

Audit Report

2013-2014

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
2013-2014**

(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 – 110002

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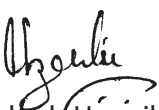
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INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA
(Under the Ministry of Human Resource Development, Dept.of Higher Education,Gol)


BALANCE SHEET AS AT 31ST MARCH, 2014

(Amount in ₹)

SI. No.	SOURCES OF FUNDS	Schedule	Current Year (2013-2014)	Previous Year (2012-2013)
I	CORPUS	1	3431956325	2458709778
II	GENERAL FUND	2	283519658	320313288
III	DESIGNATED/EARMARKED FUNDS	3	147711891	98934000
IV	CAPITAL FUNDS	4	0	0
V	LOANS/BORROWINGS	5		
	Secured		0	0
	Unsecured		0	0
VI	CURRENT LIABILITIES & PROVISIONS	6	303221961	225188887
	NEW PENSION FUND		77940095	55673330
	TOTAL		4244349930	3158819283
	APPLICATION OF FUNDS			
VII	FIXED ASSETS	7		
	Tangible Assets		918464099	816923003
	Intangible Assets		1724096	0
	Capital Work-In-Progress		1781278062	741010792
VIII	INVESTMENTS	8		
	Long Term		60393825	10237170
	Short term		0	10402867
IX	CURRENT ASSETS	9	429036531	288854333
X	LOANS, ADVANCES & DEPOSITS	10	975513222	1235717788
	NEW PENSION FUND (ASSETS)		77940095	55673330
	TOTAL		4244349930	3158819283
XI	Notes on Accounts	22		


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 (Joydeep Sil)
 Registrar


 (R. N. Mukherjee)
 Director

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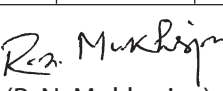
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED 31st MARCH, 2014

(Amount in ₹)

SI No.	Particulars	Schedule	Current Year (2013-2014)					Previous Year (2012-2013)
			Corpus	Designated Fund	General Fund	Capital Fund	Total	
	INCOME							
I	Academic Receipts	11			16736680		16736680	13443175
II	Grants & Donations	12			325333000		325333000	273083056
III	Income from investments	13			0		0	0
IV	Other Incomes	14			38091966		38091966	39831132
	Depreciation (adjusted) for the year to be adjusted with Capital Fund				250644894		250644894	231227215
	TOTAL(A)		0	0	630806540	0	630806540	557584578
	EXPENDITURE							
V	Staff Payments & Benefits	15			165188780		165188780	133903071
VI	Academic Expenses	16			60917003		60917003	50486174
VII	Administrative and General Expenses	17			80740870		80740870	71023813
VIII	Transportation Expenses	18			4884656		4884656	3339053
IX	Repairs & maintenance	19			22844783		22844783	14312983
X	Finance costs	20			17355		17355	17962
XI	Other Expenses	21			0		0	0
	Contribution to IISER-K Corpus Fund		0	0	54828646	0	54828646	53274307
	Depreciation (adjusted) for the year to be adjusted with Capital Fund				250644894		250644894	231227215
	TOTAL(B)		0	0	640066987	0	640066987	557584578
	Balance being excess of Income over Expenditure (A-B)				(9260447)		(9260447)	0
	Transfer to/from Designated fund							
	Building fund							
	Others (specify)							
	Balance Being Surplus (Deficit) Carried to General Fund				(9260447)		(9260447)	0
	Notes on Accounts	22						


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SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014

SCHEDULE – 1 : CORPUS


(Amount in ₹)

PARTICULARS	CURRENT YEAR (2013-2014)		PREVIOUS YEAR (2012-2013)	
Balance as at the beginning of the year	1557933795		1504163268	
Add : Contributions towards Corpus	1389240721		309311512	
Add : Fixed Assets transferred from Closed Projects/Schemes	4936635		0	
Less : Transfer to Capital Advance Account	0		24287806	
Deduct: Asset written off during the year created out of corpus	0		25964	
Less : Depreciation for the Year	250644894	2701466257	231227215	1557933795
BALANCE AT THE YEAR-END-A		2701466257		1557933795

UNSPENT CORPUS GRANT - IN - AID

(Amount in ₹)

PARTICULARS	CURRENT YEAR (2013-2014)		PREVIOUS YEAR (2012-2013)	
Balance at beginning of the year	900775983		377069976	
Add :Prior Period Rectification Adjustment	24287806		0	
Add : Grant from MHRD for creation of Capital Assets	1194667000		833017519	
Less : Grant Utilized for Non-recurring Expenditure	1389240721	730490068	309311512	900775983
BALANCE AS AT THE YEAR END - B		730490068		900775983
GRAND TOTAL C=A+B		3431956325		2458709778


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SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014

SCHEDULE – 2 : GENERAL FUND

(Amount in ₹)

PARTICULARS	CURRENT YEAR (2013-2014)		PREVIOUS YEAR (2012-2013)	
Balance as at the beginning of the year		320313288		297063492
Add: Contributions towards General Fund	0		0	
Add : Prior Period Faculty Fellowship Adjustment	75000		0	
Add : Prior Period Student Fellowship Adjustment	2068374		0	
Add : Adjustment on account of creation of PDAP & DPA pertaining to 2011-12	0		23249796	
Less : Prior Period Project Interest	934280		0	
Less : Transfer of Prior Period Institute Overhead Charges to R&D Fund	4454471		0	
Less : Prior Period Rectification Adjustment	24287806		0	
Add/(Deduct): Balance of net income/ (expenditure) transferred from the Income and Expenditure Account	(9260447)	(36793630)	0	23249796
BALANCE AT THE YEAR-END		283519658		320313288


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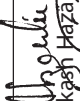

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SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014

SCHEDULE – 3 : DESIGNATED / EARMARKED FUNDS

(Amount in ₹)

Particulars	FUND-WISE BREAK UP							CESSI			TOTAL	
	DPA	NMR	PDAP	R&D	IISER-K Corpus Fund	Externally Funded Projects/ Schemes	Externally Funded Students Fellowship/ Stipend	MHRD	Indo-US	Total	Current Year (2013-14)	Previous Year (2012-13)
a) Opening balance of the funds	502899	0	1644542	0	74057738	44030691	(21301870)	0	0	0	98934000	91197332
b) Additions to the Funds:												
i. Donation/grants	0	0	0	0	0	93502204	41286953	10000000	1595069	11595069	146384226	103250033
ii. Income from investments made of the funds	0	0	0	0	841422	0	0	0	0	0	841422	695809
iii. Accrued interest on investments of the funds	0	0	0	0	0	0	0	0	0	0	0	0
iv. Other additions	361554	22500	1351465	9449723	0	0	0	0	0	0	11185242	0
i. Contribution from General Fund/ Other Income	0	0	0	0	54828646	2430043	0	0	0	0	57258689	55840748
ii. Interest on Savings Bank	0	0	0	0	464204			3352	0	3352	467556	47369
ii. Interest on Liquid Deposit	0	0	0	0	0	0	0	217924	0	217924	217924	0
iii. Mentorship Cost/Inspire Fellowship	0	0	0	0	0	0	0	0	0	0	0	6344883
iv. Inter Project Transfer	0	0	0	0	0	171477					171477	202661
TOTAL (a+b)	864453	22500	2996007	9449723	130192010	140134415	19985083	10221276	1595069	11816345	315460536	257578835
c) Utilisation/Expenditure towards objectives of funds												
i. Capital Expenditure												
Fixed Assets/ Assets transferred to I/E A/C	0	0	0	0	765049	42361923	0	2999555	0	2999555	46126527	53739163
Others												
Total	0	0	0	0	765049	42361923	0	2999555	0	2999555	46126527	53739163


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SCHEDULE - 3 : DESIGNATED / EARMARKED FUNDS (contd..)

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SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014

SCHEDULE – 3 : DESIGNATED / EARMARKED FUNDS (contd..)

(Amount in ₹)

Particulars	FUND-WISE BREAK UP							TOTAL	
	DPA	NMR	PDAP	R&D	IISER-K Corpus Fund	Externally Funded Projects/ Schemes	Externally Funded Students/ Fellowship/ Stipend	CESSI	Previous Year (2012-13)
								MHRD Indo-US Total	
XV. Trf. To Priyanka Shukla, Partha Pratim Datta, Sutapa Bose	0	0	0	0	0	242897	0	0	0
xvii. Inter-trf Project	0	0	0	0	0	359761	0	0	930000
xviii. Advertisement Chgs	0	0	0	0	0	0	0	525749	0
xix. Bank Chgs	0	0	0	0	0	0	0	150	277
xx. Colloquim/Public Lectures	0	0	0	0	0	0	0	130339	0
xxi. Trf. To Other Institutes, Rahul Basu etc.	0	0	0	0	0	0	0	0	3169471
xxii. AVC Site Preparation	0	0	0	0	0	0	0	0	247868
xxiii. Others	0	0	0	0	0	0	0	0	550469
xxiv. Travel Allowance	0	0	0	0	0	0	0	0	78203
Total	0	0	855363	0	2541196	56183262	57269521	42683 1661945	118511287 104905672
TOTAL C	0	0	855363	0	3306245	98545185	57269521	42683 4661500	164637814 158644835
d) Prior Period Adjustment on account of Institute Overhead Charges for ₹ 2218094 & Interest of Project for ₹ 892737	0	0	0	0	3110831	0	0	0	0
NET BALANCE AS AT THE YEAR-END (a+b-c-d)	864453	22500	2140644	9449723	126885765	41589230	(37284438)	1552386 7154845	147711891 98934000

Abbreviations :

DPA - Department Promotional Account, PDAP - Professional Development Account – Project, R&D - Research & Development)

Note: Details of Individual Project Account are given in Sub-Schedule-6A (Page No. 13-25)


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SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014

SCHEDULE – 4 : CAPITAL FUNDS

(Amount in ₹)

PARTICULARS	FUND WISE BREAK UP				TOTAL	
	Fund	Fund	Fund	Fund	CURRENT YEAR	PREVIOUS YEAR
a) Opening balance of the funds	0	0	0	0	0	0
b) Additions to the Funds :						
i. Donation/grants	0	0	0	0	0	0
ii. Income from investments made on account of funds	0	0	0	0	0	0
iii. Accrued interest on investments of the funds0	0	0	0	0	0	
iv. Other additions (specify nature)	0	0	0	0	0	0
Total (b)	0	0	0	0	0	0
TOTAL (a+b)	0	0	0	0	0	0
c) Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure						
Fixed Assets	0	0	0	0	0	0
Others	0	0	0	0	0	0
Total	0	0	0	0	0	0
ii. Revenue Expenditure						
Salaries	0	0	0	0	0	0
Rent	0	0	0	0	0	0
Other Administrative Expenses	0	0	0	0	0	0
Total	0	0	0	0	0	0
TOTAL C	0	0	0	0	0	0
NET BALANCE AS AT THE YEAR-END (a+b-c)	0	0	0	0	0	0


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SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014

SCHEDULE – 5 : LOANS / BORROWINGS

SECURED LOANS

(Amount in ₹)

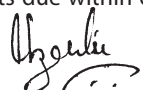
PARTICULARS	CURRENT YEAR (2013-2014)		PREVIOUS YEAR (2012-2013)	
1. Central Government	0	0	0	0
2. State Government (Specify)	0	0	0	0
3. Financial Institutions				
a) Term Loans	0	0	0	0
b) Interest accrued and due	0	0	0	0
4. Banks:				
a) Term Loans				
Interest accrued and due	0	0	0	0
b) Other Loans (specify)				
Interest accrued and due	0	0	0	0
5. Other Institutions and Agencies	0	0	0	0
6. Debentures and Bonds	0	0	0	0
7. Others (Specify)	0	0	0	0
Total	0	0	0	0

Note: Amounts due within one year

UNSECURED LOANS

PARTICULARS	CURRENT YEAR (2013-2014)		PREVIOUS YEAR (2012-2013)	
1. Central Government	0	0	0	0
2. State Government (Specify)	0	0	0	0
3. Financial Institutions	0	0	0	0
4. Banks:				
a) Term Loans	0	0	0	0
b) Other Loans (specify)	0	0	0	0
5. Other Institutions and Agencies	0	0	0	0
6. Debentures and Bonds	0	0	0	0
7. Fixed Deposits	0	0	0	0
8. Others (Specify)	0	0	0	0
Total	0	0	0	0

Note: Amounts due within one year


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INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA
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SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014

SCHEDULE – 6 : CURRENT LIABILITIES & PROVISIONS

(Amount in ₹)

Sl. No.	Particulars	Current Year (2013-2014)		Previous Year (2012-2013)	
A.	CURRENT LIABILITIES				
1.	Deposits from staff	0		0	
2.	Deposits from students				
i.	Hostel Caution Money	1463000		1058000	
ii.	Institute/Laboratory Caution Money	689500		656000	
iii.	Library Caution Money	859500	3012000	633000	2347000
3.	Sundry Creditors				
a)	For Goods & Services	0		0	
b)	Others	0		0	
3.	Advances Received				
i.	Leave Salary Contribution received on Lien	254638		155638	
ii.	HBL : Prof. R.N. Mukherjee	5000	259638	5000	160638
4.	Interest accrued but not due on:				
a)	Secured Loans/borrowings	0		0	
b)	Unsecured Loans/borrowings	0		0	
5.	Statutory Liabilities (GPF,TDS,WC TAX,CPF,GIS, NPS):				
a)	Overdue	0		0	
b)	Others				
i.	Employees Cont. to NPS	947431		798576	
ii.	Employees Cont. to NPS (Lien)	0		0	
iii.	Employers Cont. to NPS	947431		798576	
iv.	Employers Cont. to NPS (Lien)	0		0	
v.	Employees Cont. to CPF	742		742	
vi.	GPF Lien	60000		60000	
vii.	Income Tax Staff	1340166		1046378	
viii.	Income Tax Contractor	0		46297	
ix.	Professional Tax	29680		27880	
x.	Labour Welfare Cess	0		12439	
xi.	Sales Tax/VAT deduction	0	3325450	38093	2828981


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SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014

SCHEDULE – 6 : CURRENT LIABILITIES & PROVISIONS (contd...)

(Amount in ₹)

Sl. No.	Particulars	Current Year (2013-2014)		Previous Year (2012-2013)	
	Project Fund				
	i. Professional Tax		2990		0
	CESSI				
	i. Professional Tax	130		0	
	ii. Income Tax Contractor	286	416	0	0
6.	Other current Liabilities				
	a) Salaries				
	b) Receipts against sponsored projects				
	c) Receipts against sponsored fellowships & scholarships				
	d) Unutilised Grants				
	e) Grants in advance				
	f) Other funds				
	g) Other liabilities				
	i) Earnest Money Received	1680085		1694689	
	ii) IISER-K Corpus Fund	51845503		55721108	
	iii) Security Deposit Received	1305776		1955572	
	iv) Advance Tuition Fees	2319075		1741750	
	v) CPWD	200000000		120000000	
	vi) Sponsorship Fees	79500		0	
	vii) NPS	28349		35162	
	viii) PRMS-Lien	150		150	
	ix) GSLI	481		2481	
	x) GSLI Payable (Advance received from Somnath Dasgupta & Prasanth C Upadhyay)	4500		0	
	xi) Employees Contribution CMS	0		1798222	
	xii) Other Deduction	0		207837	
	xiii) Balmer & Lawrie	0		18264	
	xiv) C N R Rao Foundation	0	257263419	5000	183180235
	Project Fund				
	i. IISER-K General Fund	8846312		4913727	
	ii. Security Deposit Received	8754		11820	
	iii. Unrecognised Project/Scheme	1662520	10517586	0	4925547


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SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014

SCHEDULE – 6 : CURRENT LIABILITIES & PROVISIONS (contd...)

(Amount in ₹)

Sl. No.	Particulars	Current Year (2013-2014)		Previous Year (2012-2013)	
	IISER-K Corpus Fund				
	i. IISER-K Project Fund		892737		0
	CESSI				
	i. IISER-K General Fund		111969		0
	TOTAL (A)		275386205		193442401
B.	PROVISIONS				
	1. For Taxation		0		0
	2. Gratuity		0		0
	3. Superannuation/Pension		0		0
	4. Accumulated Leave Encashment		0		0
	5. Expenses payable		0		0
	6. Trade Warranties/Claims		0		0
	7. Others (Specify)				
	i. Outstanding Liability for Capital Expenditure	3610237		7764825	
	ii. Outstanding Liability for Revenue Expenditure	20662590		18464683	
	iii. IISER-K Project Fund (From General Fund)	43741	24316568	1001170	27230678
	PROJECT FUND				
	i. Outstanding Liability for Project/Scheme		3403747		4515808
	CESSI				
	i. Outstanding Liability for CESSI		115441		0
	TOTAL (B)		27835756		31746486
	TOTAL (A+B)		303221961		225188887



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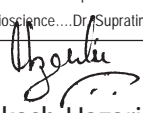


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Details of Individual Project Accounts Sub-Schedule-6A


INDIAN INSTITUTE OF SCIENCE
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SUB-SCHEDULE-6A FORMING PART OF

Sl. No.	Name of the Project / Scheme	Opening Balance as on 1.04.13		E X P E N D I T U R E / P A Y M E N T S (DR)									
		DR.	CR.	Man-power / Salaries Honorarium wages Allowances etc.	Fellowship Scholarship & HRA	Fixed Assets	Consumable	Contingency	TA/DA	Institute Overhead	Refund	Others	AVC Site Preparation
A	Externally Funded Students Fellowship / Stipend												
1	CSIR Fellowship & Contingency Grant	14283217			11450734			110091					
2	UGC Fellowship & Contingency Grant	9939323			15483973			528407					
3	KVPY Fellowship & Contingency		205588		5444284								
4	ICMR- ICMR Fellowship....		82150		253616			19579					
	Department of Bio Technology												
5	DBT-RA Tilthankar Banhopadhyay		3006					1686					
6	DBT-RA Avik Kumar Chowdhury, JRF		135800		354900			88630					
7	DBT Fellowship and Contingency		0		115097								
	Department of Science & Technology												
8	DST-Inspire Fellowship		1955161		22413413								
9	DST-Inspire Fellowship - Devanita Ghosh, JRF		246165										
10	DST-Inspire Fellowship-Sujata Roy, JRF		250400										
11	DST-Inspire Fellowship...Ria Biswas, JRF		42400		228800								
12	DST-Inspire Fellowship-Bharati Debnath, JRF		0		295226								
13	DST-Inspire Fellowship-Anamika Srivastava, JRF		0		41600								
14	DST-Inspire Fellowship-Pinku saha, JRF		0		139097								
15	DST-Inspire Fellowship-Saurav Dutta, JRF		0		115097								
16	DST-Inspire Fellowship -Subhani Rath, JRF		0		115097								
17	DST-Inspire Fellowship-Rafiqul Rahaman, JRF		0		35097								
18	DST-Inspire Fellowship-Spriha Kumari, JRF		0		35097								
	Total (A)	24222540	2920670	0	56521128	0	0	748393	0	0	0	0	0
B	Externally Funded Faculty Fellowship												
	Department of Science & Technology												
1	DST-Ramanujan Fellowship - Dibyendu Nandi	652530		17500				10196	283775	60000			
2	DST-J. C. Bose Fellowship - Somnath Dasgupta		385750		300000			2000	60433	120000			
3	DST-Financial assistance for award of Ramanujan Fellowship to Dr. Siddhartha Lal		483678	7616						60000			
4	DST-Financial assistance for award of Ramanujan Fellowship-Dr. Raja Shunmugam	725949			900000			78608	43732				
5	DST-Ramanujan Fellowship...Dr. Sutapa Bose	247117			900000	69000	186388	187772	70525	60000			
6	DST-Inspire Fellowship...Dr. Argha Banerjee		1705000		965280	241965		95945	94120				
7	DST-Ramanujan Fellowship....Dr. Bidisha Sinha Roy		345700			95849	182186				67665		
8	DST-Ramanujan Fellowship....Dr. Guha Dharmarajan		736394		900000	384849	20533	61933	66393	60000			
9	DST-Inspire Fellowship...Dr. Mithun Mukherjee		0		464516					35000			
	Department of Bio Technology												
10	DBT-Cellular and Molecular... Ramalingaswami Fellowship -Dr. Mohit Prasad		210894	114000	990000	250723	90985						
11	DBT-Ramalingaswami Fellowship....Dr. Koel Das		1170128		990000	582424							
12	DBT-ICT-Energy Bioscience....Dr. Supratim Datta		390525	60000	975000	451974	257196						


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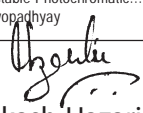
EDUCATION AND RESEARCH KOLKATA
Development, Dept.of Higher Education,Gol)
OF BALANCE SHEET AS AT 31st MARCH, 2014

Transactions during the year															Closing Balance as on 31.03.14	
											INCOME / RECEIPTS (CR.)					
Overseas Allowance	Travel Allowance	Subsistence	Collaborator	Field Cost	Service Tex	Consultancy/ Personal Share	Transferred to IISER-K	Transferred to Priyanka Shukla, Partha Pratim Datta, Sutapa Bose	Inter transfer Project	Total	Grant in aid	Other Income	Inter Project Trf	Total	DR.	CR
										11560825	10446916			10446916	15397126	
										16012380	0			0	25951703	
										5444284	5615750			5615750		377054
										273195	249848			249848		58803
										1686	0			0		1320
										443530	408800			408800		101070
										115097	0			0	115097	
										22413413	23544839			23544839		3086587
										0				0		246165
										0				0		250400
										228800	0			0	186400	
										295226	231200			231200	64026	
										41600	269600			269600		228000
										139097	269600			269600		130503
										115097	0			0	115097	
										115097	250400			250400		135303
										35097	0			0	35097	
										35097	0			0	35097	
0	0	0	0	0	0	0	0	0	0	57269521	41286953	0	0	41286953	41899643	4615205
										371471	1500000			1500000		475999
										482433	1000000			1000000		903317
										67616	100000			100000		516062
										1022340	0			0	1748289	
										1473685	1700000			1700000	20802	
										1397310	0			0		307690
										345700	0			0		0
										1493708	730000			730000	27314	
										499516	1900000			1900000		1400484
										1445708	1490000			1490000		255186
										1572424	0			0	402296	
										1744170	1400000			1400000		46355


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Sl. No.	Name of the Project / Scheme	Opening Balance as on 1.04.13		EXPENDITURE / PAYMENTS (DR)									
		DR.	CR.	Man-power / Salaries Honorarium wages Allowances etc.	Fellow-ship Scholar-ship & HRA	Fixed Assets	Consum-able	Contingency	TA/DA	Institute Overhead	Refund	Others	AVC Site Preparation
13	DBT-Ramalingaswami Fellowship.... Dr. Rituparna Sinha Roy		349075		990000	111928	341001	11266					
14	DBT-Ramalingaswami Fellowship....Dr. Rupak Datta		220050	276203	990000		86239	91451	1650				
	Council of Scientific & Industrial Research												
15	CSIR-Bhatnagar Award....Dr. Soumitro Banerjee	255000											
	Total (B)	1880596	5997194	475319	9364796	2188712	1164528	539171	620628	395000	67665	0	0
C	Externally Funded Workshop/Seminar/Conference/ Travel, etc.												
	Council of Scientific & Industrial Research												
1	CSIR-Workshop & Symposium....Dr. Soumitro Banerjee		8000										
	Department of Science & Technology												
2	DST-Investigation on....Dr. Satyabrata Raj	5064											
3	DST-Indo Brazil Workshop 2010	100000											
4	DST-Frontiers in Modern Biology	60000											
5	DST-Travel SIAM Conference....Dr. Priyanka Shukla		0										
6	DST-Symposium on Bioeffect....Dr. Guha Dharmarajan		0					44376	56154	17440			
7	DST-20th Int....Conference....USA...Dr. Sutapa Bose		0										
8	DST-Travel....Dr. Subrata Shyam Roy		0										
9	Frontiers in Modern Biology-2012		75000										
	Department of Atomic Energy												
10	DAE-(NBHM)-Winter Scholl....Dr. Kaneenika Sinha		116132										
11	DAE-Conference on MFQM - Dr. Subrata Shyam Roy	50000											
	Department of Bio Technology												
12	DBT-Travel...Dr. Partha Pratim Datta		0										
	Others												
13	IWOA 2013....Dr. Punyasloke Bhadury		0					187836	265201		7933		
14	NCERT-Seminar....Dr. Rupak Datta		0					66208	34964		154019		
15	WII-Benthos study...workshop - Punyasloke Bhadury		40										
16	Symposium on Animal Behaviour...Anindita Bhadra	3727											
17	Space Climate Symposium-Dr. Dibyendu Nandi		41361										
18	IISER InterMeet Ecology Symposium... Dr. Sumana Annagiri		0					57487	16367				
	Total (C)	218791	240533	0	0	0	0	355907	372686	17440	161952	0	0
D	Externally Funded Consultancy Projects/Schemes												
1	GE India-Dr. Nirmalya Ghosh		90000										
2	UNILEVER-Carbohydrate Chemistry..... Dr. Balaram Mukhopadhyay		245188	54000						11253			
3	UNILEVER-Photophysical & Photochemical.... Dr. Pradipta Purukayastha		245188	108000			182399			11253			
4	UNILEVER-Photostable Photochromatic.... Dr. Subhajit Bandyopadhyay		245188	108000			76478	29800		11253			


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EDUCATION AND RESEARCH KOLKATA
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											INCOME / RECEIPTS (CR.)					
Overseas Allowance	Travel Allowance	Subsistence	Collaborator	Field Cost	Service Tax	Consultancy/ Personal Share	Transferred to IISER-K	Transferred to Priyanka Shukla, Partha Pratim Datta, Sutapa Bose	Inter transfer Project	Total	Grant in aid	Other Income	Inter Project Trf	Total	DR.	CR
										1454195 1445543 0	1490000 1487000 180000			1490000 1487000 180000		384880 261507 75000
0	0	0	0	0	0	0	0	0	0	14815819	12977000	0	0	12977000	2273701	4551480
										0				0		8000
										0			5064	5064	0	
										0				0	100000	0
										0				0	60000	0
								91728		91728	91728			91728		0
								75876		117970	175000			175000		57030
								76300		75876	75876			75876		0
										76300	76300			76300		0
										0				0		75000
										0				0		116132
										0				0	50000	0
								75293		75293	75293			75293		0
										460970	50000	415399		465399		4429
										255191	255191			255191		0
										0				0		40
										0				0	3727	0
										0				0		41361
									193348	267202	600000			600000		332798
0	0	0	0	0	0	0	76300	242897	193348	1420530	1399388	415399	5064	1819851	213727	634790
						63000				63000				0		27000
					57376	52500				175129	234709			234709		304768
					57376	81986				441014	234709			234709		38883
					82096	65137				372764	459429			459429		331853


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Sl. No.	Name of the Project / Scheme	Opening Balance as on 1.04.13		E X P E N D I T U R E / P A Y M E N T S (DR)									
		DR.	CR.	Man-power / Salaries Honorarium wages Allowances etc.	Fellow-ship Scholarship & HRA	Fixed Assets	Consum-able	Contingency	TA/DA	Institute Overhead	Refund	Others	AVC Site Preparation
5	Himedia- Validation....Culture....Dr. Jayasri Das Sarma		0							29250			
6	ICZMP-CDA- Punyasloke Bhadury		0	610644			59634	12765	192354	50000			
7	Hindusthan Lever - Sayan Bhattacharyya		0										
8	Invictus Oncology-Swadhin Mondal		0	299192						75735			
	Total (D)	0	825564	1179836	0	0	318511	42565	192354	188744	0	0	0
E	Externally Funded Other Projects/Schemes												
1	NIC-Additional.....Dr. Golam Mortuza Hossain		208897										
2	MSIF-Du Pre Grant....Rahul Basu		13298					5600					
3	FIT- Dr. Jayasri Das Sarma		257513						257513				
4	MoES-NAM & S&T Centre....Dr. Punyasloke Bhadury		240000		198583		14990		14532		11895		
5	DST-National....Biology..Dr. Anirban Banerjee		0					1280	2554	360000			
6	CV Raman International Fellowship...Dr. Punyasloke Bhadury		0		132258		9860				17882		
7	CV Raman International Fellowship...Dr. Supriyo Mitra		0		146613			10000			3387		
	Total (E)	0	719708	0	477454	0	24850	16880	274599	360000	33164	0	0
F	Externally Funded Foreign Projects/Schemes												
1	CHOP-Direct Oligodendrocyte.....Demyelination - Jayasri Das Sarma		64779	18387					44510				
2	LU-Synthesis of(Indo-Swedish) - Balaram Mukhopadhyay		18830										
3	Linpokings-Arsenic....Dr. Punyasloke Bhadury		675011	185190			128740	9552	70992				
4	CIMMYT-International Maize...Dr. Shree Prakash Pandey		3327453	1159857		3774979	437339	74964	29770	309850			
5	UKIERI.....Dr. Devapriya Chattopadhyaya		264300					10490	253805				
6	UKIERI- Dr. Supriyo Mitra		963905			93176		247846	751617				
	Total (F)	0	5314278	1363434	0	3868155	566079	342852	1150694	309850	0	0	0
G	Externally Funded Collaborative Projects/Schemes												
1	DST-Indo German Max Planck...Dr. Shree Prakash Pandey		75309	304300		417900	180670	28718	174115	107800			
2	MPG-DST Partner Group....Dr. Shree Prakash Pandey		2324522			306471	501093	27311					
	Total (G)	0	2399831	304300	0	724371	681763	56029	174115	107800	0	0	0
H	Externally Funded Projects/Schemes												
	Department of Science & Technology												
1	DST-Design and Synthesis.....catalysis - Swadhin Mandal		3138					2809					
2	DST-Physics Beyond.....Experiments - Amitava Datta	213590											
3	DST-Molecular recognition : A novel sensor- Dr. Debashish Halder		164443				163264	1179					
4	DST-Computational study Liquids- Dr. Pradip Kumar Ghorai		32242					34400					
5	DST-Theoretical quantum systems - Dr. Mousumi Das		43870					30000	12172	100000			
6	DST-Crystal engineering of biotin (vitamin B7) co-crystals-Dr. C Mahalingam Reddy		67788					500					

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Transactions during the year															Closing Balance as on 31.03.14	
											INCOME / RECEIPTS (CR.)					
Overseas Allowance	Travel Allowance	Subsistence	Collaborator	Field Cost	Service Tex	Consultancy/ Personal Share	Transferred to IISER-K	Transferred to Priyanka Shukla, Partha Pratim Datta, Sutapa Bose	Inter transfer Project	Total	Grant in aid	Other Income	Inter Project Trf	Total	DR.	CR
				211148	12360					41610	461124			461124		419514
										1136545	1950925			1950925		814380
					34670	196350				0	0	33750		33750		33750
										605947	612170			612170		6223
0	0	0	0	211148	243878	458973	0		0	2836009	3953066	33750	0	3986816	0	1976371
										0				0		208897
										5600	0			0		7698
										257513	0			0		0
										240000	0			0		0
										363834	1800000			1800000		1436166
										160000	160000			160000		0
										160000	160000			160000		0
0	0	0	0	0	0	0	0		0	1186947	2120000	0	0	2120000	0	1652761
							1882			64779	-			0		0
										0				0		18830
		1578532								1973006	1297995			1297995		0
			620775	96620						6504154	5213259			5213259		2036558
										264295	0			0		5
				100709						1193348	556983			556983		327540
0	0	1578532	620775	197329	0	0	1882		0	9999582	7068237	0	0	7068237	0	2382933
										1213503	1185800			1185800		47606
										834875	844000			844000		2333647
0	0	0	0	0	0	0	0		0	2048378	2029800	0	0	2029800	0	2381253
										2809	0			0		329
										0				0	213590	0
										164443	0			0		0
										34400	0			0	2158	
										142172	100000			100000		1698
										500				0		67288


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Sl. No.	Name of the Project / Scheme	Opening Balance as on 1.04.13		E X P E N D I T U R E / P A Y M E N T S (DR)									
		DR.	CR.	Man-power / Salaries Honorarium wages Allowances etc.	Fellow-ship Scholarship & HRA	Fixed Assets	Consum-able	Contingency	TA/DA	Institute Overhead	Refund	Others	AVC Site Preparation
7	DST-Electrical conductivity....implications-Dr. Goutam Dev Mukherjee		575158										
8	DST-Pt-group metal ...sensing materials-Dr. Parna Gupta Bhattacharya		5187										
9	DST-Fluorometric sensor for cadmium in drinking water-Dr. Raja Shunmugam		4593	49050			15714	19318					
10	DST-Development of Cyclopent[ic]...(DSSCs)-Dr. S S Zade		295554	79127		192074	24353						
11	DST-Chemical weathering ...rivers-Dr. Tarun K Dalai		273305				157375					151930	
12	DST-Synthesis of the oligosachharides ... vaccine designing-Dr. Balam Mukhopadhyay		45157				33370					11787	
13	DST-Lode gold mineralization...Genesis-Dr. V Ravikant		104				33776	7570	17048	10000			
14	DST-Metal Complexes...anticancer agents-Dr. Arindam Mukherjee		0				582861	38866	8146	133333			
15	DST-Template-Assisted...Applications-Dr. V Mahalinganam		78877	249600			234812	69337	48932	166667			
16	DST-Design and...Architectures-Dr. Priyadarsi De		0				438020	72807	14850	166667			
17	DST-Dynamics.....Nano Particles -Dr. Ashwani Kumar Tiwari		4					17250	12565	70000			
18	DST-Development of.....outputs-Dr. Subhajit Bandyopadhyay		633065			597624							
19	DST-Time Resolved...Dr. Bipul Pal		1470000										
20	DST-Response of Molluscan....Dr. Devapriya Chattopadhyay		1130000	97500		894672							
21	DST-Understanding....Debasish Koley		1906034			1828102		13913	23595				
22	DST-Stable...Dr. Meelinda Kumar Bera		18418							20000			
23	DST-Spectral...Dr. Prasun Kumar Mandal		1177400			1285135	149768			133333			
24	DST-Seleno...Dr. Snigdha Panda		194422	70000		9975				133333			
25	DST-Behavioural...Dr. Sumana Annagiri		181006			24370			40383				
26	DST-Nanosystems....Dr. Pradipta Purukayastha		1320127			1371539	294832		16348	166667			
27	DST-Study of Electronics....Dr. Sabyabrata Raj		1706043			1674744	49013	19995	11164	140000			
28	DST-Oxometalate....Dr. Soumyajit Roy		363542	119167				39554					
29	DST-Parental Care.....Dr. Anindita Bhadra		0	15600		126920	22092	145020	25907	69000			
30	DST-Women Excellence Award....Dr. Anindita Bhadra		0	27355		39900		107910		100000			
31	DST-Neural....Dr. Koel Das		0	40114		2300000	30000	24639		100000			
32	DST-Development....Dr. Madhumita Mukherjee		0		210000	329500	238591	26042	1360	100000			
33	DST-Understanding....Oogenesis.... Dr. Mohit Prasad		0	86000		434714	924796	44650		100000			
34	DST-Exploring....Dr. Partha Mitra		0			1107808				126667			
35	DST-Pallback...Equation....Dr. Saugata Bandyopadhyay		0			141750		29591		22000			
36	DST-Photochemi....Dr. Sayan Bhattacharyya		0	99311		1459204	554374	17751		166667			
37	DST-Mechanis....Dr. Sweta Tripathi		0		415333		86873			110000			
38	DST-Abnormal Catalysts....Dr. Swadhin Kumar Mondal		0			1024511	589207	12265	50796	166667			
39	DST-WOS- Visual....Integration....Dr. Pei Lang		0		140000	49980	118361			100000			

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EDUCATION AND RESEARCH KOLKATA
Development, Dept.of Higher Education,Gol)
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Transactions during the year															Closing Balance as on 31.03.14		
											INCOME / RECEIPTS (CR.)						
Overseas Allowance	Travel Allowance	Subsistence	Collaborator	Field Cost	Service Tex	Consultancy/ Personal Share	Transferred to IISER-K	Transferred to Priyanka Shukla, Partha Pratim Datta, Sutapa Bose	Inter transfer Project	Total	Grant in aid	Other Income	Inter Project Trf	Total	DR.	CR	
				24989						0				0		575158	
											0				0		5187
											84082	43200			43200	36289	
											295554	0			0		0
											309305	0	36000		36000		0
											45157				0		0
											93383	100000			100000		6721
											763206	700000			700000	63206	
											769348	700000			700000		9529
											692344	700000			700000		7656
											99815	100000			100000		189
											597624	0			0		35441
											0				0		1470000
											992172	0			0		137828
											1865610	0			0		40424
											20000	100000			100000		98418
											1568236	350000			350000	40836	
											213308	550000			550000		531114
											64753	0			0		116253
											1849386	500000			500000	29259	
											1894916	200000			200000		11127
											158721				0		204821
											404539	500000			500000		95461
											275165	600000			600000		324835
											2494753	3009200			3009200		514447
											905493	1315000			1315000		409507
											1590160	1800000			1800000		209840
											1234475	1770000			1770000		535525
											193341	230000			230000		36659
											2297307	2350000			2350000		52693
										612206	686874			686874		74668	
										1843446	2000000			2000000		156554	
										408341	740000			740000		331659	


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		DR.	CR.	Man-power / Salaries Honorarium wages Allowances etc.	Fellow-ship Scholar-ship & HRA	Fixed Assets	Consum-able	Conting-ency	TA/DA	Institute Overhead	Refund	Others	AVC Site Preparation
	Council of Science & Industrial Research												
40	CSIR-Behavioural Ecology of the Indian Stray Dog- Dr. Anindita Bhadra	65119		207800		252945		32837	30608	26353			
41	CSIR-Synthesis Hexasaccharide ...031 NRT36S- Dr. Balam Mukhopadhyay		424259				375841						
42	CSIR-Design and Synthesis...Hydroamination Reactions- Dr. Swadhin Mandal		3248			7656	69228			21455			
43	CSIR-Under the Cellular...Dr. Jayasri Das Sharma		779				453904						
44	CSIR-Transition.....Dr. Arindam Mukherjee		2211			9450	250605			16623			
45	CSIR-Peptide Based.....Dr. Debasish Halder		2666				85066	16603		43726			
46	CSIR-Ru(II)/OS(II).....Dr. Parna Gupta Bhattacharyya	123719				19393	218912	28707		24080			
47	CSIR-Calcretes on.....to Climate-Dr. Prasanta Sanyal	306409		58374			200439		21534	13013			
48	CSIR-Green Synthesis.....Dr. Priyadarsi De		0			32819	248792	18389					
49	CSIR-Functional Analysis.....Dr. Sankar Maiti		2069										
50	CSIR- Engineered Nature..... Dr. Rituparna Sinha Roy		824520	96800		639412							
51	CSIR- Investigation.....Dr. Pradip Kumar Ghorai	78832		139360		1000000		9679					
52	CSIR- Probing.... Dr. Pradipta Purukayastha		753048			748055		3000					
53	CSIR- Magnetic.....Dr. Sayan Bhattacharyya		132039	257112			58714			7498			
54	CSIR-Characterizing.....Ovary..... Dr. Mohit Prasad		0				279220						
55	CSIR-New Conjugated.....Dr. S S Zade		0			292950	247265						
56	CSIR-Development.....V Mahalinganam		0			44589	151728	15731	1600				
57	CSIR-Glycosidase.....Complexes... Dr. Subhajit Bandyopadhyay		0				273803						
	Department of Bio Technology												
58	DBT-Differential Recognition.....Chemistry- Dr. Jyotirmayee Dash		0										
59	DBT-Development.....Sclerosis-Dr. Jayasri Das Sharma		237806	401748			46023						
60	DBT-Understanding.....Model-Dr. Jayasri Das Sharma		68582	253500			500131	24351		50000			
61	DBT-Studies on the Mechanisms... Dr. Partha Pratim Datta		413438				369626	12448	19422				
62	DBT-Role of formin.....Synapse formation- Dr.Sankar Maiti	143462					497868	21594		50000			
63	DBT- Engineering Enzymes.....Dr. Supratim Datta		2711221	119226		1854280	662598						
64	DBT-Engineering...RGYI...Dr. Rituparna Sinha Roy		0			2211917	595306	16484		50000			
65	DBT-Engineering...Lipid...SIRNA... Dr. Rituparna Sinha Roy		0			286384	758343	25000		50000			
66	DBT-Functional Studies...RGYI...Dr. Rupak Datta		0	69677		185296	369981	29958	21469	50000			
67	DBT-Basic...Hypoxia...Dr. Malancha Ta		0										
	Ministry of Earth Sciences												
68	MoES-Physical Properties.....Temperature - Dr. Goutam Dev Mukherjee		6600884	841707		5551140	748725	145570	59387	250000			
69	MoES-Barcoding.....Dr. Punyasloke Bhadury		166413										
70	MoES-Investigation...Estuary-Dr. Arun Kumar Dalai		769762			244895	347422	137616	29054	100000			

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EDUCATION AND RESEARCH KOLKATA
Development, Dept.of Higher Education,Gol)
OF BALANCE SHEET AS AT 31st MARCH, 2014

Transactions during the year															Closing Balance as on 31.03.14	
											INCOME / RECEIPTS (CR.)					
Overseas Allowance	Travel Allowance	Subsistence	Collaborator	Field Cost	Service Tex	Consultancy/ Personal Share	Transferred to IISER-K	Transferred to Priyanka Shukla, Partha Pratim Datta, Sutapa Bose	Inter transfer Project	Total	Grant in aid	Other Income	Inter Project Trf	Total	DR.	CR
				44513						550543	615662			615662		0
										375841				0		48418
										98339	96752			96752		1661
										453904	453125			453125		0
										276678	314412			314412		39945
										145395	148237			148237		5508
										291092	587473			587473		172662
										337873	805699			805699		161417
										300000	300000			300000		0
										0	265503			265503		267572
										736212	0			0		88308
										1149039	1314000			1314000		86129
										751055	0			0		1993
										323324	409769			409769		218484
										279220	500000			500000		220780
										540215	970000			970000		429785
										213648	1385750			1385750		1172102
										273803	0			0	273803	
										0				0		0
										447771	0			0	209965	
										827982	717000			717000	42400	
										401496	0			0		11942
										569462	583000			583000	129924	
										2636104	0			0		75117
										2873707	3136000			3136000		262293
										1119727	1850200			1850200		730473
										726381	757000			757000		30619
										0	700000			700000		700000
										7596529	2500000	1892607		4392607		3396962
									166413	166413				0		0
										858987	844000			844000		754775


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INDIAN INSTITUTE OF SCIENCE
(Under the Ministry of Human Resource
SUB-SCHEDULE-6A FORMING PART OF

Sl. No.	Name of the Project / Scheme	Opening Balance as on 1.04.13		EXPENDITURE / PAYMENTS (DR)									
		DR.	CR.	Man-power / Salaries Honorarium wages Allowances etc.	Fellow-ship Scholarship & HRA	Fixed Assets	Consum-able	Conting-ency	TA/DA	Institute Overhead	Refund	Others	AVC Site Preparation
71	MoES-Marine...Nematodes...Dr. Punyasloke Bhadury		0	379600		72880	141567	25450	10855	140000			
72	MoES-Taxonomy...Nematodes... Dr. Punyasloke Bhadury		114789	278762			51823	9497	16340				
	Defence Research and Development Organization												
73	DRDO-Sensing....Dr. Raja Shunmugam		39169	324242			289414	92829	64229	63400			
74	DRDO....Dr. Priyadarsi De		36724	144000		43149	204930	34013	19632	61000			
75	DRDO-CARS-Development....Dr. Raja Shunmugam	339723		326194									
76	DRDO- Poly...Dr. S S Zade		746375	27000		447936		10047	2670				
	Welcome Trust Department of Bio Technology												
77	WTDBT-Molecular...Expression-Dr. Partho Sarathi Ray		4950934	200356		3079551	2150780	251771	244719	615423			
78	WTDBT-Understading....Stretch....Dr. Bidisha Sinha		0		48276	136392	171044			35572			
	Indian National Academy												
79	INSA-Young Scientist...Dr. Anindita Bhadra		0					19846	10342				
80	INSA-Young Scientist...Dr. Bipul Pal		0			448		4429					
81	INSA-Young Scientist....Dr. Dhananjay Nandi		0			492763				60000			
	BRNS-Department of Atomic Energy												
82	BRNS-DAE-Dynamic....Microwave...Dr. Soumyajit Roy		0					19689		36900			
	Others												
83	BNHS India-Study of Benthos... Dr. Punyasloke Bhadury		16151				11641	5950	21106				
84	WII-Melobentic Studies...Orissa- Dr. Punyasloke Bhadury		23068				21593						
85	WWF-Assesment of impact eco region- Dr. Punyasloke Bhadury		216										
86	WWF-Survey of Marine...Implications- Dr. Punyasloke Bhadury		3										
87	Gunnebo-On Development...Safes-Dr. Soumyajit Roy		1173973	25000				108485	486054	70600			
88	ICAR-Understanding...Wheat... Dr. Shree Prakash Pandey		0	84312		3033863	784420	11622	18902	67160			
	Total (H)	1270854	31903824	5167594	813609	35580685	16378204	1906961	1361189	4303804	163717	0	0
	Closing balance as on 31.03.14 (I = A + B + C + D + E + F + G + H)	27592781	50321602	8490483	67176987	42361923	19133935	4008758	4146265	5682638	426498	0	0
	O/s Liability Project (J)		4515808										
	Net Balance as at the Year End (K = I + J)	27592781	54837410										

Externally funded Projects/Schemes closed during this year

- DST-Molecular recognition....A Novel Sensor...Dr. Debasish Halder
- DST-Design....Dr. Swadhin K Mandal
- DST-Development....(DSSCs)....Dr. Sanjio S Zade
- DST-Chemical weathering ...rivers-Dr. Tarun K Dalal
- Linpokings-Arsenic....Dr. Punyasloke Bhadury
- MoES-NAM & S&T Centre....Dr. Punyasloke Bhadury
- CV Raman International Fellowship...Dr. Punyasloke Bhadury
- CV Raman International Fellowship...Dr. Supriyo Mitra
- CHOP-Direct Oligodendrocyte.....Demyelination - Jayasri Das Sarma
- UKIERI.....Dr. Devapriya Chattopadhyaya
- CSIR-Under the Cellulose...Dr. Jayasri Das Sarma

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EDUCATION AND RESEARCH KOLKATA
Development, Dept.of Higher Education,Gol)
OF BALANCE SHEET AS AT 31st MARCH, 2014

Transactions during the year															Closing Balance as on 31.03.14	
											INCOME / RECEIPTS (CR.)					
Overseas Allowance	Travel Allowance	Subsistence	Collaborator	Field Cost	Service Tex	Consultancy/ Personal Share	Transferred to IISER-K	Transferred to Priyanka Shukla, Partha Pratim Datta, Sutapa Bose	Inter transfer Project	Total	Grant in aid	Other Income	Inter Project Trf	Total	DR.	CR
				26242						796594	1390000			1390000		593406
										356422	0		166413	166413	75220	
										834114	451862	36318		488180	306765	
										506724	454031	15969		470000		0
										326194	576000			576000	89917	
										487653	0			0		258722
										6842600	3265000			3265000		1373334
										391284	12282904			12282904		11891620
										30188	50000			50000		19812
										4877	50000			50000		45123
										552763	300000			300000	252763	
										56589	528900			528900		472311
										38697	18000			18000	4546	
										21593	0			0		1475
										0				0		216
										0				0		3
										690139	0			0		483834
										4000279	6190160			6190160		2189881
300000	0	0	0	95744	0	0	0	0	166413	66237920	63954713	1980894	166413	66102020	1770641	32267711
300000	0	1578532	620775	504221	243878	458973	78182	242897	359761	155814706	134789157	2430043	171477	137390677	46157712	50462504
																3403747
															46157712	53866251

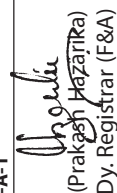

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INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA (Under the Ministry of Human Resource Development, Dept.of Higher Education,Gol)

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014

SCHEDULE - 7 : FIXED ASSETS

DESCRIPTION		GROSS BLOCK				DEPRECIATION				NET BLOCK	
		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 year	On Deductions during the year	Total up to the year- end	As at the Current year-end	As at the Previous year - end
AA. OWN FUND											
A. FIXED ASSETS :											
I LAND:											
	a) Freehold	60001	0	0	60001	0	0	0	0	60001	60001
	b) Leasehold	0	0	0	0	0	0	0	0	0	0
II BUILDINGS:											
	a) On Freehold Buildings	148278624	24998946	0	173277570	37885661	11435850	3155620	46165891	127111679	110392963
	b) On Leasehold Buildings	163326141	1682187	0	165008328	58734283	12627182	7841664	63519801	101488527	104591858
	c) Ownership Flats/Premises										
	d) Superstructures on Land not belonging to the educational institutions										
	e) Road	13345635	11872000	0	25217635	7673000	2521764	0	10194764	15022871	5672635
III PLANT MACHINERY & EQUIPMENT		843552903	246693128	0	1090246031	359455499	156316978	0	515772477	574473554	484097404
IV VEHICLES		3966988	0	0	3966988	1023853	595048	0	1618901	2348087	2943135
V FURNITURE, FIXTURES		73576637	23273280	0	96849917	25956006	9303656	0	35259662	61590255	47620631
VI OFFICE EQUIPMENT		23656128	9712695	0	33368823	18096689	5737893	0	23834582	9534241	5559439
VII COMPUTER/PERIPHERALS		50289656	10769005	0	61058661	42028470	11904991	0	53933461	7125200	8261186
VIII ELECTRIC INSTALLATIONS		6150573	1424742	0	7575315	4536344	2316645	0	6852989	722326	1614229
IX LIBRARY BOOKS & JOURNALS		352327259	15623437	0	367950696	306756261	45159892	0	351916153	16034543	45570998
X TUBE WELL & WATER SUPPLY		445257	0	0	445257	77633	44526	0	122159	323098	367624
XI OTHER FIXED ASSETS											
	a) Kitchen and Utensils	204570	0	0	204570	204570	0	0	204570	0	0
	b) Assets costing Rs. 10,000/-	3208954	0	0	3208954	3208954	0	0	3208954	0	0
	c) Networking Systems	8713607	428385	0	9141992	8542707	310344	0	8853051	288941	170900
Total-A-1		1691102933	346477805	0	2037580738	874179930	258274769	10997284	1121457415	916123323	816923003


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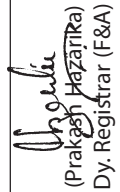

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INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA
(Under the Ministry of Human Resource Development, Dept.of Higher Education,Gol)

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014

SCHEDULE - 7 : FIXED ASSETS (contd...)

(Amount in ₹)										
DESCRIPTION	GROSS BLOCK			DEPRECIATION			NET BLOCK			
	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 year	On Deductions during the year	Total up to the year- end	As at the Current year-end	As at the Previous year - end
A-2 Fixed Assets created out of Sponsored Projects										
1 Lab Equipment	0	4204274	0	4204274	0	1884865	0	1884865	2319409	0
2 Computer/Peripherals	0	732361	0	732361	0	710994	0	710994	21367	0
Total-A-2	0	4936635	0	4936635	0	2595859	0	2595859	2340776	0
Total of Tangible Assets (A-1+A-2)	1691102933	351414440	0	2042517373	874179930	260870628	10997284	1124053274	918464099	816923003
A-3 INTANGIBLE ASSETS										
a) Software	0	2321146	0	2321146	0	749737	0	749737	1571409	0
b) Patent & Copyright	0	174500	0	174500	0	21813	0	21813	152687	0
Total of Intangible Assets-A-3	0	2495646	0	2495646	0	771550	0	771550	1724096	0
Total of CURRENT YEAR (A=A-1+A-2+A-3)	1691102933	353910086	0	2045013019	874179930	261642178	10997284	1124824824	920188195	816923003
PREVIOUS YEAR	1327270592	363858305	25964	1691102933	642952715	236343589	5116374	874179930		816923003
XII. CAPITAL WORK-IN-PROGRESS:										
1 For Construction	720785302	1061889202	0	1782674504	0	0	0	0	1782674504	782004253
2 For Architect	19899320	15362051	0	35261371	0	0	0	0	35261371	19899320
3 For Equipment	326170	0	0	326170	0	0	0	0	326170	640702
Total-XII	741010792	1077251253	0	1818262045	0	0	0	0	1818262045	802544275
XIII. TRANSFER TO ASSETS										
1 For Construction	0	0	34954000	34954000	0	0	0	0	34954000	61218951
2 For Architect	0	0	1703813	1703813	0	0	0	0	1703813	0
3 For Equipment	0	0	326170	326170	0	0	0	0	326170	314532
TOTAL-XIII	0	0	36983983	36983983	0	0	0	0	36983983	61533483
B NETWORK-IN-PROGRESS (XII+XIII)	741010792	1077251253	36983983	1781278062	0	0	0	0	1781278062	741010792
Grand Total C=A+B	2432113725	1431161339	36983983	3826291081	874179930	261642178	10997284	1124824824	2701466257	1557933795


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INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA
(Under the Ministry of Human Resource Development, Dept.of Higher Education,Gol)

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014

SCHEDULE - 7 : FIXED ASSETS (contd...)

DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	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 year	On Deductions during the year	Total up to the year- end	As at the Current year-end	As at the Previous year - end
ASSETS OF EARMARKED/ DESIGNATED FUND: BB. IISER-K CORPUS FUND: FURNITURE & FIXTURES VEHICLE	33740 0	0 765049	0 0	33740 765049	7777 0	0 57379	0 0	7777 57379	25963 707670	33740 0
TOTAL-BB	33740	765049	0	798789	7777	57379	0	65156	733633	33740
CC. PROJECT FUND: EQUIPMENT	75137966	40284447	4204274	111218139	21914353	4169508	1884865	24198996	87019143	0
COMPUTER/PERIPHERALS	2125577	1970838	732361	3364054	1837336	712636	710994	1838978	1525076	75137966
VIRTUAL CLASS ROOM	3087888	0	0	3087888	936619	0	0	936619	2151269	2125577
FURNITURE	0	70818	0	70818	0	5587	0	5587	65231	3087888
TOTAL-CC	80351431	42326103	4936635	117740899	24688308	4887731	2595859	26980180	90760719	80351431
DD. CESSI: COMPUTER/PERIPHERALS	0	2999555	0	2999555	0	1778008	0	1778008	1221547	0
TOTAL-DD	0	2999555	0	2999555	0	1778008	0	1778008	1221547	0

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(Under the Ministry of Human Resource Development, Dept.of Higher Education,Gol)

FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014

SEPARATE SHEET FOR SCHEDULE - 7 (Forming part of the Balance Sheet as at 31 March, 2014)

(Amount in ₹)

DESCRIPTION		GROSS BLOCK			DEPRECIATION			NET BLOCK			
		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 year	On Deductions during the year	Total up to the year- end	As at the Current year-end	As at the Previous year - end
A. FIXED ASSETS:											
II BUILDINGS:											
On Freehold Land											
A	BOUNDARY WALL- MAIN CAMPUS	40357484	0	0	40357484	19911612	4035748	0	23947360	16410124	20445872
B	SEISMOLOGICAL LABORATORY	1302640	0	0	1302640	325660	130264	0	455924	846716	976980
C	BEHAVIOUR AND ECOLOGY FIELD	2012330	0	0	2012330	445847	201233	0	647080	1365250	1566483
D	ENGG. ESTATE AND PR OFFICE	1905913	0	0	1905913	469426	190591	0	660017	1245896	1436487
E	BASKETBALL COURT	886834	0	0	886834	168786	88683	0	257469	629365	718048
F	BUILDING - LIBRARY	435969	0	0	435969	65395	43597	0	108992	326977	370574
G	CLIMATE CHANGE CENTRE	1949202	0	0	1949202	292380	194920	0	487300	1461902	1656822
H	MATERIAL SCIENCE CENTRE LAB.	2040105	219059	0	2259164	259022	225917	0	484939	1774225	1781083
I	POLYMER SCIENCE LAB.	2315807	0	0	2315807	277312	231581	0	508893	1806914	2038495
J	GUEST HOUSE CUM LIASION OFF.	31839300	0	0	31839300	6311241	1591965	3155620	4747586	27091714	25528059
K	BLDG. ADJACENT TO ENG. OFF.	325925	0	0	325925	16296	32593	0	48889	277036	309629
L	ELECTRICAL METER ROOM	179504	0	0	179504	8975	17950	0	26925	152579	170529
M	ROAD FROM GT 2 TO GT 3	462872	0	0	462872	46287	46287	0	92574	370298	416585
N	ROAD FROM GT 3 TO GT 4	650460	0	0	650460	65046	65046	0	130092	520368	585414
O	ROAD (MATERIAL SCIENCE TO ENGG. ESTATE & PR. OFFICE)	249299	0	0	249299	24930	24930	0	49860	199439	224369
P	SECURITY ROOM BESIDE CCC LAB	146029	0	0	146029	14603	14603	0	29206	116823	131426
Q	PRE-FAB BUILDING	61218951	1697887	0	62916838	9182843	3145842	0	12328685	50588153	52036108
R	ELECTRICAL SUB-STATION		23082000	0	23082000		1154100	0	1154100	21927900	0
Sub Total		148278624	24998946	0	173277570	37885661	11435850	3155620	46165891	127111679	110392963

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INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA
(Under the Ministry of Human Resource Development, Dept.of Higher Education,Gol)
FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014

SEPARATE SHEET FOR SCHEDULE - 7 (contd..) (Forming part of the Balance Sheet as at 31 March, 2014)

(Amount in ₹)

DESCRIPTION	GROSS BLOCK				DEPRECIATION			NET BLOCK		
	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 year	On Deductions during the year	Total up to the year- end	As at the Current year-end	As at the Previous year - end
On Leasehold Buildings:										
A B Type Quarter No. 5	666094	0	0	666094	49957	33305	0	83262	582832	616137
B B Type Quarter No. 7	606469	0	0	606469	60646	30323	0	90969	515500	545823
C C Type Quarter No. 13	476009	0	0	476009	35179	23800	0	58979	417030	440830
D 8 Nos. Quarter	10900200	0	0	10900200	2725050	545010	0	3270060	7630140	8175150
E Annex Canteen Building	3221251	0	0	3221251	1610625	322125	0	1932750	1288501	1610626
F A.P.C. Roy Boys Hostel	22733414	0	0	22733414	11306775	1136671	5653388	6790058	15943356	11426639
G Approach Road for the Auditorium	530298	0	0	530298	79545	53030	0	132575	397723	450753
H Auditorium	6835839	1682187	0	8518026	731329	767693	0	1499022	7019004	6104510
I Audit Room	687191	0	0	687191	106161	68719	0	174880	512311	581030
J Boundary Wall Ladies Hostel	1054542	0	0	1054542	263635	105454	0	369089	685453	790907
K Boundary Wall - others	590781	0	0	590781	64503	59078	0	123581	467200	526278
L B Type Quarter	1748139	0	0	1748139	229810	87407	0	317217	1430922	1518329
M Canteen Building	894982	0	0	894982	223745	89498	0	313243	581739	671237
N C.V. Raman Building	21052673	0	0	21052673	10414930	2105267	0	12520197	8532476	10637743
O Cycle Shed	489160	0	0	489160	146748	48916	0	195664	293496	342412
P GLFS Building	4525855	0	0	4525855	1569219	452586	0	2021805	2504050	2956636
Q Gowala Quarter	12090784	0	0	12090784	1707618	604539	853809	1458348	10632436	10383166
R Guest House - I	93539	0	0	93539	18708	4677	9354	14031	79508	74831
S Hut (Besides J.C. Bose Building)	349924	0	0	349924	91803	34992	0	126795	223129	258121
T IDD Trainee Quarters	497014	0	0	497014	62127	24851	0	86978	410036	434887
U J.C. Bose Building	33845532	0	0	33845532	16650579	3384553	0	20035132	13810400	17194953


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INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA
(Under the Ministry of Human Resource Development, Dept.of Higher Education,Gol)
FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014

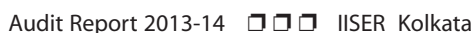
SEPARATE SHEET FOR SCHEDULE - 7 (contd..) (Forming part of the Balance Sheet as at 31 March, 2014)
(Amount in ₹)

DESCRIPTION		GROSS BLOCK				DEPRECIATION				NET BLOCK	
		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 year	On Deductions during the year	Total up to the year- end	As at the Current year-end	As at the Previous year - end
V	LEL Building	2880473	0	0	2880473	967162	288047	0	1255209	1625264	1913311
W	Lilavati Girls Hostel	3100510	0	0	3100510	1374110	155026	687055	842081	2258429	1726400
X	Marie Curie Ladies Hostel	1402858	0	0	1402858	238497	70143	119248	189392	1213466	1164361
Y	MTS Building	1660576	0	0	1660576	415145	166058	0	581203	1079373	1245431
Z	ND Type Quarter	17325328	0	0	17325328	3559086	866266	0	4425352	12899976	13766242
AA	Road Gate No. 2	4239000	0	0	4239000	1695600	423900	0	2119500	2119500	2543400
AB	Seismic Field Station at Bakreswar	30500	0	0	30500	4575	3050	0	7625	22875	25925
AC	Single Storied Gr. Floor Lab Bldg.	2474353	0	0	2474353	989740	247435	0	1237175	1237178	1484613
AD	S. N. Bose Boys Hostel	3869530	0	0	3869530	967383	193477	483692	677168	3192362	2902147
AE	S. N. Bose Canteen	118310	0	0	118310	23662	11831	0	35493	82817	94648
AF	Transformer Room / Accounts Sec.	396978	0	0	396978	114686	39698	0	154384	242594	282292
AG	VIP Guest House, Bud School	280935	0	0	280935	70235	14047	35118	49164	231771	210700
AH	BIRLA BUILDING	202201	0	0	202201	20220	20220	0	40440	161761	181981
AI	HARINGHATA DIARY PLANT-CANTEEN HALL	1454899	0	0	1454899	145490	145490	0	290980	1163919	1309409
Sub Total		163326141	1682187	0	165008328	58734283	12627182	7841664	63519801	101488527	104591858
III PLANT MACHINERY & EQUIPMENT											
A	LABORATORY EQUIPMENT	204026535	0	0	204026535	170076726	30603980	0	200680706	3345829	33949809
B	BIOLOGY	103436095	31422896	0	134858991	34109590	19215465	0	53325055	81533936	69326505
C	CHEMISTRY	179187610	94005041	0	273192651	51779236	35620759	0	87399995	185792656	127408374
D	EARTH SCIENCE	99850707	50034173	0	149884880	17187775	22322316	0	39510091	110374789	82662932

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SEPARATE SHEET FOR SCHEDULE - 7 (contd..) (Forming part of the Balance Sheet as at 31 March, 2014)

(Amount in ₹)

DESCRIPTION		GROSS BLOCK				DEPRECIATION				NET BLOCK	
		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 year	On Deductions during the year	Total up to the year- end	As at the Current year-end	As at the Previous year - end
E	MATHEMATICS	207948	3015500	0	3223448	87204	442417	0	529621	2693827	120744
F	PHYSICS	227139786	65672081	0	292811867	78006404	43274892	0	121281296	171530571	149133382
G	SINGLE MOLECULE MICROSCOPY	29704222	2543437	0	32247659	8208564	4837149	0	13045713	19201946	21495658
	Sub Total	843552903	246693128	0	1090246031	359455499	156316978	0	515772477	574473554	484097404
V	FURNITURE, FIXTURES										
A	FURNITURE, FIXTURES	43181286	0	0	43181286	21527479	4318129	0	25845608	17335678	21653807
B	GUEST HOUSE	938550	0	0	938550	164240	93855	0	258095	680455	774310
C	HOSTEL	4142464	9012035	0	13154499	883030	1311323	0	2194353	10960146	3259434
D	LABORATORY	9681628	8633390	0	18315018	1426146	1651273	0	3077419	15237599	8255482
E	LIBRARY	85548	0	0	85548	19109	8555	0	27664	57884	66439
F	MEDICAL UNIT	28575	6500	0	35075	7145	3508	0	10653	24422	21430
G	OFFICE	15518586	5621355	0	21139941	1928857	1917013	0	3845870	17294071	13589729
	Sub Total	73576637	23273280	0	96849917	25956006	9303656	0	35259662	61590255	47620631
X	LIBRARY BOOKS & JOURNALS										
A	LIBRARY BOOKS	197214187	2722593	0	199936780	195171153	2880390	0	198051543	1885237	2043034
B	E-BOOKS	8581502	0	0	8581502	3084363	4723974	0	7808337	773165	5497139
C	JOURNALS	35762136	224730	0	35986866	35630840	184454	0	35815294	171572	131296
D	E-JOURNALS	110769434	12676114	0	123445548	72869905	37371074	0	110240979	13204569	37899529
	Sub Total	352327259	15623437	0	367950696	306756261	45159892	0	351916153	16034543	45570998


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INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA
(Under the Ministry of Human Resource Development, Dept.of Higher Education,Gol)

SEPARATE SHEET FOR SCHEDULE - 7

(Forming part of Balance Sheet as at 31 March 2014)

CAPITAL WORK-IN-PROGRESS FOR CONSTRUCTION

(Amount in ₹)

SNO.	Particulars	CURRENT YEAR (2013-2014)				PREVIOUS YEAR (2012-2013)
		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	720650283	1061889202	34954000	1747585485	720650283
2	Building City Office	0	0	0	0	0
3	Campus Development	0	0	0	0	0
4	Tube Well & W. Supply	54047	0	0	54047	54047
5	For other payment	80972	0	0	80972	80972
Total		720785302	1061889202	34954000	1747720504	720785302

CAPITAL WORK-IN-PROGRESS FOR ARCHITECT FEES

(Amount in ₹)

SNO.	Particulars	CURRENT YEAR (2013-2014)				PREVIOUS YEAR (2012-2013)
		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	Architect Fees	19760720	15153419	1703813	33210326	19760720
2	Architect TA/DA	138600	208632	0	347232	138600
Total		19899320	15362051	1703813	33557558	19899320


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(Under the Ministry of Human Resource Development, Dept.of Higher Education,Gol)

SEPARATE SHEET FOR SCHEDULE - 7 (contd...)

(Forming part of Balance Sheet as at 31 March 2014)

CAPITAL WORK-IN-PROGRESS FOR EQUIPMENT

(Amount in ₹)

SNO.	Particulars	CURRENT YEAR (2013-2014)				PREVIOUS YEAR (2012-2013)
		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	0	0	0	0
2	Chemistry Lab.	0	0	0	0	0
3	Earth Science Lab.	0	0	0	0	0
4	Physics Lab.	326170	0	326170	0	326170
Total		326170	0	326170	0	326170

LAND

(Amount in ₹)

SNO.	Particulars	CURRENT YEAR (2013-2014)				PREVIOUS YEAR (2012-2013)
		Valuations as at beginning of the year	Additions during the year	Deductions during the year	Net total	As at the previous year-end
1	At Haringhata, Mohanpur	1	0	0	1	1
2	At City Centre, Salt Lake	60000	0	0	60000	60000
Total		60001	0	0	60001	60001


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INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA
(Under the Ministry of Human Resource Development, Dept.of Higher Education,Gol)

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014

SCHEDULE –8 : INVESTMENTS

INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

(Amount in ₹)

Sl. No.	Particulars	Current Year (2013-14)		Previous Year (2012-13)	
1.	In Central Government Securities		0		0
2.	In State Government Securities		0		0
3.	Other approved Securities		0		0
4.	Shares		0		0
5.	Debentures and Bonds		0		0
6.	Others (to be specified)				
	i. Fixed Deposit (IISER-K, Corpus Fund)		60393825		10237170
	ii. Fixed Deposit (IISER-K, Project Fund)		0		10402867
	TOTAL		60393825		20640037

INVESTMENTS OTHERS

(Amount in ₹)

Sl. No.	Particulars	Current Year (2013-14)		Previous Year (2012-13)	
1.	In Central Government Securities		0		0
2.	In State Government Securities		0		0
3.	Other approved Securities		0		0
4.	Shares		0		0
5.	Debentures and Bonds		0		0
6.	Others (to be specified)		0		0
	TOTAL		0		0


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
INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA
(Under the Ministry of Human Resource Development, Dept.of Higher Education,Gol)
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014

SCHEDULE – 9 : CURRENT ASSETS

(Amount in ₹)

Sl. No.	Particulars	Current Year (2013-2014)		Previous Year (2012-2013)	
1.	Stock:		0		0
	a) Stores and Spares				
	b) Loose Tools				
	c) Publications				
2.	Sundry Debtors:				
	a) Debts Outstanding for a period exceeding six months				
	b) Others				
	i) Earnest Money	0	10000	0	10000
3.	a) Cash balances in hand (including cheques/ drafts and imprest)	25449		100766	
	b) Cash balances in hand (including cheques/ drafts and imprest)-Project	511		6318	
	c) Cash balances in hand (including cheques/ drafts and imprest)-IISER-KCorpus	1091	27051	1091	108175
4.	Bank Balances (to be further classified as pertaining to earmarked fund or otherwise)				
	a) With Scheduled Banks:				
	In Current Accounts				
	In term deposit Accounts				
	In Savings Accounts				
	On Current Accounts SBI , Kalyani	0		56453	
	On Deposit Accounts (includes margin money)	30693948		172653400	
	On Savings Accounts:				
	Indian Overseas Bank, 11530	72338708		53946594	
	Indian Overseas Bank, 13928	10578088		6556670	
	Indian Overseas Bank, 325001000000001	274612805		0	
	Indian Overseas Bank, 325001000000002	2607304		0	
	Indian Overseas Bank, 325001000000003	7151391		0	
	SBI, IDD College				
	IISER-K Corpus Fund	12208469		7992988	
	Project A/c	5494339		15120314	
	General A/c	4670322		26617883	
	Canara Bank	8644106	428999480	5791856	288736158
	b) With non-Scheduled Banks :				
	In Current Accounts				
	In term deposit Accounts				
	In Savings Accounts				
5.	Post Office- Savings Accounts		0		0
	TOTAL		429036531		288854333


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INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA
(Under the Ministry of Human Resource Development, Dept.of Higher Education,Gol)

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014

SCHEDULE – 10 : LOANS, ADVANCES & DEPOSITS

(Amount in ₹)

Sl. No.	Particulars	Current Year (2013-2014)		Previous Year (2012-2013)	
1.	Advances to employees: (Non-interest bearing)				
	a) Salary	0		0	
	b) Festival	22500		11250	
	c) LTC	50300		125310	
	d) Medical Advance	0		0	
	e) Other (to be specified)				
	i) Advance Staff	256603		90000	
	ii) Advance Staff (PDAP)	25000		0	
	iii) Advance TA	9566	363969	64125	290685
	Project Fund				
	i) Advance Staff		190000		582889
	CESSI				
	i) Advance TA		20043		0
2.	Long Term Advances to employees: (Interest bearing)				
	a) Vehicle loan	155000		0	
	b) Home loan	380586		0	
	c) Others (to be specified)				
	i) Computer Advance	73240	608826	0	0
3.	Advances and other amounts recoverable in cash or in kind or for value to be received:				
	a) On Capital Account				
	i) Current Year	845330569		931700000	
	ii) Previous Year	0		24287806	
	b) to suppliers	8377929		3927344	
	c) Others				
	i) Advance to Student	275000		90217	
	ii) Advance Library E-Journal	32480291		0	
	iii) Capital Advance	149879		835499	
	iv) West Bengal Entry tax	19322		0	
	v) LC Opening Chgs	59783		0	
	vi) Other Entities engaged in activities/ objectives similar to that of the Entity	100000	886792773	300000	961140866
4.	Prepaid Expenses				
	a) Insurance		0		0
	b) Other expenses		669548		823790
5.	Deposits				
	a) Others (to be specified)				
	i) Security Deposit Paid		21181310		20707195
	Project Fund				
	i) Security Deposit Paid		0		10000


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INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA
(Under the Ministry of Human Resource Development, Dept.of Higher Education,Gol)
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2014

SCHEDULE – 10 : LOANS, ADVANCES & DEPOSITS (contd..)

(Amount in ₹)

Sl. No.	Particulars	Current Year (2013-2014)		Previous Year (2012-2013)	
6.	Income Accrued:				
	a) On Investments from Earmarked/ Endowment Funds		0		0
	b) On Investments-Others		0		0
	c) On Loans and Advances		0		0
	d) Others (includes income due unrealized Rs.....)				
	i) Interest Accrued on Liquid Deposit		3147913		0
	Project Fund				
	i) Interest Accrued on Liquid Deposit	400118		0	
	ii) Interest Accrued on Term Deposit	0	400118	164166	164166
	IISER-K Corpus Fund				
	i) Interest Accrued on Term Deposit		218783		66084
	CESSI				
	i) Interest Accrued on Liquid Deposit		211237		0
7.	Other receivable				
	a) Debit balances in Sponsored Projects				
	b) Debit balances in Fellowship & Scholarship				
	c) Grants Recoverable	0		191100575	
	d) Other receivables				
	i) Hostel Room Chgs Receivable	5600			
	ii) Mess Chgs	6581			
	iii) Interest Receivable	0		91766	
	iv) GSLI Receivable	0		2500	
	iv) Guest House Chgs Receivable	0		6400	
	v) Library Journal Receivable	0		53840	
	vi) Transport Chgs Receivable	0		2900	
	vii) IISER-K Project Fund	8846312		4913727	
	viii) CESSI	111969	8970462	0	196171708
8.	Claims Receivable				
	Project Fund				
	i) IISER-K Corpus Fund		892737		0
	IISER-K Corpus Fund				
	i) IISER-K General Fund	51845503		55721108	
	ii) THE BUD	0	51845503	39297	55760405
	TOTAL		975513222		1235717788


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

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INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA
(Under the Ministry of Human Resource Development, Dept.of Higher Education,Gol)
SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2014
SCHEDULE – 11 : ACADEMIC RECEIPTS

(Amount in ₹)

Sl. No.	Particulars	Current Year (2013-2014)		Previous Year (2012-2013)	
	FEE FROM STUDENTS				
	Academic				13174175
1.	Tuition fee	8418511			
2.	Admission fee/Student Registration	284500			
3.	Enrolment Fee	0			
4.	Library Admission fee/Library Usage	450000			
5.	Laboratory fee	0			
6.	Art & Craft fee	0			
7.	Registration fee/Semester Registration	219000			
8.	Syllabus fee/Courses of Study	43500			
9.	Lab & Computer Facilities	900750	10316261		
	Total (A)		10316261		13174175
	Examinations				
1.	Admission test fee				
2.	Annual Examination fee & Grade Card	655750			
3.	Mark sheet, certificate fee	21750	677500		
	Total (B)		677500		0
	Other fees				
1.	Identity card fee				
2.	Fine/Miscellaneous fee/Alumuni Fee	118250			
3.	Medical fee	47400			
4.	Transportation fee	0			
5.	Hostel fee/Hostel Admission Fees	94250			
6.	Compulsory Medical Coverage Fees	968969			
7.	Convocation cum Degree Fee	188500			
8.	Electricity & Water Chgs	679750			
9.	Gymkhana Sports	79350			
10.	Hostel Seat Rent	2205150			
11.	Processing Fees	59500			
12.	Student Amenities	790250			
13.	Student Late Registration Fee	26000			
14.	Student Welfare Fund	108750	5366119		
	Total (C)		5366119		0
	Sale of publications				
1.	Sale of syllabus and Question Paper, etc.	0			
2.	Sale of prospectus including admission forms (Counselling Application Form)	376800	376800		269000
	Total (D)		376800		269000
	GRAND TOTAL (A+B+C+D)		16736680		13443175


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INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA
(Under the Ministry of Human Resource Development, Dept.of Higher Education,Gol)

SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2014

SCHEDULE – 12 : GRANTS & DONATIONS (Irrevocable Grants & Subsidies Received)

(Amount in ₹)

Sl. No.	Particulars	Current Year (2013-2014)	Previous Year (2012-2013)
1)	Central Government, MHRD		
	a) Grant for Scheduled Caste	48775000	40962458
	b) Grant for Scheduled Tribes	24388000	20481229
	c) Grant for General	252170000	211639369
2)	State Government(s)	0	0
3)	Government Agencies	0	0
4)	Institutions/Welfare Bodies	0	0
5)	International Organisations	0	0
6)	Others (Specify)	0	0
	TOTAL	325333000	273083056

SCHEDULE – 13 : INCOME FROM INVESTMENTS

(Amount in ₹)

Sl. No.	Particulars	Current Year (2013-2014)	Previous Year (2012-2013)
1)	Investment from Earmarked/Endowment Fund	0	0
	Interest		
	a) On Govt. Securities	0	0
	b) Other Bonds/Debentures	0	0
2)	Income received		
	a) Each Fund separately	0	0
3)	Income accrued		
	a) Each Fund separately	0	0
4)	Others (Specify)	0	0
	TOTAL	0	0
TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS			


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SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2014

SCHEDULE – 14 : OTHER INCOME

(Amount in ₹)

Sl. No.	Particulars	Current Year (2013-2014)	Previous Year (2012-2013)
A.	Income from Land & Building		
	1. Hostel Room Rent	99834	0
	2. License fee	0	0
	3. Hire Charges of Auditorium/Play ground/ Convention Centre, etc	0	0
	4. Electricity & water charges	240502	214750
	5. Guest House Chgs Recovery	549600	379250
	Total	889936	594000
B.	Sale of Institute's publications		
C.	Income from holding events		
	1. Gross Receipts from annual function/ sports carnival Less: Direct expenditure incurred on the annual function/ sports carnival	0	0
	2. Gross Receipts from fetes Less: Direct expenditure incurred on the fetes	0	0
	3. Gross Receipts for educational tours Less: Direct expenditure incurred on the tours	0	0
	4. Others (to be specified and separately disclosed)	0	0
	Total	0	0
D.	Interest on Term Deposits:		
	a) With Scheduled Banks		
	<i>Interest on Term Deposit</i>	9910328	21482859
	<i>Interest on Liqui Deposit</i>	9454850	0
	<i>Interest on Margin Money</i>	8609125	3106121
	b) With Non-Scheduled Banks	0	0
	c) With Institutions	0	0
	d) Others	0	0
	Total	27974303	24588980


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INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA
(Under the Ministry of Human Resource Development, Dept.of Higher Education,Gol)
SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2014
SCHEDULE – 14 : OTHER INCOME (contd....)

(Amount in ₹)

Sl. No.	Particulars	Current Year (2013-2014)	Previous Year (2012-2013)
E.	Interest on Savings Accounts:		
	a) With Scheduled Banks	4177900	9683863
	b) With Non-Scheduled Banks	0	0
	c) With Institutions	0	0
	d) Others	0	0
	Total	4177900	9683863
F.	Interest On Loans:		
	a) Employees/Staff	0	0
	b) Others	0	0
	Total	0	0
G.	Interest on Debtors and Other Receivables		
H.	Others		
	1. Income from consultancy	0	0
	2. RTI fees	140	180
	3. Income from Royalty	0	0
	4. Sale of application form/ recruitment receipts	12300	345600
	5. Misc. receipts (Sale of tender form, waste paper, etc.)	118900	104000
	6. Profit on Sale/disposal of Assets:		
	a) Owned assets	0	0
	b) Assets acquired out of grants, or received free of cost	0	0
	7. CMS Recovery	616341	644359
	8. Health Care Expenses Recovery	1850066	31506
	9. Institute Overhead Charges	1159954	3168706
	10. Library Late Fine	65076	79598
	11. Other Deduction	207837	0
	12. Fellowship HRA recovered from fellows of Project/CESSE	162929	0
	13. Transcript, Migration, Photocopy etc.	82602	56516
	14. Transport Recovery	767017	432824
	15. Fine/Penalty	6665	15000
	16. Receipt of Thesis Submission Fees	0	86000
	Total	5049827	4964289
	GRAND TOTAL (A+B+C+D+E+F+G+H)	38091966	39831132


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INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA
(Under the Ministry of Human Resource Development, Dept.of Higher Education,Gol)

SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2014
SCHEDULE – 15 : STAFF PAYMENTS & BENEFITS

(Amount in ₹)

Sl. No.	Particulars	Current Year (2013-2014)	Previous Year (2012-2013)
a)	Salaries and Wages		
	i. Salary to Faculty	107696081	94099943
	ii. Salary to Faculty Consolidated	1390323	3359274
	iii. Salary to Non-Faculty	31156599	20927954
	iv. Salary to Non-Faculty Consolidated	7915877	2434845
	v. Arrear DA/TA to Faculty	1654770	1615355
	vi. Arrear DA/TA to Non-Faculty	478856	296251
	vii. Arrear Salary to Faculty	95685	455557
	viii. Arrear Salary to Non-Faculty	50043	0
	ix. Arrear Salary to Faculty Consolidated	50000	0
	x. Arrear Salary to Non-Faculty Consolidated	1410	0
b)	Allowances and Bonus	74956	79442
c)	Contribution to Provident Fund & Leave Salary	0	26736
d)	Contribution to Other Fund (Pension Cont on lien.)	225118	0
e)	Staff Welfare Expenses	12500	34137
f)	Retirement and Terminal Benefits	570078	0
g)	LTC facility	3292521	1571577
h)	Medical facility	2876265	1594023
i)	Children Education Allowance	571927	550113
j)	Honorarium	1500	86000
k)	TA/DA (Travelling & Conveyance) expenses	923673	291263
l)	Others (specify)		
	i. Professional Delopment Allowance	5835945	6132870
	ii. Encashment of Earned Leave	314653	347731
	TOTAL	165188780	133903071


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
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
SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2014

SCHEDULE – 16 : ACADEMIC EXPENSES

(Amount in ₹)

Sl. No.	Particulars	Current Year (2013-2014)	Previous Year (2012-2013)
a)	Laboratory expenses, Academic Research Exps	18255427	17258900
b)	Field work/Participation	1307961	532471
c)	Seminar/Workshop	2950786	318672
d)	Payment to visiting faculty	174000	0
e)	Examination	0	0
f)	Student Welfare expenses	0	0
g)	Admission expenses	193709	213075
h)	Convocation expenses	2852470	0
i)	Publications	468523	0
j)	Stipend/means-cum-merit scholarship (Scholarship/ Fellowship & Contingency)	22974733	25361235
k)	Subscription Expenses	22500	0
l)	Others (specify)		
	i. Academic Related Printing	29813	556510
	ii. Honorarium to Examiner/Ext. Expert	178673	162440
	iii. Institute Guests	257847	22500
	iv. Library General Expenses	49751	103255
	v. Research and Drill Core Exps	1499836	0
	vi. Research Related Exps Gas Cylinders	3617193	1782932
	vii. Students Travelling	646969	0
	viii. Subsistence Allowance	813083	0
	ix. Computer Consumables	1117337	244022
	x. Research related Travel Exps	180146	0
	xi. Stationery & Contingency	533375	317180
	xii. Invited Speakers Guets/Honorarium	453569	91104
	xiii. Student Activities	1167586	1213609
	xiv. Thesis Submission	118536	0
	xv. Departmental Day	734078	1528534
	xvi. Investigation/Sampling etc.	16727	0
	xvii. Summer Trainee Stipend	302375	253500
	xviii. Student Mediclaim Insurance	0	526235
	TOTAL	60917003	50486174


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SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2014

SCHEDULE – 17 : ADMINISTRATIVE AND GENERAL EXPENSES

(Amount in ₹)

Sl. No.	Particulars	Current Year (2013-2014)	Previous Year (2012-2013)
a)	Electricity and power	30502670	18897034
b)	Water charges	0	0
c)	Insurance	0	0
d)	Rent, Rates and Taxes (including property tax)	109261	114041
e)	Postage & telegram	134294	181228
f)	Telephone and Internet Charges	2096944	2140492
g)	Printing and Stationary	1114068	702048
h)	Traveling and Conveyance Expenses	135361	1032076
i)	Expenses on Seminar/Workshops	0	0
j)	Hospitality & Refreshment	87398	141460
k)	Auditors Remuneration	785924	574212
l)	Professional Charges & Legal Exps	173780	510062
m)	Advertisement and Publicity	2608547	2805660
n)	Magazines & Journals	0	0
o)	Others (specify)		
	i. Outsourced Services	31117203	31387060
	ii. Prior Period Items	8282304	9124810
	iii. Computer Consumables	1075115	707275
	iv. Consultancy Fees	386417	500000
	v. General Office Expenses	680970	418515
	vi. Meeting Expenses	741100	1106345
	vii. Recruitment Expenses	416470	476336
	viii. TB Stamp	2654	5159
	ix. Contribution to IISER-K Creche-CU	290390	200000
	TOTAL	80740870	71023813


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SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2014

SCHEDULE – 18 : TRANSPORTATION EXPENSES

(Amount in ₹)

Sl. No.	Particulars	Current Year (2013-2014)	Previous Year (2012-2013)
1.	Vehicles (owned by educational institution)		
a)	Running expenses	0	0
b)	Repairs & maintenance/POL	1862373	821793
c)	Insurance expenses	0	0
2.	Vehicles taken on rent/lease		
a)	Rent/lease expenses	3022283	2517260
	TOTAL	4884656	3339053

SCHEDULE – 19 : REPAIRS & MAINTENANCES

(Amount in ₹)

Sl. No.	Particulars	Current Year (2013-2014)	Previous Year (2012-2013)
a)	Building	4352150	6879260
b)	Furniture & Fixture	914135	740014
c)	Plant & Machinery	0	0
d)	Office & Lab Equipments and Computer	6175396	2381286
e)	Cleaning material & services	2333723	1004166
f)	Others (specify)		
i)	Hostel Maintenance	1332225	473795
ii)	Miscellaneous Maintenance	1032299	31926
iii)	Electrical Maintenance	4562142	1371788
iv)	Generator/POL Maintenance	1323686	1054666
v)	Guest House Maintenance	708833	206822
vi)	EPABX Maintenance	110194	169260
	TOTAL	22844783	14312983


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SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED ON 31ST MARCH, 2014

SCHEDULE – 20 : FINANCE COSTS

(Amount in ₹)

Sl. No.	Particulars	Current Year (2013-2014)	Previous Year (2012-2013)
a)	Interest on fixed loans	0	0
b)	Interest on other loans	0	0
c)	Bank charges	17355	17962
d)	Others (specify)	0	0
	TOTAL	17355	17962

SCHEDULE – 21 : OTHER EXPENSES

(Amount in ₹)

Sl. No.	Particulars	Current Year (2013-2014)	Previous Year (2012-2013)
a)	Provision for Bad and Doubtful Debts/Advances	0	0
b)	Irrecoverable Balances Written-off	0	0
c)	Others (specify)	0	0
	TOTAL	0	0



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INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA
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SCHEDULE – 22 : NOTES TO ACCOUNT

I. Significant Accounting Policies :

1. The financial statements are prepared on the basis of accrual method of accounting. These accounts have been prepared on the basis of going concern, with revenue recognized and the expenses accounted on their accrual, in accordance with the applicable Accounting Standards.
2. Government grants sanctioned but not received during this year are accounted on accrual basis.
3. The claims received from extra mural funding agencies are accounted on cash basis.
4. Transactions denominated in foreign currency are accounted at the exchange rate prevailing on the date of transaction.
5. All investments are made individually and interest is provided on accrual basis.
6. 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.
7. The provision for Leave Encashment has not been accounted for in the books of accounts.
8. The depreciation has been charged on written down method as per rates specified in the Income Tax Rules 1962. Depreciation on assets acquired less than 180 days has been charged @ 50% of applicable rates. Assets which are fully depreciated have been retained at Re. 1/-.

The rates of depreciation are as follows :

SI No.	Name of Asset	% of Depreciation
1.	Building	10 (however 5% in case of buildings used for residential purposes)
2.	Road	10
3.	Plant, Machinery & Equipment	15
4.	Vehicle	15
5.	Furniture & Fixture	10
6.	Office Equipment	20
7.	Computer/Peripherals	60
8.	Electric Installations	80
9.	Library Books & Journals	60
10.	Networking System	60
11.	Tube Well & Water Supply	10
12.	Intangible Assets	25


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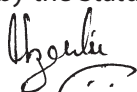

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INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA
(Under the Ministry of Human Resource Development, Dept.of Higher Education,Gol)

SCHEDULE – 22 : NOTES TO ACCOUNT (contd...)

II. Notes to Account:

1. The current assets, loans and advances have a value on realization basis.
2. 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.
3. Exemption/concession of Excise Duty, Custom Duty and Sales Tax are available to the Insitute having scientific /research activity.
4. Grants sanctioned and received during the year is ₹ 1,52,00,00,000/- (Rupees One hundred fifty two crore only), Out of the total received grant, Capital grant is ₹ 1,19,46,67,000/- (Rupees One hundred nineteen crore forty six lakh sixty seven thousand only) and Revenue grant is ₹ 32,53,33,000/- (Rupees Thirty two crore fifty three lakh thirty three thousand only). The Internal Receipts of the Institute during the year is ₹ 5,48,28,646/- which has been transferred to the IISER-K Corpus Fund.
5. 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 31.03.2014 and Balance Sheet as on that date and attached to the Annual Accounts of the Institute.
8. Assets created/acquired out of Designated & Earmarked Funds are shown in the respective Fund Account as well as in the below the line of Fixed Assets Schedule along with the depreciation.
9. Assets created/acquired out of closed Sponsored Projects/Schemes have been transferred to Institute Accounts and shown under the Fixed Assets Schedule.
10. During the year 2013-2014, eleven projects/schemes have been closed; the details are given in Schedule-6A forming part of the Balance Sheet.
11. The closing balance of Letter of Credit as on 31st March, 2014 is ₹ 3,06,93,948/- (Rupees Three crore six lakh ninety three thousand nine hundred and forty eight only). Amount released to CPWD towards deposit work for construction of the Main Campus of IISER-K during the year as Capital Advance is ₹ 95,06,26,000/-.
12. The Research & Development Fund has been created and incorporated under Designated/ Earmarked Fund (Schedule-3).
13. The total liability on leave encashment as on 31.03.2014 is ₹ 2,02,99,661/-.
14. Prior period adjustment of ₹ 2,42,87,806/- has been made under Schedule 1 & 2 as pointed out by the Statutory Audit for the year 2012-2013.



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INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA
(Under the Ministry of Human Resource Development, Dept.of Higher Education,Gol)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2014

Sl. No.	R E C E I P T S	Current Year (2013-2014)	Previous Year (2012-2013)	Sl. No.	P A Y M E N T S	Current Year (2013-2014)	Previous Year (2012-2013)
I.	OPENING BALANCES			I.	EXPENSES :		
a)	In Current Accounts :				Academic	63140887	46912409
	SBI Kalyani	56453	57003		Administrative	75271463	67420434
b)	In Savings Accounts :				Finance Costs	13152	12998
	SBI IDD College - General	26617883	47459198		Maintenance	17705978	10643132
	Canara Bank -Project Fund	5791856	104581320		Staff Payment & Benefits	148484382	127290550
	SBI IDD College - IISER-K Corpus Fund	7992988	874393		Transportation	4366994	734546
	SBI IDD College - Project Fund	15120314	14837192	II.	EXPENDITURE ON FIXED ASSETS & CAPITAL W-I-P PROGRESS		
c)	In Savings Account (IOB, Salt Lake)			a)	Fixed Assets		
	Account Number : 11530	53946594	198878128		Buildings	1772287	10681113
	Account Number : 13928	6556670	7208511		Computer/ Pheripherals	12728364	6776545
d)	Cash in hand-General Fund	80766	1065		Electrical Installation	1141086	3127085
e)	Cash in hand- Project Fund	6318	8681		Furniture & Fixture	23312280	7233481
f)	Cash in hand- IISER-K Corpus Fund	1091	0		Intangible Assets	2478646	0
II.	GRANTS RECEIVED				Library Books & Journal	46277922	57096705
a)	Grant for Capital Assets:				Office Equipment	9690304	1198690
	Grant for Scheduled Caste	179200000	103500000		Plant Machinery & Equipment	244361624	202760680
	Grant for Scheduled Tribes	89600000	51750000		Networking Systems	428385	221972
	Grant for creation of Capital Assets	925867000	534750000		Tube Well & Water Supply	0	0

R.N. Mukherjee
(R. N. Mukherjee)
Director


Joydeep Sil
(Joydeep Sil)
Registrar


Prakash Hazarika
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INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA
(Under the Ministry of Human Resource Development, Dept.of Higher Education,Gol)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2014 (contd....)

Sl. No.	R E C E I P T S	Current Year (2013-2014)	Previous Year (2012-2013)	Sl. No.	P A Y M E N T S	Current Year (2013-2014)	Previous Year (2012-2013)
	b) Grant for General:				b) Fixed Assets created out of Sponsored Project		
	Grant for Scheduled Caste	48775000	33750000		Lab Equipment	0	0
	Grant for Scheduled Tribes	24388000	16875000		Computer/Peripherals	0	0
	Grant in aid General	252170000	174375000		c) Capital W-I-P Progress		
	Grant-in-aid Received on a/c of previous year	191100575	0		Capital WIP-Architect Fees etc.	13774060	50422
	INCOME ON INVESTMENTS FROM				Capital WIP-Construction	605965	5965190
	a) Interest Accrued				Capital WIP-Equipment	0	0
	Interest Accrued - IISER-K Corpus Fund	37371	50702	III.	INVESTMENT MADE		
	Interest Accrued - General Fund	0	2576709		a) General Fund	540000000	700000000
	b) Interest				b) Project Fund	0	60000000
	Interest on FD - General Fund	9050388	11842591	IV.	c) IISER-K Corpus Fund	50000000	3000000
	Interest on Liquid Deposit - General Fund	17715	0		LOANS, ADVANCES & DEPOSITS (ASSETS)		
	Interest on Liquid Deposit - CESSI	508	0		a) Advance Paid to Employees (Non-Interest) :		
	Interest on FD - Project	174504	547288		Advance LTC	2322290	1237176
	Interest on FD - IISER-K Corpus Fund	365775	471628		Advance Staff	3290767	3185022
	Interest Receivable -Project Fund	91766	0		Advance Staff (PDAP)	50000	0
	Interest Receivable	0	148438		Advance TA	2057986	460251
	TDS on Interest	0	167448		Festival Advance	45000	22500


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(Joydeep Sil)
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(R. N. Mukherjee)
Director

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA
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RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2014 (contd...)

Sl. No.	R E C E I P T S	Current Year (2013-2014)	Previous Year (2012-2013)	Sl. No.	P A Y M E N T S	Current Year (2013-2014)	Previous Year (2012-2013)
IV.	c) Encashment of Term Deposit (FD)						
	General Fund	540000000	879469888		b) Advance to Others :		
	Project Fund	11252469	40809676		Other Entities engaged in activities/ objectives similar to that of the Entity	100000	0
	IISER-K Corpus Fund	128922	0		Advance to Supplier	15711570	3419708
					Advance to student	414022	90217
V.	IV. INTEREST RECEIVED				Capital Advance	309879	835499
	a) Savings Bank Interest	9323746	7070275		Entry Tax	2170274	0
	b) Margin Money Interest	8609125	3106121		c) Long Term Advance to Employees (Int. bearing) :		
	c) Saving Bank - IISER-K Corpus Fund - Interest	464204	47369		Computer Advance	79900	0
	d) Saving Bank - CESSI - Interest	9531	0		House Building Advance	405960	0
V.	e) Saving Bank - Project Fund - Interest	861135	2613588		Motor Car Advance	180000	0
	ACADEMIC RECEIPTS				d) Deposit Made :		
	a) Fee from Students				CPWD	655626000	651700000
	Academic	19076906			Letter of Credit	59646948	319582712
	Examination	0	14420425		Security Deposit Paid	527240	1687443
V.	Other Fees	70100			e) Prepaid Expenses	656466	808712
	Sale of Publications	376800	269500		OTHER PAYMENTS		
	b) Other Income				a) Others :		
	Income from Land & Building	761564	532968		CESSI	11231099	0
	Others receipts (CMS, Library late Fine,				IISER-K Corpus Fund	65721108	101065
					IISER-K Project Fund	130128185	123451369

R.N. Mukherjee
(R. N. Mukherjee)
Director


Joydeep Sil
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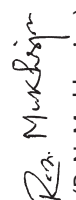
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RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2014 (contd...)

Sl. No.	R E C E I P T S	Current Year (2013-2014)	Previous Year (2012-2013)	Sl. No.	P A Y M E N T S	Current Year (2013-2014)	Previous Year (2012-2013)
	Institute Overhead Chgs, Transport Recovery etc.) Festival Advance Recovery	1490346 29250	1535727 22125		LC Opening Chgs Outstanding Liability for Capital Exps Outstanding Liability for Revenue Exps	112443 7764458 18339103	275045 4819209 19217153
VI.	ANY OTHER INCOME				Outstanding Liability for Project from General Fund	1000690	879253
	a) Statutory Liabilities Recovered/Received :				Other Expenses (CMS, Library Late Fine, RTI, Tender Application Fees etc.)	5925	410
	Employees Contribution to NPS	10326888	9081969		b) Amount Payable :		
	Employees Contribution to NPS(Lien)	29369	25869		CPWD	215000000	0
	Employers Contribution to NPS	10326888	9081969		Balmer & Lawrie	18264	0
	Employers Contribution to NPS (Lien)	29369	25869		c) Fee paid back to Students :		
	GPF Lien	660000	395000		Academic	494450	335500
	Income Tax Staff	15386105	13171695		Other Fees	43000	0
	Professional Tax	319200	321430		d) Refund against Receipts		
	EPF Lien	0	24529		IIT Guwahati	0	7500
	Labour Welfare Tax	0	203557		LIC	0	1375
	b) Student Caution Money Received :				Imprest Money	95000	85000
	Hostel Caution Money	6000	0		GSLI	710766	432053
	Institutes/Laboratory Caution Money	3000	0		Earnest Money Received	225000	368406
	Library Caution Money	3000	0		Security Deposit Received	1883604	5935682
					Remittance-CSIR	0	15168


(Prakash Hazarika)
Dy. Registrar (F&A)


(Joydeep Sil)
Registrar


(R. N. Mukherjee)
Director

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA
(Under the Ministry of Human Resource Development, Dept.of Higher Education,Gol)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2014 (contd...)

Sl. No.	R E C E I P T S	Current Year (2013-2014)	Previous Year (2012-2013)	Sl. No.	P A Y M E N T S	Current Year (2013-2014)	Previous Year (2012-2013)
	c) Transferable Receipts :						
	C.N.R. Rao Education Foundation Prize	15000	25000		Library Journal Receivable	0	53840
	DES : sponsorship Fees	98000	0		C.N.R. Rao Education Foundation Prize	20000	20000
	HBL : Prof. R.N. Mukherjee	55000	65000		DES : Sponsorship Fees	18315	0
	Leave Salary Cont. received on Lien	510366	188764		HBL:Prof. R.N. Mukherjee	60000	65000
	GSLI	649785	378628		Leave Salary Contribution Received on Lien	411366	41376
	GSLI Payable	4500	0		NPS	48758	5232
	NPS	73267	8250		PMNRF	163078	0
	Other Deduction	11159	0		Prize Money for Robotic Competition	5000	0
	PMNRF	163914	0	e)	PRMS	1800	1950
	Prize Money for Robotic Competition	5000	0		Mess Chgs	4623019	0
	PRMS	1650	1950		Statutory Liabilities Paid :		
	Earnest Money Received	310105	718682		Employees Contribution to NPS	11141523	9427660
	Security deposit Received	72531	2889		Employees Contribution to NPS(Lien)	29369	26165
	Mess Chgs	450275	0		Employers Contribution to NPS	11141523	9072174
	Amount Payable to Balmer Lawrie	0	18264		Employers Contribution to NPS(Lien)	29369	26165
	CESSI	14216170	0		GPF Lien	720000	395000
	IISER-K Corpus Fund	10000000	0		Income Tax Staff	16432483	13161917
	IISER-K Project Fund	142119250	168034955		Labour Welfare Tax	71028	1039342
					Professional Tax	347310	321670
					STDS	243478	634024
					Income Tax Contractor	3067956	1510224
					EPF (Employee Contribution)	0	24529

R.N. Mukherjee
(R. N. Mukherjee)
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(Joydeep Sil)
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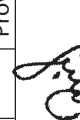
Prakash Hazarika
(Prakash Hazarika)
Dy. Registrar (F&A)

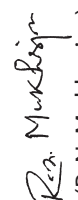
INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA
(Under the Ministry of Human Resource Development, Dept.of Higher Education,Gol)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2014 (contd...)

Sl. No.	R E C E I P T S	Current Year (2013-2014)	Previous Year (2012-2013)	Sl. No.	P A Y M E N T S	Current Year (2013-2014)	Previous Year (2012-2013)
	Imprest Money Received	90000	85000		f) Student Caution Money Paid :		
	Remittance-CSIR	0	22104		Hostel Caution Money	55000	104000
	GSLI Receivable	2500	0		Institutes/Laboratory Caution Money	227500	103000
	Guest House Chgs Receivable	6400	0		Library Caution Money	34500	52000
	Library Journal Receivable	53840	0	VI.	DESIGNATED/EARMARKED PAYMENTS		
	Transport Chgs. Receivable	2900	0		PDAP	718022	245079
	IIT Guhawati	0	7500	VIII.	PROJECT FUND - PAYMENTS :		
	LIC	0	1375		Payment on account of External Project / Scheme from Project Fund & General Fund		
	d) Adjustment/Refund :						
	Advance LTC	1477850	1111866		CESSI	103177709	79833095
	Advance to Staff	2801584	2272046		Outstanding Liabilities for Project Scheme	1595069	0
	Advance TA/DA	1322205	262813		Income Tax Contractor	4457900	5059612
	Advance to Supplier	7254984	93000		Income Tax	1972	0
	Advance to Student	229239	0		Bank Chgs	4209	5030
	Capital Advance	995499	0		Income Tax Staff	2500	0
	Entry Tax	2145078	26110		Income Tax (Consultancy Project)	51067	0
	Computer Advances	4440	0		Professional Tax	12380	0
	House Building Advances	16916	0		Advance to Staff	3031084	2446041
	Motor Car Advance	20000	0		Advance TA	163984	0
	Security Deposit Paid	51690	0		Imprest	295000	180000
					IISER-K General Fund	53185602	104400320
					Provision for Audit Fees	0	2758


(Prakash Hazarika)
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Director

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA
(Under the Ministry of Human Resource Development, Dept.of Higher Education,Gol)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2014 (contd...)

(Amount in ₹)							
Sl. No.	R E C E I P T S	Current Year (2013-2014)	Previous Year (2012-2013)	Sl. No.	P A Y M E N T S	Current Year (2013-2014)	Previous Year (2012-2013)
VII.	RECEIPTS AGAINST CAPITAL ACCOUNT						
	Capital Work-in-progress for Equipment	326170	0		Security Deposit	3066	0
	Margin Money/Letter of Credit	201606400	213768312		Service Tax	243878	0
	LC Opening Chgs	52660	49390		IISERK Corpus Fund	2521196	11758345
	Computer/Pheripherals	31100	0	IX.	Interest on term deposit	0	63576
	Furniture & Fixture	39000	0		IISER-K CORPUS FUND - PAYMENTS		
	Library Books & Journal	116218	0		Outstanding Liabilities for Expenses	0	41615
VIII.	Plant, Machinery & Equipment	399525	0		IISER-K General Fund	10000000	0
	DESIGNATED/EARMARKED RECEIPTS				Mentorship Cost	0	2040719
	NMR SAMPLE	22500	0		IISER-K Project Fund	2541196	0
	PDAP	26698	0		THE BUD	0	100000
IX.	ANY OTHER RECEIPTS			X.	Bank Chgs	0	277
	Academic	748101	389450		CESSI - PAYMENTS		
	Administrative	623415	68920		IISER-K General Fund	4216170	0
	Finance Costs	6	10		Income Tax Contractor	1054	0
X.	Maintenance	194503	0		Advance TA	50078	0
	Staff Payment & Benefits	30552	893618		Consumables	9180	0
	Transportation	34300	0		Contingency	7895	0
	PROJECT FUND - RECEIPTS				Domestic Travel	148276	0
	a) Receipt from Other Funding Agencies on account of External Project / Scheme in Project Fund	54520624	46753336		Manpower	474648	0
					Bank Chgs	150	0
					Colloquim/Public Lectures etc.	43554	0
					Computer/Pheripherals	71483	0

R.N. Mukherjee
(R. N. Mukherjee)
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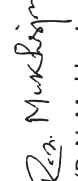
INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA
(Under the Ministry of Human Resource Development, Dept.of Higher Education,Gol)

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2014 (contd...)

Sl. No.	R E C E I P T S	Current Year (2013-2014)	Previous Year (2012-2013)	Sl. No.	P A Y M E N T S	Current Year (2013-2014)	Previous Year (2012-2013)
							(Amount in ₹)
	b) IISER-K General Fund	91454053	73062893	XI.	CLOSING BALANCES		
	c) IISER-K Corpus Fund	2541196	0		a) In Current Accounts :		
	d) Unrecognized Project/Scheme	549187	0		SBI Kalyani	0	56453
	e) Advance to Staff	2933437	1313235		b) In Savings Accounts :		
	f) Advance TA	16017	0		SBI IDD College - General	4670322	26617883
	g) Imprest Money	180000	140000		Canara Bank -Project	8644106	5791856
	h) Bank Chgs	0	56		SBI IDD College - IISER-K Corpus Fund	12208469	7992988
	i) THE BUD	0	76190		SBI IDD College - Project	5494339	15120314
	XI. IISER-K CORPUS FUND - RECEIPTS				c) In Savings Account (IOB, Salt Lake)		
	a) IISER-K General Fund	65721108	100000		Account Number : 11530	72338708	53946594
	b) THE BUD	39297	0		Account Number : 13928	10578088	6556670
	c) IISER-K Project Fund	0	5287715		d) In Savings Account (IOB, Mohanpur)		
	d) Mentorship Cost	0	6344883		Account Number : 3250010000000001	274612805	0
	XII. CESSI - RECEIPTS				Account Number : 3250010000000002	2607304	0
	a) IISER-K General Fund	10500000	0		Account Number : 3250010000000003	7151391	0
	b) Advance TA	70121	0		e) Cash in hand -General	5449	80766
	c) IISER-K Project Fund	1593719	0		f) Cash in hand- Project Fund	511	6318
					g) Cash in hand- IISER-K Corpus Fund	1091	1091
		3086154456	2808512048			3086154456	2808512048


(Prakash Hazarika)
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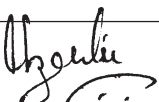
INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA
(Under the Ministry of Human Resource Development, Dept.of Higher Education,Gol)

NEW PENSION SCHEME
BALANCE SHEET AS AT 31st MARCH, 2014

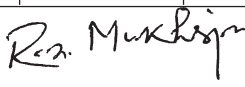
(Amount in ₹)

LIABILITIES	Current Year (2013-2014)		Previous Year (2012-2013)	
Employees Contribution to NPS :				
as per last A/c	27559419		17949101	
Add: for this year	11141523		9610318	
	38700942		27559419	
Less: Adjustment	18277	38682665	0	27559419
Employers Contribution to NPS				
as per last A/c	27559418		17949100	
Add: for this year	11141523		9610318	
	38700941		27559418	
Less: Adjustment	18277	38682664	0	27559418
Employees Contribution to NPS Lien :				
as per last A/c	258441		232276	
Add: for this year	29369		26165	
	287810		258441	
Less: Adjustment	29369	258441	0	258441
Employers Contribution to NPS				
as per last A/c	258441		232276	
Add: for this year	29369		26165	
	287810		258441	
Less: Adjustment	29369	258441	0	258441
Reserve & Surplus	37611		19470	
Add: Income over Expenditure	20273		18141	
	57884		37611	
Less: Adjustment	0	57884	0	37611
TOTAL (A)		77940095		55673330

ASSETS	Current Year (2013-2014)		Previous Year (2012-2013)	
Indian Overseas Bank A/c No: 12329				217756
NSDL (Bank of India - Trustee Bank)		77894438		55420412
Axis Bank A/C No. 913010050376982		17308		
General Fund		28349		35162
TOTAL (B)		77940095		55673330


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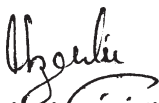
NEW PENSION SCHEME

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH, 2014

(Amount in ₹)

INCOME	Current Year 2013-2014	Previous Year 2012-2013
Interest on Savings Bank	20273	18141
Total (A)	20273	18141

EXPENDITURE	Current Year 2013-2014	Previous Year 2012-2013
Administrative Expenses	0	0
Total (B)	0	0
Excess on income over Expenditure (A-B)	20273	18141


 (Prakash Hazarika)
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INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH KOLKATA
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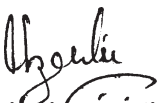
NEW PENSION SCHEME

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31st MARCH, 2014


(Amount in ₹)

Sl. No.	R E C E I P T S	Current Year 2013-2014	Previous Year 2012-2013
I.	Opening Balances with IOB A/c No. 12329	217756	36507
II.	Employees & Employer Contribution	22277814	19252398
III	Encashment of Fixed Deposit	0	0
IV	Interest on Fixed Deposit	0	18141
V	Interest on Savings Account	20273	0
VI	Receipt from IISER,K	48758	8250
VII	Other Receipts	0	0
	TOTAL	22564601	19315296

Sl. No.	P A Y M E N T S	Current Year (2013-2014)	Previous Year (2012-2013)
I	Payments:		
	a) Employees and Employers Cont.	0	0
	b) Administrative Expenses	0	0
II	Fixed Deposit with IOB	0	0
III	Payment to Bank of India (NPS Cont.- Trustee Bank)	22474026	19089290
IV	Payment to IISER,K	73267	8250
V	Closing Balances with IOB A/c No. 12329	0	217756
VI	Closing Balance with Axis Bank A/C No. 913010050376982	17308	0
	TOTAL	22564601	19315296


 (Prakash Hazarika)
 Dy. Registrar (F&A)


 (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 2014**

We have audited the attached Balance Sheet of the Indian Institute of Science Education and Research Kolkata as at 31 March 2014, the Income & Expenditure account and Receipts & 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 :

- i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. The Balance Sheet, 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 Liabilities

1.1.1 Designated/Earmarked Funds (Schedule-3): ₹ 14.77 crore

The above amount had been arrived at after adjusting negative balance of ₹ 3.73 crore towards excess of expenditure incurred over the amount received from the Sponsoring Agencies on Externally funded students' fellowship/stipend.

As the amount was receivable from respective Sponsoring Agencies, the same should have been exhibited as receivable instead of showing it as negative thereby reducing the overall Earmarked fund balance.

This had resulted in understatement of both Designated/Earmarked Funds and Loans, Advances & Deposits by ₹ 3.73 crore.

1.1.2 Current Liabilities and Provisions (Schedule-6) : ₹ 30.32 crore

- (i) The demand for advance of ₹ 20.00 crore towards estimated cost of deposit work had been considered as liability of the Institute with corresponding debit to Loans, Advances & Deposits without any payment there against.

Since the amount demanded was neither towards reimbursement of any expenditure incurred by the contractor nor there was any outflow of fund there against, the accounting of the amount as liability and assets, of the Institute had resulted in overstatement of both Current Liabilities and Provisions and Loans, Advances & Deposits by ₹ 20.00 crore.

- (ii) For opening a Letter of credit (L.C.) on behalf of the projects (Earmarked) amounting to ₹ 88.46 lakh, Loans, Advances and Deposits account was debited and Bank account was credited. A Corresponding liability for the same amount had been created as payable to general fund by debiting expenditure accounts of projects (Earmarked) though there was no expenditure for the projects till dispatch of materials by the foreign supplier. The second entry was not required as opening of L.C. on behalf of the project was only a mode of transfer of fund from Current Assets (Schedule-9) to Loans, Advances & Deposits (Schedule-10).

This had resulted in overstatement of Current Liabilities & Provisions by ₹ 88.46 lakh with corresponding understatement of Earmarked fund balance by the same amount.

1.1.3 New Pension Fund : ₹ 7.79 crore

Accounting of liabilities and assets of New Pension Fund/Scheme, owned by the employees as Institute liabilities and assets had resulted in overstatement of both liabilities and assets by ₹ 7.79 crore.

1.2 Asset

1.2.1 Fixed Assets (Schedule-8) ₹ 270.15 crore

Due to treatment of the expenditure on purchase of Laser Gun valuing ₹ 0.99 lakh as revenue expenditure, the amount of Fixed Assets and General Fund had been understated by ₹ 0.99 lakh.

B. Income and Expenditure Account

2.1 Expenditure

2.1.1 Administrative and General Expenses (Schedule-17): ₹ 8.07 crore

The above amount had been understated by ₹ 14.37 lakh due to non-provision of known liabilities of the year towards maintenance charges, charges for hiring of DG sets and electricity charges.

This had resulted in understatement of Excess of Expenditure over Income of the year to the same extent.

2.1.2 Depreciation: ₹ 25.06 crore

The above amount had been understated by ₹ 24.28 lakh due to short provision of depreciation on certain assets.

This had also resulted in understatement of Excess of Expenditure over Income of the year by similar amount.

2.2 Income

2.2.1 Other Income (Schedule-14) : ₹ 3.81 crore

Interest earned on term deposits amounting to ₹ 15.07 lakh on Liquid deposits on account of project fund had been exhibited as interest income of the Institute instead of shown as income of the Earmarked Fund.

This had resulted in overstatement of Other Income by ₹ 15.07 lakh and understatement of Excess of Expenditure over Income of the year to the same tune.

2.2.2 Depreciation (adjusted) for the year to be adjusted with Capital Fund: ₹ 25.06 crore.

The provisions of Accounting Standard-12 (AS-12) allow withdrawal from Corpus/ Capital fund for credit to Income account, an amount equal to the amount of depreciation provided on assets created out of Government grants.

In violation to the above, the Institute had withdrawn ₹ 25.96 lakh (out of total withdrawal of ₹ 25.06 crore) being the amount of depreciation provided on assets of sponsored projects.

This had resulted in overstatement of Income and understatement of Excess of Expenditure over Income of the year by ₹ 25.96 lakh.

C. Grants in aid

The Institute had received total Plan Capital grants of ₹ 138.58 crore (Plan Capital grants for 2013-14 ₹ 119.47 crore and receivable of previous year ₹ 19.11 crore) and Plan Revenue grants ₹ 32.53 crore. Out of total grants of ₹ 171.11 crore (₹ 138.58 crore and ₹ 32.53 crore), the Institute had spent ₹ 90.67 crore (Plan Capital ₹ 57.87 crore and Plan Revenue ₹ 32.72 crore) leaving an unspent balance ₹ 80.52 crore (Plan Capital ₹ 80.71 crore and Plan Revenue ₹ (-)0.19 crore) at the end of 2013-14.

D. Net Effect

The net impact of the Comments given in preceding paras is that both assets and liabilities of the Institute had been overstated by ₹ 24.05 crore and the Excess of Expenditure over Income of the year had been understated by ₹ 0.79 crore for the year ended 31 March 2014.

E. 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.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, 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 2014 and
 - b. In so far as it relates to the Income and Expenditure Account for the year ended on that date.

For and on behalf of the C&AG of India

Place : - Kolkata
Date : 03.11.2014

Sd/-
(A. Roychoudhury)
Director General of Audit
Central : Kolkata

Annexure

A Adequacy of Internal Audit System

- The Institute had no Internal Audit Manual in use.
- Internal Audit of 2013-14 was conducted by a CA Firm.

B. Adequacy of Internal Control System

- Accounts were not coded.
- Expenditure control register was not maintained.
- 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.
- All sub-vouchers were not stamped as 'paid and cancelled' which was contravene to the provision made under rule 59(3) of Receipt and Payment Rule, 1983 for prevention of subsequent use of the same for fraudulent claims or other fraudulent purposes.

C. System of Physical Verification of Assets

- Despite mention in earlier Audit Reports, the Institute had not conducted physical verification of assets other than the books since inception (2006-07) in terms of the provision contained in Rule 192(1) of GFR 2005.
- Despite mention in previous Audit Reports, the institute had neither maintained assets registers nor had conducted physical verification of assets worth ₹ 1177.41 lakh created out of Earmarked Fund.

D. Statutory Liabilities:-

- Statutory Liabilities under different heads as at March '2014 exhibited ₹ 33.29 lakh in which ₹ 742 towards 'Employees Contribution to CPF' was outstanding from 2010-11.

**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 2014**

We have audited the attached Balance Sheet of the Indian Institute of Science Education and Research Kolkata as at 31 March 2014, the Income & Expenditure account and Receipts & 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 :

- i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. The Balance Sheet, 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 Liabilities

1.1.1 Designated/Earmarked Funds (Schedule-3): ₹14.77 crore

The above amount had been arrived at after adjusting negative balance of ₹ 3.73 crore towards excess of expenditure incurred over the amount received from the Sponsoring Agencies on Externally funded students' fellowship/stipend.

As the amount was receivable from respective Sponsoring Agencies, the same should have been exhibited as receivable instead of showing it as negative thereby reducing the overall Earmarked fund balance.

This had resulted in understatement of both Designated/Earmarked Funds and Loans, Advances & Deposits by ₹ 3.73 crore.

Reply : The negative balance of ₹ 3.73 crore has arisen mainly due to the payment of Fellowships to the Research Scholars/Fellows (JRF/SRF) who joined PhD at IISER-Kolkata under funding from CSIR/UGC. According to the rule of CSIR/UGC regarding the funding scheme of Research Scholars, a claim is to be sent to the funding agency based upon the sanction letter against the respective fellows of CSIR/UGC. After that, fund is released to the Institute. This procedure takes some time before fund from CSIR/UGC is actually received. Claims have been submitted to CSIR/UGC for the release of fund. However, the claims received from extra mural funding agencies are accounted on cash basis which has been mentioned in Schedule-22 "Notes to Account".

It may be mentioned that the negative balance of ₹ 3.73 crore in Schedule 3 also reveals receivable from the funding agencies which will be eventually adjusted on receipt of Grant-in-aid from the funding agencies.

1.1.2 Current Liabilities and Provisions (Shedule-6) : ₹ 30.32 crore

- (i) The demand for advance of ₹ 20.00 crore towards estimated cost of deposit work had been considered as liability of the Institute with corresponding debit to Loans, Advances & Deposits without any payment there against.

Since the amount demanded was neither towards reimbursement of any expenditure incurred by the contractor nor there was any outflow of fund there against, the accounting of the amount as liability and assets, of the Institute had resulted in overstatement of both Current Liabilities and Provisions and Loans, Advances & Deposits by ₹ 20.00 crore.

Reply : As the Accounts have been prepared on accrual basis, all the known liabilities are to be provided for. The amount of ₹ 20.00 crore was to be given to CPWD as on 31.03.2014 for the construction of Permanent Campus against the deposit work. Accordingly, the provision of ₹ 20.00 crore has been made during the financial year 2013-2014. Since, it is a deposit work, the amount released to CPWD has been booked under Advance and subsequently adjusted based on their monthly progress report.

It may be stated that similar provision of ₹ 12.00 crore was earlier made in the books of accounts of the Institute during the last financial year 2012-13. Although the C&AG Audit initially made an observation on that accounting entry, but based on our reply the observation was eventually dropped.

It may, however, be mentioned that the said amount has been paid out to the CPWD: on 29.04.2014 for ₹ 10.00 crore and on 30.06.2014 for ₹ 10.00 crore.

In view of above, the Institute has made this provision, which in our opinion is correct.

- (ii) For opening a Letter of credit (L.C.) on behalf of the projects (Earmarked) amounting to ₹ 88.46 lakh, Loans, Advances and Deposits account was debited and Bank account was credited. A Corresponding liability for the same amount had been created as payable to general fund by debiting expenditure accounts of projects (Earmarked) though there was no expenditure for the projects till dispatch of materials by the foreign supplier. The second entry was not required as opening of L.C. on behalf of the project was only a mode of transfer of fund from Current Assets (Schedule-9) to Loans, Advances & Deposits (Schedule-10).

This had resulted in overstatement of Current Liabilities & Provisions by ₹ 88.46 lakh with corresponding understatement of Earmarked fund balance by the same amount.

Reply : It has already been clarified to Audit in the draft Audit Reply that the second entry has been made on the final settlement of Letter of credit (L.C.) and not at the time of opening of L.C. as mentioned by Audit. Hence, the point raised by the Audit is not proper.

Therefore, in our opinion, there is no overstatement of Current Liabilities & Provisions by ₹ 88.46 lakh with corresponding understatement of Earmarked fund balance by the same amount.

1.1.3 New Pension Fund : ₹ 7.79 crore

Accounting of liabilities and assets of New Pension Fund/Scheme, owned by the employees as Institute liabilities and assets had resulted in overstatement of both liabilities and assets by ₹ 7.79 crore.

Reply : The Audit observation is noted for future compliance.

1.2 Asset

1.2.1 Fixed Assets (Schedule-8) ₹ 270.15 crore

Due to treatment of the expenditure on purchase of Laser Gun valuing ₹ 0.99 lakh as revenue expenditure, the amount of Fixed Assets and General Fund had been understated by ₹ 0.99 lakh.

Reply : The Audit observation is noted and necessary rectification will be provided in the accounts of the Financial Year 2014-2015.

B. Income and Expenditure Account

2.1 Expenditure

2.1.1 Administrative and General Expenses (Schedule-17): ₹ 8.07 crore

The above amount had been understated by ₹ 14.37 lakh due to non-provision of known liabilities of the year towards maintenance charges, charges for hiring of DG sets and electricity charges.

This had resulted in understatement of Excess of Expenditure over Income of the year to the same extent.

Reply : The Audit observation is noted for future compliance.

2.1.2 Depreciation: ₹ 25.06 crore

The above amount had been understated by ₹ 24.28 lakh due to short provision of depreciation on certain assets.

This had also resulted in understatement of Excess of Expenditure over Income of the year by similar amount.

Reply : The Audit observation is noted and necessary rectification will be provided in the accounts of the Financial Year 2014-2015.

2.2 Income

2.2.1 Other Income (Schedule-14) : ₹ 3.81 crore

Interest earned on term deposits amounting to ₹ 15.07 lakh on Liquid deposits on account of project fund had been exhibited as interest income of the Institute instead of shown as income of the Earmarked Fund.

This had resulted in overstatement of Other Income by ₹ 15.07 lakh and understatement of Excess of Expenditure over Income of the year to the same tune.

Reply : It may be mentioned that the interest of ₹ 15.07 lakh (₹ 8.59 lakh + ₹ 6.48 lakh) earned on account of Project Fund has not been shown under Schedule-3. This is due to the fact that schedule -3 Designated/Earmarked fund forming part of the

Balance Sheet represents only the Fund Balance. So, if the interest of ₹ 15.07 Lakh is not apportioned to each individual external project / Fellowship A/C then the Accounts problem will occur, since interest is basically an item of recurring nature, which is not carried forward to the next year.

Due to this reason, the amount of interest is transferred to General Account and in turn transferred to IISER-K Corpus Fund.

However, it is also to be noted that as the entire internal income of the Institute including the interest earned on account of Project Fund is transferred to Institutes Corpus Fund with the approval of the Appropriate Authority, the question of overstatement of Other Income by ₹ 15.07 lakh and understatement of Excess of Expenditure over Income of the year of the same tune does not arise.

2.2.2 Depreciation (adjusted) for the year to be adjusted with Capital Fund: ₹ 25.06 crore.

The provisions of Accounting Standard-12 (AS-12) allow withdrawal from Corpus/Capital fund for credit to Income account, an amount equal to the amount of depreciation provided on assets created out of Government grants.

In violation to the above, the Institute had withdrawn ₹25.96 lakh (out of total withdrawal of ₹ 25.06 crore) being the amount of depreciation provided on assets of sponsored projects.

This had resulted in overstatement of Income and understatement of Excess of Expenditure over Income of the year by ₹ 25.96 lakh.

Reply : During the Financial Year 2013-14, the Institute has transferred Assets worth ₹ 49.37 lakh (Original Cost) to its account from the completed Sponsored Projects and accordingly accounted for in its Corpus/Capital Fund. Therefore, the corresponding depreciation has been charged to Corpus/Capital Fund which in our opinion is correct.

C. Grants in aid

The Institute had received total Plan Capital grants of ₹ 138.58 crore (Plan Capital grants for 2013-14 ₹ 119.47 crore and receivable of previous year ₹ 19.11 crore) and Plan Revenue grants ₹ 32.53 crore. Out of total grants of ₹ 171.11 crore (₹ 138.58 crore and ₹ 32.53 crore), the Institute had spent ₹ 90.67 crore (Plan Capital ₹ 57.87 crore and Plan Revenue ₹ 32.72 crore) leaving an unspent balance ₹ 80.52 crore (Plan Capital ₹ 80.71 crore and Plan Revenue ₹ (-)0.19 crore) at the end of 2013-14.

Reply : It is to be noted that the total spent would be ₹ 90.59 crore instead of ₹ 90.67 crore (Plan Capital ₹ 57.87 crore and Plan Revenue ₹ 32.72 crore) as per the Receipts and Payments Account.

However, it may be noted that since, the Institute has been maintaining its accounts on accrual basis, the unspent balance as on 31.03.2014 should be as under:

SI No.	Particulars	(₹ in Crore)	(₹ in Crore)
A	Unspent Balance as on 01.04.2013		2.42
B	Add : Grant-in-aid for the year 2013-2014		152.00
C	Total (A+B)		154.42
D	Less : Expenditure Incurred :		
E	Capital Expenditure including Capital Advance	117.13	
F	Revenue Expenditure	33.46	
G	Total Expenditure (E+F)		150.59
H	Unspent Balance as on 31.03.2014 (C-G)		3.83

A detailed reconciliation of the unspent balance as on 31.03.2014 as per Receipts and Payments Account vis-à-vis Income and Expenditure Account is given below :

(₹ in Crore)

SI No.	Particulars	Capital		Revenue		Remarks
		R&P	I&E	R&P	I&E	
A	Unspent Balance as on 01.04.2013	0.00	2.42	0.00	0.00	
B	Add : Grant-in-aid for the year 2013-2014	138.58	119.47	32.53	32.53	Out of Capital Grant-in-aid of ₹ 138.58 crore, ₹ 19.11 crore is pertaining to FY 2012-13
C	Total (A+B)	138.58	121.89	32.53	32.53	
D	Less : Expenditure Incurred :					
D1	Capital Expenditure including Capital Advance					
	i. Assets & deposit works	35.59	93.92			₹ 93.92 crore includes fund deposited with CPWD during the FY 2013-14
	ii. Outstanding Liability	0.78	0.36			
	iii. Amount Payable (CPWD etc..)	21.50	20.00			
	iv. Margin Money	0.00	2.85			
D2	Revenue Expenditure			32.72	33.46	R&P includes outstanding liabilities pertaining to previous years paid during FY 2013-14 however I&E includes outstanding liabilities as on 31.03.2014 and adjustment made during the FY 2013-14
D3	Total Expenditure	57.87	117.13	32.72	33.46	
E	Unspent Balance as on 31.03.2014 (C-D3)	80.71	4.76	(-)0.19	(-)0.93	

1. **Unspent balance both (Capital and Revenue) as per Receipts and Payments Account: ₹ 80.52 crore.**
2. **Unspent balance both (Capital and Revenue) as per Income and Expenditure Account: ₹ 3.83 crore.**

D. Net Effect

The net impact of the Comments given in preceding paras is that both assets and liabilities of the Institute had been overstated by ₹ 24.05 crore and the Excess of Expenditure over Income of the year had been understated by ₹ 0.79 crore for the year ended 31 March 2014.

E. 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.

- i. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.
- ii. 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 2014 and
 - b. In so far as it relates to the Income and Expenditure Account for the year ended on that date.

For and on behalf of the C&AG of India

Place :- Kolkata
Date : 03.11.2014

Sd/-
(A. Roychoudhury)
Director General of Audit
Central : Kolkata

Annexure

A Adequacy of Internal Audit System

- The Institute had no Internal Audit Manual in use.
- Internal Audit of 2013-14 was conducted by a CA Firm.

Reply : The Institute which is still in Project mode does not have a separate Internal Audit wing and so, internal audit manual is not in use. However, the Internal Audit for the financial year 2013-2014 was outsourced to an experienced Chartered Accountant Firm, viz. M/S C. Ghosh & Co. who had carried out the Internal audit and submitted their reports periodically.

B. Adequacy of Internal Control System

- Accounts were not coded.

Reply: Presently, the Institute is maintaining its accounts in a software package called "Tally.ERP9.0" which does not facilitate the coded accounts. However, the implementation of the ERP package in the Institute is going on and under this ERP package coded accounts will be maintained.

- Expenditure control register was not maintained.

Reply: Noted for future compliance.

- 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 : The Institute maintains the daily Balances of Cash Book duly signed by the Deputy Registrar (F&A). All the Cash Books and Bank Books are duly signed by the Registrar, DDO and the Deputy Registrar (F&A) at the end of each month as well which have already been produced before the Audit.

- All sub-vouchers were not stamped as 'paid and cancelled' which was contravene to the provision made under rule 59(3) of Receipt and payment Rule, 1983 for prevention of subsequent use of the same for fraudulent claims or other fraudulent purposes.

Reply: Noted for future compliance.

C. System of Physical Verification of Assets

- Despite mention in earlier Audit Reports, the Institute had not conducted physical verification of assets other than the books since inception (2006-07) in terms of the provision contained in Rule 192(1) of GFR 2005.

Reply: The Institute engaged a Chartered Accountant Firm viz. M/S Mookerjee Pathak & Biswas to carry out the physical verification of the Assets of the Institute procured

up to 31.03.2013. The firm has carried out the verification and submitted its final report recently. The report has been placed in the 20th Meeting of the Finance Committee held on 31 October 2014 and was discussed at length. The report and the resolution of the Finance Committee will be placed in the next spell of Audit.

It may be mentioned that the Institute has been maintaining a System based Fixed Asset Register.

- Despite mention in previous Audit Reports, the institute had neither maintained assets registers nor had conducted physical verification of assets worth ₹ 1177.41 lakh created out of Earmarked Fund.

Reply : The Audit observation is noted for future compliance.

D. Statutory Liabilities:-

- Statutory Liabilities under different heads as at march'2014 exhibited ₹ 33.29 lakh in which ₹ 742 towards 'Employees Contribution to CPF' was outstanding from 2010-11.

Reply : The Statutory Liabilities as on 31.3.2014 was ₹ 33.25 lakh instead of ₹ 33.29 lakh which have been paid during the Financial Year 2014-15, except ₹ 742. Details are as follows:

	Particulars	₹	Date of payment
(i)	Income Tax (Employees)	13,40,166	09.04.2014
(ii)	New Pension Scheme(Employees Contribution)	9,47,431	11.04.2014
(ii)	New Pension Scheme(Employers Contribution)	9,47,431	11.04.2014
(vi)	Professional Tax	29,680	04.04.2014
(vii)	GPF-Lien	60000	09.04.2014
(viii)	Employees Contribution to CPF	742	Reconciliation is under Process
	Total	33,25,450	



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