scientific & Technical Receipts	8,20,59,974.00	9,29,56,529.00	c) Payment of LT Advances to Empl.	-	1,00,000.00
V. Any Other receipts			d) Unspent fund refund to IPR	76,06,378.00	33,964.00
a) Amount received for Earmarked / Endowment Funds	35,04,49,311.00	19,06,68,022.00	e) Others (Including Inter Branch)	1,70,26,194.00	4,22,16,965.00
b) Security Deposits	54,56,776.00	1,81,52,577.00	e) National Fusion Programm (HRD Exp)	1549188	1082493
c) Stock (Change in closing Bal.)	22,207.00	2,96,953.00	a) Cash in hand	-	51.00
d) Advances to Contractors & Suppliers (Including Adv. for Capital Works)	2,39,17,72,135.00	1,10,99,65,983.00	b) Bank Balances		
e) Receipt of LT Adv. to Empl.	20,47,955.00	24,45,975.00	i) In Current accounts	64,83,648.00	1,19,53,648.00
f) Sale of Capital Assets	45,245.00	10,15,000.00	ii) In deposit accounts	83,81,51,552.00	74,49,61,536.00
g) Deposits with Government Auth. & Suppliers	10,00,000.00	-	iii) Savings accounts	11,20,802.00	2,09,853.00
h) Others (Including Inter Branch)	3,18,79,350.00	10,52,695.00			
TOTAL	15,67,25,86,821.00	22,42,38,19,201.00		15,67,25,86,821.00	22,42,38,19,201.00

A. S. Chaturvedi
(Dr. Shashank Chaturvedi)
Director

Dr. Subroto Mukherjee
(Dr. Subroto Mukherjee)
Dean

F.A. Shah
(Falguni Shah)
Accounts Officer-II

For Goyal Parul & Co
Chartered Accountants
Firm Registration No.0167500
Vipul Bansal
(Vipul Bansal)
Partner
Membership No.436956
UDIN-24436956BKHICE1694

Place : Gandhinagar
Date : 01/07/2024



**INSTITUTE FOR PLASMA RESEARCH,
BHAT, GANDHINAGAR- 382 428**
(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)
Registration No.GUJ/88/GANDHINAGAR

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

PARTICULARS	2023-2024		2022-2023	
SCHEDULE 1 - CORPUS/CAPITAL FUND :				
Balance as at the beginning of the year		7,11,70,34,430.00		7,15,35,78,655.00
Add : Contribution towards Corpus/Capital Fund	45,31,20,357.00		59,45,70,620.00	
Less : Adjustment to Fixed Assets In-Kind Support from External Agencies				
(Deduct) : Depreciation & Ammortisation charged on Capital Assets for FY 2023-24 transferred to Income & Expenditure A/c	(56,13,18,714.00)		(62,85,55,874.00)	
Addition/Deduction in Fixed Assets during the year (transfer to/from I & E Account)	2,25,635.00	(10,84,23,992.00)	25,58,971.00	(3,65,44,225.00)
BALANCE AS AT 31ST MARCH, 2024		7,00,86,10,438.00		7,11,70,34,430.00
SCHEDULE 2 - RESERVE AND SURPLUS :				
1. Unspent Grant :				
a) As per last Account	23,34,26,92,028.00		27,91,37,92,597.00	
Less : Previous year Interest income traf to DAE	(4,61,28,013.00)		(37,85,78,148.00)	
Addition/Deduction during the year (transfer to/from I & E A/c)	(9,51,52,41,097.00)		(4,19,25,22,421.00)	
Previous Year Depreciation on W/off to Movable & Immovable Properties	1,80,390.00			
Addition/Deduction during the year	(18,49,49,630.00)	13,59,65,53,678.00	-	23,34,26,92,028.00
2. Interest earned on Unspent Grant (ITER INDIA FUND):				
As per last Account				
Addition/Deduction during the year (transfer from I & E A/c)				
BALANCE AS AT 31ST MARCH, 2024		13,59,65,53,678.00		23,34,26,92,028.00



**INSTITUTE FOR PLASMA RESEARCH,
BHAT, GANDHINAGAR- 382 428**
(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)
Registration No.GUJ/88/GANDHINAGAR

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024
SCHEDULE-3A - ENDOWMENT FUND

Dr.Parvez Guzdar Memorial Endowment Fund	2023-2024	2022-2023
a) Opening Balance of the fund	-	5,65,689
b) Additions to the Funds		
i. Donation/Grants		
ii. Income from Investments made on account of fund	-	23,438
iii. Other additions		
TOTAL (a+b)	-	5,89,127
c) <u>Utilisation/Expenditure towards objectives of the fund</u>		
i. Revenue Expenditure		
<i>Dr.Parvez Guzdar Memorial award for Plasma physics</i>	-	5,89,127
ii. Capital Expenditure		
TOTAL (c)	-	5,89,127
NET BALANCE AS AT THE YEAR END (a+b-c)	-	-

Represented by

Cash And Bank Balance	-	-
Investments - FD with SBI	-	-
Interest Accrued but not due	-	-
	-	-
	-	-
CURRENT YEAR (2023-2024)	-	-



**INSTITUTE FOR PLASMA RESEARCH,
BHAT, GANDHINAGAR- 382 428**
(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)
Registration No.GUJ/88/GANDHINAGAR

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

SCHEDULE 3B - EARMARKED/ ENDOWMENT FUNDS :	a) Opening Balance of the Fund 01-04-2023	b) Additions to the Funds	TOTAL (a+b)	c)Utilisation/ Expenditure towards objectives of funds	NET BALANCE AS AT 31ST MARCH, 2024 (a+b-c)	NET BALANCE AS AT 31ST MARCH, 2023
Sponsored Projects						
1 9106 BRNS - EPIA - AD	38,876.00	-	38,876.00	-	38,876.00	38,876.00
2 9109 TIFAC - EMF	3,20,782.00	-	3,20,782.00	-	3,20,782.00	3,20,782.00
3 9204 DST - DADD	96,097.00	-	96,097.00	-	96,097.00	96,097.00
4 9222 BRNS-SRC-OIA-SP	30,01,566.00	-	30,01,566.00	-	30,01,566.00	30,01,566.00
5 9224 INSA Senior Scientist Position	99,058.00	1,00,000.00	1,99,058.00	1,00,493.00	98,565.00	99,058.00
6 9335 FCIPT MOEF	3,59,382.00	-	3,59,382.00	-	3,59,382.00	3,59,382.00
7 9339 VSSC-MoU-IPR	-	-	-	-	-	-
8 9347 FCIPT-DST-TEX	1,99,434.00	-	1,99,434.00	-	1,99,434.00	1,99,434.00
9 9352 FCIPT-IISUPNS	8,32,369.00	-	8,32,369.00	-	8,32,369.00	8,32,369.00
10 9355 FCIPT-LXM	2,55,885.00	-	2,55,885.00	1,99,013.00	56,872.00	2,55,885.00
11 9357 FCIPT-AAU-DBD	3,39,563.00	-	3,39,563.00	-	3,39,563.00	3,39,563.00
12 9358 FCIPT-ABREF	93,531.00	-	93,531.00	-	93,531.00	93,531.00
13 9361 FCIPT-VEGPL	12,773.00	-	12,773.00	-	12,773.00	12,773.00
14 9363 FCIPT-NPCIL	48,670.00	-	48,670.00	-	48,670.00	48,670.00
15 9364 FCIPT-IITGN-INP	-	-	-	-	-	-
16 9365 FCIPT-PSED-SERB-CZTS	65,319.00	-	65,319.00	65,319.00	-	65,319.00
17 9367 FCIPT CIPET	6,22,478.00	-	6,22,478.00	4,71,147.00	1,51,331.00	6,22,478.00
18 9368 Dr. Amreen Ara Hussain-DST Inspire	14,68,376.00	-	14,68,376.00	1,08,741.00	13,59,635.00	14,68,376.00
19 9369 AOARD	11,33,225.00	3,47,256.00	14,80,481.00	13,82,179.00	98,302.00	11,33,225.00
20 9370 CPIS-SAC-CP	23,09,571.00	-	23,09,571.00	-	23,09,571.00	23,09,571.00
21 9372 FCIPT-PSED-SU	1,96,813.00	-	1,96,813.00	-	1,96,813.00	1,96,813.00
22 9373 FCIPT-PSED-NU	1,24,688.00	-	1,24,688.00	-	1,24,688.00	1,24,688.00
23 9374 IPR-TBRL-CGN	3,34,677.00	-	3,34,677.00	3,34,677.00	-	3,34,677.00
24 9375 IPR-AAU-VS	1,03,456.00	-	1,03,456.00	-	1,03,456.00	1,03,456.00
25 9376 FCIPT-SPIX-III	1,34,94,539.00	-	1,34,94,539.00	46,52,199.00	88,42,340.00	1,34,94,539.00
26 9378 FCIPT-IXS-WMD	1,52,763.00	-	1,52,763.00	-	1,52,763.00	1,52,763.00
27 9379 FCIPT-APD-NSSPL	10,725.00	-	10,725.00	-	10,725.00	10,725.00
28 9380 FCIPT-APD-BN	(66,462.00)	-	(66,462.00)	48,680.00	(1,15,142.00)	(66,462.00)
29 9381 SERB-2020	1,50,000.00	-	1,50,000.00	-	1,50,000.00	1,50,000.00
30 9382 PSED-IGCAR-PS	29,44,898.00	-	29,44,898.00	1,76,765.00	27,68,133.00	29,44,898.00
31 9383 BRNS-Portal-OM	66,178.00	-	66,178.00	6,010.00	60,168.00	66,178.00
32 9384 FCIPT-UEA-FeAI	2,03,221.00	-	2,03,221.00	46,267.00	1,56,954.00	2,03,221.00
33 9385 EMC3-ITER Service Contract	32,36,724.00	17,79,136.00	50,15,860.00	3,85,222.00	46,30,638.00	32,36,724.00
34 9386 FCIPT-ACCUMAX	5,04,750.00	1,304.00	5,06,054.00	3,12,317.00	1,93,737.00	5,04,750.00
35 9387 RPY-SEBR	26,60,513.00	7,23,547.00	33,84,060.00	28,78,278.00	5,05,782.00	26,60,513.00
36 9388 ITER-SCPWG	51,56,920.00	73,42,475.00	1,24,99,395.00	-	1,24,99,395.00	51,56,920.00
37 9389 ICMR-AI	2,26,600.00	-	2,26,600.00	-	2,26,600.00	2,26,600.00
38 9389 Indian Council of Medical Research	-	-	-	-	-	-
39 9390 ECRIS-2022	-	-	-	-	-	-
40 9393 New AOARD	28,80,206.00	37,45,638.00	66,25,844.00	32,42,955.00	33,82,889.00	28,80,206.00
41 9394 IPR-GU/TEX	2,80,000.00	2,44,000.00	5,24,000.00	32,389.00	4,91,611.00	2,80,000.00
42 9396 FCIPT-APD-NUIP	3,64,000.00	793.00	3,64,793.00	1,24,127.00	2,40,666.00	3,64,000.00
43 9397 IPR-VED	-	8,00,000.00	8,00,000.00	1,11,501.00	6,88,499.00	-
44 9398 IPR-TPS-EXCEL	-	7,61,000.00	7,61,000.00	23,600.00	7,37,400.00	-
45 9401 DDFS-Sebin Augustin	-	2,10,000.00	2,10,000.00	-	2,10,000.00	-
46 9403 SAC-LN2-CRYO	-	33,80,000.00	33,80,000.00	67,600.00	33,12,400.00	-
47 9404 APD-AWES-1	-	13,80,000.00	13,80,000.00	-	13,80,000.00	-
48 9405 IPR-TARE-VJB	-	3,41,349.00	3,41,349.00	99,848.00	2,41,501.00	-
49 9406 APPJ-BIT	-	3,11,000.00	3,11,000.00	21,224.00	2,89,776.00	-
50 9915 DST/PAC	1,63,391.00	-	1,63,391.00	-	1,63,391.00	1,63,391.00
51 - DAE-LIGO	3,04,32,471.00	10,65,45,771.00	13,69,78,242.00	13,29,42,023.00	40,36,219.00	3,04,32,471.00
52 - DST-LIGO	2,89,600.00	-	2,89,600.00	-	2,89,600.00	2,89,600.00
53 - RAC-S (GU Project)	3,41,543.00	2,92,000.00	6,33,543.00	3,25,015.00	3,08,528.00	3,41,543.00
54 - IO TBM Project Fund	2,11,39,228.00	-	2,11,39,228.00	-	2,11,39,228.00	2,11,39,228.00



**INSTITUTE FOR PLASMA RESEARCH,
BHAT, GANDHINAGAR- 382 428**
(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)
Registration No.GUJ/88/GANDHINAGAR

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

SCHEDULE 3B - EARMARKED/ ENDOWMENT FUNDS :	a) Opening Balance of the fund 01-04-2023	b) Additions to the Funds	TOTAL (a+b)	c)Utilisation/ Expenditure towards objectives of funds	NET BALANCE AS AT 31ST MARCH, 2024 (a+b-c)	NET BALANCE AS AT 31ST MARCH, 2023
55 - IO-TA-C31TD20FI_TCVB	16,62,828.00	22,43,140.00	39,05,968.00	35,618.00	38,70,350.00	16,62,828.00
56 - IO-TA-C26TD17FI_DMS Cryolines	-	14,892.00	14,892.00	14,892.00	-	-
57 - IO-TA-4500000170_HNBV	-	16,99,75,081.00	16,99,75,081.00	30,099.00	16,99,44,982.00	-
58 - IO-LGA-2022-A-28 [PCR-1189]	2,90,57,735.00	98,06,313.00	3,88,64,048.00	3,88,64,048.00	-	2,90,57,735.00
59 - IO-TA-4500000171_H-X-Ray	-	11,60,593.00	11,60,593.00	47,983.00	11,12,610.00	-
60 - IO-TA-4500000179_TCWS	-	26,187.00	26,187.00	26,187.00	-	-
61 - IO-TA-4500000180_ITER AD5	25,84,297.00	78,47,236.00	1,04,31,533.00	60,846.00	1,03,70,687.00	25,84,297.00
62 - IO-TA-4500000191_SCWS	-	59,94,691.00	59,94,691.00	9,55,351.00	50,39,340.00	-
63 - IO-TA-4500000198_CGV5	-	15,04,999.00	15,04,999.00	15,04,999.00	-	-
64 - IO-TA-4500000201_Rupture Disc Assembly	-	1,13,07,342.00	1,13,07,342.00	15,347.00	1,12,91,995.00	-
65 - IO-TA-4500000202_QCI Inox	-	-	-	47,580.00	(47,580.00)	-
Sub Total (a)	12,99,93,257.00	33,81,85,743.00	46,81,79,000.00	18,97,60,539.00	27,84,18,461.00	12,99,93,257.00
1 9069 F.C.I.P.T. - DST - UP	(8,20,592.00)	-	(8,20,592.00)	-	(8,20,592.00)	(8,20,592.00)
2 9081 F.C.I.P.T. - RHVPS	(1,14,50,056.00)	-	(1,14,50,056.00)	-	(1,14,50,056.00)	(1,14,50,056.00)
3 9095 F.C.I.P.T. - DST2	(55,69,425.00)	-	(55,69,425.00)	-	(55,69,425.00)	(55,69,425.00)
4 9164 BARC - EED - Project	(15,50,420.00)	-	(15,50,420.00)	-	(15,50,420.00)	(15,50,420.00)
5 9203 DST - TSG - GYRO- RF	(20,26,752.00)	-	(20,26,752.00)	-	(20,26,752.00)	(20,26,752.00)
6 9211 DGFS-PHD	(2,94,12,807.00)	1,15,20,000.00	(1,78,92,807.00)	13,24,451.00	(1,92,17,258.00)	(2,94,12,807.00)
7 9215 DST-WOSA	(6,68,809.00)	-	(6,68,809.00)	-	(6,68,809.00)	(6,68,809.00)
8 9216 DST-INSPIRE	(60,009.00)	60,009.00	-	-	-	(60,009.00)
9 9226 IPR-DDT-TBRL	-	-	-	-	-	-
10 9227 APD-CEBS	-	-	-	-	-	-
11 9306 FCIPPT-DST-IPT	(90,254.00)	-	(90,254.00)	-	(90,254.00)	(90,254.00)
12 9334 FCIPPT-DST INT ITALY	(2,63,449.00)	2,63,449.00	-	-	-	(2,63,449.00)
13 9337 FCIPPT-CSMCRH-MoU	-	-	-	-	-	-
14 9343 DST-PKK-GITA	(3,17,725.00)	-	(3,17,725.00)	-	(3,17,725.00)	(3,17,725.00)
15 9391 PSAA-2022	-	-	-	-	-	-
16 9395 DDFS-PHD-Tapan Kumar	6,38,065.00	-	6,38,065.00	7,39,516.00	(1,01,451.00)	6,38,065.00
17 9399 DDFS-PHD-Priyanka Tiwari	-	2,10,000.00	2,10,000.00	3,07,257.00	(97,257.00)	-
18 9400 DDFS-Jeet Vijay Saha	-	2,10,000.00	2,10,000.00	2,83,210.00	(73,210.00)	-
19 9402 IPR-SPL1	-	110.00	110.00	5,14,857.00	(5,14,747.00)	-
Sub Total (b)	(5,15,92,233.00)	1,22,63,568.00	(3,93,28,665.00)	31,69,291.00	(4,24,97,956.00)	(5,15,92,233.00)
Dr. Parvez Guzdar Fund (3a)	-	-	-	-	-	-
BALANCE FOR YEAR 2022-23 (3a + 3b)	7,84,01,024.00	35,04,49,311.00	42,88,50,335.00	19,29,29,830.00	23,59,20,505.00	7,84,01,024.00



**INSTITUTE FOR PLASMA RESEARCH,
BHAT, GANDHINAGAR- 382 428**
(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)
Registration No.GUJ/88/GANDHINAGAR

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

PARTICULARS	2023-2024	2022-2023
SCHEDULE 4 - CURRENT LIABILITIES AND PROVISIONS:		
A. CURRENT LIABILITIES :		
1. Sundry Creditors		
a) For Goods	30,12,686.00	30,12,686.00
b) Others	58,250.00	11,20,694.00
2. Other Current Liabilities	-	-
a) Security Deposits	1,72,05,678.00	2,34,58,254.00
b) Other Liabilities	96,60,657.00	47,08,248.00
c) Outstanding Expenses	5,25,54,620.00	4,49,21,195.00
d) Salary Payable	9,16,71,750.00	7,82,80,750.00
e) Gratuity / Pension Contribution Payable to DAE	9,85,084.00	-
3) Divisions	-	-
a) CPP-IPR	-	19,086.00
a) ITER-India	-	1,61,24,763.00
a) IPR Ac	-	-
TOTAL (A)	17,51,48,725.00	17,16,45,676.00
B. PROVISIONS		
1. Gratuity	51,77,12,545.00	48,91,81,730.00
2. Superannuating/Pension	6,12,87,98,621.00	5,33,32,58,801.00
3. Accumulated Leave Encashment	73,44,88,189.00	59,48,66,652.00
	-	-
	-	-
TOTAL (B)	7,38,09,99,355.00	6,41,73,07,183.00
TOTAL (A+B)	7,55,61,48,080.00	6,58,89,52,859.00



SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024											
SCHEDULE 5 - FIXED ASSETS											
DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Cost as at beginning of the year	Addition during the year	Ded./Adj during the year	Cost as at the year end	Up-to beginning of the year	for the year	on deductions/Adj	Total up to the year end	As at the Current year - end	As at the Previous year - end
A. FIXED ASSETS:											
1 LAND:											
a) Freehold		4,36,440.00	-	-	4,36,440.00	-	-	-	-	4,36,440.00	4,36,440.00
1. Bhat Land		56,75,519.00	-	-	56,75,519.00	-	-	-	-	56,75,519.00	56,75,519.00
2.GIDC Land		83,52,433.00	-	-	83,52,433.00	-	-	-	-	83,52,433.00	83,52,433.00
2 BUILDINGS:											
On Freehold Land											
a) Additional Building	1.63%	9,29,41,236.00	-	-	9,29,41,236.00	1,27,28,480.00	15,14,943.00	-	1,42,43,423.00	7,86,97,815.00	8,02,12,756.00
b) Approach Road	1.63%	39,27,112.00	-	-	39,27,112.00	7,36,138.00	64,012.00	-	8,00,150.00	31,26,962.00	31,90,974.00
c) Bhat Main Building/ADMIN	1.63%	23,99,47,239.00	-	-	23,99,47,239.00	9,51,64,627.00	39,29,860.00	-	9,90,94,487.00	14,08,52,752.00	14,47,82,612.00
d) Canteen Building	1.63%	4,23,16,945.00	-	-	4,23,16,945.00	10,34,649.00	6,89,766.00	-	17,24,415.00	4,05,92,530.00	4,12,82,296.00
e) FCPT Building	1.63%	8,83,76,228.00	-	-	8,83,76,228.00	1,59,39,202.00	14,40,533.00	-	1,73,79,735.00	7,09,96,493.00	7,24,37,026.00
f) Guest House/Hostel Building	1.63%	6,34,10,013.00	-	-	6,34,10,013.00	1,32,24,222.00	10,54,058.00	-	1,42,78,280.00	4,91,31,733.00	5,01,85,791.00
g) HVAC Building	1.63%	1,21,77,052.00	-	-	1,21,77,052.00	14,34,312.00	1,98,485.00	-	16,32,797.00	1,05,44,255.00	1,07,42,740.00
h) ITER Lab Building	1.63%	22,00,08,627.00	-	-	22,00,08,627.00	3,59,86,844.00	35,86,139.00	-	3,95,72,988.00	18,04,35,644.00	18,40,21,783.00
i) Laboratory & Auxil. Building	1.63%	80,46,21,922.00	-	-	80,46,21,922.00	5,92,05,641.00	1,33,23,475.00	-	7,25,29,116.00	73,20,92,806.00	74,54,16,281.00
j) MSH Building	1.63%	1,76,23,290.00	-	-	1,76,23,290.00	24,32,934.00	2,87,260.00	-	27,20,194.00	1,49,03,096.00	1,51,90,356.00
k) Pre Feb Building	1.63%	1,35,64,065.00	-	-	1,35,64,065.00	14,51,463.00	2,21,095.00	-	16,72,558.00	1,18,91,507.00	1,21,12,602.00
l) Staff quarters	1.63%	28,55,711.00	-	-	28,55,711.00	18,38,646.00	46,548.00	-	18,85,194.00	9,70,517.00	10,17,065.00
3 COMPUTER / PERIPHERALS*	16.21%	88,92,21,788.00	8,81,69,011.00	22,40,169.00	97,51,50,630.00	67,36,91,932.00	8,30,78,240.00	21,28,161.00	75,46,42,011.00	22,05,08,619.00	21,55,29,856.00
4 ELECTRIC INSTALLATION	4.75%	6,28,56,039.00	27,800.00	-	6,28,83,839.00	2,16,02,248.00	26,75,960.00	-	2,42,78,208.00	3,86,05,631.00	4,12,53,791.00
5 FURNITURE, FIXTURES	6.33%	11,64,55,675.00	17,73,011.00	-	11,82,28,686.00	8,10,71,326.00	58,73,161.00	-	8,69,44,487.00	3,12,84,199.00	3,53,84,349.00
6 OFFICE/GEN. EQUIPMENTS	4.75%	8,14,76,827.00	10,82,052.00	-	8,25,58,889.00	4,33,58,074.00	32,45,024.00	-	4,66,03,098.00	3,59,55,791.00	3,81,38,751.00
7 LIBRARY BOOKS/ JOURNALS	4.75%	45,97,49,731.00	3,11,70,207.00	-	49,09,19,938.00	20,56,58,316.00	1,87,88,025.00	-	22,44,46,341.00	26,64,73,597.00	25,40,91,415.00
8 PLANT MACHINERY & EQUIPMENTS											
a) Scientific Equipments	4.75%	9,42,20,42,569.00	32,02,14,078.00	7,800.00	9,74,22,48,847.00	4,46,20,80,118.00	39,97,11,626.00	6,242.00	4,86,17,85,502.00	4,88,04,63,345.00	4,95,99,62,452.00
b) Workshop Equipments	4.75%	91,80,881.00	-	-	91,80,881.00	55,14,179.00	3,01,094.00	-	58,15,273.00	33,65,883.00	36,66,977.00
c) CPP Machinery & Equip.	4.75%	1,01,23,804.00	-	-	1,01,23,804.00	93,86,629.00	(1,828.00)	-	93,84,801.00	7,39,003.00	7,37,175.00
d) Workshop Tools	4.75%	1,60,070.00	-	-	1,60,070.00	1,54,458.00	1,086.00	-	1,55,544.00	4,526.00	5,612.00
e) CPP Mechanical Works	4.75%	3,94,390.00	-	-	3,94,390.00	377048	0	0	3,77,048.00	17,342.00	17,342.00
CURRENT YEAR		12,66,78,95,606.00	44,24,36,169.00	22,47,969.00	13,10,80,83,806.00	5,74,40,71,486.00	54,00,28,562.00	21,34,403.00	6,28,19,65,645.00	6,82,61,18,437.00	6,92,38,24,395.00
B. INTANGIBLE ASSETS											
1 Computer Softwares*		28,15,79,317.00	1,04,57,567.00	-	29,20,36,884.00	26,02,91,891.00	78,61,857.00	-	26,81,53,748.00	2,38,83,136.00	2,12,87,426.00
2 Patents		81,380.00	2,94,937.00	-	3,76,317.00	81,380.00	2,14,167.00	-	2,95,547.00	80,770.00	-
CURRENT YEAR		28,16,60,697.00	1,07,52,504.00	-	29,24,13,201.00	26,09,73,271.00	80,76,024.00	-	26,84,49,295.00	2,39,63,906.00	2,12,87,426.00



SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024											
SCHEDULE 5 - FIXED ASSETS											
DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Cost as at beginning of the year	Addition during the year	Ded./Adj during the year	Cost as at the year end	Up-to beginning of the year	for the year	on deductions/Adj	Total up to the year end	As at the Current year - end	As at the Previous year - end
C. ASSETS AT IGCAR											
1 Building	1.63%	3,35,67,457.00	-	-	3,35,67,457.00	54,72,527.00	5,47,149.00	-	60,19,676.00	2,75,47,781.00	2,80,94,930.00
2 Computers	15.21%	1,67,738.00	-	-	1,67,738.00	1,59,351.00	-	-	1,59,351.00	8,387.00	8,387.00
3 Office Furniture at IGCAR	6.33%	4,84,673.00	-	-	4,84,673.00	1,92,449.00	30,680.00	-	2,23,129.00	2,61,544.00	2,92,724.00
4 Office & General Equipment	4.75%	1,92,46,116.00	-	-	1,92,46,116.00	85,20,731.00	9,14,190.00	-	94,34,921.00	98,11,195.00	1,07,25,385.00
5 Scientific Equipments at IGCAR	4.75%	20,70,54,464.00	-	-	20,70,54,464.00	8,90,69,209.00	1,01,40,708.00	-	9,92,09,917.00	10,78,44,547.00	11,79,85,255.00
CURRENT YEAR		26,05,20,448.00	-	-	26,05,20,448.00	10,34,14,267.00	1,16,32,727.00	-	11,50,46,994.00	14,54,73,454.00	15,71,06,181.00
D. ASSETS -External Projects											
1 COMPUTER / PERIPHERALS*	16.21%	26,35,247.00	-	-	26,35,247.00	25,24,691.00	-	-	25,24,691.00	1,10,556.00	1,10,556.00
2 OFFICE/GEN. EQUIPMENTS	4.75%	4,71,106.00	-	-	4,71,106.00	2,87,251.00	20,317.00	-	3,07,568.00	1,63,538.00	1,83,855.00
3 FURNITURE, FIXTURES	6.33%	5,04,198.00	-	-	5,04,198.00	4,69,447.00	2,951.00	-	4,72,398.00	31,800.00	34,751.00
4 Scientific Equipments	4.75%	3,37,82,937.00	-	-	3,37,82,937.00	1,94,76,065.00	15,58,133.00	-	2,10,34,198.00	1,27,48,739.00	1,43,06,872.00
CURRENT YEAR		3,73,93,488.00	-	-	3,73,93,488.00	2,27,57,454.00	15,81,401.00	-	2,43,38,855.00	1,30,54,633.00	1,46,36,034.00
D. CAPITAL WORK-IN-PROGRESS		8,41,33,49,162.00	4,46,01,47,478.00	10,94,34,29,192.00	1,93,00,67,448.00	-	-	-	-	1,93,00,67,448.00	8,41,33,49,162.00
TOTAL		21,66,08,19,401.00	4,91,33,36,151.00	10,94,56,77,161.00	15,62,84,78,391.00	6,13,06,16,478.00	56,13,18,714.00	21,94,403.00	6,68,98,00,789.00	8,93,86,77,878.00	15,53,02,03,196.00
PREVIOUS YEAR		21,90,08,04,732.00	4,05,64,43,164.00	4,70,35,97,774.00	21,25,36,50,122.00	5,38,35,40,353.00	61,15,32,477.00	1,21,89,006.00	5,98,28,83,824.00	15,27,07,66,298.00	



**INSTITUTE FOR PLASMA RESEARCH,
BHAT, GANDHINAGAR- 382 428**
(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)
Registration No.GUJ/88/GANDHINAGAR

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

PARTICULARS	2023-2024	2022-2023
SCHEDULE 6 - CURRENT ASSETS, LOANS, ADVANCES ETC:		
A. CURRENT ASSETS :		
1 <u>Inventories:</u>		
a) Stores and spares	10,38,50,267.00	10,77,52,128.00
2 <u>Sundry Debtors:</u>	-	-
a) Debts outstanding for a period exceeding six months	4,90,000.00	4,90,000.00
b) Debts outstanding for a period less than six months	1,07,08,855.00	2,07,65,261.00
c) Others	-	-
3 <u>Cash balances in hand</u> (including cheques/drafts and imprest)	-	51.00
4 <u>Bank Balances:</u>	-	-
a) <u>With Scheduled Banks:</u>	-	-
- <u>On Current Accounts</u>	-	-
State Bank of India, IPR.Branch, Ahemdabad A/c.30185519770	27,23,925.00	71,75,792.00
State Bank of India, IPR.Branch, Ahemdabad A/c.30360884053	20,01,796.00	7,38,564.00
State Bank of India, Naroda Branch, Ahemdabad A/c.10159920115	10,15,188.00	36,58,808.00
State Bank of India, Naroda Branch, Ahemdabad A/c.30360272380	7,32,739.00	3,57,284.00
State Bank of India, A/c No.35052592927	10,000.00	23,200.00
State Bank of India, A/c No.39503998940 (GEM A/c)	-	-
Reserve Bank of India A/c No.10686601002	1.00	4.00
- <u>On Deposit Accounts</u>	-	-
State Bank of India	83,81,51,552.00	74,49,61,536.00
- <u>On Savings Accounts</u>	-	-
State Bank of India, A/c No. 30767137485	10,63,058.00	13,781.00
SBI (ECRIS-2022) A/c No.40851877961	-	1,85,422.00
State Bank of India, A/c No. 31012661865	57,743.00	10,646.00
	-	-
TOTAL (A)	96,08,05,124.00	88,61,32,477.00
B. LOANS, ADVANCES AND OTHER ASSETS :		
1 <u>Loans:</u>		
a) Staff		
House Building Advance (Including accrued interest)	1,68,61,448.00	1,88,90,745.00
Computer Advance (Including accrued interest)	21,60,502.00	29,59,119.00
Vehicle Advance (Including accrued interest)	8,40,471.00	9,79,573.00
2 <u>Advances and amounts recoverable in cash or in kind or for value to be received:</u>	-	-
a) Advances to Non Govt. Contractors & Suppliers (Including adv. For Capital Works)	18,20,25,74,638.00	20,50,59,09,733.00
b) Advances to Govt.Institutions/Organisations (Refer Note 5 of Schedule-14)	20,33,00,685.00	9,07,88,104.00
c) Deposit with Government Authorities	1,73,66,645.00	1,83,50,645.00
d) Deposit with Others	69,28,592.00	69,28,592.00
e) TDS Receivable	14,80,331.00	14,85,178.00
f) Patents Applied for	2,63,400.00	5,74,644.00
g) Advance for Travelling Expenses	52,41,789.00	6,03,103.00
h) General Advance *	9,57,715.00	25,70,273.00
i) IGST/SGST/CGST Receivable	515.00	-
j) LTC Advance	10,77,830.00	14,35,313.00
k) Refixation Recovery	2,83,83,300.00	3,37,69,962.00
l) CPP-IPR	-	-
m) Medical Recovery	916.00	-
n) IPR	-	1,61,43,850.00
n) CPP-NPS	-	7,57,929.00
p) Prepaid Expense	36,33,775.00	36,37,191.00
o) ITER-India	-	-
3 <u>Income Accrued:</u>	-	-
a) On Bank Fixed Deposits	66,77,147.00	49,60,714.00
TOTAL (B)	18,49,77,49,699.00	20,71,07,44,668.00
TOTAL (A+B)	19,45,85,54,823.00	21,59,68,77,145.00

* Gratuity amount withhold against recoveries to be made from the respective employees



**INSTITUTE FOR PLASMA RESEARCH,
BHAT, GANDHINAGAR- 382 428**
(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)
Registration No.GUJ/88/GANDHINAGAR

SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2024

PARTICULARS	2023-2024	2022-2023
SCHEDULE 7 - GRANTS/SUBSIDIES :		
(Irrevocable Grants & Subsidies Received)		
1) Central Government (Dept. of Atomic Energy, Govt. of India)	11,95,95,66,421.00	18,25,81,53,948.00
TOTAL	11,95,95,66,421.00	18,25,81,53,948.00
SCHEDULE 8 - INTEREST EARNED :		
1) On Term Deposits & Savings Deposits:		
a) With Scheduled Banks- State bank of India	7,93,12,208.00	10,23,95,342.00
2) On Loans:	-	-
a) Employees/Staff	-	-
- On Vehicle Advance	21,553.00	29,323.00
- On Computer Advance	34,836.00	53,609.00
- On House Building Advance	8,25,575.00	10,31,066.00
3) Interest on TDS refund	60,737.00	51,561.00
TOTAL	8,02,54,909.00	10,35,60,901.00
SCHEDULE 9 - OTHER INCOME :		
1) Miscellaneous Income	17,81,714.00	37,58,129.00
2) Rent	3,22,406.00	3,53,243.00
3) Royalty & Technology Transfer Fee Income	11,72,000.00	18,35,500.00
4) Other receipts for Facility utilisation	8,22,286.00	4,67,781.00
5) Surplus on Sale of Assets	-	2,26,768.00
6) Scientific & Technical Receipts	-	-
a) Domestic	-	10,07,855.00
b) International	4,03,83,253.00	4,43,06,878.00
7) ITER Project Associates (IPAs) Receipts	4,16,76,721.00	4,76,41,796.00
TOTAL	8,61,58,380.00	9,95,97,950.00



**INSTITUTE FOR PLASMA RESEARCH,
BHAT, GANDHINAGAR- 382 428**
(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)
Registration No.GUJ/88/GANDHINAGAR

SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2024

PARTICULARS	2023-2024	2022-2023
SCHEDULE 10 - ESTABLISHMENT EXPENSES :		
a) Salaries and Wages	89,04,54,620.00	80,12,28,317.00
b) Allowances and Bonus	1,02,92,09,341.00	89,65,55,438.00
c) Contribution to Provident Fund (Including NPS Contribution)	7,54,29,261.00	7,14,49,020.00
d) Expenses on Employees' Retirement and Terminal Benefits	94,40,97,444.00	47,18,39,440.00
e) Medical Expenses	4,17,30,718.00	3,85,29,623.00
f) NPS charges	65,748.00	43,910.00
g) Staff Welfare Expenses	9,97,213.00	13,33,447.00
h) Less: PF Contribution Receipt for PF Trust on Option change CPF to GPF	-68,14,458.00	-12,61,707.00
TOTAL	2,97,51,69,887.00	2,27,97,17,488.00

SCHEDULE 11 - OTHER ADMINISTRATIVE EXPENSES ETC. :		
a) Admin/Office Exp	12,04,466.00	7,58,650.00
b) Advertisement and Publicity	15,19,824.00	16,33,269.00
c) Auditors Remuneration - Internal	80,533.00	2,06,500.00
d) Auditors Remuneration - Statutory	2,36,000.00	2,36,000.00
e) Bank Charges	6,18,776.00	4,32,791.00
f) Canteen Subsidy / Main	37,61,187.00	34,85,906.00
g) Collobrative Research Expenses	49,71,243.00	19,04,744.00
h) Electricity and Power	12,93,82,722.00	12,52,86,181.00
i) Expenses on Acedemic Programmes	47,97,496.00	45,25,029.00
j) Expenses on Seminar/Workshops	29,09,768.00	53,70,416.00
k) Honorarium	30,13,270.00	17,12,514.00
l) GST Expense A/c	-	10,16,053.00
l) Membership	22,653.00	38,383.00
m) Postage & Telegraph	1,45,967.00	1,86,129.00
n) Printing and Stationary	41,20,038.00	46,09,003.00
o) Professional/Legal Charges	40,83,636.00	33,57,847.00
p) Purchases- Consumable Stores & Spares	17,23,97,045.00	12,99,42,374.00
q) Reimbursement of Exp to IO	1,89,37,627.00	2,82,18,817.00
r) Remuneration & Wages	2,75,57,804.00	2,63,94,954.00
s) Rent, Rates and taxes	2,95,30,509.00	40,16,42,928.00
t) Repairs and Maintenance	14,73,95,620.00	11,41,72,747.00
u) Security Expenses	6,06,18,080.00	5,87,27,865.00
v) Service Charges on Scap Sale	43,850.00	1,09,589.00
w) TA to Candidate	48,404.00	-7,40,522.00
x) Technical & Professional Consultancy	16,72,883.00	40,78,930.00
y) Telephone and Trunck	40,13,750.00	40,99,497.00
z) Transport Hire Charges	1,79,70,735.00	1,79,44,971.00
aa) Travelling and conveyance Expenses	2,39,27,950.00	1,81,01,975.00
ab) Travelling Expenses-International	2,36,03,901.00	91,45,688.00
ac) Visiting Scientist Expenses	21,44,770.00	8,89,121.00

TOTAL

69,07,30,507.00

96,74,88,349.00

TOTAL EXPENSES

3,66,59,00,394.00

3,24,72,05,837.00



**INSTITUTE FOR PLASMA RESEARCH,
BHAT, GANDHINAGAR- 382 428**
(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)
Registration No.GUJ/88/GANDHINAGAR

SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2024

PARTICULARS	2023-2024	2022-2023
SCHEDULE 12 - DEPRECIATION ON FIXED ASSETS:		
a) Additional Office Building	15,14,943.00	15,14,943.00
b) Approach Road	64,012.00	64,012.00
c) Main Building/Admin Building	39,29,860.00	39,30,095.00
d) Canteen Building	6,89,766.00	6,89,766.00
e) FCIPT Building	14,40,533.00	14,40,533.00
f) Guest House / Hostel Building	10,54,058.00	10,54,058.00
g) HVAC Building	1,98,485.00	1,98,485.00
h) ITER Lab Building	35,86,139.00	35,86,139.00
i) Lab & Aux. Building	1,33,23,475.00	1,33,41,833.00
j) MSH Building	2,87,260.00	2,87,260.00
k) Pre-Fab Building	2,21,095.00	2,21,095.00
l) Staff Quarters Building	46,548.00	46,548.00
m) Computers/Peripherals	8,30,78,240.00	7,35,89,450.00
n) CPP-IPR Machinery & Equipment	(1,828.00)	1,60,091.00
o) CPP-IPR Mechanical Works	-	3.00
p) Electric Installations	26,75,960.00	27,08,430.00
q) Furniture & Fixture	58,73,161.00	59,14,739.00
r) Library Books/Journals	1,87,88,025.00	1,76,24,388.00
s) Office/General Equipments	32,45,024.00	32,65,863.00
t) Scientific Equipments	39,97,11,626.00	47,84,14,363.00
u) Workshop Equipments	3,01,094.00	3,15,376.00
v) Workshop Tools	1,086.00	1,086.00
TOTAL (A)	54,00,28,562.00	60,83,68,556.00
AMMORTISATION ON INTENGIBLE ASSETS :		
a) Computer Softwares	78,61,857.00	69,59,069.00
b) Patents	2,14,167.00	-
TOTAL (B)	80,76,024.00	69,59,069.00
ASSETS AT IGCAR		
a) Building	5,47,149.00	5,47,149.00
b) Office & General Equipment	9,14,190.00	9,14,190.00
c) Computer	-	(3,789.00)
d) Office Furniture at IGCAR	30,680.00	30,680.00
e) Scientific Equipments	1,01,40,708.00	1,01,40,708.00
TOTAL (C)	1,16,32,727.00	1,16,28,938.00
ASSETS -External Projects		
a) Computer	-	-
b) Computer Software	-	-
a) Office Equipment	20,317.00	20,316.00
b) Office Furniture	2,951.00	4,104.00
c) Scientific Equipments	15,58,133.00	15,74,891.00
TOTAL (D)	15,81,401.00	15,99,311.00
TOTAL (A+B + C + D)	56,13,18,714.00	62,85,55,874.00



**INSTITUTE FOR PLASMA RESEARCH,
BHAT, GANDHINAGAR- 382 428**
(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)
Registration No.GUJ/88/GANDHINAGAR

SIGNIFICANT ACCOUNTING POLICIES

SCHEDULE- 13:

1. BASIS FOR PREPARATION OF ACCOUNTS

The Financial statements are prepared on the historical cost convention, and on accrual method of Accounting, unless otherwise stated and on going concern basis.

2. INVENTORY VALUATION

Stores & spares are valued at the weighted average cost.

3. INVESTMENT

Investments are valued at cost.

4. FIXED ASSETS

a) Fixed Assets are recorded at cost which includes incidental expenses incurred up to the date of Commissioning of assets, net of liquidated damages/other recoveries prior to /post commissioning of the assets.

b) **Intangible Assets**

i) Softwares are recorded at cost which includes incidental expenses incurred up to the date of Commissioning.

ii) Patents are recorded at legal cost in the year in which granted. Legal cost includes Governemnet fees & lawyer's fees etc., incurred on getting patents.

5. DEPRECIATION

i) Depreciation is provided on Straight Line Basis at the following rates:

Sr	Particular	Rate of Depreciation
1	Building	1.63%
2	Plant Machinery & Equipments	4.75%
3	Furniture & Fixtures	6.33%
4	Office / Gen.Equipments	4.75%
5	Computers / Peripherals	16.21%
6	Electric Installation	4.75%
7	Library Books / Journals	4.75%

ii) Asset Costing Rs.5000.00 or less each are fully depreciated.

iii) Depreciation on additions to Assets other than Buildings and Library Books/Journals is provided on prorata basis from the month of addition. Depreciation on additions to Buildings and Library Books/Journals is provided at 50% of the applicable rate.

6. AMMORTISATION

i) Computer Softwares are ammortised during the period of six (6) years.

ii) Patents are ammortised during the period of 10 years from the date of application.

7. GOVERNMENT GRANTS

Government Grants are accounted for on the basis of the Income Approach on receipt basis. Grants received in respect of Fixed Assets are transferred to the Corpus Fund through the Income & Expenditure Account at the time of acquisition of Fixed Assets.

8. FOREIGN CURRENCY TRANSACTION

i) Foreign currency transactions during the year are recorded at rates of exchange prevailing on the date of transactions.

ii) Foreign Currency Assets and Liabilities are not translated into rupees at the rates of exchange prevailing on Balance-Sheet date, since this would have notional impact on unspent grant. Impact of not translation as above is not quantified.

9. CONTRIBUTIONS TO PROJECTS

Contributions to collaborative projects are accounted on the basis of the respective project agreements/Project Memorandum of Understanding. Further accounting for utilization of contribution given for collaborative projects is done on the basis of information regarding utilization received from partner organization.

10. EXTERNALLY FUNDED PROJECTS

Receipts & utilization for Externally Funded Projects are being accounted in a specific project account. On closure, surplus/deficit is being transferred to respective Agency/DAE.

11. RESEARCH & DEVELOPMENT

Revenue expenditure on research and development is charged against the grant of the year in which it incurred, Capital expenditure on research and development is shown as an addition to fixed assets. Expenditure on research and development resulting into tangible asset is accounted as fixed asset or intangible assets as the case may be.

12. RETIREMENT BENEFITS

Liability for all Retirement benefits like Pension, Gratuity, Leave Encashment, NPS Death Benefit are accounted for on actuarial valuation basis.

As per our report of even date attached.

Institute for Plasma Research
Bhat, Gandhinagar


(Dr. Shashank Chaturvedi)
Director


(Dr. Subroto Mukherjee)
Dean


(Falguni Shah)
Accounts Officer-II

For Goyal Parul & Co.,
Chartered Accountants
Firm Registration No.016750N


(Vipul Bansal)
Partner
Membership No. 436956
UDIN-244369568KHJCE1694

Place : Gandhinagar
Date : 01/07/2024



**INSTITUTE FOR PLASMA RESEARCH,
BHAT, GANDHINAGAR- 382 428**
(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)
Registration No.GUJ/88/GANDHINAGAR

NOTES TO THE ACCOUNTS

SCHEDULE- 14:

Hitherto, as per rules of ITER-India Empowered Board, separate set of accounts & records were to be maintained and separate Audited Statement of Accounts were to be presented for the ITER-India Project w.e.f. April 1, 2008. However in accordance with Department of Atomic Energy directive vide their letter No. 18/1/2010-R&D-II/9309 dated October 5, 2010, Audited Statements of Accounts for ITER-India project presented on branch accounting concept. Accordingly, balance of IPR being of current nature, is shown under Current Assets / Liabilities as the case may be.

2 CONTINGENT LIABILITIES :

- (i) Contingent Liabilities in respect of claims against the IPR not acknowledged as debts Rs.--NIL-- (Previous year - Rs.NIL).
(ii) Guarantees and Letter of Credits given by Bank on behalf of the Institute for Plasma Research is Rs.11419.70 Lakh (Previous Year Rs. 13340.34 Lakh).

3 CAPITAL COMMITMENTS

Estimated value of Contracts remaining to be executed on Capital Account and not provided for Rs.62989.85 Lakhs (Previous Year Rs.54674.57 Lakhs).

4 DEPRECIATION

Depreciation for the year 2022-2023 Rs.56,13,18,714.00 (Previous Year Rs. 62,85,55,874.00) has been debited to the Income & Expenditure Account and the like amount has been transferred from the Corpus Fund to the Income & Expenditure Account

5 ACCOUNTING OF PROJECT ASSETS

Fixed Assets set out in the Schedule-5 do not include Scientific Equipment of Rs.3,98,56,235.00 (Previous Year Rs. 3,98,56,235.00 as on 31.03.2024 purchased out of funds of closed sponsored projects as on 31.03.2022, held and used by Institute, as Project sanctions include stipulations that all such assets purchased out of the project funds will remain the property of the sponsors.

6 FOREIGN CURRENCY TRANSACTION

	2023-2024	2022-2023
i) Value of Imports Calculated on C.I.F. Basis :		
- Capital Goods	3,11,57,381.00	2,34,42,896.00
- Consumables & Spares	2,28,50,438.00	75,63,855.00
ii) Expenditure in foreign currency :		
- Travel	1,28,33,159.00	37,42,686.00
- Cash Contribution to ITER-Organisation	7,39,69,93,542.00	18,84,17,54,058.00
- Technical Consultancy	1,98,791.00	-
iii) Net Earning :		
- Value of Export F.O.B. basis	Nil	Nil
- Value of Export Services	8,20,59,974.00	9,19,48,674.00

7 Total demand outstanding of In-Cash Contribution to ITER Organisation as on 31.03.2024 is Euro 8,50,000.00 (Approx Rs.78.00 Crores taking SBI TT Selling rate Rs.91.48 per Euro as on 31.03.2024

8 One reactor for aprox. Rs. 8.00 Lacs (Rupees Eight Lacs) included in present value of Assets is lost. No provision is made for loss, as lower court has decided the case in favour of the Institute and the matter is pending before Hon.High Court of Gujarat.

9 No Insurance Policy is taken for the Movable & Immovable assets as per the usual practice.

10 Previous year's figures have been regrouped wherever necessary to correspond with the current year's figures.

11 Balances of Suppliers/Contractors are subject to confirmations & adjustment, if any.

As per our report of even date attached.

Institute for Plasma Research
Bhat, Gandhinagar


(Dr. Shashank Chaturvedi)
Director


(Dr. Subroto Mukherjee)
Dean


(Falguni Shah)
Accounts Officer-II

For Goyal Parul & Co.,
Chartered Accountants
Firm Registration No.016750N


(Vipul Bansal)
Partner

Membership No. 436956
UDIN-24436956BKHJCE1694



Annexure to the Audit Report

STATUTORY AUDIT OBSERVATION FOR F.Y 2023-24

IPR-GANDHINGAR

1. Unclaimed Security Deposits

Although more than five years have passed, the security deposits at IPR- Gandhinagar are still listed in the books of accounts without being claimed. Despite providing comments on these outstanding cases last year, the deposits continue to remain unresolved and recorded in the books.

S. No	Name of Party	Amount	Pending Since
1	Astor Inc [SD]	15,000	2015
2	Baba Industries - SD	500	2013
3	BOC India Ltd. (SD)	81,000	2015
4	Calix Spare Co.	6,920	2006
5	Geecon Enterprises [SD]	5,000	2015
6	Intel Micro Ele. (P) Ltd. (SD)	5,000	2006
7	Maruti Metal Instruments(SD)_	5,000	2016
8	Messung Systems Pvt. Ltd. (SD)	5,000	2015
9	Mohnot Infotech Pvt.Ltd. [SD]	15,000	2015
10	MS Traders	1,500	2015
11	Neelkanth Landscape Associate SD	50,000	2014
11	Malotra Alloys	5,000	2019
12	NJ Corporation	50,000	2007
13	Perfect Security Ser (SD)	51,860	2005
14	Pragati Travels (SD)	1,58,000	2011
15	P.S.Prajapati (SD)	25,000	2006
16	Raj Book Binders (SD)	10,000	2015
17	Rajvi Travels (SD)	48,000	2006
18	Rangam Consultants	5,000	2015
19	Ranychem RPG Ltd	49000	2019
20	Saini Electronics[SD]	58,565	2013
21	Sunshrey Associates(SD)	1,98,384	2006
	Total	4,92,345	



2. Pending Court Cases

Sl. No.	Name of Statute	Nature of dues	Amount	Period to which amount relates	Forum where dispute is pending
1	CIT Income Tax Gandhi Nagar	Income Tax	10,58,99,584	2008-2009	High Court Of Gujarat

3. Earmarked/Endowment Fund

- During the Audit, It was observed that IPR has incurred excess expenditure of Rs. 5,19,06,840 over the actual receipt from sponsors under various projects. Details of such project as follows:-

Sr. No.	Project Name	Excess Amount as on 31.03.2024
1	BARC-EED-Project	15,50,420
2	DGFS-PhD	2,94,12,807
3	DST PKK GITA	3,17,725
4	DST-TSG-GYRO-RF	20,26,752
5	DST-WOSA	6,68,809
6	FCIPT-DST2	55,69,425
7	FCIPT-DST-IPT	90,254
8	FCIPT-DST-UP	8,20,592
9	FCIPT-RHVPS	1,14,50,056
	Total	5,19,06,840



- During the Audit of Sponsored Projects, we have noticed the projects where there is no activity has been done from last 3 years. Details of such project are as follows:-

Sr. No.	Project Name	Excess Amount as on 31.03.2024
1	BRNS-EPIA-AD	38,876
2	BRNS-SRC-OIA-SP	30,01,566
3	DST-DADD	96,097
4	FCIPT-AAU-DBD	3,39,563
5	FCIPT-ABREF	93,531
6	FCIPT-DST-TEX	1,99,434
7	FCIPT MOEF	3,59,382
8	FCIPT-PSED-NU	1,24,688
9	FCIPT-VEGPL	12,773
10	TIFAC-EMF	3,20,782
	Total	45,47,816

4. Cases where opening balance of Sundry Debtors are pending:

It is observed that IPR has old outstanding debtor more than 3 years. Amount should be recovered from the concerned party. details are given below: -

S. No.	Party Name	Pending Since	Amount
1	U.R Rao Satellite Center	27-02-2020	4,90,000

5. Old TDS Receivable lying in books for more than 5 Years:

It has been observed that previous year TDS Receivable of Rs. 9,57,035 has not received till date. Some of the Amount is related to Financial Year 2010-11.



6. Fixed Assets Verification: -

Fixed asset physical verification should be conducted on an annual basis. The maintenance of identification tags or records for fixed assets exhibited inconsistencies. To address these issues effectively:

1. Establish clear and comprehensive procedures for annual physical verification of fixed assets.
2. Implement a robust system for maintaining accurate and up-to-date identification tags or records for all fixed assets.
3. Conduct regular audits or spot checks throughout the year to ensure compliance with verification and tagging procedures.

These steps will help enhance asset management practices and ensure accurate reporting of fixed assets in financial statements.

7. Cases where Staff Advances having credit balance for more than 1 Years.

Particulars	Institute for Plasma Research			
	1-Apr-23 to 31-Mar-24			
	Opening	Transactions		Closing
	Balance	Debit	Credit	Balance
Amit Sircar [ST]	1311363.00 Cr			1311363.00 Cr
B. Ganguli - ST	903995.00 Cr			903995.00 Cr
C.J. Hansalia ST	862400.00 Cr			862400.00 Cr
Mrs.Pooja Sharma-ST (109233)	37915.00 Cr			37915.00 Cr
Rajwindar Kaur (ST)	1271429.00 Cr			1271429.00 Cr
R.Srinivasan-ST	1000000.00 Cr			1000000.00 Cr
Total				5387102.00 Cr

8. Cases where Advances paid to Sundry Creditors are more than 3 years:

It is observed that IPR has paid advance to Creditors and they are still not adjusted in books.

We have highlighted the cases which are pending more than 3 years. Amount should be recovered or bill should be booked against these advances. Details are given below: -



S.No	Name of Party	Opening	Transactions		Closing	Pending Since
		Balance	Debit	Credit	Balance	
1	Amrut Patel & Associates	78,588			78,588	2021
2	APW President Systems Ltd.	11,719			11,719	2004
3	Avion Electronics (USA) Inc.	65,197			65,197	2006
4	Bharat Heavy Electrical Ltd.	9,99,233			9,99,233	2006
5	BOC India Ltd	13,119			13,119	2006
6	Godrej & Boyce Mfg. Co. Ltd.	4,80,000	1,10,352	1,10,332	4,80,020	2015
7	I-Design Engineering Solutions Ltd.	10,89,000			10,89,000	2010
8	Indian Airlines Corp	47,015			47,015	2005
9	Inox Air Products Ltd	68,626	27,28,596	27,28,596	68,626	2010
10	Kurt J Leshkar Co.	9,28,462			9,28,462	2006
11	Magnaflux Systems Pvt. Ltd.	80,899			80,899	2007
12	Mells Griot BV	57,641			57,641	2006
13	Mels Impex America Inc.	24,243			24,243	2012
14	Metronics International	1,17,460			1,17,460	2005
15	Micronova Singapore Pte. Ltd.	83,303			83,303	2005
16	Microparticles GmbH	83,976			83,976	2005
17	Microtorr Vacuum Systems Pvt. Ltd.	3,41,372			3,41,372	2006
18	Neocara Inc.	82,589			82,589	2005
19	New Port Corporation	17,030			17,030	2006
20	Pamir Electronics	4,82,288			4,82,288	2005
21	Pankaj International Inc.	79,804			79,804	2005
22	Patel's Analog and Digital Measurement	2,90,30,625			2,90,30,625	2009
23	PFEIFFER VACUUM (INDIA) PVT. LTD	1,40,026	1,65,61,730	1,65,61,730	1,40,026	2005
24	Physical Electronics GMBH	51,434			51,434	2005
25	Pima Controls Pvt. Ltd.	10,288			10,288	2020
26	Pla Electro Appliance	9,910			9,910	2006
27	Praxair India (P) Ltd.	10,000			10,000	2005
28	Prvni Brnenska Strojirna Velka Bites A.S	95,15,646			95,15,646	2017
29	Quantum Leap Computing Pvt.Ltd.	75,000	10,22,666	10,22,666	75,000	2008
30	Reliance Instruments Corporation	7,87,080			7,87,080	2016
31	R F Engineers	12,158			12,158	2019
32	Sachverständigen Bur	54,629			54,629	2005
33	Saini Electronics	1,06,345			1,06,345	2014
34	Sky Way Net Inc - USA	15,74,952			15,74,952	2008
35	The Oriental Insurance Co.	10,00,420	80,452	57,978	10,22,894	2020
36	UT - Battelle , LLC	75,361			75,361	2010
37	Vactroeen Inc.	17,366			17,366	2006
38	BARC	8,819			8,819	2011
39	Central Electronics Engineering Research	80,000			80,000	2015
40	D.A.V.P.	3,05,099			3,05,099	2005
41	Directorate of Cons	15,043			15,043	2006
42	IIT, Delhi	13,45,962			13,45,962	2015
43	Indian Institute of Science	1,754			1,754	2015
Total					4,94,81,975	



9. Cases where Creditors are outstanding for more than 5 Years: -

S.No	Name of Party	Opening	Transaction		Closing	Pending Since
		Balance	Debit	Credit	Balance	
1	Unicorn Infosolutions Pvt. Ltd.	197768.00 Cr			197768.00 Cr	2009
2	Rajvi Travels	14120.00 Cr			14120.00 Cr	2004
3	Pramashaw Radio & Electronics Co.	5145.00 Cr			5145.00 Cr	2012
4	Pragati Travels	1022997.00 Cr			1022997.00 Cr	2014
5	National Instrument Corp.	130895.00 Cr			130895.00 Cr	2006
6	Bansi Enterprise	773435.50 Cr			773435.50 Cr	2021
7	Akshar Fire & Safety	33574.00 Cr			33574.00 Cr	2016
8	Malani Construction Co.	47671.00 Cr			47671.00 Cr	2006
Total					2225605.50 Cr	

10. Cases where TA Advances are outstanding for more than 1 Year.

Particulars	1-Apr-23 to 31-Mar-24			
	Opening	Transactions		Closing
	Balance	Debit	Credit	Balance
Amit Sircar [ST]	1311363			1311363
B. Ganguli - ST	903995			903995
C.J. Hansalia ST	862400			862400
Mrs.Pooja Sharma-ST (109233)	37915			37915
Rajwinder Kaur (ST)	1271429			1271429
R.Srinivasan-ST	1000000			1000000
Total				5387102



STATUTORY AUDIT OBSERVATION FOR F.Y 2023-24

CPP-IPR

1. Unclaimed Security Deposits

We have identified the balances are outstanding more than 5 year under head security deposit. These should be written off from books if outstanding for more than 7 years. Details are given below:-

Sr No.	Name of Party	Pending Since	Amount
1	Bus Operater	2012-13	5,000.00
2	EMD Maharishi Enterprise	2012-13	5,000.00
3	EMD Metel Power Analytical	2012-13	24,000.00
4	EMD Tulip Telecom Ltd	2012-13	7,500.00
5	EMD Vekagawa India	2012-13	20,000.00
6	SD Industrial Trade Agency	2012-13	10,000.00
Total			71,500.00

2. Reversal of GSTR2A balance from GST portal:-

We have identified GSTR 2A Showing balance. It should be reversed from the GST portal.



3. Advance to government agency pending more than 1 year

Sr No.	Name of Party	Amount
1	Executive Engineer-CPWD	3,61,000

4. GFR rules Violation:-

We have observed that power for urgent purchase for consumables is 50,000. In following cases, this rule is not followed:-

Sr No.	Date	Document No.	Amount
1	14-11-2023	JV 545	58,410
2	02-01-2024	JV 700	87,320
3	27-06-2023	JV 211	86,552



STATUTORY AUDIT OBSERVATION FOR F.Y 2023-24

ITER-INDIA

1. Unclaimed Security Deposits

Although more than five years have passed, the security deposits at ITER-India Koteshwar are still listed in the books of accounts without being claimed. Despite providing comments on these outstanding cases last year, the deposits continue to remain unresolved and recorded in the books.

S. NO.	Vendor Name	Receipt Date	Amount
1	Alps Industries Limited [SD]	06-06-2008	5,100
2	Satyam Computer Services Ltd. [SD]	01-01-2009	5,00,000
3	Raychem RPG Limited (SD)	13-10-2010	25,000
4	Akshar Fire & Safety (SD)	27-10-2010	49,550
5	Ramana Safety & Systems (I) Pvt. Ltd. (SD)	31-03-2012	1,33,413
6	Patoli Traders-SD	13-08-2015	1,000
7	Voltas Ltd. (SD)	31-03-2007	93,630
8	N J Corporation - SD	02-02-2007	1,12,250
Total			9,19,943

2. Cases where Sundry Creditors having debit balance are more than 5 Years

During the audit, it has been noted that there are debit balance cases where advance given to creditors have been pending for more than five years.

Particulars	Sundry Creditors				
	ITER-INDIA (2023-24)				
	1-Apr-23 to 31-Mar-24				
	Opening	Transactions		Closing	Pending Since
	Balance	Debit	Credit	Balance	
Blue Sky Spectroscopy Inc. - Canada	22,076,833.00			22,076,833.00	2015
Csir-Central Electronics Eng. Research Institute	1,074,272.00			1,074,272.00	2018
Gycom Ltd.	160,575,463.00	51,279,263.00	50,478,932.00	161,375,794.00	2021
Ihi Corporation - Japan	30,569,293.00			30,569,293.00	2014
Ihi Corporation Japan (Stage-Ii)	93,469,438.00			93,469,438.00	2020
Inox India Pvt Ltd - CI Contract	4,137,705,907.00	171,726,285.00	173,603.00	4,309,258,589.00	2104
Inox India Pvt Ltd - WI Contract	553,140,936.00	44,390,171.00		597,531,107.00	2015
Linde Kryotechnik Ag	1,945,234,947.00	226,204,237.00		2,171,439,184.00	2014
Pva Tepla Ag - Dnb Contract	259,750,976.00			259,750,976.00	2014
Total				7,646,545,486.00	



3. **Accounting Procedure**

Our observation reveals that ITER-India is recording revenue from customers and expenses based on project completion, whereas it would be more appropriate to record them on a milestone basis for better presentation of the books of accounts.

4. **Cases where Staff Advances are outstanding for more than 1 Year**

Staff Advance				
Group Summary				
1-Apr-23 to 31-Mar-24				
Particulars	ITER-INDIA (2023-24)			
	1-Apr-23 to 31-Mar-24			
	Opening	Transactions		Closing
		Debit	Credit	Balance
Indranil Bandyopadhyay (ST)	1,233,986			1,233,986
Mahendrajit Singh (ST)	869,000			869,000
Mainak Bandhopadhyay (ST)	1,732,023			1,732,023
Sanjeev Varshnay (ST)	1,704,933			1,704,933
Grand Total				5,539,942



ANNUAL REPORT

& AUDITED STATEMENT OF ACCOUNTS

2023-2024



National Institute of Science Education and Research, Bhubaneswar

Audited Statements of Accounts

Audited Statement of Accounts
&
Statutory Auditor's Report
Financial Year-2023-24



Auditor
NAYAK RATH & ASSOCIATES
CHARTERED ACCOUNTANTS
367, Jagamara, Khandagiri
Bhubaneswar-751030



NAYAK RATH & ASSOCIATES
Chartered Accountants

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, Bhubaneswar ('The Institute'), which comprise the Balance Sheet as at 31 March 2024, the Income and Expenditure account and the Receipt & Payment account for the year ended, and a summary of significant accounting policies and other explanatory notes.

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.

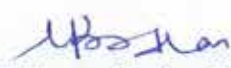


3. The Balance Sheet and the Income and Expenditure Account dealt with by this report are in agreement with the books of accounts maintained by the Institute.
4. In our opinion and to the best of our information and according to explanations given to us the said accounts give a true and fair view:
 - (i) In the case of the Balance Sheet, of the state of affairs of the Institute as at 31st March, 2024.

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 Nayak Rath & Associates
Chartered Accountants
FRN- 021051N


CA Manas Ranjan Pradhan
Partner
M. No. 307292
UDIN - 24307292BKEBKN6258

Place: Bhubaneswar
Date: 24.07.2024





NATIONAL INSTITUTE OF SCIENCE EDUCATION AND RESEARCH (NISER)
ANNUAL ACCOUNTS
BALANCE SHEET AS AT 31ST MARCH, 2024

2023-24

Amount in (₹)

Particulars	Schedule	As at 31st March, 2024	As at 31st March, 2023
A. CAPITAL FUND & LIABILITIES :			
1. Capital Fund	1	6,75,31,42,111	6,91,91,72,383
2. Reserves & Surplus	2	-	-
3. Earmarked/Endowment Fund	3	-	-
4. Secured Loans & Borrowings	4	-	-
5. Unsecured Loans & Borrowings	5	-	-
6. Deferred Credit Liabilities	6	-	-
7. Current Liabilities & Provision	7	79,30,66,234	5,11,28,080
TOTAL		7,54,62,08,345	6,97,03,00,463
B. ASSETS :			
1. Fixed Assets	8	6,33,30,09,616	6,66,26,37,070
2. Investments of Earmarked/Endowment Funds	9	-	-
3. Investments (Others)	10	96,43,32,150	22,63,10,252
4. Current Assets, Loans & Advances etc.	11	24,88,66,579	8,13,53,141
TOTAL		7,54,62,08,345	6,97,03,00,463
Significant Accounting Policies	24		
Contingent liabilities & Notes on Accounts	25		

*As per our report of even date attached.

For Nayak Rath & Associates
Chartered Accountants
FRN - 021051N

CA Manas Ranjan Pradhan
(Partner)
M. No. 307292
UDIN : 24307292BKBKN6258
Place: Bhubaneswar
Date: 24-07-2024



Deputy Controller of Accounts

Director



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

2023-24

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

Amount in (₹)

Particulars	Schedule	For the Year Ended 31st March, 2024	For the Year Ended 31st March, 2023
A. INCOME :			
1. Income from Sales/ Services	12	-	-
2. Grant/ Subsidies	13	1,29,27,00,000	1,26,49,98,499
3. Fees/ Subscriptions	14	2,72,91,734	4,60,68,262
4. Income from Investment	15	-	-
5. Income from Royalty, Publication etc.	16	-	-
6. Interest Earned	17	57,10,270	1,00,93,429
7. Other Income	18	-	-
8. Increase/(Decrease) in stock of Finished Goods & Work-in-Progress	19	-	-
TOTAL (A)		1,32,57,02,004	1,32,11,60,190
B. EXPENDITURE :			
1. Establishment Expenses	20	91,96,55,523	83,95,49,935
2. Other Administrative Expenses etc.	21	42,06,51,787	53,87,44,754
3. Expenditure on Grants, Subsidies etc.	22	-	-
4. Prior Period Income (Adjustment)		1,00,93,429	1,94,43,590
5. Interest	23	-	-
6. Depreciation (Net total at the year-end-corresponding to Schedule-8)		78,29,31,537	79,30,71,623
TOTAL (B)		2,13,33,32,276	2,19,08,09,902
Balance being Excess of Expenditure over Income (A-B)		(80,76,30,272)	(86,96,49,712)
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/ CAPITAL FUND		(80,76,30,272)	(86,96,49,712)
Significant Accounting Policies	24		
Contingent liabilities & Notes on Accounts	25		

*As per our report of even date attached

For Nayak Rath & Associates
Chartered Accountants
FRN - 021051N

CA Manas Ranjan Pradhan
(Partner)
M. No. 307292
UDIN : 24307292BKBBKN6258
Place: Bhubaneswar
Date: 24-07-2024



Deputy Controller of Accounts

Director



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

2023-24

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 1ST APRIL, 2023 TO 31ST MARCH, 2024

Amount in ₹

RECEIPTS	For the Year Ended 31st March, 2024	For the Year Ended 31st March, 2023	PAYMENTS	For the Year Ended 31st March, 2024	For the Year Ended 31st March, 2023
I. Opening Balances			I. Expenses		
a) Cash in Hand	-		a) Establishment Expenses (corresponding to Schedule 20)		
b) Bank Balances:			i) Pay & Allowances	89,73,69,131	84,35,57,618
i) In Current Accounts	3,36,22,470	1,53,14,803	b) Administrative Expenses (corresponding to Schedule 21)		
ii) In Savings Accounts	2,68,34,084	9,12,34,198	i) Other Administrative Expenditure	24,06,01,678	28,91,20,935
II. Grants Received			ii) NISER Plan Expenses	17,48,83,327	24,72,55,952
a) From DAE	1,93,43,00,000	1,77,56,68,889	II. Expenditure on Fixed Assets & Capital Work-in-Progress		
III. Interest Received			a) Purchase of Fixed Assets	45,05,57,958	53,10,56,991
a) On Bank Deposits (SBI & IOB)	47,93,847	1,02,16,561	b) Expenditure on Capital WIP	62,34,518	1,91,51,835
IV. Other Income			III. Finance Charges (Interest Refunded)	1,00,93,429	1,94,43,590
a) Registration Fee (MSc & PhD)	1,90,47,528	1,82,52,481	IV. Other Payments		
b) Job Application Fee	1,22,000	51,000	a) Deposit (Asset : LC)	73,80,21,898	-
c) RTI Application Fees	80	90	b) Security Deposit	13,58,711	22,85,884
d) Sale of Tender Paper	2,40,206	3,24,383	c) Duties & Taxes	8,82,914	13,47,292
e) Guest House Rent	14,00,280	15,70,331	d) Statutory Recoveries	2,17,30,802	-
f) License Fees (Rent of Quarter/Bank Branch)	35,01,016	25,25,010	e) Student Dues	24,177	4,97,419
g) Transcript Fees	33,600	27,300	f) Loans & Advance	10,23,87,431	47,13,316
h) Identity Card/Health Card (Duplicate Fee)	17,325	12,595	g) Liabilities for Expenses (Sundry Creditors)	35,31,598	-
i) Lease Rent	7,82,006	1,98,000	V. Closing Balances		
j) Water Charges	-	3,16,828	a) Cash-in-Hand	-	-
k) Sale of Assets	-	4,31,550	b) Bank Balances:		
l) Liquidated Damage	21,44,931	27,29,206	i) In Current Accounts	4,35,83,020	3,36,22,470
m) Sample Testing Charges	24,400	75,000	ii) In Savings Accounts	8,72,51,618	2,68,34,084
n) Sale of Animals	1,59,000	-			
o) Creche & Day Care Fees	21,805	-			
V. Any other receipts (Loans, Advances & Expenses Recovered)					
a) E.M.D	11,42,921	2,07,500			
b) Statutory Recoveries	-	43,86,957			
c) Deposit (Asset : LC)	-	9,08,73,621			
d) NISER R&D Receivable	1,24,711	8,21,083			
e) CBM Theme Meeting	-	2,50,000			
f) CERN Alice VECC Project	-	34,00,000			
g) Medical Cyclotron Unit Grant	75,00,00,000	-			
h) 7th DAE Yoga Conference	2,00,000	-			
	2,77,85,12,210	2,01,88,87,386		2,77,85,12,210	2,01,88,87,386

*As per our report of even date attached

For Nayak Rath & Associates
Chartered Accountants
FRN - 021051N

CA Manas Ranjan Pradhan
(Partner)
M. No. 307292
UDIN : 24307292BKERN028
Place: Bhubaneswar
Date: 24-07-2024




Deputy Controller of Accounts


Director



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

Schedule -1 : Capital Fund

(Schedule forming part of the accounts for the period ended on 31.03.2024)

2023-24

Amount in (₹)

Particulars	Current Year		Previous Year	
Balance as at the beginning of the year	10,66,54,16,390		10,15,47,46,000	
Add : Contribution towards Capital Fund	64,16,00,000	11,30,70,16,390	51,06,70,390	10,66,54,16,390
		11,30,70,16,390		10,66,54,16,390
Add/(Deduct) : Balance of net Income/(Expenditure) transferred from the Income & Expenditure Account	-	(4,55,38,74,279)	-	(3,74,62,44,007)
TOTAL		6,75,31,42,111		6,91,91,72,383

Schedule -2 : Reserves & Surplus

(Schedule forming part of the accounts for the period ended on 31.03.2024)

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 Nayak Rath & Associates

Chartered Accountants

FRN - 021051N

CA Manas Ranjan Pradhan

(Partner)

M. No. 307292



Deputy Controller of Accounts

Director



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

2023-24

Schedule -3 : Earmarked / Endowment Fund

(Schedule forming part of the accounts for the period ended on 31.03.2024)

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 Nayak Rath & Associates
Chartered Accountants
FRN - 021051N

(Signature)
CA Manasa Ranjan Pradhan



(Signature)
Deputy Controller of Accounts

(Signature)
Director



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

2023-24

Schedule - 4 : Secured Loans and Borrowings

(Schedule forming part of the accounts for the period ended on 31.03.2024)

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 Nayak Rath & Associates

Chartered Accountants

FRN - 021051N

CA Manas Ranjan Pradhan

(Partner)

M. No. 307292



Deputy Controller of Accounts

Director



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

2023-24

Schedule -5 : Unsecured Loans & Borrowings

(Schedule forming part of the accounts for the period ended on 31.03.2024)

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 31.03.2024)

Amount in (₹)

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

For Nayak Rath & Associates
Chartered Accountants
FRN - 021051N

CA Manas Ranjan Pradhan
(Partner)
M. No. 307292




Deputy Controller of Accounts


Director

**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 31.03.2024)

2023-24

Amount in (₹)

Sl. No.	Particulars	Current Year		Previous Year	
A.	CURRENT LIABILITIES				
1.	Acceptances	-	-	-	-
2.	Sundry Creditors:				
	a) For Goods /Services	27,67,230		35,31,598	
	b) Others - EMD	26,96,372	54,63,602	23,37,006	58,68,604
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	5,24,478		9,12,900	
	ii) TDS (CGST)	1,25,382		1,58,178	
	iii) TDS (SGST)	1,25,382		1,58,177	
	iv) TDS (IGST)	2,51,654		4,46,727	
	v) Labour Cess	1,64,321	11,91,217	3,81,952	20,57,934
6.	Other Current Liabilities				
	a) Student Dues :				
	(i) Internal Amenities S.D.	-		2,51,000	
	(ii) Excess Prog. Regd. Fees	-		32,668	
	(iii) Caution Money (Laboratory)	13,000		13,000	
	(iv) Caution Money (Library)	29,07,680		27,27,680	
	(v) Caution Money (Institute)	54,99,250		49,30,250	
	(vi) Caution Money (Hostel)	4,94,811		3,51,931	
	(vii) CSIR Contingency	90,713		94,513	
	(viii) Alumini Association Subscription	2,81,220		2,17,420	
	(ix) Student Welfare Fund	5,30,660		4,66,860	
	(x) Kotak Mahindra Scholarship Payable	-		98,950	
	(xi) DBT Scholarship (Ph.D)	26,210		26,210	
	(xii) HDFC Scholarship	-		28,759	
	(xiii) Inspire Scholarship (Ph.D)	75,36,694	1,73,80,238	75,57,926	1,67,97,167
	(b) Smart City Fund		2,974		2,974
	(c) Odisha State Fund		-		43,805
	(d) CBM Theme Meeting (CMRP)		-		44,670
	(e) CERN Alice (VECC)		-		34,00,000
	(f) NISER R&D Payable		1,30,64,267		1,29,97,226
	(g) Medical Cyclotron Unit Grant		75,00,00,000		
	(h) Security Deposit :				
	- Amarendra Ojha	3,961		3,961	
	- Anton Paar India Pvt. Ltd.	1,19,593		-	
	- Avantor	-		40,000	
	- Axenic Systems	2,68,435		6,68,914	
	- Bigyan Kumar Pradhan	1,21,908		2,35,757	
	- Bijay Kumar Behera	3,32,181		3,98,245	
	- Bi Biotech	-		10,000	
	- Firestep Sales and Services	-		12,359	
	- Uma Fire Services Pvt. Ltd.	88,475		84,255	
	- Giridhari Lal	89,450		4,73,520	
	- Green Innovative Power Ltd.	-		67,615	
	- HAK Electrical & Engineering Works	11,255		2,13,732	
	- Henxtix Biotech	-		20,000	
	- Hindustan Engineering Company	-		69,300	
	- Indian Plant Feeds	5,19,817		3,85,992	
	- Jagannath Electrical Works	24,700		24,700	
	- Prakash Chandra Dhal & Co.	19,704		8,168	
	- Rabindra Kumar Mallick	57,268		57,268	
	- Ramakanta Sahani	11,186		17,535	
	- Canara Lighting Industries Pvt. Ltd.	-		14,04,939	
	- Carbofill	34,000		34,000	
	- Daikin Airconditioning India Ltd.	-		18,690	
	- Deepana Electricals & Consultancy	10,139		97,246	
	- Nobel Enterprises	-		2,000	
	- Nirmal Chandra Sar	1,67,464		1,50,541	
	- New Odisha Enterprises	41,781		34,895	
	- Lab India	-		30,000	
	- Central Ware House Corporation	1,35,505		98,040	
	- Kalinga Combines Pvt. Ltd.	-		4,25,661	
	- Sahai Exclusive Contracts Pvt. Ltd.	8,42,164		8,42,164	

Page-8



ANNUAL ACCOUNTS

Schedule -7 : Current Liabilities & Provisions

(Schedule forming part of the accounts for the period ended on 31.03.2024)

2023-24

Amount in (₹)

Sl. No.	Particulars	Current Year		Previous Year
	- Tarsun	-		10,000
	- Chemix Speciality Gases & Equipment	22,319		22,319
	- Sritam Computers	18,653		72,380
	- Supdex Services Pvt. Ltd.	6,083		6,083
	- Invitrogen	-		22,000
	- Marha Engineerings & Suppliers	16,500		-
	- Rabindra Electricals	16,822		33,849
	- Eco Pest Control & Engineering Services	5,952		5,952
	- Sonatech Infosolutions Pvt. Ltd.	7,408		1,41,940
	- Inva Water Technology (P) Ltd.	1,16,842		1,16,842
	- Bansidhar Hati	1,71,919		1,48,064
	- G D Anklesaria & Co.	2,42,725		2,42,725
	- Bibekananda Patra	-		18,737
	- GL Solutions	48,525		48,525
	- Enhance Erotech Solutions Pvt. Ltd.	-		1,15,300
	- Vadilal Chemical Ltd.	-		1,70,000
	- Vijaypower Generators Ltd.	1,51,253		2,65,555
	- Golden Bell & Co.	4,289		4,289
	- Laxminarayan Enterprises	86,091		1,98,052
	- Mira Engineering Services	-		444
	- Mohapatra Scientific Supply	-		10,000
	- Odisha General Electronics	-		31,533
	- Oriental Security Services	8,10,755		8,10,755
	- Palit Equipment Sales Pvt. Ltd.	-		4,601
	- Fattech Technologies International Ltd.	-		94,335
	- Schneider Electric Infrastructure Ltd.	-		1,08,560
	- Sign World	65,884		32,651
	- Mahima Enterprises	21,444		21,444
	- Millenium Business associates	70,908		70,908
	- SAINEZ	37,025		37,025
	- Novel Telenet (P) Ltd	51,870		51,870
	- Shri Samatresh Chottaray	5,887		11,393
	- SPK & Co.	25,133		25,133
	- Shinryo Engineering P Ltd	58,986		58,986
	- Shree Enterprises	-		22,656
	- SRS Enterprises	37,188		37,188
	- Shuvendu Kumar Mohanty	2,37,702		2,37,702
	- WIS Construction & Consultancy P Ltd.	1,368		1,368
	- Zero Degree Cooling System P Ltd	18,600		18,600
	- The Seal Coat Structural Works (P) Ltd.	11,516		11,516
	- RGS Infotech	43,875		-
	- Rath Architectonic	72,240		-
	- Prachi Electrical	1,683		-
	- Kislav Kumar	3,699		-
	- Mascotek Engineers	3,81,612		-
	- Tathagata Engineering	1,65,661	59,35,403	1,96,279
	(i) Statutory Recoveries :			94,67,256
	i) Faculty Club NISER	26,500		
	ii) NPS Recovery	1,033		3,72,794
	iii) Professional Tax	1,000	28,533	75,650
	Sub-Total (A)		79,30,66,234	5,11,28,080
B.	PROVISIONS			
1.	For Expenses Payable :			
	Sub-Total (B)		-	-
	Total (A+B)		79,30,66,234	5,11,28,080

For Nayak Rath & Associates
Chartered Accountants
FRN - 021051N

CA Manas Ranjan Padhan
(Partner)
M. No. 307202



Deputy Controller of Accounts

Director

Page-9



2023-24

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

Schedule - 8 : Fixed Assets
(Schedule forming part of the accounts for the period ended on 31.03.2024)

Sl. No.	Particulars of Assets	Rate	WDV as on 01.04.2023		GROSS BLOCK		DEPRECIATION		NET BLOCK		Amount in (₹)
			WDV as on 01.04.2023	Rate	Addition during the year > 180 days	Deductions / (Sale / Adjust.) during the year	Cost/valuations at the year-end	Depreciation for the year	Deductio	Total upto the year-end	
1	Land	0%	2,76,17,405	-	-	-	-	-	-	2,76,17,405	2,76,17,405
2	Buildings (Academic) Building	10%	1,81,36,89,776	1,49,99,065	6,20,615	-	18,28,99,915	-	18,28,99,915	1,84,64,09,541	1,81,36,89,776
3	(Residential) Electrical	5%	2,23,79,85,879	-	4,90,390	-	11,19,11,554	-	11,19,11,554	2,12,65,64,715	2,23,79,85,879
4	Installation Furniture & Fixtures	10%	18,68,12,837	1,47,942	5,54,304	-	1,87,23,793	-	1,87,23,793	16,87,91,290	18,68,12,837
5	Computers	40%	22,91,26,824	12,96,689	89,100	-	2,30,46,806	-	2,30,46,806	20,74,65,807	22,91,26,824
6	Software	40%	3,80,20,671	27,14,539	-	-	1,62,94,084	-	1,62,94,084	2,44,41,126	3,80,20,671
7	Lab Equipments	15%	37,23,971	12,744	19,158	-	14,98,518	-	14,98,518	22,57,355	37,23,971
8	Tools Equipments	15%	86,15,38,881	75,00,701	1,22,64,960	-	13,12,75,809	-	13,12,75,809	75,00,28,733	86,15,38,881
9	Books	40%	47,777	-	-	-	7,167	-	7,167	40,610	47,777
10	Journals	40%	84,18,321	9,12,497	17,716	-	37,35,870	-	37,35,870	56,12,664	84,18,321
11	Air Conditioners	15%	12,70,75,986	9,28,46,859	9,91,650	-	8,81,67,468	-	8,81,67,468	13,27,67,027	12,70,75,986
12	Vehicles	15%	98,03,825	-	-	-	14,70,574	-	14,70,574	83,33,251	98,03,825
13	Bicycle	15%	7,14,483	-	-	-	1,07,173	-	1,07,173	6,07,310	7,14,483
14	Machinery & Equipments	15%	1,10,95,17,440	17,01,25,506	15,45,05,649	-	20,35,34,366	-	20,35,34,366	1,23,06,14,229	1,10,95,17,440
15	EPABX	15%	3,633	-	-	-	545	-	545	3,088	3,633
16	Kitchen	15%	16,90,038	-	-	-	2,53,506	-	2,53,506	14,36,532	16,90,038
17	Telephones	10%	42,162	-	-	-	4,215	-	4,215	37,947	42,162
18	Capital Assets(WIP)	0%	68,06,001	57,09,103	5,25,415	1,30,40,519	-	-	-	-	68,06,001
19	Total		6,66,26,37,070	29,63,65,645	17,00,78,957	1,30,40,519	78,29,31,537	-	78,29,31,537	6,33,50,09,616	6,66,26,37,070

For Navak Rath & Associates
Chartered Accountants

FRN - 021051N

CA Mahesh Ranjiv Pradhan
(Partner)

M. No. 307292



(Signature)
Deputy Controller of Accounts

(Signature)
Director



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

2023-24

Schedule -9 : Investments - Earmarked/ Endowment Funds

(Schedule forming part of the accounts for the period ended on 31.03.2024)

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 31.03.2024)

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 at Bank	96,43,32,150	22,63,10,252
TOTAL	96,43,32,150	22,63,10,252

For Nayak Rath & Associates

Chartered Accountants

FRN - 021051N


CA Manas Ranjan Pradhan
(Partner)

M. No. 307292




Deputy Controller of Accounts


Director

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



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

(Schedule forming part of the accounts for the period ended on 31.03.2024)

2023-24

Particulars	Amount in (₹)	
	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	68,27,075	64,39,175
b) SBI A/C - 37871572767	3,67,35,945	2,71,83,295
c) IOB A/C - 373701000000001	6,03,46,323	1,16,83,339
d) IOB A/C -147601000015510	28,58,868	16,14,682
e) SBI A/C - 38629236942	2,38,63,449	-
f) SBI A/C - 41803345744	1,61,173	-
e) IOB A/C - 373701000002190	21,805	-
Total (A)	13,08,34,638	1,35,36,063
B. LOANS, ADVANCES AND OTHER ASSETS:		
1. Loans & Advances		
a) Security Deposit :	64,37,479	63,21,610
b) Staffs:		
i) Ashish Pandav	-	1,30,320
ii) Kishore Chandra Panigrahi	-	2,73,600
iii) Protay Das (Phd Student)	-	4,99,500
iv) Swati Saha (Phd Student)	-	4,50,000
v) Ajay Kumar Nayak (SPS)	-	1,08,000
vi) Anil Kumar Karna	-	62,590
vii) Apolina Lakra	-	4,230
viii) Bishnupriya Das	-	3,680
ix) Brundaban Sahu	1,50,000	63,000
x) Debasish Mallick	-	1,30,320
xi) Debasmita P Alone	20,000	10,000
xii) Deepak Kumar Rout	-	2,34,000
xiii) Dukhishyam Mallick	-	1,66,320
xiv) Jayesh Mahendra Goyal	-	90,000
xv) Jyoti Ranjan Sahoo	-	92,244
xvi) Krishnu Dan	-	7,943
xvii) Kusha Saha	-	90,000
xviii) Liton Majumdar	96,000	1,35,000
xix) Molay Sarkar	-	1,48,401
xx) Panchugopal Bikram	-	74,000
xxi) Pratap Kumar Sahoo	1,40,000	1,85,600
xxii) Pralay Kumar Mal	-	1,80,000
xxiii) Rupalekha Khuntia	-	57,073
xxiv) Sanjay Kumar Swain	-	2,38,500
xxv) Smrutirekha Behera	-	70,420
xxvi) Subhadip Ghosh	-	1,35,000
xxvii) Subhankar Bedanta	1,53,900	1,40,000
xxviii) Sudip Barman (SCS)	35,400	2,47,500
xxix) Vijaya Singh	-	20,000
xxx) Alok Sahoo	90,000	-
xxxi) Amaresh Kumar Jaiswal	5,000	-
xxxii) Anirudha Dutta Roy	61,103	-
xxxiii) Binod Kumar Sahoo	1,80,000	-
xxxiv) Chandra Shekar Purohit	40,000	-
xxxv) Kamal Lochan Patra	2,00,000	-
xxxvi) Kartikeswar Senapati	1,40,000	-
xxxvii) P. C. Ravikumar	78,000	-



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



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

(Schedule forming part of the accounts for the period ended on 31.03.2024)

2023-24

Amount in (₹)

Particulars	Current Year		Previous Year	
xxxviii) Raveendrababu Karnam	49,700		-	
xxxix) Satya Narayan Moahanty	9,105		-	
xxxx) Saurabh Chawla	20,000		-	
xxxxi) Shabnam Khanum	2,52,000		-	
xxxxii) Surya Snata Rout	87,840		-	
xxxxiii) Victor Roy	80,000		-	
xxxxiv) Sawan Phd, SPS	2,55,278	21,43,326	-	40,47,241
c) Others				
i) DCS & EM, Mumbai	10,65,00,000		65,00,000	
ii) Director, NIPGR	1,30,980		76,700	
iii) Director, IMMT	-		2,160	
iv) Registrar, IISC	-		14,726	
v) Central Tool Room & Training Centre	-		9,12,683	
vi) Exim Logistic P.Ltd.	-		20,92,140	
vii) Kayaku	-		54,063	
viii) Poly Tech	-		1,45,896	
ix) IISER, Pune	52,801		-	
x) Board of Radiation & Isotope Technology	6,08,070		-	
xi) National Informatics Centre	1,89,980		-	
xii) Ultra-Tech Laboratories P. Ltd.	8,968		-	
ix) Imprest Advance	61,700		25,385	
x) Advance Tax, TDS & TCS Receivable	18,98,637	10,94,51,136	7,03,983	1,05,27,736
2. Advances and other amounts recoverable in cash or in kind or for value to be received:				
a) R&D Receivable	-		-	
b) Lease Rent Receivable	-		-	
i) SBI (NISER Campus) - March 2021	-		-	
ii) IOB (NISER Campus) - March 2021	-		-	
iii) Subhamayee Devi - Feb, 21 & Mar, 21	-		-	
iv) Rudra Narayan Mishra - Mar, 21	-		-	
3. Income Accrued:				
a) On Investments from Earmarked/Endowment Fund	-		-	
b) On Investment (Others)	-		-	
c) On Loans and Advances	-		-	
d) Others	-		-	
4. Grant Receivables				
Total (B)		11,80,31,941		2,08,96,587
TOTAL (A+B)		24,88,66,579		8,13,53,141

For Nayak Rath & Associates
Chartered Accountants
FRN - 021051N

CA Manas Ranjan Pradhan
(Partner)
M. No. 307782



(Signature)
Deputy Controller of Accounts

(Signature)
Director



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

Schedule -12 : Income from Sales/Services

2023-24

(Schedule forming part of the accounts for the period ended on 31.03.2024)

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 31.03.2024)

Amount in (₹)

Particulars	Current Year	Previous Year
<i>(Irrevocable Grants & Subsidies Received)</i>		
1) Central Government		
a) Revenue (Salary & General)	1,29,27,00,000	1,26,49,98,499
TOTAL	1,29,27,00,000	1,26,49,98,499

For Nayak Rath & Associates
Chartered Accountants
FRN - 021051N

CA Manas Ranjan Pradhan
(Partner)
M. No. 307292




Deputy Controller of Accounts


Director



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

Schedule -14 : Fees/Subscriptions

(Schedule forming part of the accounts for the period ended on 31.03.2024)

2023 -24

Amount in (₹)

Particulars	Current Year	Previous Year
1. Registration Fees (MSc & PhD)	1,60,20,111	1,82,35,461
2. License Fees	35,01,016	25,25,010
3. Sale of Tender Paper	2,40,206	3,24,383
4. RTI Application Fees	80	90
5. Transcript Fees	33,600	27,300
6. Identity Card/Health Card Fee	17,325	12,595
7. Guest House Rent	15,08,557	15,80,981
8. Job Application Fees	1,22,000	51,000
9. Sample Testing Charges	24,400	75,000
10. Lease Rent	5,42,006	1,98,000
11. Misc. Receipt (EMD & SD Lapsed))	29,56,697	1,95,54,224
12. Liquidated Damages	21,44,931	27,29,206
13. Water Charges (Income)	-	3,23,462
14. Creche & Day Care Fees	21,805	-
15. Sale of Animals	1,59,000	-
16. Sale of Assets	-	4,31,550
TOTAL	2,72,91,734	4,60,68,262

Schedule -15 : Income from Investments

(Schedule forming part of the accounts for the period ended on 31.03.2024)

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 Nayak Rath & Associates

Chartered Accountants

FRN - 021051N

CA Manas Ranjan Pradhan

(Partner)

M. No. 307292



Deputy Controller of Accounts

Director



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

2023 -24

Schedule -16 : Income from Royalty, Publication etc.

(Schedule forming part of the accounts for the period ended on 31.03.2024)

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 31.03.2024)

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	57,10,270	1,00,93,429
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	57,10,270	1,00,93,429

For Nayak Rath & Associates
Chartered Accountants
FRN - 021051N

CA Manas Ranjan Pradhan
(Partner)
M. No. 307292



Deputy Controller of Accounts

Director



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

2023-24**Schedule -18 : Other Income**

(Schedule forming part of the accounts for the period ended on 31.03.2024)

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 31.03.2024)

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 31.03.2024)

Amount in (₹)

Particulars	Current Year	Previous Year
a) Pay and Allowances	44,01,83,801	40,86,88,409
b) Manpower (Outsourced)	11,66,02,603	11,07,57,147
c) Contribution to NPS	5,86,78,362	5,30,32,174
d) Leave Travel Concession	23,52,140	36,05,099
e) Fellowship	18,90,25,794	15,17,37,741
f) Honorarium & Scholarship	99,90,738	1,10,03,565
g) PRIS	5,92,24,368	7,25,02,865
h) Medical Expenses	3,00,78,585	1,54,28,295
i) Children Education Allowance	37,26,000	31,59,000
j) Leave Encashment	32,46,847	35,11,843
k) Professional Update Allowance	64,75,496	60,36,402
l) Gratuity	70,789	87,395
TOTAL	91,96,55,523	83,95,49,935

For Nayak Rath & Associates

Chartered Accountants

FRN - 021051N

CA Manas Ranjan Pradhan
(Partner)

M. No. 307292



Deputy Controller of Accounts

Director

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



Schedule -21 : Other Administrative Expenses

(Schedule forming part of the accounts for the period ended on 31.03.2024)

2023-24

Amount in (₹)

Particulars	Current Year	Previous Year
<u>A. Other Administrative Expenses :</u>		
Academic Expenditure	9,63,389	5,40,385
Freight & Forwarding Expenses	10,25,735	19,89,638
Purchases (Consumables)/ Supplies & Materials	2,45,53,309	5,94,76,643
Repair & Maintenance	3,95,21,383	6,21,13,866
Advertisement	9,28,426	17,74,879
Audit Fees	59,000	59,000
Bank Charges & Commission	8,531	69,982
CRA Service Charges	34,174	32,386
Electricity Charges	9,59,16,281	9,45,43,158
Fuel for DG Set	13,31,223	6,91,204
Hospitality Expenses	-	1,22,850
House Keeping Expenses	3,26,69,103	2,25,74,555
Legal Fees	12,14,900	32,68,000
Meeting Expenses	35,08,704	63,83,370
News Papers & Periodicals	1,51,947	1,53,200
Postage & Telegram	2,05,739	2,38,997
Printing & Stationery	20,63,803	4,74,312
Seminar/Workshop Expenses	37,80,389	19,36,014
Telephone & Internet Charges	79,68,780	93,01,767
Travelling & Conveyance - Domestic	56,31,053	66,27,031
T.A. on Transfer	-	9,28,836
Travelling & Conveyance - Foreign	25,17,270	46,25,072
Vehicle Maintenance Expenses	86,39,557	84,71,901
Professional Charges	6,12,388	1,07,130
Publication Charges	6,51,906	26,93,397
Horticulture & Plantation Expenses	-	45,280
Subscription Expenses	19,83,016	8,62,847
Thesis Evaluation Fee Expenses	8,47,625	-
Water Charges	17,90,994	1,30,200
Rent, Rate & Taxes	33,78,522	-
<u>B. NISER PLAN EXPENSES :</u>		
a) Domestic Travel	51,41,389	18,38,533
b) Fellowships	2,37,68,667	3,56,90,030
c) Foreign Travels	1,34,71,646	35,67,982
d) Salary Expenses	17,83,973	19,47,215
e) Other Expenses	6,22,425	3,67,72,088
f) Supplies & Materials	11,91,31,589	16,57,27,252
g) Meeting /Seminar/Workshop Expenses	1,01,26,817	20,03,181
h) Repaire & Maintanance	46,48,134	9,62,573
TOTAL====>	42,06,51,787	53,87,44,754

For Nayak Rath & Associates
Chartered Accountants
FRN - 021051N

CA Manas Ranjan Pradhan
(Partner)
M. No. 307292


Deputy Controller of Accounts


Director



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

2023-24

Schedule -22 : Expenditure on Grants, Subsidies etc.

(Schedule forming part of the accounts for the period ended on 31.03.2024)

Amount in (₹)

Particulars	Current Year	Previous Year
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 31.03.2024)

Amount in (₹)

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

For Nayak Rath & Associates

Chartered Accountants

FRN - 021051N


CA Manas Ranjan Pradhan
(Partner)

M. No. 307792




Deputy Controller of Accounts


Director

ANNUAL ACCOUNTS

2023 - 24

SCHEDULE 24 – SIGNIFICANT ACCOUNTING POLICIES*(Schedule forming part of the accounts for the period ended on 31.03.2024)***About the Organization:**

The National Institute of Science Education and Research (NISER) was set up at Bhubaneswar by the Department of Atomic Energy, 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 Bhabha National Institute, Deemed University of DAE, Mumbai conducts the following academic programme for bright and meritorious students who are selected through National Entrance Screening Test (NEST) conducted on all India basis.

- a) An integrated 5 year M.Sc programme in the core and emerging branches of basic sciences to students after 10+2 higher secondary schooling.
- b) Integrated M.SC +PHD programmes after B.Sc from other universities.
- c) Ph.D programme after M.Sc from other Universities.
- d) Computer Science and Earth & Planetary Science
- e) M.Sc in Centre for Medical and Radiation Physics (CMRP)

Presently NISER has 839 students admitted in 5 year M.SC programme in the various streams of Basic Sciences. Moreover NISER has 401 research Scholar (Ph.D) in its roll.

1. Basis of Preparation of Financial Statements

The Financial Statements have been prepared on Cash (Receipt & Payment) 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. Capital Assets (WIP)**
The Institute has certain projects which are still in execution stage and hence these are taken as CWIP. But, as on 31st March, 2024, value of CWIP is Rs. Nil
- 5. Recognition of Income & Expenditure**
Income & expenditure are generally recognised on Cash (Receipt & Payment) basis.
- 6. Consumable Stores**
Lab consumables and stores consumables purchased during 2023-24 are treated as recurring expenditure and the consumables are transferred to respective Schools of study. Necessary records are maintained at the School concerned.
- 7. Foreign Exchange Transactions**
Transactions involving foreign currency are accounted at the exchange rate prevailing on the date of the transaction.
- 8. Accounting for Registration Fees**
Registration fee of students are being accounted for on receipt basis.
- 9. Accounting of interest earned on FD**
Interests earned on lien of FD against LC are being accounted for on actual basis.
- 10. 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.
 - c) Government Grants is accounted on realisation basis.
- 11. Lease Rent:**
Lease Rentals are with reference to Lease Terms.




12. Retirement Benefits

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

13. Taxation

Since the Institute is a research oriented organization wholly funded by Government of India, Department of Atomic Energy and there being no taxable income under section 10(23C)(iiiab) of Income Tax Act 1961, no provision for income tax has been made during the year.

For Nayak Rath & associates
Chartered Accountants
FRN - 021051N


CA Manas Ranjan Pradhan
Partner
M. No. 307292
UDIN - 24307292BKFBKN6258

Place: Bhubaneswar
Date: 24.07.2024




Deputy Controller of Accounts


Director

ANNUAL ACCOUNTS

2023-24

Schedule -25: Contingent liabilities & Notes on Accounts

(Schedule forming part of the accounts for the period ended on 31.03.2024)

Amounts in Rs. (In Crores)**A) CONTINGENT LIABILITIES**

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

B) Notes on accounts**1. Deposit with DCSE&M, Mumbai**

During the period of report, against the deposit placed with DCSE&M, Mumbai for construction of NISER Complex, the detailed account statement for Rs. 10,65,00,000/- is yet to be submitted by DCSE&M, Mumbai.

2. Lien against FD

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

3. Fixed Asset Verification

Physical verification of Fixed Asset has been carried out by a firm of Chartered Accountants and the report shows the assets physically found along with the asset identification mark.

4. Consumable Stores

All purchases are made against specific requirement and supposed to have been consumed in total during the year, hence there is no store lying unused.



5. Corresponding figures for the previous year have been regrouped/arranged, where ever necessary.
6. Rounded off to the nearest rupee.
7. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31st March, 2024 and the Income & Expenditure Account for the year ended on that date.

For **Nayak Rath & Associates**
Chartered Accountants
FRN - 021051N



CA Manas Ranjan Pradhan
Partner
M. No. 307292
UDIN - 24307292BKEBKN6258

Place: Bhubaneswar
Date: 24.07.2024



Deputy Controller of Accounts



Director



National Institute of Science Education and Research Bhubaneswar

(An autonomous Institution under Department of Atomic Energy, Govt. of India)

PO- Jatni, District-Khordha, PIN- 752050, Odisha, India

Web: <http://niser.ac.in>

4.1.4 Total expenditure excluding salary for infrastructure augmentation during the year(INR in Lakhs) :

4.4.1 Total expenditure incurred on maintenance of physical facilities and academic support facilities excluding salary component during the year :

Year	Budget allocated for infrastructure augmentation	Expenditure for infrastructure augmentation			Total expenditure excluding Salary	Expenditure on maintenance of academic facilities (excluding salary for human resources)	Expenditure on maintenance of physical facilities (excluding salary for human resources)	Engineering Workshops	Seminars/Conferences/ Workshops	Studios	CI
		New Equipment for Laboratories	Other expenditure on creation of Capital Assets (excluding expenditure on Land and Building)	Total							
2023-24	606.36	13.17	593.19	606.36	2402.37	1436.81	359.20		6.59		BARC
2023-24	13709.00	8599.54	3502.61	12102.15	25027.85	6257.88	6667.82		19.69		IGCAR
2023-24	5000	1087	1573	2660	5295.00		2635.00	100	5.5		VECC
2023-24	4100	1589.17	937.49	2526.66	2854.74	145.4	182.68		4.31		SINP
2023-24	4424.36	3202.14	1211.40	4413.54	6247.40	359.90	1473.96		29.10		IPR
2023-24	3800.00	112.66	329.85	442.51	1242.51	650.00	150.00		0.55		IOP
2023-24	1510.00	6.38	263.29	269.67	584.51	216.37	98.47		7.36		HRI
2023-24	9630.04	1072.70	8557.34	9630.04	14110.20	1992.13	2488.03		1693.42	39.46	TMC
2023-24	145.69		145.69	145.69	1331.74		1186.05		13.37		IMSc
2023-24	79.50	13.89	45.07	58.96	77.14	3.20	14.98	0.26	1.39		RISER
2023-24	2215			2214.83	4112.78		1897.95				RRCAT
Total	45219.95			35070.41	63286.23	11061.69	17154.13		1781.27989		
	Library expenditure				5443.64						
				Total	68729.87						



Revised 24/12/24

प्रो. पी. सी. सेल्विन / Prof. P. C. Selvin
 कुलसचिव / REGISTRAR
 होमी भाषा राष्ट्रीय संस्थान
 HOMI BHABHA NATIONAL INSTITUTE
 प्रशिक्षण विद्यालय परिसर, आनुशक्ति नगर, मुंबई - ४०० ०८४
 Training School Complex, Anushakti Nagar, Mumbai - 400 084