

Audited Statements of Accounts  
as on 31<sup>st</sup> March 2021  
**INSTITUTE FOR PLASMA  
RESEARCH**

Registration No.GUJ/88/GANDHINAGAR



**CA N. B. SHAH**, B. Com., F.C.A.  
**CA T. N. SHAH**, B. Com., F.C.A., DISA

**T. N. Shah & Co.**  
**CHARTERED ACCOUNTANTS**

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C. & A. G. Reg. No. WR/0534  
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**INDEPENDENT AUDITOR'S REPORT**

**Report on the Financial Statements**

1. We have audited the attached Balance Sheet of **INSTITUTE FOR PLASMA RESEARCH, BHAT, GANDHINAGAR – 382 428** as at 31<sup>st</sup> March 2021, Income & Expenditure Account and also Receipts and Payments Account for the year ended on that date thereto.

**Management's Responsibility for the Financial Statements**

2. These Financial Statements are the responsibility of the Institute's management. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institute's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by 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**

4. In our opinion and to the best of our information and according to the explanations 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 the case of Balance Sheet, of the state of affairs of the Institute as at 31<sup>st</sup> March, 2021;
  - (b) In the case of the Income & Expenditure Account, of the excess of Income over Expenditure for the year ended on that date;
  - (c) In the case of the Receipts and Payments Account, of the receipt and payments for the year ended on that date.

Place: Gandhinagar  
Date: 07/09/2021



For T.N.Shah & Co.,  
Chartered Accountants  
Firm Registration No.109802/W  
(Tushar N.Shah)  
Partner  
Membership No.042748  
UDIN : 21042748AAAAAJ4997

**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, 2021**

<b><u>CORPUS/CAPITAL FUND AND LIABILITIES</u></b>	<b>SCH.</b>	<b>2020-2021</b>	<b>2019-2020</b>
CORPUS/CAPITAL FUND	1	6,98,35,39,716.00	6,81,51,49,605.00
RESERVES AND SURPLUS	2	23,78,86,94,293.00	21,13,18,18,650.00
EARMARKED/ ENDOWMENT FUNDS	3	53,26,20,388.00	41,26,17,103.00
CURRENT LIABILITIES AND PROVISIONS	4	4,92,17,32,317.00	4,52,97,59,463.00
<b>TOTAL</b>		<b>36,22,65,86,714.00</b>	<b>32,88,93,44,821.00</b>
<b><u>ASSETS</u></b>			
FIXED ASSETS	5	16,22,26,99,199.00	10,51,14,54,405.00
CURRENT ASSETS, LOANS, ADVANCES ETC.	6	20,00,38,87,515.00	22,37,78,90,416.00
<b>TOTAL</b>		<b>36,22,65,86,714.00</b>	<b>32,88,93,44,821.00</b>
<b>Excess of Income over Expenditure</b>		<b>-</b>	<b>-</b>
SIGNIFICANT ACCOUNTING POLICIES	13		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	14		

As per our report of even date attached.

**For T N Shah & Co**  
Chartered Accountants  
Firm Registration No.109802/w

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

-Sd-  
(Tushar N Shah)  
Partner  
Membership No.042748

Place : Gandhinagar  
Date : 07/09/2021

**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, 2021**

<b><u>A.INCOME</u></b>	<b>SCH.</b>	<b>2020-2021</b>	<b>2019-2020</b>
Grants- Department of Atomic Energy, Govt. of India	7	7,46,71,00,000.00	8,40,20,00,000.00
Interest Earned	8	7,73,52,306.00	12,74,22,420.00
Other Income	9	52,62,775.00	19,40,092.00
<b>TOTAL (A)</b>		<b>7,54,97,15,081.00</b>	<b>8,53,13,62,512.00</b>
<b><u>B. EXPENDITURE</u></b>			
Establishment Expenses	10	1,72,92,46,707.00	3,02,84,86,460.00
Other Administrative Expenses	11	54,06,13,689.00	66,20,02,437.00
Depreciation & Ammortisation of Intengible Assets	12	51,59,17,923.00	49,67,02,900.00
Less : Transfer from Corpus/Capital Fund		-51,59,17,923.00	-49,67,02,900.00
Loss on Disposal of Capital Assets/Write Off		6,15,276.00	35,65,634.00
Cash Contribution to ITER IO		1,81,25,96,213.00	46,46,14,840.00
<b>TOTAL (B)</b>		<b>4,08,30,71,885.00</b>	<b>4,15,86,69,371.00</b>
<b>Balance being excess of Income over Expenditure/ (Excess of Expenditure over Income)</b>		<b>3,46,66,43,196.00</b>	<b>4,37,26,93,141.00</b>
Transfer to Corpus Fund for addition to Movable & Immovable Properties		68,94,07,598.00	1,32,32,79,396.00
Transfer From Corpus Fund for w/off to Movable & Immovable Properties		50,99,564.00	41,30,664.00
Transfer to Iter-India Fund (Interest Earned)		2,83,87,658.00	4,32,81,471.00
Transfer to/from unspent Grant A/c		2,75,39,47,504.00	3,01,02,62,938.00
SIGNIFICANT ACCOUNTING POLICIES	13		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	14		

As per our report of even date attached.

**For T N Shah & Co**

Chartered Accountants

Firm Registration No.109802/w

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

-Sd-  
**(Tushar N Shah)**  
Partner  
Membership No.042748

Place : Gandhinagar

Date : 07/09/2021

**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, 2021

RECEIPTS	2020-2021	2019-2020	PAYMENTS	2020-2021	2019-2020
<b>I. Opening Balances</b>			<b>I. Expenses</b>		
a) Cash in hand	69,740.00	15,894.00	a) Establishment Expenses	1,33,42,48,318.00	1,43,86,59,262.00
b) Bank Balances			b) Administrative Expenses	57,64,14,081.00	66,20,43,124.00
i) In Current accounts	6,87,69,515.00	21,15,85,658.00	c) Interest Income paid to DAE	12,54,59,519.00	33,69,01,575.00
ii) In deposit accounts	1,18,77,41,891.00	1,69,74,85,386.00	d) Cash Contribution to ITER-IO	1,81,25,96,213.00	46,46,14,840.00
iii) Savings accounts	28,34,950.00	1,75,92,111.00			
<b>II. Grant Received</b>			<b>II. Exp. on Fixed Assets, Cap. WIP &amp; Others</b>		
a) From Govt. of India- DAE	7,46,71,00,000.00	8,40,20,00,000.00	a) Purchase of Fixed Assets & other exp.	68,69,69,388.00	55,33,78,456.00
			b) Expenditure on Capital WIP	5,54,51,71,873.00	42,62,81,541.00
<b>III. Interest Received</b>			<b>III. Refund of Surplus money/Loans</b>		
a) On Bank Deposits	8,28,88,276.00	12,46,41,702.00	a) Deposits with Government Auth. & Suppliers	85,95,664.00	55,13,458.00
b) Loans, Advances etc.	18,76,465.00	13,78,554.00	b) Payments against Earmarked Funds	15,00,89,486.00	8,02,35,583.00
c) Int on I.T Refund	15,519.00	26,194.00			
<b>IV. Other Income</b>			<b>IV. Other Payments (Specify)</b>		
a) Misc Income	40,84,148.00	12,23,882.00	a) Advances to Contractors & Suppliers (Including Adv. for Capital Works)	-	5,29,52,33,592.00
b) Royalty & Transfer Fee Income	11,70,090.00	7,10,528.00	b) Security Deposit	-	4,04,39,683.00
<b>V. Any Other receipts</b>			c) Payment of LT Advances to Empl.	68,96,118.00	65,57,685.00
a) Amount received for Earmarked/Endowment Funds	26,70,55,943.00	9,35,91,269.00	d) Others ( including Inter Branch)	1,84,18,156.00	1,30,18,316.00
b) Security Deposits	1,09,17,735.00	1,59,16,391.00	a) <b>Cash in hand</b>	28,140.00	69,740.00
c) Stock (Change in closing Bal.)	11,54,348.00	30,56,291.00	b) <b>Bank Balances</b>		
d) Advances to Contractors & Suppliers (Including Adv. for Capital Works)	2,11,89,94,799.00	-	i) In Current accounts	2,23,62,973.00	6,87,69,515.00
e) Receipt of LT Adv. to Empl.	22,92,445.00	24,83,800.00	ii) In deposit accounts	93,43,39,486.00	1,18,77,41,891.00
f) Sale of Capital Assets	3,16,420.00	5,40,276.00	iii) Savings accounts	46,49,259.00	28,34,950.00
g) Others (including interbranch)	89,56,390.00	1,00,45,275.00			
<b>TOTAL</b>	<b>11,22,62,38,674.00</b>	<b>10,58,22,93,211.00</b>		<b>11,22,62,38,674.00</b>	<b>10,58,22,93,211.00</b>

As per our report of even date attached.

**For T N Shah & Co.,**  
Chartered Accountants  
Firm Registration No.109802/w  
  
**(Tushar N Shah)**  
Partner  
Membership No.042748

-Sd-  
**(Dr.Shashank Chaturvedi)**  
Director

-Sd-  
**(Dr.Subroto Mukherjee )**  
Dean

-Sd-  
**(Falguni Shah)**  
Accounts Officer-I

Place : Gandhinagar  
Date :07/09/2021

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

**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2021**

PARTICULARS	2020-2021	2019-2020
<b><u>SCHEDULE 1 - CORPUS/CAPITAL FUND :</u></b>		
Balance as at the beginning of the year		5,99,27,03,773.00
Add : Contribution towards Corpus/Capital Fund	68,94,07,598.00	1,32,32,79,396.00
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	(51,59,17,923.00)	(49,67,02,900.00)
Addition/Deduction in Fixed Assets during the year (transfer to/from I & E Account)	50,99,564.00	41,30,664.00
		82,24,45,832.00
<b><u>BALANCE AS AT 31ST MARCH, 2021</u></b>	<b>6,98,35,39,716.00</b>	<b>6,81,51,49,605.00</b>
<b><u>SCHEDULE 2 - RESERVE AND SURPLUS :</u></b>		
<b>1. Unspent Grant :</b>		
a) As per last Account	21,08,85,37,179.00	18,35,80,16,703.00
<b>Less : Previous year Interest income traf to DAE</b>	(8,21,78,048.00)	(27,60,07,462.00)
Addition/Deduction during the year (transfer to/from I & E A/c)	2,75,39,47,504.00	3,01,02,62,938.00
Addition/Deduction during the year	-	(37,35,000.00)
		21,08,85,37,179.00
<b>2. Interest earned on Unspent Grant (ITER-India Fund) :</b>		
a) As per last Account	4,32,81,471.00	6,08,94,113.00
Addition during the year	2,83,87,658.00	4,32,81,471.00
(transfer to/from I & E A/c)		
Addition/Deduction during the year	4,32,81,471.00	6,08,94,113.00
		4,32,81,471.00
<b><u>BALANCE AS AT 31ST MARCH, 2021</u></b>	<b>23,78,86,94,293.00</b>	<b>21,13,18,18,650.00</b>

\* Note

Against Unspent Grant of 2376.03 Crore at year end contain Advance to Suppliers towards ITER-India Projects Rs.1870.56 Crore

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**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2021**

**SCHEDULE-3A - ENDOWMENT FUND**

Dr.Parvez Guzdar Memorial Endowment Fund	2020-2021	2019-2020
a) Opening Balance of the fund	5,63,441	6,01,116
b) Additions to the Funds		
i. Donation/Grants		
ii. Income from Investments made on account of fund	72,595	12,325
iii. Other additions		
<b>TOTAL (a+b)</b>	<b>6,36,036</b>	<b>6,13,441</b>
c) <u>Utilisation/Expenditure towards objectives of the fund</u>		
i. Revenue Expenditure		
<i>Dr.Parvez Guzdar Memorial award for Plasma physics</i>	50,000	50,000
ii. Capital Expenditure		
<b>TOTAL ( c )</b>	<b>50,000</b>	<b>50,000</b>
<b>NET BALANCE AS AT THE YEAR END (a+b-c)</b>	<b>5,86,036</b>	<b>5,63,441</b>
<b>Represented by</b>		
Cash And Bank Balance	6,405	13,441
Investments - FD with SBI	6,00,000	6,00,000
Interest Accrued but not due	29,631	-
	<b>6,36,036</b>	<b>6,13,441</b>
<b>CURRENT YEAR (2020-2021)</b>		
	-50,000.00	-50,000.00

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2021						
<b>SCHEDULE 3B - EARMARKED/ ENDOWMENT FUNDS :</b>	a) Opening Balance of the fund 01-04-2020	b) Additions to the Funds	TOTAL (a+b)	c) Utilisation/ Expenditure towards objectives of funds	NET BALANCE AS AT 31ST MARCH, 2021 (a+b-c)	NET BALANCE AS AT 31ST MARCH, 2020
<b>FUND-WISE BREAK UP</b>						
<b>Earmarked Fund</b>						
1 9981 Plasma Processing Fund	-	2,73,61,721.00	2,73,61,721.00	2,73,61,721.00	-	-
2 Iter India Fund - Surplus On Task	37,00,17,751.00	9,70,96,722.00	46,71,14,473.00	4,84,890.00	46,66,29,583.00	37,00,17,751.00
<b>Sub Total (a)</b>	<b>37,00,17,751.00</b>	<b>12,44,58,443.00</b>	<b>49,44,76,194.00</b>	<b>2,78,46,611.00</b>	<b>46,66,29,583.00</b>	<b>37,00,17,751.00</b>
<b>Sponsored Projects</b>						
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	1,33,304.00	6,90,000.00	8,23,304.00	4,58,227.00	3,65,077.00	1,33,304.00
7 9309 FCIPT-DU-CDPS	1,11,345.00	-	1,11,345.00	1,11,345.00	-	1,11,345.00
8 9310 FCIPT-DU-PPNS	1,14,190.00	-	1,14,190.00	1,14,190.00	-	1,14,190.00
9 9311 FCIPT-DU-WGPS	8,16,921.00	-	8,16,921.00	8,16,921.00	-	8,16,921.00
10 9320 FCIPT-EXCEL	1,89,787.00	-	1,89,787.00	-	1,89,787.00	1,89,787.00
11 9335 FCIPT MOEF	3,59,382.00	-	3,59,382.00	-	3,59,382.00	3,59,382.00
12 9339 VSSC-MoU-IPR	89,083.00	-	89,083.00	-	89,083.00	89,083.00
13 9340 FCIPT-IIT-Indore	2,01,415.00	-	2,01,415.00	-	2,01,415.00	2,01,415.00
14 9345 FCIPT-DST-RAD	20,236.00	546.00	20,782.00	-	20,782.00	20,236.00
15 9347 FCIPT-DST-TEX	1,99,434.00	-	1,99,434.00	-	1,99,434.00	1,99,434.00
16 9348 FCIPT-AMRITA	2,71,385.00	-	2,71,385.00	-	2,71,385.00	2,71,385.00
17 9349 FCIPT-NPN	24,23,984.00	65,448.00	24,89,432.00	-	24,89,432.00	24,23,984.00
18 9350 FCIPT-MSU	1,82,980.00	-	1,82,980.00	-	1,82,980.00	1,82,980.00
19 9352 FCIPT-IISUPNS	16,03,152.00	-	16,03,152.00	24,500.00	15,78,652.00	16,03,152.00
20 9355 FCIPT-LXM	2,55,885.00	-	2,55,885.00	-	2,55,885.00	2,55,885.00
21 9357 FCIPT-AAU-DBD	3,39,563.00	-	3,39,563.00	-	3,39,563.00	3,39,563.00
22 9358 FCIPT-ABREF	93,531.00	-	93,531.00	-	93,531.00	93,531.00
23 9359 FCIPT - APPJITK	97,383.00	-	97,383.00	-	97,383.00	97,383.00
24 9361 FCIPT-VEGPL	12,773.00	-	12,773.00	-	12,773.00	12,773.00
25 9362 FCIPT-DST-SOLVENT	1,25,659.00	-	1,25,659.00	1,25,659.00	-	1,25,659.00
26 9363 FCIPT-NPCIL	2,96,747.00	-	2,96,747.00	39,618.00	2,57,129.00	2,96,747.00
27 9364 FCIPT-IITGN-INP	6,93,566.00	2,98,350.00	9,91,916.00	1,88,312.00	8,03,604.00	6,93,566.00
28 9365 FCIPT-PSED-SERB-CZTS	2,19,425.00	4,00,000.00	6,19,425.00	5,36,807.00	82,618.00	2,19,425.00
29 9366 Dr. Ashish Adak-SERB	1,81,358.00	-	1,81,358.00	1,81,358.00	-	1,81,358.00
30 9367 FCIPT CIPET	9,89,444.00	-	9,89,444.00	1,07,578.00	8,81,866.00	9,89,444.00
31 9368 Dr. Amreen Ara Hussain-DST Inspire	22,85,476.00	23,75,000.00	46,60,476.00	29,81,896.00	16,78,580.00	22,85,476.00
32 9369 AOARD	22,34,306.00	21,95,595.00	44,29,901.00	12,48,241.00	31,81,660.00	22,34,306.00
33 9370 CPIS-SAC-CP	22,61,556.00	30,00,000.00	52,61,556.00	13,53,144.00	39,08,412.00	22,61,556.00
34 9371 ARMREB-DRDO	14,66,672.00	6,45,493.00	21,12,165.00	18,06,159.00	3,06,006.00	14,66,672.00
35 9372 FCIPT-PSED-SU	2,75,707.00	-	2,75,707.00	7,434.00	2,68,273.00	2,75,707.00
36 9373 FCIPT-PSED-NU	1,24,688.00	-	1,24,688.00	-	1,24,688.00	1,24,688.00
37 9374 IPR-TBRL-CGN	(93,800.00)	26,16,000.00	25,22,200.00	9,52,380.00	15,69,820.00	(93,800.00)
38 9375 IPR-AAU-VS	1,06,823.00	-	1,06,823.00	-	1,06,823.00	1,06,823.00
39 9376 FCIPT-SPIX-III	1,49,84,886.00	-	1,49,84,886.00	3,79,867.00	1,46,05,019.00	1,49,84,886.00
40 9377 FCIPT-VSSC	44,71,090.00	95,48,784.00	1,40,19,874.00	12,24,046.00	1,27,95,828.00	44,71,090.00



<b>SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2021</b>						
<b><u>SCHEDULE 3B - EARMARKED/ ENDOWMENT FUNDS :</u></b>	a) Opening Balance of the fund 01-04-2020	b) Additions to the Funds	TOTAL (a+b)	c) Utilisation/ Expenditure towards objectives of funds	NET BALANCE AS AT 31ST MARCH, 2021 (a+b-c)	NET BALANCE AS AT 31ST MARCH, 2020
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	(2,23,35,127.00)	87,755.00	(2,22,47,372.00)		(2,22,47,372.00)	(2,23,35,127.00)
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	(22,17,752.00)	1,91,000.00	(20,26,752.00)	-	(20,26,752.00)	(22,17,752.00)
6 9211 DGFS-PhD	(1,86,24,207.00)	-	(1,86,24,207.00)	35,71,200.00	(2,21,95,407.00)	(1,86,24,207.00)
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	10,510.00	11,38,232.00	11,48,742.00	11,83,064.00	(34,322.00)	10,510.00
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 9312 FCIPT-DU-SEPS	(3,47,161.00)	7,02,209.00	3,55,048.00	3,55,048.00	-	(3,47,161.00)
13 9331 LPSC THUSTER	(22,414.00)	-	(22,414.00)		(22,414.00)	(22,414.00)
14 9334 FCIPT-DST INT ITALY	(3,57,849.00)	-	(3,57,849.00)	-	(3,57,849.00)	(3,57,849.00)
15 9337 FCIPT-CSMCRI-MoU	(14,125.00)	-	(14,125.00)	-	(14,125.00)	(14,125.00)
16 9343 DST-PKK-GITA	(3,17,725.00)	-	(3,17,725.00)	-	(3,17,725.00)	(3,17,725.00)
17 9353 FCIPT-PERD	(2,15,598.00)	2,15,598.00	-	-	-	(2,15,598.00)
	-		-		-	-
<b>Sub Total (c)</b>	<b>(5,41,32,652.00)</b>	<b>23,34,794.00</b>	<b>(5,17,97,858.00)</b>	<b>51,09,312.00</b>	<b>(5,69,07,170.00)</b>	<b>(5,41,32,652.00)</b>
Dr. Parvez Guzdar Fund (3a)	(50,000.00)	15,18,414.00	14,68,414.00	15,18,414.00	(50,000.00)	(50,000.00)
<b>BALANCE FOR YEAR 2020-21 (3a + 3b)</b>	<b>41,26,17,103.00</b>	<b>29,44,17,664.00</b>	<b>70,71,34,767.00</b>	<b>17,74,51,207.00</b>	<b>53,26,20,388.00</b>	<b>41,26,17,103.00</b>

**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2021**

<b>PARTICULARS</b>	<b>2020-2021</b>	<b>2019-2020</b>
<b><u>SCHEDULE 4 - CURRENT LIABILITIES AND PROVISIONS:</u></b>		
<b><u>A. CURRENT LIABILITIES :</u></b>		
1. Sundry Creditors		
a) For Goods	24,80,658.00	35,70,211.00
b) Others	19,16,719.00	8,43,339.00
2. Other Current Liabilities		
a) Security Deposits	3,27,55,589.00	2,73,51,315.00
b) Other Liabilities	5,07,122.00	21,07,276.00
c) Outstanding Expenses	3,08,95,693.00	2,97,22,597.00
d) Salary Payable	6,41,11,823.00	
3) Divisions		
a) CPP-IPR	2,681.00	-
a) ITER-India	-	-
<b><u>TOTAL (A)</u></b>	<b>13,26,70,285.00</b>	<b>6,35,94,738.00</b>
<b><u>B. PROVISIONS</u></b>		
1. Gratuity	44,63,34,864.00	40,28,07,681.00
2. Superannuating/Pension	3,83,05,99,763.00	3,64,82,00,957.00
3. Accumulated Leave Encashment	51,21,27,405.00	41,51,56,086.00
<b><u>TOTAL (B)</u></b>	<b>4,78,90,62,032.00</b>	<b>4,46,61,64,724.00</b>
<b><u>TOTAL (A+B)</u></b>	<b>4,92,17,32,317.00</b>	<b>4,52,97,59,462.00</b>

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2021										
SCHEDULE 5 - FIXED ASSETS										
DESCRIPTION	Rate	GROSS BLOCK			DEPRECIATION			NET BLOCK		
		Cost as at beginning of the year	Addition during the year	Ded./Adj. during the year	Cost as at the year end	Up-to beginning of the year	for the year on deductions/Adj.	Total upto the year end	As at the Current year-end	As at the Previous year-end
<b>A. FIXED ASSETS</b>										
<b>1 LAND:</b>										
a) Freehold		4,36,440.00	-	-	4,36,440.00	-	-	-	4,36,440.00	4,36,440.00
1. Bhar Land	-	56,75,519.00	-	-	56,75,519.00	-	-	-	56,75,519.00	56,75,519.00
2. CIDC Land	-	83,52,433.00	-	-	83,52,433.00	-	-	-	83,52,433.00	83,52,433.00
<b>2 BUILDINGS:</b>										
On Freehold Land										
a) Bhar Main Building/ITER Lab	1.63%	46,64,94,380.00	-	98,931.00	46,65,95,449.00	11,96,55,231.00	76,15,555.00	11,82,70,786.00	34,81,24,661.00	35,58,39,149.00
b) Guest House/Housed Building	1.63%	6,34,10,013.00	-	-	6,34,10,013.00	1,00,62,048.00	10,54,058.00	1,11,16,106.00	5,22,93,907.00	5,33,47,265.00
c) Staff quarters	1.63%	28,55,711.00	-	-	28,55,711.00	16,99,002.00	46,548.00	1,10,161.00	11,56,769.00	11,56,769.00
d) CIPET Building	1.63%	8,68,90,382.00	14,45,646.00	-	8,83,76,228.00	1,62,29,711.00	14,28,423.00	1,30,58,136.00	7,53,18,092.00	7,52,60,873.00
e) Additional Building	1.63%	9,29,41,236.00	-	-	9,29,41,236.00	81,83,651.00	13,14,943.00	90,98,594.00	8,47,57,585.00	8,47,57,585.00
f) Laboratory & Aux. Building	1.63%	79,74,66,320.00	47,95,758.00	-	80,22,62,078.00	1,93,24,489.00	1,32,44,945.00	3,26,69,434.00	77,80,81,831.00	77,80,81,831.00
g) HVAC Building	1.63%	1,21,77,052.00	-	-	1,21,77,052.00	8,38,857.00	1,98,485.00	10,37,342.00	1,13,36,195.00	1,13,36,195.00
h) MSH Building	1.63%	1,76,23,290.00	-	-	1,76,23,290.00	15,71,154.00	2,87,260.00	1,65,84,14.00	1,60,52,136.00	1,60,52,136.00
i) Pre-Fab Building/Approach Road	-	1,74,91,177.00	-	-	1,74,91,177.00	13,32,280.00	2,85,107.00	1,61,7,387.00	1,58,73,790.00	1,61,58,897.00
<b>3 PLANT MACHINERY &amp; EQUIPMENTS</b>										
a) Scientific Equipments	4.75%	7,80,60,77,920.00	59,22,54,553.00	1,05,96,841.00	8,38,77,35,642.00	3,32,98,63,829.00	35,51,39,254.00	3,67,92,02,007.00	4,70,95,33,635.00	4,47,62,14,106.00
c) Workshop Equipments /CIP Machinery & Equip.	4.75%	1,88,84,685.00	4,20,000.00	-	1,93,04,685.00	1,33,58,801.00	5,69,715.00	1,39,29,516.00	53,76,160.00	55,26,160.00
d) Workshop Tools / (CIP Mechanical Works)	4.75%	5,66,483.00	-	-	5,66,483.00	5,07,182.00	22,009.00	5,30,191.00	37,292.00	59,301.00
4 FURNITURE, FIXTURES	6.33%	11,07,01,293.00	18,56,697.00	1,38,600.00	11,24,19,390.00	6,37,37,981.00	59,74,226.00	6,69,80,297.00	4,28,99,093.00	4,69,63,312.00
5 OFFICE/GEN. EQUIPMENTS	4.75%	7,72,72,610.00	27,18,526.00	24,255.00	7,99,66,881.00	3,40,30,704.00	31,76,138.00	4,27,83,311.00	4,32,41,905.00	4,32,41,905.00
6 COMPUTER / PERIPHERALS*	16.21%	83,94,83,251.00	1,77,63,707.00	15,37,913.00	85,57,09,045.00	47,32,88,860.00	7,89,41,875.00	55,18,92,017.00	30,38,17,028.00	36,61,94,392.00
7 ELECTRIC INSTALLATION	4.75%	5,07,91,540.00	1,19,97,929.00	-	6,27,89,509.00	1,39,70,957.00	22,67,451.00	1,62,28,408.00	4,65,50,61.00	3,68,20,583.00
8 LIBRARY BOOKS/ JOURNALS	4.75%	35,78,08,143.00	3,13,13,701.00	-	38,91,23,844.00	15,69,36,164.00	1,49,56,694.00	17,18,92,858.00	21,72,30,986.00	20,08,71,979.00
<b>CURRENT YEAR</b>		<b>10,83,33,00,888.00</b>	<b>66,46,67,617.00</b>	<b>1,23,96,540.00</b>	<b>11,48,55,51,165.00</b>	<b>4,25,09,99,901.00</b>	<b>48,67,24,688.00</b>	<b>4,73,04,18,613.00</b>	<b>6,75,51,32,580.00</b>	<b>6,58,23,49,471.00</b>
<b>B. INTANGIBLE ASSETS</b>										
1 Computer Softwares*		19,86,04,473.00	2,26,54,494.00	31,888.00	22,12,27,079.00	17,52,06,168.00	1,58,98,968.00	19,11,05,136.00	3,01,21,943.00	2,33,98,305.00
2 Patents		81,380.00	-	-	81,380.00	81,380.00	-	81,380.00	-	-
<b>CURRENT YEAR</b>		<b>19,86,85,853.00</b>	<b>2,26,54,494.00</b>	<b>31,888.00</b>	<b>22,13,08,459.00</b>	<b>17,52,87,548.00</b>	<b>1,58,98,968.00</b>	<b>19,11,86,516.00</b>	<b>3,01,21,943.00</b>	<b>2,33,98,305.00</b>

DE-SCRIPTION	Rate	As at the Current year - end										As at the Previous year - end
		Cost as at beginning of the year	Addition during the year	Decl./Adj during the year	Cost as at the year end	Up-to beginning of the year	for the year	on deductions/ Adj	Total up to the year end			
C. ASSETS AT IGCAR												
1. Building	1.63%	3,35,67,457.00	-	-	3,35,67,457.00	38,31,080.00	54,71,40.00	-	43,78,229.00	2,91,89,228.00	2,97,36,377.00	
2. Office & General Equipment	4.75%	1,92,46,116.00	-	-	1,92,46,116.00	57,78,161.00	91,14,00.00	-	66,92,331.00	1,25,53,765.00	1,34,67,955.00	
3. Computers & Furniture		1,67,738.00	-	-	1,67,738.00	1,08,760.00	27,190.00	-	1,35,950.00	31,788.00	58,978.00	
4. Office Furniture at IGCAR		4,84,673.00	-	-	4,84,673.00	1,00,409.00	30,680.00	-	1,31,089.00	3,53,584.00	3,84,264.00	
5. Scientific Equipments at IGCAR	4.75%	20,49,08,977.00	21,45,487.00	-	20,70,54,464.00	5,86,47,085.00	1,01,40,708.00	-	6,87,87,793.00	13,82,66,671.00	14,62,61,892.00	
CURRENT YEAR		25,83,74,961.00	21,45,487.00	-	26,05,20,448.00	6,84,05,495.00	1,16,59,917.00	-	80,125,412.00	18,03,95,036.00	18,99,09,466.00	
D. ASSETS-External Projects												
COMPUTER / PERIPHERALS*	16.21%	26,35,247.00	-	-	26,35,247.00	24,99,225.00	4,261.00	-	25,03,486.00	1,31,761.00	1,36,022.00	
Computer Softwares*	16.67%	4,53,963.00	-	-	4,53,963.00	4,53,963.00	-	-	4,53,963.00	-	-	
OFFICE/GEN. EQUIPMENTS	4.75%	4,71,106.00	-	-	4,71,106.00	2,44,839.00	22,095.00	-	2,66,934.00	2,04,172.00	2,26,267.00	
FURNITURE, FIXTURES	6.33%	5,04,198.00	-	-	5,04,198.00	4,55,553.00	5,579.00	-	4,60,932.00	43,266.00	48,645.00	
Scientific Equipments	4.75%	3,37,82,937.00	-	-	3,37,82,937.00	1,47,01,509.00	16,02,615.00	-	1,63,04,124.00	1,74,78,613.00	1,90,81,428.00	
CURRENT YEAR		3,78,47,453.00	-	-	3,78,47,453.00	1,83,35,091.00	16,34,350.00	-	1,99,89,441.00	1,78,58,012.00	1,94,92,362.00	
D. CAPITAL WORK-IN-PROGRESS												
TOTAL		3,69,63,04,808.00	6,68,85,12,712.00	1,14,56,26,139.00	9,23,91,91,381.00	-	-	-	-	9,23,91,91,381.00	3,69,63,04,808.00	
PREVIOUS YEAR		12,34,23,13,086.00	3,66,38,21,868.00	2,72,88,62,530.00	13,27,74,72,424.00	3,67,97,28,813.00	41,51,42,205.00	1,68,39,697.00	5,02,71,9,982.00	16,22,26,98,222.00	10,51,14,54,412.00	

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2021			
PARTICULARS		2020-2021	2019-2020
SCHEDULE 6 - CURRENT ASSETS, LOANS, ADVANCES ETC.			
<b>A. CURRENT ASSETS :</b>			
1 <u>Inventories:</u>			
a) Stores and spares		44,20,035.00	55,74,383.00
2 <u>Sundry Debtors:</u>			
a) Debts outstanding for a period exceeding six months		23,70,000.00	36,48,802.00
b) Debts outstanding for a period less than six months		3,00,91,038.00	99,45,210.00
c) Others			-
3 <u>Cash balances in hand</u> (including cheques/drafts and imprest)		28,140.00	69,740.00
4 <u>Bank Balances:</u>			
a) <u>With Scheduled Banks:</u>			
- On Current Accounts			
State Bank of India, IPR.Branch, Gandhinagar A/c.30185519770		21,79,345.00	1,10,27,053.00
State Bank of India, IPR.Branch, Gandhinagar A/c.30360884053		1,77,81,995.00	22,24,617.00
State Bank of India, Naroda Branch, Ahemdabad A/c.10159920115		15,41,658.00	70,41,597.00
State Bank of India, Naroda Branch, Ahemdabad A/c.30360272380		7,34,049.00	10,28,518.00
State Bank of India, A/c No.35052592927		25,926.00	8,28,681.00
State Bank of India, A/c No.39503998940 (GEM A/c)		1,00,000.00	-
- On Deposit Accounts			
State Bank of India		93,43,39,486.00	1,18,77,41,891.00
- On Savings Accounts			
State Bank of India, A/c No. 30767137485		13,059.00	20,06,269.00
CPP-IPR State Bank of India, A/c No.31012661865		46,36,200.00	4,74,47,730.00
<b>TOTAL (A)</b>		<b>99,82,60,931.00</b>	<b>1,27,85,84,491.00</b>
<b>B. LOANS, ADVANCES AND OTHER ASSETS :</b>			
1 <u>Loans:</u>			
a) Staff			
House Building Advance (Including accrued interest)		2,55,55,227.00	2,08,08,281.00
Computer Advance (Including accrued interest)		46,82,718.00	54,93,591.00
Vehicle Advance (Including accrued interest)		15,44,057.00	20,27,469.00
2 <u>Advances and amounts recoverable in cash or in kind or for value to be received:</u>			
a) Advances to Non Govt. Contractors & Suppliers (Including adv. For Capital Works)		18,56,03,32,929.00	20,65,44,83,756.00
b) Advances to Govt.Institutions/Organisations (Refer Note 5 of Schedule-14)		34,15,74,221.00	35,42,29,415.00
c) Deposit with Government Authorities		1,68,97,335.00	1,68,88,835.00
d) Deposit with Others		69,20,592.00	1,00,11,295.00
e) TDS Receivable		12,63,162.00	11,42,861.00
f) Patents Applied for		4,59,374.00	3,96,600.00
g) Advance for Travelling Expenses		23,52,830.00	60,11,637.00
h) General Advance *		2,29,15,896.00	2,93,451.00
i) Project Leader Imprest Advance		-	1,64,470.00
j) LTC Advance		26,29,626.00	9,37,275.00
k) Festival Advance		7,59,000.00	-
l) CPP-IPR		(2,682.00)	-
m) CGST Receivable		9,52,939.00	9,52,939.00
n) IGST Receivable		3,47,264.00	3,47,263.00
o) CPP-NPS		-	5,01,654.00
p) SGST Receivable		9,82,209.00	9,82,209.00
q) RCM CGST Receivable		2,56,735.00	2,56,735.00
r) RCM SGST Receivable		2,56,735.00	2,56,735.00
s) GST		1,56,020.00	49,306.00
t) TDS of CGST		-	3,12,577.00
u) TDS of SGST		-	3,12,585.00
v) GSLI		5,446.00	-
w) Prepaid Expenses		44,40,819.00	55,10,168.00
3 <u>Income Accrued:</u>			
a) On Bank Fixed Deposits		1,03,44,132.00	1,69,34,818.00
<b>TOTAL (B)</b>		<b>19,00,56,26,584.00</b>	<b>21,09,93,05,925.00</b>
<b>TOTAL (A+B)</b>		<b>20,00,38,87,515.00</b>	<b>22,37,78,90,416.00</b>

\* yet to be recovered towards Two Increment (FY2020-21)

**SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2021**

<b>PARTICULARS</b>	<b>2020-2021</b>	<b>2019-2020</b>
<b><u>SCHEDULE 7 - GRANTS/SUBSIDIES :</u></b>		
(Irrevocable Grants & Subsidies Received)		
1) Central Government (Dept. of Atomic Energy, Govt. of India)	7,46,71,00,000.00	8,40,20,00,000.00
<b><u>TOTAL</u></b>	<b>7,46,71,00,000.00</b>	<b>8,40,20,00,000.00</b>
<b><u>SCHEDULE 8 - INTEREST EARNED :</u></b>		
1) On Term Deposits & Savings Deposits:		
a) With Scheduled Banks- State bank of India	7,62,97,590.00	12,65,09,234.00
2) On Loans:		
a) Employees/Staff		
- On Vehicle Advance	57,522.00	54,694.00
- On Computer Advance	88,938.00	1,35,441.00
- On House Building Advance	8,92,737.00	6,96,857.00
3) Interest on TDS refund	15,519.00	26,194.00
<b><u>TOTAL</u></b>	<b>7,73,52,306.00</b>	<b>12,74,22,420.00</b>
<b><u>SCHEDULE 9 - OTHER INCOME :</u></b>		
1) Miscellaneous Income	37,82,030.00	5,76,616.00
2) Rent	3,02,118.00	6,47,266.00
3) Royalty & Technology Transfer Fee Income	10,03,590.00	-
4) Other receipts for Facility utilisation	1,66,500.00	7,10,528.00
5) Surplus on Sale of Assets	8,537.00	5,682.00
<b><u>TOTAL</u></b>	<b>52,62,775.00</b>	<b>19,40,092.00</b>

**SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2021**

<b>PARTICULARS</b>	<b>2020-2021</b>	<b>2019-2020</b>
<b><u>SCHEDULE 10 - ESTABLISHMENT EXPENSES :</u></b>		
a) Salaries and Wages	82,05,54,557.00	77,47,63,737.00
b) Allowances and Bonus	54,10,98,281.00	58,81,08,819.00
c) Contribution to Provident Fund (Including NPS Contribution)	5,52,93,068.00	5,23,52,532.00
d) Staff Welfare Expenses	1,89,260.00	19,55,716.00
e) Medical Expenses	2,57,11,336.00	2,35,68,584.00
f) Expenses on Employees' Retirement and Terminal Benefits	28,69,00,727.00	1,59,17,96,430.00
g) NPS charges	65,350.00	68,725.00
Less: PF Contribution Receipt for PF Trust on Option change CPF to GPF	-5,65,872.00	-41,28,083.00
<b><u>TOTAL</u></b>	<b>1,72,92,46,707.00</b>	<b>3,02,84,86,460.00</b>
<b><u>SCHEDULE 11 - OTHER ADMINISTRATIVE EXPENSES ETC. :</u></b>		
a) Purchases- Consumable Stores & Spares	15,18,29,422.00	19,52,68,917.00
b) Electricity and Power	10,39,58,002.00	11,43,11,591.00
c) Repairs and Maintenance	9,80,01,234.00	8,96,26,674.00
d) Rent, Rates and taxes	2,74,80,799.00	3,68,56,013.00
e) Transport Hire Charges	1,34,44,499.00	1,78,36,305.00
f) Postage & Telegraph	2,43,361.00	3,99,142.00
g) Telephone and Trunk	41,90,623.00	42,15,467.00
h) Printing and Stationary	34,92,397.00	33,33,154.00
i) Travelling and conveyance Expenses	21,87,114.00	2,39,32,760.00
j) Travelling Expenses-International	4,69,816.00	1,77,94,101.00
k) Expenses on Seminar/Workshops	15,73,339.00	58,87,966.00
l) Membership	35,735.00	31,464.00
m) Auditors Remuneration - Internal	2,21,250.00	1,88,800.00
n) Auditors Remuneration - Statutory	2,36,000.00	2,36,000.00
o) Professional/Legal Charges	21,48,049.00	19,84,020.00
p) Security Expenses	5,10,37,177.00	5,52,12,668.00
q) Visiting Scientist Expenses	4,13,465.00	37,00,805.00
r) Advertisement and Publicity	9,35,392.00	18,58,349.00
s) Admin/Office Exp	3,92,814.00	2,24,592.00
t) Expenses on Academic Programmes	36,10,680.00	37,48,135.00
u) Honorarium	20,82,358.00	11,38,682.00
v) Bank Charges	13,66,568.00	6,17,235.00
w) Remuneration & Wages	2,42,16,754.00	4,03,01,239.00
x) Canteen Subsidy	23,76,750.00	46,45,857.00
y) Collaborative Research Expenses	1,46,86,932.00	71,81,698.00
z) Technical & Professional Consultancy	12,23,782.00	12,30,814.00
aa) TA to Candidate	-	-6,51,054.00
ab) Reimbursement of Exp to IO	2,86,69,123.00	3,05,70,280.00
ac) Freight & Cartage Expense	90,254.00	3,20,763.00
<b><u>TOTAL</u></b>	<b>54,06,13,689.00</b>	<b>66,20,02,437.00</b>
<b><u>TOTAL EXPENSES</u></b>	<b>2,26,98,60,396.00</b>	<b>3,69,04,88,897.00</b>

SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2021		
PARTICULARS	2020-2021	2019-2020
<b><u>SCHEDULE 12 - DEPRECIATION ON FIXED ASSETS:</u></b>		
a) Main Building/Lab Building	82,88,714.00	83,70,192.00
b) Guest House / Hostel Building	10,54,058.00	10,54,058.00
c) Staff Quarters Building	46,548.00	46,548.00
d) FCIPT Building	14,28,425.00	14,14,473.00
e) Additional Office Building	15,14,943.00	15,14,943.00
f) HVAC Building/Lab & Aux. Building	1,27,70,271.00	64,58,045.00
g) MSH Building	2,87,260.00	2,87,260.00
h) Scientific Equipments	35,51,39,254.00	35,00,81,296.00
i) Workshop Equipments	5,69,715.00	4,18,428.00
j) Workshop Tools	22,009.00	22,009.00
k) Furniture & Fixture	59,76,226.00	57,59,257.00
l) Office/General Equipments	31,76,138.00	29,87,615.00
m) Computers/Peripherals	7,89,41,875.00	7,32,87,871.00
n) Electric Installations	22,67,451.00	27,11,559.00
o) Library Books/Journals	1,49,56,694.00	1,41,54,781.00
p) Pre-Fab Building / Approach Road	2,85,107.00	2,83,495.00
<b><u>TOTAL (A)</u></b>	<b>48,67,24,688.00</b>	<b>46,88,51,830.00</b>
<b><u>AMMORTISATION ON INTANGIBLE ASSETS :</u></b>		
a) Computer Softwares	1,58,98,968.00	1,49,84,809.00
b) Patents	-	-
<b><u>TOTAL (B)</u></b>	<b>1,58,98,968.00</b>	<b>1,49,84,809.00</b>
<b><u>ASSETS AT IGCAR</u></b>		
a) Building	5,47,149.00	5,47,149.00
b) Office & General Equipment	9,14,190.00	9,14,190.00
c) Computer & Furniture	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	97,33,065.00
<b><u>TOTAL (C)</u></b>	<b>1,16,59,917.00</b>	<b>1,12,52,274.00</b>
<b><u>ASSETS -External Projects</u></b>		
a) Computer	4,261.00	(16,806.00)
b) Office Equipment	22,095.00	22,262.00
c) Office Furniture	5,379.00	5,916.00
d) Scientific Equipments	16,02,615.00	16,02,615.00
<b><u>TOTAL (D)</u></b>	<b>16,34,350.00</b>	<b>16,13,987.00</b>
<b><u>TOTAL (A+B + C + D)</u></b>	<b>51,59,17,923.00</b>	<b>49,67,02,900.00</b>



**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 and lawyer's fees etc., incurred on getting patents.

**5. DEPRECIATION**

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

<b>Sr</b>	<b>Particular</b>	<b>Rate of Depreciation</b>
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 amortised during the period of six (6) years.

ii) Patents are amortised 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 Plasma Processing Fund.

**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 are accounted for on actuarial valuation basis.

As per our report of even date attached.

**Institute for Plasma Research  
Bhat, Gandhinagar**

**For T.N.Shah & Co.,**  
Chartered Accountants  
Firm Registration No.109802/w

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

-Sd-  
**(Tushar N Shah)**  
Partner  
Membership No. 042748

Place : Gandhinagar  
Date :07/09/2021

**NOTES TO THE ACCOUNTS****SCHEDULE- 14:**

- Hitherto, as per rules of ITER-India Empowered Board, separate set of accounts & records were to be maintained and separate Audited Statement of Accounts were to be presented for the ITER-India Project w.e.f. April 1,2008. However in accordance with Department of Atomic Energy directive vide their letter No.18/1/2010-R&D-II/9309 Dated October 5, 2010, Audited Statements of Accounts for ITER-India Project 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.248.89 Crore ( Previous Year Rs.190.36 Crore).

**3 CAPITAL COMMITMENTS**

Estimated value of Contracts remaining to be executed on Capital Account and not provided for Rs.753.05 Crore (Previous Year Rs.1091.093 Crore).

**4 DEPRECIATION**

Depreciation for the year 2020-2021 Rs.51,59,17,923.00 (Previous Year Rs. 49,67,02,900.00) 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 31.03.2021 purchased out of funds of closed sponsored projects as on 31.03.2021, 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**

i) <u>Value of Imports Calculated on C.I.F. Basis :</u>	<b>2020-2021</b>	<b>2019-2020</b>
- Capital Goods	44,24,72,972.00	36,22,98,217.00
- Consumables & Spares	3,77,51,882.00	3,95,65,353.00
ii) <u>Expenditure in foreign currency :</u>		
- Travel	9,88,318.00	1,08,06,750.00
- Cash Contribution to ITER-Organisation	1,84,12,65,336.00	49,51,85,120.00
- 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. 4.02 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 31.03.2021 is Euro 159639295.62 (Approx Rs.1396.00 Crores taking SBI TT Selling rate Rs.87.47 per Euro as on 31.03.2021)****9 a) One reactor for approx. 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.**

Since 2011, ITER-India has given advances to contractor aggregating to Rs.48,406,387.00 for implementation of SAP software. These advances has been shown under Current Assets (Advance to Non-Govt.Contractors). A Committee consisting of Senior Scientists had been formed by Project Director - ITER-India, to review implementation status of SAP and closure of contracts related thereto. The recommendation of the Committee is received and same is under review with Management for final decision. Accounting treatment of above advances will be decided upon receipt of final decision of Management.

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.

As per our report of even date attached.

**Institute for Plasma Research  
Bhat, Gandhinagar**

**For T.N.Shah & Co.,**  
Chartered Accountants  
Firm Registration No.109802/w

-Sd-

**(Dr.Shashank Chaturvedi)**  
Director

- Sd-

**(Dr. Subroto Mukherjee)**  
Dean

-Sd-

**(Falguni Shah)**  
Accounts Officer-I

-Sd-

**(Tushar N Shah)**  
Partner  
Membership No. 042748

Place : Gandhinagar

Date :07/09/2021



Audited Statements of Accounts  
as on 31st March 2021  
**INSTITUTE FOR PLASMA RESEARCH**

Employees Provident Fund

## IPR EMPLOYEE'S PROVIDENT FUND.

BALANCE SHEET AS AT 31 <sup>ST</sup> MARCH, 2021				
2019-20	CORPUS/CAPITAL FUND AND LIABILITIES		2020-21	
<b><u>MEMBERS PF SUBSCRIPTION :</u></b> (Net of Loans & including Interest on Subscription)				
42,26,65,269.30		Balance as on 1st April 2019	46,34,03,382.30	
7,28,58,340.00		Addition During the year	7,23,29,539.00	
3,21,20,227.00	46,34,03,382.30	Less : Debit During the year	1,98,36,190.00	51,58,96,731.30
<b><u>INSTITUTE'S PF CONTRIBUTION :</u></b> (Including Interest )				
14,39,909.15		Balance as on 1st April 2019	1,80,526.15	
30,280.00		Addition during the year	-	
12,89,663.00	1,80,526.15	Less : Debits during the year	-	1,80,526.15
<b><u>LAPSE &amp; FORFEITTURE A/c</u></b>				
16,42,343.49		Balance as on 1st April 2019	16,42,343.49	
-	16,42,343.49	Addition during the year	-	16,42,343.49
<b><u>CURRENT LIABILITIES :</u></b>				
11,81,166.00	11,81,166.00	Sundray Credit Balances.	95,862.00	95,862.00
<b><u>INCOME &amp; EXPENDITURE A/c</u></b>				
4,23,14,630.22		Openig Balance	3,95,86,162.22	
-27,28,468.00	3,95,86,162.22	Add/Less : Tranfer from Income & Expenditure A/c	-42,54,274.50	3,53,31,887.72
50,59,93,580.16	TOTAL		55,31,47,350.66	
<b><u>ASSETS</u></b>				
44,00,28,829.00		FIXED DEPOSIT with State Bank Of India / Public Financial Institute.	50,31,92,085.00	
	1,34,77,100.03	S/B A/c with : State Bank Of India	1,16,85,570.53	51,48,77,655.53
	5,23,39,355.13	Interest accrued but not due on Fixed Deposits with a Scheduled Bank / Public Financial Institute.	3,81,21,399.13	3,81,21,399.13
<b><u>Income-Tax Deducted at source :</u></b>				
1,48,296.00		Balance as on 1st April 2019	1,48,296.00	
-		Addition during the year	-	
-	1,48,296.00	Less : Refund Received	-	1,48,296.00
50,59,93,580.16	Total		55,31,47,350.66	

Note : Loan transactions are merged with members subscription accounts. Rs. 5,22,538/- were given during the year ended as on 31st March 2021, Rs.75,24,141/- are outstanding in loan accounts.

Examined and Found correct.  
**For T.N.Shah & Co.,**  
Chartered Accountants  
FRN.109802/W

-Sd-  
**(Dr.Subroto Mukherjee)**  
Senior Professor - H  
Chairman

-Sd-  
(Falguni Shah)  
Accounts Officer-I, IPR  
Member

-Sd-  
**(Tushar N.Shah)**  
Partner  
Membership No.042748

Place : Bhat, Gandhinagar  
Dated : June 14,2021

**IPR EMPLOYEE'S PROVIDENT FUND.****INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD  
ENDED ON 31<sup>ST</sup> MARCH, 2021**

2019-20	<u>INCOME</u>	2020-21
2,14,680.00	Interest On Savings Bank Account & Others	3,51,341.00
2,98,44,867.00	Interest On Fixed Deposit	2,89,45,300.00
27,28,468.00	Excess of Expenditure over Income transferred to Income & Expenditure A/c	42,54,274.50
3,27,88,015.00	<b>TOTAL</b>	<b>3,35,50,915.50</b>
<b><u>EXPENDITURE</u></b>		
3,28,18,040.00	Interest on Members Subscription	3,35,50,591.00
-	Bank Charges	324.50
(30,025.00)	Interstet on Institute's Contribution	-
3,27,88,015.00	<b>TOTAL</b>	<b>3,35,50,915.50</b>

Examined and Found correct.

**For T.N.Shah & Co.,**  
Chartered Accountants  
FRN.109802/W

-Sd-  
**(Dr.Subroto Mukherjee)**  
Senior Professor - H  
Chairman

-Sd-  
**(Falguni Shah)**  
Accounts Officer-I. IPR  
Member

-Sd-  
**(Tushar N.Shah)**  
Partner  
Membership No.042748

Place : Bhat, Gandhinagar  
Dated : June 14,2021



