

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA

(An Autonomous Institute under Ministry of Human Resource Development, Government of India)



INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA

AN AUTONOMOUS INSTITUTE
UNDER MINISTRY OF HUMAN RESOURCE DEVELOPMENT
GOVERNMENT OF INDIA

AUDIT REPORT 2011-2012

(Along with Balance Sheet, Income and Expenditure Account, Receipts and Payments Account)

Auditor

Comptroller and Auditor General of India 10, Bahadur Shah Zafar Marg New Delhi - 110 002

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BALANCE SHEET AS AT 31" MARCH, 2012

(Amount in ₹)

Sl.No.	Particulars	Schedule	Current Year (2011-2012)	Previous Year (2010-2011)
	LIABILITIES CORPUS/CAPITAL FUND	1	1881233244	1262504766
11	RESERVE AND SURPLUS	2	297063492	257688495
III	EARMARKED/ENDOWMENT FUNDS AND INSTITUTE DEVELOPMENT FUND	3	91197332	24805028
IV	SECURED LOANS & BORROWINGS	4	0	0
v	UNSECURED LOANS & BORKOWINGS	5	0	(
VI	DEFERRED CREDIT LIABILITIES	6	0	0
VII	CURRENT LIABILITIES AND PROVISIONS	7	86866495	27103927
VIII	OTHERS NEW PENSION SCHEME FUND		0 36382223	20944859
	TOTAL		2392742786	1593047075
	ASSETS		Ted TEN	
1	FIXED ASSETS	8	1504163268	1262504766
n	INVESTMENT- FROM EARMARKED/ FUND ENDOWMENT	9	7063749	
m	INVESTMENT- OTHERS	10	170671335	0
IV	CURRENT ASSETS, LOANS, ADVANCES ETC.	11	674462211	309597450
v	OTHERS NEW PENSION SCHEME (ASSETS)		0 36382223	0 20944859
	TOTAL		2392742786	1593047075
	SIGNIFICANT ACCOUNTING POLICIES CONTINGENT LIABILITIES AND NOTES	24		233047073
	ON ACCOUNTS	25		

(Prakash Hazarika) Dy. Registrar (Finance)

(Joydeep Sil) Registrar

(R. N. Mukherjee) Director

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31" MARCH, 2012

(Amount in ₹)

Si.No.	Particulars	Schedule	Current Year (2011-2012)	Previous Year (2010-2011)
	INCOME		B (4.3)	1
1	Income from Sales / Services	12	322950	58450
11	Grants/Subsidies	13	237800000	325690263
III	Fees/Subscriptions	14	11331781	5777450
IV	Income from Investments	15	0	0
V	Income from Royalty, Publication etc.	16	0	0
VI	Interest Earned	17	18302858	7181383
VII	Other Income	18	3764327	2698103
VIII	Increase/(decrease) in stock of Finished goods and works-in-progress	19	0	0
IX	Reserve and Surplus as on 1.04.10		0	79907746
х	Depreciation (adjusted) for the year to be adjusted with Capital Fund		212771665	120158783
300	TOTAL (A)		484293581	541413728
	EXPENDITURE			
1	Establishment Expenses	20	113793641	92073611
11	Other Administrative Expenses etc.	21	125793389	112986611
111	Expenditure on Grants, Subsidies etc.	22	0	0
IV	Interest	23	0	0
v	Depreciation (adjusted) (Net Total at the year end - corresponding to Schedule 8)		212771665	120158783
	TOTAL (B)		452358695	325219005
378	Balance being excess of Income over Expenditure (A-B) Transferred to Reserve and Surplus		31934886	216194723
	SIGNIFICANT ACCOUNTING POLICIES CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	24 25		

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(Joydeep Sil)
Registrar

(R. N. Mukherjee)

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SCHEDULE - 1: Corpus/Capital Fund

(Schedule forming part of Balance Sheet as at 31.03.2012)

(Amount in ₹)

Particulars	Current (2011-2	Previous Year (2010-2011)		
Balance at beginning of the year	1262504766		848411121	000000000000000000000000000000000000000
Add : Grant from MHRD (Refer Schedule 25)	325130024		574309737	
Add: Adjustment on Account of wrong capital apportionment etc. for the Financial Year 2007-08, 2008-09, 2009-10 & 2010-11	129300143		-40057309	
Less: Adjustment on Account of Depreciation for 2011-12.	212771665	1504163268	120158783	1262504766
BALANCE AS AT THE YEAR END - A		1504163268		1262504766

UNSPENT CAPITAL GRANT - IN - AID

(Schedule forming part of Balance Sheet as at 31.03.2012)

Particulars	Current (2011-	Previous Year (2010-2011)	
Balance at beginning of the year Add: Grant from MHRD (Refer Schedule 24): Grant for creation of Capital Assets Less: Grant Utilized	702200000 325130024	377069976	
BALANCE AS AT THE YEAR END - B	323130024	377069976	0
GRAND TOTAL C-A+B		1881233244	1262504766

SCHEDULE - 2: Reserves and Surplus:

(Schedule forming part of Balance Sheet as at 31.03.2012)

(Amount in ₹)

Particulars	Current Year (2011-2012)	Previous Year (2010-2011)		
Capital Reserve: As per last Account Addition during the year		0		
Less: Deductions during the year				
2. Revaluation Reserve As per last Account Addition during the year		0		
Less: Deductions during the year 3. Special Reserves: As per last Account Addition during the year Less: Deductions during the year		•		
General Reserve: As per last Account Less: Transferred to Income and Expenditure Account	257688495	79907746 79907746		
Add: Adjustment on Account of Depreciation, wrong capital apportionment etc. for 2006-07, 2007-08, 2008-09 & 2009-10: ₹ (40057309+145426+1259491-26904); 2010-11: ₹ (6621185+723726+95200)	7440111	41435322		
Add: Income over Expenditure for the year 2011-12.	31934886	216253173		
TOTAL	297063492	257688495		

(Prakash Hazarika)

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SCHEDULE - 3: Earmarked/Endowment Funds

(Schedule forming part of Balance Sheet as at 31.03.2012)

(Amount in ₹)

Particulars	1	name where		11/50	(Amount in
		UND-WISE BI	REAK UP	11	DTAL
	IISER-K Corpus Fund	Externally Funded Projects/ Schemes	Externally Funded Students Fellowship/ Stipend	Current Year	Previou Yea
a) Opening Balance of the funds	4056997	19665157	-2391537	21330617	7449064
b) Additions to the Funds:		Linemanne.	(10000000000000000000000000000000000000		7.77300
1 Donations/Grants	0	107464924	34570433	142035357	66969792
II Income from Investments made on accounts of funds	579706	0	0	579706	10107
iii Other additions					
a) Overhead Ext. Funded Projects b) Montroppin Continue to College St. Continu	0	0	0	0	100
b) Mentorship Cost/Inspire Fellowship c) THE BUD - Admission/Registration Fees	5429477	0	0	5429477	675315
d) Other Receipts	136300	0	0	136300	139800
e) Counseling Fees	12400 277000	8000	0	20400	41053
f) Transfer from IISER-K	2//000	52516	0	277000	626212
g) Interest from Savings Bank	29870	0 0	0	52516 29870	191634
h) Inter Project Transfer	0	33090	0	33090	
c) Outstanding liability for Project / Scheme	0		7.0	200	
d) Adjustment on account of Investment of Previous Year	7122647	0	0	7122647	347441
TOTAL (A)	17644397	127223687	32178896	-	14550000
d) Utilisation/Expenditure towards objectives of funds	1/0-9-39/	121223001	321/8090	177046980	108026300
Capital Expenditure+					
Fixed Assets	77740	******	0.2	G2233333	4000000
Others	33740	16311188	0	16344928	7934547
Investment - Fixed Deposit			1		2.000
ii Revenue Expenditure	0	0	0	0	7060000
Manpower / Salaies, Wages and allowances etc.		2250400		*******	
Fellwoship, Scholarship & HRA	0	3258409	36742542	3258409	779989
Consumables	0	6865069	SECTION OF SECTION	43607611	3338635
TA & DA	0	5732495 2814492	0	5732495	3358756
Institutes Overhead	0	3369641	0	2814492 3369641	2991062
Other	3264	289413	0	292677	422576
Contingency / Mentorship Cost	1485203	1502842	5643154	8631199	12608083
Refund	0	662069	369375	1031444	200721/
THE BUD	425121	0	0	425121	305438
Overseas Allowance	0	301542	0	301542	(
AVC - Site Preparation	0	40089	0	40089	(
Trf. To IISER-K	0	0	0	0	54177
Hospitality, TA-DA and Workshop and others	0	0	0	0	927991
Trf. To Corpus Fund	0	0	0	0	6262123
e) Receivable for Externally Funded Project					
I) CSIR Conference - Dr. Subrata Shyam Roy	0	0	0	0	50000
ii) Frontiers inbiology - CSIR	0	0	0	0	60000
iii) Indo-Brazil Workshop 2010 - DST	0	0	0	0	100000
Adjustment on account of O/S liability for Previous Year	0	0	0	0	2647709
TOTAL (B)	1947328	41147249	42755071	85849648	83221272
NET BALANCE AS AT THE YEAR END (A-B)	15697069	86076438	-10576175	91197332	24805028

Note: Details of Individual Project Account are given in Annexure-A (Page No. 5)

(Prakash Hazarika)

Dy. Registrar (Finance)

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SEPARATE SHEET FOR SCHEDULE - 3

(Forming part of Balance Sheet as on 31" March, 2012) (Annexure-A)

				INCOM	AL / RECE	PIS			
o.	Name of the Project / Schema	Opening Belance as on 1,04.11	Grant in aid	Other	From IISER-K	Inter- project Trf	Tertal	Manpower /Salaries, Honorarium Wages, Allowances etz.	Fellowship, Scholenhip & HRA
	Externally Funded Students Fellowship / Stipend				1				2000000000
	CSIR Fellowship & Contingency Grant	-3428142	10385104				10385104	3.1	12199093
1	UGC Fellowship & Contingency Grant	-1827729	529200				529200		6064749
	DST-Inspire Fellowship	2235000	19445000	-			19445000	100	14475000
	EVPY Fellowship & Contingency	120588	3709000				3709000		3615000
1	DST-Iropice Fellowship - Devanita Shosh, JRF	197863	214529				214529		249600
	DBT-RA Tirthankar Bandyopadhyay	0	287600				287600		
	DBT RADr. Anindita Des	310883					0		139100
d	Total (A)	-2391537	34570453	0	0		34570433	0	36742542
ı	Externally Funded Projects/Schemes	4	12						
	CHOP-Direct Oligodendrocyte Demyelination - Jayasri Das Sarma	487545					0	212000	
	DST-Design and Synthesiscatalysis - Swadhin Mandal	103500	550000	-			550000		
	DST-A Diversitythisaples - Jyoticmayee Dash	-17767	330,000				330000		111290
3	OST-New Podand Molecular - Snigdha Panda	127156	0000		-0.00	-	0	41444	786290
	05T-Ramanujan Fellowship - Dibyendu Nandi	952690	500000		39768	33090	572858	41313	700270
	DST-Turn on sensorswerer - Raja Shanmugam	456846	200,000				200000		
	DST-Cyclic Oligomersmaterials - S. S. Zade	36378					0		
è	Will-Benthos studyworkshop - Punyesloke Bhadury	27417	55000				0	2000	200000
	DST-L C. Bose Fellowship - Somnath Dasgupta	1105820	800000				800000	19268	300000
0	DST-J. C. Bose Fellowship - Sushanta Dattagupta	484804			1245340		0		150000
1	OST-Physics BeyondExperiments - Amitava Datta	-48714			12748		12748		103916
2	EVPY Main Account	64176					0		
,	LU-Synthesis of(Indo-Swedish) - Balaram Mukhopadhyay	21588					0		
4	KVPY Interview 2011	0	300000				300000	140500	
5	DST-Molecular recognition A novel sensor Dr. Debashish Halder	545269	335000				335000		
5	DST-Computational study Uquids-Dr. Pradip Kumar Ghorei	114835					0		
7	DST-Theoritical quantum systems - Dr. Mousumi Das	-3372			1000		٥		
8	CSIR-Physicochemicalnanotabuler suprastructures-	185365	0.000	100			155374	100	
	Dr. Pradipta Purukayastha	80596	155374				û	398929	
9	CSIR-Behavioural Ecology of the Indian Stray Dog-Dr. Anindita Bhadra	907903					0	2000	
0	INSA-Understanding aggression Familiaris-Dr. Anindta Bhadra	50000							
21	CSIR-Synthesis Hexasaccharide032 NRT365- Dr. Balaram Mukhopadhyay	364586					0	3 73	
2	DST-Crystal engineering of biotin (vitamin 87) co-crystals- Dr. C Malia Reddy	609614	1 = 1				0		
2	DST-Electrical conductivityimplications-Dr. Goutam Dev Mukherjee	221257	500000				500000		
24	CSIR-Design Synthesis Small Molecules-Dr. Jyotirmayee Dash	94835	217923				217923		
25	DST-Pt-group metal _sensing materials-Dr. Parns Gupta Bhattacharya	643	335000				335000		
26	Wil-Melobentic Studies. Orissa-Dr. Furyasloke Bhadhury	57195	429000		+		429000	1000000	
27	WWF-Assestment of impact eco region-Dr. Punyasioke Shadhury	34377					0	32200	
28	DST-Fluronometric sensor for codmium in drinking water- Dr. Ruja Shonmugam	3656562					0	129000	

(Prakash Hazarika)

Dy. Registrar (Finance)

			EXPEND	OTURE / PA	YMENTS	200								ount in
Haind Assets	Consumable	Contingency	ta/oa	Institute Overhead	Refund	Others	Advence	Security Deposit	AVC-She Preparation	Overseas Allowance	Transferred to HSEM-K	Hecetasble from DST/CSIR/ DBT/MeES etc.	Total	Closin Balance a on 31.03.1
		162883 34049 5420000 8734			215080								12577056 6098798 19895000 3615000 258334 0 310883	-562009 -739732 178500 21458 15405 28760
0	0	5643154	0	0	369375	0	0	0	0	0	0	0	42793071	-1057617
559708 512424 114835	39484 7802 44380 36378	11275 17257 2757 4105 21590 2756 8655 54889 13848 16171 2758 49346 38447 2758	81572 15000 3762 228153 17149 375199 279915	100000 100000 50000 50000 115000	7999 73833								344331 132257 102757 127156 1145156 656846 36178 19905 818122 484804 177624 16171 2758 30000 780941 117593 2758	14321 31424 20947 38039 751 108765 4800 1883 4932 -275 -611
60090	301254 233856	32642 47117 48100 11234	15508 20921 1900		80596								235970 527057 50000 245090	38084
68590	138520 96742 196832	9797 2758 2758		12758 100000									219967 112097 110258 102758 445002 32200	3896 6091 2025 2328 411 21
2640688	297058	77569				2							3144315	5122



SEPARATE SHEET FOR SCHEDULE - 3 (Contd...)

(Forming part of Balance Sheet as on 31" March, 2012) (Annexure-A)

	nsolidated Statement of Externally Funded			-	WE / RECE	NAME AND ADDRESS OF THE OWNER, WHEN			
SL No.	Name of the Project / Scheme	Opening Balance as on 1,04.11	Grant in aid	Other Income	From user-e	project Trf	Total	Manpower /Salaries, Honorarium Wagns, Allowances atc.	Fellowship, Scholarship & HRA
29	DST-Development of Cyclopental(c)(DSSCs)-Dr. 5 S Zade	1203200					0	264073	
30	DST-Financial assistance for award of Ramanujan Fellowship to Dr. Siddhartha Lal	946852	500000				ECOTOMIC .		2020
31	DST-Chemical weathering rivers-Dr. Tarun K Dalai	481153	30.000				500000	*****	900000
32	CSR-Design and Synthesis Hydrosmination Reactions- Dt Swedhin Mandal	147057	257656	253			0	67544	
33	DBT-Cellular and Molecular Remailingsswami Fellowship - Dr. Mohit Presad	425001	1065000				257656		-
34	DST-Financial assistance for award of Ramanujan Fellowship- Dr. Rajo Shunmugam	40422	1460000				1065000	105058	990000
15	DST-Synthesis of the oligorachharides vaccine designing- Dr. Balaram Mukhopadhyay	147050	500000				1460000	122387	900000
36	DST-Lode gold mineralization Genesis-Dr. V Ravikant	60000	300000				500000		
17	Symposium on Animal Behaviour Anindita Bhadra	-970					0		
4	DST-Metal Complexesanticancer agents-Dr. Arindam Mukherjee	1000000					0		
9	INSA-Linear and Non LinearThinFilms-Dr. Sigul Pal	630	49370				49370		
0	WWF-Survey of Marine Implications-Or. Punyasioke Bhadury	45000	27000				27000	34655	
1	Space Climate Symposium-Dr. Dibyendu Nandi	143587	21000				0	34033	
2	DAII-Conference on MFQM - Dc Subrata Shyam Ray	-50000					0		
13	CSIR-Workshop & Symposium Dr. Soumitro Baneriee	0		8000			8000		
14	DST-Investigation onDr. Satyabrata Raj	-5064					0		
5	DST-Template-Assisted Applications-Dr. V Mahalinganam	1900000					0	80516	
6	DST-Design and Architectures-Dr. Priyadarsi De	2700000					0		
7	CSIR-Under the Cellular, Dr. Jayasri Das Sharma	312500					0	172000	
8	DST-Indo Brazil Workshop 2010	-100000					0		
9	DST-Frontiers in Modern Biology	-60000					0		
0	CSIR-TransitionDr. Ariodam Mukherjee	0	375000				375000		
1	DST-DyenamicsNano Particles - Dr. Ashwani Kumar Tiwari	0	1115000				1115000		
2	CSR-Bhatnagar AwardDr. Soumitro Banerjee	0	180000				180000		360000
3	DBT-Differential RecognitionChemistry-Dr. Jyotirmayee Dash	0	4593200				4593200	33621	
6	DBT-Development Scierosis-Dr. Jayasri Das Sarma	0	1288000				1288000		
5	CSR-Peptide BasedDr. Debasish Halder	0	1229167				1229167		
6	DRDO-CARSDr. Raja Shunmugam	0	854985				854985	120000	
7	GE India-Dr. Nirmalya Ghosh	0	90000				90000		
8	MoES-Physical PropertiesTemperature - Dr. Goutam Dev Mukherjee	0	36365440				36365440	405563	
9	DBT-Understanding Model-Or. Jayasri Das Sharma	0	3258000				3258000		
0	CSIR-Ru(II)/OS(II)Dr. Pama Gupta Bhattacharyya	0	295000				295000		
1	DBT-Studies on the MechanismsDr. Partha Pratim Datta	0	1079000				1079000		
2	MoES-BarcodingDr. Puryesloke Shadury	0	1658000				1658000	254322	
3	CSIR-Calcretes onto Climate-Dr. Prasanta Senyal	0	614000				614000	157353	
4	CSIR-Green SynthesisDr. Priyadarsi De	0	675000			100	675000		
15	BNHS India-Study of BenthosDr. Punyasioke Bhadury	0	157950				157950	21241	

(Prakash Hazarika) Dy. Registrar (Finance)

(Amount in ₹)

									MENTS	CTURE / PW	EXPEND			
Closing Balance as et 31.03.12		Receivable from DST/CSIR/ DBT/MuES wic.	Transferred to HSER-K	Oversein Allowance	AVC-Site Preparation	Security Deposit	Advance	Others	Refund	Institute Overhead	TA/DA	Contingency	Consumable	Fleed Assets
255115	948085						1		1000		5859	12743	305710	359700
443678	1003174													
362628	118525									60000	9566	9774 14186	27229	33400
127762	276951				3 3					25397		40643	190911	20000
59674	1430327	-					6000				60274		268995	
205984	1294438		G. S.		14					60000	15230	97568	66258	33000
294035	353015					10000				100000	*****		277242	
8834	51166				3 3		24000			100000	18975	12279	211760	
-8727	2757				3.31		-				24408	2758 2757		
-9070	1009070									133333	26534	35815	326334	
0	50000										2000	50000	349324	487054
16644	55356										17945	2756		
41361	102226				3 1			JE I			99468	2758		
-50000	0											7,019		
8000	0	3	1000		2			11.54				11/2/20		
-5064 79292	0.000		1 1											
498841	1820708 2201159	40.9								166667	11938	26758		1534829
	312500				E		133			166667	20482	55540	326198	1732272
-100000	0	-31	1		8-3		1	9		1			140500	
-60000	0												100000000000000000000000000000000000000	
66912	308088	M - B		711					m				10 19	
74716	367840						8000			-			226830	79250
-180000	360000		1				1		1	70000	15000		1 10	274840
435985	233346						100			100000				
128800	0							1977		20000		1	99725	
94097	288246				1 2							2 6350	18293	-
9000	408511						1	28851					incom	98984
3515932	1206117									21504	240		20200	
315584	102156	1	1 3	131		1	1	1		10000	-	2156	30380	219300
29500	0									100		2,130		
95721	121783		1 19:			1	1	1	0	5000	1520	200000	5069	
-25432	1912322	1658000								-	-	3000	3000	
85580	495744									1	6547	0 98920	17400	
1000000	459724		1		0						1-118	25000	10.000	38192
11104	46910		1 30				1		15	1579	1 3		987	20170



SEPARATE SHEET FOR SCHEDULE - 3 (Contd...)

(Forming part of Balance Sheet as on 31" March, 2012) (Annexure-A)
Consolidated Statement of Externally Funded Projects maintained by IISER-K as on 31" March, 2012

				INCO	ME / RECE	IPTS			2000
SI. No.	Name of the Project / Schema	Opening Balance as on 1.04.11	Grant in aid	Other	From ESER-K	inter- project Tri	Total	Manpower /Salaries, Honorarium Wages, Allowances etc.	Fellowship, Scholarship & HRA
66	DRDO-Sensing Or: Raja Shunmugam	0	735000				735000	115777	
67	DBT-Ramalingaswomi Fellowship Dr. Rupak Datta	0	1490000				1490000	63477	825000
68	CSIR-Functional Analysis . Dr. Sankar Maiti	0	725000				725000		
69	DBT-Role of formin synspse formation- Dr Sankar Maiti	0	2760000				2760000		
70	Gunnebo-On Development. Safes-Dr. Soumyajit Roy	0	2096820				2096820		
71	DST-Development ofoutputs- Dr.Subhajit Bandyopadhywy	0	1700000		- 1		1700000	8/1-	
72	MoES-InvestigationEstuary-Dr. Tarun Kumar Dalai	0	5519000				5519000		
73	DST-Indo German Max PlanckDr. Shree Prakash Fandey	0	1242560				1242560	54000	
74	DST-Ramanujan Fellowship., Dr. Sutapa Bose	0	1450000				1460000		263710
75	DST-A25th Int. Conference POLAND-Dr. Abhishek Sinha	0	77278				77278		100000
76	D6T-Ramalingaswami FellowshipDr. Koel Das	0	1490000		-1		1490000		319355
77	NIC-AdditionalDr. Golam Mortuza Hossain	0	3910285				3910285		-
78	DBT-ICT-Energy Bioscience Dr. Supratim Datta	0	816567			0.0	816667		
79	TiFR-international Nonequilibrium Winter School Dr.Subheals Sinha & Dr. Amit Ghosal	0	1600000				1600000		
80	Frontiers in Modern Biology-2012	0	75000				75000		
81	MPG-DST Partner GroupDr. Shree Prekash Pandey	0	1977767				1977767	75043	-15
82	WTDBT-MolecularExpression-Dr. Partho Sarathi Ray	0	15508998				15508998		30508
83	HAB-Punyasloke Bhodury	0					0		
84	DST-ReconstructionDr. Presente Sanyal	0	250069				250069		
85	DBT-Ramalingaswami FellowshipDr. Rituparna Sinha Roy	0	3400000				1400000		825000
86	DAE-(N8HM)-Winter SchollDr. Kaneenika Sinha	0	275000				275000	2000	
87	CSIN-Role of Lambhia- Dr. Srimonti Sarkar	0	16415				16415		
	Total (R)	19665157	307464924	8000	52516	33090	107556530	3258409	6865069
	Closing balance as on 31.03.12 (C = A + II)	17273620	142035357	8000	52536	33090	142128963	5258409	43607611
	O/s Liability Project (D)	3474411							
2000	Net Balance as at the Year End (E = C + D)	20748031							

Externally funded Projects/Schemes closed during this year

- 1 DST-Cyclic Oligomers....materials 5. 5. Zade
- CSIR-Physicochemical ... nanotabular suprastructures-Dr. Pradipta Purukayastha
- 3 DBT RADr. Anindita Das
- 4 DST-Reconstruction...Dr. Prasanta Sarryal
- 5 DST-New Podand.......Molecular Snigdho Panda

Externally funded Projects/Schemes transferred to other institutes during this year

1 DST-J. C. Bose Fellowship - Sushanta Dattagupta

(Prakash Hazarika) Dy. Registrar (Finance)

(Amount in ₹)

									MENTS	TURE / PAY	EXPENDI			
Closin Balance a an \$1.03.1	Total	Receivable from DST/CSIR/ DBT/MoES etc.	Transferred to USER N	Dyersesi Allowance	AVC-Site Preparation	Security Deposit	Advance	Others	Refund	Institute Overhead		Confingency	Corsumable	Footl Assets
48489	250105									95400	1070	54023	3835	
60152	888477											1,500	70.75	
68280	42200												42200	
261315	146841									50000	12189	13814	70838	- 440
193512	161696		111111111111111111111111111111111111111							70600	32560	58536		
133378	366219							1		166567		157.000	199552	
537416	144839		17.00			8 11				75000		19552	50287	
81115 110593	431408					3				112960		19030	245418	
772	354067		1000							60000	V//	30357		
117064	319355													
161208	2298197				40089									
11	816667	816667			40089					100			-	2258108
		100000000								100	1000	100		
	1600000			6-1-5					499641		1010069	90290	1	
	0													
18619	115776							902					39631	
87262	6782734		2	30154						616612	35860	1	X (2.5)	4842186
-350	35000					7				1000000	95000	8 50,000,00		2,012,022,000
1645	85537		16.0								19649	65888		
5750 1161	825000										A. S.	1		
1101	158868										73157	83711		
835537	43669916							LI THY IN		16415	100000000			
			2 0	30154	45089	10000	38000	289413	562069	3369641	2814492	1502842	5732495	16311188
729773	86424987	2474667	2 0	30154	40089	10000	38000	289413	1031444	3369641	2856492	7145996	5732495	16311188
51075	1	1	1.3											
780855											-			



SCHEDULE - 4: Secured Loans and Borrowings:

(Schedule forming part of Balance Sheet as at 31.03.2012)

(Amount in ₹)

SI. No.	Particulars	Current Year (2011-2012)	Previous Year (2010-2011)
1	Central Government	0	0
2	State Government	0	0
3	Financial Institutions a) Term Loans b) Interest accured and due	0	0
4	Banks: a) Term Loans - Interest accured and due	0	0
	b) Other Loans - Interest accured and due		
5	Other Institutions and Agencies	0	0
6	Debentures and Bonds	0	0
7	Others	0	0
	TOTAL	0	0

Note: Amounts due within one year

SCHEDULE - 5: Unsecured Loans and Borrowings:

(Schedule forming part of Balance Sheet as at 31.03.2012)

(Amount in ₹)

Sl. No.	Particulars	Current Year (2011-2012)	Previous Year (2010-2011)
1	Central Government	0	0
2	State Government	0	0
3	Financial Institutions	0	0
4	Banks: a) Term Loans b) Other Loans (specify)	0	0
5	Other Institutions and Agencies	0	0
6	Debentures and Bonds	0	0
7	Fixed Deposits	0	0
8	Others	0	0
	TOTAL	0	0

Note: Amounts due within one year

SCHEDULE - 6: Deferred Credit Liabilities:

(Schedule forming part of Balance Sheet as at 31.03.2012)

(Amount in ₹)

Sl. No.	Particulars	Current Year (2011-2012)	Previous Year (2010-2011)
a)	Acceptances secured by hypothecation of capital equipment and other assets	0	0
b)	Others	0	0
	TOTAL	0	0

Note: Amounts due within one year

(Prakash Hazarika)

Dy. Registrar (Finance)

SCHEDULE - 7: Current Liabilities and Provision:

(Schedule forming part of Balance Sheet as at 31.03.2012)

(Amount in ₹)

l. No.	Particulars	Current Year (2011-2012)	Previous Year (2010-2011)
١.	CURRENT LIABILITIES		
	1 Acceptances	0	0
	2 Sundry Creditors:	0	0
	a) For Goods		
	b) Others		
	3 Advances Received	0	0
	4 Interest accred but not due on:	0	0
	a) Secured Loans/borrowings		
	b) Unsecured Loans/borrowings		
	5 Statutory Liabilities:	0	0
	a) Overdue		139248
	b) Others	11352	9567947
	6 Other current Liabilities	15001254	3307347
	7 Other Current Liabilities for Project Fund	2002015	100000
	a) IISER-K Corpus Fund	5287715	
	b) IISER-K General Fund	36053920	
	TOTAL (A)	56354241	9707195
в.	PROVISIONS		TE TOTAL
700	1 For Taxation	0	0
	2 Gratuity	0	0
	3 Superannuation/Pension	0	0
	4 Accumulated Leave Encashment	0	0
	5 Trade Warranties/Claims	0	0
	6 Outstanding liability	0	2320514
	a) For Capital Expenditure	5152107	5 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3
	b) For Revenue Expenditure	19315928	15076218
	c) For Project from General Fund	879253	0
	d) For Project from Project Fund	5107962	0
	e) For Corpus Fund from Corpus Fund	42410	0
	f) New Pension Scheme Account	14594	
	TOTAL (B)	30512254	17396732
		86866495	27103927

(Prakash Hazarika) Dy. Registrar (Finance)



SEPARATE SHEET FOR SCHEDULE - 7

(Forming part of Balance Sheet as on 31st March 2012)

(Amount in ₹)

SI. No.	Particulars	Current Year (2011-2012)	Previous Year (2010-2011)
1	STATUTORY LIABILITIES -OTHERS (5-6)		
1	Income Tax Contractor	375	342
2	Income Tax Staff	0	2000
3	New Pension Scheme (Employees Contr.)	1995	0
4	New Pension Scheme (Lien, Employees Contr.)	296	296
5	New Pension Scheme (Emplayers' Contr.)	1995	0
6	New Pension Scheme (Lien, Employers' Contr.)	296	296
7	Professional Tax	5155	1170
8	Sales Tax /Vat Deduction	498	134402
9	Emloyees Contribution to CPF	742	742
	THE REPORT OF STREET	11352	139248

OTHER CURRENT LIABILITIES (6)

		and the second s	2262667
1	Earnest Money	2710455	3641223
200	Security Deposit	4400644	1238420
3	Employees Contribution CMS	1798222	0
4	CPF (Lien)	0	0
5	GPF (Lien)	0	672000
6	Hostel Caution Money	892000	410000
7	Institute's Caution Money	563000	336000
8	Library Caution Money	489000	777000
9	Advance Tution Fee	1492500	230637
10	Other Deduction	207837	0
11	IISER-K Corpus Fund	2447596	4117047
200	- The state of the	15001254	9567947

(Prakash Hazarika) Dy. Registrar (Finance)

SCHEDULE - 8: Fixed Assets

(Schedule forming part of Balance Sheet as at 31.03.2012)

(Amount in ₹)

	COLUMN TOTAL COLUMN	EXC. BEEN	GROSS B	LOCK		DEPRECIATION				NET BLOCK		
DESCI	RIPTION	Cost/Valuation As at beginning of the year	Additions during the year	Deductions during the year 1	Cost/ valuation at the year-end	As at the beginning of the year	On Additions during the	On Deductions during the	Total up to the year-end	As at the Current year- end	As at the Provious year - end	
AA.	OWN FUND:											
Α.	FIXED ASSETS:					Acres de	4 4			In the last of		
1	LAND: a) Freehold b) Lessehold	60001	0	0	60001	o	0	0	0	60001	60001	
2	BUILDINGS:	1 / 1				*********	7951638	0	20076555	62923604	31840422	
	a) On Freehold Land	43965339	39034820	0	83000159	12124917	49310288	0	49310288	105745209	0	
	b) On Leasehold Land c) Ownership Flats/Premises d) Superstructures on Land not belonging to the entity	0	155055497	0	155055497							
	e) Road	13345635	0	0	13345635	5003872	1334564	0		7007199	8341763	
3	PLANT MACHINERY & EQUIPMENT	510956134	132697467	121805	643531796	149177649	92033893	0	THE PROPERTY OF THE PARTY OF TH	402320254	361778485	
4	VEHICLES	798341	1099221	0	1897552	299378	284634	0	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1313550	498963	
5	FURNITURE, FIXTURES	49852177	10286315	0	60138492	13401392	5726875	-4446	700000000000000000000000000000000000000	41005779	36450785 11691080	
6	OFFICE EQUIPMENT	20795506	2254376	657240	22392642	9104425	4355644	0	CONTRACTOR OF CO	8932572	3759943	
7	COMPUTER/PERIPHERALS	31862387	5928986	0		28102444	5965567	0		3723362 607806	4052691	
8	ELECTRIC INSTALLATIONS	7021083	2175698	6621185	2575596		1647872	2648474	977778		28052226	
9	LIBRARY BOOKS & JOURNALS	227564793	67570130	0	7 3 3 3 5 5 5 5 5 5 5 5 5 5 5	2000000	46005806	0		100000000000000000000000000000000000000	02225003	
10	KITCHEN AND UTENSILS	204570	0	0	204570	THE RESERVE OF THE PARTY OF THE	0	0	0.77555533	0	0	
11	ASSETS COSTING RS. 10,000/-	3208954	0	0	3370000000		0			649841	113676	
12	NETWORKING SYSTEMS	7182456	1305679	0	100000000000000000000000000000000000000	The second second	769514			412150	70461	
13	TUBE WELL & WATER SUPPLY	74170	371087	0	445257	3709	29398		33107	412130	10102	
В.	CAPITAL WORK-IN-PROGRESS:			T. CONTRACTOR	-					799355791	775794270	
1	For Construction	775794270	194240094	170678573		C .				19848898	0	
2	For Architect	0	19848898	0						640702	0	
3	For Equipment	0	640702	- 0	640702	2					-	
1000	TOTAL	1692685816	632508970	178078803	214711598	430181050	215415693	2644021	642952715	1504163268	1262504766	
BB.	PROJECT FUND: EQUIPMENT COMPUTER/PHERIPHERALS	9434995 866085	13643250 409830 2258108	0	127591	5				23078245 1275915 2258108		
	VIRTUAL CLASS ROOM	10301080	16311188		-		0		0 (26612268	-0	

(Prakash Hazarika)
Dy. Registrar (Finance)

(Joydeep Sil) Registrar

SEPARATE SHEET FOR SCHEDULE - 8: Fixed Assets

(Schedule forming part of Balance Sheet as at 31.03.2012)

(Amount in ₹)

			GROSS B	LOCK			DEPRECIA	ITION		NET BL	OCK
DESC	RIPTION	Cost/Valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost/ valuation at the year-end	As at the beginning of the year	On Additions during the	On Deductions during the	CONTROL CONTROL APPROVED	As at the Current year- end	As at the Previous year - end
Α.	FIXED ASSETS:										
2	BUILDINGS:										
2.	On Freehold Land	+55000000			39964279	11911980	3983544		15895524	24068755	
A	BOUNDARY WALL - MAIN CAMPUS	39706595	257684		1302640	65132	130264		195396	1107244	
В	SEISMOLOGICAL LABORATORY	1302640	0		2012330	56035	188579		244614	1767716	
c	BEHAVIOUR AND ECOLOGY FIELD	1120700	891630		1905913	91770	187065		278835	1627078	
D	ENGG. ESTATE AND PR OFFICE	1835404	70509		886834	0	80103		80103	806731	
E	BASKETBALL COURT	0	886834		435969	0	21798		21798	414171	
ř	BUILDING - LIBRARY	0	435969		1949202	0	97460		97460	1851742	
G	CLIMATE CHANGE CENTRE	0	1949202		1566867	0	78673		78673	1488194	
н	MATERIAL SCIENCE CENTRE LAB.	0	1566867		1777 777 1770	0	56841		56841	1079984	
	POLYMER SCIENCE LAB.	0	1136825		1136825 31839300	0	3127311		3127311	28711989	
4	GUEST HOUSE CUM UASION OFF.	0	31839300			12124917	7951638		20076555	The second secon	3184042
	Sub Total	43965339	39034820		83000159	15154314	1332000		0	-	
	On Leasehold Land		endana.		666094	0	33305		33305	632789	
A	8 Type Quarter No. 5	0	666094		505469		60647		60647	545822	
В	8 Type Quarter No. 7	0	606469		455137	4	22757		22757	432380	
c	C Type Quarter No. 13	0	455137		10900200	1 31	4360080		4360080	6540120	
D	8 Nos. Quarter	0	10900200	1	3221251	1	1288500		1288500	1932751	
ε	Annex Canteen Building	0	3221251		22733414	1 31	9033434		9033434	13699980	
+	A.P.C. Roy Boys Hostel	0	22733414		530298	1 71	26515		26515	503783	
G	Approach Road for the Auditorium	0	530298		3895372	7.1	194769		194769	3700603	
H	Auditorium	0	3895372		249610	1 5	37442		37442	212168	
1	Audit Room	0	249610		1054542	1 71	158181		158181		
1	Boundary Wall Ladies Hostel	0	1054542		108498	1	5425		5425	103073	
K	Boundary Wall - others	0	108498		1501958		284806		284806	1217152	
L	B Type Quarter	0	1501938		894982	20	134247		134247	760735	
M	Canteen Building	0	894982		21052671	14	8309663		8309663	12743010	
N	C.V. Raman Building	0	21052673		489160		97832		97832	391328	
0	Cycle Shed	0	489160		4525855		1116633		1116633	3409222	
P	GLFS Building	0	4525853	4	1044418		522209		522209	100000000000000000000000000000000000000	
a	Gowala Quarter	0	10444182		9353		9354		9354	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
R	Guest House - I	0	93539		24768		61922		61927	100000000	
5	Hut (Besides J.C. Bose Building)	0	24768		49701	*	74552		74552	0.000	
T	IDD Trainee Quarters	0	49703		100000000000000000000000000000000000000	24 27	13266025		13266025	199700 10000	
is	J.C. Bose Building	0	3360958		3360958	-	13200023		200000	1	

Hush

(Prakash Hazarika) Dy. Registrar (Finance)



SEPARATE SHEET FOR SCHEDULE - 8: Fixed Assets (contd...)

(Schedule forming part of Balance Sheet as at 31.03.2012)

(Amount in ₹)

5			GROSS B	LOCK			DEPRECI	ATION		NET BL	OCK
DESC	RIPTION	Cost/Valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost/ valuation at the year-end	As at the beginning of the year	On Additions during the	On Deductions during the	Total up to the year-end	As at the Current year- end	As at the Previous year - end
V W X Y Z AA AB AC AD AE AF AG	LEL Building Lifavati Girls Hostel Marie Curie Ladies Hostel MTS Building ND Type Quarter Road Gate No. 2 Seismic Field Station at Bakreswar Single Storied Gr. Floor Lab Bidg. S. N. Bose Boys Hostel S. N. Bose Canteen Transformer Room / Accounts Sec. VIP Guest House, Bud School	0 0 0 0 0 0 0 0	2880473 3100510 1402858 1660576 16823953 4239000 30500 2474353 3869530 118310 396978 280935		2880473 3100510 1402858 1660576 16823953 4239000 30500 2474353 3869530 118310 396978 280935	0 0 0 0 0 0 0 0	679115 1064059 98211 249087 5396598 1271700 1525 742305 580430 11831 74988 42141		679115 1064059 98211 249087 5396598 1271700 1525 742305 580430 11831 74988 42141	2201358 2036451 1304647 1411489 11427355 2967300 28975 1732048 3289100 106479 321990 238794	
100	Sub Total		159055497	0	155055497	0	49310288	0	49310288	105745209	
3 A B C O E F G	PLANT MACHINERY & EQUIPMENT LABORATORY EQUIPMENT BIOLOGY CHEMISTRY EARTH SCIENCE MATHEMATICS PHYSICS SINGLE MOLECULE MICROSCOPY	204026935 57506755 72913606 19699787 190953 156618498	27149353 33246660 17260356 0 25362598 29678500	27034 94771	36960143 190953	8077112 10410753 1979218 28643 19813157	30603980 11455014 15144091 4394672 28643 26654562 3752931		139472746 19532126 25554844 6373890 57286 46467719 3752931	64553789 65123982 80578388 30586253 133667 135418606 25925569	
0	Sub Total	510956134	132697467	121809	643531796	149177649	92033893	0	241211542	402320254	361778485
5 A B C D E F	FURNITURE, FIXTURES FURNITURE, FIXTURES GUEST HOUSE HOSTEL LABORATORY LIBRARY MEDICAL UNIT	43181286 207000 1450000 1716971 62440 28575 3205906	690150 2290733 3836029 8513 0		43181286 897150 3740733 5553000 70953 28575	19750 142840 147929 4614 1429	4318129 54775 344324 429615 6670 2858 570504	-6446	17209350 74525 487164 577544 11284 4287 768559	822625 3253569 4975456 59669 24288	
G	OFFICE Sub Total	49852177	10286315		60138493	13401392	5726875	-4446	19132713	41035779	36450785

(Prakash Hazarika) Dy. Registrar (Finance)

SEPARATE SHEET FOR SCHEDULE - 8: Fixed Assets (Contd...)

(Schedule forming part of Balance Sheet as at 31.03.2012)



			GROSS BLOCK DEPRECIATION							NET BLOCK		
DES	SCRIPTION	Cost/Valuation As at beginning of the year	Additions during the year		Cost/ valuation at the year-end	THE LABORITOR AND RES	On Additions during the	On Deductions during the	the year-end	As at the Current year end	As at the Previous year - end	
9 A B C D	LIBRARY BOOKS & JOURNALS LIBRARY BOOKS E-BOOKS JOURNALS E-JOURNALS	191990223 0 35574570 0	2533650 849854 0 64186626		194523873 849854 35574570 64186626	187055093 0 12457474 0	5880503 254956 20154673 19715674		192935596 254956 32612147 19715674	1588277 594898 2962423 44470952		
	Sub Total	227564793	67570130		295134923	199512567	46005806	12011	245518373	49616550	28052226	
	TOTAL	1576746208	421107824	243610	1997610422	724183216	287533148	-8892	1011725256	985885166	458121918	

(Prakash Hazarika) Dy. Registrar (Finance)

SEPARATE SHEET FOR SCHEDULE - 8

(Forming part of Balance Sheet as on 31" March 2012)

Capital work-in-progress for Construction

(Amount in ₹)

	CURRENT YEAR {2011-2012}										
SLNo.	Particulars	Valuations as at beginning of the year	Additions during the year	Deductions during the year	As at the Current year-end	As at the previous year-end					
1	Building Main Campus	744938089	139876439	139876439	744938089	744938089					
,	Building City Office	30802134		30802134	0	30802134					
	Campus Development	0		0	0	0					
	Tube Well & W. Supply	54047	0		54047	54047					
	For other payment	0	80972	0	80972	0					
5	Pre-Fab Lab	0	54282683	0	54282683	0					
	Total	775794270	194240094	170678573	799355791	775794270					

Capital work-in-progress for Architect Fees

(Amount in ₹)

		CURRENT YEAR (2011-2012)				PREVIOUS YEAR (2010-2011)
SI.Na.	Particulars	Valuations as at beginning of the year		Deductions during the year	As at the Current year-end	previous
1	Architect Fees Architect TA/DA	0	19760720 88178		19760720 88178	1000
-	Total	0	19848898	0	19848898	0

Capital work-in-progress for Equipment

(Amount in ₹)

			CURRENT YEAR (2011-2012)			PREVIOUS YEAR (2010-2011)
SI.No.	Particulars	Valuations as at beginning of the year	Additions during the year	Deductions during the year	As at the Current year-end	As at the previous year-end
1	Biology Lab.	0	19985		19985	0
2	Chemistry Lab.	0	268123		268123	0
3	Earth Science Lab.	0	9164		9164	0
4	Physics Lab.	0	343430		343430	0
	Total	0	640702	0	640702	0

(Prakash Hazarika)

Dy. Registrar (Finance)



Land

(Amount in ₹)

			CURRENT YEAR (2011-2012)				
	Particulars	Valuations as at beginning of the year	Additions during the year	Deductions during the year	As at the Current year-end	As at the previous year-end	
1 2	At Haringhata, Mohanpur At City Centre, Salt Lake	1 60000			1 60000	1 60000	
	Total	60001	0	0	60001	60001	

SCHEDULE - 9: Investments from Earmarked/Endowment Funds:

(Schedule forming part of Balance Sheet as at 31.03.2012)

(Amount in ₹)

SI.No.	Particulars	Current Y (2011-20		Previous Year (2010-2011)	
1	In Government Securities	0	0	0	0
2	Other approved Securities	0	0	0	0
3	Shares	0	0	0	0
4	Debentures and Bonds	0	0	0	0
5	Subsidiaries and Joint Ventures	0	0	0	0
6	Fixed Deposit (IISER-K, Corpus Fund)	7063749	7063749	0	0
	TOTAL.		7063749	Maria and	0

SCHEDULE - 10: Investments Others:

(Schedule forming part of Balance Sheet as at 31.03.2012)

(Amount in ₹)

SI.No.	Particulars	Current (2011-	Previous Year (2010-11)		
1	In Government Securities	0	0	0	0
2	Other approved Securities	0	0	0	0
3	Shares	0	0	0	0
4	Debentures and Bonds	0	0	0	0
5	Subsidiaries and Joint Ventures	0	0	- 0	0
6	Others	170671335	170671335	0	0
	TOTAL.		170671335	F 5 1 8	0

(Prakash Hazarika)

Dy. Registrar (Finance)

SCHEDULE - 11: Current Assests, Loans, Advances, etc.:

(Schedule forming part of Balance Sheet as at 31.03.2012)

(Amount in ₹)

Si.No.	Particulars		revious Year (2010-2011)
	CURRENT ASSETS:		0
	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		0
	b) Security Deposit	19021752	4487014
	c) Security Deposit paid from Project Fund	10000	
	d) Earnest Money	10000	10000
	3. Cash balance in hand (including cheques/drafts and imprest)	21065	468229
	Cash balance in hand for Project Fund	8681	
	4. Bank Balances:		
	a) With Scheduled Banks:		
	On Current Accounts SBI, Kalyani	57003	2186924
	On Deposit Accounts (includes margin money)		0
	On Savings Accounts:		THE PROPERTY
	Indian Overseas Bank, 11530	198878128	185653735
	Indian Overseas Bank, 13928	7208511	0
	SBI, IDD College		
	Corpus Fund	874393	1350827
	Project A/c	14837192	1926584
	General A/c	47459198	42137848
	Canara Bank	104581320	41506140
	b) With non-Scheduled Banks:		4
	On Current Accounts		
	On Deposit Accounts (includes margin money)	66839000	24891000
	On Savings Accounts		
	5. Post Office-Savings-Accounts	0	1
-	TOTAL (A)	459806243	30461830

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SCHEDULE - 11: Current Assests, Loans, Advances, etc.: (Schedule forming part of Balance Sheet as at 31.03.2012)

No.	Particulars	Current Year (2011-2012)	Previous Year (2010-2011)
П	LOANS, ADVANCES AND OTHER ASSETS		
	1. Loans:		
	a) Staff	15490	72660
	 Other Entities engaged in activities/objectives similar to that of the Entity 		
	c) TA Advance	94314	0
	d) Advance to Suppliers A/C - IIT, KGP	3587314	3594612
	e) Advance to students	16000	0
	f) Festival Advance	13125	9000
	g) Advance from Project Fund	38000	0
	Advances and other amounts recoverable in cash or in kind or for value to be received.		
	a) On Capital Account	160000000	0
	b) Prepayments	301880	1298692
	c) Others	1 2 2 7 1	
	3. Income Accrued:		
	a) On Investments from Earmarked/Endowment Funds		
- 9	b) On Investments- Others	3944035	(
	c) On Loans and Advances		
	d) Accrued interest of Corpus Fund (including income due unrealised Rs)	66026	
	4. Claims Receivable		
- 11	Grant-in-Aid Receivable from MHRD	36053920	
	IISER-K Project Fund	167448	
	TDS on Interest	148438	
	Interest Receivable		418
	Receivable from New Pension Scheme	2474667	
	Receivable for Externally Funded Project		
	5. IISER-K Corpus Fund	5287715	
	Project Fund	2447596	
	General Fund	214655968	497914
	TOTAL (B)	674462211	30959745

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SCHEDULE -12: Income from Sales/Services:

(Schedule forming part of Income & Expenditure Account for the year ended on 31.03.2012)

(Amount in ₹)

SI, No.	Particulars	Current Year (2011-2012)	Previous Year (2010-2011)
1	Income from Sales	0	0
	a) Sale of Finished Goods		
	b) Sale of Raw Material		
	c) Sale of Tender Paper	241000	0
2	Income from Services	0	0
	a) Labour and Processing Charges		
	b) Professional/Consultancy Services		
	c) Agency Commission and Brokerage		
	d) Maintenance Services (Equipment/Property)		
	e) Licence Fees	# 33	
	f) Other Receipts		
	g) Guest House Charges	81950	58450
	TOTAL	322950	58450

SCHEDULE -13: Grants/Subsidies:

(Irrevocable Grants & Subsidies Received)

(Schedule forming part of Income & Expenditure Account for the year ended on 31.03.2012)

(Amount in ₹)

SI. No.	Particulars	Current Year (2011-2012)	Previous Year (2010-2011)
1	Central Government, MHRD (Refer Schedule 24)		325690263
	a) Grant for Scheduled Caste	35170000	
	b) Grant for Scheduled Tribes	17085000	
	c) Grant for General	185545000	
2	State Government(s)		
3	Government Agencies		
4	Institutions/Welfare Bodies		
5	International Organisations		
6	Others (Specify)		
	TOTAL	237800000	325690263

(Prakash Hazarika)

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SCHEDULE -14: Fees/Subscriptions:

(Schedule forming part of Income & Expenditure Account for the year ended on 31.03.2012)

(Amount in ₹)

St. No.		Current Year (2011-2012)	Previous Year (2010-2011)
1 2	Entrance Fees Admission / Tuition / Registration Fees etc.	11289305	5777450
3 4	Seminar/Program Fees Consultancy Fess		
5	Others. i) Thesis Submission Fees	42476	c
т	OTAL.	11331781	5777450

SCHEDULE -15: Income from Investments:

(Schedule forming part of Income & Expenditure Account for the year ended on 31.03.2012)

(Amount in ₹)

	Particulars	Investment from	Earmarked Fund	Investment-Others		
SL No.		Current Year (2011-2012)	Previous Year (2010-2011)	Current Year (2011-2012)	Previous Year (2010-2011)	
	(Income on Invest from Earmarked/ Endowment Funds transferred to Funds)			0		
1	a) On Govt. Securities	0	0			
	b) Fixed Deposit					
2	Dividends:	0	0	0	1	
	a) On Shares					
	b) On Mutual Fund Securities					
3	Rents	0	0	0	1	
4	Others	0	0	0		
	TOTAL	0	0	0	34	
NECEDBER	TO EARMRKED/ENDOWMENT FUNDS					

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SCHEDULE -16: Income from Royalty, Publication Etc.:

(Schedule forming part of Income & Expenditure Account for the year ended on 31.03.2012)

(Amount in ₹)

SI. No.		Particulars	Current Year (2011-2012)	Previous Year (2010-2011)
1	Income from Royalty		0	0
2	Income from Publications		0	0
3	Others (Specify)		0	0
	TOTAL		0	0

SCHEDULE -17: Interest Earned:

(Schedule forming part of Income & Expenditure Account for the year ended on 31.03.2012)

(Amount in ₹)

51. No.	Particulars	Current Year (2011-2012)	Previous Year (2010-2011)
1	On Term Deposits:		
	a) With Scheduled Banks	7402105	2035950
	b) With Non-Scheduled Banks		
	c) With Institutions		
	d) Others		
2	On Savings Accounts:		
	a) With Scheduled Banks	10900753	5145433
	b) With Non-Scheduled Banks		
	c) Post Office Savings Accounts		
	d) Others		
3	On Loans:	0	0
	a) Employees/Staff		
	b) Others		
4	Interest on Debtors and Other Receivables		0
	TOTAL	18302858	7181383

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SCHEDULE -18: Other Income:

(Schedule forming part of Income & Expenditure Account for the year ended on 31.03.2012)

(Amount in ₹)

SI. No.	Particulars	Current Year (2011-2012)	Previous Year (2010-2011)
1	Profit on sales/disposal of Assets:	0	0
	a) Owned assests		
	b) Assets acquired out of grants, or received free of cost		C 2-4-8-8
2	Export Incentives realized	0	0
3	Fees for Miscellaneous Services	0	0
4	Miscellaneous Income:	0	0
	a) Canteen Coupon Recovery	0	0
	b) Electricity Charges Recovery	147220	103077
	c) Library Late Fine	82860	66524
	d) Motor Car Expenses Recovery	1820	8235
	e) Transport Charges Recovery	7721	0
	f) Other Receipts	155065	
	g) Overhead of Externally Funded Project	3369641	2520267
	TOTAL	3764327	2698103

SCHEDULE -19 : Increase/(Decrease) in Stock of Finished Goods & Work in Progress:

(Schedule forming part of Income & Expenditure Account for the year ended on 31.03.2012)

(Amount in ₹)

Sl. No.	SERVING SE	Particulars	Current Y (2011-20		Previous Y (2010-201	
al	Closing stock Finished Goods Work-in-progress	A A STATE THE		0		0
b)	Less: Opening Stock Finished Goods Work-in-progress			0		0
N	ET INCREASE/(DECREASE) [a-b]			0		0

SCHEDULE -20: Establishment Expenses

(Schedule forming part of Income & Expenditure Account for the year ended on 31.03.2012)

(Amount in ?)

SI. No.	Particulars	Current Year (2011-2012)	Previous Year (2010-2011)
		110314456	82288783
a)	Salaries and Wages	65408	39516
b)	Allowances and Bonus	118414	329982
(2)	Contribution to Provident Fund and Leave Salary		5046316
d)	Contribution to NPS	1999128	3006937
e)	Arrear Salary		62856
t)	Cent. to CPF	498069	239194
g)	Children Education Allowance	26425	198923
hi	Leave Salary Encashment	25425	121417
n	LTC - Home Town	771741	73967
	LTC - Others	771741	200
1)	Die-odies	113793641	92073613
	TOTAL	113/930-12	200000

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(Prakash Hazarika) Dy. Registrar (Finance) (Joydeep Sil)

Registrar



SCHEDULE -21: Other Administrative Expenses:

(Schedule forming part of Income & Expenditure Account for the year ended on 31.03.2012)

(Amount in ₹)

SI. No.	Particulars	Current Year (2011-2012)	Previous Year (2010-2011)
	Health Care Expenses	1990317	521264
b	Fellowship & Contingency Grant	19049273	15992805
	Seminer & Conference	2635950	1170345
d	Electricity and Power	16634731	15155487
	Office, Meeting, General Expenses	777001	1731159
	Computer Cons. & Main. Of Bandwith Charges	1951769	944750
-	Housekeeping & Estate Maintenance	6103887	26766190
8 h	Lab Consumables	28282334	20938755
	Rent, Rates and Taxes	72733	178440
	Postage	187243	178675
	Printing and Stationary	1160180	800031
		2923784	3769571
	Travelling and Conveyance Expenses	1811862	536329
m	Telephone Charges	57332	18865
п	Library General Expenses	233582	137550
0	Vehicles Repairs and Maintenence	529753	519895
P	Auditors Remuneration	181891	465577
q	Hospitality Expenses	515000	
f	Professional Charges	10752050	3191999
2	Professional Development Allowance	0	5183
t	Insurance Charges	a	500000
U	Contribution to IISER-K Creche - CU	676359	70543
Υ.	Students Welfare & Amenities	2470041	413327
w	Transport Service	2628947	151084
×	Advertisement and Publicity	123561	52011
Y	Bank Charges	2445228	27982
2	Prior Period Items	10733	1833
99	Books and Periodicals	60000	1000
ab	Rent	113618	98065
ac	Remuneration of Consultant		9318
ad	Kitchen Utensils	0	822626
ae	Outsourced Service	18491032	92,020
af	Staff Welfare	76420	100
ag	Registration Fees	57394	1430
ah	Repairs and Maintenance of Equiptment etc.	2708726	170870
46	Admission Expenses	80658	126749
	TOTAL	125793389	1129866

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(Prakash Hazarika) Dy. Registrar (Finance) as

SCHEDULE -22: Expenditure on Grants, Subsidies Etc.:

(Schedule forming part of Income & Expenditure Account for the year ended on 31.03.2012)

(Amount in ?)

Sl. No.	Particulars	Current Year	Previous Ye
31. 1.01	Grants given to institutions/Organisations	0	0
b	Subsidies given to institutions/Organisation	0	0
	TOTAL	Ò	0

SCHEDULE -23: Interest.:

(Schedule forming part of Income & Expenditure Account for the year ended on 31.03.2012)

(Amount in ₹)

SI. No.	Particulars	Current Year	Previous Year
	On Fixed Loans	0	0
b	On Other Loans (Including Bank Charges)	0	0
	Others (specify)	0	0
	TOTAL	0	0

(Prakash Hazarika) Dy. Registrar (Finance)



SCHEDULE - 24: Significant Accounting Policies

- The financial statements are prepared on the basis of accrual method of accounting Fees, Salary, Contractual obligations are taken on accrual basis.
- All investments are made individually and interest is provided on accrual basis.
- Fixed assets are stated of cost at acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition. Condemned/unserviceable assets/stores are written off in accounts as and when arise adjusted.
- 4. Government grants sanctioned but not received during this year are accounted on accrual basis.
- Transactions denominated in foreign currency are accounted at the exchange rate prevailing on the date of transaction.
- 6. The depreciation has been charged on straight line method as per rates specified in the Income Tax Rules 1962. Depreciation on assets acquired after 3rd October has been charged @ 50% of applicable rates. Assets which are fully depreciated have been retained at Re. 1/-.
- Subscriptions of Journals/E-Journals are accounted on cash basis.

(Prakash Hazarika) Dy. Registrar (Finance)

SCHEDULE - 25: Contingent Liabilities and Notes on Accounts.

- 1. The current assets, loans and advances have a value on realization basis.
- Income and surplus of the Institute grants received from MHRD, Government of India are not subject to the provision of the Income Tax Act, 1961.
- Exemption/concession of Excise Duty, Custom Duty and Sales Tax are available to the Institute having scientific /research activity.
- Grants received during the year is ₹ 94,00,00,000/- (Rupees Ninety four crore only), out of which
 Capital grant is ₹ 70,22,00,000/- (Rupees Seventy crore twenty two lakh only) and Revenue grant is ₹
 23,78,00,000/- (Rupees Twenty three crore seventy eight lakh only).
- In case of laboratory stores, minor accessories, stationery items including computer stationeries, the value of purchase made during the year has been charged to Income and Expenditure Account.
- 6. Previous year's figures have been regrouped/adjusted wherever necessary.
- 7. As the New Pension Scheme Fund are owned by the employees as members of that fund and not by the Institute, accounts of that fund have been shown separately under Receipts & Payments Accounts, Income & Expenditure Accounts for the year ended 31.03.2012 and Balance Sheet as on that date and attached to the Annual accounts of the Institute.
- Assets created/acquired out of Earmarked Funds and Sponsored Projects are shown in the Earmarked/ Endowment Fund Account as well as in the Fixed Assets schedule.
- During the year 2011-2012, five projects have been closed and one project has been transferred to other Institute; the details are given in Annexure-A of Schedule 3 forming part of the Balance Sheet.
- ₹ 13,59,27,608/- (Rupees Thirteen crore fifty nine lakh twenty seven thousand six hundred and eight only) has been capitalised as "Superstructure on land not belonging to the entity" which has been erroneously shown under Revenue account in the earlier years.
- 11. The closing balance of Letter of Credit as on 31st March, 2012 is ₹6,68,39,000/- (Rupees Six crore sixty eight lakh thirty nine thousand only). Amount released to CPWD towards deposit work for costs of Main Campus of IISER-K during the year to the extent of ₹16,00,00,000/- (Rupees Sixteen crore only) has been shown as Capital Advance under Current Assets.
- Purchase Order issued during the year to the extent of ₹5,16,00,000/- (Rupees Five crore sixteen lakh only) on account of Capital Commitment has not been provided in the Accounts.

(Prakash Hazarika) Dy. Registrar (Finance)



Receipts and Payments Account for the Year Ended 31st March, 2012

(Amount in ?)

Sl. No.	RECEIPTS	Schedule	Current Year (2011-2012)	Previous Year (2010-2011)
1.	Opening Balance	A	275190287	36774684
H.	Grant-in-aid from Govt. of India	8	940000000	900000000
III.	Encashment of Investment	c	130070685	0
IV.	Income on investments from	D	2087055	23991
V.	Interest Received	E	8973306	7181383
VI.	Other Income	F	13924097	5260597
VII.	Other Receipts	6	410591356	265450225
	TOTAL		1780836786	1214690880

(Amount in ₹)

SI. No.	PAYMENTS	Schedul e	Current Year (2011-2012)	Previous Year (2010-2011)
1	Expenses		*********	79437000
	a) Establishment Expenses	н н	96836248	
	b) Administrative Expenses	1	102200748	87244496
- 11	Investments and deposits made	1	300000000	0
11	THE STATE OF THE S	K .	460953086	530639585
111	Expenditure on Fixed Assets		444941213	242179512
IV	Other Payments		373905491	275190287
٧	Closing Balances	M	-	
	TOTAL		1780836786	1214690880

(Prakash Hazarika) Dy. Registrar (Finance) (Joydeep Sil) Registrar (R. N. Mukherjee)

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SCHEDULE - A: Opening Balance

(Schedule forming part of Receipts and Payments Account for the year ended 31st March, 2012)

(Amount in ₹)

RECEIPTS	Current Year (2011-2012)		Previous Year (2010-2011)	
OPENING BALANCE				
a) In Current Accounts :				
SBI Kalyani	2186924		1978918	
S8I IDD College - General	42137848		11000575	
Canara Bank	41506140		7092893	
SBI IDD College - Corpus Fund	1350827		1572981	
SBI IDD College - Project	1926584	89108323	5364598	27009965
b) In Savings Account (IOB, Salt Lake)		65200345		
Account Number : 11530		185653735		9412883
c) Cash in hand		428229	351836	351836
TOTAL		275190287		36774684

SCHEDULE - B: Statement of Grant-In-Aid

(Schedule forming part of Receipts and Payments Account for the year ended 31st March, 2012)

PLAN

(Amount in ₹)

RECEIPTS		Current Year (2011-2012)		ıs Year 2011)
	Sanctioned	Received	Sanctioned	Received
GRANTS RECEIVED				
Previous Year - 2010-11			900000000	900000000
Grant for Capital Assets:				
Grant for Scheduled Caste	105330000			
Grant for Scheduled Tribes	52415000			
Grant for creation of Capital Assets	544455000	702200000		
Grant for General:				
Grant for Scheduled Caste	35170000			
Grant for Scheduled Tribes	17085000			
Grant in aid General	185545000	237800000		
		940000000		900000000

(Prakash Hazarika) Dy. Registrar (Finance)



SCHEDULE - C : Encashment of Investment

(Schedule forming part of Receipts and Payments Account for the year ended 31st March, 2012)

(Amount in ₹)

RECEIPTS	Curr (201	ent Year (1-2012)	Previous Year (2010-2011)	
ENCASHMENT OF INVESTMENTS		130070685		0
TOTAL		130070685		0

SCHEDULE - D : Interest on Investment

(Schedule forming part of Receipts and Payments Account for the year ended 31st March, 2012)

(Amount in ₹)

RECEIPTS	Current Year (2011-2012)		Previous Year (2010-2011)	
INCOME ON INVESTMENTS FROM Interest Accrued - Corpus Fund Interest on FO		62647 1514477	23991 0	
Interest on FD - Corpus Fund		509931	0	
TOTAL		2087055	23991	

SCHEDULE - E: Interest Received

(Schedule forming part of Receipts and Payments Account for the year ended 31st March, 2012)

(Amount in ?)

RECEIPTS	Current Year (2011-2012)		Previous Year (2010-2011)	
INTEREST RECEIVED a) Savings Bank Interest b) Margin Money Interest	8057749 885687	8943436	2035950 5145433	
Corpus Fund - interest		29870		
TOTAL		8973306	7181383	

SCHEDULE - F: Other Income

(Schedule forming part of Receipts and Payments Account for the year ended 31st March, 2012)

(Amount in ₹)

RECEIPTS	Current Year (2011-2012)	Previous Year (2010-2011)	
OTHER INCOME			
A) Academic Receipts			
a) General Fund :			
Admission Fee/Application Fee	12674205	5064800	

(Prakash Hazarika) Dy. Registrar (Finance)

SCHEDULE - F: Other Income (Contd...)

(Schedule forming part of Receipts and Payments Account for the year ended 31st March, 2012)

(Amount in ₹)

RECEIPTS		Current Year (2011-2012)		Previous Year (2010-2011)		
b) Corpus Fund :						
Admission/Registration Fee	141300		7 3 3			
Counseling Fees	277000					
Other Receipts	12400					
Inquivesta - 2012	369900					
2007 Batch Mentorship Cost	495		10-0-0-0			
2009 Batch Mentorship Cost	5000					
2010 Batch Mentorship Cost	3982			0		
b) Library Late Fine	4270	810077	0			
Guest House Charges	19000		800			
Thesis Submission Fees	80000		0			
Misc. Receipts	336545		194997			
Other Deduction	0	439815	0	195797		
TOTAL		13924097		5260597		

SCHEDULE - G: Other Receipts

(Schedule forming part of Receipts and Payments Account for the year ended 31st March, 2012)

				lmount in ₹)
RECEIPTS	Current Year (2011-2012)		Previous Year (2010-2011)	
OTHER RECEIPTS				
a) Adjustment / Refund Salary & Honorarium Leave Salary Employers/Pension Cont. Stipend Summer Project Prior Period Items Advance to Staff Margin Deposit / Letter of Credit Advance TA/DA Travel & Conveyance Telephone Charges Advance-LTC Advance Student Advance to Supplier Imprest Provident Fund Seminer & Conference Post BSc int. Phd 2010 TA on Transfer Relocation Expenses Mediclaim Insurance Leave Travel Concession Professional Development Allowance	20432 16600 18141 659482 92724600 21844 269836 19546 925 170000 1892129 407590 7500 6919 90000 5595 300		0 153669 12000 0 2281391 136637973 244786 691513 0 437926 0 603083 0 862529 220500 8000 0 0	

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(Prakash Hazarika) Dy. Registrar (Finance) 28



SCHEDULE - G: Other Receipts (Contd...)

(Schedule forming part of Receipts and Payments Account for the year ended 31st March, 2012)

(Amount in 3)

AND PROGRAMMED TO CAMPANA AND AND AND AND AND AND AND AND AND	In the second	0.150.000.00		Amount in 4
RECEIPTS	Current Year (2011-2012)		Previou (2010-	
	10000	96346039	0	142153370
2011 Batch PBIP Fellowship	40000	90340033		are account
Project Fund:	122222			
Advance to Staff	177732			
Bank Charges	6164			0
Imprest	150000	333896		
Transferable Receipts				
CPF Uen			1954	
GPF Lien			5350	
Employees Cont. to NPS			61430	
Employers Cont. to NPS	000000		61430	
Income Tax-Staff	40239		454	
C N R Rap Foundation Prize	15000		5000	
Security Deposit Received / Recovered (732523+2873)			735396	
Earnest Money	1247986		1709094	
CMS Contribution	20000000		4632	
	119554001		0	
IISER-K Project Fund	14909		27686610	
Remittance - CSIR	1946291		0	
Service Benefits	18779		5000	
Receivable NPS	*****		2059108	
JAC-2010	800		0	
ISER, TVM			1000000	
INSA Platinum Jubilee		122838005	100000000000000000000000000000000000000	33335458
C) Receipt from Other Funding Agencies on account of External Project / Scheme in		***************************************		17/55/55/17
General Fund	75000			0
DST-Ramanujan Fellowship- D Nandi	13000	75000	11.	
D) Receipt from Other Funding Agencies on account of External Project / Scheme in				
Project Fund	1 79 5			
	9821823		7053592	
CSIR Fellowship	5777.0000		482723	
CSIR Contingency Grant	563281		1716000	
UGC Fellowship	505200		44247	
UGC Contingency Grant	24000		450000	
DST-Design and Synthesiscatalysis - Swadhin Mandal	550000		0	
DST-A Diversitythiazoles - Jyotirmayee Dash	330000		500000	
DST-New PodandMolecular - Snigdha Panda	0		1460000	
DST-Ramanujan Fellowship - Dibyendu Nandi	500000		and the state of t	100
DST-Turn on sensorswater - Raja Shanmugam	200000		0	
DST-J. C. Bose Fellowship - Somnath Dasgupta	800000		1400000	
DSF3. C. Buse relicionaria Portamenta	364		1450080	
DST-J. C. Bose Fellowship - Sushanta Dattagupta	0		400030	
LU-Synthesis of(Indo-Swedish) - Balaram Mukhopadhyay	5000		15000000	
DST-Inspire Fellowship	3709000		3918000	
KVPY Fellowship & Contingency	300000		350000	
KVPY Interview	335000		1310000	
DST-Molecular recognition A novel sensor-Dr. Debashish Halder	333000	A Comment	1600000	
PST-Computational study Liquids-Dr. Pradip Kumar Ghorai	0		1650000	1 30
net Throughtest guardum systems - Dr. Mousumi Das	157000000-001		200000	
cs in physicochemical nanotabular suprastructures-Dr. Pradipta Purukayasusa	155374		1134000	
csip tabasioural Erology of the Indian Stray Dog-Dr. Anindita bitadra	0		50000	1.3
part & Herdentanding approssion Familiaris-Dr. Aningta briefin	0		385000	
com 6 water of Manager thanks (931 NRT365-Dr. Balarem Mukhopadnyey	500000		1200000	
DST-Crystal engineering of biotin (vitamin B7) co-crystals-Dr. C Malla Reddy	0		2200000	-

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(Prakash Hazarika) Dy. Registrar (Finance) Ro

SCHEDULE - G: Other Receipts (Contd...)

(Schedule forming part of Receipts and Payments Account for the year ended 31st March, 2012)

(Amount in ₹)

RECEIPTS	Current Year	Previous Year
	(2011-2012)	(2010-2011)
DST-Electrical conductivity implications-Dr. Goutam Dev Mukherjee	500000	1900000
OST Electrical contractivity	217923	350000
CSIR-Design Synthesis Small Molecules-Dr. Jyottrmayee Dash	335000	0
DST-Pt-group metalsensing materials-Dr. Parna Gupta Bhattacharya	429020	471500
Wil-Meiobentic Studies Orissa-Dr. Punyasioke Bhadhury	0	227577
WWF-Assestment of impact eco region-Dr. Punyasloke Bhadhury	0	3863200
DST-Flurorometric sensor for cadmium in drinking water-Dr. Raja Shunmugam	0	1417920
DST-Development of Cyclopental[c](DSSCs)-Dr. S S Zade	500000	1460000
DST-Financial assistance for award of Ramanujan Fellowship to Dr. Siddhartha Lal	0	562153
DST-Chemical weatheringrivers-Dr. Tarun K Dalai		655000
CSIR-Design and Synthesis Hydroamination Reactions-Dr. Swadhin Mandal	257656	1400000
DBT-Cellular and Molecular Ramalingaswami Fellowship -Dr. Mohit Prasad	0	1480000
DST-Financial assistance for award of Ramanujan Fellowship-Dr. Raja Shunmugam	1460000	910000
DST-Synthesis of the oligosachharidesvaccine designing-Dr. Balaram Mukhopadhyay	0	C-200000000
DST-Inspire Fellowship - Devanita Ghosh, JRF	0	375600
OST-Lode gold mineralization Genesis-Dr. V Ravikant	0	70000
DBT RA Dr. Anindita Das	10400	769302
Symposium on Animal Behaviour Anindita Bhadra	0	40956
DST-Metal Complexesanticancer agents-Dr. Arindam Mukherjee	0	1000000
INSA-Linear and Non LinearThinFilms-Dr. Bipul Pal	49370	50000
WWF-Survey of MarineImplications-Or. Punyasioka Bhadury	0	45000
Space Climate Symposium-Dr. Dibyendu Nandi	0	325900
DAE-Conference on MFQM - Dr. Subrata Shyam Roy	0	300000
CSIR-Workshop & SymposiumDr.Soumitro Banerjee	8000	944000
DST-Investigation onDr. Satyabrata Raj	0	108000
DST-Template-Assisted Applications-Dr. V Mahalinganam	0	1900000
DST-Design and Architectures-Dr. Priyadarsi De	0	2700000
DS)-Design andArchitectures-or. Physicians of	0	312500
CSIR-Under the Collular. Dr. Jayasri Das Sharma	0	700000
DST-Indo Brazil Workshop 2010	375000	0
CSIR-TransitionDr. Arindam Multherjee	1115000	0
DST-DyanamicsNano Particles - Dr. Ashwani Kumar Tiwari	180000	0
CSIR-Bhatnagar Award Dr. Soumitro Banerjee	4593200	0
DBT-Differential Recognition,Chemistry-Dr. Jyotirmayee Dash	1229167	0
CSIR-Peptide BasedDr. Debasish Halder	90000	0
GE India-Dr. Nirmalya Ghosh		0
DBT-UnderstandingModel-Dr. Jayasri Das Sharma	3258000	0
CSIR-Ru(II)/OS(II)Dr. Parna Gupta Bhattacharyya	295000	0
DBT-Studies on the MechanismsDr. Partha Pratim Datta	1079000	0
CSIR-Calcretes onto Climate-Dr. Prasanta Sanyal	614000	300
CSIR-Green Synthesis Dr. Priyadarsi De	675000	0
BNHS India-Study of BenthosDr. Punyasloke Bhadury	157950	0
DBT-Ramalingaswami FellowshipDr. Rupak Datta	1490000	0
CSIR-Functional AnalysisDr. Sankar Maiti	725000	0
DBT-Role of forminOr. Sankar Malti	650000	0
DST-Indo German Max PlanckDr. Shree Prakash Pandey	1242560	0
DST-Ramanujan FellowshipDr. Sutapa Bose	1460000	0
DST-A25th Int. ConferencePOLAND-Dr. Abhishek Sinhii	77278	0
NIC-AdditionalDr. Golam Mortuza Hossain	1180000	0
DBT-RA Tithankar Banhopadhyay	287600	0
DST-ReconstructionDr. Prasanta Sanyal	424601	0
DAE-(NBHM)-Winter SchollDr. Kaneenika Sinha	275000	0
CSIR-Role of Lambhia- Dr. Srimonti Sarkar	16415	345939
DST-OutreachLHC Physics- A Datta	10413	50000

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(Prakash Hazarika) Dy. Registrar (Finance) as,



SCHEDULE - G: Other Receipts (Contd...)

(Schedule forming part of Receipts and Payments Account for the year ended 31st March, 2012)

(Amount in ₹)

RECEIPTS		nt Year -2012)		us Year -2011)
GRC on CrystalSoumyajit Ghosh Multivariate OperatorDr. Subrata Shyam Roy ICCA 2008 - Prasanta Kumar Panigrahi Inopire Fellowship Receivable KVPY Physics Meeting KVPY Test	0 0 0 0	43556182	204330 93843 100000 14500000 100000 20318	81506710
d) IISER-K Corpus Fund e) Prior Period Items f) Corpus Fund - Other Receipts g) IISER-K General Fund h) Oustanding Liabilities for Project Fund		15000 144614522 2812712		7021410 1433277 265450225
Total		410591356		70049022

(Prakash Hazarika) Dy. Registrar (Finance)

SCHEDULE - H: Establishment Expenses

(Schedule forming part of Receipts and Payments Account for the year ended 31st March, 2012)

(Amount in ₹)

PAYMENTS	Current Year (2011-2012)		Previou (2010-	
ESTABLISHMENT EXPENSES				
a) Salary & Honorarium Salary Honorarium Arrear Salary Adhoc Bonus Children Education Allowance Leave Salary & Pension Contribution Leave Salary Encashment LTC - Home Town LTC - Others	78338078 441200 763185 65408 25500 43786 7872 0 420233 57197		62218090 0 1720464 39516 6000 483651 198923 83922 739677 0	
Employers Cont. to EPF Lien Employers Cont. to CPF Leave Salary Encashment during LTC	0 18553	80181012	62866 0	65553109
b) Scholarship & Fellowship 2006 Batch Stipend & Scholarship 2006 Batch Contingency 2009 Batch Post B Sc. Integrated Ph. D Fellowship 2009 Batch Post B Sc. Integrated Ph. D Contingency 2010 Batch Post B Sc. Integrated Ph. D Fellowship 2010 Batch Post B Sc. Integrated Ph. D Contingency 2011 Batch Post B Sc. Integrated Ph. D Fellowship 2011 Batch Post B Sc. Integrated Ph. D Fellowship 2011 Batch Post B Sc. Integrated Ph. D Contingency MS by Thesis IISER-K (Adhoc Fellowship) IISER Contingency IISER Fellowship Stipend - Summer Project IRF (IISER-K from BS-MS 2006 Batch) IRF (IISER-K from PBIP 2009 Batch)	314820 28392 287666 0 1080924 12378 1359840 46877 129884 4001185 126817 8421449 232200 109000 853944	17005376	1678697 299592 807832 75083 637793 35374 0 0 119075 542782 550238 8817925 319500 0	13883891
Corpus Fund : Honorarium Wages 2007 Batch Mentorship Cost 2008 Batch Mentorship Cost 2009 Batch Mentorship Cost 2010 Batch Mentorship Cost	289542 7400 399443 359517 259456 334502	1649860		a
TOTAL		98836248		79437000

(Prakash Hazarika) Dy. Registrar (Finance)



SCHEDULE - I: Administrative Expenses

(Schedule forming part of Receipts and Payments Account for the year ended 31st March, 2012)

(Amount in ?)

2. General Contingency & Other Charges Office Stationery / Maintenance Office Contingency Advertisement & Publicity Advert	PAYMENTS	Current Year		Previou	
Admission Expenses Admission Expenses Admission Expenses Admission Expenses 72890 0 1 Thesis Submission Feet 1ab Chemical / Consumable - Biology 137524 4 213324 12495454 1ab Chemical / Consumable - Chem 13014477 12495454 1ab Chemical / Consumable - Earth 1ab Chemical / Consumable - Phys 13014477 12495454 1ab Chemical / Consumable - Phys 14110109 3474016 1822727 1822727 1822727 1831024 1822727 1841006 1822727 1841006 1822727 1841006 1822727 1841006 1822727 1841006 1842727 184300 27121783 2124 2124 2124 2124 2124 2124 2124 212	ADMINISTRATIVE EXPENSES	(2011-	2012)	(2010-	2011/
Administrian Expenses Thesis Submission Fees Lab Chemical / Consumable - Biology Lab Chemical / Consumable - Chem Lab Chemical / Consumable - Phys Lab Chemical / Lab Chemical				- N	
Thesis Submission Fees Lab Chemical / Consumable - Biology Lab Chemical / Consumable - Diology Lab Chemical / Consumable - Diom 13014477 12495454 Lab Chemical / Consumable - Diom 13014477 12495454 Lab Chemical / Consumable - Earth Lab Chemical / Consumable - Phys 4110109 3474016 Seminary Conference 1822727 813024 Sitting Fees 86500 27121783 21246 General Contingency & Other Charges Office Stationery / Maintenance Office Contingency 13345 Advertisement & Publicity 251866 1247859 Meeting Expenses / Staff Welfare General Contingency 1339786 795093 Advertisement & Publicity 1339786 27123783 21246 General Contingency 1339786 1247859 Meeting Expenses 133807 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	The state of the s	72890		0	
Lab Chemital / Consumable - Biology 7572594 4213324 Lab Chemital / Consumable - Chem 13014477 1263564 Lab Chemital / Consumable - Earth 40952 245886 Lab Chemital / Consumable - Phys 4110109 3474016 Seminar / Conference 1822727 85500 27121783 Sitting Fees 85500 27121783 2124 Ceneral Contingency A Other Charges 0 0 0 Office Contingency 113345 398195 398195 Alvertisement & Publicity 2513866 1247859 398195 Meeting Expenses / Staff Welfare 365844 994126 62897 Printing & Stationery 39674 62897 795093 Printing & Stationery 139786 795093 795093 Printing & Stationery 320624 3082703 12840 Printing & Stationery 139786 795093 795093 Printing & Stationery 13820 3082703 12820 Printing & Stationery 13820 3082703 12820 <tr< td=""><td>A STATE OF THE PROPERTY OF THE</td><td>3000000</td><td></td><td>1.000</td><td></td></tr<>	A STATE OF THE PROPERTY OF THE	3000000		1.000	
Lab Chemical / Consumable - Chem		100/07/		4213324	
Lab Chemical / Consumable - Earth 404962 245886 347016 5eminar / Conference 1822727 813024 5eminar / Conference 1822727 815000 27121783 2124 212		1/3/20/20/16/1		12495454	
Lab Chemical / Consumable - Phys Seminary Conference 1822727 Seminary Conference 1822727 Setting Fees 85000 27121783 2124		404962		245886	
Seminary Conference 1822727 813024		11 (2007) (4007)		3474016	
Sitting Fees 86500 27121783 2124		1822727		813024	
Semeral Contingency & Other Charges 133607 0 0 0 0 0 0 0 0 0	(COLDENS OF STREET	1,000,000,000,000			1120121
Office Contingency Office Contingency Office Contingency Office Contingency Office Contingency Office Expenses / Staff Welfare Office Contingency Office Expenses / Staff Welfare Office Contingency Office Continuence Offi	CONTRACTOR OF THE CONTRACTOR O		27121783		21241704
### Stationary Water Stationary ###		133607		0	
Advertisement & Publicity Advertisement & Publicity Active Expenses / Staff Welfare General Contingency Printing & Stationery Printi				7.000	
Meeting Expenses / Staff Welfare 365894 396126 62897	TO DESCRIPTION AND ADMINISTRATION OF THE PROPERTY OF THE PROPE	48/2/2003/00/00			
Section Sect	SATE OF THE PARTY OF THE STEEL ALTERIAL SEATES CONTROLLED	G03565777711		100 PER 100 PE	
Printing & Stetionery 1139786 795093 178440 88679329 178440 88679329 178440 88679329 178440 88679329 178440 88679329 178440 88679329 178440 88679329 178440 88679329 178440 88679329 178440 88679329 178440 88679329 178440 88679329 178440 88679329 1887933 178440 88679329 1887932 1887933 178440 88679329 18879329 1		002000000		62897	
Rent, Rates and Taxes 72733 178440 520112 52011				7,777,777	
Barrix charges 213820 520112 3082703 170846 & Conveyance 1220634 3082703 3082703 445437 760stage & Courier Charges 167408 140220 760stage & Courier Charges 167408 167408 160220 760stage & Courier Charges 167408 160220 760stage & Courier Charges 167408 160220 760stage & 16	No. 10 Control To Company of the Control of the Con			115 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	
Travel & Conveyance \$220634 3082703 Hopitality Expenses 173162 445437 Hopitality Expenses 167408 445437 Computer and Consumable 804688 0 Legal Expenses / Professional Service 82694 House Keeping and Estate Maintenace 9841592 21719859 Rent 60000 236650 Guest House Maint. 236650 6793419 Outsourced Service Exps 17058748 6793419 Repair & Maint of Equip, Furniture etc. 2466898 1649501 Repair & Maint of Land Bidg. Campus 22628 18338 Ta/OA to External Expert 1034493 18338 Internet Bindwidth Charges 1034493 658033 Library General Expenses 215830 118364 Vehicle/Motor Car Expenses 215830 118364 Remuneration of Consultant 458750 940898 Centribution to ISER-K Creche cum School 5183 93184 Insurance Charges 57394 14300 519895 Kitchen Utensils 90344 </td <td></td> <td>0.0020000</td> <td></td> <td>232000000000000000000000000000000000000</td> <td></td>		0.0020000		232000000000000000000000000000000000000	
173162		700000000000000000000000000000000000000		0.000,000,000	
Postage & Courier Charges Computer and Consumable Legal Expenses / Professional Service Legal Expenses / Professional Service Rent Guest House Keeping and Estate Maintanace Repair & Maint of Equip. Furniture etc. Repair & Maint of Land Bidg. Campus TA/DA to External Expert Books & Periodicals Internet Bandwidth Charges Library General Expenses Vehicle/Motor Car Expenses Remunration of Consultant Contribution to RSER-K Creche cum School Insurance Charges Kitchen Utensils Registration Fees Remuneration to Auditor Faculty Perks Remuneration to Member: Fee /PDA Reliables Remuneration Repairs Reflecation Expenses Remuneration Remuneration of Member: Fee /PDA Remuneration Repairs Reflecation Expenses Remuneration Remuneration for Member: Fee /PDA Remuneration Reflecation Expenses Remuneration Remuneration Remuneration Remuneration for Auditor Remuneration R		17271103331		200000000000000000000000000000000000000	
Computer and Consumable 804688 82994 16294 1719859 171		300000000		200000000000000000000000000000000000000	
Legal Expenses / Professional Service 82694 House Keeping and Estate Maintenace 9841592 Rent 60000 Guest House Maint. 236650 Outsourced Service Exps 17058748 6793419 Repair & Maint of Land Bidg. Campus 2446898 1649501 Repair & Maint of Land Bidg. Campus 22628 18338 Ta/DA to External Expert 22628 18338 Books & Periodiculs 22628 18338 Internet Bandwidth Charges 103493 658033 Library General Expenses 215830 118364 Remuneration of Consultant 458750 940898 Contribution to ISER-K Creche cum School 500000 500000 Insurance Charges 5183 93184 Kitchen Utensils 57394 14300 Remuneration to Auditor 500344 40793320 4053 Remuneration to Auditor 500344 40793320 4053 Relocation Expenses 8679329 228933 1312594 424 Transport Hire Charges 2402784		77.55			
House Keeping and Estate Maintenace 9841592 50000		(2000)		3.0	
Rent				21719859	
Guest House Maint, Outsourced Service Exps Repair & Maint of Equip., Furniture etc. Repair & Maint of Land Bidg. Campus TA/DA to External Expert Books & Periodicals Internet Bandwidth Charges Library General Expenses Vehicle/Motor Car Expenses Vehicle/Motor Car Expenses Remuneration of Consultant Contribution to IRSER-K Creche cum School Insurance Charges Kitchen Utensils Registration Fees Remuneration to Auditor Faculty Perks Reimbursement of Member. Fee /PDA Relocation Expenses Reinsport Hire Charges Transport Service Transport Hire Charges 236650 6793419 104690 1046					
Outsourced Service Exps Repair & Maint of Equip., Furniture etc. Repair & Maint of Equip., Furniture etc. Repair & Maint of Land Bidg. Campus TA/DA to External Expert Books & Periodiculs Internet Bandwidth Charges Library General Expenses Vehicle/Motor Car Expenses Remuneration of Consultant Contribution to RSER-K Creche cum School Insurance Charges Kitchen Utensils Registration Fees Remuneration to Auditor Faculty Perks Reimbursement of Member. Fee /PDA Relocation Expenses Ref9329 R		3500000		236650	
Repair & Maint of Equip., Furniture etc. 2446898 1649501 Repair & Maint of Land Bidg. Campus 1740A to External Expert 18338 Books & Periodicals 22628 18338 Internet Bandwidth Charges 1034493 658033 Library General Expenses 57332 118364 Vehicle/Motor Car Expenses 215830 118364 Vehicle/Motor Car Expenses 215830 940898 Remuneration of Consultant 458750 940898 Contribution to IDSER-K Creche cum School 500000 500000 Insurance Charges 5183 93184 Kitchen Utensils 93184 14300 Registration Fees 57394 14300 Remuneration to Auditor 500344 40793320 4053 Faculty Perks 8679329 2928933 1312594 424 Teansport Service 2402784 396		17058748		100000000000000000000000000000000000000	
Repair & Maint of Land Bidg. Campus 22628 18338 EA/DA to External Expert 22628 18338 Books & Periodiculs 22628 18338 Internet Bandwidth Charges 1034493 658033 Library General Expenses 57332 118364 Vehicle/Motor Car Expenses 215830 940898 Remuneration of Consultant 458750 940898 Contribution to INSER-K Creche cum School 500000 500000 Insurance Charges 5183 93184 Kitchen Utensils 93184 14300 Registration Fees 57394 14300 Remuneration to Auditor 500344 40793320 4053 Faculty Perks 8679329 4053 Reinbursement of Member: Fee /PDA 8679329 426 Transport Service 2402784 391				22.000 (0.000)	
TA/DA to External Expert Books & Periodicals 22628 18338 1034493 1034493 1034493 1034493 1034493 1034493 1034493 118364 1					
1838 1838					
Internet Bandwidth Charges 1034493 1034493 118364		22628		18338	
Library General Expenses 57332 Vehicle/Motor Car Expenses 215830 118364 Remuneration of Consultant 458750 940898 Contribution to IISER-K Creche cum School 500000 5183 Registration Fees 5183 Registration Fees 57394 14300 Remuneration to Auditor 500344 40793320 4053 Reimbursement of Member: Fee /PDA 8679329 2928933 Relocation Expenses 8679329 424 Transport Hire Charges 2402784 396		1,140,200,070,0		U. C.	
Vehicle/Motor Car Expenses 215830 118364 Remuneration of Consultant 458750 940898 Contribution to IISER-K Crecke cum School 500000 Insurance Charges 5183 Kitchen Utensils 93184 Registration Fees 57394 14300 Remuneration to Auditor 500344 40793320 4053 Faculty Perks 8679329 2928933 2928933 1312594 424 Transport Service 77ansport Hire Charges 2402784 394 394		1100000000			
Remuneration of Consultant 458750 940898 500000 1		10000000		118364	
Contribution to IISER-K Creche cum School S00000 S183 S183 S183 S184 S184 S184 S184 S184 S184 S185 S18		7705551		400000000000000000000000000000000000000	
Sinsurance Charges		430730		5757,600,000	
Sitchen Utensils 93184 14300 1		the state of the s		5183	
Registration Fees 57394 14300 519895 4053	SUPPLIES AND THE STATE OF THE S			- CONTROL -	
Remuneration to Auditor 500344 40793320 519895 4053		67204		C. 1. T. 15. W. C.	
Faculty Perks Reimbursement of Member: Fee /PDA 8679329 2928933 Relocation Expenses 8679329 424 Transport Service 2402784 394	[1] F. W. (1) (1) [1] (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)				
Faculty Perks 8679329 2928933 Reimbursement of Member: Fee /PDA 8679329 1312594 424 Transport Service 2402784 394		500344	40793320	273932	40532706
Relocation Expenses 8679329 1332594 424 Transport Service 2402784 394		TO A STATE OF THE PARTY OF THE	100000000000000000000000000000000000000	220000	
8679329 4202784 39029 1002784 100278	Reimbursement of Member: Fee /PDA	8679329		100000000000000000000000000000000000000	
Transport Service Transport Hire Charges 2402784 390	Relocation Expenses		8679329	1312594	424152
Hampfort time Granges	Transport Service		0013323		
	Transport Hire Charges		2402784		3900509
Health Facilities 807214 1	Health Facilities		807214		13039

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(Prakash Hazarika) Dy. Registrar (Finance) (Joydeep Sil)

SCHEDULE - I: Administrative Expenses (Contd...)

(Schedule forming part of Receipts and Payments Account for the year ended 31st March, 2012)

(Amount in ₹)

PAYMENT5		Current Year (2011-2012)		s Year 2011)
6. Electricity Charges Electricity & Power, etc. Telephone, etc.	16303738 523919	16827657	14121229 533439	14654668
7. Students' Support Service Sports Materials / Student Welfare Student Field Trip	363981	363981	187466 194666	382132
IMPREST FUND ADJUSTMENT 8. Prior Period Items		5042413		822243 1338615
9. Corpus Fund : Staff Weltare Contingency Printing & Stationery Bank charges Inquivesta - 2012	6176 63390 908 3264 66788	140526		0
LO, Project Fund: HSER-K Contingency Bank Charges Health Care Expenses\ Prior Period Items	443 4144 11010 6144	21741		0
TOTAL		102200748		87244496

SCHEDULE - J: Investment and Deposits Made

(Schedule forming part of Receipts and Payments Account for the year ended 31st March, 2012)

(Amount in ₹)

	PAYMENTS	Current Year (2011-2012)	Previous Year (2010-2011)
INVESTMENTS AND DEPOSITS MADE. a) Short Term Investment		300000000	0
b) Corpus Fund Im	vestment	0	0
TOTAL		300000000	0

(Prakash Hazarika) Dy. Registrar (Finance)



SCHEDULE - K: Expenditure on Fixed Assets

(Schedule forming part of Receipts and Payments Account for the year ended 31st March, 2012)

PAYMENTS	Current Year (2011-2012)		Previou (2010-2	
EXPENDITURE ON FIXED ASSETS				
A. FIXED ASSETS 1. PLANT MACHINERY & EQUIPMENT a) Laboratory Equipment: Lab Equipment-Biology Lab Equipment-Chemistry Lab Equipment-Earth Science Lab Equipment-Mathematics Lab Equipment-Physics Lab Molecule Microscopy	26950986 32626665 17209315 0 24801029 29676083	131264078	33951869 23570855 13955781 15000 60801365	132294870
b) Office Equipment	1768135		4956352	4956352
2. FURNITURES & FIXTURES Furniture-Guest House Furniture-Hostel Furniture-Laboratory Furniture-Library Furniture-Medical Unit Furniture-Office	8650 2282433 3748714 8513 0 2082726	1758135	206520 1450000 1571425 62440 28575 3195989	6514949
3. NETWORKING SYSTEM		1275882		213478
4. COMPUTER & ACCESSORIES 5. LIBRARY BOOKS & JOURNAL: Library Books Library Journals Library E-Books Library E-Journals	2400405 849854 63191321	5827430	1298493 35574570 0 0	5096112 36873063
6. VEHICLE 7. ASSETS COSTS UPTO 1000 8. LAND		0 32348 0		0 474592 0
9. BUILDING: On Freehold Land: Behaviour & Ecology Field Station Engg. Estate & Public Relation Office Seismology Laboratory Basketball Court Library Building Climate Change Centre Material Science Centre Lab Guest House Cum Liasion Office Polymer Science Lab	773300 59228 0 775482 382873 1700321 1369625 559072 928484	6548385	1027191 1600977 991356 0 0 0 0	3619524
On Leasehold Land: Superstructure on Land not belonging to the Entity- B Type Quarter No. 7	532012			
Auditorium C.V. Raman Building GLFS Building Gowala Quarter Guest House - I Marie Curie Ladies Hostel NO Type Quarter	3450021 118436 85031 5380412 80443 49260 664712			

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(Prakash Hazarika) Dy. Registrar (Finance) Ra

SCHEDULE - K: Expenditure on Fixed Assets (Contd...)

(Schedule forming part of Receipts and Payments Account for the year ended 31st March, 2012)

(Amount in ₹)

PAYMENTS	Current Year (2011-2012)			us Year -2011)
Seismic Field Station at Bakreswar S.N. Bose Canteen	29890 101747	10491964		0
0. TUBE WELL & WATER SUPPLY 1. ELECTRICAL INSTALLATION 2. CAPITAL WORK IN PROGRESS :		221117 1715167		63786 6965097
For Construction- Pre- Fab Laboratory Building-Main Campus	49029920 177953798	226983718	302134 333265628	333567762
For Equipment- Chemistry Laboratory Physics Laboratory	203728 14778	218506		0
Corpus Fund - Fixed Assets		33740		0
TOTAL	EV DE DE	460953086		530639585

(Prakash Hazarika) Dy. Registrar (Finance)



SCHEDULE - L: Other Payments (Schedule forming part of Receipts and Payments Account for the year ended 31st March, 2012)

(Amount in ₹)

PAYMENTS	S Current Year (2011-2012)			9011)
OTHER PAYMENTS		1010 1010		
General Advances Advance against Recurring Expenditure Letter of Credit Dutstanding Liabilities for Capital Outstanding Liabilities for Project/Scheme	3095051 134672600 2141715 3388754		2053425 103083000 4785377 2554290 7946270	
Outstanding Liabilities for Expenses	12882059	156180179	7940270	320422362
Refund against Receipts EPF (Employee Contribution) Income Tax - Staff P. Tax Earnest Money Deposit Earnest Money Paid	64845 11602190 318430 456821 1000		8976944 267253 90072 10000 1536960	
Income Tax (A/C Contractor)	4527912 5370790		1294378	
Security Deposit Received / Recovered Advance to Staff and Others	2133868 503000		2182782	
Imprest Account Prepaid Expenses Security Deposit paid by IISER-K	285921 7094627 143400		1279687 1336633	
Admission Fees KVPY Interview	3500		348882 0	
Household Advance (ITT Guwahati) Motor Car Advance (ITT Guwahati) CNR Rao Foundation Prize Award	7000 15000		0	
Service Benefits STDS	1946291 1963264		550658 0	13 3 1
Sujit Sarkar CPF Lien	14775		103612 200947	
GPF Uen IISER, Pune	7415573		25650474 5211214	
New Pension Scheme- Employees Cont. New Pension Scheme- Employees Cont. New Pension Scheme- Employees Cont. Lien	7407309 186772		6196052 132782 132782	
New Pension Scheme- Employers Cont. Lien Advance to Seminar & Conference	186772 150000 26250		15000	
Festival Advance Advance TA Advance Student	174756 186000		298786 0	
Advance Per-diem Adavnce-LTC	41700 352733		466926	
Other Deductions JAC 2010	0 0		3000 251205 862529	
Provident Fund Receivable - New Pension Scheme	0	52580949	4165	57403723
Corpus Fund: Outstanding Liabilities for Expenses	20726 15000			
Imprest Account IISER-K General Fund Admission/Registration Fees	39107 5000	79833		0
Payment on account of External Project / Scheme from General Fund J C Bose Fellowhip - S. Dattagupta Sutapa Bose: DST-Ramanujan Fellowship	150000 188110	78.00		

(Prakash Hazarika) Dy. Registrar (Finance)

SCHEDULE - L: Other Payments (Contd...)
(Schedule forming part of Receipts and Payments Account for the year ended 31st March, 2012)

(Amount in ₹)

PAYMENTS	Curren	t Year	Previous Y	ear
	(2011-		(2010-20	11)
C Bose + S. Dasgupta	275000	-		
JGC Fellowship	374350			
IST-Ramanujan Fellowship- D Nandi	572618			
inancial assistance for award of Ramanujan Fellowship to Dr. Siddhartha Lal	616368			
ellular and Molecular Ramalingaswami Fellowship -Dr. Mohit Prasad	693094			
inancial assistance for awrad of Ramanujan Fellowship-Or, Raja Shunmugam	608227			
oel Das:DBT-Ramalingaswami Fellowship	215323	100		
Ituparea Sinha Roy: DBT-Ramalingaswami Fellowship	647243			
upak Datta-D6T-Ramalingaswami Fellowship	618631			
	716624			
urn-DST-Raja Sunmugam	17273620			
xternally funded Project A/c	17273040	22949208		0
Payment on account of External Project / Scheme from Project Fund	200000		8703436	
SIR Fellowship	10164970		8783128	
SIR Contingency Grant	45849		668062	
SIR Fellowship (Adhoc)	0		862688	
JGC Fellowship	3826504		3277755	
JGC Contingency Grant	2041		220365	
JGC Fellowship (Adhoc)	0		61920	
CHOP-Direct Oligodendrocyte Demyelination - Jayasri Das Sarma	250664		600925	
OST-Design and Synthesiscatalysis - Swadhin Mandal	31981		616742	
DST-A Diversity thiazoles - Jyotirmayee Dash	2482		1117649	
DST-New PodandMolecular - Snigdha Panda	127156		341663	
DST-Ramanujan Fellowship - Dibyendu Nandi	290789		882787	
OST-Turn on sensorswater - Raja Shanmugam	100941		276078	
OST-Cyclic Oligomersmaterials - 5. 5. Zade	36378		186648	
WII-Benthos studyworkshop - Punyasioke Bhadury	19630	1000	2363	
DST-J. C. Bose Fellowship - Somnath Dasgupta	163080		369397	
DST-L. C. Bose Fellowship - Sushanta Dattagupta	300193		546690	
U-Synthesis of(Indo-Swedish) - Balaram Mukhopadhyay	2482		679627	
DST-Inspire Fellowship	13230817		10495049	
CVPY Fellowship & Contingency	2792942		3680361	
KVPY Interview 2011	299770		0	
DST-Molecular recognition : A novel sensor-Dr. Debashish Halder	203108		633731	
DST-Computational study Liquids-Or. Pradip Kumar Ghoral	117317		1335025	
DST-Theoritical quantum systems - Dr. Mousumi Das	2482		1530236	
OST-Theoretical quantum systems - Dr. Mousum Des CSR-Physicochemical nanotabular suprastructures-Dr. Practipta Purukayastha	230000		119404	
CSIR-Physicochemical nerotabular sub-assisticutes-cr. Pranguar ut unappear CSIR-Behavioural Ecology of the Indian Stray Dog-Dr. Anindita Bhadra	507286		209817	
SIR-Benavioural ecology of the Indian Stray Dog-Ce. Administrational Stray	29910		0	
INSA-Understanding aggression Familiaris-Or. Anindita Bhadra CSIR-Synthesis Hexasaccharide031 NRT36S-Or. Balaram Mukhopadhyay	121091		20414	
LSIR-Symmess recusarchangeus.1 nrt 303-bit determin muonopauliyay	219692		490291	
DST-Crystal engineering of biotin (vitamin B7) co-crystals-Dr. C Malla Reddy	11821		1578566	
DST-Electrical conductivityimplications-Dr. Goutam Dev Mukherjee	97224		255165	
CSIR-Design Synthesis Small Molecules-Dr. Jyotirmayee Dash	2482		1131847	
DST-Pt-group metal sensing materials-Dr. Pama Gupta Bhattacharya	368008		346678	
WII Melobentic Studies Orissa-Dr. Punyasloke Bhadhury	31940		175670	
WWF-Assestment of impact eco region-Dr. Punyasioke Bhadhury			6638	
DST-Flurorometric sensor for cadmium in drinking water-Dr. Raja Shunmugam	506673		0	
DST-Development of Cyclopental(c)_(DSSCs)-Dr. S S Zade	597147		182554	
DST-Financial assistance for award of Ramanujan Fellowship to Dr. Siddhartha Lal	42898		102334	
DST-Chemical weatheringrivers-Dr. Tarun K Dalai	118249			

(Prakash Hazarika) Dy. Registrar (Finance)



SCHEDULE - L: Other Payments (Contd...)
(Schedule forming part of Receipts and Payments Account for the year ended 31st March, 2012)

(Amount in ₹)

DAVMENTS	Current Year	Previous Year
PAYMENTS		(2010-2011)
	(2011-2012)	Annen position
SIR-Design and Synthesis Hydroamination Reactions Dr. Swadhin Mandal	180574	507848
ST-Cellular and Molecular Ramalingaswami Fellowship -Dr. Mohit Prasad	352268	487331
XT-Financial assistance for award of Ramanujan Fellowship-Or. Raja Shunmugam	287022	1101182
XT-Synthesis of the oligosachharides vaccine designing Dr. Balaram Mukhopadhyay	252740	662950
OST-Inspire Fellowship - Devanita Ghosh, JRF	228738	156132
DST-Lade gold mineralization Genesis-Dr. V Ravikant	26890	0
DBT RA Dr. Anindita Das	321283	428519
Symposium on Animal BehaviourAnindita Bhadra	2481	41926
DST-Metal Complexes anticancer agents-Dr. Arindam Mukherjee	686476	0
NSA-Linear and Non Linear ThinFilms-Dr. Bipul Pal	50000	49370
WWF-Survey of MarineImplications-Dr. Punyasloke Bhadury	45426	0
Space Climate Symposium-Or. Dibyendu Nandi	101950	181063
DAE-Conference on MFQM - Dr. Subrata Shyam Roy	0	345606
CSIR-Workshop & SymposiumDr.Soumitro Banerjee	0	939996
DST-Investigation onDr. Satyabrata Raj	0	113064
DST-Template-Assisted Applications-Dr. V Mahalinganam	107969	0
DST-Design andArchitectures-Dr. Priyadarsi De	407057	0
CSIR-Under the Cellular. Dr. Jayesri Des Sharma	342575	0
DST-Inde Brazil Workshop 2010	0	927991
DST-Frontiers in Modern Biology	0	267448
CSIR-TransitionDr. Arindam Mukherjee	212462	0
DST-DyanamicsNano Particles - Dr. Ashwani Kumar Tiwari	15000	0
DBT-Differential RecognitionChemistry-Dr. Jyotirmayee Dash	112546	0
CSIR-Peptide Based Dr. Debasish Halder	271392	0
	370134	0
DRDO-CARSDr. Raja Shunmugam MoES-Physical PropertiesTemperature - Dr. Goutam Dev Mukherjee	758899	0
DBT-Studies on the MechanismsDr. Partha Pratim Datta	5884	0
THE RESIDENCE OF THE PROPERTY	229552	0
MoES-BarcodingDr. Puryastoke Bhadury CSIR-Calcrates on to Climate-Dr. Prasanta Sanyal	239532	0
	105906	a
CSR-Green SynthesisDr. Priyadarsi De	154575	0
DRDO-SensingDr. Raja Shunmugam	48447	0
DBT-Ramalingaswami FellowshipDr. Rupak Datta	42200	0
CSIR-Functional Analysis. Dr. Sankar Maiti	96841	0
DBT-Role of forminsynapse formation- Dr.Sankar Maiti	91096	0
Gunnebo-On Development. Safes-Dr. Sournyajit Roy	199552	0
OST-Development ofoutputs- Dr.Subhajit Bandyopadhyay	69839	0
MoES-Investigation Estuary-Dr. Tarun Kumar Dalai	54730	0
DST-Indo German Max PlanckDr. Shree Prakash Pandey	9803	0
DST-Ramanujan FellowshipDr. Sutapa Bose	111122	0
NIC-AdditionalDr. Golam Mortuza Hossain	1452737	0
TIFR-international Nonequilibrium Winter School, Dr. Subhasis Sinha & Dr. Amit Ghosal	74483	0
MPG-DST Partner Group Dr. Shree Prakash Panday	1341167	0
WTDBT-MolecularExpression-Dr. Partho Sarathi Ray	247569	0
DST-ReconstructionDr. Prasanta Sanyal	7368	0
DAE-(NBHM)-Winter SchollDr. Kaneenika Sinha	7,505	58538
Dev. Of High StrainDST - N Mandal	0	53146
Geo Dynamic EvolutionDST- S Dasgupta	0	5000
C N R Rao Education Foundation	0	113611
Syn. OfMaterials - Ratnesh	0	152971
R/P LaserRatnesh	-70	80120
DST- EstabMicroenelyzer- S Dasgupta	0	938123
DST- High Resolution S S Rai	0	42834
OutreachLHC Physics- A Datta	0	42034

(Prakash Hazarika) Dy. Registrar (Finance)

SCHEDULE - L : Other Payments (Contd...)

(Schedule forming part of Receipts and Payments Account for the year ended 31st March, 2012)

(Amount in ₹)

PAYMENTS	Curren (2011-		Previou (2010-	
GRC on CrystalSoumyajit Ghosh Multiveriate OperatorOr. Subrata Shyam Roy Ashok Nanda - OST KVPY Physics Meeting KVPY Test CSIR-Role ofLambhia- Dr.Srimonti Sarkar	0 0 0 0 0	44612282	204330 93843 80000 100000 20477 262922	50102274
HSER-K Project Fund BSER-K Research Fund HSER,K Corpus Fund		141267226 0 15440		2173152 12078001
Project Fund: Outstanding Liabilities for General Fund Outstanding Liabilities for Project Scheme Professional Tax Advance to Staff Imprest Advance to Supplier IISER-K General Fund	29728 2784278 1645 491975 190000 137548 23620922	27256096		0
TOTAL		444941713		24217951

SCHEDULE - M : Closing Balance

(Schedule forming part of Receipts and Payments Account for the year ended 31st March, 2012)

(Amount in ₹)

	Current Year (2011-2012)		Previou (2010-	
CLOSING BALANCE a) In Current Accounts: S8I Kalyani S8I IDD College - General Canara Bank S8I IDD College - Corpus Fund S8I IDD College - Project	57003 47459198 104581320 874393 14837192	167809106	2186924 42137848 41506140 1350827 1926584	89108323
b) In Savings Account (IOB, Salt Lake) Account Number: 11530 Account Number: 13928 c) Cash in hand d) Cash in hand - Project Fund	198878128 7208511	206086639 1065 8681	185653735 0	185653795 428229 0
TOTAL		373905491		275190287

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(Prakash Hazarika) Dy. Registrar (Finance)

Ro

(Joydeep Sil) Registrar



New Pension Scheme

Balance Sheet as on 31 March 2012

(Amount in ₹)

LIABILITIES	Current (2011-7	Part of the last o	Previou (2010-	
Employees Contribution to NPS : as per last A/c Add: for this year	10424478 7524623 17949101 0		4893701 \$569454.5 10463155.5 38678	10424478
Less: Adjustment Employers Constribution to NPS as per last A/c Add: for this year Less: Adjustment	10424477 7524623 17949100 0	17949101	4896470 5566685.50 10463155.50 38678	10424477
Employees Contribution to NPS Lien : as per last A/c Add: for this year	45504 186772	232276	0 45504	45504
Employers Constribution to NPS as per last A/c Add: for this year	45504 186772	232276	0 45504	45504
Reserve & Surplus Add: Income over Expenditure	711 18759 19470 0	19470	396054 -32 396022 395311	711
Less: Adjustment Payable to IISER, Kolkata TOTAL (A)		0 36382223		4185 20944859

(Amount in ₹)

ASSETS	Current Year (2011-2012)	Previous Year (2010-2011)	
Indian Oversess Bank A/c No: 12329 NSDL (Bank of India - Trustee Bank)	36507 36331122 14594	2577 2091908	
FOTAL (B)	36382223	20944859	

NEW PENSION SCHEME

(Amount in ₹)

INCOME	Current Year (2011-2012)	Previous Year (2010-2011)
	18759	168
Interest on Savings Bank	18759	168
lotar (A)		/Amount in I

(Amount in ₹)

EXPENDITUTE	Curren (2011-	nt Year 2012)	Previo (2010	us Year I-2011)
	The state of the s	0		200
Administrative Expenses		0		200
Total (A) Excess on income over Expenditure (A-B)		18759		-32

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(Prakash Hazarika) Dy. Registrar (Finance) Ras

(Joydeep Sil) Registrar Ra. Muxhig

(R. N. Mukherjee) Director

New Pension Scheme

Receipts and Payments Account for the Year Ended 31st March, 2012

(Amount in ₹)

SI. No.	RECEIPTS	Current Year (2011-2012)	Previous Year (2010-2011)
1	Opening Balances with IOB A/c No. 12329	25771	5743
П	Employees & Employer Contribution	15422790	11513067
111	Encashment of Fixed Deposit	0	12444188
iv	Interest on Fixed Deposit	18759	999120
v	Interest on Savings Account	0	168
VI	Receipt from IISER,X	0	20
VII	Other Receipts	0	24962326
	TOTAL	15467320	24902320

(Amount in ₹)

SI. No.	PAYMENTS	Current Year (2011-2012)	Previous Year (2010-2011)
1	Payments:	0	77356
	a) Employees and Employers Cont.	0	200
	b) Administrative Expenses	0	
11:	Fixed Deposit with IOB	0	3934911
	Payment to Bank of India (NPS Cont.	15412034	20919088
	Trustee Bank)	40770	5000
IV	Payment to IISER,K	18779	3000
v	Closing Balances with IOB A/c No. 12329	36507	25771
	TOTAL	15467320	24962326

(Prakash Hazarika) Dy. Registrar (Finance) (Joydeep Sil) Registrar (R. N. Mukherjee)
Director



Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Indian Institute of Science Education and Research Kolkata for the year ended 31 March 2012

We have audited the attached Balance Sheet of the Indian Institute of Science Education and Research, Kolkata as at 31 March 2012, the Income and Expenditure account and Receipts and Payments Account for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers, and Conditions of Service) Act, 1971 read with the Section 22(2) of NIT Act, 2007. These financial statements are the responsibility of the Institute's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

- 2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.
- 3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that :

- 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
- The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in the format prescribed by the Ministry of Finance.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Indian Institute of Science Education and Research, Kolkata as required under the Memorandum of Association and Rules, Regulations and Bye Laws of the Indian Institute of Science Education and Research, read with Section 22(2) of NIT Act, 2007, in so far as it appears from our examination of such books.
- iv. We further report that

A Balance Sheet

1.1 Asset

1.1.1 Fixed Assets (Schedule-8) ₹68.43 crore

1.1.1.1 The above amount included net block of Buildings as ₹ 1057.45 lakh under the head 'Building on Leasehold Land'. The amount (₹ 1057.45 lakh) included the value of Staff Quarter (residential) buildings for ₹ 212.18 lakh while the value of non-residential building was ₹ 845.27 lakh (₹ 1057.45 lakh - ₹ 212.18 lakh). The Institute had provided uniform depreciation @ 10 per cent on both residential and non-residential buildings. But depreciation @ 10 per cent was applicable only on non-residential buildings whereas depreciation on residential buildings was 5 per cent as per the Income Tax Act¹. Hence an excess depreciation of ₹ 51.16 lakh had been provided under the head 'Buildings'.

Thus, due to incorrect application of rate of depreciation, the fixed assets (Residential Building) and Capital Fund were understand by ₹ 51.16 lakh at the end of 2011-12.

1.1.1.2 The above amount included gross value of Library Books worth ₹ 29.51 crore. As the Institute had not worked out progressive total value of Books acquired upto 31 March 2012, the correctness of the gross value of the Books could not be verified in audit.

As per Notes on Accounts, the Institute followed Income Tax rates of depreciation.

Further, existence of Journals worth ₹ 9.98 crore (₹ 3.56 crore + ₹ 6.42 crore) as exhibited in Fixed Assets Schedule 8 could not be verified as the Institute had neither maintained accession Register for the Journals nor carried out any physical verification of the Journals.

Despite mentioned in earlier Audit Report, the Institute had not taken any remedial action in this regard.

1.1.1.3 The Fixed Assets Schedule exhibited an amount of ₹ 79.94 crore under the head 'Capital Work-in-Progress for Construction' which included an amount of deposit of ₹ 71.85 crore made with the CPWD but the institute had booked that amount under the head 'Work-in-Progress' without obtaining the progress report. The amount of deposit should have been shown in Current Assets (Schedule-11). This resulted in understatement of both Current Assets and Fixed Assets by ₹ 71.85 crore at the end of 2011-12.

B Income and Expenditure Account

2.1 Interest Earned (Schedule-17) exhibited ₹ 109.01 lakh being interest earned on 'Savings Accounts', which included interest of ₹ 28.43 lakh towards interest earned on account of Project Fund. The exhibition of Project's income as income of the Institute resulted understatement of Earmarked Fund (Schedule – 3) and overstatement of Interest Earned to the tune of ₹ 28.43 lakh.

2.2 Other Administrative Expenses (Schedule-21) ₹ 1257.93 lakh

The above included an amount of ₹ 107.52 lakh under the head 'Professional Development Allowance'. The amount of expenditure included expenditure of ₹ 20.06 lakh and ₹ 4.10 lakh incurred towards purchase of Computers, Laptops, etc. and Books respectively. Since all these expenditures were of capital nature, the amount of ₹ 24.16 lakh (₹ 20.06 lakh + ₹ 4.10 lakh) should have been booked in the Fixed Assets under the head 'Computer/Peripherals' and 'Library Books & Journals' respectively. Thus wrong booking of revenue expenditure resulted in understatement of both Capital Fund and Fixed assets by ₹ 24.16 lakh at the end of 2011-12.

C Externally Funded Project

The Institute in its 'Notes on accounts' disclosed that the assets created out of Earmarked Fund/Sponsored Project Accounts are shown in Earmarked Fund account as well as Fixed Assets Schedule.

The Institute had created total Fixed Assets of ₹ 216.12 lakh out of the Project Fund and those Assets were shown in Fixed Asset. Schedule under Schedule 8 BB Project fund but no depreciation on those Assets was provided on the ground that the depreciation will be charged at the time of final transfer of Fixed Asset to Main Fixed Asset Schedule.

The Institute is advised to calculate total depreciation as per adopted rate on Fixed Assets of Project Accounts and the same should be disclosed in 'Notes on Accounts' till the Final depreciation is exhibited in Fixed Assets Schedule and this would depict actual position of Depreciation on Project Assets at the end of Financial Year.

D General

Fixed Assets (Schedule-8) exhibited an amount of ₹ 29.51 crore under the head 'Library Books and Journals' which included an amount of ₹ 19.45 crore towards 'Library Books'. The Library Books included 38 lost books valuing ₹ 0.19 lakh² at the end of 2011-12. The value of these books should have been written off from the books of accounts. This non deduction of lost books resulted in overstatement of assets by ₹ 0.19 lakh at the end of 2011-12.

E Net effect

The net impact of the Comments given in preceding paras is that the both assets and liabilities in Institute's Main Balance Sheet were understated by ₹ 75.32 lakh as at 31 March 2012.

F Grants in aid

Out of grant of ₹94.00 crore under Plan (₹70.22 crore for creation of Capital assets and ₹23.78 crore for revenue expenditure) received during the year 2011-12 the Institute had utilized a sum of ₹68.33 crore (₹46.31 crore for creation of Capital assets and ₹22.02 crore towards revenue expenditure) leaving an unspent balance of ₹25.67 crore (₹23.91 crore for creation of Capital assets and ₹1.76 crore for revenue expenditure).

³ Excluding 11 books for which value was not available



G. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Director, Indian Institute of Science Education and Research, Kolkata through a management letter issued separately for remedial/corrective action.

- Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.
- vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other-matters mentioned in Annexure to this Audit report give a true and fair view in conformity with accounting principles generally accepted in India.
 - a. in so far as it relates to the Balance Sheet of the state of affairs of the Indian Institute of Science Education and Research,
 Kolkata as at 31 March 2012 and
 - b. In so far as it relates to the Income and Expenditure Account of the surplus for the year ended on that date.

For and on behalf of the C & AG of India

dun

L.V. Sudhir Kumar Director General of Audit

Central :: Kolkata

Annexure to Audit Report

A Adequacy of Internal Audit System

There is no 'Internal Audit System' in force in the Institute.

B System of Physical Verification of Assets

- a. Despite mention in earlier Audit Reports the Institute had not conducted physical verification of assets since inception (2006-07) in terms of the provision contained in Rule 192(1) of GFR 2005. As such physical existence of assets worth ₹ 150.42 crore could not be ascertained in audit.
- The Institute did not maintain daily balance and no certificate were obtained from the DDO at the end of each month in respect
 of all Bank Books.

C Adequacy of Internal Control System

- a. Expenditure control register was not maintained.
- All sub-vouchers were not stamped as 'paid and cancelled' to prevent fraudulent claim.
- c. Accounts were not coded.

D Statutory Liabilities: The Institute has statutory dues under the following heads;

(i)	Income Tax (Contractor) :	₹ 375
(ii)	New Pension Scheme (employees contribution) :	₹ 1995
(iii)	New Pension Scheme (employers contribution) :	₹ 1995
(iv)		₹ 296
(v)	New Pension Scheme (lien employers contribution):	₹ 1995
	Professional Tax :	₹ 5155
0.00) Sales Tax :	₹ 498
	i) Employees Contribution to CPF :	₹ 742
12000	Total	₹ 11352



Response (given in bold) of Indian Institute of Science Education and Research Kolkata

to

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Indian Institute of Science Education and Research, Kolkata for the year ended 31 March 2012

We have audited the attached Balance Sheet of the Indian institute of Science Education and Research, Kolkata as at 31 March 2012, the Income and Expenditure account and Receipts and Payments Account for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers, and Conditions of Service) Act, 1971 read with the Section 22(2) of NIT Act, 2007. These financial statements are the responsibility of the Institute's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

- 2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.
- 3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that :

- 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;
- The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in the format prescribed by the Ministry of Finance.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Indian Institute of Science Education and Research, Kolkata as required under the Memorandum of Association and Rules, Regulations and Bye Laws of the Indian Institute of Science Education and Research, read with Section 22(2) of NIT Act, 2007, in so far as it appears from our examination of such books.
- iv. We further report that

A Balance Sheet

1.1 Asset

1.1.1 Fixed Assets (Schedule-8) ₹ 68.43 crore

1.1.1.1 The above amount included net block of Buildings as ₹ 1057.45 lakh under the head 'Building on Leasehold Land'. The amount (₹ 1057.45 lakh) included the value of Staff Quarter (residential) buildings for ₹ 212.18 lakh while the value of non-residential building was ₹ 845.27 lakh (₹1057.45 lakh - ₹212.18 lakh). The Institute had provided uniform depreciation @ 10 per cent on both residential and non-residential buildings. But depreciation @ 10 per cent was applicable only on non-residential buildings whereas depreciation on residential buildings was 5 per cent as per the Income Tax Act¹. Hence an excess depreciation of ₹ 51.16 lakh had been provided under the head 'Buildings'.

¹ As per Notes on Accounts, the Institute followed Income Tax rates of depreciation.

Thus, due to incorrect application of rate of depreciation, the fixed assets (Residential Building) and Capital Fund were understand by ₹ 51.16 lakh at the end of 2011-12.

Reply:

The observation is noted. Necessary rectification entry will be duly made during the financial year 2012-2013.

1.1.1.2 The above amount included gross value of Library Books worth ₹ 29.51 crore. As the Institute had not worked out progressive total value of Books acquired upto 31 March 2012, the correctness of the gross value of the Books could not be verified in audit.

Further, existence of Journals worth ₹ 9.98 crore (₹ 3.56 crore + ₹ 6.42 crore) as exhibited in Fixed Assets Schedule-8 could not be verified as the Institute had neither maintained accession Register for the Journals nor carried out any physical verification of the Journals.

Despite mentioned in earlier Audit Report, the Institute had not taken any remedial action in this regard.

Reply:

The amounts spent on printed books by the Institute are as follows:

2011-12	₹ 25,10,337/-
2010-11	₹ 12,79,444/-
2009-10	₹ 41,37,335/-
2008-09	₹ 95,70,343/-
2007-08	₹ 1,82,46,595/-
2006-07	₹ 6,98,601/-

It may be noted that the amount mentioned in the audit query as "library books worth ₹ 29.51 crore" is the total amount of the printed books, e-books ,printed journals ,online journals ,audio-visual materials etc. and not for print books alone for which accession registers are maintained and progressive total of amount spent may be available.

It may be appraised that accession registers were maintained manually during 2007-08 and 2008-09 where prices were indicated for books. The progressive total for these two years have already been made and shown above. The same will be provided during audit for the financial year 2012-13.

As far as books purchased during 2006-07 are concerned, it may be mentioned that just after the institute's inception in 2006, the Institute purchased around 1200 books but prices of many of these are not available with the Institute. As a result, it may not be possible to give the progressive total of the cost of books purchased in 2006-07. However the Institute has decided to consider the audited figure of books of ₹ 6,98,601.00 for the year 2006-07 in order to maintain the progressive total.

Journals:

It may be noted that preparing accession register and physical verification is only possible for print journals. The Institute mostly subscribes on-line Journals.

Action has been initiated to send the print journals for binding. It will help to initiate physical verification of print journals. Once it is done, the same will be produced to Audit.

1.1.1.3 The Fixed Assets Schedule exhibited an amount of ₹ 79.94 crore under the head 'Capital Work-in-Progress for Construction' which included an amount of deposit of ₹ 71.85 crore made with the CPWD but the Institute had booked that amount under the head 'Work-in-Progress' without obtaining the progress report. The amount of deposit should have been shown in Current Assets (Schedule-11). This resulted in understatement of both Current Assets and Fixed Assets by ₹ 71.85 crore at the end of 2011-12.

Reply

The audit observation is noted. The rectification entry will be made during the financial year 2012-13.



B Income and Expenditure Account

2.1 Interest Earned (Schedule-17) exhibited ₹ 109.01 lakh being interest earned on 'Savings Accounts', which included interest of ₹ 28.43 lakh towards interest earned on account of Project Fund. The exhibition of Project's income as income of the Institute resulted understatement of Earmarked Fund (Schedule – 3) and overstatement of Interest Earned to the tune of ₹ 28.43 lakh.

Reply:

Savings bank interest of ₹ 28.43 Lac earned on account of various external project during the financial 2011-12 has been shown in schedule 17 as Interest earned, since, all the grant-in-aid relating to the various extramural projects are kept in two bank accounts, one in SBI, IDD college Haringhata Branch and another one in Canara Bank, Salt lake City Branch. So, it is very difficult to bifurcate the interest amount of ₹ 28.43 Lac among the 87 nos external project & Fellowship Account.

Apart from that Schedule-3 Earmarked fund forming part of the Balance Sheet represents only the Fund Balance. So, if the interest on Savings Bank of ₹ 28.43 Lac cannot be bifurcated to each individual external project / Fellowship A/C then the Accounting problem will occur, since interest on savings bank basically a recurring nature item. So, one year interest will not be carried forward to the next year.

In view of above, the amount of savings bank interest is transferred to General Account.

Therefore, in our opinion there is neither overstatement of Capital fund nor understatement of Earmarked Fund.

2.2 Other Administrative Expenses (Schedule-21) ₹ 1257.93 lakh

The above included an amount of ₹ 107.52 lakh under the head 'Professional Development Allowance'. The amount of expenditure included expenditure of ₹ 20.06 lakh and ₹ 4.10 lakh incurred towards purchase of Computers, Laptops, etc. and Books respectively. Since all these expenditures were of capital nature, the amount of ₹24.16 lakh (₹ 20.06 lakh + ₹ 4.10 lakh) should have been booked in the Fixed Assets under the head 'Computer/Peripherals' and 'Library Books & Journals' respectively. Thus wrong booking of revenue expenditure resulted in understatement of both Capital Fund and Fixed assets by ₹ 24.16 lakh at the end of 2011-12.

Reply:

A receipt on account of circulating capital is revenue receipt, whereas a receipt on account of fixed capital is capital receipt. Circulating capital, on the other hand, is one which is turned over and in the process of being turned over yields income or Loss. It is worthwhile to mention that the same asset may be fixed capital in respect of one grant-in-aid and circulating capital in respect of another Grant-in-aid. Therefore the nature of assets may vary according to the nature of the Grant-in-aid receipt.

So, under the present circumstances, Cumulative Professional Development Allowance is received with the Revenue Grant-in-aid from MHRD, GOI and it is basically a allowance on top of salary to enrich professional development of the faculty members. This allowance is three year cumulative @ ₹ 1,00,000/- per annum with carry forward provision within that cumulative period. So, expenditure incurred for ₹ 20.6 Lac and ₹ 4.10 Lac towards purchase of Computer, Laptop etc and books respectively on account of cumulative professional development out of revenue Grant-in-aid should not be capitalised. It should be treated as revenue expenditure and booked accordingly in Schedule – 21 forming part of the Income & expenditure A/C.

Therefore, in our opinion there is neither understatement of Capital fund nor Fixed Assets.

C Externally Funded Project

The Institute in its 'Notes on accounts' disclosed that the assets created out of Earmarked Fund/Sponsored Project Accounts are shown in Earmarked Fund account as well as Fixed Assets Schedule.

The Institute had created total Fixed Assets of ₹ 216.12 lakh out of the Project Fund and those Assets were shown in Fixed Asset Schedule under Schedule 8 BB Project fund but no depreciation on those Assets was provided on the ground that the depreciation will be charged at the time of final transfer of Fixed Asset to Main Fixed Asset Schedule.

The Institute is advised to calculate total depreciation as per adopted rate on Fixed Assets of Project Accounts and the same should be disclosed in 'Notes on Accounts' till the Final depreciation is exhibited in Fixed Assets Schedule and this would depict actual position of Depreciation on Project Assets at the end of Financial Year.

Reply:

The Audit advise is noted. However, the following points may kindly be considered:

- To charge depreciation, the assets must be owned wholly or partly by the Institute;
- ii All the assets relating to the Extramural Projects belong to the Funding Agency during the tenure of such Projects;
- At the end of Project tenure, the External Funding Agency either may take back the assets or hand it over to the Institute depending upon the conditions;
- iv If, any Principal Investigator leave the Institute during the tenure of such Project, he/she may take the assets relating to such Project to the Foreign Institute.

Therefore, under the present circumstances, if the Institute calculate depreciation and disclose separately in "Notes on Accounts" till the final depreciation is exhibited in the Fixed Assets Schedule, there is a probability of violation of the fundamental rules of depreciation i.e. to charge depreciation, the assets must be owned wholly or partly by the Institute.

D General

Fixed Assets (Schedule·8) exhibited an amount of ₹ 29.51 crore under the head 'Library Books and Journals' which included an amount of ₹ 19.45 crore towards 'Library Books'. The Library Books included 38 lost books valuing ₹ 0.19 lakh² at the end of 2011-12. The value of these books should have been written off from the books of accounts. This non deduction of lost books resulted in overstatement of assets by ₹ 0.19 lakh at the end of 2011-12.

Reply:

The point is noted. The effect will be given during the financial year 2012-13.

E Net effect

The net impact of the Comments given in preceding paras is that the both assets and liabilities in Institute's Main Balance Sheet were understated by ₹ 75.32 lakh as at 31 March 2012.

F Grants in aid

Out of grant of ₹ 94.00 crore under Plan (₹ 70.22 crore for creation of Capital assets and ₹ 23.78 crore for revenue expenditure) received during the year 2011-12 the Institute had utilized a sum of ₹ 68.33 crore (₹ 46.31 crore for creation of Capital assets and ₹ 22.02 crore towards revenue expenditure) leaving an unspent balance of ₹ 25.67 crore (₹ 23.91 crore for creation of Capital assets and ₹ 1.76 crore for revenue expenditure).

Reply:

The unspent balance, as on 31st March 2012 was arrived at as follows:

SI No.	PARTICULARS	(? in Crore)	(¢ in Crore)
A	Unspent Balance as on 01.04.2011		19.14
В	Add : Grant-in-aid for the year 2011-2012	1 16 13	94.00
c	Add : Internal Receipt for the year 2011-2012		3.37
D	Total (A+B+C)		116.51
Ε	Loss : Expenditure Incurred :		3
ş.	Capital Expenditure (as per Schedule-8 & 11, ₹32.51 & ₹22.68 Crores respectively)	55.19	
G	Revenue Expenditure (as per Schedule -20 & 21, ₹11.38 & ₹12.58 Crores respectively)	23.96	
н	Total Expenditure (F+G)	The same	79.15
1	Unspent Balance as on 31.03.2012 (D-H)		37.36

Excluding 11 books for which value was not available



G. Management Letter

Place : - Kolkata

Date: 19.10.2012

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Director, Indian Institute of Science Education and Research, Kolkata through a management letter issued separately for remedial/corrective action.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.
- vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit report give a true and fair view in conformity with accounting principles generally accepted in India.
 - a. in so far as it relates to the Balance Sheet of the state of affairs of the Indian Institute of Science Education and Research,
 Kolkata as at 31 March 2012 and
 - b. In so far as it relates to the Income and Expenditure Account of the surplus for the year ended on that date.

For and on behalf of the C&AG of India

L.V. Sudhir Kumar

Director General of Audit

Central :: Kolkata

Annexure to Audit Report

A Adequacy of Internal Audit System

There is no 'Internal Audit System' in force in the Institute.

Reply:

Noted. However, the Institute has appointed one CA firm, viz. M/S Mookherjee Biswas & Pathak, Chartered Accountants as Internal Auditor of the Institute for the year 2011-2012. The firm carry out Internal Audit quarterly and submit its report to the Competent Authority. The same is also placed to FC and BOG Meetings time to time.

B System of Physical Verification of Assets

a. Despite mention in earlier Audit Reports the Institute had not conducted physical verification of assets since inception (2006-07) in terms of the provision contained in Rule 192(1) of GFR 2005. As such physical existence of assets worth ₹ 150.42 crore could not be ascertained in audit.

Reply:

Initially, the job of physical verification of Fixed Assets has been outsourced to a CA firm, viz. M/s S K Patodia & Associates, Chartered Accountants. However, M/s S K Patodia & Associates, Chartered Accountants could not able to complete the same which compelled the Institute to withdraw the aforesaid work from the said firm. Subsequently, the job was assigned to the second lowest bidder M/s Mookherjee Biswas & Pathak, Chartered Accountants which is under progress.

 The Institute did not maintain daily balance and no certificate were obtained from the DDO at the end of each month in respect of all Bank Books.

Reply:

Action has already been initiated.

C Adequacy of Internal Control System

- a. Expenditure control register was not maintained.
- b. All sub-vouchers were not stamped as 'paid and cancelled' to prevent fraudulent claim.
- c. Accounts were not coded.

Reply:

Action has already been initiated for compliance of the above observations.

D Statutory Liabilities: The Institute has statutory dues under the following heads;

(i)	Income Tax (Contractor)	₹ 375
(ii)	New Pension Scheme (employees contribution):	₹ 1995
(iv)	New Pension Scheme (employers contribution):	₹ 1995
(v)	New Pension Scheme (lien employees contribution):	₹ 296
(vi)	New Pension Scheme (lien employers contribution):	₹ 1995
(vii)	Professional Tax :	₹ 5155
(ix)	Sales Tax :	₹ 498
(x)	Employees Contribution to CPF:	₹ 742
1	Total :	₹ 11352



Reply:

Most of the outstanding dues as on 31.03.2012 are paid during the Financial Year 2012-13, details are as follows:

PARTICULARS			Date of payment
(1)	Income Tax (Contractor)	375.00	02/05/2012
(6)	New Pension Scheme(Employees Contribution)	1,995.00	31/10/2012
(10)	New Pension Scheme (Employers Contribution)	1,995.00	31/10/2012
(iv)	New Pension Scheme (Lien Employees Contribution)	296.00	31/10/2012
(v)	New Pension Scheme (Lien Employers Contribution)	296.00	31/10/2012
(vi)	Professional Tax	5,155.00	Reconciliation is under Process
(vii)	Sales Tax	498.00	02/05/2012
(viii)	Employees Contribution to CPF	742.00	Reconciliation is under Process
	Total	11,352.00	



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