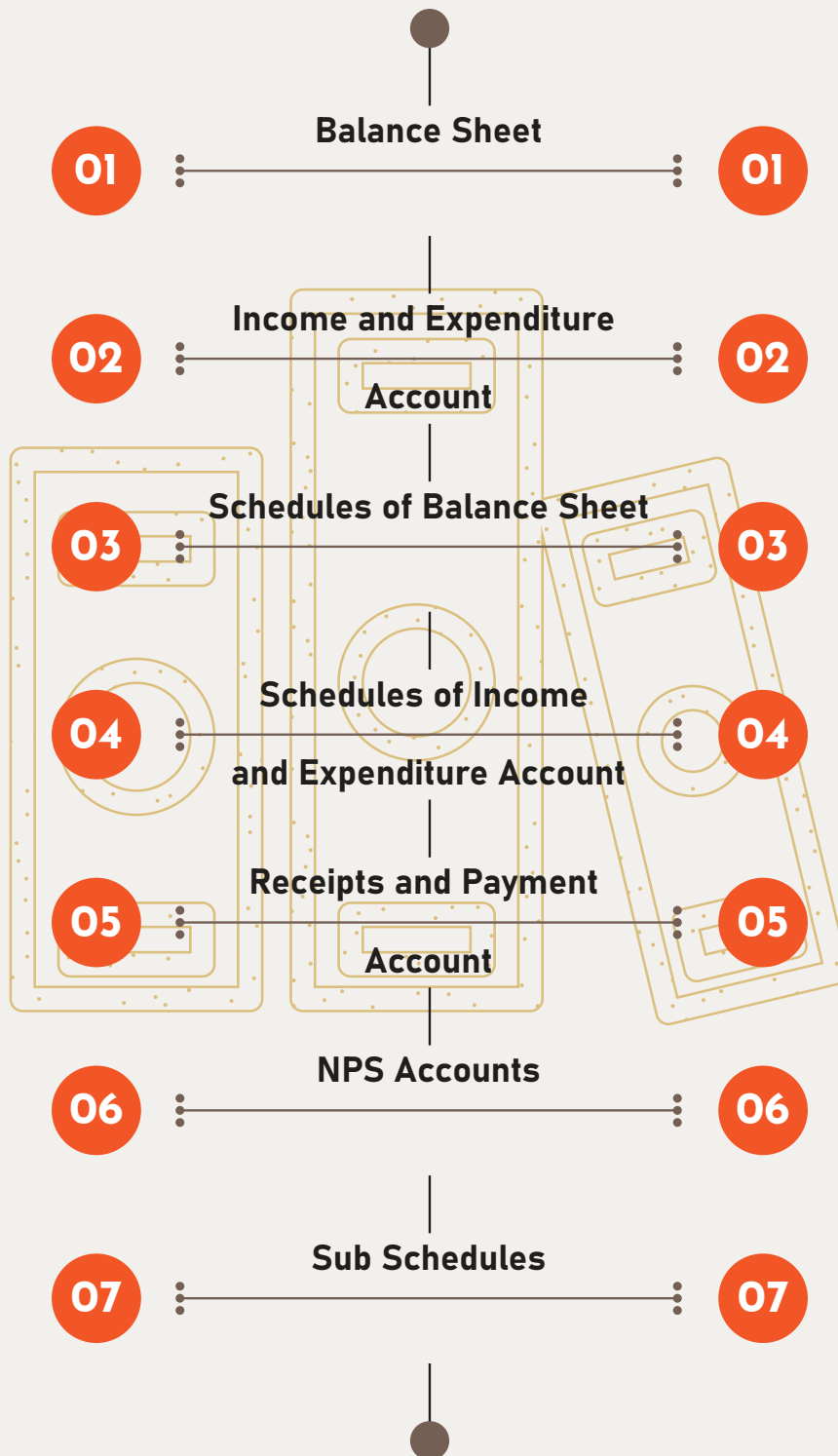
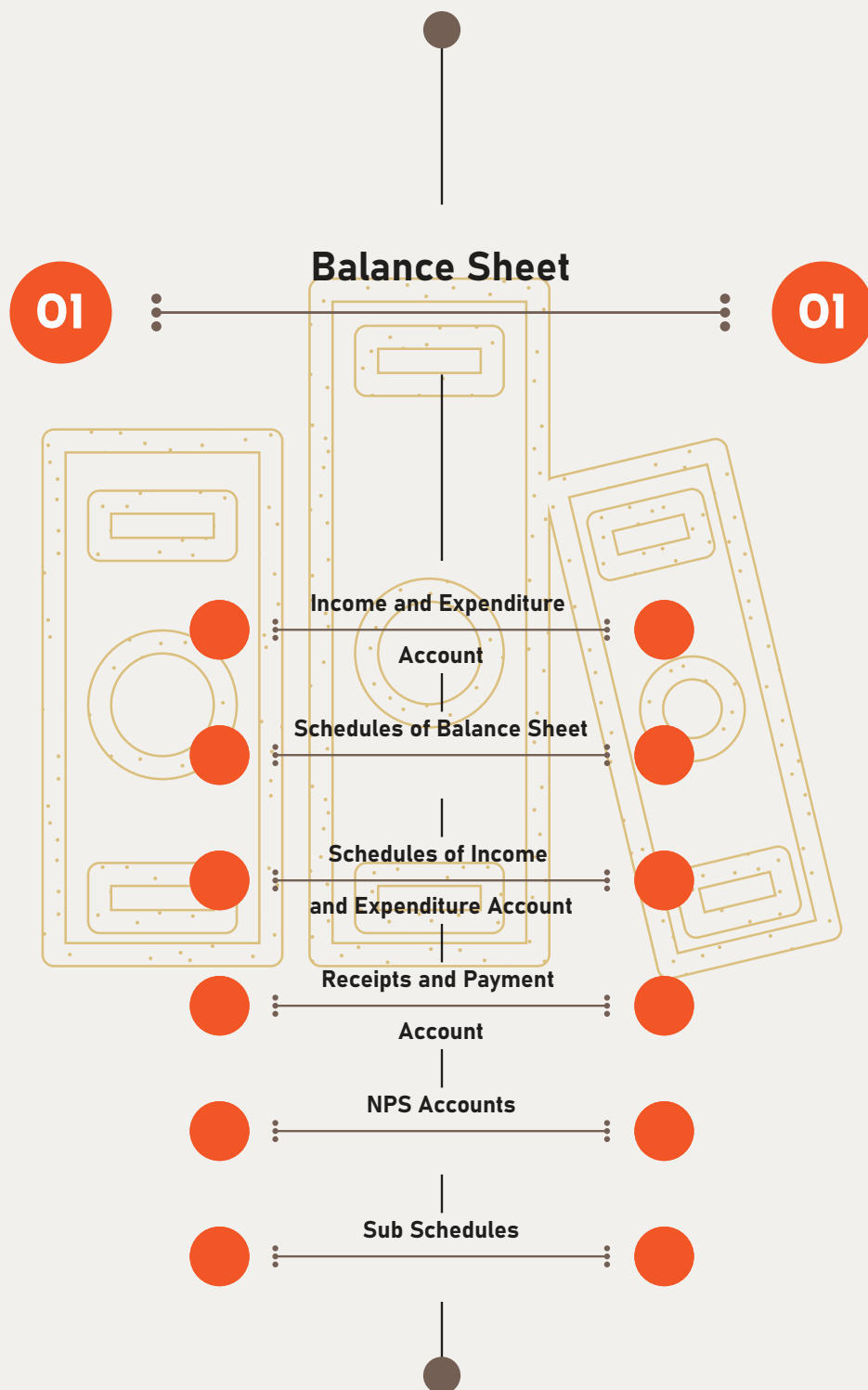


Annual Accounts



Annual Accounts

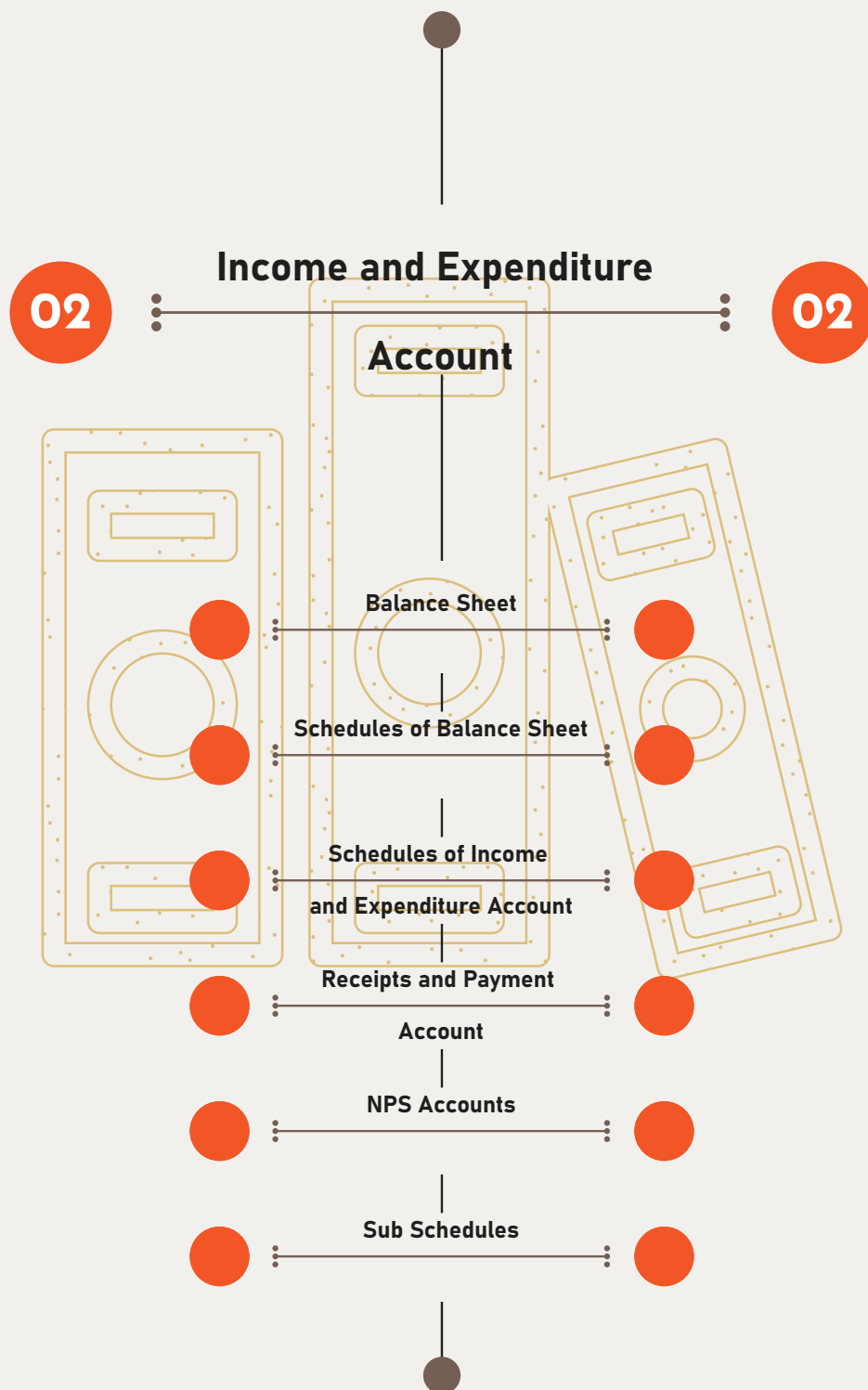


INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM BALANCE SHEET AS AT 31ST MARCH 2024

Amount in ₹

SOURCES OF FUNDS	Schedule No	2023-24	2022-23
UNRESTRICTED FUND			
CORPUS/ CAPITAL FUND	1	9,68,83,08,615	9,42,90,70,392
DESIGNATED/ EARMARKED FUNDS	2	14,98,777	-
CURRENT LIABILITIES AND PROVISIONS	3	78,85,25,703	72,37,90,492
UNSPENT BALANCE OF EXTERNAL PROJECTS	3A	16,20,35,479	20,74,39,538
SPONSORED FELLOWSHIPS & SCHOLARSHIPS	3B	47,85,788	1,77,08,361
UNSPENT BALANCE OF GRANT - MHRD	3C	33,58,80,692	2,58,16,506
TOTAL		10,98,10,35,054	10,40,38,25,289
APPLICATION OF FUNDS			
FIXED ASSETS	4		
TANGIBLE ASSETS		8,31,84,36,146	8,28,38,27,975
INTANGIBLE ASSETS		3,86,06,264	3,03,13,173
CAPITAL WORK-IN-PROGRESS		2,28,85,679	1,70,39,982
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5		
LONG TERM INVESTMENT			
SHORT TERM INVESTMENT			
INVESTMENT - OTHERS	6		
CURRENT ASSETS	7	2,17,12,20,134	1,79,63,90,796
LOANS, ADVANCES & DEPOSITS	8	42,98,86,831	27,62,53,361
TOTAL		10,98,10,35,054	10,40,38,25,288
SIGNIFICANT ACCOUNTING POLICIES	23		
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24		

Annual Accounts



INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

Amount in ₹

PARTICULARS	Schedule No	2023-24	2022-23
INCOME			
Academic Receipts	9	11,50,65,386	9,51,10,866
Grants & Subsidies	10	95,79,29,600	82,58,32,561
Income from Investments	11	-	-
Interest Earned	12	-	-
Other Income	13	11,41,91,051	7,46,89,859
Prior Period Income	14	-	29,189
TOTAL (A)		1,18,71,86,037	99,56,62,475
EXPENDITURE			
Staff Payments & Benefits	15	40,78,15,209	33,46,45,150
Employees Retirement and Terminal Benefits	15A	1,91,52,397	1,41,18,130
Academic Expenses	16	21,65,42,730	18,62,16,893
Administrative & General Expenses	17	25,46,15,060	21,42,62,271
Transportation Expenses	18	93,49,883	74,48,984
Repairs & Maintenance	19	6,81,08,370	8,26,50,489
Finance cost	20	14,98,348	6,08,774
Other Expenses	21	-	-
Depreciation	4	43,01,29,526	43,91,92,385
Prior Period Expenses	22	-	-
TOTAL (B)		1,40,72,11,523	1,27,91,43,076
Balance being excess of Income over Expenditure (A-B)		(22,00,25,486)	(28,34,80,601)

PARTICULARS	Schedule No	2023-24	2022-23
Transfer to/ from Designated Fund			
Building Fund			
Others (Specify)			
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CAPITAL FUND		(22,00,25,486)	(28,34,80,601)
Significant Accounting Policies	23		
Contingent Liabilities & Notes on Accounts	24		

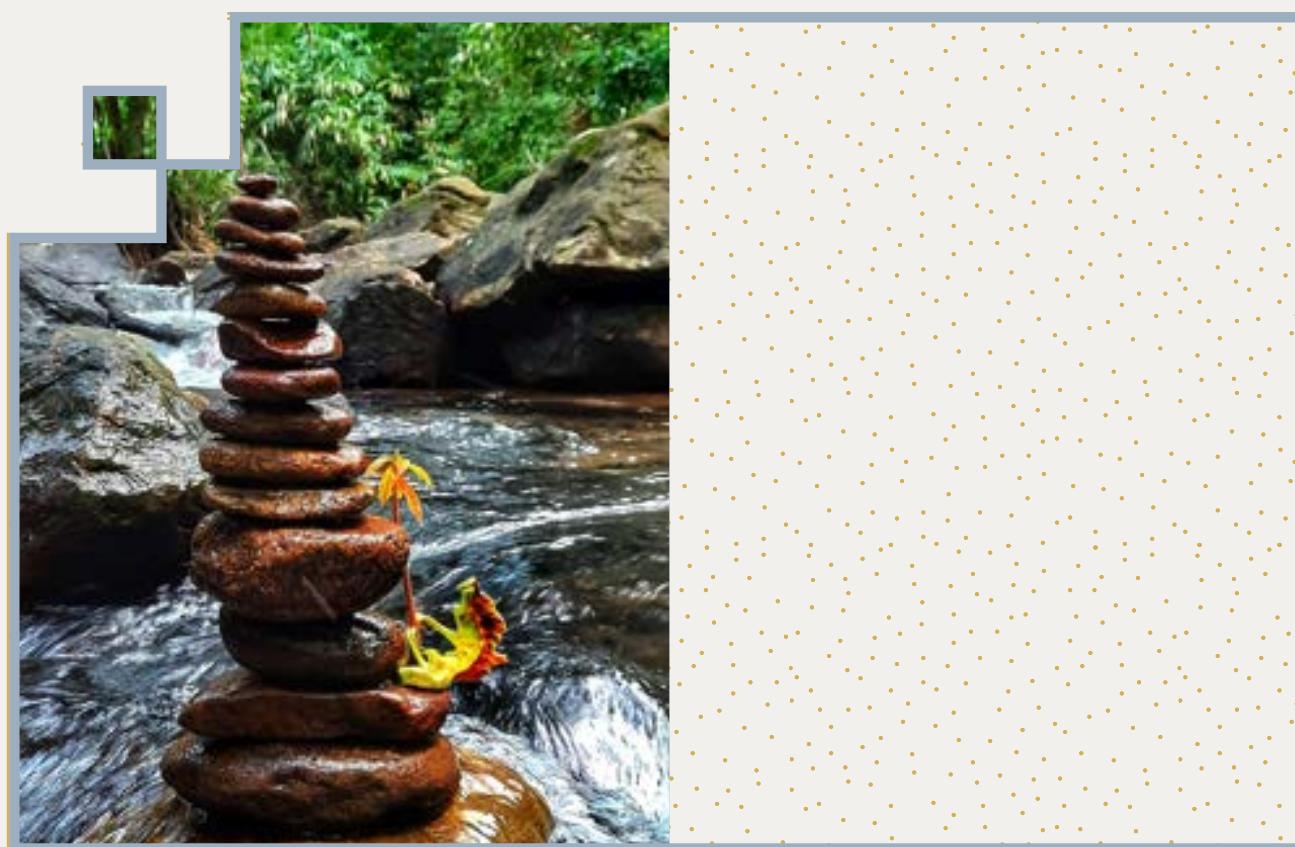
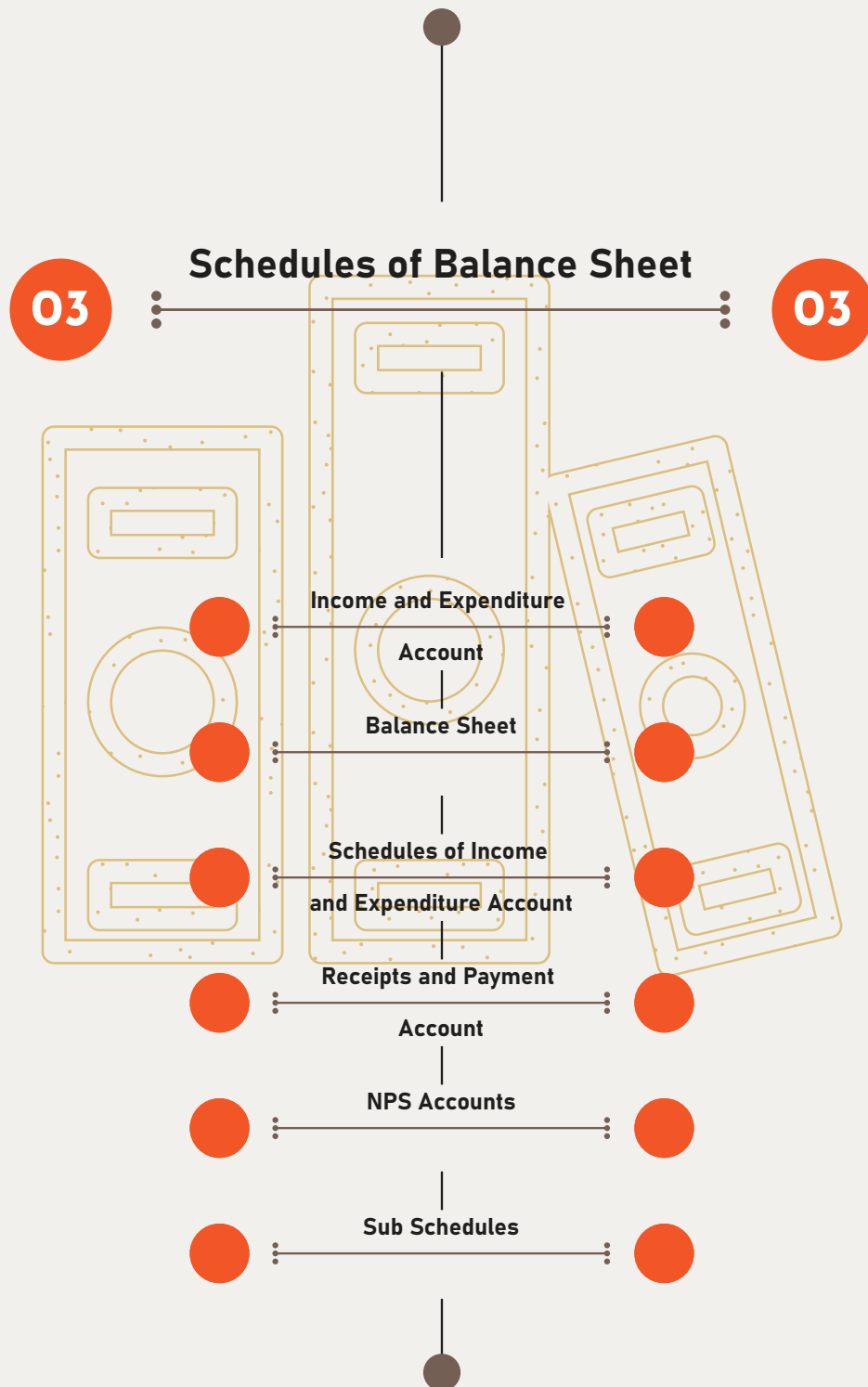


Photo: Vimal VM, Electricals department

Annual Accounts



INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

SCHEDULE 1- CORPUS/CAPITAL FUND: Amount in ₹

	2023-24		2022-23	
Balance as at the beginning of the year		9,42,90,70,392		8,80,36,63,253
Add: Contributions towards Corpus/Capital Fund				
Add: Grant from UGC, Government of India and State Government to the extent utilised for capital expenditure	33,58,06,213		83,65,24,180	
Add: Assets purchased out of Earmarked funds				
Add: Assets purchased out of sponsored projects, where ownership vests in the institution	14,27,29,421		7,42,18,757	
Add: Assets donated/ gifts received				
Add: Other additions	7,28,075		(18,55,197)	
Add: Excess of income over expenditure transferred from income and expenditure account	(22,00,25,486)		(28,34,80,601)	
Total		9,68,83,08,615		9,42,90,70,392
Less: Deficit transferred from the income and expenditure account				
BALANCE AT THE YEAR-END		9,68,83,08,615		9,42,90,70,392

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SCHEDULE 2-DESIGNATED/ EARMARKED FUNDS

	FUND-WISE BREAK UP				TOTAL	
	Fund AAA	Fund BBB	Fund CC	Endowment Funds	2023-24	2022-23
A						
a) <u>Opening balance of the funds</u>						
b) <u>Additions to the Funds:</u>						
c) Income from investments made on account of funds						
d) Accrued interest on investments of the funds						
e) Interest on savings Bank Account						
f) Other additions (specify nature)						
TOTAL (A)	NIL	NIL	NIL	NIL	NIL	NIL
B						
Utilisation/Expenditure towards objectives of funds						
i. Capital Expenditure						
ii. Revenue Expenditure						
TOTAL (B)						
CLOSING BALANCE AS AT THE YEAR-END (A-B)	NIL	NIL	NIL	NIL	NIL	NIL
Represented by						
Cash and bank balances						
Investment						
Interest accrued but not due						
Total						

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

SCHEDULE 2 (A)-ENDOWMENT FUNDS

Amount in ₹

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Sl. No.	Name of the Endowment	Opening Balance		Additions during the year		Total		Expenditure on the object during the year	Closing Balance		Total
		Endow-ment	Accu. Interest	Endow-ment	Interest	Endow-ment	Accu. Interest		Endow-ment	Accu. Interest	
						(3)+(5)	(4)+(5)				(10)+(11)
1	Prof. M.V George Memorial Lecture Fund			13,50,000	2,41,435	13,50,000	2,41,435	13,50,000	1,48,777	14,98,777	13,50,000
	Total			13,50,000	2,41,435	13,50,000	2,41,435	13,50,000	1,48,777	14,98,777	13,50,000



INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

SCHEDULE 3- CURRENT LIABILITIES AND PROVISIONS

Amount in ₹

Particulars	Sub Sch No.	2023-24	2022-23
A. CURRENT LIABILITIES			
1. Deposits from staff			
2. Deposits from students			
3. Sundry Creditors:			
a) For Goods & Services	1	10,60,111	
b) Others	2	10,39,10,419	9,94,61,160
4. Deposits Others (including EMD, Security Deposits)	3	4,61,77,324	5,36,79,678
5. Statutory Liabilities(GPF,TDS,WC TAX, CPF, GIS,NPS) :			
a) Overdue			
b) Others	4	93,48,740	76,17,746
6. Other current Liabilities	5	48,32,12,950	43,68,60,204
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)		64,37,09,544	59,76,18,788
B. PROVISIONS			
1. For Taxation			
2. Gratuity			
3. Superannuation/Pension			
4. Accumulated Leave Encashment	6	14,48,16,159	12,61,71,704
5. Trade Warranties/Claims			
6. Others (Specify)			
Total (B)		14,48,16,159	12,61,71,704
Total (A+B)		78,85,25,703	72,37,90,492

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

SCHEDULE 3 (a)-ENDOWMENT FUNDS (Sponsored Projects) Amount in ₹

(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)	(9)
Sl. No	Name of the Project	Opening Balance 2022-23		Receipts / Re-coveries during the year	Total	Expenditure during the year		Closing Balance 2023-24	
		Credit	Debit			Recurring	Capital		
1	ACRON-AMR-DR SANDHYA GANE-SHAN-ACORN-AMR/2023/003	-	-	6,61,535	6,61,535	5,97,991	-	63,544	-
2	BHARAT PETROLEUM CORPORATION LIMITED (BPCL)-DR M M SHAJUMON	-	-	8,68,359	8,68,359	1,23,781	-	7,44,578	-
3	CEFIPRA-DR K GEORGE THOM-AS-6908-2	-	-	26,93,720	26,93,720	3,00,004	-	23,93,716	-
4	CHANAKYA FELLOWSHIP-MR A V N S MEGHANATH	-	-	62,061	62,061	-	-	62,061	-
5	CHANAKYA FELLOWSHIP-MR SUBHAM DAS	-	-	99,298	99,298	-	-	99,298	-
6	CMNPDF-DR ASWATHI K-KSHEC-A1/144(C)/CMNPF.Contingency Fund/195	63	-	1,75,001	1,75,064	1,75,039	-	25	-
7	CMNPDF-DR HIJAS K M-KSHEC-A1/144(C)/CMNPF.Contingency Fund/195	55	-	1,76,750	1,76,805	1,75,021	-	1,784	-
8	CMNPDF-DR NEEMA P-KSHEC-A1/144(C)/CMNPF.Contingency Fund/195	1,75,034	-	1,713	1,76,747	1,74,530	-	2,217	-
9	CSIR- DR TAPAS K MANNA-37(1688)/17-EMR-II	-	81,722	1,310	(80,412)	-	-	-	80,412
10	CSIR-CCMB-DR RAVI MARUTHACHALAM-31-2(281)/2018-19/Budget	7,49,851	-	22,699	7,72,550	38,826	-	7,33,724	-

Sl. No	Name of the Project	Opening Balance 2022-23		Receipts / Re-coveries during the year	Total	Expenditure during the year		Closing Balance 2023-24	
		Credit	Debit			Recurring	Capital	Credit	Debit
11	CSIR-DR ALAGIRI KALIYAMUR-THY-02/0487/23/EMR-II	-	-	94,529	94,529	84,832	-	9,697	-
12	CSIR-DR BASUDEV SA-HOO-02/0480/23/EMR-II	-	-	3,57,761	3,57,761	1,31,250	-	2,26,511	-
13	CSIR-DR RAMESH RASAP-PAN-02(0409)/21/EMR-II	76,362	-	93,711	1,70,073	1,35,461	-	34,612	-
14	CSIR-DR SHADAK ALEE-03(1457)/19/EMR-II	2,49,416	-	(2,49,416)	-	-	-	-	-
15	CSIR-DR SOUMEN DE-01/3137/23/EMR-II	-	-	56,589	56,589	56,250	-	339	-
16	CSIR-DR SUBRATA KUNDU-01(3025)/21/EMR-II	5,40,615	-	1,05,747	6,46,362	58,215	4,99,730	88,417	-
17	CSIR-DR SUKHENDU MAN-DAL-01(3024)/21/EMR-II	12,739	-	67,269	80,008	1,20,787	-	-	40,779
18	CSIR-DR VEERA REDDY YATHAM-02/0466/23/EMR-II	-	-	75,759	75,759	-	4,99,411	-	4,23,652
19	CSIR-DR VENNAPUSA SIVARANJANA REDDY-01/3109/23/EMR-II	-	-	5,93,429	5,93,429	-	-	5,93,429	-
20	CURE PARKINSON'S TRUST-DR POO-NAM THAKUR	-	-	4,09,145	4,09,145	-	-	4,09,145	-
21	DBT -IISC-MOHAMMED AIYAZ	42,400	-	-	42,400	-	-	42,400	-
22	DBT-DR ANAND RAMAIAH SANTHASEE-LA-DBTRA/2023-24/N/NIPGR/31	-	-	7,59,068	7,59,068	4,53,565	-	3,05,503	-
23	DBT-DR ANIRBAN GUHA-BT/RLF/Re-en-try/08/2021	19,98,000	-	24,76,232	44,74,232	25,93,750	-	18,80,482	-
24	DBT-DR HEMA SOMANATHAN-BT/PR39693/FCB/125/96/2020	-	-	10,33,628	10,33,628	2,77,560	8,06,068	-	50,000
25	DBT-DR HEMASOMANATHAN-BT/PR12720/COE/34/21/2015-A1	39,574	-	(39,574)	-	-	-	-	-
26	DBT-DR HEMASOMANATHAN-BT/PR12720/COE/34/21/2015-A2	41,190	-	(41,190)	-	-	-	-	-

Sl. No	Name of the Project	Opening Balance 2022-23		Receipts / Re-coveries during the year	Total	Expenditure during the year		Closing Balance 2023-24	
		Credit	Debit			Recurring	Capital	Credit	Debit
27	DBT-DR N SADANADA SINGH-BT/PR46677/AAQ/1/960/2022	-	-	39,59,319	39,59,319	2,59,319	37,00,000	-	-
28	DBT-DR N SADANANDA SINGH-BT/RLF-RE-ENTRY/17/2015	25,404	-	979	26,383	5,428	-	20,955	-
29	DBT-DR NISHANT K T-BT/PR41371/BRB/10/1958/2020	-	4,83,017	14,76,129	9,93,112	9,86,917	-	6,195	-
30	DBT-DR RAJENDRA KURAPATI-BT/PR48101/BCE/8/1808/2023	-	-	8,47,945	8,47,945	9,76,420	-	-	1,28,475
31	DBT-DR RAJENDRA KURAPATI-BT/RLF/Re-entry/24/2020	8,52,258	-	(23,901)	8,28,357	8,13,037	-	15,320	-
32	DBT-DR REJI VARGHESE-BT/PR30172/MNT/28/1593/2018	10,596	-	(10,596)	-	-	-	-	-
33	DBT-DR SATISH KHURANA-BT/PR30459/MED/31/449/2021	-	15,26,346	42,00,535	26,74,189	22,88,587	3,73,577	12,025	-
34	DBT-DR SRINIVASA MURTY-BT/PR21325/BRB/10/1554/2016	94,460	-	4,793	99,253	63,275	-	35,978	-
35	DBT-DR STALIN RAJ-BT/PR32565/MED/29/1554/2020	6,430	-	1,94,336	2,00,766	2,00,766	-	-	-
36	DBT-DR STALIN RAJ-EU-INF/15/RV/19-20	77,208	-	1,97,101	2,74,309	7,01,895	-	-	4,27,586
37	DBT-DR SWATHY DEVIREDDY-BT/RLF/Re-entry/54/2022	11,95,657	-	24,72,735	36,68,392	26,21,543	-	10,46,849	-
38	DBT-DR TAPAS K MANNA-BT/HRD/NWB/38/2019-20(7)	8,599	-	(8,599)	-	-	-	-	-
39	DBT-DR TAPAS K MANNA-BT/PR30271/BRB/10/1740/2018	2,32,863	-	(23,626)	2,09,237	-	-	2,09,237	-
40	DBT-DR TAPAS KUMAR MANNA-NEW	-	-	2,827	2,827	3,03,203	-	-	3,00,376
41	DBT-DR ULLASA K-BT/PR12720/COE/34/21/2015-A3	13,994	-	(13,994)	-	-	-	-	-
42	DBT-DR ULLASA K-BT/PR27535/NDB/39/600/2018	-	2,64,425	11,363	(2,53,062)	-	-	-	2,53,062

Sl. No	Name of the Project	Opening Balance 2022-23		Receipts / Re-coveries during the year	Total	Expenditure during the year		Closing Balance 2023-24	
		Credit	Debit			Recurring	Capital	Credit	Debit
43	DBT-DR ULLASA K-BT/PR7713/NDB/39/261/2013	1,20,477	-	-	1,20,477			1,20,477	-
44	DBT-DR VIJAY JAYARAMAN-BT/RLF/Re-entry/44/2022	-	-	13,50,000	13,50,000	81,093	-	12,68,907	-
45	DBT-DR YUGANDER ARRA-RLF/HRD/35/02/2006	-	-	27,72,000	27,72,000	-	-	27,72,000	-
46	DRDO-DR RAMESH CHANDRA NATH-DLJ/TC/1025/1/73	7,24,910	-	9,329	7,34,239	6,92,482	-	41,757	-
47	DST-DR A MUTHUKRISHNAN-DST/TMD/HFC/2K18/24	264	-	4,99,476	4,99,740	4,99,740	-	-	-
48	DST-DR ANIL SHAJI-DST/ICPS/QuST/Theme-4/2019/SUMMER	13,07,980	-	40,579	13,48,559	-	-	13,48,559	-
49	DST-DR ANIL SHAJI-QUEST/Theme-4/2019/GENERAL	79,80,114	-	8,90,734	88,70,848	14,25,434	1,49,860	72,95,554	-
50	DST-DR DEEPSHIKA JAISWAL NAGAR-DST/TMD/HFC/2K18/37	-	1,79,933	10,94,571	9,14,638	8,97,582	-	17,056	-
51	DST-DR DEEPSHIKA JAISWAL NAGAR-DST/TMD/IC-MAP/2K20/02	75,92,425	-	1,75,602	77,68,027	8,67,195	-	69,00,832	-
52	DST-DR K GEORGE THOMAS-DST/NM/TUE/EE-01/2019	1,69,11,511	-	(2,38,731)	1,66,72,780	5,34,492	1,52,28,106	9,10,182	-
53	DST-DR M M SHAJJUMON-DST/TMD/HFC/2K18/136	-	2,91,212	12,22,043	9,30,831	9,30,831	-	-	-
54	DST-DR M M SHAJJUMON-DST/TMD/IC-MAP/2K20/01	16,13,828	-	20,84,853	36,98,681	23,56,688	9,23,223	4,18,770	-
55	DST-DR MADHU THALAKULAM-DST/ICPS/QuST/Theme-4/2019/General	6,78,06,513	-	46,112	6,78,52,625	13,66,064	5,06,82,965	1,58,03,596	-
56	DST-DR MANOJ A G NAM-BOOTHIRY-DST/TMD/IC-MAP/2K20/03	23,25,538	-	20,14,089	43,39,627	9,98,508	21,50,970	11,90,149	-
57	DST-DR NAGAIHA CHAMAKURI-NS-M/R&D-HPC-2021	3,776	-	25,86,959	25,90,735	15,45,569	-	10,45,166	-
58	DST-DR PRAMITHA M-IN-SPIRE/04/2020/001105	1,774	-	12,22,582	12,24,356	1,44,863	10,77,667	1,826	-

Sl. No	Name of the Project	Opening Balance 2022-23		Receipts / Re-coveries during the year	Total	Expenditure during the year		Closing Balance 2023-24	
		Credit	Debit			Recurring	Capital	Credit	Debit
59	DST-DR T SHYAMALA-DST/WOS-B/AFE-20/2021	18,270	-	8,46,325	8,64,595	8,55,065	-	9,530	-
60	DST-DR TAMIL SELVI-SR/WOS-A/CS-105/2016(G)	8,009	-	242	8,251	-	-	8,251	-
61	DST-INSPIRE FACULTY AWARD-DR CHANDRAKALA MEENA	-	1,11,879	3,093	(1,08,786)	1,67,400	2,05,000	-	4,81,186
62	DST-INSPIRE FACULTY AWARD-DR SRI-LAKSHMI K-2013/MA-23	24,202	-	732	24,934	-	-	24,934	-
63	DST-INSPIRE FACULTY -DR ANAND NARAYANA SARMA	5,036	-	14,45,096	14,50,132	8,90,079	6,58,285	-	98,232
64	DST-INSPIRE FACULTY-DR DHANYA RAJENDRAN	4,109	-	(4,109)	-	-	-	-	-
65	DST-INSPIRE FACULTY-DR GOKULNATH SAPABATHI	-	1,07,172	-	(1,07,172)	-	-	-	1,07,172
66	DST-INSPIRE FACULTY-DR MATHEW ARUN THOMAS	23,457	-	11,10,595	11,34,052	8,30,677	3,14,116	-	10,741
67	DST-INSPIRE FACULTY-DR NITIN YADAV	-	-	6,09,560	6,09,560	1,47,160	4,62,400	-	-
68	DST-INSPIRE FACULTY-DR PRASANTH V	-	-	6,67,312	6,67,312	66,572	6,00,740	-	-
69	DST-INSPIRE FACULTY-DR SHABNAM IYYANI	2,745	-	5,67,660	5,70,405	1,72,500	3,94,361	3,544	-
70	DST-INSPIRE FACULTY-DR VINAYAK KAMBLE	96,694	-	(96,694)	-	-	-	-	-
71	DST-SCHOOL OF BIOLOGY-FIST PROGRAM-SR/FST/LS-II/2018/217	4,73,887	-	15,532	4,89,419	-	-	4,89,419	-
72	DST-SCHOOL OF CHEMISTRY-FIST PROGRAM-SR/FST/CSII-042/2016	1	-	(1)	-	-	-	-	-
73	DST-SCHOOL OF MATHEMATICS-FIST PROGRAM-SR/FST/MS-II/2021/102	-	-	63,12,060	63,12,060	-	63,12,060	-	-
74	DST-SCHOOL OF PHYSICS-FIST PROGRAM-SR/FST/PS-II/2018/54	46,44,129	-	(6,42,375)	40,01,754	-	39,84,616	17,138	-

Sl. No	Name of the Project	Opening Balance 2022-23		Receipts / Re-coveries during the year	Total	Expenditure during the year		Closing Balance 2023-24	
		Credit	Debit			Recurring	Capital	Credit	Debit
75	DUPONT YOUNG PROFESSOR PRO-GRAM-DR RAVI MARUTHACHALAM	9,89,826	-	26,156	10,15,982	80,540	-	9,35,442	-
76	EICL-DR M M SHAJJUMON	1,58,609	-	3,176	1,61,785	66,000	-	95,785	-
77	GE INDIA INDUSTRIAL PVT LTD PROJ-ECT-DR RAJEEV N KINI	3,93,037	-	2,949	3,95,986	26,666	-	3,69,320	-
78	IBRO-DR AMRUTHA SWAMINATHAN	-	-	10,31,028	10,31,028	-	-	10,31,028	-
79	ICAR-DR RAVI MARUTHACHA-LAM-NASF/GT-7024/2018-19	1,89,128	-	(1,89,128)	-	-	-	-	-
80	ICAR-NASF-DR RAVI MARUTHACHA-LAM-NASF/BGAM-9021/22-23	6,956	-	5,30,117	5,37,073	5,32,428	-	4,645	-
81	ICMR-DR KAMALAKANNAN VIJAYAN-R:12015/04/2023-HR/ E-Office: 8225172	-	-	23,80,250	23,80,250	11,51,237	9,00,000	3,29,013	-
82	ICMR-DR KARTHIK CHANDIRAN-12015/02/2023-HR	-	-	33,35,594	33,35,594	21,40,944	1,79,183	10,15,467	-
83	ICMR-DR NISHANT K T-Myco/Ad-hoc/1/2022-ECD-II	20,50,744	-	39,897	20,90,641	10,55,974	9,50,000	84,667	-
84	ICMR-DR RAMANATHAN NATESH-Dis-covery/IIRP/SG-0865/2023	-	-	4,27,000	4,27,000	45,423	-	3,81,577	-
85	ICMR-DR SATISH KHURANA-EMDR/SG/9/2023-4618	-	-	46,85,083	46,85,083	13,41,422	2,49,924	30,93,737	-
86	ICMR-DR STALIN RAJ-EM/DEV/IG/3/1280/2023	-	-	1,61,17,434	1,61,17,434	10,43,026	-	1,50,74,408	-
87	IHUB-ANANTHA KTISHNAN	-	-	74,400	74,400	74,400	-	-	-
88	IHUB-MR GYANESHWAR BHOI	-	-	6,40,080	6,40,080	-	-	6,40,080	-
89	I-HUB-MS AYISHA FERHANA	-	-	390	390	-	-	390	-
90	IKS INTERNSHIP 2022- DR SANDHYA GANESAN	1,106	-	(1,106)	-	-	-	-	-

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		Credit	Debit			Recurring	Capital	Credit	Debit
91	ISRO-DR DEEPSHIKA JAISWAL NAGAR-DS-2B-13012 (2)/42/2017	29,325	-	(29,325)	-	-	-	-	-
92	ISRO-DR DEEPSHIKA JAISWAL NAGAR/19012/35/2016-II	50,226	-	(50,226)	-	-	-	-	-
93	ISRO-DR K M SURESHAN-ISRO/RES/3/861/20-21	-	79,007	7,59,361	6,80,354	9,51,971	-	-	2,71,617
94	KLDB COLLABORATIVE PROJECT-DR N SADANANDA SINGH	4,73,926	-	29,171	5,03,097	-	-	5,03,097	-
95	KSCSTE-DR ARUN KUMAR G-75/202/KSCSTE	-	-	2,53,789	2,53,789	2,46,110	-	7,679	-
96	KSCSTE-DR SANDREA MOUREEN FRANCIS-159/2021/KSCSTE	44,750	-	1,036	45,786	29,067	-	16,719	-
97	KSHEC-SANGEETHA VARMA V M-KSHEC-A1/144/CMNPF 2nd Batch -Mode II/Contingency Fund/206/2022-23	-	-	40,000	40,000	-	-	40,000	-
98	MoE- DR RAMANATHAN NA-TESH-STARs/APR2019/BS/729/FS	15,742	-	8,74,829	8,90,571	8,70,750	-	19,821	-
99	MoE-DR A MUTHUKRISHNAN-MoE-STARs/STARs-2/2023-0368	-	-	12,93,193	12,93,193	2,93,193	10,00,000	-	-
100	MoE-DR AJAY VENUGOPAL-STARs/APR2019/CS/250/FS	565	-	8,19,863	8,20,428	8,15,524	-	4,904	-
101	MoE-DR ALAGIRI KALIYAMOORTHY-MoE-STARs/STARs-2/2023-0828	-	-	5,14,094	5,14,094	2,14,094	3,00,000	-	-
102	MoE-DR DEBASHIS SAHA-MoE-STARs/STARs-2/2023-0809	-	-	260	260	23,872	-	-	23,612
103	MoE-DR JERRY A FERREIRO-MOE-STARs/STARs/1/2023-0635	-	-	18,17,311	18,17,311	2,51,357	15,65,954	-	-
104	MoE-DR JISHY VARGHESE-MoE-STARs/STARs-2/2023-0108	-	-	7,96,573	7,96,573	6,05,159	1,73,460	17,954	-
105	MoE-DR K M SURESHAN-MoE-STARs/STARs-2/2023-0222	-	-	7,68,154	7,68,154	2,68,306	4,99,848	-	-

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		Credit	Debit			Recurring	Capital	Credit	Debit
106	MoE-DR M M SHAIJUMON-MoE-STARS/STARS-2/2023-0834	-	-	12,96,711	12,96,711	4,88,130	8,08,581	-	-
107	MoE-DR MADHU THALAKULAM-STARS/APR2019/PS/363/FS	3,560	-	4,63,205	4,66,765	2,85,899	1,77,000	3,866	-
108	MoE-DR MANOJ A G NAM-BOOTHIRY-STARS/APR2019/PS/308/FS	-	6,00,556	13,85,720	7,85,164	7,72,479	-	12,685	-
109	MoE-DR RAVI MARUTHACHALAM-STARS/APR2019/BS/818/FS	2,630	-	20,10,757	20,13,387	20,09,300	-	4,087	-
110	MoE-DR ULLASA K-MoE-STARS/STARS-2/2023-0811	-	-	3,74,868	3,74,868	3,50,268	24,600	-	-
111	MoE-DR VEERA REDDY YATHAM-MoE-STARS/STARS-2/2023-0092	-	-	16,04,473	16,04,473	1,04,473	15,00,000	-	-
112	MoE-DR VINESH VIJAYAN-STARS/APR2019/BS/708/FS	760	-	31,23,141	31,23,901	30,79,041	-	44,860	-
113	MOMENTIVE PERFORMANCE MATERIALS (INDIA) PVT LTD-DR M M SHAIJUMON	8,15,216	-	23,46,852	31,62,068	20,18,323	2,69,925	8,73,820	-
114	NBHM-DR ARATI SHASHI-PD-F/0204/16(6)/2020/R&D-II	3,634	-	8,86,704	8,90,338	6,54,760	-	2,35,578	-
115	OTHERS	47,20,129	-	2,72,532	49,92,661	29,185	1,72,300	47,91,176	-
116	OTHERS-CONFERENCE	39,81,334	-	20,16,822	59,98,156	-	-	59,98,156	-
117	RAENG-DR JOY MITRA	13,84,317	-	36,187	14,20,504	75,001	85,550	12,59,953	-
118	RARS-RAJENDRA GORETI	-	-	2,99,900	2,99,900	-	-	2,99,900	-
119	RELIANCE INDUSTRIES PVT LTD-DR M M SHAIJUMON	-	-	19,85,714	19,85,714	4,69,750	9,24,411	5,91,553	-
120	SERB-DR ADITHYA LAKSHMANA-CRG/2020/000321	60,57,817	-	3,71,958	64,29,775	3,28,750	50,65,520	10,35,505	-

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		Credit	Debit			Recurring	Capital	Credit	Debit
121	SERB-DR AJAY VENUGO-PAL-CRG/2019/005040	27,837	-	1,122	28,959	-	-	28,959	-
122	SERB-DR AJAY VENUGO-PAL-CRG/2023/004024	-	-	8,67,133	8,67,133	1,63,371	-	7,03,762	-
123	SERB-DR ALAGIRI KALIYAMOORTHY-CRG/2022/002516	9,95,069	-	10,16,811	20,11,880	10,66,824	-	9,45,056	-
124	SERB-DR ALOK KUMAR-PDF-2023-PDF/2023/002916	-	-	6,70,097	6,70,097	-	-	6,70,097	-
125	SERB-DR AMAL MED-HI-CRG/2021/005792	3,90,086	-	11,117	4,01,203	54,169	-	3,47,034	-
126	SERB-DR ASHA KISAN DOND-MTR/2022/000265	2,01,241	-	1,774	2,03,015	2,00,000	-	3,015	-
127	SERB-DR BASUDEV SAHOO-SRG/2021/000572	66,107	-	5,08,272	5,74,379	5,12,091	-	62,288	-
128	SERB-DR BIKAS C DAS-CRG/2021/000567	8,49,886	-	22,208	8,72,094	2,30,532	-	6,41,562	-
129	SERB-DR BIKAS C DAS-EEQ/2021/000810	41,72,291	-	1,35,193	43,07,485	63,325	39,50,000	2,94,160	-
130	SERB-DR CHANDRAKALA MEE-NA-EEQ/2023/001080	-	-	16,62,000	16,62,000	90,240	-	15,71,760	-
131	SERB-DR CHANDRAKALA MEE-NA-SRG/2023/001846	-	-	21,36,671	21,36,671	1,77,268	-	19,59,403	-
132	SERB-DR DEEPSHIKA JAISWAL NAGAR-CRG/2021/001262	73,34,334	-	1,30,654	74,64,988	92,752	70,00,000	3,72,236	-
133	SERB-DR DHANYA RAJEN-DRAN-MTR/2022/000780	2,00,000	-	5,570	2,05,570	79,186	-	1,26,384	-
134	SERB-DR DOND ASHA KISAN-SRG/2020/001027	98,458	-	(98,458)	-	-	-	-	-
135	SERB-DR GEETHA T-SPG/2021/004200	5,52,203	-	(2,116)	5,50,087	97,380	-	4,52,707	-
136	SERB-DR GOKULNATH SAPA-BATHI-CRG/2019/006303	1,41,788	-	4,091	1,45,879	40,000	-	1,05,879	-

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		Credit	Debit			Recurring	Capital	Credit	Debit
137	SERB-DR GOKULNATH SAPA-BATHI-EEQ/2023/000756	-	-	36,68,102	36,68,102	1,99,907	-	34,68,195	-
138	SERB-DR HEMA SOMANATHAN/EMR/2014/000705	1,11,072	-	(1,11,072)	-	-	-	-	-
139	SERB-DR HEMA SOMANA-THAN-CRG/2019/003805	56,011	-	(43,998)	12,013	12,013	-	-	-
140	SERB-DR HEMA SOMANA-THAN-SPR/2021/000510	20,41,043	-	(7,753)	20,33,290	12,51,889	3,47,455	4,33,946	-
141	SERB-DR INDRANIL MON-DAL-RJF/2022/000101	-	-	17,86,613	17,86,613	16,37,124	-	1,49,489	-
142	SERB-DR JERRY D FERREIRO-CRG/2022/000584	55,79,811	-	98,688	56,78,499	6,19,623	48,00,000	2,58,876	-
143	SERB-DR JISHY VAR-GHESE-CRG/2023/002329	-	-	21,71,000	21,71,000	-	-	21,71,000	-
144	SERB-DR JOY MITRA-CRG/2019/004965	2,49,849	-	(26,625)	2,23,224	-	-	2,23,224	-
145	SERB-DR JOY MITRA-CRG/2023/00678	-	-	33,50,000	33,50,000	-	-	33,50,000	-
146	SERB-DR K GEORGE THOMAS-SB/JCB-64/2013	9,82,994	-	15,21,658	25,04,652	12,00,377	94,400	12,09,875	-
147	SERB-DR K M SURE-SHAN-CRG/2022/000568	37,38,253	-	89,517	38,27,770	12,20,098	25,00,000	1,07,672	-
148	SERB-DR K M SURE-SHAN-JCB/2023/000039	-	-	4,67,000	4,67,000	4,20,524	-	46,476	-
149	SERB-DR K R ARUN-CRG/2021/004078	3,39,527	-	5,487	3,45,014	1,97,212	-	1,47,802	-
150	SERB-DR KAMALAKANNAN VI-JAYAN-SRG/2023/001874	-	-	18,31,405	18,31,405	-	-	18,31,405	-
151	SERB-DR KARTHIK CHAN-DIRAN-RJF/2022/000102	-	-	12,71,677	12,71,677	12,71,677	-	-	-
152	SERB-DR KRISHNADAS K R-SERB/RJF/2022/000022	-	-	17,10,329	17,10,329	15,65,000	-	1,45,329	-

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		Credit	Debit			Recurring	Capital	Credit	Debit
153	SERB-DR KUMARAGURUBARAN S-CRG/2021/000935	25,92,178	-	76,259	26,68,437	-	-	26,68,437	-
154	SERB-DR M M SHAIJU-MON-CRG/2021/006246	3,03,073	-	15,897	3,18,970	3,77,915	-	-	58,945
155	SERB-DR M M SHAIJUMON-SERB/STR/2022/00022	-	-	13,13,283	13,13,283	12,31,918	-	81,365	-
156	SERB-DR MADHU THALAKU-LAM-CRG/2018/004213	1,53,320	-	4,639	1,57,959	-	-	1,57,959	-
157	SERB-DR MAHESH HARIHARAN-CRG/2019/002119	14,676	-	447	15,123	-	-	15,123	-
158	SERB-DR MAHESH HARIHARAN-CRG/2023/005859	-	-	68,84,330	68,84,330	71,244	-	68,13,086	-
159	SERB-DR MANIK BAN-IK-SRG/2021/000267	7,52,732	-	(7,52,732)	-	-	-	-	-
160	SERB-DR MANOJ A G NAM-BOOTHIRY-CRG/2021/003874	26,83,756	-	10,36,623	37,20,379	10,45,806	24,43,491	2,31,082	-
161	SERB-DR NAGAIHA CHAMAKU-RI-CRG/2022/006421	11,65,698	-	22,675	11,88,373	7,15,170	2,02,134	2,71,069	-
162	SERB-DR NAGAIHA CHAMAKU-RI-MTR/2017/000598	941	-	114	1,055	-	-	1,055	-
163	SERB-DR NISHA N KAN-NAN-EEQ/2022/001034	19,60,687	-	32,026	19,92,713	5,27,621	11,51,588	3,13,504	-
164	SERB-DR NISHANA M-SRG/2023/001820	-	-	18,17,500	18,17,500	1,45,316	-	16,72,184	-
165	SERB-DR NISHANT K T-CRG/2022/003817	-	-	17,18,847	17,18,847	13,90,606	-	3,28,241	-
166	SERB-DR NISHANT K T-SPR/2020/000427	-	2,01,538	954	(2,00,584)	4,806	-	-	2,05,390
167	SERB-DR NITIN YA-DAV-MTR/2023/001332	-	-	2,20,651	2,20,651	20,000	-	2,00,651	-
168	SERB-DR POONAM THAK-UR-SRG/2021/000981	1,39,966	-	3,58,386	4,98,352	6,03,059	-	-	1,04,707

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		Credit	Debit			Recurring	Capital	Credit	Debit
169	SERB-DR PRIYANKA MAJUMDER-SRG/2023/002749	-	-	7,32,692	7,32,692	59,151	-	6,73,541	-
170	SERB-DR PUSHPITA GHOSH-SRG/2022/000043	7,88,122	-	4,27,193	12,15,315	6,52,867	2,93,826	2,68,622	-
171	SERB-DR R S SWATHIL-CRG/2022/006873	8,74,891	-	15,749	8,90,640	4,67,436	3,73,463	49,741	-
172	SERB-DR RAJEEV N KILNI-CRG/2019/004865	97,885	-	3,054	1,00,939	7,613	-	93,326	-
173	SERB-DR RAJEEV N KILNI-IPA/2020/000021	-	1,77,803	3,404	(174,399)	74,147	-	-	2,48,546
174	SERB-DR RAJENDAR GORE-TI-CRG/2020/003737	1,42,771	-	1,05,368	2,48,139	2,00,309	-	47,830	-
175	SERB-DR RAJENDRA KURAPATI-EEG/2022/000614	29,23,570	-	60,826	29,84,396	9,64,855	19,00,000	1,19,541	-
176	SERB-DR RAJENDRA KURAPATI-SRG/2022/000291	2,73,175	-	3,07,623	5,80,798	4,73,752	-	1,07,046	-
177	SERB-DR RAMANATHAN NATESH-CRG/2023/001211	-	-	23,39,222	23,39,222	-	-	23,39,222	-
178	SERB-DR RAMARAJ AYAPPAN-CRG/2023/001701	-	-	22,42,432	22,42,432	3,86,936	3,17,650	15,37,846	-
179	SERB-DR RAMARAJ AYAPPAN-SERB/EEG/2023/000702	-	-	36,65,000	36,65,000	2,45,309	-	34,19,691	-
180	SERB-DR RAMESH CHANDRA NATH-CRG/2019/000960	68,806	-	(66,758)	2,048	-	-	2,048	-
181	SERB-DR RAMESH CHANDRA NATH-CRG/2022/000997	-	-	21,24,819	21,24,819	1,27,423	-	19,97,396	-
182	SERB-DR RAMESH RASAPPAN-CRG/2023/005485	-	-	11,64,101	11,64,101	33,219	-	11,30,882	-
183	SERB-DR RAMKUMAR-RJF-2022/000007	-	-	16,70,403	16,70,403	16,70,403	-	-	-
184	SERB-DR RANI ALPHONSA JOSE-TAR/2021/000384	49,671	-	503	50,174	41,001	-	9,173	-

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		Credit	Debit			Recurring	Capital	Credit	Debit
185	SERB-DR RAVI MARUTHACHA-LAM-CRG/2022/007631	-	-	18,67,391	18,67,391	9,26,565	-	9,40,826	-
186	SERB-DR RAVI PANT-CRG/2019/0000993	89,495	-	(5,668)	83,827	83,827	-	-	-
187	SERB-DR RAVI PANT-EMR/2015/0000363	2,56,677	-	(2,56,677)	-	-	-	-	-
188	SERB-DR REJI VAR-GHESE-CRG/2022/002612	39,95,532	-	79,109	40,74,641	4,20,529	35,50,000	1,04,112	-
189	SERB-DR RESHMA BA-SAK-PDF/2020/0000943	38,059	-	28,778	66,837	65,764	-	1,073	-
190	SERB-DR SAIKAT CHATTER-JEE-MTR/2018/000528	8,541	-	(8,541)	-	-	-	-	-
191	SERB-DR SAM JOHN-TAR/2022/0000226	3,35,000	-	7,559	3,42,559	2,74,306	-	68,253	-
192	SERB-DR SANDHYA GANE-SAN-SRG/2022/002157	11,07,888	-	4,13,248	15,21,136	5,70,973	7,14,070	2,36,093	-
193	SERB-DR SATISH KHURANA-CRG/2022/000834	-	-	16,52,499	16,52,499	7,38,603	4,30,000	4,83,896	-
194	SERB-DR SENTHILKUMAR D V-CRG/2021/000816	2,84,995	-	2,61,462	5,46,457	1,99,253	-	3,47,204	-
195	SERB-DR SHABNAM IYYANISRG/2022/000211	16,14,913	-	47,931	16,62,844	87,874	10,19,440	5,55,530	-
196	SERB-DR SHEETAL DHARMAT-TI-CRG/2021/008278	2,56,602	-	4,902	2,61,504	1,76,150	-	85,354	-
197	SERB-DR SHRUTI SURIYAKUMAR-PDF/2020/000209	-	14,206	51,922	37,716	35,068	-	2,648	-
198	SERB-DR SONIA MOL JOSEPH-TAR/2022/000048	3,12,177	-	3,37,755	6,49,932	4,34,396	-	2,15,536	-
199	SERB-DR SOUMEN DESRG/2020/001486	93,586	-	(58,992)	34,594	34,594	-	-	-
200	SERB-DR SOURAV BISWAS-PDF/2020/001085	585	-	28	613	-	-	613	-

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		Credit	Debit			Recurring	Capital	Credit	Debit
201	SERB-DR SRILAKSHMI K-CRG/2023/009035	-	-	10,67,031	10,67,031	-	-	10,67,031	-
202	SERB-DR SRINIVASA MURTY-EMR/2016/008048	1,31,636	-	3,407	1,35,043	57,908	-	77,135	-
203	SERB-DR STALIN RAJ-IPA/2020/0000070	4,67,012	-	12,25,895	16,92,907	12,05,885	-	4,87,022	-
204	SERB-DR SUBOJ BABYKUT-TY-TAR/2021/000147	67,045	-	(41,689)	25,356	25,000	-	356	-
205	SERB-DR SUBRATA KUNDU-CRG/2021/001174	1,53,882	-	5,12,869	6,66,751	5,54,075	-	1,12,676	-
206	SERB-DR SUDARSHAN KUMAR-MTR/2017/000649	-	1,91,490	2,11,490	20,000	20,000	-	-	-
207	SERB-DR SUKENDHU MANDAL-EMR/2016/007501	21,633	-	656	22,289	-	-	22,289	-
208	SERB-DR SUKHENDU MANDAL-CRG/2022/000984	22,26,987	-	60,437	22,87,424	6,16,369	14,99,780	1,71,275	-
209	SERB-DR SUMIT MOHANTY-MTR/2017/000458	-	12,065	240	(11,825)	-	-	-	11,825
210	SERB-DR TAPAS KUMAR MANNA-CRG/2020/002452	5,69,051	-	16,80,178	22,49,229	19,94,048	-	2,55,181	-
211	SERB-DR TUHIN MATHY-SRG/2021/000423	97,651	-	3,57,614	4,55,265	4,52,800	-	2,465	-
212	SERB-DR VEERA REDDY YATHAM-SRG/2021/000834	58,105	-	4,05,845	4,63,950	4,10,026	-	53,924	-
213	SERB-DR VIJIZ THOMAS-MTR/2020/000483	35,704	-	1,74,672	2,10,376	1,80,376	-	30,000	-
214	SERB-DR VINAYAK KAMBLE-CRG/2022/0006973	22,20,000	-	9,52,741	31,72,741	7,80,044	15,45,000	8,47,697	-
215	SERB-DR VINAYAK KAMBLE-EEQ/2018/000769	5,129	-	(5,129)	-	-	-	-	-
216	SERB-DR VINAYAK KAMBLE-EEQ/2022/001016	41,91,275	-	1,08,881	43,00,156	5,12,971	34,99,999	2,87,186	-

Sl. No	Name of the Project	Opening Balance 2022-23		Receipts / Re-coveries during the year	Total	Expenditure during the year		Closing Balance 2023-24	
		Credit	Debit			Recurring	Capital	Credit	Debit
217	SERB-DR VINESH VI-JAYAN-CRG/2019/004880	1,32,018	-	(1,10,970)	21,048	21,048	-	(0)	-
218	SPARC-DR NISHANT K T-2018/19/58/SL(IN)	2,855	-	83	2,938	-	-	2,938	-
219	TREEMERA GMBH-CONS.-DR A MUTHUKRISHNAN	2,58,579	-	8,15,166	10,73,745	8,74,522	58,460	1,40,763	-
220	UGC-UKEIRI-DR JOY MITRA-184-16/2017(IC)	37,491	-	(37,491)	-	-	-	-	-
221	UNNATH BHARAT ABHIYAN (UBA)-DR M P RAJAN	-	-	5,987	5,987	-	-	5,987	-
222	WT-DBT-DR KAMALAKANNAN VI-JAYAN-IA/I/23/2/506998	-	-	65,93,838	65,93,838	-	-	65,93,838	-
223	WT-DBT-DR NISHA N KAN-NAN-IA/I/15/2/502329	11,72,016	-	3,79,028	15,51,044	9,00,081	2,13,585	4,37,378	-
224	WT-DBT-DR POONAM THAKUR-IA/IE/17/1/503664	7,15,053	-	72,04,702	79,19,755	16,53,691	1,79,950	60,86,114	-
225	WT-DBT-DR SABARI SANKAR THIRUPA-THY-IA/I/18/2/504037	21,00,474	-	19,18,092	40,18,566	16,47,436	4,78,519	18,92,611	-
226	WT-DBT-DR SATISH KHURANA-IA/I/15/2/502061	17,62,363	-	5,86,532	23,48,895	23,11,907	-	36,988	-
227	WT-DBT-SANDHYA GANESAN-IA/I/23/2/506998-IA/I/23/2/507001	-	-	64,63,680	64,63,680	-	-	64,63,680	-
		20,74,39,538	43,22,372	19,32,70,841	39,63,88,006	9,52,46,622	14,24,32,221	16,20,35,479	33,26,315

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

SCHEDULE 3 (B)-SPONSORED FELLOWSHIPS AND SCHOLARSHIPS Amount in ₹

(1)	(2)	(3)		(4)		(5)		(6)	(7)	(8)
Sl. No	Name of the Sponsor	Opening Balance as on 01-04-2023		Transactions during the year		Closing Balance as on 31-03-2024				
		Credit	Debit	Credit	Debit	Credit	Debit			
1	DST - INSPIRE - BSMS/ PHD	97,27,522		83,79,136	1,80,03,220	1,03,438				
2	CSIR (Ph D Research Scholars)	16,61,918		-		16,61,918				
3	UGC (Ph D Research Scholars)	7,38,303					7,38,303			
4	DBT (Ph D Research Scholar)	11,89,633		53,81,662	50,80,035	14,91,260				
5	PMRF (Ph D Research Scholars)	4312662.00		38137398.00	42450060.00	-				
6	ICMR FELLOWSHIP (Ph D Research Scholars)	126473.00		947449.00	709635.72	3,64,286				
7	E-GRANTS		51150.00	4734932.00	4404199.00	2,79,583				
8	NATIONAL FELLOWSHIP FOR ST STUDENTS	3000.00		13500.00	13500.00	3,000				
9	NBHM MASTERS SCHOLARSHIP-3758			504000.00	360000.00	1,44,000				
	Total	1,77,59,511	51,150	5,80,98,077	7,10,20,650	47,85,788				-

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

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

Amount in ₹

Particulars	2023-24	2022-23
A. Plan grants: Government of India (MoE)		
Balance B/F	2,58,16,505	28,79,73,245
Add: Receipts during the year	1,60,38,00,000	1,40,02,00,000
Total (a)	1,62,96,16,505	1,68,81,73,245
Less Refunds		
Less: Utilized for Revenue Expenditure	95,79,29,600	82,58,32,561
Less: Utilized for Capital Expenditure	33,58,06,213	83,65,24,180
Total (b)	1,29,37,35,813	1,66,23,56,741
Unutilized carried forward (a-b)	33,58,80,692	2,58,16,505
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
Unutilized carried forward (c-d)		
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
Unutilized carried forward (e-f)		

Particulars	2023-24	2022-23
D. Grants from State Govt.		
Balance B/F		
Add: Receipts during the year		
Total (g)	NIL	NIL
E. Less Refunds		
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure		
Total (h)	NIL	NIL
Unutilized carried forward (g-h)		
Grand Total (A+B+C+D)	33,58,80,692	2,58,16,505



Photo: Vimal VM, Electricals department

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

SCHEDULE 4 - FIXED ASSETS Amount in ₹

Sl. No.	DESCRIPTION	GROSS BLOCK			DEPRECIATION				NET BLOCK			
		Opening Balance as on 01-04-2023	Additions	Deductions	Closing Balance	Rate of Depreciation	Opening Balance	Depreciation for the year	Deductions / Adjustments	Total Depreciation	31-03-2024	31-03-2023
	TANGIBLE ASSETS											
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	-	3,26,20,674		3,26,20,674	0.00%				-	3,26,20,674	-
3	BUILDINGS:	7,20,35,73,360	-	-	7,20,35,73,360	2.00%	47,65,52,632	14,36,47,999	-	62,02,00,630	6,58,33,72,730	6,72,70,20,728
4	Roads & Bridges	9,35,40,846	78,85,648	-	10,14,26,494	2.00%	1,20,04,810	20,28,530	-	1,40,33,340	8,73,93,154	8,15,36,036
5	Tubes & Water Supply	11,28,215	-	-	11,28,215	2.00%	1,12,821	22,564	-	1,35,385	9,92,830	10,15,394
6	Sewage & Drainage	-	-	-	-	2.00%	-	-	-	-	-	-
7	Electrical Installation and equipment	6,12,44,923	99,52,736	-	7,11,97,659	5.00%	1,84,26,043	35,58,222	-	2,19,84,265	4,92,13,394	4,28,18,880
8	Plant and Machinery	5,39,03,468	-	-	5,39,03,468	5.00%	2,52,65,898	26,95,173	-	2,79,61,071	2,59,42,396	2,86,37,570
9	Scientific & Laboratory Equipment	2,41,10,42,627	15,67,07,604	-	2,56,77,50,231	8.00%	1,39,37,85,816	17,05,88,370	-	1,56,43,74,186	1,00,33,76,045	1,01,72,56,811
10	Office Equipment	1,12,48,336	24,55,522	-	1,37,03,858	7.50%	33,11,192	10,27,789	-	43,38,982	93,64,876	79,37,144
11	Audio Visual Equipment	94,45,022	2,80,11,292	-	3,74,56,314	7.50%	77,6,558	28,09,224	-	35,85,781	3,38,70,533	86,68,464
12	Computers & Peripherals	19,09,20,694	1,61,86,478	-	20,71,07,172	20.00%	17,93,72,062	67,91,329	-	18,61,63,391	2,09,43,781	1,15,48,632
13	Furniture, Fixtures and Fittings	29,11,70,074	2,62,74,219	-	31,74,44,293	7.50%	12,28,51,028	2,26,66,639	-	14,55,17,667	17,19,26,626	16,83,19,046
14	VEHICLES	38,87,817	-	-	38,87,817	10.00%	24,69,207	3,18,677	-	27,87,884	10,99,933	14,18,610

		GROSS BLOCK				DEPRECIATION				NET BLOCK		
		Opening Balance as on 01-04-2023	Additions	Deductions	Closing Balance	Rate of Depreciation	Opening Balance	Depreciation for the year	Deductions / Add-just-ment	Total Depreciation	31-03-2024	31-03-2023
Sl. No.	DESCRIPTION											
15	Library Books & Scientific Journals	2,69,37,895	45,843	-	2,69,83,738	10.00%	2,33,36,133	6,33,275	-	2,39,69,408	30,14,330	36,01,762
16	Small Value Assets											-
	TANGIBLE ASSETS (A)	10,35,89,97,783	28,01,40,016	-	10,63,91,37,799		2,25,82,64,199	35,67,87,791	-	2,61,50,51,990	8,02,40,85,809	8,10,07,33,584
17	CAPITAL WORK-IN PROGRESS - Construction	44,22,657	3,97,265	-	48,19,922						48,19,922	44,22,657
18	CAPITAL WORK-IN PROGRESS - Lab Equipment	1,26,17,325	8,50,75,058	7,96,26,626	1,80,65,757						1,80,65,757	1,26,17,325
	CAPITAL WORK IN PROGRESS (B)	1,70,39,982	8,54,72,323	7,96,26,626	2,28,85,679						2,28,85,679	1,70,39,982
	TOTAL A+B										8,04,69,71,488	8,11,77,73,566
19	Computer Software	2,28,53,483	4,64,920	-	2,33,18,403	40.00%	2,19,91,524	777,568	-	2,27,69,092	5,49,311	8,61,959
20	E-Journals	52,15,55,020	4,93,55,580	-	57,09,10,600	40.00%	49,22,80,485	4,07,13,858	-	53,29,94,343	3,79,16,258	2,92,74,536
21	Patents	3,23,850	-	-	3,23,850	9 Years	1,47,172	35,983	-	1,83,155	1,40,695	1,76,678
	TOTAL -(C)	54,47,32,353	4,98,20,500	-	59,45,52,853		51,44,19,180	4,15,27,409	-	55,59,46,590	3,86,06,264	3,03,13,173
	GRAND TOTAL (A+B+C)	10,92,07,70,119	41,54,32,839	7,96,26,626	11,25,65,76,332		2,77,26,83,380	39,83,15,200	-	3,17,09,98,580	8,08,55,77,752	8,14,80,86,739



INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

SCHEDULE 4 A - FIXED ASSETS (PLAN) Amount in ₹

Sl. No.	DESCRIPTION	GROSS BLOCK			DEPRECIATION				NET BLOCK			
		Opening Balance as on 01-04-2023	Additions	Deductions	Closing Balance	Rate of Depreciation	Opening Balance	Depreciation for the year	Deductions / Add-just-ment	Total Depreciation	31-03-2024	31-03-2023
	TANGIBLE ASSETS											
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	-	3,26,20,674		3,26,20,674	0.00%				-	3,26,20,674	-
3	BUILDINGS:	7,20,35,73,360	-	-	7,20,35,73,360	2.00%	47,65,52,632	14,36,47,999	-	62,02,00,630	6,58,33,72,730	6,72,70,20,728
4	Roads & Bridges	9,35,40,846	78,85,648	-	10,14,26,494	2.00%	1,20,04,810	20,28,530	-	1,40,33,340	8,73,93,154	8,15,36,036
5	Tubes & Water Supply	11,28,215	-	-	11,28,215	2.00%	1,12,821	22,564	-	1,35,385	9,92,830	10,15,394
6	Sewage & Drainage	-	-	-	-	2.00%	-	-	-	-	-	-
7	Electrical Installation and equipment	6,12,44,923	99,52,736	-	7,11,97,659	5.00%	1,84,26,043	35,58,222	-	2,19,84,265	4,92,13,394	4,28,18,880
8	Plant and Machinery	5,39,03,468	-	-	5,39,03,468	5.00%	2,52,65,898	26,95,173	-	2,79,61,071	2,59,42,396	2,86,37,570
9	Scientific & Laboratory Equipment	2,41,10,42,627	15,67,07,604	-	2,56,77,50,231	8.00%	1,39,37,85,816	17,05,88,370	-	1,56,43,74,186	1,00,33,76,045	1,01,72,56,811
10	Office Equipment	1,12,48,336	24,55,522	-	1,37,03,858	7.50%	33,11,192	10,27,789	-	43,38,982	93,64,876	79,37,144
11	Audio Visual Equipment	94,45,022	2,80,11,292	-	3,74,56,314	7.50%	7,76,558	28,09,224	-	35,85,781	3,38,70,533	86,68,464
12	Computers & Peripherals	19,09,20,694	1,61,86,478	-	20,71,07,172	20.00%	17,93,72,062	67,91,329	-	18,61,63,391	2,09,43,781	1,15,48,632
13	Furniture, Fixtures and Fittings	29,11,70,074	2,62,74,219	-	31,74,44,293	7.50%	12,28,51,028	2,26,66,639	-	14,55,17,667	17,19,26,626	16,83,19,046
14	VEHICLES	38,87,817	-	-	38,87,817	10.00%	24,69,207	3,18,677	-	27,87,884	10,99,933	14,18,610

		GROSS BLOCK				DEPRECIATION				NET BLOCK		
Sl. No.	DESCRIPTION	Opening Balance as on 01-04-2023	Additions	Deductions	Closing Balance	Rate of Depreciation	Opening Balance	Depreciation for the year	Deductions / Add-just-ment	Total Depreciation	31-03-2024	31-03-2023
15	Library Books & Scientific Journals	2,69,37,895	45,843	-	2,69,83,738	10.00%	2,33,36,133	6,33,275	-	2,39,69,408	30,14,330	36,01,762
16	Small Value Assets											-
	TOTAL (A)	10,35,89,97,783	28,01,40,016	-	10,63,91,37,799		2,25,82,64,199	35,67,87,791	-	2,61,50,51,990	8,02,40,85,809	8,10,07,33,584
17	CAPITAL WORK-IN PROGRESS - Construction	44,22,657	3,97,265	-	48,19,922						48,19,922	44,22,657
18	CAPITAL WORK-IN PROGRESS - Lab Equipment	1,26,17,325	8,50,75,058	7,96,26,626	1,80,65,757						180,65,757	1,26,17,325
	CAPITAL WORK IN PROGRESS (B)	1,70,39,982	8,54,72,323	7,96,26,626	2,28,85,679						2,28,85,679	1,70,39,982
	TOTAL A+B										8,04,69,71,488	8,11,77,73,566
19	Computer Software	2,28,53,483	4,64,920	-	2,33,18,403	40.00%	2,19,91,524	777,568	-	2,27,69,092	5,49,311	8,61,959
20	E-Journals	52,15,55,020	4,93,55,580	-	57,09,10,600	40.00%	49,22,80,485	4,07,13,858	-	53,29,94,343	3,79,16,258	2,92,74,536
21	Patents	3,23,850	-	-	3,23,850	9 Years	1,47,172	35,983	-	1,83,155	1,40,695	1,76,678
	TOTAL -(C)	54,47,32,353	4,98,20,500	-	59,45,52,853		51,44,19,180	4,15,27,409	-	55,59,46,590	3,86,06,264	3,03,13,173
	GRAND TOTAL (A+B+C)	10,92,07,70,119	41,54,32,839	7,96,26,626	11,25,65,76,332		2,77,26,83,380	39,83,15,200	-	3,17,09,98,580	8,08,55,77,752	8,14,80,86,739



INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

SCHEDULE 4 A - FIXED ASSETS (PLAN)

Amount in ₹

		GROSS BLOCK				DEPRECIATION				NET BLOCK		
Sl. No.	DESCRIPTION	Opening Balance as on 01-04-2023	Additions	Deductions	Closing Balance	Rate of Depreciation	Opening Balance	Depreciation for the year	Deductions / Adjustments	Total Depreciation	31-03-2024	31-03-2023
	TANGIBLE ASSETS											
1	LAND:											
	a) Freehold											
	Land obtained from Govt											
	Vithura											
2	Site Development											
3	BUILDINGS:											
4	Roads & Bridges											
5	Tubes & Water Supply											
6	Sewage & Drainage											
7	Electrical Installation and equipment											
8	Plant and Machinery											
9	Scientific & Laboratory Equipment											
10	Office Equipment											
11	Audio Visual Equipment											
12	Computers & Peripherals											
13	Furniture, Fixtures and Fittings											
14	VEHICLES											
15	Library Books & Scientific Journals											
16	Small Value Assets											
	TOTAL (A)	-	-	-	-	-	-	-	-	-	-	-

		GROSS BLOCK				DEPRECIATION				NET BLOCK		
Sl. No.	DESCRIPTION	Opening Balance as on 01-04-2023	Additions	Deductions	Closing Balance	Rate of Depreciation	Opening Balance	Depreciation for the year	Deductions / Add-just-ment	Total Depreciation	31-03-2024	31-03-2023
17	CAPITAL WORK-IN PROGRESS - Construction											
18	CAPITAL WORK-IN PROGRESS - Lab Equipment											
	CAPITAL WORK IN PROGRESS (B)	-	-	-	-	-	-	-	-	-	-	-
	TOTAL A+B											
19	Computer Software											
20	E-Journals											
21	Patents											
	TOTAL -(C)	-	-	-	-	-	-	-	-	-	-	-
	GRAND TOTAL (A+B+C)	-	-	-	-	-	-	-	-	-	-	-



INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH
THIRUVANANTHAPURAM
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

SCHEDULE 4 C – INTANGIBLE ASSETS

Amount in ₹

Sl. No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION					NET BLOCK	
		Opening Balance as on 01-04-2023	Additions	Deductions	Closing Balance	Rate of Depreciation	Opening Balance	Depreciation for the year	Deductions / Adjustment	Total Depreciation	31-03-2024	31-03-2023
1	Computer Software											
2	E-Journals											
3	Patents											
	TOTAL- (C)	-	-	-	-	-	-	-	-	-	-	-
	GRAND TOTAL	-	-	-	-	-	-	-	-	-	-	-



SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

SCHEDULE 4C (i)- PATENTS AND COPYRIGHTS

Amount in ₹

DESCRIPTION	Opening Balance as on 01-04-2023	Addition	Gross	Amortization	Net Block 2023-24	Net Block 2022-23
A. Patents Granted						
1. Balance as on 31-03-2024 of patents obtained in (Original value- Rs./-						
2. Balance as on 31-03-2024 of patents obtained in Original value- Rs./-						
3. Balance as on 31-03-2024 of patents obtained in (Original value- Rs./-						
4. Patents granted during the Current Year						
TOTAL-	-	-	-	-	-	-
B. Patents Pending in respect of Patent applied for						
TOTAL	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

SCHEDULE 4 D-i - FIXED ASSETS (Others-IRG) Amount in ₹

Sl .No.	DESCRIPTION	GROSS BLOCK			DEPRECIATION					NET BLOCK		
		Opening Balance as on 01-04-2023	Addi- tions	De- duc- tions	Closing Balance	Rate of Deprecia- tion	Opening Balance	Depreci- ation for the year	Deductions / Adjust- ment	Total De- preciation	31-03- 2024	31-03- 2023
	TANGIBLE ASSETS											
1	LAND:											
	a) Freehold											
	Land obtained from Govt					0.00%						
	Vithura					0.00%						
2	Site Development											
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			-		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	3,40,852	-	16,88,339	10.00%	1,34,749	1,68,834	-	3,03,583	13,84,756	12,12,738

SI .No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION					NET BLOCK	
		Opening Balance as on 01-04-2023	Addi- tions	De- duc- tions	Closing Balance	Rate of Deprecia- tion	Opening Balance	Depreci- ation for the year	Deductions / Adjust- ment	Total De- preciation	31-03- 2024	31-03- 2023
15	Library Books & Scientific Journals			-		10.00%						
16	Small Value Assets											
	TOTAL (A)	13,47,487	3,40,852	-	16,88,339		1,34,749	1,68,834	-	3,03,583	13,84,756	12,12,738
17	CAPITAL WORK-IN PROGRESS	-		-	-							
	CAPITAL WORK IN PROGRESS (B)				-							
	TOTAL A+B	13,47,487	3,40,852	-	16,88,339		1,34,749	1,68,834	-	3,03,583	13,84,756	12,12,738
SI .No.	INTANGIBLE ASSETS	GROSS BLOCK			Closing Balance	Rate of Deprecia- tion	Opening Balance	Amorti- zation for the year	Deductions / Adjust- ment	Total Amortiza- tion / Ad- justments	NET BLOCK	
		Opening Balance as on 01-04-2023	Addi- tions	De- duc- tions							31-03- 2024	31-03- 2023
18	Computer Software					40.00%						
19	E-Journals					40.00%						
20	Patents					9 Years						
	TOTAL - (C)	-	-	-	-		-	-	-	-	-	-
	GRAND TOTAL (A+B+C)	13,47,487	3,40,852	-	16,88,339		1,34,749	1,68,834	-	3,03,583	13,84,756	12,12,738

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

SCHEDULE 4 D - FIXED ASSETS (Others) Amount in ₹

		GROSS BLOCK				DEPRECIATION				NET BLOCK		
Sl. No.	DESCRIPTION	Opening Balance as on 01-04-2023	Additions	Deductions	Closing Balance	Rate of Depreciation	Opening Balance	Depreciation for the year	Deductions / Adjustment	Total Depreciation	31-03-2024	31-03-2023
TANGIBLE ASSETS												
1	LAND:											
	a) Freehold											
	Land obtained from Govt					0.00%						
	Vithura					0.00%						
2	Site Development											
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	21,24,46,665	13,06,68,024	-	34,31,14,689	8.00%	3,60,96,676	2,74,49,175	-	6,35,45,851	27,95,68,838	17,63,49,989
10	Office Equipment	-	-	-	-	7.50%	-	-	-	-	-	0
11	Audio Visual Equipment	9,39,995	69,888	-	10,09,883	7.50%	1,43,890	75,741	-	2,19,631	7,90,252	7,96,105
12	Computers & Peripherals	87,84,070	1,16,33,949	-	2,04,18,019	20.00%	41,58,823	40,83,604	-	82,42,427	1,21,75,592	46,25,247

Sl. No.	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		Opening Balance as on 01-04-2023	Additions	Deductions	Closing Balance	Rate of Depreciation	Opening Balance	Depreciation for the year	Deductions / Adjustment	Total Depreciation	31-03-2024	31-03-2023
13	Furniture, Fixtures and Fittings	1,35,406	3,57,560	-	4,92,966	75.0%	25,095	36,972	-	62,067	4,30,899	1,10,311
14	VEHICLES			-		10.00%						
15	Library Books & Scientific Journals			-		10.00%						
16	Small Value Assets											
	TOTAL (A)	22,23,06,136	14,27,29,421	-	36,50,35,557		4,04,24,484	3,16,45,492	-	7,20,69,976	29,29,65,581	18,18,81,652
17	CAPITAL WORK-IN PROGRESS	-	-	-	-							
	CAPITAL WORK IN PROGRESS (B)			-	-							
	TOTAL A+B	22,23,06,136	14,27,29,421	-	36,50,35,557		4,04,24,484	3,16,45,492	-	7,20,69,976	29,29,65,581	18,18,81,652
		GROSS BLOCK				DEPRECIATION				NET BLOCK		
Sl. No.	INTANGIBLE ASSETS	Opening Balance as on 01-04-2023	Additions	Deductions	Closing Balance	Rate of Depreciation	Opening Balance	Amortization for the year	Deductions / Adjustment	Total Amortization / Adjustments	31-03-2024	31-03-2023
18	Computer Software					40.00%						
19	E-Journals					40.00%						
20	Patents					9 Years						
	TOTAL -(C)	-	-	-	-		-	-	-	-	-	-
	GRAND TOTAL (A+B+C)	22,23,06,136	14,27,29,421	-	36,50,35,557	-	4,04,24,484	3,16,45,492	-	7,20,69,976	29,29,65,581	18,18,81,652

**INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH
THIRUVANANTHAPURAM
SCHEDULES FORMING PART OF BALANCE SHEET AS AT
31ST MARCH 2024**

SCHEDULE 5- INVESTMENTS

Amount in ₹

INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS		2023-24	2022-23
1. In Central Government Securities			
2. In State Government Securities			
3. Other approved Securities			
4. Shares			
5. Debentures and Bonds			
6. Term Deposits with bank			
7. Others (to be specified)			
TOTAL		NIL	NIL

SCHEDULE 5(A)- INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS (FUND WISE)

Amount in ₹

Particulars		2023-24	2022-23
1. Endowment Fund Investment			
TOTAL		NIL	NIL

SCHEDULE 6- INVESTMENTS OTHERS (FUND WISE)

Amount in ₹

Particulars		2023-24	2022-23
1. In Central Government Securities			
2. In State Government Securities			
3. Other approved Securities			
4. Shares			
5. Debentures and Bonds			
6. Others (to be specified)			
TOTAL		NIL	NIL

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

SCHEDULE 7- CURRENT ASSETS

Amount in ₹

Particulars	Sub Sch. No.	2023-24	2022-23
1. Stock			
a) Stores and Spares			
b) Loose Tools			
c) Publications			
d) Laboratory Chemicals, consumables and glass wares			
e) Building materials			
f) Electrical materials			
g) Stationery	3	3,26,060	3,61,851
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:			
<u>Institute balance</u>			
a) With Scheduled Banks:			
-On Current Accounts	2	87,98,093	1,42,57,367
-On Term Deposit Accounts (includes margin money)	2	1,76,61,45,886	1,45,91,91,636
-On Savings Accounts	2	12,76,27,416	5,73,93,907
b) With non-Scheduled Banks:			
-On Current Accounts			
-On Term Deposit Accounts			
-On Savings Accounts			
Project Balance			
a) With Scheduled Banks:			
-On Current Accounts			

Particulars	Sub Sch. No.	2023-24	2022-23
-On Term Deposit Accounts (includes margin money)	2	7,96,62,212	11,04,52,582
-On Savings Accounts	2	18,86,60,467	15,47,33,453
b) With non-Scheduled Banks:			
-On Current Accounts			
-On Term Deposit Accounts			
-On Savings Accounts			
5. Post Office- Savings Accounts			
		2,17,12,20,134	1,79,63,90,796

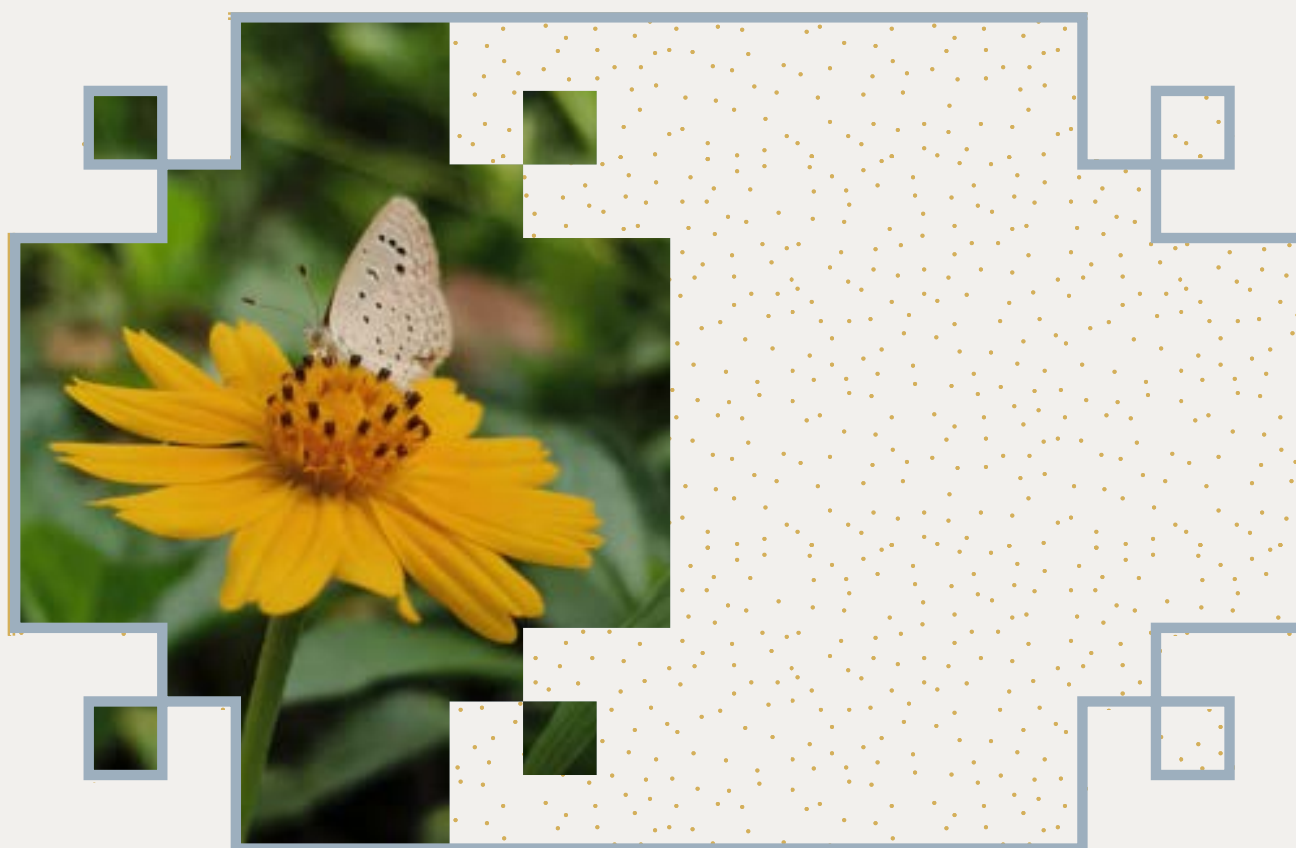


Photo: Parthiban, Electrical substations team

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024

SCHEDULE 8- LOANS, ADVANCES & DEPOSITS

Amount in ₹

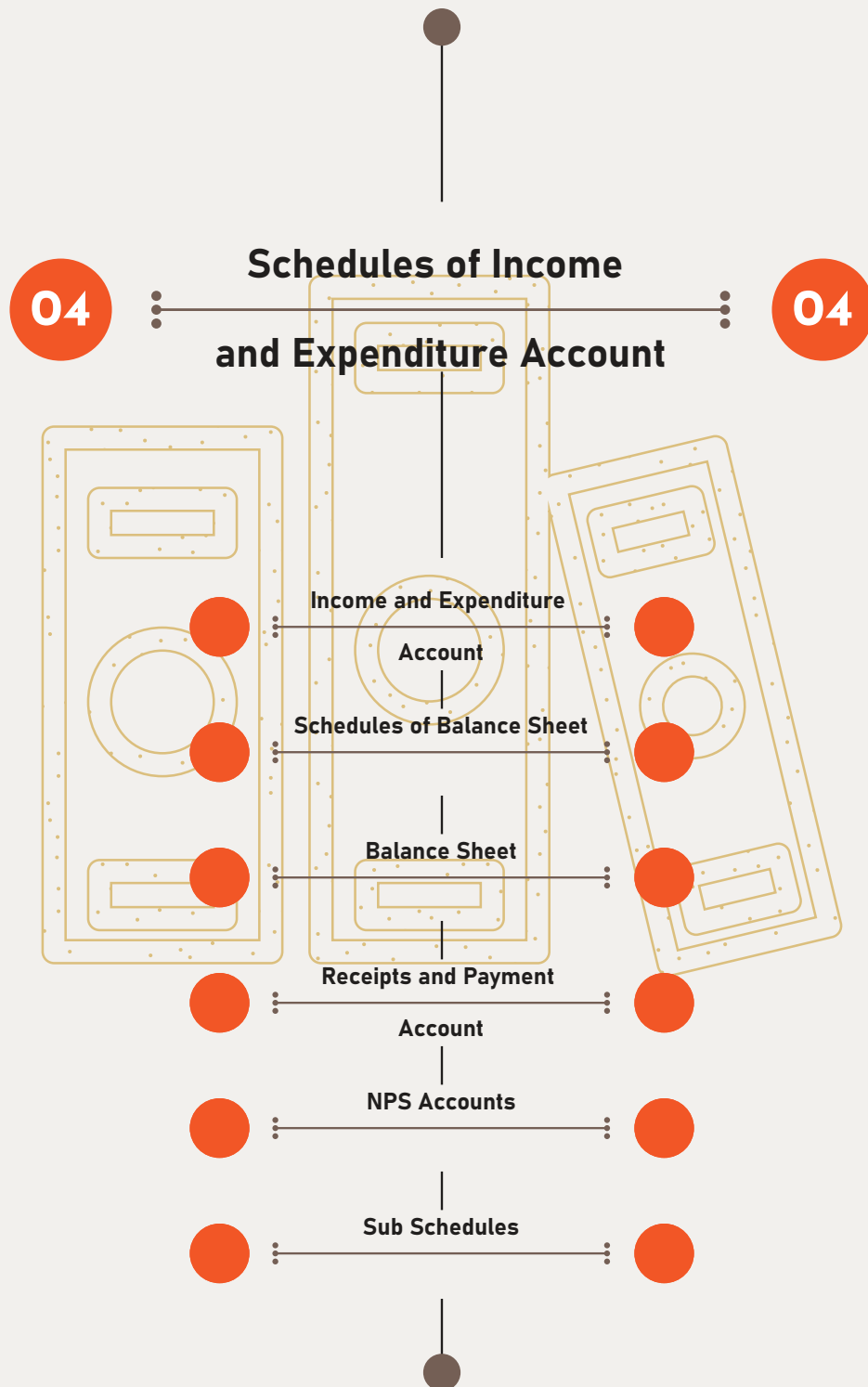
Particulars	Sub Sch. No.	2023-24	2022-23
1. Advances to employees: (Non interest bearing)			
a) Salary			
b) Festival			
c) Medical Advance			
d) Other (to be specified)			
2. Long Term Advances to employees: (Interest bearing)			
a) Vehicle Loan			-
b) Home Loan			
c) Others (to be specified)			
3. 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	25,10,87,510	12,99,95,430
4. Prepaid Expenses			
a) Insurance			
b) Other Expenses	4	4,13,18,837	3,92,49,286
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	6,08,80,858	3,08,28,365

Particulars	Sub Sch. No.	2023-24	2022-23
7. Other Current Assets Receivables			
a) Debit balances in sponsored projects	9	33,26,315	43,22,372
b) Debit balances in fellowship & scholarships			
c) Grants recoverable			
d) Other receivables			
e) TDS	8	34,26,002	40,74,762
8. Claims Receivable	7	6,98,47,309	6,77,83,147
TOTAL		42,98,86,831	27,62,53,361



Photo: Vimal VM, Electricals department

Annual Accounts



INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2024

SCHEDULE 9- ACADEMIC RECEIPTS

Amount in ₹

Particulars	2023-24	2022-23
FEE FROM STUDENTS		
Academic		
a) Tuition fee	10,25,18,588	8,56,19,495
b) Admission fee		
c) Enrolment fee		
d) Library fee	18,16,645	11,13,958
e) Laboratory fee		
f) Art & Craft fee		
g) Registration fee	16,30,550	8,89,837
h) Syllabus fee		
i) Other Receipts	35,64,310	28,48,619
j) Alumini Fee	7,95,200	5,41,300
TOTAL (A)	11,03,25,293	9,10,13,209
Examinations		
a) Admission test fee		
b) Annual examination fee	14,19,845	11,13,958
c) Mark sheet, Certificate fee		
d) Entrance Examination fee		
TOTAL (B)	14,19,845	11,13,958
Other Fee		
a) Identity Card fee		
b) Fine/ Miscellaneous fee		
c) Medical fee		
d)Transportation fee		
e)Hostel Fee	33,20,248	29,83,699
f)Mess Establishment		
TOTAL (C)	33,20,248	29,83,699

Particulars	2023-24	2022-23
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)	11,50,65,386	9,51,10,866



Photo: Vimal VM, Electricals department

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2024

SCHEDULE 10- GRANTS/ SUBSIDIES

Amount in ₹

Particulars	2023-24	2022-23
GRANTS/ SUBSIDIES	-	-
(Irrevocable Grants & Subsidies received)		
Balance B/F	2,58,16,505	28,79,73,245
	-	-
ADD: Receipts During the Year		
Capital Grant		58,00,00,000
General 58,49,00,000		
SC 4,57,00,000		
ST 1,94,00,000	65,00,00,000	
Revenue Grant		82,02,00,000
General 86,85,00,000		
SC 5,81,00,000		
ST 2,72,00,000	95,38,00,000	
	1,62,96,16,505	1,68,81,73,245
Less: Capital Expenses Incurred during the year	33,58,06,213	83,65,24,180
Less: Closing Unspent balance of grant	33,58,80,692	2,58,16,505
TOTAL	95,79,29,600	82,58,32,561



**INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH
THIRUVANANTHAPURAM**

**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR
THE YEAR ENDING 31ST MARCH 2024**

SCHEDULE 11- INCOME FROM INVESTMENTS

Amount in ₹

Particulars	Earmarked or Endowment funds		Other investments	
	2023-24	2022-23	2023-24	2022-23
1) Interest				
a) On Govt. Securities				
b) Other Bonds/Debentures				
2) Interest on term deposits				
3) Income Accrued but not due on term deposits or interest bearing advances to employees				
4) Interest on Savings Bank Accounts				
5) Others (Specify)				
TOTAL	NIL	NIL	NIL	NIL
TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS				
Balance	NIL	NIL	NIL	NIL

SCHEDULE 12- INTEREST EARNED

Particulars	2023-24	2022-23
1) On Savings Accounts with scheduled banks		
2) On Loans		
a. Employees/ Staff		
b. Others		
3) On debtors and others receivables		
TOTAL	NIL	NIL

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2024

SCHEDULE 13- OTHER INCOME

Amount in ₹

Particulars	2023-24	2022-23
A. Income from Land & Building		
a) Hostel room rent	1,32,65,640	1,13,94,792
b) License fee	14,23,524	11,15,581
c) Hire charges of Auditorium/ Play ground/Convention Centre, Etc	64,700	
d) Electricity Charges recovered	28,95,380	22,47,145
e) Water Charges recovered		
Total	1,76,49,244	1,47,57,518
B. Sale of Institutes Publications		
Total	-	-
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 specify and separately disclosed)		
Total	-	-
D. Interest On Term Deposits:		
a) With Scheduled Banks	8,03,01,925	5,02,52,486
b) With Non-Scheduled Banks		
c) With Institutions		
d) Others		
Total	8,03,01,925	5,02,52,486
E. Interest On Savings Accounts:		
a) With Scheduled Banks	12,86,166	13,18,382
b) With Non-Scheduled Banks		
c) With Institutions		
d) Others		
Total	12,86,166	13,18,382

Particulars	2023-24	2022-23
F. On Loans:		
a) Employees/Staff		
b) Others		
Total	-	-
G. Interest on Debtors and Other Receivables		
Total	-	-
H. Others		
a) Income from consultancy		
b) RTI Fees	80	240
c) Income from royalty		
d) Sale of application form	24,90,505	6,27,195
e) Misc. receipts (Sale of tender form, waste paper, etc.)	1,24,63,131	77,34,038
f) Profit on sale/ disposal of Assets		
1. Owned asset		
2. Assets acquired out of grants, or received free of cost		
g) Other Incomes		
Total	1,49,53,716	83,61,473
GRAND TOTAL (A+B+C+D+E+F+G+H)	11,41,91,051	7,46,89,859

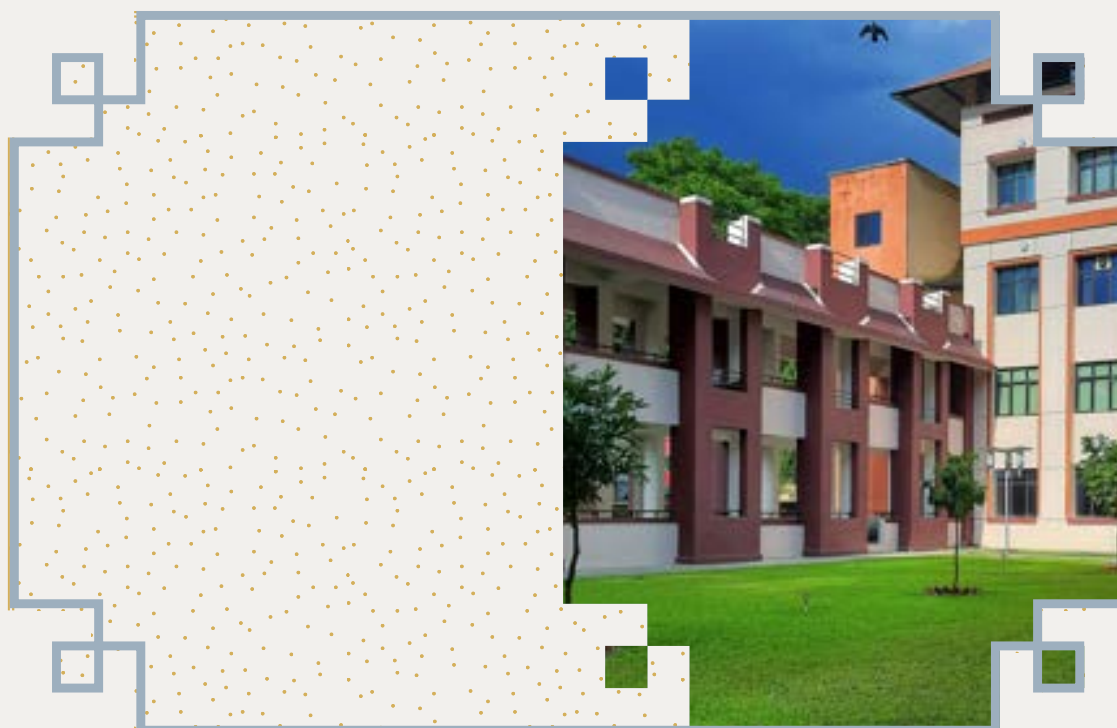


Photo: Vimal VM, Electricals department

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2024

SCHEDULE 14 : PRIOR PERIOD INCOME

Amount in ₹

Particulars	2023-24	2022-23
1. Academic Receipts		
2. Income from investments		
3. Interest earned		
4. Other Income		29,189
Total	-	29,189

SCHEDULE 15- STAFF PAYMENT & BENEFITS

Amount in ₹

Particulars	2023-24	2022-23
a) Salaries and Wages		
Faculty	26,48,27,385	21,35,35,481
Non Faculty	6,93,30,229	6,24,79,129
b) Allowances and Bonus	10,73,252	11,13,893
c) Contribution to Provident Fund		
d) Contribution to Other Fund (Leave Salary & NPS Employer Share)	4,59,80,224	3,77,57,938
e) Staff Welfare Expenses		
f) Retirement and Terminal Benefits		
g) LTC facility	41,65,973	50,78,545
h) Medical facility	41,37,217	32,62,108
i) Children Education Allowance	37,26,000	50,97,000
j) Honorarium		
k) Others	1,45,74,929	63,21,056
TOTAL	40,78,15,209	33,46,45,150

**INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH
THIRUVANANTHAPURAM
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR
THE YEAR ENDING 31ST MARCH 2024**

SCHEDULE 15 A- EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

Amount in ₹

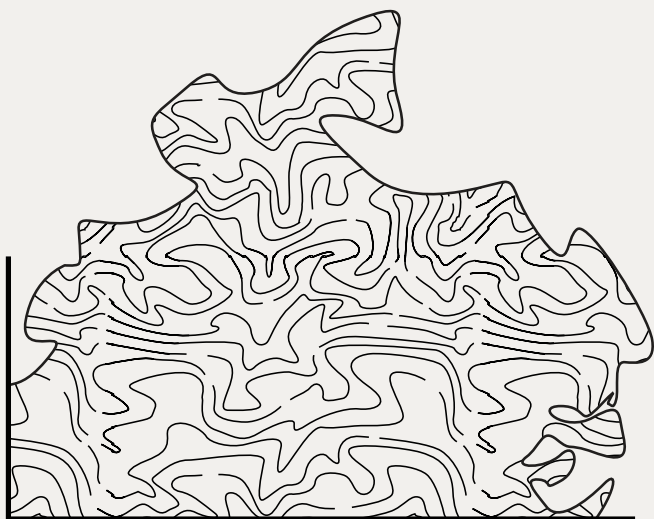
Particulars	Pension	Gratuity	Leave Encashment	Total
Opening balance as on 01.04.2023			12,59,07,764	12,59,07,764
Additions: Capitalized value of contributions Received from other Organizations				
Total (a)			12,59,07,764	12,59,07,764
Less: Actual Payment during the Year (b)			2,44,002	2,44,002
Balance available as on 31-03-2024 C (a-b)			12,56,63,762	12,56,63,762
Provision required on 31-03-2024 - As per Actuarial Valuation (d)			14,48,16,159	14,48,16,159
A. Provision to be made in the current year (d-c)			1,91,52,397	1,91,52,397
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)	NIL	NIL	1,91,52,397	1,91,52,397

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2024

SCHEDULE 16- ACADEMIC EXPENSES

Amount in ₹

Particulars	2023-24	2022-23
a) Laboratory Expenses	10,90,89,680	10,10,41,234
b) Field Work/ Participation		
c) Expenses on Seminar/ Workshop		
d) Payment to visiting faculty		
e) Examination		
f) Student welfare expense		
g) Admission expenses		
h) Convocation expense	19,93,668	20,18,423
i) Publication		
j) Stipend/ means-cum-merit scholarship	10,54,59,382	8,31,57,236
k) Subscription Expense		
l) Others (Specify)		
TOTAL	21,65,42,730	18,62,16,893



INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2024

SCHEDULE 17- ADMINISTRATIVE AND GENERAL EXPENSES

Amount in ₹

Particulars	2023-24	2022-23
A. Infrastructure		
a) Electricity and power	7,79,30,232	6,52,65,231
b) Water charges		
c) Insurance		
d) Rent, Rates and Taxes	1,83,507	
B. Communication		
e) Postage & Telegram	4,540	76,883
f) Telephone and Internet Charges	45,12,630	43,45,448
C. Others		
g) Printing and Stationary	12,87,318	8,40,199
h) Travelling and Conveyance Expenses	1,03,91,424	67,41,590
i) Expenses on Seminar/Workshops	15,37,878	22,91,837
j) Hospitality		36,016
k) Auditors Remuneration	2,54,740	1,50,630
l) Professional Charges		
m) Advertisement and Publicity	18,81,177	11,40,153
n) Magazine & Journals		
o) Others (specify)		
Sports / Cultural Festival / Celebration expense	57,85,645	53,29,580
Consumables	11,68,579	1,25,75,547
Cable TV Charges		
Newspaper & Periodicals	54,120	53,675
Software License fees	4,71,760	
Publication charges		28,000
Manpower charges	12,38,55,162	9,99,14,041
Guest house and other expenses	11,09,840	10,54,487
Other Administrative / Miscellaneous Expenses	94,75,027	67,32,087
Legal and consultancy charges	17,28,000	3,28,200
Expenses related to COVID 19	47,448	40,371
Hostel Running Expenses	70,56,426	-
Medical Centre - Consumables&Medicines	5,20,926	3,94,498
Running of Generator Set	11,86,934	2,45,586
IT recurring expenses for service	41,71,748	66,78,212
TOTAL	25,46,15,060	21,42,62,271

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2024

SCHEDULE 18- TRANSPORTATION EXPENSES

Amount in ₹

Particulars	2023-24	2022-23
1. Vehicles (owned by educational institution)		
a) Running expense	11,07,277	10,12,953
b) Repairs & Maintenance	5,54,886	3,87,424
c) Insurance Expenses	48,352	40,027
2. Vehicles taken on rent		
a) Rent/ Lease expenses	76,39,368	60,08,580
3. Vehicle (Taxi) Hiring expenses		
TOTAL	93,49,883	74,48,984

SCHEDULE 19- REPAIRS & MAINTANENCE

Amount in ₹

Particulars	2023-24	2022-23
a) Building	3,27,44,565	5,04,15,241
b) Furniture & Fixtures	75,45,983	1,31,75,238
c) Plant & Machinery	1,78,18,623	15,82,858
d) Office Equipments	22,63,067	1,60,50,627
e) Computers		
f) Laboratory & Scientific equipment	24,36,729	14,26,525
g) Audio Visual equipment		
h) Cleaning Material & Services		
i) Book binding charges		
j) Gardening	52,99,403	
k) Estate Maintenance		
f) Others (Specify)		
TOTAL	6,81,08,370	8,26,50,489

**INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH
THIRUVANANTHAPURAM
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE
ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2024**

SCHEDULE 20- FINANCE COSTS

Amount in ₹

Particulars	2023-24	2022-23
a) Bank Charges	14,98,348	6,08,774
b) Others (specify)		
TOTAL	14,98,348	6,08,774

SCHEDULE 21- OTHER EXPENSES

Amount in ₹

Particulars	2023-24	2022-23
a) Provision for Bad and Doubtful debts/ Advances		
b) Irrecoverable Balances Written off		
c) Grants/ Subsidies to other institutions/ Organisations		
d) Others (Specify)		
TOTAL	NIL	NIL

SCHEDULE 21- OTHER EXPENSES

Amount in ₹

Particulars	2023-24	2022-23
a) Provision for Bad and Doubtful debts/ Advances		
b) Irrecoverable Balances Written off		
c) Grants/ Subsidies to other institutions/ Organisations		
d) Others (Specify)		
TOTAL	NIL	NIL
6. Other Expenses		
TOTAL	-	-

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2024

Schedule 23- Significant Accounting Policies

Amount in ₹

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 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 2024 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 forward 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, PMRF 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.

INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2024

Schedule 24 – Contingent Liabilities and Notes on Accounts

Amount in ₹

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 2023-24 as per Cash Book. The total receipts from the different sources as shown in Receipt and Payment Account includes grant of Rs. 160.38 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 2023-24;

Capital Grant : Rs.	65,00,00,000
Revenue Grant: Rs.	95,38,00,000
Total	: Rs. 1,60,38,00,000
- 2.3 Unspent Balance of Rs.7.43 Cr. on Institute Promotion Fund (GPF), School Promotion Fund (SPF) and Personal Promotion Fund (PPF) are shown under Schedule 3-Current Liabilities.
- 2.4 Unspent Balance of Rs. 3.43 Cr. on JAC 2020 are shown under Schedule 3-Current Liabilities.
- 2.5 Expenditure related to hostel running expenses is Rs. 70,56,426/-.
- 2.6 GST- Input tax credit available in the Electronic Credit ledger for the year 2023-24 to the tune of Rs. 28.46 Lakh depicted under Schedule 8 of the Balance Sheet.

- 2.7 Depreciation has been provided on all assets applying rates specified by MOE using straight line method.
- 2.8 During the FY 2023-24, the accounts related to Unnath Bharat Abhiyan (UBA) has been included in the Annual accounts under Schedule 3 A which reflects transactions related to UBA.
- 2.9 The Endowment fund shown under Schedule 2A relates to Prof. M V George Memorial Lecture Fund and Interest earned out of this fund is being utilized for Memorial Lecture.
- 2.10 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	0745102000003766	CURRENT ACCOUNT
IDBI	0745104000086125	CURRENT ACCOUNT
STATE BANK OF INDIA	67393409552	CURRENT ACCOUNT
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	67369851762	CURRENT ACCOUNT
STATE BANK OF INDIA	67299294637	CURRENT ACCOUNT

- 2.11 During the FY 2023-24, as per the GFR guidelines, unclaimed EMD for more than 3 years amounting to Rs. 42,63,607/- treated as IGF receipts.
- 2.12 Secured advances and Mobilization advances and Deposit work with CPWD are disclosed separately under the heads Loans and Advances. During the FY 2023-24 an amount of Rs. 12 Cr. has been released to CPWD from IRG.
- 2.13 The unutilized grant shown under Schedule 3(C) Plan Grants from MHRD is Rs. 33.58 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).
- 2.14 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.
- Deposits to the tune of Rs. 22.44 Cr. has been earmarked for letter of credit in connection with the procurement of scientific equipment.

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 31.03.2024 was of Rs.2,28,85,679/- being uninstalled equipment procured / expenditure incurred on infrastructure activities of Institute during the period

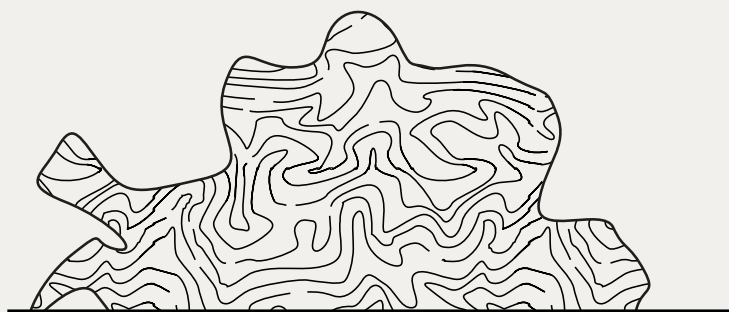
5. Retirement Benefits:

5.1 The **NPS** subscription recovered from employees and employer's contribution are remitted to NPS Trust Account regularly. Statement of NPS Accounts are prepared and attached with the Financial Statement.

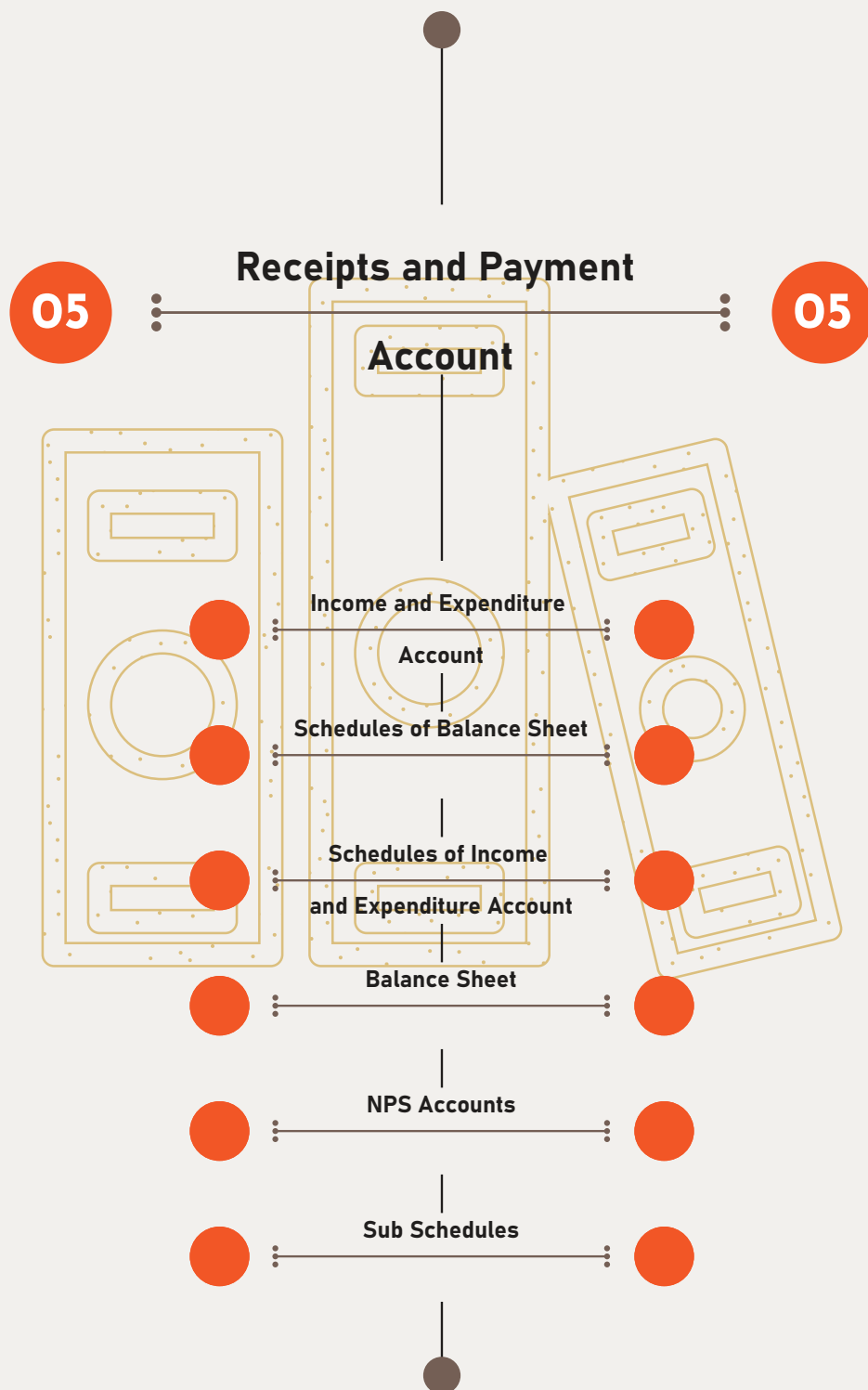
5.2 **GPF** is not applicable to the institute employees. Hence GPF accounts schedule has not been prepared.

6. Other Additions:

a. 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.



Annual Accounts



INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM

RECEIPTS AND PAYMENTS FOR THE PERIOD / YEAR ENDED 31ST MARCH 2024

Amount in ₹

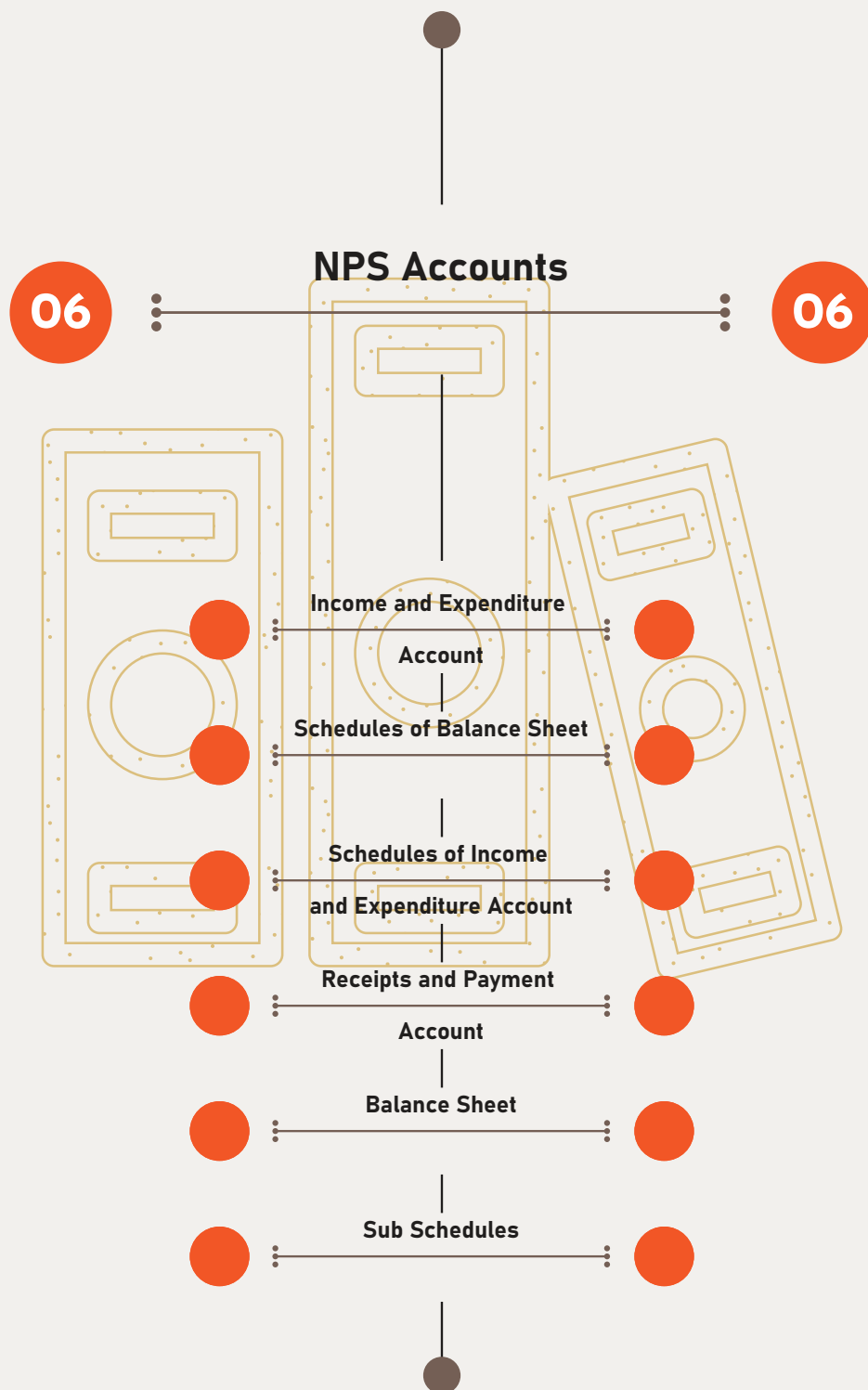
RECEIPTS	2023-24	2022-23	PAYMENTS	2023-24	2022-23
I. Opening Balance	-	-	I. Expenses		
a) Cash in hand			a) Establishment Expenses	33,48,65,617	20,57,37,698
b) Bank Balances			b) Academic Expenses	20,15,63,885	1,27,68,878
i) In current accounts			c) Administrative Expenses	18,48,27,755	1,35,03,073
a) Canara Bank A/c	21,886	23,656	d) Transportation Expenses	93,49,883	
b) IDBI Bank A/c	3,18,436	3,20,307	e) Repair & Maintenance Expenses	6,81,08,370	
c) SBI Bank A/c	1,26,33,023	10,22,003	f) Prior period Expenses		
d) RBI TSA A/c	718	-			
e) PMRF-CNA A/c	12,83,303	-			
f) Canara Bank Project A/c					
(Condonment br)	63,19,472	60,48,384			
ii) In deposit /savings accounts					
a) Canara Bank	62,81,21,238	50,64,13,319	II. Payments made against earmarked endowment funds		
b) SBI	88,70,39,304	47,76,19,538			
c) Canara Bank Project A/c	22,51,95,649	27,56,15,509	III. Payment against Sponsored Projects		
d) IDBI Bank Project A/c	3,75,94,972	3,88,01,563			
e) IDBI Bank	14,25,000	14,25,000	IV. Payment against sponsored fellowships		
			V. Investments and deposits made		
			a) Out of Earmarked/Endowment funds		

RECEIPTS	2023-24	2022-23	PAYMENTS	2023-24	2022-23
II. Grants Received			b) Out of Own Funds (Investments-Others)		
a) From Government of India	1,60,38,00,000	1,40,02,00,000			
b) From State Government			VI. Term Deposits with Scheduled Banks		
c) From other sources					
			VII. Expenditure on Fixed Assets & Capital Work in Progress, Purchase of Fixed Assets and Expenditure	79,26,20,503	91,49,05,015
			VIII. Other payment including Statutory payment	14,40,45,127	10,19,23,211
III. Academic Receipts	12,28,07,062	9,97,14,652	IX. Refunds of Grants		
IV. Receipts against Earmarked/ Endowment Fund					
			X. Deposits & Advances	1,91,20,203	21,52,08,046
V. Receipts against Sponsored Projects (including interest)	24,15,57,510	10,99,09,167	XI. Other payments	3,07,90,371	6,69,25,386
			Other payments-External projects	14,71,87,250	10,06,99,153
VI. Receipts against Sponsored Fellowships and Scholarships	3,54,98,951	3,27,55,245	VIII. Closing Balances		
			a) Cash in hand		
VII. Income on Investments from			b) Bank Balances		
a) Earmarked/Endow. Funds			i) In current accounts		
b) Own Funds (Investment)			a) Canara Bank A/c	20,116	21,886
			b) IDBI Bank A/c	4,00,491	3,18,436
			c) SBI Bank A/c	83,77,486	1,26,33,023

RECEIPTS	2023-24	2022-23	PAYMENTS	2023-24	2022-23
VIII. Interest Received			d) RBI TSA A/c		718
a) On Bank deposits	2,30,68,810	4,24,16,574	e) PMRF-CNA A/c		12,83,303
b) Loans. Advances etc.			ii) In deposit /savings accounts		
c) Savings Bank Account	22,07,295	25,44,185	a) Canara Bank	74,01,96,482	62,81,21,238
			b) SBI	1,15,21,51,820	88,70,39,304
			c) Canara Bank Project A/c	18,11,85,319	22,51,95,649
			d) IDBI Bank Project A/c	4,49,37,447	3,75,94,972
IX. Investment encashed			e) IDBI Bank	27,59,955	14,25,000
X. Term Deposits with Scheduled bank encashed	10,00,69,523	26,65,28,290	f) Canara Bank Project A/c (Condonment br)	65,47,106	63,19,472
XI. Other Income (Including prior period income)	5,70,35,827	4,98,66,143	g) ICICI Bank Ltd	3,43,17,851	-
XII. Deposits & Advances	11,54,12,650	11,79,55,932			
XIII. Miscellaneous receipts including Statutory receipts	19,62,407	24,43,996			
XIV. Any other receipts					
	4,10,33,73,037	3,43,16,23,463		4,10,33,73,037	3,43,16,23,463



Annual Accounts



INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM NPS TIER-I ACCOUNT

Amount in ₹

BALANCE SHEET AS AT 31st MARCH 2024

Liabilities	Amount	Assets	Amount
NPS Tier-I Account		NPS Tier-I Account	
Opening Balance	52,94,369.00	Sub. and Contribution due for March 24	70,24,023.00
Less: Sub.For March 2023	52,94,369.00	Investment	
Add:Sub+U Contribution	7,97,59,927.00	Interest Accrued but not due	
Add: Interest Credited	-		
Less: Transferred to NSDL	7,27,35,904.00		
Add:Sub+UC for March 2023	70,24,023.00	Balance at Bank	-
Excess of Income over Expenditure	-		
Total	70,24,023.00	Total	70,24,023.00



INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM NPS TIER-I ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 st MARCH
2024

Amount in ₹

Expenditure	Amount	Income	Amount
Interest Credited to Subscribers Account		Interest Earned on Investment	
Bank Charges		Less: Interest Accrued 31.03.2022	
Excess of Income over Expenditure		Interest Accrued but not due	
Total	-	Total	-

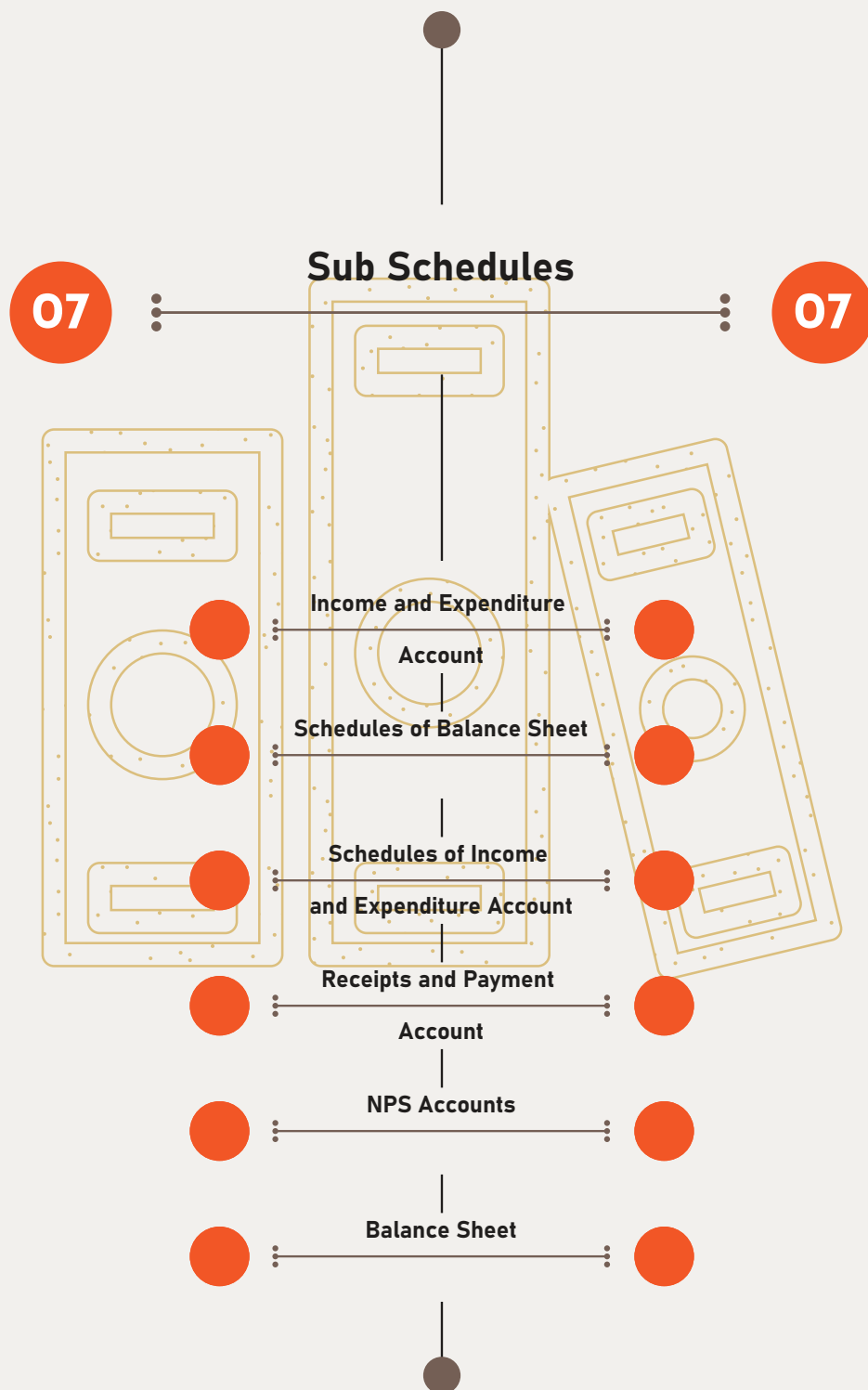
INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH THIRUVANANTHAPURAM NPS TIER-I ACCOUNT

RECEIPTS AND PAYMENTS FOR THE PERIOD / YEAR ENDED 31 st MARCH 2024

Amount in ₹

RECEIPTS		PAYMENTS	
Particulars	Amount	Particulars	Amount
Opening Balance as on 01-04-2023	52,94,369.00	Investments: Deposit to NPS a/c maintained by NSDL-CRA	7,27,35,904.00
Subscription and Contribution			
Own Subscription	3,10,27,307.00	Closing Balance as on -03-31 2024	70,24,023.00
Institute Contribution	4,34,38,251.00		
	7,44,65,558.00		
Total	7,97,59,927.00	Total	7,97,59,927.00

Annual Accounts



**INDIAN INSTITUTE OF SCIENCE EDUCATION AND RESEARCH
THIRUVANANTHAPURAM
SCHEDULES FORMING PART OF BALANCE SHEET AS AT
31ST MARCH 2024**

Amount in ₹

SUB SCH No.	PARTICULARS	2022-23	2021-22
	CURRENT LIABILITIES AND PROVISIONS		
1	Sundry Creditors for Goods & Services:	10,60,111	
		10,60,111	0
2	Sundry Creditors for expenses:		
	Advertisement Charges Payable		3,86,758
	Audit Fees Payable	1,27,370	1,08,400
	Consumables Payable	52,61,280	1,66,92,564
	CIF Testing Charges	67,98,052	67,98,052
	CUMS Charges	9,96,912	9,96,912
	CPF/GPF/OTHERS PAYABLE	18,450	18,450
	Computer & Peripheral Expense Payable	35,61,216	
	Electricity Charges Payable	73,57,097	63,76,420
	Equipment Expense Payable	57,99,325	1,32,37,822
	Fellowship Payable	1,26,09,631	1,04,12,867
	Fund for GABS	4,14,013	4,14,013
	Furniture Expense Payable	8,85,000	
	Manpower Security Charges Payable	34,02,954	33,99,368
	Manpower Charges Payable	61,91,512	69,38,351
	IISER Student Co-Operative Mess	15,650	
	IISER TVM Employees Co Operative Society	2,15,008	
	Library Book Expense Payable	17,155	
	Medical Reimbursement Payable	9,15,370	3,84,379
	Newspaper Payable	4,550	4,295
	NPS Employee Contribution Payable	29,26,674	22,05,992
	NPS Employer Contribution Payable	40,97,349	30,88,377
	Printing & Stationery Payable	5,038	35,476
	Salaries & Allowances Payable	2,64,74,782	2,01,37,287
	Student Activities	46,11,824	26,86,324
	Telephone / Internet Charges Payable	3,44,656	1,60,048

SUB SCH No.	PARTICULARS	2022-23	2021-22
	Travel Expense Payable	7,99,998	6,77,977
	The Registrar IIT Kanpur	10,03,719	9,64,995
	Account with Project- Dr. Rajeev Kini	43,716	43,716
	Account with Project- Dr. R S Swathi	8,85,553	8,85,553
	BMSV Regulation 4D		6,983
	Cake World		1,237
	Globe Scientific		7,243
	IISER CBSM 2018	90,999	90,999
	Inkarp Instruments Pvt Ltd		1,59,544
	Payable to SIDA		17,323
	Prof. Murugavel R		1,950
	Dr. Bikas Chandra Das	9,454	
	CGST	34,603	6,823
	SGST	34,603	6,823
	IGST	3,690	7,290
	Transportation Expense Payable	8,60,158	5,03,921
	PMRF Contingency Expenses Payable	55,56,895	-
	Office/Contingency Expenses Payable	4,73,933	2,60,923
	Repairs And Maintenance Payable	10,62,230	13,35,705
		10,39,10,419	9,94,61,160
3	EMD & Caution Deposit		
	EMD	69,92,709	1,06,35,466
	Caution Deposit- Institute	18,01,200	17,34,200
	Caution Deposit- Hostel	36,41,483	35,07,483
	Caution Deposit- Library	18,19,500	17,52,500
	Caution Deposit-Mess	46,42,750	44,34,250
	Security Deposits	2,72,79,682	3,16,15,779
		4,61,77,324	5,36,79,678
4	Statutory Liabilities- Others		
	TDS & Cess (Cont, Sal, Prof, Rent, Adv)	71,69,214	49,93,459
	LWF	2,69,803	2,34,119
	TDS-CGST	5,94,002	4,76,795
	TDS-SGST	5,94,001	4,76,794
	TDS - IGST	6,49,050	10,04,964
	GST-REVERSE CHARGE MECHANISM	-	3,74,170

SUB SCH No.	PARTICULARS	2022-23	2021-22
	NPS recovery from employees	72,670	57,445
		93,48,740	76,17,746
5	Other Current Liabilities		
	Advances from CCC Ltd	33,67,28,015	33,67,28,015
	REF. OF UNSPENT BALANCE AYABLE TO DST FOR ICMAP PROJ	-	3,63,416
	Payable to Institute by IDBI A/c	14,43,953	23,49,869
	Account with IISER Growth Fund	10,93,682	2,49,957
	Account with IISER PPF	55,004	55,004
	Account with IISER SPF	55,004	55,004
	Account with IISER Institute (Payable from CB Vithu-ra)	10,30,321	5,00,000
	Account with IISER Institute (Payable from CB Vithu-ra)-GPF	25,000	
	CONTINGENCY PAYABLE	24,000	
	GST PAYABLE TO INSTITUTE- BPCL	77,760	
	Payable to DST (Reshma Raveendran)		3,000
	Performance Guarantee	50,88,771	63,09,141
	Withheld from CCC Ltd	2,44,78,648	2,44,78,648
	Receivables from District Tribal Welfare Dept	7,900	7,900
	Medical Insurance Premium Students	35,03,840	25,20,264
	Interest On Term Deposit M V George Memorial Fund	-	1,59,380
	Prof.M.V George Memorial Lecture Fund	-	13,50,000
	Other charges payable	91,033	11,19,253
	Group Term Life Insurance	41,382	27,636
	Receivable From Welcome Trust	8,03,522	7,90,032
	RECEIVABLE FOR MHRD STARS PROJ. OF DR. VINESH V	-	180
	RECEIVABLE FROM SERB/EEQ-DR GOKULNATH SABAPATHI	25,000	
	RECEIVABLE FROM INSTITUTE ICICI-JAC A/C	3,43,17,851	
	GPF-SPF-PPF	7,43,22,265	5,97,93,505
		48,32,12,950	43,68,60,204
6	PROVISIONS		
	Leave Salary Payable	14,48,16,159	12,61,71,704
		14,48,16,159	12,61,71,704
		78,85,25,703	72,37,90,492

SUB SCH No.	PARTICULARS	2022-23	2021-22
	CURRENT ASSETS, LOANS AND ADVANCES		
1	Cash Balance		
	Institute Balance		-
	Project Balance		-
2	Bank Balances		
	Canara Bank - Current A/c	20,116	21,886
	Canara Bank-PMRF-CNA Account	-	12,83,303
	RBI-TSA ACCOUNT	-	718
	SBI Current A/C - Fee Collect	41,13,782	91,41,181
	SBI Current A/c- Vithura	44,414	44,414
	SBI Current A/c	42,19,290	34,47,428
	IDBI Bank LTD (current A/C 03766)	4,00,491	3,18,436
	Term Deposits with Canara Bank	51,07,86,281	48,62,57,311
	Term Deposits with Canara Bank - LC	22,44,20,914	10,50,73,998
	Term Deposits with SBI	40,20,49,636	33,51,08,820
	Term Deposits with SBI- Vithura SB A/c	62,74,64,055	53,13,26,507
	Term Deposit with IDBI	14,25,000	14,25,000
	Canara Bank - SB A/c	49,89,287	3,67,89,929
	SBI Vithura SB A/C	7,34,28,795	22,12,777
	SBI - SB A/c	4,92,09,334	1,83,91,201
	Project Balance -Growth Fund Term Deposit	4,46,98,731	4,08,55,962
	Project Balance -Term Deposits for Frontiers Symposium	3,43,17,851	-
	Project Balance -Canara Bank Term Deposit	6,45,630	6,95,96,620
	Project Balance -Conference Account	61,79,480	-
	Project Balance -Canara Bank SB A/c (94002)	65,47,106	63,19,472
	Project Balance - Canara Bank SB Account Vithura	11,29,09,716	9,66,13,400
	Project Balance - Canara Bank Growth Fund	1,80,86,717	1,42,05,609
	Project Balance -IDBI Bank Various A/c's	4,49,37,447	3,75,94,972
		2,17,08,94,074	1,79,60,28,944
3	Stock		
	Stores and Spares		
	Stationery	3,26,060	3,61,851
		3,26,060	3,61,851

SUB SCH No.	PARTICULARS	2022-23	2021-22
4	Prepayments		
	Vehicle Insurance	6,83,017	5,96,662
	Transit Insurance	22,473	19,347
	Office/Contingency Expense	75,417	
	Telephone and Internet Charges	28,16,659	28,16,660
	E-Journal	3,77,21,271	3,58,16,617
		4,13,18,837	3,92,49,286
5	Deposits and Advances		
	Gas Connection Deposit	47,377	47,377
	KSEB Deposit	88,32,780	77,40,700
	Advance to CPWD	5,49,42,024	5,49,42,024
	Advance to CPWD-IRG	12,00,00,000	-
	Advance for Plant and Machinery	22,71,451	22,71,451
	Advances for Mobilisation	6,40,93,878	6,40,93,878
	Advance - Capital	9,00,000	9,00,000
	Advance- Recurring		-
		25,10,87,510	12,99,95,430
6	Interest Accrued		
	Interest from Flexi /Fixed Deposit with Canara Bank	23,91,636	1,26,80,013
	Interest from Term Deposit with Canara Bank for LC	3,85,755	66,974
	Interest from Term Deposit with SBI	5,81,03,467	1,80,81,378
		6,08,80,858	3,08,28,365
7	Claims Receivable		
	Temporary Advance		
	ADITHYA J	50,000	
	Ravi Kiran S Hedge		8,960
	Arunima Mathew		32,735
	SOURADIP PAUL	1,20,000	
	AMAMAH FARZLIN FARNAZ	1,50,000	
	Dr MADHU THALAKULAM	24,000	
	Dr NISHANT K T	-	10,000
	Dr R S SWATHI	-	40,000

SUB SCH No.	PARTICULARS	2022-23	2021-22
	DR JERRY FERERIO	2,65,000	
	M/s Zeba Lab Systems Pvt Ltd		2,01,961
	Cumulative Professional Development Advance		
	Dr SUKENDU MONDAL		20,000
	Dr SUBRATA KUNDU		50,000
	DR.NONGMAITHEM SADANANDA SINGH	13,000	
	DR.N.SADANANDA SINGH	14,000	
	DR.SUDARSHAN KUMAR K	30,000	
	DR.BINDUSAR SAHOO	44,120	
	DR.SUDARSHAN KUMAR K	2,40,000	
	DR.MANOJ.A.G.NAMBOOTHIRI	1,40,000	
	DR.VIJI Z THOMAS	1,00,000	
	DR.BASUDEV SAHOO	65,000	
	DR TAPAS KUMAR MANNA	30,000	
	TA / LTC Advance		
	Dr SARBESWAR PAL		15,000
	MR.VIJESH K	11,000	
	R.SUHESH KUMAR SINGH	2,00,000	
	PRADEEP KUMAR G T	50,000	
	DR SUBRATA KUNDU	30,000	
	DR.SAIKAT CHATTERJEE	1,00,000	
	DR SUKENDU MANDAL	1,00,000	
	Dr VINAYAK KAMBLE	-	20,000
	Dr M M SHAIJUMON	-	2,90,000
	DR. S GOKUL NATH	25,000	
	Secured Advance		
	Secured Advances for construction	4,91,842	4,91,842
	M/s CCC Ltd	5,11,77,978	5,11,77,978
	M/s RDS PROJECT LTD	45,41,065	45,41,065
	Other Receivable		
	Receivable From CPWD	1,97,927	
	Receivable From Durolac	1,019	
	Receivable From IST 2019-SoM		
	Receivable From JAC 2020	19,95,012	20,59,012
	Account with Project		3,65,440

SUB SCH No.	PARTICULARS	2022-23	2021-22
	Receivable From Jaspin Jacob	15,03,840	15,03,840
	Receivable From MSc Programmes	-	58,397
	Receivable From IDBI Project A/C By Institute	13,07,452	23,49,869
	Receivable From KERALA State SC/ST Scholarship (E-GRANT)		67,967
	Receivable From Fedex PSIT		77,425
	Receivable From STUDENTS FRIENDSHIP FUND	2,03,670	1,80,370
	Receivable From STUDENTS		2,000
	Receivable From Cultural Club		31,065
	Receivable From TSI	6,850	
	Receivable From Anvesha Club	4,27,000	
	ACCOUNT WITH PROJECT(INSPIRE- DR CHANDRAKALA)	4,66,199	1,06,199
	A/C WITH INSTITUTE (REC. FROM INSTITUTE TO CB VITHURA)	42,63,607	
	A/C WITH PROJECT (RECEIVABLE FROM CSIR-DR VEERA REDDY)	4,99,411	
	ACCOUNT WITH INSTITUTE	93,676	39,81,334
	A/C WITH INSTITUTE (RECE. FROM INSTITUTE IDBI)	1,23,680	20,000
	A/C WITH INSTITUTE (RECE. FROM INSTITUTE CB VITHURA)	2,72,982	70,238
	RECEIVABLE FROM DR RAMESH CHANDRANATH	-	10,000
	RECEIVABLE FROM ANJI BIOSCIENCES	5,546	
	RECEIVABLE FROM IIT INDORE	5,064	
	RECEIVABLE FROM DR GEORGE THOMAS	5,355	
	Account with Project	4,53,462	
	NCM Workshop	3,552	
	Receivable From JEST		450
		6,98,47,309	6,77,83,147
8	Other Current Asset		
	TCS 2020-21	-	1,172
	ELECTRONIC CREDIT LEDGER (GST)	28,46,372	28,00,031
	TDS 2021-22	5,79,630	12,73,559
		34,26,002	40,74,762
9	Debit Balances of Project		
	CSIR- DR.TAPAS K MANNA-37(1688)/17-EMR-II	80,412	81,723

SUB SCH No.	PARTICULARS	2022-23	2021-22
	DBT-PR41371-DR.NISHANT KT		4,83,017
	DST-DR M M SHAIJUMON-DST/TMD/HF-C/2K18/136(C)&(G)		2,91,212
	DST-INSPIRE FACULTY AWARD-DR CHANDRAKALA MEENA	4,81,186	1,11,879
	DST-TMD-DR.DEEPSHIKA-DST/TMD/HFC/2K18/37		1,79,933
	ISRO-DR K M SURESHAN-ISRO/RES/3/861/20-21	2,71,617	79,007
	MED/BT/PR30459/DR SATISH KHURANA		15,26,346
	SERB-IPA-DR RAJEEV N KINI-2020/000021	2,48,546	1,77,803
	SERB-MS.SHRUTI SURIYAKUMAR-PDF/2020/000209		14,206
	SERB-SPR/2020/000427-DR NISHANT K T	2,05,390	2,01,538
	SERB-DR.SUMIT MOHANTY/MTR/2017/000458	11,825	12,065
	DBT-DR.ULLASA-BT/PR27535/2018	2,53,062	2,64,425
	DST-INSPIRE FACULTY-DR.S.GOKULNATH-FA12-CH-74	1,07,172	1,07,172
	CSIR-DR SUKHENDU MANDAL-01(3024)/21/EMR-II	40,779	-
	CSIR-DR VEERA REDDY YATHAM-02/0466/23/EMR-II	4,23,652	-
	DBT-DR HEMA SOMANATHAN-BT/PR39693/FCE/125/96/2020	50,000	-
	DBT-DR RAJENDRA KURAPATI-BT/PR48101/BCE/8/1808/2023	1,28,475	-
	DBT-DR STALIN RAJ-EU-INF/15/RV/19-20	4,27,586	-
	DBT-DR TAPAS KUMAR MANNA-NEW	3,00,376	-
	DST-INSPIRE FACULTY -DR ANAND NARAYANA SARMA	98,232	-
	DST-INSPIRE FACULTY-DR MATHEW ARUN THOMAS	10,741	-
	MoE-DR DEBASHIS SAHA-MoE-STARs/STARs-2/2023-0809	23,612	-
	SERB-DR M M SHAIJUMON-CRG/2021/006246	58,945	-
	SERB-DR POONAM THAKUR-SRG/2021/000981	1,04,707	-
	MHRD-DR MANOJ NAMBOOTHIRI-STARs/APR2019/PS/308/FS		6,00,556
	SERB-DR SUDARSHAN KUMAR-MTR/2017/000649		1,91,490
		33,26,315	43,22,372
		2,60,11,06,965	2,07,26,44,157



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 2024

1. We have audited the attached Balance Sheet of Indian Institute of Science Education and Research, Thiruvananthapuram as at 31 March 2024, 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. BALANCE SHEET

A.I Sources of Funds

A.I.I Schedule 3 C Unutilised Grant - ₹33.59 crore

As per GFR 2017, the advances given out of the grant are treated as unutilised grants. Audit observed that an amount of ₹33.59 crore has been disclosed as unutilized grant in Schedule 3C instead of ₹44.59 crore (Prepayments ₹4.13 crore, Deposits & Advances ₹13.11 crore, Fixed Deposits marked as lien against LC ₹22.44 crore & Expenditure transferred to Bank for Online subscription ₹4.91 crore). This has resulted in understatement of Schedule 3C Unutilised Grant by ₹11.00 crore and overstatement of Capital Fund by the same amount.

A.1.2. Schedule 3C Unutilised Grant is understated by ₹30.85 lakh due to non-inclusion of interest earned on Letter of Credit (Fixed Deposits) in Canara Bank against the purchase orders to purchase equipment from foreign suppliers. This should have been remitted back to the Consolidated Fund of India or included as part of Unutilised grant in Current Liability immediately after finalization of accounts vide Rule 230 (8) of GFR 2017. This has also resulted in overstatement of Schedule 1 Corpus/Capital Fund.

B. INCOME & EXPENDITURE ACCOUNT

B.I Expenditure

B.I.I. Schedule 19 Repairs & Maintenance - ₹6.81 crore

This includes expenditure of ₹27.19 lakh incurred on furnishing of office, which has been wrongly classified as revenue expenditure. This has resulted in overstatement of Repairs and Maintenance and understatement of Fixed Assets by ₹27.19 lakh. The above case may be capitalised, and depreciation may be provided according to the guidelines issued by the Ministry of Education.

C. GENERAL

C.1. Schedule-23 Significant Accounting Policies

As per Note-6 of Schedule-23 Significant Accounting Policies, it is stated that suitable provision on the basis of actuarial valuation has been made for Earned Leave Encashment vide Schedule No.15A Employees Retirement and Terminal Benefits. However, it is observed that provision for Earned Leave Encashment were not made on basis of actuarial valuation which is against the Accounting Standard 15 issued by ICAI and formats of accounts issued by Ministry of Education. In the absence of actuarial valuation, Audit could not assess the sufficiency of provision made for accumulated leave encashment amounting to ₹14.48 crore and its impact on the deficit. Further, neither any provision has been made for gratuity nor has the accounting policy for the same been disclosed in the schedule of significant accounting policies.

D. GRANT-IN AID

IISER TVM received a grant-in-aid of ₹160.38 crore from Ministry of Education, Govt. of India during 2023-24. Out of the total grant of ₹162.96 crore (including ₹2.58 crore being the unspent grant carried forward from previous year), the IISER TVM utilized ₹129.37 crore during the year, leaving a balance of ₹33.59 crore as on 31.3.2024. (This is subject to comment No. A.1.1 and A.1.2)

E. MANAGEMENT LETTER

Deficiencies, which have not been included in the Separate 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 2024; 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

Director General of Audit (Central), Chennai

Place: Chennai

Date: 08 January 2025

ANNEXURE I

- 1. Adequacy of Internal Audit System:** Though the Internal Audit Wing has not been constituted in the Institute, Internal Audit is being conducted by empanelled Chartered Accountants. The internal auditor has been formally appointed with clear and comprehensive terms of reference, which include verification of accounts with reference to vouchers, checking of misclassification, checking of double/excess payments, ensuring that all assets are taken to stock, adjustment of advances within time, and ensuring that all statutory recoveries are made and remitted in time, etc. Hence, Internal Audit control may be considered adequate.
- 2. Adequacy of Internal Control System:** The internal control system is adequate and commensurate with the size of the organization, except for the fact that the Institute does not have its own Accounting Manual. In terms of proper delegation of powers amongst management, clear recruitment policies, and an established Board of Governors, the system is sound.
- 3. System of Physical Verification of Assets:** Physical verification of fixed assets has been conducted only up to the year 2022-23. The institution has done verification of fixed assets only in respect of the fixed assets capitalized during the financial year 2023-24.
- 4. System of physical verification of Inventory:** Physical verification of inventory has been conducted up to the year 2023-24.
- 5. Regularity in Payment of Statutory Dues:** The Institute is regular in payment of statutory dues, and no dues are pending.

Deputy Director (DT) II





Indian Institute of Science Education and Research Thiruvananthapuram

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