

Audited Statements of Accounts

as on 31st March 2022

INSTITUTE FOR PLASMA RESEARCH

Registration No. GUJ/88/GANDHINAGAR

Goyal Parul & Co.

Chartered Accountants

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

B.O. : # 7, Gitanjali Society, Ranip, **Ahmedabad**
: # Mahavir B, 100 Shed Area, **Vapi**
: # B-11 Padam Arcade 2, Choki Sheri, **Surat**

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

INDEPENDENT AUDITORS'S REPORT

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

We have audited the attached Financial Statements of **Institute for Plasma Research Consolidated, Bhat, Gandhinagar-382428** which comprises of Balance Sheet as at 31st March, 2022, the Statement of Income and Expenditure Account, the Statement of Receipt and Payments Account for the year ended on that date thereto.

Management Responsibility for The Financial Statements

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

Auditors Responsibility

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

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



evaluating the appropriateness of accounting policies used and reasonableness of accounting estimates made by the management as well as evaluating the overall presentation of the Financial Statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanation given to us, the Financial Statement give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

- a) In case of Balance Sheet of the state of affairs of the Institute as at 31st March, 2022;
- b) In case of the Income and Expenditure Account, of the excess of Income over Expenditure for the year ended on that date;
- c) In case of Receipts and Payments Account of the receipt and payment for the year ended on that date.

Date: 30th June, 2022

Place: Gandhinagar



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

(VIPUL BANSAL)
Partner
M.No-436956
UDIN-22436956ANGERW4405

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

BALANCE SHEET AS AT 31ST MARCH, 2022

<u>CORPUS/CAPITAL FUND AND LIABILITIES</u>	<u>SCH.</u>	<u>2021-2022</u>	<u>2020-2021</u>
CORPUS/CAPITAL FUND	1	7,15,35,78,655.00	6,98,35,39,716.00
RESERVES AND SURPLUS	2	27,91,37,92,597.00	23,78,86,94,293.00
EARMARKED/ ENDOWMENT FUNDS	3	2,02,13,764.00	53,26,20,388.27
CURRENT LIABILITIES AND PROVISIONS	4	6,12,94,73,455.00	4,92,17,32,317.00
TOTAL		41,21,70,58,471.00	36,22,65,86,714.00
<u>ASSETS</u>			
FIXED ASSETS	5	16,77,61,13,526.00	16,22,26,99,199.00
CURRENT ASSETS, LOANS, ADVANCES ETC.	6	24,44,09,44,945.00	20,00,38,87,515.00
TOTAL		41,21,70,58,471.00	36,22,65,86,714.00
Excess of Income over Expenditure		-	-
SIGNIFICANT ACCOUNTING POLICIES	13		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	14		

As per our report of even date attached.

A. B. L.

(Dr. Shashank Chaturvedi) (Dr. Subroto Mukherjee) (Falguni Shah)

Director

Dean

Accounts Officer-I

Place : Gandhinagar
Date : 30/06/2022



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

Vipul Bansal

(Vipul Bansal)

Partner

Membership No.436956



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

**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED
ON 31ST MARCH, 2022**

A.INCOME	SCH.	2021-2022	2020-2021
Grants- Department of Atomic Energy, Govt. of India	7	11,46,19,86,551.00	7,46,71,00,000.00
Interest Earned	8	7,81,20,962.00	7,73,52,306.00
Other Income	9	8,34,02,433.00	52,62,775.00
TOTAL (A)		11,62,35,09,946.00	7,54,97,15,081.00
B. EXPENDITURE			
Establishment Expenses	10	2,75,21,91,538.00	1,72,92,46,707.00
Other Administrative Expenses	11	58,80,51,644.00	54,06,13,689.00
Depreciation & Ammortisation of Intangible Assets	12	58,26,77,236.00	51,59,17,923.00
Less : Transfer from Corpus/Capital Fund		-58,26,77,236.00	-51,59,17,923.00
Loss on disposal of Capital Assets / Write Off		-	6,15,276.00
Cash Contribution to ITER IO		2,61,59,05,136.00	1,81,25,96,213.00
In-Kind Contribution to ITER IO		70,45,41,634.00	-
TOTAL (B)		6,66,06,89,952.00	4,08,30,71,885.00
Balance being excess of Income over Expenditure/ (Excess of Expenditure over Income)		4,96,28,19,994.00	3,46,66,43,196.00
Transfer to Corpus Fund for addition to Movable & Immovable Properties		78,00,01,727.00	68,94,07,598.00
Transfer From Corpus Fund for w/off to Movable & Immovable Properties		2,72,85,552.00	50,99,564.00
Transfer to Iter-India Fund (Interest Earned)		3,47,44,656.00	2,83,87,658.00
Transfer to/from unspent Grant A/c		4,17,53,59,163.00	2,75,39,47,504.00
SIGNIFICANT ACCOUNTING POLICIES	13		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	14		

As per our report of even date attached.

For Goyal Parul & Co

Chartered Accountants

Firm Registration No.016750N

-Sd- -Sd- -Sd-
(Dr.Shashank Chaturvedi) (Dr. Subroto Mukherjee) (Falguni Shah)
Director Dean Accounts Officer-I

-Sd-
(Vipul Bansal)
Partner
Membership No.436956

Place : Gandhinagar
Date : 30/06/2022

INSTITUTE FOR PLASMA RESEARCH

BHAT, GANDHINAGAR- 382 428

(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)

Registration No.GUJ/88/GANDHINAGAR

RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED ON 31ST MARCH, 2022

RECEIPTS	2021-2022	2020-2021	PAYMENTS	2021-2022	2020-2021
I. Opening Balances			I. Expenses		
a) Cash in hand	28,140.00	69,740.00	a) Establishment Expenses	1,53,04,53,175.00	1,33,42,48,318.00
b) Bank Balances			b) Administrative Expenses	55,65,47,497.00	57,64,14,081.00
i) In Current accounts	2,23,62,973.00	6,87,69,515.00	c) Interest Income paid to DAE	8,50,05,515.00	12,54,59,519.00
ii) In deposit accounts	93,43,39,486.00	1,18,77,41,891.00	d) Cash Contribution to ITER-IO	2,61,59,05,136.00	1,81,25,96,213.00
iii) Savings accounts	46,49,259.00	28,34,950.00	e) Scientific & Tech Receipts transferred to DAE	46,66,74,583.00	-
			f) In-Kind Contribution to ITER-IO	70,45,41,634.00	
			II. Exp. on Fixed Assets, Cap. WIP & Others		
II. Grant Received			a) Purchase of Fixed Assets & other exp.	59,26,54,438.00	68,69,69,388.00
a) From Govt. of India- DAE	11,46,19,86,551.00	7,46,71,00,000.00	b) Expenditure on Capital WIP	56,95,78,478.00	5,54,51,71,873.00
III. Interest Received			III. Refund of Surplus money/Loans		
a) On Bank Deposits	5,28,90,263.00	8,28,88,276.00	a) Deposits with Government Auth. & Suppliers	1,90,85,883.00	85,95,664.00
b) Loans, Advances etc.	33,45,002.00	18,76,465.00	b) Payments against Earmarked Funds	7,42,74,878.00	15,00,89,486.00
c) Int on I.T Refund	-	15,519.00	c) Refund to Security Deposits	27,46,171.00	-
IV. Other Income			IV. Other Payments (Specify)		
a) Misc Income	70,43,169.00	40,84,148.00	a) Advances to Contractors & Suppliers (Including Adv. for Capital Works)	2,79,09,99,750.00	-
b) Royalty & Transfer Fee Income	50,49,190.00	11,70,090.00	b) Stock (Change in closing Bal.)	10,36,55,585.00	
V. Any Other receipts			c) Payment of LT Advances to Empl.		68,96,118.00
a) Amount received for Earmarked / Endowment Funds	3,04,34,098.00	26,70,55,943.00	d) Others (including Inter Branch)	42,24,011.00	1,84,18,156.00
b) Security Deposits	26,14,059.00	1,09,17,735.00	e) Unspent Fund refunded to IPR	1,55,49,519.00	
c) Stock (Change in closing Bal.)	26,540.00	11,54,348.00	a) Cash in hand	22,756.00	28,140.00
d) Advances to Contractors & Suppliers (Including Adv. for Capital Works)	7,12,65,433.00	2,11,89,94,799.00	b) Bank Balances		
e) Receipt of LT Adv. to Empl.	28,50,064.00	22,92,445.00	i) In Current accounts	2,47,52,823.00	2,23,62,973.00
f) Sale of Capital Assets	55,94,053.00	3,16,420.00	ii) In deposit accounts	2,58,02,05,247.00	93,43,39,486.00
g) Others (including Inter Branch)	4,86,42,196.00	89,56,390.00	iii) Savings accounts	31,02,990.00	46,49,259.00
h) Fund refunded by CPP-IPR	1,55,49,519.00				
i) Scientific & Technical Receipts	7,13,10,074.00				
TOTAL	12,73,99,80,069.00	11,22,62,38,674.00		12,73,99,80,069.00	11,22,62,38,674.00

As per our report of even date attached.

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

-sd-
(Dr.Shashank Chaturvedi)
Director

-sd-
(Dr.Subroto Mukherjee)
Dean

-sd-
(Falguni Shah)
Accounts Officer-I

-sd-
(Vipul Bansal)
Partner
Membership No.436956

Place : Gandhinagar
Date :30/06/2022

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

PARTICULARS	2021-2022		2020-2021	
<u>SCHEDULE 1 - CORPUS/CAPITAL FUND :</u>				
Balance as at the beginning of the year		6,98,35,39,716.00		6,81,51,49,605.00
Add : Contribution towards Corpus/Capital Fund	78,00,01,727.00		68,94,07,598.00	
Less : Adjustment to Fixed Assets In-Kind Support from External Agencies				
(Deduct) : Depreciation & Ammortisation charged on Capital Assets for FY 2020-21 transferred to Income & Expenditure A/c	(58,26,77,236.00)		(51,59,17,923.00)	
Addition/Deduction in Fixed Assets during the year (transfer to/from I & E Account)	2,72,85,552.00	17,00,38,939.00	50,99,564.00	16,83,90,111.00
<u>BALANCE AS AT 31ST MARCH, 2022</u>		7,15,35,78,655.00		6,98,35,39,716.00
<u>SCHEDULE 2 - RESERVE AND SURPLUS :</u>				
1. Unspent Grant :				
a) As per last Account	23,76,03,06,635.00		21,08,85,37,179.00	
Less : Previous year Interest income traf to DAE	(5,66,17,857.00)		(9,43,39,246.00)	
Addition/Deduction during the year (transfer to/from I & E A/c)	4,17,53,59,163.00		2,76,61,08,702.00	
Addition/Deduction during the year	-	27,87,90,47,941.00	-	23,76,03,06,635.00
1. Interest earned on Unspent Grant (ITER INDIA FUND) :				
a) As per last Account	2,83,87,658.00		4,32,81,471.00	
Addition during the year (Transfer from I & E A/c)	3,47,44,656.00		2,83,87,658.00	
Deduction during the Year (Balance of Interest Earned Transferred to DAE)	2,83,87,658.00	3,47,44,656.00	4,32,81,471.00	2,83,87,658.00
<u>BALANCE AS AT 31ST MARCH, 2022</u>		27,91,37,92,597.00		23,78,86,94,293.00

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SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

SCHEDULE-3A - ENDOWMENT FUND

Dr.Parvez Guzdar Memorial Endowment Fund	2021-2022	2020-2021
a) Opening Balance of the fund	5,86,036	5,63,441
b) Additions to the Funds		
i. Donation/Grants		
ii. Income from Investments made on account of fund	29,653	72,595
iii. Other additions		
TOTAL (a+b)	6,15,689	6,36,036
c) Utilisation/Expenditure towards objectives of the fund		
i. Revenue Expenditure		
Dr.Parvez Guzdar Memorial award for Plasma physics	50,000	50,000
ii. Capital Expenditure		
TOTAL (c)	50,000	50,000
NET BALANCE AS AT THE YEAR END (a+b-c)	5,65,689	5,86,036

Represented by

Cash And Bank Balance	6,581	6,405
Investments - FD with SBI	6,00,000	6,00,000
Interest Accrued but not due	19,327	29,631
	6,25,908	6,36,036
CURRENT YEAR (2021-2022)	-60,219.00	-50,000.00

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022						
<u>SCHEDULE 3B - EARMARKED/</u> <u>ENDOWMENT FUNDS :</u>	a) Opening Balance of the fund 01-04-2021	b) Additions to the Funds	TOTAL (a+b)	c) Utilisation/ Expenditure towards objectives of funds	NET BALANCE AS AT 31ST MARCH, 2022 (a+b-c)	NET BALANCE AS AT 31ST MARCH, 2021
<u>FUND-WISE BREAK UP</u>						
<u>Earmarked Fund</u>						
1 ITER Iter India Fund - Surplus On Task	46,66,29,583.27		46,66,29,583.27	46,66,29,583.27	-	46,66,29,583.27
Sub Total (a)	46,66,29,583.27	-	46,66,29,583.27	46,66,29,583.27	-	46,66,29,583.27
<u>Sponsored Projects</u>						
1 9106 BRNS - EPIA - AD	38,876.00		38,876.00	-	38,876.00	38,876.00
2 9109 TIFAC - EMF	3,20,782.00	-	3,20,782.00	-	3,20,782.00	3,20,782.00
3 9204 DST - DADD	96,097.00	-	96,097.00	-	96,097.00	96,097.00
4 9213 SPACE-DEBRIS Research	2,498.00	-	2,498.00	2,498.00	-	2,498.00
5 9222 BRNS-SRC-OIA-SP	30,01,566.00	-	30,01,566.00	-	30,01,566.00	30,01,566.00
6 9224 INSA Senior Scientist Position	3,65,077.00	1,00,000.00	4,65,077.00	3,66,510.00	98,567.00	3,65,077.00
7 9320 FCIPT-EXCEL	1,89,787.00	-	1,89,787.00	1,89,787.00	-	1,89,787.00
8 9335 FCIPT MOEF	3,59,382.00	-	3,59,382.00		3,59,382.00	3,59,382.00
9 9339 VSSC-MoU-IPR	89,083.00		89,083.00		89,083.00	89,083.00
10 9340 FCIPT-IIT-Indore	2,01,415.00		2,01,415.00	2,01,415.00	-	2,01,415.00
11 9345 FCIPT-DST-RAD	20,782.16	514.16	21,296.32	21,296.32	-	20,782.16
12 9347 FCIPT-DST-TEX	1,99,434.00		1,99,434.00		1,99,434.00	1,99,434.00
13 9348 FCIPT-AMRITA	2,71,385.00		2,71,385.00	2,71,385.00	-	2,71,385.00
14 9349 FCIPT-NPN	24,89,432.00	61,613.00	25,51,045.00	25,51,045.00	-	24,89,432.00
15 9350 FCIPT-MSU	1,82,980.00		1,82,980.00	1,82,980.00	-	1,82,980.00
16 9352 FCIPT-HISUPNS	15,78,652.00		15,78,652.00	6,73,780.00	9,04,872.00	15,78,652.00
17 9355 FCIPT-LXM	2,55,885.00		2,55,885.00		2,55,885.00	2,55,885.00
18 9357 FCIPT-AAU-DBD	3,39,563.00		3,39,563.00		3,39,563.00	3,39,563.00
19 9358 FCIPT-ABREF	93,531.00		93,531.00		93,531.00	93,531.00
20 9359 FCIPT - APPJITK	97,383.00		97,383.00	97,383.00	-	97,383.00
21 9361 FCIPT-VEGIL	12,773.00		12,773.00		12,773.00	12,773.00
22 9363 FCIPT-NPCIL	2,57,129.00		2,57,129.00	2,08,459.00	48,670.00	2,57,129.00
23 9364 FCIPT-IITGN-INP	8,03,604.00	-	8,03,604.00	5,28,473.00	2,75,131.00	8,03,604.00
24 9365 FCIPT-PSED-SERB-CZTS	82,618.00	95,480.00	1,78,098.00	1,12,779.00	65,319.00	82,618.00
25 9367 FCIPT CIPET	8,81,866.00		8,81,866.00	60,824.00	8,21,042.00	8,81,866.00
26 9368 Dr. Amreen Ara Hussain-DST Inspire	16,78,580.00	-	16,78,580.00	14,33,694.00	2,44,886.00	16,78,580.00
27 9369 AOARD	31,81,660.00		31,81,660.00	20,48,435.00	11,33,225.00	31,81,660.00
28 9370 CPIS-SAC-CP	39,08,412.00	-	39,08,412.00	15,98,841.00	23,09,571.00	39,08,412.00
29 9371 ARMREB-DRDO	3,06,006.00	-	3,06,006.00	3,06,006.00	-	3,06,006.00
30 9372 FCIPT-PSED-SU	2,68,273.00		2,68,273.00	71,460.00	1,96,813.00	2,68,273.00
31 9373 FCIPT-PSED-NU	1,24,688.00		1,24,688.00		1,24,688.00	1,24,688.00
32 9374 IPR-TBRL-CGN	15,69,820.00		15,69,820.00	6,80,143.00	8,89,677.00	15,69,820.00
33 9375 IPR-AAU-VS	1,06,823.00		1,06,823.00		1,06,823.00	1,06,823.00
34 9376 FCIPT-SPIX-III	1,46,05,019.00		1,46,05,019.00	2,92,004.00	1,43,13,015.00	1,46,05,019.00
35 9377 FCIPT-VSSC	1,27,95,828.00	12,40,000.00	1,40,35,828.00	1,40,35,828.00	-	1,27,95,828.00
36 9378 FCIPT-IXS-WMD	1,81,383.00		1,81,383.00	28,620.00	1,52,763.00	1,81,383.00
37 9379 FCIPT-APD-NSSPL	3,01,996.00		3,01,996.00	2,06,867.00	95,129.00	3,01,996.00
38 9380 FCIPT-APD-BN	18,51,639.00	-	18,51,639.00	6,90,597.00	11,61,042.00	18,51,639.00
39 9381 SERB-2020	1,50,000.00		1,50,000.00		1,50,000.00	1,50,000.00
40 9382 PSED-HGCAR-PS	25,48,000.00		25,48,000.00		25,48,000.00	25,48,000.00
41 9383 BRNS-Portal-OM	7,00,000.00	-	7,00,000.00	5,33,922.00	1,66,078.00	7,00,000.00
42 9384 FCIPT-UEA-FeAl	3,16,000.00		3,16,000.00	73,131.00	2,42,869.00	3,16,000.00
43 9386 FCIPT-ACCUMAX	-	6,00,000.00	6,00,000.00	-	6,00,000.00	-
44 9387 RPY-SEBR	-	34,87,260.00	34,87,260.00	-	34,87,260.00	-
45 9389 Indian Council of Medical Research	-	6,75,000.00	6,75,000.00	-	6,75,000.00	-
46 9915 DST/PAC	1,63,391.00		1,63,391.00	-	1,63,391.00	1,63,391.00
47 - DAE-LIGO	6,23,83,034.00	1,050.00	6,23,84,084.00	4,21,25,064.00	2,02,59,020.00	6,23,83,034.00
48 - DST-LIGO	35,30,843.00		35,30,843.00	24,64,674.00	10,66,169.00	35,30,843.00
49 - UGC-DAE-CSR	45,000.00	-	45,000.00	45,000.00	-	45,000.00
50 - IO-TA-C31TD20FI_TCVB	-	16,75,533.00	16,75,533.00	-	16,75,533.00	-
51 - IO-TA-C26TD17FI_DMS Cryolines		1,12,14,175.00	1,12,14,175.00	-	1,12,14,175.00	
Sub Total (a)	12,29,47,975.16	1,91,50,625.16	14,20,98,600.32	7,21,02,900.32	6,99,95,700.00	12,29,47,975.16

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022						
SCHEDULE 3B - EARMARKED/ ENDOWMENT FUNDS :	a) Opening Balance of the fund 01-04-2021	b) Additions to the Funds	TOTAL (a+b)	c) Utilisation/ Expenditure towards objectives of funds	NET BALANCE AS AT 31ST MARCH, 2022 (a+b-c)	NET BALANCE AS AT 31ST MARCH, 2021
1 9069 F.C.I.P.T. - DST - UP	(8,20,592.00)	-	(8,20,592.00)	-	(8,20,592.00)	(8,20,592.00)
2 9081 F.C.I.P.T. - RHVPS	(2,22,47,372.00)	1,07,97,316.00	(1,14,50,056.00)		(1,14,50,056.00)	(2,22,47,372.00)
3 9095 F.C.I.P.T. - DST2	(55,69,425.00)	-	(55,69,425.00)	-	(55,69,425.00)	(55,69,425.00)
4 9164 BARC - EED - Project	(15,50,420.00)	-	(15,50,420.00)	-	(15,50,420.00)	(15,50,420.00)
5 9203 DST - TSG- GYRO- RF	(20,26,752.00)	-	(20,26,752.00)	-	(20,26,752.00)	(20,26,752.00)
6 9211 DGFS-PhD	(2,21,95,407.00)	-	(2,21,95,407.00)	36,36,000.00	(2,58,31,407.00)	(2,21,95,407.00)
7 9215 DST-WOSA	(6,68,809.00)	-	(6,68,809.00)		(6,68,809.00)	(6,68,809.00)
8 9216 DST-INSPIRE	(60,009.00)	-	(60,009.00)		(60,009.00)	(60,009.00)
9 9226 IPR-DDT-TBRL	(34,322.00)	3,82,516.00	3,48,194.00	3,73,193.00	(24,999.00)	(34,322.00)
10 9227 APD-CEBS	(9,31,695.00)	-	(9,31,695.00)		(9,31,695.00)	(9,31,695.00)
11 9306 FCIPT-DST-IPT	(90,254.00)	-	(90,254.00)		(90,254.00)	(90,254.00)
12 9331 LPSC THUSTER	(22,414.00)	71,460.00	49,046.00	49,046.00	-	(22,414.00)
13 9334 FCIPT-DST INT ITALY	(3,57,849.00)	-	(3,57,849.00)	-	(3,57,849.00)	(3,57,849.00)
14 9337 FCIPT-CSMCRI-MoU	(14,125.00)	-	(14,125.00)	-	(14,125.00)	(14,125.00)
15 9343 DST-PKK-GITA	(3,17,725.00)	-	(3,17,725.00)	-	(3,17,725.00)	(3,17,725.00)
16 - IO-TA-C26TD19FI_CCWS-6	-	(7,600.00)	(7,600.00)	-	(7,600.00)	-
Sub Total (b)	(5,69,07,170.00)	1,12,43,692.00	(4,56,63,478.00)	40,58,239.00	(4,97,21,717.00)	(5,69,07,170.00)
Dr. Parvez Guzdar Fund (3a)	(50,000.00)	39,781.00	(10,219.00)	50,000.00	(60,219.00)	(50,000.00)
BALANCE FOR YEAR 2021-22 (3a + 3b)	53,26,20,388.43	3,04,34,098.16	56,30,54,486.59	54,28,40,722.59	2,02,13,764.00	53,26,20,388.43

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

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

PARTICULARS	2021-2022	2020-2021
<u>SCHEDULE 4 - CURRENT LIABILITIES AND PROVISIONS:</u>		
A. <u>CURRENT LIABILITIES :</u>		
1. Sundry Creditors		
a) For Goods	36,06,721.00	24,80,658.00
b) Others	2,22,361.00	19,16,719.00
2. Other Current Liabilities		
a) Security Deposits	1,45,37,094.00	3,27,55,589.00
b) Other Liabilities	5,02,179.00	5,07,122.00
c) Outstanding Expenses	4,53,65,294.00	3,08,95,693.00
d) Salary Payable	7,49,92,751.00	6,41,11,823.00
3) Divisions		
a) CPP-IPR		2,681.00
a) ITER-India		-
<u>TOTAL (A)</u>	<u>13,92,26,400.00</u>	<u>13,26,70,285.00</u>
B. <u>PROVISIONS</u>		
1. Gratuity	46,57,34,069.00	44,63,34,864.00
2. Superannuating/Pension	4,97,92,11,687.00	3,83,05,99,763.00
3. Accumulated Leave Encashment	54,53,01,299.00	51,21,27,405.00
<u>TOTAL (B)</u>	<u>5,99,02,47,055.00</u>	<u>4,78,90,62,032.00</u>
<u>TOTAL (A+B)</u>	<u>6,12,94,73,455.00</u>	<u>4,92,17,32,317.00</u>

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022										
SCHEDULE 5 - FIXED ASSETS										
DESCRIPTION	Rate	GROSS BLOCK			DEPRECIATION			NET BLOCK		
		Cost as at beginning of the year	Addition during the year	Ded./Adj. during the year	Up-to beginning of the year	for the year	on deductions/Adj.	Total up to the year end	As of the Current year - end	As of the Previous year - end
A. FIXED ASSETS:										
1 LAND:										
a) Freehold		4,36,440.00	-	-	-	-	-	-	4,36,440.00	4,36,440.00
1. Bld Land	-	56,75,519.00	-	-	-	-	-	-	56,75,519.00	56,75,519.00
2. GDCC Land	-	83,32,433.00	-	-	-	-	-	-	83,32,433.00	83,32,433.00
2 BUILDINGS:										
On Freehold Land										
a) Bld Main Building/ITER Lab	1.63%	46,63,95,449.00	-	64,39,583.00	11,82,70,786.00	75,16,234.00	21,51,783.00	12,36,35,237.00	33,63,20,629.00	34,81,24,661.00
b) Guest House/Hostel Building	1.63%	6,34,10,013.00	-	-	6,34,10,013.00	10,54,038.00	-	1,21,70,144.00	5,12,39,849.00	5,22,93,907.00
c) Staff quarters/Canteen Bldg	1.63%	28,55,711.00	4,23,16,945.00	-	17,45,550.00	3,91,431.00	-	21,36,981.00	4,30,35,675.00	11,10,161.00
d) FCPT Building	1.63%	8,83,76,228.00	-	-	8,83,76,228.00	14,40,533.00	-	1,44,98,669.00	7,38,77,559.00	7,53,18,092.00
e) Additional Building	1.63%	9,29,41,236.00	-	-	9,29,41,236.00	15,14,943.00	-	1,12,13,537.00	8,32,42,642.00	-
f) Laboratory & Aux. Building	1.63%	80,22,02,078.00	24,19,844.00	-	80,46,21,922.00	3,25,69,434.00	-	4,58,63,808.00	75,87,58,114.00	76,96,32,644.00
g) HVAC Building	1.63%	1,21,77,052.00	-	-	1,21,77,052.00	1,98,485.00	-	12,35,827.00	1,09,41,225.00	1,11,39,71,000
h) MSH Building	1.63%	1,76,23,290.00	-	-	1,76,23,290.00	2,87,260.00	-	21,45,674.00	1,57,64,876.00	1,57,64,876.00
i) Pre Feab Building/Approach Road	1.63%	1,74,91,177.00	-	-	1,74,91,177.00	2,85,107.00	-	19,02,494.00	1,55,88,683.00	1,58,73,790.00
3 PLANT/MACHINERY & EQUIPMENTS										
a) Scientific Equipments	4.75%	8,38,77,35,642.00	62,72,79,423.00	9,32,13,277.00	3,67,82,02,007.00	37,75,63,483.00	7,12,85,681.00	3,98,44,79,809.00	4,93,73,21,979.00	4,70,95,33,635.00
c) Workshop Equipments/CPP Machinery & Equip.	4.75%	1,93,04,685.00	-	-	1,39,28,516.00	4,98,825.00	-	1,44,25,341.00	46,79,619.00	53,76,169.00
d) Workshop tools (CPP Mechanical Works)	4.75%	5,66,483.00	-	12,023.00	5,29,191.00	13,249.00	12,023.00	5,30,417.00	24,043.00	37,292.00
4 FURNITURE FIXTURES	6.33%	11,24,19,390.00	20,21,21,400.00	3,73,351.00	6,95,80,297.00	59,29,621.00	3,53,331.00	7,51,56,587.00	3,89,10,666.00	4,28,39,093.00
5 OFFICE/GEN. EQUIPMENTS	4.75%	7,99,66,881.00	7,90,737.00	4,81,763.00	3,71,83,570.00	31,60,121.00	2,51,479.00	4,00,92,212.00	4,01,83,643.00	4,27,83,311.00
6 COMPUTER / PERIPHERALS*	16.21%	85,57,09,045.00	1,88,41,091.00	1,66,07,694.00	85,79,42,442.00	7,52,24,763.00	1,58,19,736.00	61,12,97,044.00	24,66,45,398.00	30,38,17,028.00
7 ELECTRIC INSTALLATION	4.75%	6,27,88,569.00	7,200.00	-	1,62,38,408.00	26,55,410.00	-	1,88,93,818.00	4,39,01,951.00	4,65,50,161.00
8 LIBRARY BOOKS/ JOURNALS	4.75%	38,91,23,844.00	3,28,80,311.00	-	42,20,04,155.00	1,61,41,070.00	-	18,80,33,928.00	23,39,70,227.00	21,72,30,986.00
CURRENT YEAR		11,48,55,51,165.00	72,65,56,765.00	11,71,27,691.00	4,73,04,18,613.00	50,71,66,967.00	8,98,74,033.00	5,14,77,11,547.00	6,94,72,68,967.00	6,75,51,32,550.00
B. INTANGIBLE ASSETS										
1 Computer Softwares*		22,12,27,079.00	5,34,44,962.00	-	19,11,05,136.00	6,22,27,686.00	-	25,33,32,822.00	2,13,39,219.00	3,01,21,943.00
2 Patents		81,380.00	-	-	81,380.00	-	-	81,380.00	-	-
CURRENT YEAR		22,13,08,459.00	5,34,44,962.00	-	19,11,86,516.00	6,22,27,686.00	-	25,34,14,202.00	2,13,39,219.00	3,01,21,943.00

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022									
SCHEDULE 5 - FIXED ASSETS				GROSS BLOCK			DEPRECIATION		NET BLOCK
DESCRIPTION	Rate	Cost as at beginning of the year	Addition during the year	Decd/Adj during the year	Cost as at the year end	Up-to beginning of the year	for the year	on deductions/Adj	As at the Current year - end
C. ASSETS AT IGCAR									
1. Building	1.63%	3,35,67,457.00	-	-	3,35,67,457.00	43,78,229.00	5,47,149.00	-	2,86,42,079.00
2. Office & General Equipment	4.75%	1,92,46,116.00	-	-	1,92,46,116.00	66,92,351.00	9,14,190.00	-	1,16,39,575.00
3. Computers	16.21%	1,67,738.00	-	-	1,67,738.00	1,35,950.00	27,190.00	-	31,788.00
4. Office Furniture at IGCAR	6.33%	4,84,673.00	-	-	4,84,673.00	1,31,089.00	30,480.00	-	3,22,904.00
5. Scientific Equipments at IGCAR	4.75%	20,70,54,464.00	-	-	20,70,54,464.00	6,87,87,793.00	1,01,40,708.00	-	13,82,66,671.00
CURRENT YEAR		26,05,20,448.00	-	-	26,05,20,448.00	8,01,25,412.00	1,16,59,917.00	-	16,87,35,119.00
D. ASSETS - Externl Projects									
COMPUTER / PERIPHERALS*	16.21%	26,35,247.00	-	-	26,35,247.00	25,03,486.00	21,205.00	-	1,10,556.00
Computer Softwares*	16.67%	4,53,965.00	-	-	4,53,965.00	4,53,965.00	-	-	-
OFFICE/GEN. EQUIPMENTS	4.75%	4,71,106.00	-	-	4,71,106.00	2,66,934.00	-	-	2,04,172.00
FURNITURE, FIXTURES	6.33%	5,04,198.00	-	-	5,04,198.00	4,60,932.00	4,411.00	-	38,855.00
Scientific Equipments	4.75%	3,37,82,937.00	-	-	3,37,82,937.00	1,63,04,124.00	15,97,050.00	-	1,58,81,763.00
CURRENT YEAR		3,78,47,453.00	-	-	3,78,47,453.00	1,99,89,441.00	16,22,666.00	-	1,62,35,346.00
D. CAPITAL WORK IN PROGRESS									
TOTAL		9,23,91,91,381.00	1,91,57,17,117.00	1,53,23,73,623.00	9,62,25,34,875.00	-	-	-	9,23,91,91,381.00
PREVIOUS YEAR		21,24,44,18,906.00	2,69,57,18,844.00	1,64,95,01,314.00	22,29,06,36,436.00	5,02,17,19,982.00	58,26,77,236.00	8,98,74,033.00	16,22,26,98,922.00
		15,02,45,53,165.00	7,37,79,20,310.00	1,15,80,54,567.00	21,24,44,18,906.00	4,07,80,31,321.00	42,95,22,931.00	72,96,976.00	16,22,26,98,922.00

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SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

PARTICULARS	2021-2022	2020-2021
SCHEDULE 6 - CURRENT ASSETS, LOANS, ADVANCES ETC.:		
A. CURRENT ASSETS :		
1 <u>Inventories:</u>		
a) Stores and spares	10,80,49,080.00	44,20,035.00
2 <u>Sundry Debtors:</u>		
a) Debts outstanding for a period exceeding six months	4,90,000.00	23,70,000.00
b) Debts outstanding for a period less than six months	1,27,53,528.00	3,00,91,038.00
c) Others	-	-
3 <u>Cash balances in hand</u> (including cheques/drafts and imprest)	22,756.00	28,140.00
4 <u>Bank Balances:</u>		
a) <u>With Scheduled Banks:</u>		
- <u>On Current Accounts</u>		
State Bank of India, IPR.Branch, Ahemdabad A/c.30185519770	89,18,506.00	21,79,345.00
State Bank of India, IPR.Branch, Ahemdabad A/c.30360884053	1,47,79,145.00	1,77,81,995.00
State Bank of India, Naroda Branch, Ahemdabad A/c.10159920115	67,661.00	15,41,658.00
State Bank of India, Naroda Branch, Ahemdabad A/c.30360272380	8,77,511.00	7,34,049.00
State Bank of India, A/c No.35052592927	10,000.00	25,926.00
State Bank of India, A/c No.39503998940 (GEM A/c)	1,00,000.00	1,00,000.00
Reserve Bank of India, A/c No.10686601002	2.00	-
- <u>On Deposit Accounts</u>		
State Bank of India	2,58,02,05,247.00	93,43,39,486.00
- <u>On Savings Accounts</u>		
State Bank of India, A/c No. 30767137485	13,415.00	13,059.00
SBI (ECRIS-2022) A/c No.40851877961	10,000.00	-
State Bank of India, A/c No. 31012661865	30,79,573.00	46,36,200.00
TOTAL (A)	2,72,93,76,424.00	99,82,60,931.00
B. LOANS, ADVANCES AND OTHER ASSETS :		
1 <u>Loans:</u>		
a) Staff		
House Building Advance (Including accrued interest)	2,20,67,436.00	2,55,55,227.00
Computer Advance (Including accrued interest)	36,97,107.00	46,82,718.00
Vehicle Advance (Including accrued interest)	11,25,391.00	15,44,057.00
2 <u>Advances and amounts recoverable in cash or in kind or for value to be received:</u>		
a) Advances to Non Govt. Contractors & Suppliers (Including adv. For Capital Works)	21,55,35,82,076.00	18,56,03,32,929.00
b) Advances to Govt.Institutions/Organisations (Refer Note 5 of Schedule-14)	6,80,62,518.00	34,15,74,221.00
c) Deposit with Government Authorities	1,78,88,835.00	1,68,88,835.00
d) Deposit with Others	69,28,592.00	69,29,092.00
e) TDS Receivable	17,29,970.00	12,63,162.00
f) Patents Applied for	5,74,644.00	4,59,374.00
g) Advance for Travelling Expenses	10,50,555.00	23,52,830.00
h) General Advance *	(37,40,038.00)	2,29,15,896.00
i) Project Leader Imprest Advance	-	-
j) LTC Advance	51,699.00	26,29,626.00
k) Festival Advance	-	7,59,000.00
l) CPP-IPR	-	(2,682.00)
m) CGST Receivable	-	9,52,939.00
n) IGST Receivable	-	3,47,264.00
o) RCM CGST Receivable	2,56,735.00	2,56,735.00
p) RCM SGST Receivable	2,56,735.00	2,56,735.00
a) GST	5,13,076.00	1,56,020.00
r) GSLI	5,445.00	5,446.00
s) SGST Receivable	-	9,82,209.00
t) TDS of CGST	-	-
u) TDS of SGST	-	-
v) ITER-India	-	-
w) Prepaid Expenses	32,45,912.00	44,40,819.00
3 <u>Income Accrued:</u>		
a) On Bank Fixed Deposits	3,42,71,833.00	1,03,44,132.00
TOTAL (B)	21,71,15,68,521.00	19,00,56,26,584.00
TOTAL (A+B)	24,44,09,44,945.00	20,00,38,87,515.00

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

SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2022

PARTICULARS	2021-2022	2020-2021
<u>SCHEDULE 7 - GRANTS/SUBSIDIES :</u>		
(Irrevocable Grants & Subsidies Received)		
1) Central Government (Dept. of Atomic Energy, Govt. of India)	11,46,19,86,551.00	7,46,71,00,000.00
<u>TOTAL</u>	11,46,19,86,551.00	7,46,71,00,000.00

SCHEDULE 8 - INTEREST EARNED :

1) On Term Deposits & Savings Deposits:		
a) With Scheduled Banks- State bank of India	7,68,17,964.00	7,62,97,590.00
2) On Loans:		
a) Employees/Staff		
- On Vehicle Advance	39,461.00	57,522.00
- On Computer Advance	68,876.00	88,938.00
- On House Building Advance	11,94,661.00	8,92,737.00
3) Interest on TDS refund	-	15,519.00
<u>TOTAL</u>	7,81,20,962.00	7,73,52,306.00

SCHEDULE 9 - OTHER INCOME :

1) Miscellaneous Income	69,22,744.00	37,82,030.00
2) Rent	1,20,425.00	3,02,118.00
3) Royalty & Technology Transfer Fee Income	1,14,505.00	10,03,590.00
4) Other receipts for Facility utilisation	49,34,685.00	1,66,500.00
5) Surplus on Sale of Assets	-	8,537.00
6) Scientific & Technical Receipts		
a) Domestic	5,23,224.00	-
a) International	1,94,94,188.00	-
7) ITER Project Associates (IPAs) Receipts	5,12,92,662.00	-
<u>TOTAL</u>	8,34,02,433.00	52,62,775.00

SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2022

PARTICULARS	2021-2022	2020-2021
<u>SCHEDULE 10 - ESTABLISHMENT EXPENSES :</u>		
a) Salaries and Wages	84,46,33,072.00	82,05,54,557.00
b) Allowances and Bonus	53,60,92,121.00	54,10,98,281.00
c) Contribution to Provident Fund (Including NPS Contribution)	6,31,11,756.00	5,52,93,068.00
d) Staff Welfare Expenses	2,46,559.00	1,89,260.00
e) Medical Expenses	4,20,43,456.00	2,57,11,336.00
f) Expenses on Employees' Retirement and Terminal Benefits	1,26,59,88,227.00	28,69,00,727.00
g) NPS charges	76,347.00	65,350.00
Less: PF Contribution Receipt for PF Trust on Option change CPF to GPF	-	-5,65,872.00
<u>TOTAL</u>	2,75,21,91,538.00	1,72,92,46,707.00
<u>SCHEDULE 11 - OTHER ADMINISTRATIVE EXPENSES ETC. :</u>		
a) Purchases- Consumable Stores & Spares	13,90,42,043.00	15,18,29,422.00
b) Electricity and Power	11,07,70,838.00	10,39,58,002.00
c) Repairs and Maintenance	11,24,40,572.00	9,80,01,234.00
d) Rent, Rates and taxes	3,14,69,402.00	2,74,80,799.00
e) Transport Hire Charges	1,34,15,760.00	1,34,44,499.00
f) Postage & Telegraph	2,68,397.00	2,43,361.00
g) Telephone and Trunk	33,32,292.00	41,90,623.00
h) Printing and Stationary	38,74,444.00	34,92,397.00
i) Travelling and conveyance Expenses	32,63,006.00	21,87,114.00
j) Travelling Expenses-International	13,34,861.00	4,69,816.00
k) Expenses on Seminar/Workshops	26,14,569.00	15,73,339.00
l) Membership	17,008.00	35,735.00
m) Auditors Remuneration - Internal	2,06,500.00	2,21,250.00
n) Auditors Remuneration - Statutory	2,36,000.00	2,36,000.00
o) Professional/Legal Charges	68,72,450.00	21,48,049.00
p) Security Expenses	5,94,66,763.00	5,10,37,177.00
q) Visiting Scientist Expenses	2,76,230.00	4,13,465.00
r) Advertisement and Publicity	18,25,448.00	9,35,392.00
s) Admin/Office Exp	4,28,245.00	3,92,814.00
t) Expenses on Academic Programmes	44,54,885.00	36,10,680.00
u) Honorarium	23,82,484.00	20,82,358.00
v) Bank Charges	13,69,956.00	13,66,568.00
w) Remuneration & Wages	1,82,22,236.00	2,42,16,754.00
x) Canteen Subsidy / Main	30,20,761.00	23,76,750.00
y) Collaborative Research Expenses	34,66,858.00	1,46,86,932.00
z) Technical & Professional Consultancy	13,91,672.00	12,23,782.00
aa) TA to Candidate	-2,43,052.00	-
ab) Loss on sale of capital assets/A Wo	1,69,61,681.00	-
ac) Service Charges on Scap Sale	2,14,805.00	-
ad) Freight and Cartage Expenses	5,83,222.00	90,254.00
ae) Reimbursement of Exp to IO	4,50,71,308.00	2,86,69,123.00
<u>TOTAL</u>	58,80,51,644.00	54,06,13,689.00
TOTAL EXPENSES	3,34,02,43,182.00	2,26,98,60,396.00

SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2022

PARTICULARS	2021-2022	2020-2021
<u>SCHEDULE 12 - DEPRECIATION ON FIXED ASSETS:</u>		
a) Main Building/Lab Building	81,89,393.00	82,88,714.00
b) Guest House / Hostel Building	10,54,058.00	10,54,058.00
c) Staff Quarters Building/Canteen Building	3,91,431.00	46,548.00
d) FCIPT Building	14,40,533.00	14,28,425.00
e) Additional Office Building	15,14,943.00	15,14,943.00
f) HVAC Building/Lab & Aux. Building	1,28,19,700.00	1,27,70,271.00
g) MSH Building	2,87,260.00	2,87,260.00
h) Scientific Equipments	37,75,63,483.00	35,51,39,254.00
i) Workshop Equipments	4,96,825.00	5,69,715.00
j) Workshop Tools	13,249.00	22,009.00
k) Furniture & Fixture	59,29,621.00	59,76,226.00
l) Office/General Equipments	31,60,121.00	31,76,138.00
m) Computers/Peripherals	7,52,24,763.00	7,89,41,875.00
n) Electric Installations	26,55,410.00	22,67,451.00
o) Library Books/Journals	1,61,41,070.00	1,49,56,694.00
p) Pre-Fab Building / Approach Road	2,85,107.00	2,85,107.00
<u>TOTAL (A)</u>	50,71,66,967.00	48,67,24,688.00
<u>AMMORTISATION ON INTANGIBLE ASSETS :</u>		
a) Computer Softwares	6,22,27,686.00	1,58,98,968.00
b) Patents	-	-
<u>TOTAL (B)</u>	6,22,27,686.00	1,58,98,968.00
<u>ASSETS AT IGCAR</u>		
a) Building	5,47,149.00	5,47,149.00
b) Office & General Equipment	9,14,190.00	9,14,190.00
c) Computer	27,190.00	27,190.00
d) Office Furniture at IGCAR	30,680.00	30,680.00
e) Scientific Equipments	1,01,40,708.00	1,01,40,708.00
<u>TOTAL (C)</u>	1,16,59,917.00	1,16,59,917.00
<u>ASSETS - External Projects</u>		
a) Computer	-	4,261.00
b) Office Equipment	21,205.00	22,095.00
c) Office Furniture	4,411.00	5,379.00
d) Scientific Equipments	15,97,050.00	16,02,615.00
<u>TOTAL (D)</u>	16,22,666.00	16,34,350.00
<u>TOTAL (A+B + C + D)</u>	58,26,77,236.00	51,59,17,923.00

Annual Report 2021 - 2022

SIGNIFICANT ACCOUNTING POLICIES

SCHEDULE- 13:

1. BASIS FOR PREPARATION OF ACCOUNTS

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

2. INVENTORY VALUATION

Stores & spares are valued at the weighted average cost.

3. INVESTMENT

Investments are valued at cost.

4. FIXED ASSETS

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

b) Intangible Assets

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

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

5. DEPRECIATION

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

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

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

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

6. AMMORTISATION

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

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

7. GOVERNMENT GRANTS

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

8. FOREIGN CURRENCY TRANSACTION

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

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

9. CONTRIBUTIONS TO PROJECTS

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

10. EXTERNALLY FUNDED PROJECTS

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

11. RESEARCH & DEVELOPMENT

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

12. RETIREMENT BENEFITS

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

As per our report of even date attached.

Institute for Plasma Research
Bhat, Gandhinagar

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

-sd-
(Dr. Shashank Chaturvedi)
Director

-sd-
(Dr. Subroto Mukherjee)
Dean

-sd-
(Falguni Shah)
Accounts Officer-I

-sd-
(Vipul Bansal)
Partner
Membership No. 436956

Place : Gandhinagar
Date : 30/06/2022

NOTES TO THE ACCOUNTS

SCHEDULE- 14:

Hitherto, as per rules of ITER-India Empowered Board, seprate set of accounts & records were to be maintained and separate Audited Statement of Accounts were to be presented for the ITER-India Project w.e.f. April 1,2008. However in accordance with Department of Atomic Energy directive vide their letter No.18/1/2010-R&D-II/9309 Dated October 5, 2010, Audited Statements of Accounts for ITER-India Project are to be presented on branch accounting concept.

2 CONTINGENT LIABILITIES :

- (i) Contingent Liabilities in respect of claims against the IPR not acknowledged as debts Rs.--NIL-- (Previous year - Rs.NIL).
- (ii) Guarantees and Letter of Credits given by Bank on behalf of the Institute for Plasma Research is Rs.14978.04 Lakh (Previous Year Rs.24889.00 Lakh).

3 CAPITAL COMMITMENTS

Estimated value of Contracts remaining to be executed on Capital Account and not provided for Rs.51751.60 Lakhs (Previous Year Rs.75305.00 Lakhs).

4 DEPRECIATION

Depreciation for the year 2021-2022 Rs.7,24,67,236.00 (Previous Year Rs. 51,59,17,923.00) has been debited to the Income & Expenditure Account and the like amount has been transferred from the Corpus Fund to the Income & Expenditure Account

5 ACCOUNTING OF PROJECT ASSETS

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

6 FOREIGN CURRENCY TRANSACTION

	2021-2022	2020-2021
i) <u>Value of Imports Calculated on C.I.F. Basis :</u>		
- Capital Goods	10,34,42,455.00	44,24,72,972.00
- Consumables & Spares	2,15,78,180.00	3,77,51,882.00
ii) <u>Expenditure in foreign currency :</u>		
- Travel	9,30,598.00	9,88,318.00
- Cash Contribution to ITER-Organisation	3,36,55,18,078.00	1,84,12,65,336.00
- Technical Consultancy	-	-
iii) <u>Earnings :</u>		
- Value of Exports on F.O.B. basis	Nil	Nil

7 Advance to Govt.Institutions / Organisation stated in Schedule - 6B.2.b) includes:

An amount of Rs. 3.40 Crore (Previous year Rs. 3.40 Crore) has been paid to Indira Gandhi Centre for Advance Atomic Research for collaborative research on Development of ITER Test Blanket Modules which is pending for adjustment in absence of information regarding its utilisation.

8 Total demand outstanding of In-Cash Contribution to ITER Organisation as on 31.03.2022 is Euro 18,00,00,000.00 (Approx Rs.1547.00 Crores taking SBI TT Selling rate Rs.85.93 per Euro as on 31.03.2022

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

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

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

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

13 GST Input Tax Credit and GST liability as per books of accounts and GST Input Tax Credit and GST liability as per Return are subject to reconciliation of CPP-IPR. As per management it will be reconciled in next Financial Year.

As per our report of even date attached.

Institute for Plasma Research
Bhat, Gandhinagar

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

-sd-
(Dr.Shashank Chaturvedi)
Director

-sd-
(Dr.Subroto Mukherjee)
Dean

-sd-
(Falguni Shah)
Accounts Officer-I

-sd-
(Vipul Bansal)
Partner
Membership No. 436956

Place : Gandhinagar
Date : 30/06/2022

Audited Statements of Accounts

as on 31st March 2022

INSTITUTE FOR PLASMA RESEARCH

Employees Provident Fund

IPR EMPLOYEE'S PROVIDENT FUND.

BALANCE SHEET AS AT 31 ST MARCH, 2022				
2020-21	CORPUS/CAPITAL FUND AND LIABILITIES		2021-22	
		MEMBERS PF SUBSCRIPTION :		
		(Net of Loans & including Interest on Subscription)		
46,34,03,382.30		Balance as on 1st April 2021	51,58,96,731.30	
7,23,29,539.00		Addition During the year	7,74,20,864.00	
1,98,36,190.00	51,58,96,731.30	Less : Debit During the year	5,21,52,752.00	54,11,64,843.30
		INSTITUTE'S PF CONTRIBUTION :		
		(Including Interest)		
1,80,526.15		Balance as on 1st April 2021	1,80,526.15	
-		Addition during the year	-	
-	1,80,526.15	Less : Debits during the year	-	1,80,526.15
		LAPSE & FORFEITURE A/c		
16,42,343.49		Balance as on 1st April 2021	16,42,343.49	
-	16,42,343.49	Addition during the year	-	16,42,343.49
		CURRENT LIABILITIES :		
95,862.00	95,862.00	Sundry Credit Balances.	95,862.00	
-	-	IPR	6,000.00	1,01,862.00
		INCOME & EXPENDITURE A/c		
3,95,86,162.22		Opening Balance	3,53,31,887.72	
-42,54,274.50	3,53,31,887.72	Add/Less : Transfer from Income & Expenditure A/c	-29,26,356.00	3,24,05,531.72
	55,31,47,350.66	TOTAL		57,54,95,106.66
		ASSETS		
50,31,92,085.00		FIXED DEPOSIT with State Bank Of India / Public Financial Institute.	53,23,68,132.00	
1,16,85,570.53		S/B A/c with : State Bank Of India	81,39,998.53	54,05,08,130.53
3,81,21,399.13		Interest accrued but not due on Fixed Deposits with a Scheduled Bank / Public Financial Institute.	3,48,38,680.13	3,48,38,680.13
1,48,296.00		Income-Tax Deducted at source :		
-		Balance as on 1st April 2021	1,48,296.00	
-	1,48,296.00	Addition during the year	-	
		Less : Refund Received	-	1,48,296.00
	55,31,47,350.66	Total		57,54,95,106.66

Note : Loan transactions are merged with members subscription accounts. Rs. 12,08,049/- were given during the year ended as on 31st March 2022, Rs.87,32,190/- are outstanding in loan accounts.

(Dr. Subroto Mukherjee)
Senior Professor - H
Chairman



F. A. Shah
(Falguni Shah)
Accounts Officer-I, IPR
Member



Examined and Found correct.
For Goyal Parul & Co.
Chartered Accountants
FRN. 016750N

(Vipul Bansal)
Partner
Membership No. 436956

Place : Bhat, Gandhinagar
Dated : June 14, 2022

UDIN: 22436956AKXHAP6626

IPR EMPLOYEE'S PROVIDENT FUND.

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD
ENDED ON 31ST MARCH, 2022

2020-21	INCOME	2021-22
3,51,341.00	Interest On Savings Bank Account & Others	2,15,362.00
2,89,45,300.00	Interest On Fixed Deposit	3,27,57,097.00
42,54,274.50	Excess of Expenditure over Income transferred to Income & Expenditure A/c	29,26,356.00
3,35,50,915.50	TOTAL	3,58,98,815.00
EXPENDITURE		
3,35,50,591.00	Interest on Members Subscription	3,58,98,815.00
324.50	Bank Charges	-
-	Interst on Institute's Contribution	-
3,35,50,915.50	TOTAL	3,58,98,815.00

Examined and Found correct.

For Goyal Parul & Co.

Chartered Accountants

FRN. 016750N

(Dr. Subroto Mukherjee)

Senior Professor - H
Chairman

F. A. Shah

(Falguni Shah)

Accounts Officer-I. IPR
Member

(Vipul Bansal)

Partner

Membership No. 436956

Place : Bhat, Gandhinagar

Dated : June 14, 2022

