



Annual Accounts

ANNUAL ACCOUNTS

BALANCE SHEET AS OF 31st MARCH 2023

Amount in ₹			
SOURCES OF FUNDS	Schedule No	2022-23	2021-22
UNRESTRICTED FUND			
CORPUS/ CAPITAL FUND	1	9,42,90,70,392	8,80,36,63,253
DESIGNATED/ EARMARKED FUNDS	2		
CURRENT LIABILITIES AND PROVISIONS	3	72,37,90,492	65,26,42,806
UNSPENT BALANCE OF EXTERNAL PROJECTS	3A	20,74,39,538	26,39,34,172
SPONSORED FELLOWSHIPS & SCHOLARSHIPS	3B	1,77,08,361	1,08,91,278
UNSPENT BALANCE OF GRANT - MHRD	3C	25,816,505	28,79,73,245
TOTAL		10,403,825,288	10,01,91,04,754
APPLICATION OF FUNDS			
FIXED ASSETS	4		
TANGIBLE ASSETS		8,28,38,27,975	7,81,89,41,611
INTANGIBLE ASSETS		3,03,13,173	1,91,29,004
CAPITAL WORK-IN-PROGRESS		1,70,39,982	2,02,12,476
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5		
LONG TERM INVESTMENT			
SHORT TERM INVESTMENT			
INVESTMENT - OTHERS	6		
CURRENT ASSETS	7	1,796,390,796	1,30,75,56,476
LOANS, ADVANCES & DEPOSITS	8	27,62,53,362	85,32,65,187
TOTAL		10,40,38,25,288	10,01,91,04,754
SIGNIFICANT ACCOUNTING POLICIES	23		
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24		

(B.V. Ramesh)
Deputy Registrar (F&A)

(Prof. Mahesh Hariharan)
Registrar

(Prof. Srinivasa Murty Srinivasula)
Deputy Director

(Prof. Jarugu Narasimha Moorthy)
Director



INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

Amount in ₹			
PARTICULARS	Schedule No	2022-23	2021-22
INCOME			
Academic Receipts	9	9,51,10,866	8,70,28,238
Grants & Subsidies	10	82,58,32,561	63,94,78,694
Income from Investments	11	-	-
Interest Earned	12	-	-
Other Income	13	7,46,89,859	4,05,70,059
Prior Period Income	14	29,189	1,38,364
TOTAL (A)		99,56,62,475	76,72,15,354
EXPENDITURE			
Staff Payments & Benefits	15	33,46,45,150	28,49,54,353
Employees Retirement and Terminal Benefits	15A	1,41,18,130	2,48,74,363
Academic Expenses	16	18,62,16,893	12,48,43,537
Administrative & General Expenses	17	21,42,62,271	16,62,26,144
Transportation Expenses	18	74,48,984	55,90,344
Repairs & Maintenance	19	8,26,50,489	5,78,38,244
Finance cost	20	6,08,774	26,072
Other Expenses	21	-	-
Depreciation	4	43,91,92,385	40,57,68,339
Prior Period Expenses	22	-	37,421
TOTAL (B)		1,27,91,43,076	1,07,01,58,817
Balance being excess of Income over Expenditure (A-B)		(28,34,80,601)	(30,29,43,463)
Transfer to/ from Designated Fund			
Building Fund			
Others (Specify)			
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CAPITAL FUND		(28,34,80,601)	(30,29,43,463)
Significant Accounting Policies	23		
Contingent Liabilities & Notes on Accounts	24		



SCHEDULES FORMING PART OF BALANCE SHEET AS OF 31st MARCH 2023

SCHEDULE 1- CORPUS/CAPITAL FUND

Amount in ₹

PARTICULARS	2022-23	2021-22
Balance as at the beginning of the year	8,80,36,63,253	7,36,42,65,317
Add: Contributions towards Corpus/ Capital Fund		
Add: Grant from UGC, Government of India and State Government to the extent utilised for capital expenditure	83,65,24,180	1,77,06,55,597
Add: Assets purchased out of Earmarked funds		
Add: Assets purchased out of sponsored projects, where ownership vests in the institution	7,42,18,757	
Add: Assets donated/gifts received		
Add: Other additions	(18,55,197)	(2,83,14,198)
Add: Excess of income over expenditure transferred from income and expenditure account	(28,34,80,601)	(30,29,43,463)
TOTAL	9,42,90,70,392	8,80,36,63,253
Less: Deficit transferred from the income and expenditure account		
BALANCE AT THE YEAR-END	9,42,90,70,392	8,80,36,63,253



SCHEDULES FORMING PART OF BALANCE SHEET AS OF 31st MARCH 2023

SCHEDULE 3- CURRENT LIABILITIES AND PROVISIONS

Amount in ₹

PARTICULARS	SUB SCH NO.	2022-23	2021-22
A. CURRENT LIABILITIES			
1. Deposits from staff			
2. Deposits from students			
3. Sundry Creditors:			
a) For Goods & Services	1		
b) Others	2	9,94,61,160	6,14,66,731
4. Deposits Others (including EMD, Security Deposits)	3	5,36,79,678	4,16,51,327
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS)			
a) Overdue			
b) Others	4	76,17,746	51,05,995
6. Other current Liabilities	5	43,68,60,204	43,26,29,119
a) Salaries			
b) Receipts against sponsored projects			
c) Receipts against sponsored fellowships and scholarships			
d) Unutilised Grants			
e) Grants in advance			
f) Other Funds			
g) Other liabilities			
Total (A)		59,76,18,788	54,08,53,172
B. PROVISIONS			
1. For Taxation			
2. Gratuity			
3. Superannuation/Pension			
4. Accumulated Leave Encashment	6	12,61,71,704	11,17,89,634
5. Trade Warranties/Claims			
6. Others (Specify)			
Total (B)		12,61,71,704	11,17,89,634
Total (A+B)		72,37,90,492	65,26,42,806



SCHEDULES FORMING PART OF BALANCE SHEET AS OF 31st MARCH 2023

SCHEDULE 3(a)-ENDOWMENT FUNDS (Sponsored Projects)

S No	Name of the Project	Opening Balance 2021-22		Receipts / Recoveries during FY	Total	Expenditure during the year		Closing Balance 2022-23	
		Credit	Debit			Recurring	Capital	Credit	Debit
1	CHANAKYA FELLOWSHIP-DR MANIK BANIK-PDF-2021-22/008	12,64,557	-	(11,15,210)	1,49,347	1,49,347	-	-	-
2	CMNPDF-KSHEC-A1/144(C)/195-DR AS-WATHI K	-	-	25,034	25,034	24,971	-	63	-
3	CMNPDF-KSHEC-A1/144(C)/195-DR HIJAS	-	-	25,034	25,034	24,979	-	55	-
4	CMNPDF-KSHEC-A1/144(C)/195-DR NEEMA P	-	-	2,00,034	2,00,034	25,000	-	1,75,034	-
5	CSIR-CCMB-DR.RAVI MARUTHACHA-LAM-31-2(281)/2018-19/Budget	7,33,848	-	22,203	7,56,051	-	6,200	7,49,851	-
6	CSIR-DR.SHADAK ALEE-03(1457)/19/EMR-II	2,42,312	-	7,104	2,49,416	-	-	2,49,416	-
7	CSIR-DR SUKHENDU MAN-DAL-01(3024)/21/EMR-II	1,97,108	-	3,884	2,00,992	1,88,253	-	12,739	-
8	CSIR- DR.TAPAS K MANNA-37(1688)/17-EMR-II	-	82,993	1,271	(81,722)	-	-	-	81,722
9	CSIR-EMR11-DR RAMESH RASAP-PAN-02(0409/21)	5,68,687	-	9,089	5,77,776	1,414	5,00,000	76,362	-
10	CSIR-SUBRATA KUNDU-CSIR-01-3025-21-EMR- II	-	-	6,43,809	6,43,809	1,03,194	-	5,40,615	-
11	DAE-DR RAMESH CHAN-DRANATH-37(3)/14/26/2017	-	-	1,16,644	1,16,644	1,16,644	-	-	-
12	DBT-A1-DR.HEMASOMANATHAN-BT/PR12720/COE/34/21/2015	5,28,315	-	(4,88,741)	39,574	-	-	39,574	-
13	DBT-A2-DR.HEMASOMANATHAN-BT/PR12720/COE/34/21/2015	5,21,441	-	(4,80,251)	41,190	-	-	41,190	-
14	DBT-A3-DR ULLASA.K-BT/PR12720/COE/34/21/2015	1,45,851	-	(1,31,857)	13,994	-	-	13,994	-

15	DBT-BT-RAMALINGASWAMY FELLOW-SHIP - DR.RAJENDRA KURAPATI	18,13,700	-	39,220	18,52,920	10,00,662	-	8,52,258	-
16	DBT-BT/RLF/RE-ENTRY-DR SWATHI DEVIREDDY	-	-	24,82,045	24,82,045	12,86,388	-	11,95,657	-
17	DBT-DR.REJI VARGHESE-BT/PR30172/MINT/28/1593/2018	9,80,358	-	(1,56,308)	8,24,050	8,13,454	-	10,596	-
18	DBT-DR STALIN RAJ-BT/PR32565/MED/29/1554/2020	12,49,580	-	7,33,702	19,83,282	8,76,852	11,00,000	6,430	-
19	DBT-DR.SUHESHKUMARSINGH-BT/PR30005-2018	1,88,614	-	(1,27,116)	61,498	61,498	-	-	-
20	DBT-DR TAPAS K MANNA-BT/HRD/NWB/38/2019-20(7)	8,62,140	-	(17,047)	8,45,093	8,36,494	-	8,599	-
21	DBT-DR.TAPAS K.MANNA-BT/PR30271-2018	22,16,472	-	(5,97,957)	16,18,515	13,85,652	-	2,32,863	-
22	DBT-DR.ULLASA-BT/PR27535/2018	-	81,068	(1,169)	(82,237)	1,82,188	-	-	2,64,425
23	DBT-DR.ULLASA.K-BT/PR7713/NDB/39/261/2013	1,20,955	-	(478)	1,20,477	-	-	1,20,477	-
24	DBT-EU-INF/15/RV/19-20/DR STALIN RAJ	47,81,238	-	14,70,613	62,51,851	27,23,503	34,51,140	77,208	-
25	DBT -IISC-MOHAMMED AIYAZ	42,400	-	-	42,400	-	-	42,400	-
26	DBT-PR41371-DR.NISHANT KI	-	-	3,615	3,615	4,86,632	-	-	4,83,017
27	DBT-RAMALINGASWAMI-DR ANIRBAN GUHA	-	-	24,72,000	24,72,000	4,74,000	-	19,98,000	-
28	DBT-RAMALING.-DR.NONG.SADAN-BT/RLF-RE-ENTRY/17/2015	9,920	-	4,94,522	5,04,442	4,79,038	-	25,404	-
29	DBT-RICE DR KALIKAPRASAD RE-SEARCH ASSOCIATESHIP PRG	1,22,117	-	(1,22,117)	-	-	-	-	-
30	DBT-SRINIVASAMURTY-BT/PR21325/BRB/10/1554/2016	10,30,931	-	(1,74,628)	8,56,303	7,61,843	-	94,460	-
31	DBT-TAPASKUMAR-BT/PR12514/BRB/10/1352/2014-(NEW)	2	-	(2)	-	-	-	-	-
32	DRDO - DLJ/TC/1025/1/73 - DR. RA-MESH CHANDRA NATH	-	-	11,84,428	11,84,428	4,59,518	-	7,24,910	-



33	DR RAVI MARUTHACHALAM-ICAR- NASF-BGAM-9021-22-23	-	-	9,38,439	-	9,38,439	9,38,439	6,81,483	2,50,000	6,956	-
34	DST-DR.A.MUTHUKRISHNAN-DST/ TMD/HFC/2K18/24	3,76,929	-	(1,31,801)	-	2,45,128	2,44,864	2,44,864	-	264	-
35	DST-DR MADHU THALAKULAM-ICPS/ QUST/THEME-4/2019	8,45,46,256	-	22,44,842	-	8,67,91,098	9,86,697	9,86,697	1,79,97,888	6,78,06,513	-
36	DST-DR M M SHAJJUMON-DST/TMD/ HFC/2K18/136(C)&(G)	1,723	-	(12,906)	-	(11,183)	2,80,029	2,80,029	-	-	2,91,212
37	DST-DR M M SHAJJUMON-IC-MAP(IN- TEGRAED CLEAN ENERGY	70,05,292	-	(1,28,094)	-	68,77,198	28,23,370	28,23,370	24,40,000	16,13,828	-
38	DST-DR NAGALIAH CHAMAKURI-NS- M/R&D-HPC-2021	20,74,019	-	(11,76,250)	-	8,97,769	8,93,993	8,93,993	-	3,776	-
39	DST-DR PRAMITHA M-IN- SPIRE/04/2020/001105	-	-	1,78,880	-	1,78,880	1,77,106	1,77,106	-	1,774	-
40	DST-DR.TAMIL SEL-SR/WOS-A/CS- 105/2016(G)	7,774	-	235	-	8,009	-	-	-	8,009	-
41	DST-FIST-DR MAHESH-5751/IFD/2016- 2017	3,98,691	-	(3,98,690)	-	1	-	-	-	1	-
42	DST-HOD-SOP-FIST-SR/FST/PS- II/2018/54 ()	2,46,50,880	-	3,76,060	-	2,50,26,940	-	-	2,03,82,811	46,44,129	-
43	DST-INSPIRE FACULTY AWARD-DR CHANDRAKALA MEENA	-	-	-	-	-	-	1,11,879	-	-	1,11,879
44	DST-INSPIRE FACULTY AWARD-DR.SRI- LAKSHMI-2013/MA-23	23,491	-	711	-	24,202	-	-	-	24,202	-
45	DST/INSPIRE FACULTY/BATCH- 18/2022,1,13-DR NITIN Y	-	-	5,79,012	-	5,79,012	1,31,729	1,31,729	4,47,283	-	-
46	DST/INSPIRE FACULTY/BATCH- 18/2022,1,13-DR PRASANATH V	-	-	11,84,497	-	11,84,497	7,19,968	7,19,968	4,64,529	-	-
47	DST-INSPIRE FACULTY -DR ANAND NARAYANA SARMA	16,28,820	-	6,60,285	-	22,89,105	18,05,212	18,05,212	4,78,857	5,036	-
48	DST-INSPIRE FACULTY-DR.S.GOKUL- NATH-FA12-CH-74	-	1,07,172	-	-	(1,07,172)	-	-	-	-	1,07,172
49	DST-INSPIRE FACULTY-DR SHABNAM IYYANI	11,48,147	-	(5,86,222)	-	5,61,925	3,92,131	3,92,131	1,67,049	2,745	-
50	DST-INSPIRE FACULTY-DR.VINAY- AK.K-04/2015/002111	16,52,041	-	(15,09,070)	-	1,42,971	46,277	46,277	-	96,694	-

51	DST-INSPIRE FACULTY FELLOW-SHIP-DR MATHEW ARUN THOMAS SHIP-DR SOORAJ K	32,58,450	-	(9,73,649)	22,84,801	21,36,308	1,25,036	23,457	-
52	DST-INSPIRE FACULTY FELLOW-SHIP-DR SOORAJ K	29,80,480	-	(25,41,286)	4,39,194	4,39,194	-	-	-
53	DST-INSPIRE FACULTY AWARD-DR DHANYA RAJENDRAN	2,83,791	-	(29,838)	2,53,953	40,369	2,09,475	4,109	-
54	DST-JSPS-DR.KUMARAGURUBA-RAN.S-DST/INT/JSPS/P-288/2019	72,369	-	(72,369)	-	-	-	-	-
55	DST-JSPS-DR.SUKHENDU M-DST/INT/JSPS/P-285/2019	2,80,582	-	(2,80,582)	-	-	-	-	-
56	DST-NANO MISSION-DR K GEORGE THOMAS-NM/TUE/EE-01/19	1,66,40,990	-	20,19,567	1,86,60,557	12,84,447	4,64,598	1,69,11,511	-
57	DST(NANOMISSION)K GEORGETHOMAS/SR/NM/NS-23/2016-C	64,886	-	(64,886)	-	-	-	-	-
58	DST-QUEST-SUMMER SCHOOL-DR ANIL SHAJI	20,74,840	-	58,008	21,32,848	8,24,868	-	13,07,980	-
59	DST-QUEST/THEME-4/2019/GENERAL-DR ANIL SHAJI	85,68,582	-	2,45,396	88,13,978	8,33,864	-	79,80,114	-
60	DST-RAMANUJAN-DR RAMESH RASAPAN-SB/S2/RJN-059/2015	46,139	-	(46,139)	-	-	-	-	-
61	DST-RAMANUJAN-DR RAVI PANT-SB/S2/RJN-069/2014	1,96,163	-	(1,96,163)	-	-	-	-	-
62	DST-SERI-DR MANOJ NAMB-DST/MD/SERI/S15(G)-(NEW)	360	-	(360)	-	-	-	-	-
63	DST-SJF-DR.K.M.SURESHAN-DST/SJF/CSA-02/2012-13	1,00,674	-	(95,397)	5,277	5,277	-	-	-
64	DST-STUTI-DR NISHANT	-	-	6,90,771	6,90,771	6,90,771	-	-	-
65	DST-TMD-DR.DEEPSHIKA-DST/TMD/HFC/2K18/37	84,659	-	(34,019)	50,640	2,30,573	-	-	1,79,933
66	DST-TMD-IC-MAP/2K20/03 - DR. MANOJ AG NAMBOOTHIRY	-	-	36,38,062	36,38,062	13,12,524	-	23,25,538	-
67	DST-TMD/IC-MAP/DR. DEEPSHIKHA JAISWAL NAGAR /2K20/0	-	-	90,80,307	90,80,307	14,87,882	-	75,92,425	-
68	DST-TMD-MES-DR.M.M SHAJU-MON-2K16/114(G)	8,338	-	(8,338)	-	-	-	-	-

69	DST-WOS-A-SMITHA VISHNU-LS-457/2017(G)	19,449	-	(10,531)	8,918	8,918	-	-	-
70	DST-WOS-B-DR T SHYAMA-LA-AFE-20/2021(G)	9,48,379	-	2,78,358	12,26,737	12,08,467	18,270	-	-
71	DUPONT YOUNG PROFESSOR PROGRAM-DR.RAVI.M	12,24,331	-	33,022	12,57,353	2,67,527	9,89,826	-	-
72	EICL-DR.M.M.SHAJUMON	2,42,697	-	6,277	2,48,974	90,365	1,58,609	-	-
73	FIST PROJECT-SCHOOL OF BIOLOGY	25,46,238	-	(1,57,306)	23,88,932	3,22,969	4,73,887	15,92,077	-
74	GE INDIA INDUSTRIAL PVT LTD PROJECT-DR.RAJEEV KINI	4,02,847	-	1,917	4,04,764	-	3,93,037	11,727	-
75	ICAR-DR.RAVI M-NASF/GT-7024/2018-19	2,26,392	-	1,51,323	3,77,715	1,88,587	1,89,128	-	-
76	IKS INTERNSHIP 2022- DR.SANDHYA GANESAN - 109628	-	-	1,89,318	1,89,318	1,88,212	1,106	-	-
77	INSPIRE FACULTY AWARD-DR MANIK BANIK	8,76,881	-	(8,76,881)	-	-	-	-	-
78	ISRO-DEEPSHIKA/DS-2B-13012(2)42/2017	28,452	-	873	29,325	-	29,325	-	-
79	ISRO-DR.DEEPSHIKA JAISWAL NAGAR./19012/35/2016-II	48,751	-	1,475	50,226	-	50,226	-	-
80	ISRO-DR K M SURESHAN-ISRO/RES/3/861/20-21	3,42,314	-	(6,260)	3,36,054	4,15,061	-	-	79,007
81	JC BOSE-DR.K.GEORGE THOMAS-SB/S2/JCB-64/2013-2019	-	1,49,768	23,08,715	21,58,947	11,75,953	9,82,994	-	-
82	KLDB-DR N SADANANDA SINGH	30,18,473	-	88,317	31,06,790	26,32,864	4,73,926	-	-
83	KSCSTE(KSYSA)RAJEEV N KINI-KSC-STE-431/2018-KSYSA-RG	62,444	-	(62,444)	-	-	-	-	-
84	KSCSTE-M.SANDREA MOUREEN FRANCIS-264/2021-BLP	95,846	-	5,65,397	6,61,243	6,16,493	44,750	-	-
85	KSCSTE-SWATHI-430/2018	34,925	-	(34,925)	-	-	-	-	-
86	MED/BT/PR30459/DR SATISH KHURANA	-	-	4,015	4,015	6,16,999	9,13,362	15,26,346	-

87	MHRD-COE-DR-AMAL MEDHI-(FN. NO.5/2014-TS.VII)	2,61,120	-	(2,61,120)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	MHRD-DR MANOJ NAMBOOTHIRI-STARS/APR2019/PS/308/FS	-	73,962	4,71,257	3,97,295	9,97,851	-	-	-	-	-	-	-	-	-	-	-	-	6,00,556
89	MHRD-STARS-DR RAVI MARUTHACHALAM-APR2019/BS/818/FS	92,567	-	6,17,926	7,10,493	6,64,553	43,310	2,630	-	-	-	-	-	-	-	-	-	-	-
90	MHRD-STARS-DR VINESH VIJAYAN-STARS/APR2019/BS/708	45,098	-	10,07,208	10,52,306	10,51,546	-	760	-	-	-	-	-	-	-	-	-	-	-
91	MOMENTIVE PERFORMANCE-DR M M SHAJJUMON	12,12,468	-	31,777	12,44,245	4,29,029	-	8,15,216	-	-	-	-	-	-	-	-	-	-	-
92	SERB-DR.VIJI Z THOMAS-MTR/2020/000483	1,06,586	-	2,661	1,09,247	73,543	-	35,704	-	-	-	-	-	-	-	-	-	-	-
93	MYCO/ADHOC/1/2022/ECD-II-DR NISHANT	-	-	21,33,000	21,33,000	82,256	-	20,50,744	-	-	-	-	-	-	-	-	-	-	-
94	NBHM-MS. ARATI SHASHI-PDF/0204/16(6)/2020/R&D-II	1,05,525	-	5,52,869	6,58,394	6,54,760	-	3,634	-	-	-	-	-	-	-	-	-	-	-
95	NPDF-DR PRASANTA KUMAR BARIK	3,33,497	-	(1,62,803)	1,70,694	1,70,694	-	-	-	-	-	-	-	-	-	-	-	-	-
96	OTHERS	45,95,139	-	3,71,855	49,66,994	2,46,865	-	47,20,129	-	-	-	-	-	-	-	-	-	-	-
97	SCHOOL-CONFERENCE/WORKSHOP/SYMPIOSIUM	-	-	1,75,35,015	1,75,35,015	1,35,53,681	-	39,81,334	-	-	-	-	-	-	-	-	-	-	-
98	RAENG-DR JOY MITRA	13,45,321	-	38,996	13,84,317	-	-	13,84,317	-	-	-	-	-	-	-	-	-	-	-
99	RAMANUJAN FELLOWSHIP-DR JOYDEB MANDAL	4,25,518	-	4,61,213	8,86,731	8,86,731	-	-	-	-	-	-	-	-	-	-	-	-	-
100	SERB-DR SOUMEN DEB-SRG/2020/001486	4,80,212	-	1,27,037	6,07,249	5,13,663	-	93,586	-	-	-	-	-	-	-	-	-	-	-
101	SERB-CRG-006873-DR R S SWATHI	-	-	10,87,386	10,87,386	2,12,495	-	8,74,891	-	-	-	-	-	-	-	-	-	-	-
102	SERB-CRG-2022-000568-DR KM SURESHAN	-	-	39,93,319	39,93,319	2,55,066	-	37,38,253	-	-	-	-	-	-	-	-	-	-	-
103	SERB-CRG-2022-000984-DR SUKHENDU MANDAL	-	-	24,64,770	24,64,770	2,37,783	-	22,26,987	-	-	-	-	-	-	-	-	-	-	-
104	SERB-CRG-2022-002516-DR ALAGIRI KALIAMOORTHY	-	-	12,03,140	12,03,140	2,08,071	-	9,95,069	-	-	-	-	-	-	-	-	-	-	-



105	SERB-CRG-2022-002612-DR REJI VAR-GHESE	-	-	41,54,532	41,54,532	1,59,000	-	39,95,532	-
106	SERB-CRG-DR VINAYAK-2022/006973	-	-	22,20,000	22,20,000	-	-	22,20,000	-
107	SERB-DR ADITHYA LAKSHMA-NA-CRG/2020/000321	60,70,970	-	7,80,640	68,51,610	3,78,579	4,15,215	60,57,817	-
108	SERB-DR AJAY VENUGOPAL / CRG/2019/005040	83,602	-	1,54,187	2,37,789	2,09,952	-	27,837	-
109	SERB-DR. AMAL MED-HI-CRG/2021/005792	15,94,047	-	33,987	16,28,034	2,37,948	10,00,000	3,90,086	-
110	SERB-DR-ANIL SHAJI-EMR/2016/007221	1,00,064	-	(1,00,064)	-	-	-	-	-
111	SERB-DR BASUDEV SA-HOO-SRG/2021/000572	20,55,581	-	45,324	21,00,905	5,96,671	14,38,127	66,107	-
112	SERB-DR BIKAS C DAS-CRG/2021/000567	24,55,416	-	2,17,027	26,72,443	1,54,548	16,68,009	8,49,886	-
113	SERB-DR BIKAS C DAS-EEQ/2021/000810	43,24,668	-	1,27,501	44,52,169	2,79,878	-	41,72,291	-
114	SERB-DR BINDUSAR SA-HOO-CRG/2018/002373	3,09,309	-	(2,36,796)	72,513	72,513	-	-	-
115	SERB-DR DEEPSHIKA JAISWAL-NAGAR- CRG/2021/001262	71,55,500	-	1,86,082	73,41,582	7,248	-	73,34,334	-
116	SERB-DR DEEPSHIKA JAISWAL-NAGAR-YSS/2015/001743	69,134	-	(69,134)	-	-	-	-	-
117	SERB-DR.DEVARAJ-MTR/2018/000559	99,060	-	(7,815)	91,245	91,245	-	-	-
118	SERB-DR DOND ASHA KISON-SRG/2020/001027	2,00,969	-	2,59,434	4,60,403	3,61,945	-	98,458	-
119	SERB-DR.GEETHA T -MTR/2017/000424	11,974	-	(11,974)	-	-	-	-	-
120	SERB-DR GEETHA T-SPG/2021/004200	-	-	7,68,227	7,68,227	66,164	1,49,860	5,52,203	-
121	SERB-DR GOKULNATH SAPA-BATHI-CRG/2019/006303	5,68,745	-	15,389	5,84,134	4,42,346	-	1,41,788	-
122	SERB-DR HEMA SOMANA-THIAN-CRG/2019/003805	67,679	-	51,685	1,19,364	63,353	-	56,011	-

123	SERB-DR.HEMA SOMANATHAN/ EMR/2014/000705	1,07,811	-	-	3,261	1,11,072	-	-	1,11,072	-	1,11,072	-
124	SERB-DR HEMA SOMANA- THAN-SPR/2021/000510	-	-	-	37,97,778	37,97,778	17,56,735	-	37,97,778	-	20,41,043	-
125	SERB-DR JISHY VAR- GHESE-EMR/2016/004978	76,017	-	-	(76,017)	-	-	-	-	-	-	-
126	SERB-DR JOY MI- THRA-CRG/2019/004965	3,34,101	-	-	9,259	3,43,360	93,511	-	3,43,360	-	2,49,849	-
127	SERB-DR.KALIKA PRASAD- EMR/2017/002503	1,94,594	-	-	(1,48,154)	46,440	46,440	-	46,440	-	-	-
128	SERB-DR.K.M.SURE- SHAN-CRG/2018/000577	3,58,101	-	-	(2,36,993)	1,21,108	1,21,108	-	1,21,108	-	-	-
129	SERB-DR K R ARUN-CRG/2021/004078	10,07,333	-	-	19,781	10,27,114	3,89,912	2,97,675	10,27,114	-	3,39,527	-
130	SERB-DR.KUMARAGURUBA- RAN-CRG/2021/000935	26,40,000	-	-	68,178	27,08,178	1,16,000	-	27,08,178	-	25,92,178	-
131	SERB-DR.MADHU THALAKU- LAM-CRG/2018/004213	2,02,817	-	-	5,228	2,08,045	54,725	-	2,08,045	-	1,53,320	-
132	SERB-DR.MAHESH HARIHA- RAN-CRG/2019/002119	2,35,558	-	-	2,08,856	4,44,414	4,10,843	18,895	4,44,414	-	14,676	-
133	SERB-DR MANIK BAN- IK-SRG/2021/000267	7,31,071	-	-	21,661	7,52,732	-	-	7,52,732	-	7,52,732	-
134	SERB-DR MANOJ NAM- BOOTHIRY-CRG/2021/003874	53,84,277	-	-	1,32,430	55,16,707	8,55,543	19,77,408	55,16,707	-	26,83,756	-
135	SERB-DR-M M SHAIJU- MON-CRG/2021/006246	35,02,000	-	-	84,039	35,86,039	7,32,966	25,50,000	35,86,039	-	3,03,073	-
136	SERB-DR.M.M.SHAJU- MON-EMR/2017/000484	3,045	-	-	(3,045)	-	-	-	-	-	-	-
137	SERB-DR NAGALAH CHAMAKU- RI-EMR/2017/000664	70,014	-	-	(15,381)	54,633	54,633	-	54,633	-	-	-
138	SERB- DR. NAGALAH CHAMAKURI - MTR/2017/000598	21,489	-	-	(20,548)	941	-	-	941	-	941	-
139	SERB-DR-NISHANT K T-CRG/2018/000916	1,07,702	-	-	(93,268)	14,434	14,434	-	14,434	-	-	-
140	SERB-DR.N.SADANANDAS- INGH-ECR/2016/000979	1,55,538	-	-	(1,55,538)	-	-	-	-	-	-	-



141	SERB-DR POONAM THAKUR-SRG/2021/000981	14,35,313	-	4,25,464	18,60,777	5,20,811	12,00,000	1,39,966	-
142	SERB-DR-PUSHPITA GHOSH-SRG/2022/000043	-	-	26,33,311	26,33,311	3,27,574	15,17,615	7,88,122	-
143	SERB-DR RAGENDAR GORETI/CRG/003737	4,23,230	-	4,67,265	8,90,495	7,47,724	-	1,42,771	-
144	SERB-DR RAJEEV N KINI-CRG/2019/004865	1,84,665	-	2,57,883	4,42,548	3,44,663	-	97,885	-
145	SERB-DR RAJENDAR GORETI/ECR/2016/001580	5,315	-	(5,315)	-	-	-	-	-
146	SERB-DR RAJENDRA KURAPATI -SRG/2022/000291	-	-	27,08,605	27,08,605	4,11,670	20,23,760	2,73,175	-
147	SERB-DR RAMESH CH.NATHO CRG/2019/000960	4,97,728	-	2,62,578	7,60,306	6,91,500	-	68,806	-
148	SERB-DR RAMESH RASAPAN-EMR/2015/001103	92,656	-	(92,656)	-	-	-	-	-
149	SERB-DR RANI ALPHONSA JOSE-TAR/2021/000384	3,10,000	-	8,670	3,18,670	2,68,999	-	49,671	-
150	SERB-DR RAVI PANT-CRG/2019/000993	5,83,726	-	1,67,345	7,51,071	4,79,925	1,81,651	89,495	-
151	SERB-DR RAVI PANT-EMR/2015/000363	2,49,140	-	7,537	2,56,677	-	-	2,56,677	-
152	SERB-DR.SADANADA SINGH-EEQ/2018/001090	82,997	-	(75,477)	7,520	7,520	-	-	-
153	SERB-DR.SAIKAT-MTR/2018/000528	8,198	-	343	8,541	-	-	8,541	-
154	SERB-DR.SANDHYA GANESHAN -SRG/2022/002157	-	-	22,14,739	22,14,739	4,70,921	6,35,930	11,07,888	-
155	SERB-DR.SARBESWAR PAL-EMR/2015/002172	4,185	-	(4,185)	-	-	-	-	-
156	SERB-DR SHEETAL DHARMATI-CRG/2021/008278	6,69,487	-	17,605	6,87,092	2,84,500	1,45,990	2,56,602	-
157	SERB-DR.SOURAV BISWAS-PDF/2020/001085	4,70,099	-	69,413	5,39,512	5,38,927	-	585	-
158	SERB-DR.SRINIVASA MURTY/EMR/2016/008048	1,82,550	-	4,785	1,87,335	55,699	-	1,31,636	-

159	SERB-DR SUBOJ BABYKUT-TY-TAR/2021/000147	3,10,000	-	7,045	3,17,045	2,50,000	-	67,045	-
160	SERB-DR SUBRATA KUNDU-CRG/2021/001174	14,68,829	-	8,46,930	23,15,759	10,55,877	11,06,000	1,53,882	-
161	SERB-DR.SUBRATAKUNDU-ECR/2017/003200	727	-	(727)	-	-	-	-	-
162	SERB-DR SUDARSHAN KUMAR-MTR/2017/000649	-	1,91,785	295	(1,91,490)	-	0	-	1,91,490
163	SERB-DR.SUHESH KUMAR/ECR/2016/001232	1,30,353	-	(46,283)	84,070	-	84,070	-	-
164	SERB-DR SUJAY KUMAR NANDI-PDF/2021/002015	10,65,600	-	(10,65,600)	-	-	-	-	-
165	SERB-DR.SUMIT MOHANTY/MTR/2017/000458	-	12,298	233	(12,065)	-	-	-	12,065
166	SERB-DR.TAPAS K MANNA-EMR/2016/001562	13,164	-	(13,164)	-	-	-	-	-
167	SERB-DR TAPAS KUMAR MANNA-CRG/2020/002452	1,18,189	-	20,40,362	21,58,551	15,89,500	-	5,69,051	-
168	SERB-DR TUHIN MAITY-SRG/2021/000423	26,67,925	-	60,886	27,28,811	2,31,160	24,00,000	97,651	-
169	SERB-ECR-DR SIVARANJANA-2016/000226	7,136	-	(7,136)	-	-	-	-	-
170	SERB-EEQ/2022/001034-DR NISHA N KANNAN	-	-	20,69,330	20,69,330	1,08,643	-	19,60,687	-
171	SERB-EEQ-DR. RAJENDRA KURAPATI-2022-000614	-	-	29,44,176	29,44,176	20,606	-	29,23,570	-
172	SERB-EEQ-DR VIANAYAK-2022/001016	-	-	43,65,000	43,65,000	1,73,725	-	41,91,275	-
173	SERB-EEQ-DR VINAYAK-2018/000769	11,063	-	(5,934)	5,129	-	-	5,129	-
174	SERB-EMR-DR SUKENDHU MANDAL-2016/007501	20,998	-	635	21,633	-	-	21,633	-
175	SERB-IMPRINT DR GEORGE THOMAS SR/S9/Z-05/2015	9,25,275	-	(7,99,705)	1,25,570	-	1,25,570	-	-
176	SERB-IPA-DR RAJEEV N KINI-2020/000021	17,03,948	-	(85,889)	16,18,059	1,28,994	16,66,868	-	1,77,803



177	SERB-IPA-DR STALLIN RAJ-000070	25,64,315	-	5,73,049	31,37,364	26,70,352	-	4,67,012	-
178	SERB-MISC-DR UTPAL MAN- NA-2020/000029	16,272	-	(16,272)	-	-	-	-	-
179	SERB-MS.RESHMA BA- SAK-PDF/2020/000943	26,614	-	9,69,204	9,95,818	9,57,759	-	38,059	-
180	SERB-MS.SHRUTTI SURIYAKU- MAR-PDF/2020/000209	7,00,699	-	15,781	7,16,480	7,30,686	-	-	14,206
181	SERB-MTR/2022/000265-DR ASHA KI- SAN DOND	-	-	2,21,241	2,21,241	20,000	-	2,01,241	-
182	SERB-MTR/2022/000780-DR DHANYA RAJENDRAN	-	-	2,20,000	2,20,000	20,000	-	2,00,000	-
183	SERB-SENTHILKUMAR D V-CRG/2021/000816	11,58,389	-	1,19,861	12,78,250	3,93,255	6,00,000	2,84,995	-
184	SERB-SPR/2020/000427-DR NISHANT K T	77,306	-	6,369	83,675	2,85,213	-	-	2,01,538
185	SERB-SRG/2021/000834-DR. VEERA REDDY YATHAM	21,32,670	-	38,616	21,71,286	3,71,754	17,41,427	58,105	-
186	SERB-SRG/2022/000211-DR SHABNAM IYYANI	-	-	17,00,413	17,00,413	85,500	-	16,14,913	-
187	SERB-TAR-2022-000048-DR SONIYA MOL JOSEPH	-	-	3,37,177	3,37,177	25,000	-	3,12,177	-
188	SERB-VINESH VI- JAVAN-CRG/2019/004880	1,29,561	-	2,56,339	3,85,900	2,53,882	-	1,32,018	-
189	SPARC-DR NISHANT KR-2018/19/58/ SL(IN)	7,60,084	-	(4,25,493)	3,34,591	3,31,736	-	2,855	-
190	STARS-DR AJAY VENUGOPAL-APR2019/ CS/250/FS	7,466	-	2,34,462	2,41,928	2,41,363	-	565	-
191	STARS-DR MADHU THALAKU- LAM-APR2019/PS/363/FS	3,14,465	-	(98,265)	2,16,200	2,12,640	-	3,560	-
192	STARS- DR RAMANATHAN NA- TESH-STARS/APR2019/BS/729/FS	2,71,671	-	6,57,183	9,28,854	9,13,112	-	15,742	-
193	TREEMERA GM- BH-CONS.-DR.A.MUTHUKRISHNAN	-	-	10,01,672	10,01,672	7,43,093	-	2,58,579	-
194	UGC-UKEIRI-DR JOY MITRA-184- 16/2017(IC)	36,391	-	1,100	37,491	-	-	37,491	-

195	WT-DBT-DR POONAM THAKUR-IA/IE/17/1/503664	13,17,541	-	12,37,915	25,55,456	10,14,546	8,25,857	7,15,053	-
196	WT-DBT-DR.SATISH KHURA-NA-IA/1/15/2/502061	11,17,855	-	32,08,815	43,26,670	25,64,307	-	17,62,363	-
197	WT-DBT-NISHA KAN-NAN/1A/E/15/1/502329	2,55,456	-	17,48,384	20,03,840	8,31,824	-	11,72,016	-
198	WT-SABARI SANKAR THIRUPATHY	34,51,332	-	21,02,964	55,54,296	30,38,857	4,14,965	21,00,474	-
199	SERB-CRG-DR NAGAIAH CHAMAKU-RI/006421	-	-	11,65,698	11,65,698	-	-	11,65,698	-
200	SERB-DR SAM JOHN-TAR/2022/000226	-	-	3,35,000	3,35,000	-	-	3,35,000	-
201	SERB-DR ALAGIRI KALIYAMOORTHY-EEQ/2016/000231	2,01,181	-	(2,01,181)	-	-	-	-	-
202	DST-VINAYAK KAMBLE-NM/NT/2018/124(G)	3,94,731	-	(47,480)	3,47,251	3,47,251	-	-	-
203	DST-RAMANUJAN-RG-SB-S2/RJN-071/2015	77,859	-	(77,859)	-	-	-	-	-
204	SERB-DR UTPAL MAN-NA-MTR/2018/000034	64,255	-	(17,330)	46,925	46,925	-	-	-
205	SERB-DR JERRY D FERREIRO-CRG/2022/000584	-	-	59,11,267	59,11,267	3,31,456	-	55,79,811	-
		26,39,34,172	6,99,046	10,70,33,304	37,02,68,429	9,19,21,029	7,52,30,234	20,74,39,538	43,22,371



SCHEDULES FORMING PART OF BALANCE SHEET AS OF 31st MARCH 2023

SCHEDULE 3(B)-SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

S No	Name of the Sponsor	Opening Balance as on 01-04-2022				Transactions during the year		Closing Balance as on 31-03-2023	
		Credit		Debit		Credit	Debit	Credit	Debit
1	DST - INSPIRE - BSMS/ PHD	75,35,884			2,39,53,132	2,17,61,494	97,27,522		
2	CSIR (Ph D Research Scholars)	17,58,918			4,03,000	5,00,000	16,61,918		
3	UGC (Ph D Research Scholars)	5,21,303			2,17,000		7,38,303		
4	DBT (Ph D Research Scholar)	56,346			27,40,630	16,07,343	11,89,633		
5	PMRF (Ph D Research Scholars)	1,00,54,94			3,10,30,762	2,77,23,594	43,12,662		
6	ICMR FELLOWSHIP (Ph D Research Scholars)	13,333			8,11,838	6,98,698	1,26,473		
7	E-GRANTS				6,3070	1,14,220		51150	
8	NATIONAL FELLOWSHIP FOR ST STUDENTS				37,500	34,500	3,000		
	TOTAL	1,08,91,278			5,92,56,932	5,24,39,849	1,77,59,511	51,150	

Amount in ₹

SCHEDULES FORMING PART OF BALANCE SHEET AS OF 31st MARCH 2023

SCHEDULE 3(C)- UNUTILIZED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENT

Particulars	Amount in ₹	
	2022-23	2021-22
A. Plan grants: Government of India (MoE)		
Balance B/F	28,79,73,245	1,49,28,01,786
Add: Receipts during the year	1,40,02,00,000	1,14,04,60,000
Total (a)	1,68,81,73,245	2,63,32,61,786
Less Refunds		
Less: Utilized for Revenue Expenditure	82,58,32,561	63,94,78,694
Less: Utilized for Capital Expenditure	83,65,24,180	1,70,58,09,847
Total (b)	1,66,23,56,741	2,34,52,88,541
Unutilized carried forward (a-b)	2,58,16,505	28,79,73,245
B. UGC Grants: Plan		
Balance B/F		
Add: Receipts during the year		
Total (c)	NIL	NIL
Less Refunds		
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure		
Total (d)	NIL	NIL
C. UGC Grants: Non-Plan		
Balance B/F		
Add: Receipts during the year		
Total (e)	NIL	NIL
Less Refunds		
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure		
Total (f)	NIL	NIL
D. Grants from State Government		
Balance B/F		
Add: Receipts during the year		
Total (g)	NIL	NIL
Less Refunds		
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure		
Total (h)	NIL	NIL
Grand Total (A+B+C+D)	2,58,16,505	28,79,73,245



SCHEDULES FORMING PART OF BALANCE SHEET AS OF 31st MARCH 2023

SCHEDULE 4 - FIXED ASSETS

S No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		Opening Balance as on 01-04-2022	Additions	Deductions	Closing Balance	Rate of Depreciation	Opening Balance	Depreciation for the year	Deductions / Adjustment	Total Depreciation	31-03-2023	31-03-2022
TANGIBLE ASSETS												
1	LAND:											
	a) Freehold											
	Land obtained from Govt	1			1	0.00%						
	Vithura	9,54,506			9,54,506	0.00%				9,54,506	1	9,54,506
2	Site Development	-			-	-						
3	BUILDINGS:	6,56,64,05,217	63,71,68,143	-	7,20,35,73,360	2.00%	33,24,81,164	14,40,71,467	47,65,52,632	6,72,70,20,728		6,23,39,24,053
4	Roads & Bridges	8,10,82,403	1,24,58,443	-	9,35,40,846	2.00%	1,01,33,993	18,70,817	1,20,04,810	8,15,36,036		7,09,48,410
5	Tubes & Water Supply	11,28,215	-	-	11,28,215	2.00%	90,256	22,564	1,12,821	10,15,394		10,37,959
6	Sewage & Drainage	-	-	-	-	2.00%	-	-	-	-		-
7	Electrical Installation and equipment	6,06,89,353	5,55,570	-	6,12,44,923	5.00%	1,53,65,457	30,60,586	1,84,26,043	4,28,18,880		4,53,23,896
8	Plant and Machinery	5,39,03,468	-	-	5,39,03,468	5.00%	2,25,70,724	26,95,173	2,52,65,898	2,86,37,570		3,13,32,743
9	Scientific & Laboratory Equipment	2,29,94,98,230	11,15,44,397	-	2,41,10,42,627	8.00%	1,20,14,22,543	19,23,63,272	1,39,37,85,816	1,01,72,56,811		1,09,80,75,687
10	Office Equipment	1,01,61,350	10,86,986	-	1,12,48,336	7.50%	24,67,567	8,43,625	33,11,192	79,37,144		76,93,783
11	Audio Visual Equipment	6,27,162	88,17,860	-	94,45,022	7.50%	68,181	7,08,377	7,76,558	86,68,464		5,58,981
12	Computers & Peripherals	18,00,40,427	1,08,80,267	-	19,09,20,694	20.00%	15,85,68,092	2,08,03,970	17,93,72,062	1,15,48,632		2,14,72,334
13	Furniture, Fixtures and Fittings	27,68,67,084	1,43,02,990	-	29,11,70,074	7.50%	10,17,04,467	2,11,46,562	12,28,51,028	16,83,19,046		17,51,62,617
14	VEHICLES	38,87,817	-	-	38,87,817	10.00%	21,50,529	3,18,677	24,69,207	14,18,610		17,37,288
15	Library Books & Scientific Journals	2,69,22,219	15,676	-	2,69,37,895	10.00%	2,26,96,006	6,40,127	2,33,36,133	36,01,762		42,26,213
16	Small Value Assets											
	TOTAL (A)	9,56,21,67,452	79,68,30,332	-	10,35,89,97,783		1,86,97,18,981	38,85,45,217	2,25,82,64,198	8,10,07,33,585		7,69,24,48,471
17	CAPITAL WORK-IN-PROGRESS - Construction		44,22,657	-	44,22,657					44,22,657		-

S No.	DESCRIPTION	GROSS BLOCK			DEPRECIATION			NET BLOCK				
		Opening Balance as on 01-04-2022	Additions	Deductions	Closing Balance	Rate of Depreciation	Opening Balance	Amortization for the year	Deductions / Adjustment	Total Amortization / Adjustments	31-03-2023	31-03-2022
18	CAPITAL WORK-IN PROGRESS - Lab Equipment	2,02,12,476	5,04,711	80,99,862	1,26,17,325						1,26,17,325	2,02,12,476
	CAPITAL WORK-IN PROGRESS (B)	2,02,12,476	49,27,568	80,99,862	1,70,39,982						1,70,39,982	2,02,12,476
	TOTAL A+B										8,11,77,73,567	7,71,26,60,947
	INTANGIBLE ASSETS											
19	Computer Software	2,15,01,683	13,51,800	-	2,28,53,483	40.00%	2,12,75,129	7,16,395	-	2,19,91,524	8,61,959	2,26,554
20	E-Journals	48,00,40,478	4,15,14,543	-	52,15,55,020	40.00%	46,13,50,690	3,09,29,795	-	49,22,80,485	2,92,74,556	1,86,89,788
21	Patents	3,23,850	-	-	3,23,850	9 Years	1,11,188	35,983	-	1,47,172	1,76,678	2,12,662
	TOTAL (C)	50,18,66,011	4,28,66,343	-	54,47,32,353		48,27,37,007	3,16,82,173	-	51,44,19,180	3,03,13,173	1,91,29,004
	GRAND TOTAL (A+B+C)	10,08,42,45,939	84,46,24,042	80,99,862	10,92,07,70,119		2,35,24,55,988	42,02,27,391	-	2,77,26,83,379	8,14,80,86,740	7,73,17,89,951

SCHEDULES FORMING PART OF BALANCE SHEET AS OF 31st MARCH 2023

SCHEDULE 4A - FIXED ASSETS (PLAN)

S No.	DESCRIPTION	GROSS BLOCK			DEPRECIATION			NET BLOCK				
		Opening Balance as on 01-04-2022	Additions	Deductions	Closing Balance	Rate of Depreciation	Opening Balance	Depreciation for the year	Deductions / Adjustment	Total Depreciation	31-03-2023	31-03-2022
1	LAND:											
	a) Freehold Land obtained from Govt	1			1	0.00%					1	1
	Vithura	9,54,506			9,54,506	0.00%					9,54,506	9,54,506
2	Site Development	-			-						-	-
3	BUILDINGS:	6,56,64,05,217	63,71,68,143	-	7,20,35,73,360	2.00%	33,24,81,164	14,40,71,467		47,65,52,632	6,72,70,20,728	6,23,92,4,053

4	Roads & Bridges	8,10,82,403	1,24,58,443	-	9,35,40,846	2.00%	1,01,33,993	18,70,817	-	1,20,04,810	8,15,36,036	7,09,48,410
5	Tubes & Water Supply	11,28,215	-	-	11,28,215	2.00%	90,256	22,564	-	1,12,821	10,15,394	10,37,959
6	Sewage & Drainage	-	-	-	-	2.00%	-	-	-	-	-	-
7	Electrical Installation and equipment	6,06,89,353	5,55,570	-	6,12,44,923	5.00%	1,53,65,457	30,60,586	-	1,84,26,043	4,28,18,880	4,53,23,896
8	Plant and Machinery	5,39,03,468	-	-	5,39,03,468	5.00%	2,25,70,724	26,95,173	-	2,52,65,898	2,86,37,570	3,13,32,743
9	Scientific & Laboratory Equipment	2,29,94,98,230	11,15,44,397	-	2,41,10,42,627	8.00%	1,20,14,22,543	19,23,63,272	-	1,39,37,85,816	1,01,72,56,811	1,09,80,75,687
10	Office Equipment	1,01,61,350	10,86,986	-	1,12,48,336	7.50%	24,67,567	8,43,625	-	33,11,192	79,37,144	76,93,783
11	Audio Visual Equipment	6,27,162	88,17,860	-	94,45,022	7.50%	68,181	7,08,377	-	7,76,558	86,68,464	5,58,981
12	Computers & Peripherals	18,00,40,427	1,08,80,267	-	19,09,20,694	20.00%	15,85,68,092	2,08,03,970	-	17,93,72,062	1,15,48,632	2,14,72,334
13	Furniture, Fixtures and Fittings	27,68,67,084	1,43,02,990	-	29,11,70,074	7.50%	10,17,04,467	2,11,46,562	-	12,28,51,028	16,83,19,046	17,51,62,617
14	VEHICLES	38,87,817	-	-	38,87,817	10.00%	21,50,529	3,18,677	-	24,69,207	14,18,610	17,37,288
15	Library Books & Scientific Journals	2,69,22,219	15,676	-	2,69,37,895	10.00%	2,26,96,006	6,40,127	-	2,33,36,133	36,01,762	42,26,213
16	Small Value Assets	-	-	-	-	-	-	-	-	-	-	-
	TOTAL (A)	9,56,21,67,452	79,68,30,332	-	10,35,89,97,783		1,86,97,48,981	38,85,45,217	-	2,25,82,64,198	8,10,07,33,585	7,69,24,48,471
17	CAPITAL WORK-IN PROGRESS - Construction	-	44,22,657	-	44,22,657		-	-	-	-	44,22,657	-
18	CAPITAL WORK-IN PROGRESS - Lab Equipment	2,02,12,476	5,04,711	80,99,862	1,26,17,325		-	-	-	-	1,26,17,325	2,02,12,476
	CAPITAL WORK-IN PROGRESS (B)	2,02,12,476	49,27,368	80,99,862	1,70,39,982						1,70,39,982	2,02,12,476
	TOTAL A+B										8,11,77,73,567	7,71,26,60,947
S No.	DESCRIPTION	GROSS BLOCK			DEPRECIATION			NET BLOCK				
		Opening Balance as on 01-04-2022	Additions	Deductions	Closing Balance	Rate of Depreciation	Opening Balance	Amortization-n for the year	Deductions / Adjustment	Total Amortization / Adjustments	31-03-2023	31-03-2022
INTANGIBLE ASSETS												
19	Computer Software	2,15,01,683	13,51,800	-	2,28,53,483	40.00%	2,12,75,129	7,16,395	-	2,19,91,524	8,61,959	2,26,554
20	E-Journals	48,00,40,478	4,15,14,543	-	52,15,55,020	40.00%	46,13,50,690	3,09,29,795	-	49,22,80,485	2,92,74,536	1,86,89,788
21	Patents	3,23,850	-	-	3,23,850	9 Years	1,11,188	35,983	-	1,47,172	1,76,678	2,12,662
	TOTAL (C)	50,18,66,011	4,28,66,343	-	54,47,32,353		48,27,37,007	3,16,82,173	-	51,44,19,180	3,03,13,173	1,91,29,004
	GRAND TOTAL (A+B+C)	10,08,42,45,939	84,46,24,042	80,99,862	10,92,07,70,119		2,35,24,55,988	42,02,27,391	-	2,77,26,83,379	8,14,80,86,740	7,73,17,89,951

SCHEDULES FORMING PART OF BALANCE SHEET AS OF 31st MARCH 2023

SCHEDULE 4D - FIXED ASSETS (OTHERS)

S No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		Opening Balance as on 01-04-2022	Additions	Deductions	Closing Balance	Rate of Depreciation	Operating Balance	Depreciation for the year	Deductions / Adjustment	Total Depreciation	31-03-2023	31-03-2022
TANGIBLE ASSETS												
1	LAND:											
	a) Freehold											
	Land obtained from Govt					0.00%						
	Vihara					0.00%						
2	Site Development					2.00%						
3	BUILDINGS:					2.00%						
4	Roads & Bridges					2.00%						
5	Tubes & Water Supply					2.00%						
6	Sewage & Drainage					2.00%						
7	Electrical Installation and equipment					5.00%						
8	Plant and Machinery					5.00%						
9	Scientific & Laboratory Equipment	14,03,94,270	7,29,93,984	9,41,589	21,24,46,665	8.00%	1,91,03,900	1,69,95,733	(2,957)	3,60,96,676	17,63,49,989	12,12,90,370
10	Office Equipment					7.50%						
11	Audio Visual Equipment	8,58,882	81,113		9,39,995	7.50%	73,390	70,500		1,43,890	7,96,105	7,85,492
12	Computers & Peripherals	67,67,827	23,94,713	3,78,470	87,84,070	20.00%	24,02,009	17,56,814		41,58,823	46,25,247	43,65,818
13	Furniture, Fixtures and Fittings	66,400	69,006		1,35,406	7.50%	14,940	10,135		25,095	1,10,311	51,460
14	VEHICLES					10.00%						
15	Library Books & Scientific Journals					10.00%						
16	Small Value Assets											
	TOTAL (A)	14,80,87,379	7,55,38,816	13,20,059	22,23,06,136		2,15,94,239	1,88,33,202	(2,957)	4,04,24,484	18,18,81,652	12,64,93,140
17	CAPITAL WORK-IN PROGRESS											
	CAPITAL WORK IN PROGRESS (B)											

Amount in ₹

S No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		Opening Balance as on 01-04-2022	Additions	Deductions	Closing Balance	Rate of Depreciation	Opening Balance	Amortization for the year	Deductions / Adjustment	Total Amortization / Adjustments	31-03-2023	31-03-2022
INTANGIBLE ASSETS												
18	Computer Software					40.00%						
19	E-Journals					40.00%						
20	Patents					9 Years						
	TOTAL (C)	-	-	-	-	-	2,15,94,239	1,88,33,202	(2,957)	4,04,24,484	18,18,81,652	12,64,93,140
	GRAND TOTAL (A+B+C)	14,80,87,379	7,55,38,816	13,20,059	22,23,06,136							

SCHEDULES FORMING PART OF BALANCE SHEET AS OF 31st MARCH 2023

SCHEDULE 4D-i - FIXED ASSETS (OTHERS -IRG)

S No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		Opening Balance as on 01-04-2022	Additions	Deductions	Closing Balance	Rate of Depreciation	Opening Balance	Depreciation for the year	Deductions / Adjustment	Total Depreciation	31-03-2023	31-03-2022
TANGIBLE ASSETS												
1	LAND:											
	a) Freehold											
	Land obtained from Govt Vithura					0.00%						
						0.00%						
2	Site Development					2.00%						
3	BUILDINGS:											
4	Roads & Bridges					2.00%						
5	Tubes & Water Supply					2.00%						
6	Sewage & Drainage					2.00%						
7	Electrical Installation and equipment					5.00%						
8	Plant and Machinery					5.00%						

Amount in ₹

S No.	DESCRIPTION	GROSS BLOCK			DEPRECIATION			NET BLOCK		
		Opening Balance as on 01-04-2022	Additions	Deductions	Opening Balance	Amortization for the year	Deductions / Adjustment	Total Amortization / Adjustments	31-03-2023	31-03-2022
9	Scientific & Laboratory Equipment	-	-	-	8.00%	-	-	-	-	-
10	Office Equipment	-	-	-	7.50%	-	-	-	-	-
11	Audio Visual Equipment	-	-	-	7.50%	-	-	-	-	-
12	Computers & Peripherals	-	-	-	20.00%	-	-	-	-	-
13	Furniture, Fixtures and Fittings	-	-	-	7.50%	-	-	-	-	-
14	VEHICLES	13,47,487	13,47,487	-	10.00%	13,47,487	1,34,749	1,34,749	12,12,738	-
15	Library Books & Scientific Journals	-	-	-	10.00%	-	-	-	-	-
16	Small Value Assets	-	-	-	-	-	-	-	-	-
	TOTAL (A)	-	13,47,487	-	-	13,47,487	1,34,749	1,34,749	12,12,738	-
17	CAPITAL WORK-IN PROGRESS	-	-	-	-	-	-	-	-	-
	CAPITAL WORK IN PROGRESS (B)	-	-	-	-	-	-	-	-	-
	INTANGIBLE ASSETS	-	-	-	-	-	-	-	-	-
18	Computer Software	-	-	-	40.00%	-	-	-	-	-
19	E-Journals	-	-	-	40.00%	-	-	-	-	-
20	Patents	-	-	-	9 Years	-	-	-	-	-
	TOTAL (C)	-	-	-	-	-	-	-	-	-
	GRAND TOTAL (A+B+C)	-	13,47,487	-	-	13,47,487	1,34,749	1,34,749	12,12,738	-



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SCHEDULES FORMING PART OF BALANCE SHEET AS OF 31st MARCH 2023			
SCHEDULE 7- CURRENT ASSETS			
		Amount in ₹	
PARTICULARS	SUB SCH NO.	2022-23	2021-22
1. Stock			
a) Stores and Spares			
b) Loose Tools			
c) Publications			
d) Laboratory Chemicals, consumables & glass wares			
e) Building materials			
f) Electrical materials			
g) Stationery	3	3,61,851	2,67,197
h) Water supply material			
2. Sundry Debtors:			
a) Debts Outstanding for a period exceeding six months			
b) Others			
3. Cash balances in hand (including cheques/drafts and imprest)	1		
4. Bank Balances:			
Institute balance			
a) With Scheduled Banks:			
-On Current Accounts	2	1,42,57,367	13,65,966
-On Term Deposit Accounts (includes margin money)	2	1,45,91,91,636	91,77,80,468
-On Savings Accounts	2	5,73,93,907	6,76,77,389
b) With non-Scheduled Banks:			
-On Current Accounts			
-On Term Deposit Accounts			
-On Savings Accounts			
Project Balance			
a) With Scheduled Banks:			
-On Current Accounts			
-On Term Deposit Accounts (includes margin money)	2	11,04,52,582	5,91,31,642
-On Savings Accounts	2	15,47,33,453	26,13,33,814
b) With non-Scheduled Banks:			
-On Current Accounts			
-On Term Deposit Accounts			
-On Savings Accounts			
5. Post Office- Savings Accounts			
TOTAL		1,79,63,90,796	1,30,75,56,476



SCHEDULES FORMING PART OF BALANCE SHEET AS OF 31st MARCH 2023

SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS			
			Amount in ₹
PARTICULARS	SUB SCH NO.	2022-23	2021-22
1. Advances to employees: (Non-interest bearing)			
a) Salary			
b) Festival			
c) Medical Advance			
d) Other (to be specified)			
2. Long Term Advances to employees: (Interest bearing)			
a) Vehicle Loan			-
b) Home Loan			
c) Others (to be specified)			
3. Advances and other amounts recoverable in cash or in kind or for value to be received			
a) On Capital Account			
b) To suppliers			
c) Others	5	12,99,95,430	76,42,76,851
4. Prepaid Expenses			
a) Insurance			
b) Other Expenses	4	3,92,49,286	28,94,373
5. Deposits			
a) Telephone			
b) Lease Rent			
c) Electricity			
d) AICTE, if applicable			
e) Others (to be specified)			
6. Income Accrued:			
a) On Investments from Earmarked/Endowment Funds			
b) On Investments-Others			
c) On Loans and Advances			
d) Others (includes income due unrealized-Rs.)	6	3,08,28,365	2,29,92,453
7. Other Current Assets Receivables			
a) Debit balances in sponsored projects	9	43,22,372	6,99,046
b) Debit balances in fellowship & scholarships			
c) Grants recoverable			
d) Other receivables			
e) TDS	8	40,74,762	6,68,267
8. Claims Receivable	7	6,77,83,147	6,17,34,197
TOTAL		27,62,53,362	85,32,65,187



**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE
ACCOUNT FOR THE YEAR ENDING 31st MARCH 2023**

SCHEDULE 9 - ACADEMIC RECEIPTS

	Amount in ₹	
PARTICULARS	2022-23	2021-22
FEE FROM STUDENTS		
Academic		
a) Tuition fee	8,56,19,495	8,12,00,715
b) Admission fee		
c) Enrolment fee		
d) Library fee	11,13,958	7,94,340
e) Laboratory fee		
f) Art & Craft fee		
g) Registration fee	8,89,837	7,31,365
h) Syllabus fee		
i) Other Receipts	28,48,619	20,83,200
j) Alumni Fee	5,41,300	2,07,250
TOTAL (A)	9,10,13,209	8,50,16,870
Examinations		
a) Admission test fee		
b) Annual examination fee	11,13,958	8,89,465
c) Mark sheet, Certificate fee		
d) Entrance Examination fee		
TOTAL (B)	11,13,958	8,89,465
Other Fee		
a) Identity Card fee		
b) Fine/ Miscellaneous fee		11,500
c) Medical fee	-	5,99,993
d) Transportation fee		
e) Hostel Fee	29,83,699	5,10,410
f) Mess Establishment		
TOTAL (C)	29,83,699	11,21,903
Sale of publications		
a) Sale of admission forms		
b) Sale of syllabus and question paper		
c) Sale of prospectus including admission forms		
TOTAL (D)		
Other Academic Receipts		
a) Registration fee for workshops programmes		
b) Registration fees (Academic Staff College)		
GRAND TOTAL (A+B+C+D)	9,51,10,866	8,70,28,238



SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH 2023			
SCHEDULE 10 - GRANTS/SUBSIDIES			
			Amount in ₹
PARTICULARS	2022-23		2021-22
GRANTS/ SUBSIDIES (Irrevocable Grants & Subsidies received)			
Balance B/F		28,79,73,245	1,49,28,01,786
Add: Receipts During the Year			
Capital Grant			34,59,60,000
General	54,60,00,000		
SC	2,37,00,000		
ST	1,03,00,000	58,00,00,000	
Revenue Grant			79,45,00,000
General	73,91,00,000		
SC	5,57,00,000		
ST	2,54,00,000	82,02,00,000	
		1,68,81,73,245	2,63,32,61,786
Less: Capital Expenses Incurred during the year		83,65,24,180	1,70,58,09,847
Less: Closing Unspent balance of grant		2,58,16,505	28,79,73,245
		82,58,32,561	63,94,78,694
TOTAL		82,58,32,561	63,94,78,694

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH 2023			
SCHEDULE 13 - OTHER INCOME			
			Amount in ₹
PARTICULARS	2022-23	2021-22	
A. Income from Land & Building			
a) Hostel room rent	1,13,94,792	89,24,435	
b) License fee	11,15,581	9,65,002	
c) Hire charges of Auditorium/Playground/Convention Centre etc	-	-	
d) Electricity Charges recovered	22,47,145	16,38,016	
e) Water Charges recovered	-	-	
Total A	1,47,57,518	1,15,27,453	
B. Sale of Institutes Publications			
Total B	-	-	
C. Income from Holding Events			
a) Gross receipts from annual function/ sports carnival	-	-	
Less: Direct expenditure incurred on the annual function/sports carnival	-	-	



b) Gross receipts from fetes	-	-
Less: Direct expenditure incurred on fetes	-	-
c) Gross receipts on educational tours	-	-
Less: Direct expenditure incurred on tours	-	-
d) Others (to be specified and separately disclosed)	-	-
Total C	-	-
D. Interest On Term Deposits:		
a) With Scheduled Banks	5,02,52,486	2,14,87,783
b) With Non-Scheduled Banks	-	-
c) With Institutions	-	-
d) Others	-	-
Total D	5,02,52,486	2,14,87,783
E. Interest On Savings Accounts:		
a) With Scheduled Banks	13,18,382	12,43,561
b) With Non-Scheduled Banks	-	-
c) With Institutions	-	-
d) Others	-	-
Total E	13,18,382	12,43,561
F. On Loans:		
a) Employees/Staff	-	-
b) Others	-	-
Total F	-	-
G. Interest on Debtors and Other Receivables	-	-
Total G	-	-
H. Others		
a) Income from consultancy	-	-
b) RTI Fees	240	120
c) Income from royalty	-	-
d) Sale of application form	6,27,195	8,85,500
e) Misc. receipts (Sale of tender form, waste paper etc.)	77,34,038	54,25,642
f) Profit on sale/disposal of Assets	-	-
1. Owned asset	-	-
2. Assets acquired from grants or received free of cost	-	-
g) Other Incomes	-	-
Total H	83,61,473	63,11,262
GRAND TOTAL (A+B+C+D+E+F+G+H)	7,46,89,859	4,05,70,059

**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE
ACCOUNT FOR THE YEAR ENDING 31st MARCH 2023**

SCHEDULE 14 - PRIOR PERIOD INCOME

Amount in ₹

PARTICULARS	2022-23	2021-22
1. Academic Receipts		
2. Income from investments		
3. Interest earned		
4. Other Income	29,189	1,38,364
TOTAL	29,189	1,38,364

**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE
ACCOUNT FOR THE YEAR ENDING 31st MARCH 2023**

SCHEDULE 15 - STAFF PAYMENT & BENEFITS

Amount in ₹

PARTICULARS	2022-23	2021-22
a) Salaries and Wages		
Faculty	21,35,35,481	17,94,44,506
Non Faculty	6,24,79,129	5,80,93,090
b) Allowances and Bonus	11,13,893	10,42,800
c) Contribution to Provident Fund		
d) Contribution to Other Fund (Leave Salary & NPS Employer Share)	3,77,57,938	3,09,09,437
e) Staff Welfare Expenses		
f) Retirement and Terminal Benefits		
g) LTC facility	50,78,545	40,34,444
h) Medical facility	32,62,108	31,39,432
i) Children Education Allowance	50,97,000	25,40,677
j) Honorarium		
k) Others	63,21,056	57,49,967
TOTAL	33,46,45,150	28,49,54,353

**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE
ACCOUNT FOR THE YEAR ENDING 31st MARCH 2023**

SCHEDULE 15 A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

Amount in ₹

PARTICULARS	PENSION	GRATUITY	LEAVE ENCASHMENT	TOTAL
Opening balance as on 01.04.2022			11,17,89,634.00	11,17,89,634.00
Add: Capitalized value of contributions Received from other Organizations				
Total (a)			11,17,89,634.00	11,17,89,634.00
Less: Actual Payment during the Year (b)			-	-
Balance available as on 31-03-2023 c (a-b)			11,17,89,634.00	11,17,89,634.00
Provision required on 31-03-2023 - As per Actuarial Valuation (d)				
A. Provision to be made in the current year			1,41,18,130.00	1,41,18,130.00
B. Contribution to New Pension Scheme				
C. Medical Reimbursement to Retired Employees				
D. Travel to Home town on Retirement				
E. Deposit Linked Insurance Payment				
TOTAL (A+B+C+D+E)	-	-	12,59,07,764	12,59,07,764



**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE
ACCOUNT FOR THE YEAR ENDING 31st MARCH 2023**

SCHEDULE 16 - ACADEMIC EXPENSES

Amount in ₹		
PARTICULARS	2022-23	2021-22
a) Laboratory Expenses	10,10,41,234	4,37,33,037
b) Field Work/Participation		
c) Expenses on Seminar/Workshop		
d) Payment to visiting faculty		
e) Examination		
f) Student welfare expense		
g) Admission expense		
h) Convocation expense	20,18,423	9,64,805
i) Publication		
j) Stipend/Means-cum-merit scholarship	8,31,57,236	8,01,45,695
k) Subscription Expense		
l) Others (Specify)		
TOTAL	18,62,16,893	12,48,43,537

**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE
ACCOUNT FOR THE YEAR ENDING 31st MARCH 2023**

SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES

Amount in ₹		
PARTICULARS	2022-23	2021-22
A. Infrastructure		
a) Electricity and power	6,52,65,231	5,73,22,860
b) Water charges	-	15,940
c) Insurance	-	16,811
d) Rent, Rates and Taxes	-	2,59,256
B. Communication		
e) Postage & Telegram	76,883	45,103
f) Telephone and Internet Charges	43,45,448	39,45,315
C. Others		
g) Printing and Stationary	8,40,199	7,65,096
h) Travelling and Conveyance Expenses	67,41,590	29,02,110
i) Expenses on Seminar/Workshops	2,91,837	4,61,126
j) Hospitality	36,016	9,743
k) Auditors Remuneration	1,50,630	5,47,600
l) Professional Charges	-	-
m) Advertisement and Publicity	11,40,153	4,53,640
n) Magazine & Journals	-	-
o) Others (specify)		



Sports / Cultural Festival / Celebration expense	53,29,580	15,96,843
Consumables	1,25,75,547	52,06,481
Cable TV Charges	-	-
Newspaper & Periodicals	53,675	48,057
Software License fees	-	-
Publication charges	28,000	5,90,412
Manpower charges	9,99,14,041	7,87,72,941
Guest house and other expenses	10,54,487	12,08,554
Other Administrative/Miscellaneous Expenses	67,32,087	54,40,469
Legal and consultancy charges	3,28,200	1,93,317
Expenses related to COVID 19	40,371	4,27,251
Medical Centre – Consumables & Medicines	3,94,498	-
Running of Generator Set	2,45,586	22,72,509
IT recurring expenses for service	66,78,212	37,24,710
TOTAL	21,42,62,271	16,62,26,144

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH 2023

SCHEDULE 18 - TRANSPORTATION EXPENSES

Amount in ₹		
PARTICULARS	2022-23	2021-22
1. Vehicles (owned by educational institution)		
a) Running expense	10,12,953	5,75,193
b) Repairs & Maintenance	3,87,424	1,38,785
c) Insurance expense	40,027	71,432
2. Vehicles taken on rent		
a) Rent/Lease expense	60,08,580	48,04,934
3. Vehicle (Taxi) Hiring expense	-	-
TOTAL	74,48,984	55,90,344

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH 2023

SCHEDULE 19 - REPAIRS & MAINTANENCE

Amount in ₹		
PARTICULARS	2022-23	2021-22
a) Building	5,04,15,241	3,06,37,745
b) Furniture & fixtures	1,31,75,238	57,83,824
c) Plant & machinery	15,82,858	1,96,65,003
d) Office equipment	1,60,50,627	16,525
e) Computers	-	-
f) Laboratory & scientific equipment	14,26,525	17,35,147



g) Audio-visual equipment	-	-
h) Cleaning material & services	-	-
i) Book binding charges	-	-
j) Gardening	-	-
k) Estate maintenance	-	-
f) Others (Specify)	-	-
TOTAL	8,26,50,489	5,78,38,244

**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE
ACCOUNT FOR THE YEAR ENDING 31st MARCH 2023**

SCHEDULE 20 - FINANCE COSTS

Amount in ₹		
PARTICULARS	2022-23	2021-22
a) Bank Charges	6,08,774	26,072
b) Others (specify)		
TOTAL	6,08,774	26,072

**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE
ACCOUNT FOR THE YEAR ENDING 31st MARCH 2023**

SCHEDULE 22 - PRIOR PERIOD EXPENSES

Amount in ₹		
PARTICULARS	2022-23	2021-22
1. Establishment Expenses	-	-
2. Academic Expenses	-	-
3. Administration Expenses	-	-
4. Transportation Expenses	-	-
5. Repair & Maintenance	-	-
6. Other Expenses	-	37,421
TOTAL	-	37,421



Schedule 23- Significant Accounting Policies

1. Basis for preparation of Accounts:

The Annual Accounts of the institute are prepared on the basis of revised format and guidelines issued by the Ministry of Education, Government of India and approved by the C&AG of India for all Central Educational Institutes with effect from financial year 2014-15 (Communicated vide Lr.No.29-4/2012-IFD dated 17.04.2015 of MHRD, GOI).

2. Accounting Convention:

The financial statements are prepared on the basis of Historical Cost Convention and ongoing concern concept unless otherwise stated. The institute follows accrual method of accounting.

3. Revenue Recognition:

- 3.1 The institute is significantly funded by the Ministry of Education (MOE), Government of India. The Government release the Grants-in-Aid under two major heads i.e., Capital and Revenue. Grants-in-Aid from GOI is accounted for in the same financial year for which it is sanctioned by the MOE.
- 3.2 Government Grants to the extent utilized for meeting revenue expenditure on accrual basis are treated as revenue income of the year and depicted in the Income and Expenditure Account.
- 3.3 Admission fees, Tuition Fees and other fees received from students are accounted on cash basis.
- 3.4 Interest on Fixed Deposits has been credited in the accounts on accrual basis.
- 3.5 No interest bearing advances for House Building, Purchase of Vehicles etc., has been sanctioned to staff to the said period.

4. Fixed Assets and Depreciation:

- 4.1 The fixed assets are valued at cost of acquisition including inward freight, duties, taxes, incidental and direct expenses related to acquisition, installation and commissioning.
- 4.2 No fixed asset has been received directly by way of non-monetary grant during the year under consideration.
- 4.3 The land at Jersey Farm, Vithura Nedumangad Taluk, Thiruvananthapuram District has been given by the Government of Kerala at no cost, hence the same has been shown at nominal value of Rs.1/- in Annual Account.
- 4.4 No gifted/donated assets and Books have been received during the year under consideration.
- 4.5 Fixed Assets are valued at cost less accumulated depreciation.
- 4.6 No change has been made in the method of depreciation. Depreciation has been provided on fixed assets as per MoE Uniform Accounting Standards for Central Educational Institutions (CEIs) on Straight Line Method at the following rates:

Tangible Assets:

1.	Land	0%
2.	Site Development	0%
3.	Buildings	2%
4.	Roads and Bridges	2%
5.	Tube wells and water supply	2%
6.	Sewerage and Drainage	2%
7.	Electrical installation and equipment	5%
8.	Plant and Machinery	5%
9.	Scientific and Laboratory Equipment	8%



10.	Office Equipment	7.5%
11.	Audio Visual Equipment	7.5%
12.	Computer and Peripherals	20%
13.	Furniture, Fixtures and Fittings	7.5%
14.	Vehicles	10%
15.	Library Books and Scientific Journals	10%

Intangible Assets (Amortization)

1.	E-Journals	40%
2.	Computer Software	40%
3.	Patents and Copyrights	9 Years

- 4.7 Depreciation is provided for the whole year on additions during the year.
- 4.8 Where an asset is fully depreciated, it will be shown at a residual value of Rs.1/- in the Balance Sheet and will not be further depreciated.
- 4.9 Assets created out of Earmarked Funds and Funds of Sponsored Projects where the ownership of such assets vests in the Institution will be setup by credit in Capital Fund and merged with the Fixed Assets of the institution. Depreciation charged at the rates applicable to the respective assets. Accordingly, assets of Externally Funded Projects from the FY 2019-20 shown in Schedule 4-D Fixed Assets (Others).
- 4.10 Assets acquired out of IRG is shown separately under the schedule 4D-(Others-IRG).
- 4.11 Patents, copyrights and E Journals are grouped under intangible assets.
- 4.12 Electronic Journals (E-Journals) are separated from Library Books in view of the limited benefit that could be derived from the on-line access provided. E-Journals are not in a tangible form, but temporarily capitalized in view of the magnitude of expenditure and the benefit derived in terms of perpetual knowledge acquired by the Academic and Research Staff. Depreciation is provided in respect of E-Journals at a higher rate of 40% as against depreciation of 10% provided in respect of Library Books.
- 4.13 Software and Computer Peripherals are being shown under the Fixed Assets.
- 5. Stocks:**
- 5.1 Expenditure on purchase of Chemicals, Lab ware, Office Consumables, Publications and other consumable items are accounted as revenue expenditure. Such items issued to Labs are treated as consumed and hence closing stock is taken as NIL.
- 5.2 Value of closing stocks (Stationary) as on 31st March 2023 is set up as inventories by reducing the corresponding Revenue Expenditure on the basis of information from the nodal departments and valued at cost.
- 6. Retirement Benefits:**
- 6.1 All employees of the Institute are covered under the New Pension Scheme. As such no provision has been made for pension, gratuity however suitable provision on the basis of actuarial valuation has been made for the Earned Leave Encashment vide Schedule No.15 A.
- 6.2 No long term or Short Term Investments are made by the institute in Government Securities, Bonds, Debentures and Shares.
- 7. Corpus / Earmarked / Designated Endowment Funds:**
- Corpus / Capital Fund:** It refers to fund contributed by Government for establishment and activities of the institute. Corpus / Capital fund is the main fund of the institute and it denotes a permanent fund kept for the existence of the institute. The additions to this fund are Grants from Government to the extent utilised for Capital Expenditure. Assets purchased out of earmarked funds



and sponsored project funds and excess of income over expenditure transferred from Income and Expenditure account.

8. Government Grants:

- 8.1 Plan grants received from Government are accounted on accrual basis.
- 8.2 To the extent utilised towards capital expenditure, Government Grants are transferred to the Capital Fund.
- 8.3 Unutilised Government Grants are carried forwarded and depicted under Current Liability in the Balance Sheet.

9. Capital Work-In-Progress:

Running Bills of Contractors and uninstalled equipment procured during the period are accounted under Capital work-in-progress till completion/ installation. No depreciation is charged on Capital work in progress.

10. Sponsored Projects:

- 10.1 The amount received under Sponsored Projects has been separately shown in Schedule 3 A.
- 10.2 The fellowships and scholarships funded by the UGC, CSIR, DBT, DST INSPIRE etc., are shown separately in Schedule 3B
- 10.3 The Fellowships and Scholarships provided by the institute itself are accounted as Academic expenses.

11. Income Tax:

The income of the institute is exempt from Income Tax u/s 10 (23) (C) (iiiab) of the Income Tax Act 1961. No provision for tax is therefore made in the accounts.

12. Foreign Currency transactions:

Foreign Currency transactions are accounted for at the rate of exchange prevailing on the dates of such transactions.

Schedule 24 – Contingent Liabilities and Notes on Accounts

1. Financial Statement and Notes on Accounts:

The financial statement of the institute is prepared in three parts:

- i) Receipt and Payment Account
- ii) Income and Expenditure Account
- iii) The Balance Sheet.

- 1.1 The Receipts and Payments Account consists of the figures of actual receipts and payments of the institute during the financial year 2022-23 as per Cash Book. The total receipts from the different sources as shown in Receipt and Payment Account includes grant of Rs. 140.02 cr. received from Ministry of Education (MoE).
- 1.2 The Income and Expenditure Account is prepared on accrual basis.
- 1.3 In Balance Sheet the acquired fixed assets, current assets are taken as assets while the Corpus Fund, Designated Fund, Endowment Funds, balance of Sponsored Projects and Grants received from Government and Current Liabilities etc., are shown in respective Schedules under Sources of Funds / Liabilities.
- 1.4 Figures in Final Accounts have been rounded off to the nearest rupee.

2. Schedules and Notes on Accounts:



- 2.1 Schedule 1 to 22 are annexed and they form an integral part of Annual Accounts.
- 2.2 Institute have received following Grant from MoE for the year 2022-23;
- | | | |
|---------------|--------------|-----------------------|
| Capital Grant | : Rs. | 58,00,00,000 |
| Revenue Grant | : Rs. | 82,02,00,000 |
| Total | : Rs. | 1,40,02,00,000 |
- 2.3 Unspent Balance of Rs.5,97,93,505/- on Institute Promotion Fund (GPF), School Promotion Fund (SPF) and Personal Promotion Fund (PPF) are shown under Schedule 3-Current Liabilities.
- 2.4 Expenditure related to hostel running expenses included in Schedule 17 – Administrative and General expenses.
- 2.5 GST- Input tax credit available in the Electronic Credit ledger for the year 2022-23 to the tune of Rs. 28.00 Lakh depicted under Schedule 8 of the Balance Sheet.
- 2.6 Depreciation has been provided on all assets applying rates specified by MOE using straight line method.
- 2.7 A new books of account has been initiated from FY 2022-23 and has been included in the annual accounts under Schedule 3A to reflect financial transactions related to Conferences, Seminars, Symposiums, and other similar events of IISER TVM. The new books of account provide a comprehensive view of the funds collected by way of sponsorships and participation / registration fee etc., and the expenses associated with these activities and unspent balance of these activities.
- 2.8 The details of balances in Saving Bank, Current Accounts and in Fixed Deposit Accounts are given in Schedule 7 of the Balance Sheet. The following accounts under the CIF Code of the institute are not incorporated in the books of accounts, since these accounts are not involved as part of the institute activities.

BANK	ACCOUNT NUMBER	TYPE OF ACCOUNT
CANARA BANK	110048844820	SAVINGS BANK
CANARA BANK	110048845118	SAVINGS BANK
IDBI	0745104000090261	SAVINGS BANK
IDBI	0745102000003766	CURRENT ACCOUNT
IDBI	0745104000086125	CURRENT ACCOUNT
STATE BANK OF INDIA	67393409552	CURRENT ACCOUNT
STATE BANK OF INDIA	37296805549	SAVINGS BANK
STATE BANK OF INDIA	37368113694	SAVINGS BANK
STATE BANK OF INDIA	38202365676	CURRENT ACCOUNT
STATE BANK OF INDIA	39753417258	CURRENT ACCOUNT
STATE BANK OF INDIA	40218920183	CURRENT ACCOUNT
STATE BANK OF INDIA	38418690501	CURRENT ACCOUNT
STATE BANK OF INDIA	67369851762	CURRENT ACCOUNT
STATE BANK OF INDIA	67299294637	CURRENT ACCOUNT

- 2.9 During the financial year 2022-23, some small value assets / spare parts procured has been shown as consumable in the accounts being treated as augmentation to the Scientific / Lab equipment.
- 2.10 Secured advances and Mobilization advances and Deposit work with CPWD are disclosed



separately under the heads Loans and Advances.

- 2.11 The unutilized grant shown under Schedule 3(C) Plan Grants from MHRD is Rs. 2.73 Cr. is considering advance payment made to CPWD as Deposit work for construction of IISER Permanent Campus and excluding Pre-paid expenses shown under Sub-Schedule 4 & 5 of Schedules forming part of Balance Sheet (Schedule 8 – Loans, Advances and Deposits).
- 2.12 An appeal was filed against M/s. Consolidated Construction Consortium Ltd. (CCCL) before the Hon'ble High Court of Kerala challenging the award of arbitrator vide O.P(Arb.) No.446/2018. Institute have deposited B.G for 1/4th of the award amount in the court on 01.01.2019 as per the directions of the Sessions Court and the matter is posted for further hearing.

3. Sponsored Project Accounts:

The institute has received grants from DST, DBT, Wellcome Trust DBT Alliance Fellowships, DAE, ISRO, CSIR, UGC etc., in Research and Development (R&D) Projects. A separate bank account is maintained for Sponsored R & D Projects. The transactions of Sponsored Projects and Project wise closing balances are being shown in Schedule 3(A) of the Balance Sheet. As per the funding agencies guidelines project wise bank account(s) are being maintained with IDBI Bank and Canara Bank separately.

The treatment of Project Grant and its Utilization is on Cash Basis.

4. Capital Works-in-Progress:

The construction work of institute's permanent campus situated at Jersey Farm, Vithura is under progress and expenditure related to the same is shown under Schedule 4 (Fixed Assets) of the Balance Sheet.

The expenditure on capital work-in-progress as at 31.03.2023 was of Rs.1,70,39,982/- being uninstalled equipment procured / expenditure incurred on infrastructure activities of Institute during the period.

5. Retirement Benefits:

- 5.1 The **NPS** subscription recovered from employees and employer's contribution are remitted to NPS Trust Account regularly. NPS Accounts are maintained by NSDL. Hence separate schedule has not been prepared.
- 5.2 **GPF** is not applicable to the institute employees. Hence GPF accounts schedule has not been prepared.

6. Other Additions:

As per the institute's policy, the overhead generated from the Externally Funded Projects have been segregated into four parts vis-a-vis, (i) 45% - income from overheads to institute, (ii) 5% - Staff Welfare Fund, (iii) 25% - School Promotion Fund and (iv) 25% - Personal Promotion Fund. The said figures (ii) to (iv) have been depicted as other additions in Schedule 1 of Annual Accounts including the Student Friendship Fund.



RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31-03-2023

RECEIPTS		PAYMENTS			
DESCRIPTION	2022-23	2021-22	DESCRIPTION	2022-23	2021-22
I. Opening Balance			I. Expenses		
a) Cash in hand	-		a) Establishment Expense	20,57,37,698	30,37,56,825
b) Bank Balances			b) Academic Expense	1,27,68,878	12,50,18,659
i) In Current Accounts			c) Administrative Expense	1,35,03,073	13,92,30,344
a) Canara Bank A/c	23,656	25,650	d) Transportation Expense	-	58,30,237
b) IDBI Bank A/c	3,20,307	3,42,275	e) Repair & Maintenance Expense	-	5,11,40,733
c) SBI Bank A/c	10,22,003	4,79,875	f) Prior Period Expenses	-	-
ii) In Deposit/Savings Accounts			II. Payments made against earmarked endowment funds	-	-
a) Canara Bank	50,64,13,319	40,80,36,468	III. Payment against Sponsored Projects	-	-
b) SBI	47,76,19,538	27,18,13,278	IV. Payment against sponsored fellowships	-	-
c) Canara Bank Project A/c (Cantonment Br)	60,48,384	83,97,349	V. Investments and deposits made	-	-
d) Canara Bank Project A/c	27,56,15,509	20,85,89,638	a) Out of Earmarked/Endowment funds	-	-
e) IDBI Bank Project A/c	3,88,01,563	7,49,61,546	b) Out of Own Funds (Investments-Others)	-	-
f) IDBI Bank	14,25,000	14,25,000	VI. Term Deposits with Scheduled Banks	-	-
II. Grants Received			VII. Expenditure on Fixed Assets & Capital Work in Progress, Purchase of Fixed Assets and Expenditure	91,49,05,015	42,91,87,789
a) From Government of India	1,40,02,00,000	1,27,54,60,000	VIII. Other payment including Statutory payment	10,19,23,211	2,43,37,440
b) From State Government	-	-	IX. Refunds of Grants	-	13,50,00,000
c) From other sources	-	-	X. Deposits & Advances	21,52,08,046	25,55,39,074
III. Academic Receipts	9,97,14,652	8,99,30,900			
IV. Receipts against Earmarked/Endowment Fund	-	-			
V. Receipts against Sponsored Projects (including interest)	10,99,09,167	15,41,50,501			

VI. Receipts against Sponsored Fellowships and Scholarships	3,27,55,245	1,30,35,714	XI. Other payments	6,69,25,386	30,87,137
VII. Income on Investments from			Other payments-External projects	10,06,99,153	7,20,05,932
a) Earmarked/Endow. Funds	-	-	XII. Closing Balances		
b) Own Funds (Other Investments)	-	-	a) Cash in hand		
VIII. Interest Received			b) Bank Balances		
a) On Bank deposits	4,24,16,574	1,32,64,822	i) In current accounts		
b) Loans. Advances etc.	-	-	a) Canara Bank A/c	21,886	23,656
c) Savings Bank Account	25,44,185	18,14,405	b) IDBI Bank A/c	3,18,436	3,20,307
IX. Investment encashed	-	-	c) SBI Bank A/c	1,26,33,023	10,22,003
X. Term Deposits with Schedule bank encashed	26,65,28,290	8,17,74,818	d) RBI TSA A/c	718	
XI. Other Income (Including prior period income)	4,98,66,143	2,40,42,574	e) PMRF-CNA A/c	12,83,303	
XII. Deposits & Advances	11,79,55,932	21,68,72,504	ii) In Deposit /Savings Accounts		
XIII. Miscellaneous receipts including Statutory receipts	24,43,996	70,06,132	a) Canara Bank	62,81,21,238	50,64,13,319
XIV. Any other receipts	-	-	b) SBI	88,70,39,304	47,76,19,538
TOTAL	3,43,16,23,463	2,85,14,23,449	c) Canara Bank Project A/c (Cantonment Br)	63,19,472	60,48,384
			d) Canara Bank Project A/c	22,51,95,649	27,56,15,509
			e) IDBI Bank Project A/c	3,75,94,972	3,88,01,563
			f) IDBI Bank	14,25,000	14,25,000
			TOTAL	3,43,16,23,463	2,85,14,23,449

SEPARATE AUDIT REPORT OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA ON THE ACCOUNTS OF INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH (IISER), THIRUVANANTHAPURAM FOR THE YEAR ENDED 31 MARCH 2023.

We have audited the attached Balance Sheet of Indian Institute of Science Education and Research, Thiruvananthapuram as at 31 March 2023, the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with section 22(2) of the NITSER Act, 2007. These financial statements are the responsibility of the Institute's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency –cum – performance aspects, etc., if any, are reported through Inspection Reports /CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

- i We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the format approved by the Ministry of Education, Government of India;
- iii In our opinion, proper books of accounts and other relevant records have been maintained by the Indian Institute of Science Education and Research, Thiruvananthapuram as required under Regulation 16.1 forming part of Memorandum of Association of the Institute in so far as it appears from our examination of such books; and
- iv We further report that :

A Comments on Accounts

A.1 Income & Expenditure Account.

A.1.1 Repair and Maintenance Expenditure- ₹8.26 crore



The above head includes expenditure of capital nature amounting to ₹3.82 crore which have been wrongly classified as revenue expenditure. This has resulted in overstatement of Repair & Maintenance and understatement of Fixed Assets by ₹3.82 crore. The above cases may be capitalized and depreciation may be provided according to MHRD guidelines

B. General

B.1 Current Liabilities & Provisions ₹ 72.38 crore

The above head includes Earnest Money Deposit for an amount of ₹40.02 lakh shown as unclaimed for more than three years. These old outstanding deposits needs to be reviewed and suitable action for their adjustments may be taken with the approval of competent authority.

B.2 NPS Accounts.

According to Formats of Financial Statements for Central Higher Educational Institutions, it is necessary to prepare annually a Balance Sheet, an Income & Expenditure Account (on Accrual basis) and a Receipts and Payments Account for the NPS contributions and separately attach them to the accounts of the Institution. However, the institution has not prepared the financial statements for NPS contributions for the year 2022-23 and attached separately with the Accounts of the Institution.

B.3 Contingent Liabilities -Schedule 24

As per the uniform format of accounts, the details of liability towards guarantees given by the institute or by banks on its behalf and Letters of Credit outstanding as at the year end are required to be disclosed under Schedule 24 Contingent Liabilities and notes on accounts. No such disclosures regarding outstanding Letters of Credit were disclosed in the annual accounts.

C. Grant-in-Aid

The Institute received a grant-in-aid of ₹140.02 crore from the Ministry of Education, Government of India during 2022-23. Out of the total grant of ₹168.82 crore (including ₹ 28.80 crore being the unspent grant carried forward from previous year), the institute utilized an amount of ₹166.24 crore during the year, leaving a balance of ₹ 2.58 crore as on 31 March 2023.

D. Management Letter

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

v. Subject to our observations in the preceding paragraphs, we report that the Balance sheet, Income & Expenditure Account, and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.

vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure I to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India.



a. In so far as it relates to the Balance Sheet, of the state of affairs of the Indian Institute of Science Education and Research, Thiruvananthapuram as at 31 March 2023; and

b. In so far as it relates to Income & Expenditure Account, of the deficit for the year ended on that date.

For and on behalf of the C& AG of India

Principal Director of Audit (Central), Chennai.

Place: Chennai

Date: 22 November 2023



ANNEXURE I

1. Adequacy of Internal Audit System:

The internal audit wing is not yet established in the Institute. The internal audit is conducted by empaneled Chartered Accountants.

2. Adequacy of Internal Control Systems:

As per GFR 2017 all Central Autonomous Bodies should prepare and submit their approved annual accounts to the C&AG by 30th June. But Institute submitted its approved accounts for audit on 22 July 2023.

3. System of Physical Verification of Assets:

Physical verification of fixed assets has been conducted up to the year 2022-23.

4. System of Physical Verification of Inventory:

Physical verification of inventory was conducted up to the year 2022-23.

5. Regularity in Payment of Statutory Dues:

The Institute is regular in payment of statutory dues.

Deputy Director (DT) II





Indian Institute of Science Education and Research Thiruvananthapuram (IISER TVM)

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