



## NATIONAL INSTITUTE OF SCIENCE EDUCATION AND RESEARCH BHUBANESWAR

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



**AUDITED STATEMENT OF ACCOUNTS & STATUTORY AUDITOR'S REPORT  
FOR THE FINANCIAL YEAR : 2018-2019**







## INDEPENDENT AUDITORS' 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 ('The Institute'), which comprise the Balance Sheet as at 31 March 2019, the Income and Expenditure account and the cash Receipt & Payment account for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Standalone Financial Statements

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

### Auditor's Responsibility

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

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

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

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





P. K. NAYAK & CO.

**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 31<sup>st</sup> March, 2019.
- 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 P. K. NAYAK & CO.  
Chartered Accountants  
FRN - 318155E

*Susanta Kumar Sahoo*

(CA. S.K.SAHOO)  
Partner  
M. No. 060588

Place : Bhubaneswar  
Date: 30.07.2019

UDIN 19060588AAAAABY6791





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



**ANNUAL ACCOUNTS 2018-19**

**BALANCE SHEET AS AT 31ST MARCH, 2019**

Particulars	Schedule	Amount in Rs.	
		As at 31st March, 2019	As at 31st March, 2018
<b>CORPUS/CAPITAL FUND AND LIABILITIES</b>			
CORPUS/CAPITAL FUND	1	8,09,54,38,796	8,54,65,88,872
RESERVES AND SURPLUS	2	-	-
EARMARKED/ENDOWMENT FUNDS	3	-	-
SECURED LOANS AND BORROWINGS	4	-	-
UNSECURED LOANS AND BORROWINGS	5	-	-
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS	7	15,11,51,404	12,26,16,187
<b>TOTAL Rs.</b>		<b>8,24,65,90,200</b>	<b>8,66,92,05,059</b>
<b>ASSETS</b>			
FIXED ASSETS	8	7,00,64,55,528	1,77,72,99,641
INVESTMENTS- FROM EARMARKED/ENDOWMENT FUNDS	9	-	-
INVESTMENTS-OTHERS	10	20,21,24,908	6,29,72,523
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	1,03,80,09,764	6,82,89,32,895
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)		-	-
<b>TOTAL Rs.</b>		<b>8,24,65,90,200</b>	<b>8,66,92,05,059</b>
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

As per our report of even date attached

For **P. K. NAYAK & CO.**  
Chartered Accountants  
FRN 318155E

*Sucanta*  
(CA. S.K.Sahoo)  
Partner  
M. No. 060588



*Amit Kumar*  
Officer on Special Duty  
Finance

*Aloufa*  
Finance Officer

*S.K.S*  
Director

Date: 30.07.2019  
Place: Bhubaneswar



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



## ANNUAL ACCOUNTS 2018 -19

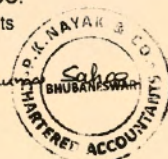
### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

Particulars	Schedule	Amount in Rs.	
		For the Year Ended 31st March, 2019	For the Year Ended 31st March, 2018
<b>INCOME</b>			
Income from Sales/ Services	12	-	-
Grant / Subsidies	13	88,00,00,000	99,15,91,348
Fees / Subscriptions	14	1,78,17,402	1,50,67,261
Income from Investment	15	-	-
Income from Royalty, Publication etc.	16	-	-
Interest Earned	17	2,89,92,280	2,25,38,958
Other Income	18	-	-
Increase/(decrease) in stock of Finished goods and work-in-progress	19	-	-
<b>TOTAL(A)</b>		<b>92,68,09,682</b>	<b>1,02,91,97,567</b>
<b>EXPENDITURE</b>			
Establishment Expenses	20	52,41,89,547	48,36,56,200
Other Administrative Expenses etc.	21	25,13,58,244	26,14,84,671
Expenditure on Grants, Subsidies etc.	22	-	-
Interest	23	-	-
Depreciation(Net total at the year-end-corresponding to Schedule 8)		60,23,09,428	14,39,69,349
<b>TOTAL(B)</b>		<b>1,37,78,57,218</b>	<b>88,91,10,220</b>
<b>Balance being excess of Expenditure over Income(A-B)</b>		<b>(45,10,47,536)</b>	<b>14,00,87,347</b>
Add/Less: Prior Period Expenditure		1,02,540	26,22,136
<b>BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND</b>		<b>(45,11,50,076)</b>	<b>13,74,65,211</b>
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITES AND NOTES ON ACCOUNTS	25		

As per our report of even date attached

For P. K. NAYAK & CO.  
Chartered Accountants  
FRN - 318155E

Sukanta Kumar Sahoo  
(CA. S.K.Sahoo)  
Partner  
M. No. 060588



*A. Anandharam*  
Officer on Special Duty  
Finance

*Alaya*  
Finance Officer

*S. S. Sahoo*  
Director

Date: 30.07.2019  
Place: Bhubaneswar





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



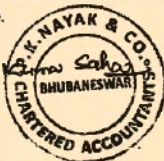
**ANNUAL ACCOUNTS 2018-19**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD FROM 1ST APRIL, 2018 TO 31ST MARCH, 2019**

Amount in Rs.

RECEIPTS	For the Year Ended 31st March, 2019	For the Year Ended 31st March, 2018	PAYMENTS	For the Year Ended 31st March, 2019	For the Year Ended 31st March, 2018
<b>I. Opening Balances</b>			<b>I. Expenses</b>		
a) Cash in Hand	-	27	a) Establishment Expenses (corresponding to Schedule 20)	36,07,16,095	33,12,66,423
b) Bank Balances:			i. Pay and Allowances		
i) In current accounts	90,02,80,727	61,78,53,298	ii. Manpower (Outsourced)		
ii) In deposit accounts	-	-	iii. Staff Welfare Expenses		
iii) In Savings accounts	34,82,16,500	33,85,24,600	iv. Other Expenditure		
<b>II. Grants Received</b>			v. New Pension Contribution		
a) From Government of India	88,00,00,000	1,43,64,00,000	b) Administrative Expenses (corresponding to Schedule 21)		
b) From State Government	-	-	i. Laboratory Consumable		
c) From other sources	-	-	ii. Computer Consumables		
<b>III. Income on Investments</b>			iii. Rent, Rates & Taxes		
	-	-	iv. Duties & Taxes		
<b>IV. Interest Received On Bank Deposits</b>	5,14,84,306	4,89,37,791	v. Other Expenditure	27,69,64,057	26,32,49,383
<b>V. Other Income</b>			vi. Prior Period Expenses	96,000	72,000
a) Registration Fee ( Mac & Phd )	10,32,545	10,58,545	vii. Niser XII plan	4,90,47,404	6,41,15,912
b) Job Application Fee	1,26,500	63,000	<b>II. Payments made against funds for various projects</b>		
c) Summer course fee	1,44,500	64,500	<b>III. Investments and deposits made</b>		
d) RTI Application Fees	336	490	<b>IV. Expenditure on Fixed Assets &amp; Capital Work- in- progress</b>		
e) Sale of Tender paper	2,84,120	3,14,350	a) Purchase of Fixed Assets	45,55,10,940	54,46,48,918
f) Guest House Rent	12,21,805	8,21,910	b) Expenditure on Capital WIP	-	1,85,12,208
g) License Fees	15,47,067	11,08,175	<b>V. Refund of Surplus money/loans</b>		
h) Misc. Receipt	-	5,000	<b>VI. Finance Charges (Interest)</b>	2,25,38,958	2,74,09,939
i) Transcript Fees	31,300	26,500	<b>VII. Other Payments</b>		
j) Identity Card/Health Card(Duplicate) Fee	3,125	3,000	a) Sundry Creditors		
k) Lease Rent	5,09,452	1,45,376	b) Smart City Fund	7,350	9,676
l) Water Charges	94,516	-	c) Alumni Association Subscription	12,599	200
<b>VI. Amount Borrowed</b>			d) License Fees	-	404
<b>VII. Any other receipts (Loans, Advances &amp; Expenses Recovered)</b>			e) Tender Paper Cost	-	10,000
a) Security Deposit	25,85,545	24,89,496	f) NISER R&D	68,734	10,324
b) E.M.D	24,82,078	7,45,997	g) IQAA - 2018	98,962	7,44,304
c) Fixed Assets	31,054	1,96,13,515	h) Deposit (Asset) (LC)	35,30,63,288	20,80,06,775
d) Prior Period Income	-	-	i) Deans Allowance Receivable	66,000	66,000
e) Duties & Taxes	5,47,41,067	4,85,11,901	j) Prepaid Expenses		
f) CSIR FUND	27,398	4,18,720	k) Newspaper & Magazine		
g) DST INSPIRE Payable	-	1,589	l) Security Deposit ( Refundable )	14,29,497	22,60,469
h) Statutory Recoveries	2,35,53,832	2,47,19,177	m) Duties & Taxes	5,35,81,175	4,70,80,176
i) Student Dues	1,63,62,811	1,32,63,065	n) EMD	1,10,284	19,64,142
j) Hindi Sangoshthi	-	1,50,000	o) prior period expenses		
k) Odisha State Fund	-	43,805	p) Scholarship Ashutosh Payable		
l) Smart City Fund	-	20,000	q) Statutory Recoveries	2,33,20,758	2,46,49,128
m) Deposit (Asset) (LC)	21,87,65,698	28,64,42,631	r) Student Dues	25,09,425	13,41,818
n) Loans & Advance (Asset)	1,49,67,183	1,02,24,932	s) Registration Fee ( Mac & Phd )		
o) Scholarship Receivable	72,37,807	1,73,96,191	t) Loans & Advance (Asset)	1,36,78,848	1,29,869
p) Vidyam Pratibha-DAE Project	50,00,000	-	u) Abhash Jha NBHM TA Claim		
q) NISER R & D Receivable	55,851	13,62,797	v) Mr. Vanatri Siva TA Bill (SERB)		
<b>TOTAL Rs.</b>	<b>2,52,87,87,123</b>	<b>2,86,95,27,389</b>	<b>W. Closing Balances</b>		
			a) Cash in hand		
			b) Bank Balances:		
			i) In current accounts	55,22,95,009	90,02,80,727
			ii) In deposit accounts		
			iii) In savings accounts	26,51,71,328	34,82,16,500
			<b>TOTAL Rs.</b>	<b>2,52,87,87,123</b>	<b>2,86,95,27,389</b>

For P. K. NAYAK & CO.  
Chartered Accountants  
FRN - 318155E  
Succanta  
(CA. S.K.Sahoo)  
Partner  
M. No. 080588  
Date: 30.07.2019  
Place: Bhubaneswar



Officer on Special Duty  
Finance

Finance Officer

Director



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



## ANNUAL ACCOUNTS 2018-19

**Schedule -1 : Corpus / Capital Fund**  
( Schedule forming part of Balance Sheet as at 31.03.2019)

Particulars	Current Year(2018-19)		Previous Year(2017-18)	
Balance as at the beginning of the year	8,21,07,00,000		8,01,07,00,000	
Add: Contribution towards Corpus/Capital Fund	-		20,00,00,000	
<b>Add: XII Plan New Project</b>	<b>1,32,83,46,000</b>		<b>1,32,83,46,000</b>	
Advance Materials for Different applications Grant	14,30,00,000		14,30,00,000	
Basic Research in Cellular and Moducular Grant	14,76,00,000		14,76,00,000	
Centre for Fundamental Studies Grant	3,72,96,000		3,72,96,000	
Centre for inter Disciplinary Sciences Grant	28,63,00,000		28,63,00,000	
Experimental Condensed Matter Ultra Cold Atom Grant	28,05,00,000		28,05,00,000	
Experimental High Energy Physics Programme Grant	3,42,00,000		3,42,00,000	
Microbes Immunity and Rearch Biology Grant	14,19,00,000		14,19,00,000	
Novel Organic Compounds for Boimedical Grant	14,52,00,000		14,52,00,000	
Outreach Programmes in Maths and Systems Biology Grant	34,50,000		34,50,000	
Research in Basic Sciences Grant	5,00,00,000		5,00,00,000	
Theoretical High Energy and Condensed Matter Grant	5,89,00,000		5,89,00,000	
Less: Grant Transferred to Revenue	17,61,97,309		17,61,97,309	
		9,36,28,48,691		9,36,28,48,691
<b>Add/(Deduct): Balance of net income/ (expenditure) transferred from the Income and Expenditure Account</b>	-	(1,26,74,09,895)	-	(81,62,59,819)
<b>Balance as at the year end Total Rs.</b>		<b>8,09,54,38,796</b>		<b>8,54,65,88,872</b>

**Schedule -2 : Reserves & Surplus**  
( Schedule forming part of Balance Sheet as at 31.03.2019)

Particulars	Current Year(2018-19)		Previous Year(2017-18)	
<b>1. Capital Reserve:</b>				
As per last Account	-		-	
Addition during the year	-		-	
Less: Deduction during the year	-		-	
<b>2. Revaluation Reserve</b>				
As per last Account	-		-	
Addition during the year	-		-	
Less: Deduction during the year	-		-	
<b>3. Special Reserve</b>				
As per last Account	-		-	
Addition during the year	-		-	
Less: Deduction during the year	-		-	
<b>4. General Reserve</b>				
As per last Account	-		-	
Addition during the year	-		-	
Less: Deduction during the year	-		-	
<b>TOTAL Rs.</b>				

For P. K. NAYAK & CO.  
Chartered Accountants  
FRN - 318155E

Sucanta Kumar  
(CA. S.K.Sahoo)  
Partner  
M. No. 060588



*Pankaj*  
Officer on Special Duty  
Finance

*Alaya*  
Finance Officer

*[Signature]*  
Director





2018 - 19

**ANNUAL ACCOUNTS**

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

**Schedule -3 : Earmarked/Endowment Fund**  
(Schedule forming part of Balance Sheet as at 31.03.2019)

Particulars	Fund-wise break up				Totals	
	Fund WW	Fund XX	Fund YY	Fund ZZ	Current Year(2018-19)	Previous Year(2017-18)
a) Opening balance of the funds	-	-	-	-	-	-
b) Additions to the funds:						
i. Donations/grants	-	-	-	-	-	-
ii. Income from investments made on account of funds	-	-	-	-	-	-
iii. Other additions	-	-	-	-	-	-
<b>TOTAL Rs. ( a + b )</b>	-	-	-	-	-	-
c) Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure	-	-	-	-	-	-
Fixed Assets	-	-	-	-	-	-
Others	-	-	-	-	-	-
ii. Revenue Expenditure	-	-	-	-	-	-
Salaries, Wages and allowances	-	-	-	-	-	-
Rent	-	-	-	-	-	-
Other Administrative expenses	-	-	-	-	-	-
Total	-	-	-	-	-	-
<b>TOTAL Rs. (c)</b>	-	-	-	-	-	-
<b>Net Balance at the year end ( a+b-c)</b>	-	-	-	-	-	-

For P. K. NAYAK & CO.  
Chartered Accountants  
FRN - 318155E



*S. Sunita*  
(CA. S.K. Sahoo)  
Partner  
M. No. 060588

*S. Sunita*  
Finance Officer

*[Signature]*  
Director

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



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



**ANNUAL ACCOUNTS 2018-19**

**Schedule -4 : Secured Loans and Borrowings**  
( Schedule forming part of Balance Sheet as at 31.03.2019)

Amount in Rs.

Particulars	Current Year(2018-19)		Previous Year(2017-18)	
1. Central Government		-		-
2. State Government (Specify)		-		-
3. Financial Institutions				
a) Term Loans	-		-	
b) Interest accrued and due	-	-	-	-
4. Banks:				
a) Term Loans	-		-	
Interest accrued and due	-		-	
b) Other Loans (specify)	-		-	
Interest accrued and due	-		-	
5. Other Institutions and Agencies		-		-
6. Debenture and Bonds		-		-
7. Others(specify)		-		-
<b>TOTAL Rs.</b>		-		-

For P. K. NAYAK & CO.  
Chartered Accountants  
FRN - 318155E

*Sukanta*  
(CA. S.K.Sahoo)  
Partner  
M. No. 060588



YEARS OF  
CELEBRATING  
THE MAHATMA

*A. Paul*  
Officer on Special Duty  
Finance

*Aloya*  
Finance Officer

*S. S.*  
Director





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



**ANNUAL ACCOUNTS 2018-19**

**Schedule -5 : Unsecured Loans and Borrowings**  
( Schedule forming part of Balance Sheet as at 31.03.2019)

Particulars	Amount in Rs.			
	Current Year(2018-19)		Previous Year(2017-18)	
1. Central Government		-		-
2. State Government (Specify)		-		-
3. Financial Institutions		-		-
4. Banks:				
a) Term Loans	-	-	-	-
b) Other Loans (specify)	-	-	-	-
5. Other Institutions and Agencies		-		-
6. Debenture and Bonds		-		-
7. Fixed Deposits		-		-
8. Others(specify)		-		-
<b>TOTAL Rs.</b>		-		-

**Schedule -6 : Deferred Credit Liabilities**  
( Schedule forming part of Balance Sheet as at 31.03.2019)

Particulars	Amount in Rs.	
	Current Year(2018-19)	Previous Year(2017-18)
a) Acceptances secured by hypothecation of capital equipment and other assets	-	-
b) Others	-	-
<b>TOTAL Rs.</b>	-	-

For P. K. NAYAK & CO.  
Chartered Accountants  
FRN - 318155E

Sucanta Kumar  
(CA. S.K.Sahoo)  
Partner  
M. No. 060588



*W. Paulchany*  
Officer on Special Duty  
Finance

*Alaya*  
Finance Officer

*GS*  
Director



ANNUAL ACCOUNTS

2018-19

Schedule -7 : Current Liabilities and Provisions  
( Schedule forming part of Balance Sheet as at 31.03.2019)

Amount in Rs.

S.No.	Particulars	Current Year(2018-19)		Previous Year(2017-18)	
<b>A.</b>	<b>CURRENT LIABILITIES</b>				
1.	Acceptances		-		-
2.	Sundry Creditors:				
	a) For Goods	2,87,653		2,87,653	
	b) Others - EMD	77,30,734		59,52,400	
3.	Advances Received		80,18,387		62,40,053
4.	Interest accrued but not due on:				
	a) Secured loans/borrowings		-		-
	b) Unsecured Loans/borrowings		-		-
5.	Statutory Liabilities				
	a) Overdue		-		-
	b) Others				
	TDS (Non Salary)	5,30,220		96,446	
	TDS (CGST)	2,51,855			
	TDS (SGST)	2,51,855			
	TDS (IGST)	2,00,462			
	TDS (Salary)	15,258		(10,202)	
			12,49,650		86,244
6.	Other Current Liabilities				
	a) Student Dues				
	Internal amenitie S.D.	1,84,000		1,86,000	
	Excess Prog. Regd. Fees	11,517		12,667	
	Caution Money (Labrotary)	13,000		13,000	
	Caution Money (Library)	16,68,000		14,12,000	
	Caution Money (Institute)	28,63,250		24,15,250	
	Caution Money (Hostel)	94,000			
	CSIR FUND	-		4,18,720	
	Smart City Fund	2,974		10,324	
	Hindi Sangoshthi	-		1,50,000	
	DST INSPIRE Payable	-		1,580	
	Odisha State Fund	43,805		43,805	
	Alumuni Association Subscription	82,001		47,000	
	Vigyan Pratibha-DAE Project	50,00,000		-	
	Programme Registration	2,77,050		2,77,050	
	Student Welfare Fund	2,49,440		2,01,840	
	IOAA -2016	63,18,849		64,17,811	
			1,68,07,886		1,16,07,047
	b) Security Deposit				
	Thames Consultant Pvt. Ltd.	22,722		22,722	
	Jena Travels	-		1,01,000	
	Airway Bhubaneswar	28,000		28,000	
	Ashok Kumar Nayak	5,000		5,000	
	Anirudha Mohapatra	-		65,147	
	Amarendra Ojha	2,66,354		61,188	
	4S Interiors	25,39,832		25,39,832	
	Bigyan Kumar Pradhan	1,54,044		1,29,782	
	Bijay Kumar Behera	2,29,074		1,26,313	
	Bhagarathi Sahoo	1,27,745		1,22,193	
	B K Giri	18,133		18,133	
	Indo Electricals	16,666		-	
	Firestop sales and services	2,748		-	
	Biswajeet Kandi	35,879		-	
	Deepak Kumar Mishra	27,456		51,841	







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



ANNUAL ACCOUNTS

2018-19

Schedule -7 : Current Liabilities and Provisions  
( Schedule forming part of Balance Sheet as at 31.03.2019)

Amount in Rs.

S.No.	Particulars	Current Year(2018-19)	Previous Year(2017-18)
	Geeken Seating Collection Pvt. Ltd.	55,36,542	55,36,542
	Biplab Kumar Parida	45,935	-
	HAK Electrical & Engineering Works	2,25,484	76,693
	H Electrical Engg. Works	16,439	16,439
	Jagannath Refrigeration Services	3,200	3,200
	Shri Rabindra Kumar Mallick	6,515	93,670
	Subhashree Engineering	4,890	4,890
	Pest Control India Pvt. Ltd.	360	360
	Biswajit Mishra	1,26,694	1,26,694
	Nirmal Chandra Sar	2,81,296	2,97,451
	Numeric Power Systems Ltd.	14,343	14,343
	Deepak Kumar Das	68,934	1,00,739
	Laser Science Services (I) Pvt Ltd	4,50,900	4,50,900
	Laxman Senapati	66,004	1,26,231
	Maa Dakhilachandi Catering Services	1,00,000	1,00,000
	Barnali Bera	80,886	34,317
	Bichitrnanda Samantaray	1,07,198	30,600
	Bikramajit Singh	5,000	5,000
	Chandan Electrical	10,000	10,000
	Debasis Pattanaik	2,08,580	1,62,000
	Dwarika Nath Samal	-	3,02,571
	Ensure Support Services India Ltd	5,000	5,000
	Everest Computers	5,000	5,000
	IN2IT Technology Pvt. Ltd	5,000	5,000
	J N Sarma	1,00,000	1,00,000
	JOHNSON	1,30,504	1,30,504
	Kumar Electricals	5,000	5,000
	Manor Computers	5,000	5,000
	Maxim Systems	5,000	5,000
	Nablok Das	1,13,951	60,909
	Ray Electricals	1,36,987	19,015
	Santosh Kumar Paikaray	5,000	5,000
	S P Power System	13,975	13,975
	Suvidha Engineers Pvt. Ltd	1,15,644	1,15,644
	Vedica Resources	25,287	25,107
	Wizertech informatices Pvt. Ltd	5,000	5,000
	AS Associates	84,321	-
	Sai Aircon	9,509	9,509
	Sanjeeb Kumar Das	5,000	5,000
	Sridhar Routray	5,000	5,000
	Sritam Computers	3,66,997	2,16,597
	Sujit Kumar Nahak	44,579	44,579
	Indu Enterprises	19,783	-
	Mangaraj Hali	1,27,111	-
	Maratha engineerings and suppliers	19,641	-
	Namaha Shivaya Enterprise	2,00,260	-
	Rabindra Electricals	17,000	-
	Saraj Kumar Das	21,230	-
	Shree Maa Constructions	1,14,000	-
	Shreema Construction	60,039	-
	Sonatech Infosolutions pvt. Ltd.	32,822	-
	VL Access india pvt. Ltd.	5,000	-
	Tathagata Engineering	3,12,681	2,48,536
		1,29,54,214	1,17,98,166
c)	Other Payables		
	CHSS	1,55,679	-
	Flag day recovery	3,000	-
	Court Case of Souvagya Mahapatra	-	13,000
	CPF/ GPF/ PRMS (Deputation V. Chandrasokhar)	-	(150)
	NPS Recovery	1,60,939	74,519
	Professional Tax	1,640	815
		3,21,258	88,184
	<b>TOTAL Rs. (A)</b>	<b>3,93,51,395</b>	<b>2,98,19,694</b>





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



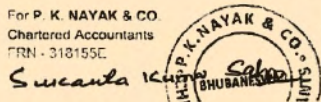
ANNUAL ACCOUNTS

2018-19

Schedule -7 : Current Liabilities and Provisions  
(Schedule forming part of Balance Sheet as at 31.03.2019)

		Amount in Rs.	
S.No.	Particulars	Current Year(2018-19)	Previous Year(2017-18)
<b>B.</b>	<b>PROVISIONS</b>		
	For Taxation	-	-
	Gratuity	-	-
	Superannuation / Pension	-	-
	Accumulated Leave Encashment	-	-
	Trade Warranties / Claims	-	-
	<b>For Expenses Payable</b>		
	Audit Fees	50,740	50,740
	Fellowship	1,13,61,180	63,78,709
	Hire Charges Vehicle	5,02,584	4,58,649
	Stipend to Trainee Payable	91,000	60,000
	Fuel Charges Payable	17,852	2,11,898
	House Keeping Expenses Payable	25,000	90,000
	Honorarium/Remuneration	2,89,836	1,82,500
	Outsourced Manpower	48,95,088	1,13,90,273
	Auditorium Complex (WIP) Payable	13,80,000	-
	Medical Expenses	5,25,660	76,652
	Advertisement Charges Payable	-	7,189
	Electricity Charges Payable	34,16,017	75,741
	Children Educational Allowance Payable	26,54,700	18,41,097
	Contingency Expenditure Payable	4,23,123	5,69,463
	Hospitality Expenses Payable	4,66,188	2,25,678
	Lab Consumable Payable	-	28,02,544
	Leave Travel Concession Payable	-	1,93,743
	Meeting Expenses Payable	-	5,11,489
	Newspaper & Magazine Expenses Payable	1,509	1,814
	Printing & Stationary Expenses Payable	2,970	77,670
	Postage & telegram Payable	13,682	19,275
	Pension Contribution Payable	-	5,16,852
	Leave Salary Contribution Payable	1,92,689	2,75,403
	Purchase of Consumable Payable	33,04,075	11,67,340
	Rent , Rate & Taxes Payable	-	5,296
	Sports & Internal Activity Expenses Payable	5,400	24,256
	Supplies & Materials Payable	19,95,382	8,71,300
	TA on Transfer Payable	-	18,867
	Travelling & Conveyance Payable	7,13,752	4,75,160
	Work in Progress Payable	41,97,654	41,00,970
	Repair & Maintenance Expenses Payable	17,71,747	13,60,550
	Professional update allowance	48,29,792	49,19,064
	Pay and Allowances	2,43,94,778	1,88,35,057
	Telephone & Telex	1,63,222	1,26,082
	PRIS	1,79,06,273	3,32,10,225
	Water Charges	8,400	6,540
	NPS Employees Subscription	22,51,295	16,56,487
	Books Payable	2,55,943	-
	Computer Expenses Payable	4,12,289	-
	Electrical Installation Payable	10,38,711	-
	Furniture and fixtures payable	11,09,557	-
	Horticulture and Plantation Exp. Payable	46,800	-
	Insurance for vehicle payable	13,063	-
	Lab Equipment Payable	64,44,603	-
	Leave encashment Payable	2,27,184	-
	Machinery Equipment Payable	56,15,709	-
	Office Automation Payable	9,34,052	-
	Office Equipment Payable	32,76,544	-
	Outsourced Security Payable	33,55,219	-
	Scholarship Payable	8,80,000	-
	Seminar, Workshop Payable	1,39,164	-
	Transportation charges payable	21,881	-
	IISER/NISER Expenses Payable	1,28,923	-
	Payable to THDC Employer Share	58,799	-
	NPS-Receive SERB Delhi	-	1,920
	<b>Sub-total Rs. (B)</b>	<b>11,18,00,009</b>	<b>9,27,96,493</b>
	<b>Total Rs. (A+B)</b>	<b>15,11,51,404</b>	<b>12,26,16,187</b>

For P. K. NAYAK & CO  
Chartered Accountants  
FRN - 318155C



*[Handwritten Signature]*

*[Handwritten Signature]*

*[Handwritten Signature]*





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

2018 - 19

ANNUAL ACCOUNTS

Schedule - 8 : Fixed Assets  
( Schedule forming part of Balance Sheet as at 31.03.2019)

Sl. No.	Particular of Assets	Rate	WDV as on 01.04.2018	GROSS BLOCK			DEPRECIATION			NET BLOCK		Amount in Rs.
				more than 180 days	less than 180 days	Deductions (Sale / Adjust.) during the year	Costvaluation at the year-end	Depreciation for the year	Deductions during the year	Total upto the year-end	As at the current year-end on 31.03.2019	
1	Land	-	2,76,17,405	-	-	-	2,76,17,405	-	-	-	2,76,17,405	2,76,17,405
2	Buildings (Academic)	10%	-	2,50,20,50,348	-	-	2,50,20,50,348	25,02,05,035	-	-	2,25,18,45,313	-
3	Building(Residential)	5%	-	2,88,90,44,038	-	-	2,88,90,44,038	14,44,52,202	-	-	2,74,45,91,836	-
4	Electrical Installation	10%	-	20,80,66,512	-	-	20,80,66,512	2,08,06,651	-	-	18,72,59,861	-
5	Furniture & Fixtures	10%	28,53,15,179	44,37,867	1,87,62,590	-	30,65,15,636	2,98,13,434	-	2,98,13,434	27,67,02,202	28,53,15,179
6	Computers	40%	1,19,84,900	1,21,03,730	79,14,604	-	3,20,03,234	1,12,18,371	-	1,12,18,371	2,07,84,858	1,19,84,900
7	Software	40%	4,28,135	1,35,45,220	23,15,670	-	1,62,90,025	60,52,876	-	60,52,876	1,02,37,149	4,28,135
8	Lab Equipments	15%	45,51,22,656	7,68,33,057	13,06,16,622	51,64,618	65,84,64,366	8,79,16,760	-	8,79,16,760	56,94,60,957	45,51,22,656
9	Tools Equipments	15%	1,07,678	-	-	-	1,07,678	16,152	-	16,152	91,526	1,07,678
10	Books	40%	51,56,943	13,79,008	3,04,077	-	68,42,028	26,75,996	-	26,75,996	41,66,032	51,56,943
11	Journals	40%	3,07,87,547	5,09,92,933	6,99,570	-	8,17,80,480	3,27,12,192	-	3,27,12,192	4,90,68,288	3,07,87,547
12	Air Conditioners	15%	16,17,423	-	-	-	23,16,993	2,95,081	-	2,95,081	20,21,912	16,17,423
13	Vehicles	15%	3,46,066	-	-	-	3,46,066	51,910	-	51,910	2,94,156	3,46,066
14	Bicycle	15%	2,617	-	-	-	2,617	393	-	393	2,224	2,617
15	Machinery & Equipments	15%	9,14,10,627	41,63,084	1,57,70,147	-	11,13,43,758	1,55,18,803	-	1,55,18,803	9,58,24,955	9,14,10,627
16	EPABX	15%	8,187	-	-	-	8,187	1,228	-	1,228	6,959	8,187
17	Kitchen Equipments	15%	38,08,920	-	-	-	38,08,920	5,71,337	-	5,71,337	32,37,582	38,08,920
18	Telephones	10%	10,066	-	-	-	10,066	1,007	-	1,007	9,059	10,066
19	Capital Assets(WIP)	-	22,15,56,280	61,38,976	3,30,39,656	25,93,54,911	13,80,000	-	-	-	13,80,000	21,15,56,280
20	NISER XII Plan Asset	-	64,20,17,116	4,64,37,370	7,33,74,287	5,520	76,18,23,252	-	-	-	76,18,23,252	64,20,17,116
	TOTAL Rs.		1,77,72,99,841	5,81,51,93,141	28,07,97,223	26,34,68,401	7,60,99,21,609	60,23,09,429	-	60,23,09,428	7,00,64,55,528	1,77,72,99,841

For P. K. NAYAK & CO.  
Chartered Accountants  
F.R.N. - 318155E

Suzanta Kumar  
(CA, S.K.Sahoo)  
Partner  
M. No 060588



*Suzanta Kumar*  
Officer on Special Duty  
Finance

*Suzanta Kumar*  
Finance Officer

*Suzanta Kumar*  
Director

P.O. Bhubaneswar - Padmapur, Hazratpur, Bhubaneswar - 751050, Odisha, India. Phone: 0674-2454008, Fax: 0674-2494009.  
Email: director@niser.ac.in, Web: www.niser.in



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



**ANNUAL ACCOUNTS 2018-19**

**Schedule -9 : Investments from Earmarked/Endowment Funds**  
( Schedule forming part of Balance Sheet as at 31.03.2019)

Amount in Rs.

Particulars	Current Year(2018-19)	Previous Year(2017-18)
1. In Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Others (to be specified)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**Schedule -10 : Investments-Others**  
( Schedule forming part of Balance Sheet as at 31.03.2019)

Amount in Rs.

Particulars	Current Year(2018-19)	Previous Year(2017-18)
1. In Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. FD against LC's	20,21,24,908	6,29,72,523
<b>TOTAL Rs.</b>	<b>20,21,24,908</b>	<b>6,29,72,523</b>

For **P. K. NAYAK & CO.**  
Chartered Accountants  
FRN - 318155E

*Sucanta Kumar Sahoo*  
(CA. S.K.Sahoo)  
Partner  
M. No. 060588

*S. K. Sahoo*  
Officer on Special Duty  
Finance

*A. K. Nayak*  
Finance Officer

*S. K. Sahoo*  
Director







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



**ANNUAL ACCOUNTS 2018-19**

Schedule -11 : Current Assets, Loans, Advances etc.  
(Schedule forming part of Balance Sheet as at 31.03.2019)

Particulars	Current Year(2018-19)	Previous Year(2017-18)
<b>A. CURRENT ASSETS:</b>		
1. Inventories:		
a) Stores and Spares	-	-
b) Loose Tools	-	-
c) Stock-in-trade	-	-
Finished goods	-	-
Work-in-progress	-	-
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	55,11,51,982	90,02,80,727
b) SBI A/C - 37871572767	11,43,027	-
c) IOB A/C - 373701000000001	25,32,97,129	34,17,94,815
d) IOB A/C - 373701000008688	42,17,072	40,52,968
e) IOB A/C - 147801000015510	76,57,125	3,69,117
5. Post office Savings Accounts	-	-
<b>Total(A)</b>	<b>81,74,66,335</b>	<b>1,24,64,97,227</b>
<b>B. LOANS, ADVANCES AND OTHER ASSETS:</b>		
1. a) Staffs:		
Ashish Pandav	1,13,601	-
Avanendra Singh, Ph.D. Student , SPS	-	16,200
Bedangdas Mohanty	1,30,217	-
Dukhishyam Mallick (Student)	3,03,660	-
Debashish Mallick	1,45,674	1,25,352
Jaban Meher	-	70,233
Pradeep Kumar Mishra	17,404	17,404
Prasanjit Samal	2,00,000	20,325
Prolay Kumar Mal	-	28,445
Deepak Srivastav	-	3,369
Vijay Singh	-	10,000
Saurabh Chawla	-	74,800
Pranaya Ku Swain	1,723	4,760
Abhay Kumar Naik	-	1,500
Amarendra Das	-	88,581
Debadipati Mishra	-	1,25,352
Debasmita P.A lone	30,000	1,60,000
G. Santosh Babu	-	9,075
Kantik Senapati	-	2,70,000
Kishore C S Panigrahi	3	3
KVS Bairdirenath	90,000	607
Manjusha Dixit	-	8,182
Mr Dilip Jha	-	6,815
Mr Ramanujan Srinivasan	-	2,153
Mr. Trailokyansh Sahoo	-	84,104
M Suryanarayan (PET, NISER )	-	1,54,500
Nirupama Dutta	-	15,000
Nishkanla Khandai	-	20,000
Palok Aich	-	2,00,000
Subhankar Bedanta	-	1,40,000
U Louderaj , Reader	-	64,242
V A Sakthivel	-	865
Nagendra Kumar Sharma	1,35,000	-
Sanjay Kumar Swain	3,12,930	-
Saurav Kundu-SPS	6,43,230	-
V Ravi Chandra , Reader	-	99,000
Abhaya Kumar Mohanty (Imprest)	41,619	20,000
Anil Kumar Karri/Sanjay Parul (Imprest)	-	9,466
Anil Kumar , Chemistry (Imprest)/Arun Kumar (SO)	-	9,000
Ashok Mohapatara (Imprest)	-	3,074
Biswajit Mishra (Imprest)	-	9,942
Deepak Kumar Dalai (Imprest)	-	10,000
Deepak Srivastav (Imprest)	-	10,000
Dinesh Bahadur Singh(Imprest)	-	4,922
Kishore CS Panigrahi (Imprest)	-	10,000
P C Ravi Kumar(Imprest)	-	5,149
Praful Singru (Imprest)	1,015	6,000
Chandan Goswami	14,033	-
Purna Chandra Sahu (Imprest)	-	5,000
Dr Ranjit Mathow (Imprest)	-	3,556
Saikai Hira SO (Imprest)	-	10,000
Subhankar Bedanta (Imprest)	10,000	14,925
Sudha krishna Prusty (Imprest)	-	10,000
Sumedha Warden (Imprest)	-	2,607
Shabnam Khanum(Imprest)	-	10,000
Festival Advance to Staff	3,600	3,600
	<b>21,93,739</b>	<b>19,77,908</b>





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



ANNUAL ACCOUNTS 2018 - 19

Schedule -11 : Current Assets, Loans, Advances etc.  
(Schedule forming part of Balance Sheet as at 31.03.2019)

Particulars	Current Year(2018-19)		Previous Year(2017-18)	
b) Other Entities engaged in activities similar to that		-		-
c) Others				
NBHM Support DHA	1,67,174		1,67,174	
Deans Allowance Receivable	2,41,200		1,72,200	
<b>Advances to Suppliers :</b>				
Exim Logistics Pvt Ltd	19,00,000		25,00,000	
DSS Imagetech Pvt Ltd	-		23,04,540	
Pravartaka Infotech LLP, Bangalore	-		27,000	
M/s A One Hospitality & catering	38,258		72,228	
Scholarship -ICMR	-		50,345	
Scholarship -UGC	28,22,247		64,60,307	
Scholarship-INSPIRE	(3,46,191)		(15,74,493)	
Scholarship- DBT	(26,210)		1,00,000	
DCS & EM,Mumbai	19,00,03,993		5,30,00,00,000	
Scholarship -CSIR	1,31,57,029		1,56,83,356	
IGCAR	-		30,402	
Inspire Scholarship (MSC)	21,45,288		7,10,288	
DCS & M,VECC,Kolkata	6,87,029		24,62,10,423	
		21,07,89,817		
<b>2. Advances and other amounts recoverable in cash or in kind or for value to be received:</b>				5,57,29,13,770
a) on Capital Account		63,22,910		63,17,910
b) Prepayments		-		-
c) Others		-		-
DCSEM-Medical Expenses Receivable	12,17,090		12,17,090	
R&D Receivable	19,873		8,990	
		12,36,963		12,26,080
<b>3. Income Accrued:</b>				
a) On Investments from Earmarked/Endowment Fund	-		-	
b) On Investment-Others	-		-	
c) On Loans and Advances	-		-	
d) Others	-		-	
<b>4. Claims Receivables</b>				
<b>Total (B)</b>		22,05,43,429		5,58,24,35,668
<b>TOTAL Rs.(A+B)</b>		1,03,80,09,764		6,82,89,32,895

For P. K. NAYAK & CO.  
Chartered Accountants  
FRN - 318155E

Susanta  
(CA. S.K.Sahoo)  
Partner  
M. No. 060588



Officer on Special Duty  
Finance

Director





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



**ANNUAL ACCOUNTS 2018 - 19**

**Schedule -12 : Income from Sales/Services**

( Schedule forming part of Income & Expenditure for the year ended on 31.03.2019)

Amount in Rs.

Particulars	Current Year(2018-19)	Previous Year(2017-18)
1) <u>Income from sales</u>		
a) Sale of Finished Goods	-	-
b) Sale of Raw Material	-	-
c) Sale of Scraps	-	-
2) <u>Income from Services</u>	-	-
a) Labour and Processing Charges	-	-
b) Professional/Consultancy Service	-	-
c) Agency Commission and Brokerage	-	-
d) Maintenance Services (Equipment/Property)	-	-
e) Others (Specify)	-	-
<b>TOTAL Rs.</b>	-	-

**Schedule -13 : Grants/Subsidies**

( Schedule forming part of Income & Expenditure for the year ended on 31.03.2019)

Amount in Rs.

Particulars	Current Year(2018-19)	Previous Year(2017-18)
(Irrevocable Grants & Subsidies Received)		
1) Central Government		
i) Non plan (Revenue)	88,00,00,000	93,64,00,000
ii) Plan (Revenue)	-	5,51,91,348
2) State Government(s)	-	-
3) Government Agencies	-	-
4) Institutions/Welfare Bodies	-	-
5) International Organisations	-	-
6) Others (Specify)	-	-
<b>TOTAL Rs.</b>	<b>88,00,00,000</b>	<b>99,15,91,348</b>

For P. K. NAYAK & CO.

Chartered Accountants

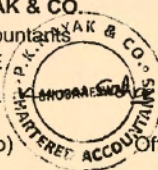
FRN - 318155E

Sucanta

(CA. S.K.Sahoo)

Partner

M. No. 060588



Officer on Special Duty

Finance

Finance Officer

Director



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

MSE 11

ANNUAL ACCOUNTS 2018-19

Schedule -14 : Fees/Subscriptions  
( Schedule forming part of Income & Expenditure for the year ended on 31.03.2019)

Particulars	Amount in Rs.	
	Current Year(2018-19)	Previous Year(2017-18)
1. Registration Fees (Msc & Phd)	1,38,15,716	1,24,58,238
2. License Fees	15,29,977	11,20,771
3. Sale of Tender Paper	2,84,120	3,04,350
4. RTI Application Fees	336	490
5. Transcript Fees	31,300	26,500
6. Identity card/Health Card fee	3,125	3,000
7. Summer course fees	1,44,500	64,500
8. Guest House Rent	12,86,260	6,21,910
9. Job Application Fees	1,26,500	63,000
10. Other Income	-	2,59,126
11. Lease Rent	5,09,452	-
12. Water Charges	86,116	1,45,376
<b>TOTAL Rs.</b>	<b>1,78,17,402</b>	<b>1,50,67,261</b>

Schedule -15 : Income from Investments  
( Schedule forming part of Income & Expenditure for the year ended on 31.03.2019)

Particulars	Amount in Rs.			
	Investment from Earmark Fund		Investment Others	
	Current Year(2018-19)	Previous Year(2017-18)	Current Year(2018-19)	Previous Year(2017-18)
(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)	-	-	-	-
<b>TOTAL</b>	-	-	-	-
Transferred to Earmarked/Endowment Funds	-	-	-	-

For P. K. NAYAK & CO.  
Chartered Accountants  
FRN - 318155E

Susanta Kumar Sahoo  
(CA. S.K.Sahoo)  
Partner  
M. No. 304980



Officer on Special Duty  
Finance

Finance Officer

Director





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



## ANNUAL ACCOUNTS 2018-19

**Schedule -16 : Income from Royalty, Publication etc.**  
( Schedule forming part of Income & Expenditure for the year ended on 31.03.2019)

Amount in Rs.

Particulars	Current Year(2018-19)	Previous Year(2017-18)
1) Income from Royalty	-	-
2) Income from Publications	-	-
3) Others (specify)	-	-
<b>TOTAL</b>	-	-

**Schedule -17 : Interest Earned**  
( Schedule forming part of Income & Expenditure for the year ended on 31.03.2019)

Amount in Rs.

Particulars	Current Year(2018-19)	Previous Year(2017-18)
<b>1) On Term Deposits:</b>		
a) With Scheduled Banks	-	-
b) With Non-Scheduled Banks	-	-
c) With Institutions	-	-
d) Others	-	-
<b>2) On Savings Accounts:</b>		
a) With Scheduled Banks	2,89,92,280	2,25,38,958
b) With Non-Scheduled Banks	-	-
c) With Institutions	-	-
d) Others	-	-
<b>3) On Loans:</b>		
a) Employees/ Staff	-	-
b) Others	-	-
<b>4) Interest on Debtors and Other Receivables</b>	-	-
<b>TOTAL Rs.</b>	<b>2,89,92,280</b>	<b>2,25,38,958</b>

For P. K. NAYAK & CO.  
Chartered Accountants  
FRN - 318155E

*Sucanta Kumar Sahoo*  
(CA. S.K.Sahoo)  
Partner  
M. No. 304980



*H. Anandhary*  
Officer on Special Duty  
Finance

*Alagappa*  
Finance Officer

*[Signature]*  
Director



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



ANNUAL ACCOUNTS

2018 - 19

Schedule -18 : Other Income

( Schedule forming part of Income & Expenditure for the year ended on 31.03.2019)

Amount in Rs.

Particulars	Current Year(2018-19)	Previous Year(2017-18)
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	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

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

( Schedule forming part of Income & Expenditure for the year ended on 31.03.2019)

Amount in Rs.

Particulars	Current Year(2018-19)	Previous Year(2017-18)
a) Closing Stock	-	-
Add: Finished Goods	-	-
Add: Work in Progress	-	-
b) Less: Opening Stock	-	-
Add: Finished Goods	-	-
Add: Work in Progress	-	-
<b>NET INCREASE/(DECREASE) (a-b)</b>	<b>-</b>	<b>-</b>

Schedule -20 : Establishment Expenses

( Schedule forming part of Income & Expenditure for the year ended on 31.03.2019)

Amount in Rs.

Particulars	Current Year(2018-19)	Previous Year(2017-18)
a) Pay and Allowances	24,92,75,826	24,61,46,972
b) Manpower (Outsourced)	9,75,26,515	8,44,36,409
c) Stipend to Trainee	7,81,937	5,25,917
d) Contribution to NPS	2,21,72,824	2,21,04,479
e) Leave Travel Concession	29,22,892	35,07,262
f) Fellowship to Phd Scholars	6,82,04,304	5,80,45,080
g) Fellowship to Post Doctoral Scholars	1,05,33,042	71,26,889
h) Contingency to PHD Students	59,26,511	55,88,065
i) Honorarium & Scholarship	51,12,499	45,32,538
j) PRIS	3,63,22,823	3,33,21,056
k) Medical Expenses	60,57,734	17,47,908
l) Children Education Allowance	28,12,036	20,52,229
m) Leave Encashment	11,20,155	15,97,335
n) Leave Salary Contribution	2,18,199	5,28,191
o) Professional Update Allowance	48,29,792	49,19,064
p) Pension Contribution	28,548	7,90,561
q) Contingency Expenses PDF	5,53,135	4,77,189
r) Msc Scholarship (DISHA)	94,56,775	61,88,734
s) Summer course fellowship -student	-	20,322
t) Dress Allowance	2,90,800	-
u) Nursing Allowance	43,200.00	-
	<b>52,41,89,547</b>	<b>48,36,56,200</b>

For P. K. NAYAK & CO.

Chartered Accountants

FRN - 318155E

Susanta Kumar Sahoo  
(CA S.K.Sahoo)  
Partner

M. No. 304090

P. K. NAYAK & CO.  
Finance

Finance Officer

Director





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



**ANNUAL ACCOUNTS 2018 - 19**

Schedule - 21 : Other Administrative Expenses  
( Schedule forming part of Income & Expenditure for the year ended on 31.03.2019)

Particulars	Amount in Rs.	
	Current Year(2018-19)	Previous Year(2017-18)
Graduation Ceremony Expenses	-	4,74,704
Freight & Forwarding Expenses	39,330	1,46,358
IISER/NISER Meet Expenses	28,71,602	-
Foundation Day Expenses	54,000	1,000
Purchases (Consumables)	5,92,06,663	6,49,86,723
Repair & Maintenance	2,42,99,107	1,60,17,143
Electrical Maintenance	-	68,275
Civil Maintenance	-	12,36,055
Advertisement	14,34,472	12,30,786
Audit Fees	50,740	50,740
Bank Charges & Commission	2,79,004	83,660
CRA Service Charges	24,452	36,134
Electricity Charges	5,74,52,342	5,27,34,079
Fuel for DG set	13,73,456	2,41,417
Hospitality Expenses	9,63,879	24,71,816
Housekeeping Expenses	20,34,349	12,19,791
Legal Fees	1,23,160	2,17,505
Meeting Expenses	40,00,415	27,78,700
News Papers and Periodicals	1,04,533	71,842
Other Academic Expenses	-	4,200
Postage & Courier	2,50,835	4,78,311
Printing & Stationery	9,96,830	7,97,599
Rent, Rates & Taxes	1,54,965	5,25,587
Seminar/Workshop Expenses	25,36,167	41,52,573
Telephone & Internet charges	24,34,577	1,95,66,615
Travelling & Conveyance - Domestic	71,79,546	88,89,876
Travelling & Conveyance - Foreign	79,78,580	89,92,057
Vehicle Maintenance Expenses	78,47,773	90,77,399
Water Charges	-	30,49,686
Professional Charges	1,38,291	8,260
Publication Charges	8,66,019	1,54,916
Horticulture and plantation Expenses	4,37,972	-
Subscription Expenses	1,40,11,598	65,29,514
<b>NISER XII PLAN</b>		
Domestic Travel	5,76,345	7,61,982
Fellowships	12,22,126	17,88,666
Foreign Travels	15,06,661	37,78,580
Salary Expenses	16,74,232	81,599
Other Expense	69,12,504	24,56,095
Supplies & Materials	4,03,21,718	4,63,24,427
<b>TOTAL Rs.</b>	<b>25,13,58,244</b>	<b>26,14,84,671</b>

For P. K. NAYAK & CO.  
Chartered Accountants  
FRN - 318155E

Sucanta Kumar Sahoo  
(CA. S.K.Sahoo)  
Partner  
M. No. 060588

Officer on Special Duty  
Finance

Finance Officer

Director





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



**ANNUAL ACCOUNTS**

**2018-18**

**Schedule -22 : Expenditure on Grants, Subsidies etc.**

( Schedule forming part of Income & Expenditure for the year ended on 31.03.2019)

Amount in Rs.

Particulars	Current Year (2018-19)	Previous Year (2017-18)
a) Grant given to Institutions/Organisation	-	-
b) Subsidies given to Institutions/Organisation	-	-
<b>TOTAL</b>	-	-

**Schedule -23 : Interest**

( Schedule forming part of Income & Expenditure for the year ended on 31.03.2019)

Amount in Rs.

Particulars	Current Year (2018-19)	Previous Year (2017-18)
a) On Fixed Loans	-	-
b) On Other Loans (including Bank Charges)	-	-
c) Others (specify)	-	-
<b>TOTAL</b>	-	-

For **P. K. NAYAK & CO.**

Chartered Accountants  
FRN - 318155E

*Sucanta Kumar Sahoo*  
(CA. S.K.Sahoo)  
Partner  
M. No. 060588

*W. Anubhau*  
Officer on Special Duty  
Finance

*Harsha*  
Finance Officer

*[Signature]*  
Director







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



**ANNUAL ACCOUNTS 2018 - 19**

**SCHEDULE 24 – SIGNIFICANT ACCOUNTING POLICIES**

*(Schedule forming part of the accounts for the period ended on 31.03.2019)*

**About the organisation :**

The National Institute of Science Education and Research (NISER) set up at Bhubaneswar by the Department of Atomic Energy was registered as a Society with the Registrar of Societies, Cuttack, Orissa vide registration no:22426/16 dt. 10.07.2007 with a capital outlay of Rs 857.27 crores .

NISER conducts the following programmes in science education 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 10+2 from other universities.
- c) PHD programme after MSC from other Universities.
- d) Computer Science and Earth& Planetary Science

Presently NISER has 569 students admitted in 5 year M.SC programme in the various streams of Basic Sciences.

**1. Basis of Preparation of Financial Statements**

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

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

**2. Fixed Assets**

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





## ANNUAL ACCOUNTS 2018 - 19

### 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 is at project stage. Hence Capital Expenditure incurred on construction activities Auditorium Complex and XII Plan Asset like Books, Computers, Furniture & Fixtures, Machinery & Equipments etc are being shown as capital work in progress in the FY 2018-19.

### 5. Recognition of income & Expenditure

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

Lab consumables and stores consumables purchased during 2018-19 is treated as recurring expenditure and the consumables are transferred to respective schools of study. Necessary records are maintained at the school concerned.

### 6. Foreign Exchange Transactions

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

### 7. Accounting for Registration Fees

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

### 8. Accounting of interest earned on FD

Interest earned against lien of FD are being accounted for on accrual basis.

### 9. Government Grants/ Subsidies

- Government Grants of the nature of contribution towards capital cost of setting up projects are treated as grant in aid for creation of assets.
- Grants in respect of specific fixed assets acquired are shown as a deduction from the cost of the related assets as the project is under progress.
- Government grants/ subsidy is accounted on realisation basis.

### 10. Lease

Lease rentals are expensed with reference to lease terms.







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



**ANNUAL ACCOUNTS 2018 - 19**

**11. Retirement Benefits**

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

**12. TAXATION**

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

For P. K. NAYAK & CO.  
Chartered Accountants  
FRN - 318155E

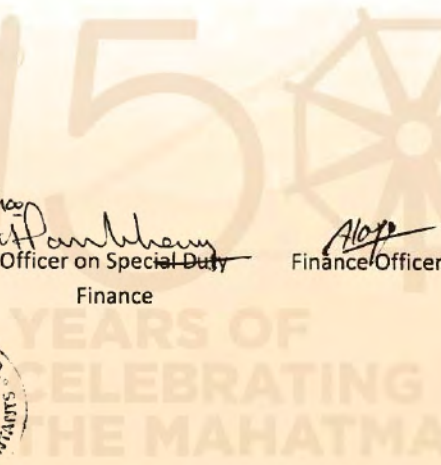
*Sucanta Kumar Sahoo*  
**(CA. S.K.SAHOO)**  
Partner  
M. No. 060588



*S. K. Sahoo*  
Officer on Special Duty  
Finance

*Alopi*  
Finance Officer

*[Signature]*  
Director





**ANNUAL ACCOUNTS 2018-19**

**Schedule -25: Contingent liabilities & Notes on Accounts**

(Schedule forming part of the accounts for the period ended on 31.03.2019)

Amounts in Rs. (In Crores)

**A) CONTINENT LIABILITIES**

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

**B) Notes on accounts**

**1. Prior period expenditure**

a) Rs.1,02,540/-paid / adjusted to Students caution money , mess dues against payment of their mess bill. and reversal of forfeited EMD.

**2. DCSE&M, Kolkata Advance**

During the year out of advance of Rs24,62,10,423/- DCSEM, Kolkata has submitted account statement in respect of expenditure incurred on niser project amounting to Rs.24,55,23,394/- which is being allocated to building. Surplus amount of Rs.6,87,029/- which has since been refunded by DCSEM, Kolkata vide DD No-0752896, dt 25.06.2019 and the same has been credited in NISER account.

**3. DCSE&M, Mumbai Advance**

During the year DCSEM Mumbai has submitted statement of accounts Rs.510,99,96,007/- in respect of advance granted to them for Niser Work against advance of Rs.530.00 lakhs. DCSEM, Mumbai has already spent Rs.510,99,96,007.00 which is being adjusted against aforesaid advance amount. Balance amount of Advance of Rs.19,00,03,993/- will be adjusted after submission of final bill by L&T Ltd to DCSEM, Mumbai.







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



**ANNUAL ACCOUNTS 2018-19**

**4. Lien against FD**

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

5. Corresponding figures for the previous year have been regrouped/ arranged, where ever necessary.
6. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31<sup>st</sup> March, 2019 and the Income & Expenditure Account for the year ended on that date.

For **P. K. NAYAK & CO.**  
Chartered Accountants  
FRN - 318155E

*Sukanta Kumar Sahoo*  
**(CA. S.K.Sahoo)**  
Partner  
M. No. 060588

*H.P. Anil Kumar*  
Officer On Special Duty  
Finance

*Naya*  
Finance Officer

*[Signature]*  
Director



15 YEARS OF  
CELEBRATING  
THE MAHATMA