

**BUDGET and FINANCE
AND
AUDITOR'S REPORT and AUDITED
ACCOUNTS**

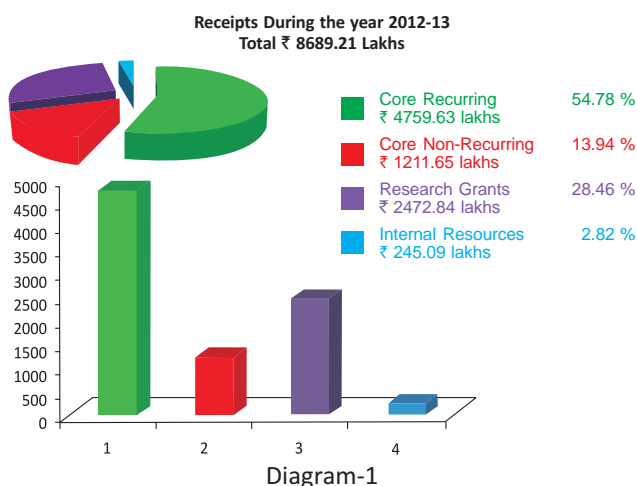
BUDGET and FINANCE

SOURCES OF FUNDS

The financial resources of the Institute are the core grants provided by the Government of India, Department of Biotechnology, against annual budgetary projections made by the Institute, and other resources in the form of research grants provided by various national and international agencies. The components of the core grants are under Plan Recurring and Non-Recurring for meeting expenditure on salaries and operating expenses for meeting expenses on account of equipment, infrastructure, buildings, salaries and operating costs connected with Institute activities.

RECEIPTS

The total Receipts during the year were ₹. 8689.21 lakhs as given in Diagram-1.



The share of Core Funds, i.e. ₹ 5971.28 lakhs is 68.72% of the total Receipts, which include ₹ 1211.65 lakhs, i.e. 13.94% as Non-Recurring and ₹ 4759.63 i.e. 54.78% as Recurring. The share of Research Grants, i.e. ₹ 2472.84 lakhs, is 28.46% of the total Receipts. Internal Resources generated is ₹ 245.09 lakhs, i.e. 2.82%. The details of Receipts are as under:

A. Core Funds provided by Government of India, Department of Biotechnology

| | (₹ in lakhs) | (₹ in lakhs) | %age |
|--|----------------|----------------|--------------|
| Recurring (Plan) | | | |
| Balance brought forward from previous year | 209.63 | | |
| Plan | <u>4550.00</u> | 4759.63 | 54.78 |
| Non-Recurring (Plan) | | | |
| Infrastructure/Building/Equipment | 600.00 | | |
| Fixtures/Books, etc. | | | |
| Balance brought forward from previous year | <u>611.65</u> | 1211.65 | 13.94 |
| | | <u>5971.28</u> | <u>68.72</u> |

B. Research Projects sponsored by the National and International agencies

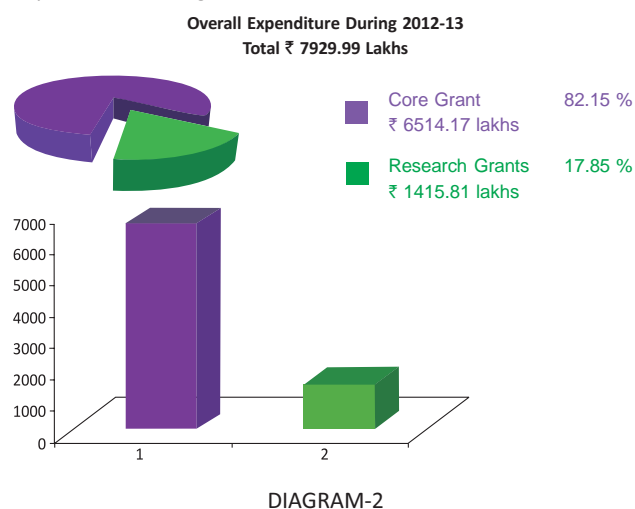
| | (₹ in lakhs) | (₹ in lakhs) | %age |
|--|---------------|--------------|-------|
| National and International Agencies | 1931.30 | | |
| Balance brought forward from previous year | <u>541.54</u> | 2472.84 | 28.46 |

C. Internal resources generated

| | (₹ in lakhs) | (₹ in lakhs) | %age |
|----------------|--------------|----------------|---------------|
| Core | 245.09 | | |
| Others | <u>0.00</u> | 245.09 | 2.82 |
| Total Receipts | | <u>8689.21</u> | <u>100.00</u> |

APPLICATION OF FUNDS

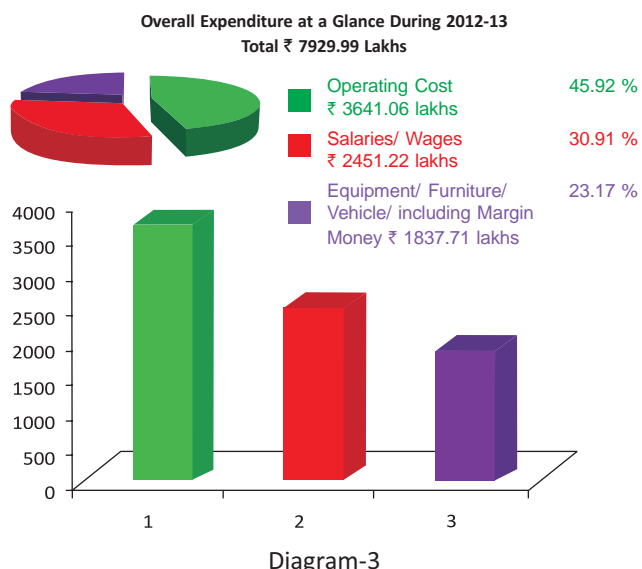
The total expenditure of research activities, infrastructure development during the year was ₹ 7929.99 lakhs. The share of core funds utilised to meet the overall expenditure was ₹ 6514.17 lakhs (82.15%). The share of research grants to meet the overall expenditure was ₹ 1415.81 lakhs (17.85%). This is depicted in the Diagram 2.



OVERALL EXPENDITURE AT A GLANCE

| | (₹ in lakhs) | %age |
|---|----------------|---------------|
| Recurring | | |
| i) Salaries and Wages | 2451.22 | 30.91 |
| ii) Operating costs viz, chemicals, consumables, animal diet, electricity, water, stationery, transport, etc. | 3641.06 | 45.92 |
| Total | 6092.28 | 76.83 |
| Non-Recurring | | |
| i) Infrastructure facilities/Flats/Land | 00.00 | 0.00 |
| ii) Equipment/Furniture/Vehicle (including margin money) | 1837.71 | 23.17 |
| Total | <u>1837.71</u> | <u>23.17</u> |
| Grand Total | <u>7929.99</u> | <u>100.00</u> |

This has been depicted in Diagram-3.



The Revised Estimates for the financial year 2012-13 were approved by the Governing Body at the same level as of Budget Estimates as shown above against which DBT has released ₹ 5150.00 lakhs under Plan.

The Institute has prepared its account on accrual basis, the closing balance of ₹ 322.03 lakhs (this includes a balance of ₹ 75.43 lakhs out of the onetime special Equipment Grant) shown above has been carried forward to the next financial year 2013-14.

The budgetary requirements projected to the Government are the needs after taking into account the funds which are made available against various National and International grants. Also these grants provide for capital equipment needed for specific research against the grants.

BUDGETARY PROJECTIONS, SANCTIONS AND EXPENDITURE OVERVIEW

The Governing Body of the Institute approved the budget estimates for the financial year 2012-13 as under:

| | |
|----------------------------------|------------------------|
| Plan (Recurring & Non-recurring) | ₹ 5500.00 lakhs |
| Non-Plan (Recurring) | ₹ 0.00 lakhs |
| Total | <u>₹ 5500.00 lakhs</u> |

Mehra & Sistani
Chartered Accountants
New Delhi

AUDITOR'S REPORT

1. We have audited the attached Balance Sheet of NATIONAL INSTITUTE OF IMMUNOLOGY, Aruna Asaf Ali Marg, New Delhi, as at 31st March, 2013 and the annexed Income and Expenditure Account and Receipts and Payments Account of the Institute along with Receipts and Payments Accounts of the Projects for the year ended on that date and the Notes to the Accounts annexed thereto. 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. We conducted our audit in accordance with auditing standard generally accepted in India. Those standard require that we plan and perform to audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. No disclosure of prior period expenses has been made, which are required to be separately placed in books of accounts as per the provisions of accounting Standard and accounting policy of the Institute of the Chartered Accountants of India. Further to our comments referred to above and subject to the Significant Accounting Policies at Schedule-24 and Contingent Liabilities and Notes to Account at Schedule-25, we report that:
 - (i) The Institute's Balance Sheet, Income and Expenditure Account, Receipts & Payments Account of the Institute along with Receipts and Payments Account of the Project are in agreement with the books of account.
 - (ii) In our opinion and to the best of information and according to the explanation given to us, give a true and fair view:
 - a) in the case of Balance Sheet of the state of affairs of the Institute as at 31st March, 2013.
 - b) in the case of Income and Expenditure Account of the excess of Expenditure over Income during the year ended on that date.

For Mehra & Sistani
Chartered Accountants

(Sanjiv Rai Mehra)
Partner

Membership No.080402
Firm Regn.No.000409N

New Delhi
Dated:26th August, 2013

NATIONAL INSTITUTE OF IMMUNOLOGY
BALANCE SHEET AS AT 31ST MARCH 2013

| | Schedule | Current Year | Previous Year |
|---|-----------------------------------|--|----------------------|
| CORPUS / CAPITAL FUND AND LIABILITIES | | Amount in (₹.) | |
| Corpus/Capital Fund | 1 | 788638810.67 | 3297138235.24 |
| Reserves and Surplus | 2 | 360675665.50 | 8335150.00 |
| Earmarked/Endowment Funds | 3 | 363294352.89 | 322051594.89 |
| Secured Loans and Borrowings | 4 | 0.00 | 0.00 |
| Unsecured Loans and Borrowings | 5 | 0.00 | 0.00 |
| Deferred Credit Liabilities | 6 | 0.00 | 0.00 |
| Current Liabilities and Provisions | 7 | 44023499.35 | 63531967.60 |
| Total (Liabilities) | | 1556632328.41 | 3691056947.73 |
| ASSETS | | | |
| Fixed Assets | 8 | 1039247575.67 | 3083497734.24 |
| Investments - From Earmarked/Endowment Funds | 9 | 17403333.00 | 234963333.00 |
| Investments - Others | 10 | 0.00 | 0.00 |
| Current Assets, Loans, Advances, etc. | 11 | 499981419.74 | 372595880.49 |
| Miscellaneous Expenditure (to the extent not written off or adujsted) | | 0.00 | 0.00 |
| Total (Assets) | | 1556632328.41 | 3691056947.73 |
| Significant Accounting Policies | 24 | | |
| Contingent Liabilities and Notes on Accounts | 25 | | |
| As per our separate report of even date attached | | | |
| For MEHRA & SISTANI Chartered Accountant | | For NATIONAL INSTITUTE OF IMMUNOLOGY | |
| (SANJIV RAI MEHRA) | (Dr. CHANDRIMA SHAHA) DIRECTOR | (PRADEEP CHAWLA) FINANCE & ACCOUNTS OFFICER | |
| Dated: 26 AUG, 2013 New Delhi | | | |

| NATIONAL INSTITUTE OF IMMUNOLOGY, NEW DELHI | | | | | |
|---|---------------------|---------------------|--|---------------------|---------------------|
| RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2013 | | | | | |
| RECEIPTS | Current Year | Previous Year | PAYMENTS | Current Year | Previous Year |
| | Amount in (₹.) | | | Amount in (₹.) | |
| I. Opening Balances | | | I. Expenses | | |
| a) Cash in Hand | 10000.00 | 10000.00 | a) Establishment Expenses (Corresponding to Schedule 20) | 192552842.00 | 170349012.00 |
| b) Bank Balances | | | b) Administrative Expenses (corresponding to Schedule 21) | 299191119.26 | 279535982.48 |
| i) In current account | 0.00 | 0.00 | | | |
| ii) In deposit accounts | 0.00 | 0.00 | II. Payments made against funds for various projects (Name of the fund of project should be show along with the particulars of payments made for each project) | 0.00 | 0.00 |
| iii) Saving accounts | 82117819.10 | 61068563.58 | | | |
| iv) Margin Money | 163142163.00 | 117729428.00 | III. Investment and deposits made | | |
| II. Grants Received | | | a) out of Earmark/Endowment funds | 0.00 | 0.00 |
| a) From Government of India | | | b) Out of Own Funds (Investments-Others) | 0.00 | 0.00 |
| PLAN | | | IV. Expenditure of Fixed Asstts & Capital Work-in-Progress(see Sch-8) | | |
| RECURRING | 455000000.00 | 415000000.00 | a) Purchase of Fixed Asstts | 150471332.00 | 94672812.00 |
| NON RECURRING | 60000000.00 | 150000000.00 | b) Expenditure on Capital Work-in-Progress | 0.00 | 0.00 |
| NON PLAN(Recurring) | 0.00 | 180000000.00 | V. Refund of surplus money/ Loans | | |
| b) From State Government | 0.00 | 0.00 | a) To the Government of India | 0.00 | 0.00 |
| c) From other sources (details) (Grants for capital & revenue exp. To be shown separately) | 0.00 | 0.00 | b) To the State Government | 0.00 | 0.00 |
| III. Income on investments from | | | c) To other providers of funds | 0.00 | 0.00 |
| a) Earmarked/Endow. Funds | 0.00 | 0.00 | VI. Finance Charges (Interest) | 0.00 | 0.00 |
| b) Own Funds (other Investment) | 0.00 | 0.00 | VII. Other Payments (Specify) | | |
| IV. Interest Received (See Sch-17) | | | a) Advance to Supplier | 866033.00 | 306656.00 |
| a) On Bank Term Deposits | 4000655.00 | 4679996.00 | b) Advance to Staff | 1468275.00 | 767100.00 |
| b) On Bank SB A/c | 12042624.00 | 9250332.00 | c) Other Advances | 62456.00 | 320867.00 |
| c) Loans, Advances etc.(from Staff) | 324116.00 | 183629.00 | d) Pament made to Staff | 0.00 | 0.00 |
| d) Others | 0.00 | 0.00 | e) Security Deposit | 0.00 | 0.00 |
| V. Other income | | | f) Refund of EMD/SD | 1669782.25 | 1963502.00 |
| See Sch-18 | 6974650.00 | 9536826.00 | g) With held | 0.00 | 205000.00 |
| See Sch-14 | 1167270.00 | 1023053.00 | VIII. Closing Balances | | |
| VI. Amount Borrowed | 0.00 | 0.00 | a) Cash in Hand | 20000.00 | 10000.00 |
| VII. Any other receipts/adjustments | | | b) Bank Balance | 0.00 | 0.00 |
| a) Advance to Supplier | 417850.00 | 11136.00 | i) | 0.00 | 0.00 |
| b) Advace to Staff | 767100.00 | 528900.00 | ii) | 0.00 | 0.00 |
| c) Other Advances | 0.00 | 0.00 | iii) | 32202927.59 | 82117819.10 |
| d) Dues received from other Agencies | 2143818.00 | 0.00 | iv) | 109603298.00 | 163142163.00 |
| e) Received for Staff(LIC/Royalty) | 0.00 | 0.00 | | | |
| f) Deposit received on EMD/SD | 0.00 | 6369050.00 | | | |
| TOTAL | 788108065.10 | 793390913.58 | TOTAL | 788108065.10 | 793390913.58 |

As per our separate report
of even date attached

For MEHRA & SISTANI
Chartered Accountant

(SANJIV RAI MEHRA)

For NATIONAL INSTITUTE OF IMMUNOLOGY

(Dr. CHANDRIMA SHAHA)
DIRECTOR

(PRADEEP CHAWLA)
FINANCE & ACCOUNTS OFFICER

Dated: 26 AUG, 2013
New Delhi

NATIONAL INSTITUTE OF IMMUNOLOGY
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD /YEAR ENDED 31ST MARCH 2013

| | Schedule | Current Year | Previous Year |
|--|----------|----------------------|---------------------|
| INCOME | | Amount in (₹.) | |
| Income from sales and services | 12 | 0.00 | 0.00 |
| Grants/ Subsidies | 13 | 455000000.00 | 433000000.00 |
| Fees/Subscriptions | 14 | 1167270.00 | 0.00 |
| Income from Investments | 15 | 0.00 | 0.00 |
| Income from Royalty, Publications | 16 | | 1023053.00 |
| Interest Earned | 17 | 16367395.00 | 14113957.00 |
| Other Income | 18 | 6973991.00 | 9536826.00 |
| Increase/(Decrease) in Stock of Finished Goods and WIP | 19 | 0.00 | 0.00 |
| Deffered Revenue- Depreciation | | 1834801149.13 | 0.00 |
| Total Income (A) | | 2314309805.13 | 457673836.00 |
| EXPENDITURE | | | |
| Establishment Expenses | 20 | 192747331.00 | 170349012.00 |
| Other Administrative/Lab Expenses etc. | 21 | 308198743.50 | 279536600.48 |
| Expenditure on Grants, Subsidies etc. | 22 | 0.00 | 0.00 |
| Interest | 23 | 0.00 | 0.00 |
| Depriciation (Net Total at the year-end - Corresponding to schedule 8) | | 1834801149.13 | 0.00 |
| Total Expenditure (B) | | 2335747223.63 | 449885612.48 |
| Balance being excess of Income over Expenditure (A-B) | | 0.00 | 7788223.52 |
| Balance being excess of Expenditure over Income (B-A) | | 21437418.50 | 0.00 |
| Transfer to Special Reserves (Specify Each) | | | |
| Transfer to / from General Reserve | | | |
| Balance being Surplus/(Deficit) carried to Corpus/Capital Fund | | | |
| Significant Accounting Policies | 24 | | |

As per our separate report
of even date attached

For MEHRA & SISTANI
Chartered Accountant

For NATIONAL INSTITUTE OF IMMUNOLOGY

(SANJIV RAI MEHRA)

(Dr. CHANDRIMA SHAHA)
DIRECTOR

(PRADEEP CHAWLA)
FINANCE & ACCOUNTS OFFICER

Dated: 26 AUG, 2013
New Delhi

NATIONAL INSTITUTE OF IMMUNOLOGY
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2013

SCHEDULE-1 : CORPUS/CAPITAL FUND

| | Amount in (₹.) | | | |
|--|----------------|---------------------|---------------|----------------------|
| | Current Year | | Previous Year | |
| Corpus Fund | | | | |
| Balance as at the beginning of the year | | 3297138235.24 | | 3079493908.24 |
| Add: Contribution towards Corpus/Capital Fund | | | | |
| NII Core-Plan(Non-Recurring) | 60000000.00 | | 150000000.00 | |
| Capitilised Portion of Fixed Assests of Projects | 33299319.00 | 93299319.00 | 67644327.00 | 217644327.00 |
| Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account | 0.00 | | 0.00 | |
| Less: Sale of fixed assets | 0.00 | 0.00 | 0.00 | 0.00 |
| Less: Trf to Fixed Assets Fund | 2580783946.24 | | 0.00 | |
| Less: Trf to Capital Reserve | 686484439.00 | 3267268385.24 | 0.00 | 0.00 |
| Balance as at the year end | | 123169169.00 | | 3297138235.24 |
| Fixed Assets Fund | | | | |
| Balance as at the beginning of the year | 0.00 | | 0.00 | |
| Add: Transfer from Corpus Fund | 2403413295.24 | | 0.00 | |
| Add:Assets purchased during the year | 144071332.00 | | 0.00 | |
| Less: Assets Transferred | 80513155.44 | | 0.00 | |
| Less: Deferred Revenue Depreciation | 1829971847.74 | 636999624.06 | 0.00 | 0.00 |
| Fixed Assets Fund (Project) | | | | |
| Balance as at the beginning of the year | 0.00 | | 0.00 | |
| Add:Assets purchased during the year | 33299319.00 | | 0.00 | |
| Less: Assets Transferred | 0.00 | | 0.00 | |
| Less: Deferred Revenue Depreciation | 4829301.39 | 28470017.61 | 0.00 | 0.00 |
| TOTAL | | 788638810.67 | | 3297138235.24 |

NATIONAL INSTITUTE OF IMMUNOLOGY
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2013

SCHEDULE-2 : RESERVES AND SURPLUS

| | Amount in (₹.) | | | |
|-----------------------------------|----------------|---------------------|---------------|-------------------|
| | Current Year | | Previous Year | |
| 1 Capital Reserve | | | | |
| As per last Account | 0.00 | | 0.00 | |
| Addition during the Year | 373777934.00 | | 0.00 | |
| Less Deductions during the year | 0.00 | 373777934.00 | 0.00 | 0.00 |
| 2 Revaluation Reserve | | | | |
| As per last Account | 0.00 | | 0.00 | |
| Addition during the Year | 0.00 | | 0.00 | |
| Less Deductions during the year | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 Special Reserve | | | | |
| As per last Account | 0.00 | | 0.00 | |
| Addition during the Year | 0.00 | | 0.00 | |
| Less Deductions during the year | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 General Reserve | | | | |
| As per last Account | 8335150.00 | | 546926.48 | |
| Addition during the Year | 0.00 | | 7788223.52 | |
| Less Deductions during the year | 21437418.50 | -13102268.50 | 0.00 | 8335150.00 |
| Balance as at the year end | | 360675665.50 | | 8335150.00 |

NATIONAL INSTITUTE OF IMMUNOLOGY
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2013

SCHEDULE-3 : EARMARKED/ENDOWMENT FUNDS

| | Amount in (₹.) | | | |
|---|----------------|---------------------|---------------|---------------------|
| | Current Year | | Previous Year | |
| | | | | |
| a) Opening Balance of the Funds | | 322051594.89 | | 315779846.30 |
| b) Additions to the Funds | | | | |
| i. Donations/Grants | 193130132.00 | | 287103201.70 | |
| ii. Income from investments made on account of Funds | 6921402.00 | | 20252086.00 | |
| iii. Other additions | 0.00 | 200051534.00 | 6338102.00 | 313693389.70 |
| Total (a+b) | | 522103128.89 | | 629473236.00 |
| c) Utilization/Expenditure towards objectives of Funds | | | | |
| I. Capital Expenditure | | | | |
| i. Fixed Assets | 33299319.00 | | 67644327.00 | |
| ii. Others(Margin Money Project) | 17227702.00 | | 0.00 | |
| Total | | 50527021.00 | | 67644327.00 |
| II. Revenue Expenditure | | | | |
| i. Salaries, Wages and allownaces, etc. | 52374959.00 | | 47227846.00 | |
| ii. Rent | 0.00 | | 0.00 | |
| iii. Fixed Assets | 0.00 | | 0.00 | |
| iv. Other Expenses | 55906796.00 | | 192549468.11 | |
| Total | | 108281755.00 | | 239777314.11 |
| Total (c) | | 158808776.00 | | 307421641.11 |
| Net Balance at the year end (a + b - c) | | 363294352.89 | | 322051594.89 |

NATIONAL INSTITUTE OF IMMUNOLOGY
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2013

SCHEDULE-4 : SECURED LOANS AND BORROWINGS

| | Amount in (₹.) | | | |
|--|----------------|-------------|---------------|-------------|
| | Current Year | | Previous Year | |
| 1 Central Government | | 0.00 | | 0.00 |
| 2 State Government | | 0.00 | | 0.00 |
| 3 Financial Institutions | | | | |
| a) Term Loans | 0.00 | | 0.00 | |
| b) Interest accrued and due | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 Banks | | | | |
| a) Term Loans | 0.00 | | 0.00 | |
| - Interest accrued and due | 0.00 | | 0.00 | |
| b) Other loans (specify) | 0.00 | | 0.00 | |
| - Interest accrued and due | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 Other Institutions and Agencies | | 0.00 | | 0.00 |
| 6 Debentures and bonds | | 0.00 | | 0.00 |
| 7 Others | 0.00 | | 0.00 | |
| Balance as at the year end | | 0.00 | | 0.00 |

NATIONAL INSTITUTE OF IMMUNOLOGY
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2013

SCHEDULE-5 : UNSECURED LOANS AND BORROWINGS

| | Amount in (₹.) | | | |
|--|----------------|-------------|---------------|-------------|
| | Current Year | | Previous Year | |
| 1 Central Government | | 0.00 | | 0.00 |
| 2 State Government | | 0.00 | | 0.00 |
| 3 Financial Institutions | | 0.00 | | 0.00 |
| 4 Banks: | 0.00 | | 0.00 | |
| a) Term Loans | 0.00 | 0.00 | 0.00 | 0.00 |
| b) Other loans | | | | |
| 5 Other institutions and Agencies | | 0.00 | | 0.00 |
| 6 Debentures and bonds | | 0.00 | | 0.00 |
| 7 Fixed Deposits | | 0.00 | | 0.00 |
| 8 Others | | 0.00 | | 0.00 |
| Balance as at the year end | | 0.00 | | 0.00 |

NATIONAL INSTITUTE OF IMMUNOLOGY
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2013

SCHEDULE-6 : DEFERRED CREDIT LIABILITIES

| | Amount in (₹.) | |
|---|----------------|---------------|
| | Current Year | Previous Year |
| a) Acceptances secured by hypothecation of capital equipment and other assets | 0.00 | 0.00 |
| Balance as at the year end | 0.00 | 0.00 |

NATIONAL INSTITUTE OF IMMUNOLOGY
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2013

SCHEDULE-7 : CURRENT LIABILITIES AND PROVISIONS

| | Amount in (₹.) | | | |
|--|----------------|--------------------|---------------|--------------------|
| | Current Year | | Previous Year | |
| A. CURRENT LIABILITIES | | | | |
| 1. Acceptances | 0.00 | | 0.00 | |
| 2. Sundry Creditors | 13152854.00 | | 5845376.77 | |
| 3. Advances Received | 0.00 | | 0.00 | |
| 4. Interest Accrued but not due | 0.00 | | 0.00 | |
| 5. Statutory Liabilities | 3700.00 | | 0.00 | |
| 6. Audit Fee Payable | 33708.00 | | 0.00 | |
| 7. Other Deposit | 43095.00 | | 0.00 | |
| 8. Payable to Staff | 3347385.33 | | 0.00 | |
| 9. Payable to Other Agency | 7922215.77 | | 0.00 | |
| 10. Security Deposit | 12694.00 | | 0.00 | |
| 11. Security Deposit/EMD | 18906469.25 | | 0.00 | |
| 12. Reimbursement Payable to Staff | 332251.00 | | 0.00 | |
| 13. Expenses Payable | 269127.00 | | 0.00 | |
| 14. Other Liabilities | | | 23994905.83 | |
| Loans & Advances to Staff for HBA/Conveyance | 0.00 | | 1833848.00 | |
| Security Deposit -Projects | 0.00 | 0.00 | | |
| -On Margin Money (Projects) | 0.00 | 44023499.35 | 31857837.00 | 63531967.60 |
| Total (a) | | 44023499.35 | | 63531967.60 |
| B. PROVISIONS | | | | |
| 1. For Taxation | 0.00 | | 0.00 | |
| 2. Gratuity | 0.00 | | 0.00 | |
| 3. Superannuation/Pension | 0.00 | | 0.00 | |
| 4. Accumulated Leave Encashment | 0.00 | | 0.00 | |
| 5. Trade Warranties/Claims | 0.00 | | 0.00 | |
| 6. Others | 0.00 | 0.00 | 0.00 | 0.00 |
| Total (b) | | 0.00 | | 0.00 |
| TOTAL (a+b) | | 44023499.35 | | 63531967.60 |

NATIONAL INSTITUTE OF IMMUNOLOGY
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2013

SCHEDULE-8 : FIXED ASSETS/ DEPRECIATION

| | Rate of Deprc. | Cost/valuation As at beginning of the Year | GROSS BLOCK | | | Cost/valuation As at end of the Year | As at beginning of the year | DEPRECIATION | | NET BLOCK | |
|---|----------------|--|-----------------------|----------------------|----------------------------|--------------------------------------|-----------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| | | | Addition | | Deductions during the Year | | | Depreciation for the year | Total upto the Year end | As at Current Year end | As at Previous year-end |
| | | | More than 6 Months | Less than 6 Months | | | | | | | |
| A. FIXED ASSETS | | | | | | | | | | | |
| 1. LAND | | | | | | | | | | | |
| a) Freehold | 0% | 0 | 55,904,537.00 | 6,400,000.00 | - | - | - | - | - | 62,304,537.00 | 55,904,537 |
| b) Leasehold | - | - | - | - | - | - | - | - | - | - | - |
| 2. BUILDINGS | | | | | | | | | | | |
| a) On Freehold Land | 10% | 247,514,804.26 | 5,988,400.00 | - | 1,755,492.87 | 251,747,711.39 | 170,653,510 | 8,281,686 | 178,935,195.88 | 72,812,515.51 | 78,583,950 |
| b) On Leasehold Land | 10% | - | - | - | - | - | - | - | - | - | - |
| c) Ownership Flats/Premises | 10% | 13,467,423.37 | - | - | - | 13,467,423.37 | 10,607,226 | 113,754 | 10,720,980.58 | 2,746,442.79 | 1,137,541 |
| d) Superstructures on Land not belonging to the entity | 10% | - | - | - | - | - | - | - | - | - | - |
| 3. PLANT & MACHINERY AND EQUIPMENT | | | | | | | | | | | |
| a) P&M | 15% | 1,248,796,896.23 | 75,599,447.77 | 52,498,680.23 | 51,181,147.85 | 1,325,713,876.38 | 793,822,425 | 74,944,334 | 868,766,758.82 | 456,947,117.56 | 448,961,251 |
| b) Project Equipment | 15% | - | 25,391,152.23 | 6,591,788.77 | - | 31,982,941.00 | 4,303,057 | 4,303,057 | 4,303,056.99 | 27,679,884.01 | - |
| c) Computer & Peripherals | 60% | 633,006,058.04 | 1,370,877.00 | 2,141,953.00 | - | 636,518,888.04 | 518,802,161 | 67,517,018 | 586,319,179.86 | 50,199,708.18 | 110,086,511 |
| d) Project Computer | 60% | - | 425,900.00 | 687,061.00 | - | 1,112,961.00 | - | 461,658 | 461,658.30 | 651,302.70 | - |
| e) Software | 60% | 8,677,013.00 | 552,452.00 | 4,908,846.00 | - | 14,138,311.00 | 7,303,196 | 2,628,415 | 9,931,611.25 | 4,206,699.75 | 1,373,817 |
| f) Project Software | 60% | - | 11,870.00 | 191,547.00 | - | 203,417.00 | - | 64,586 | 64,586.10 | 138,830.90 | - |
| 4. VEHICLES | 15% | 5,465,161.12 | - | - | 439,944.70 | 5,025,216.42 | 4,517,718 | 62,789 | 4,580,506.90 | 444,709.52 | 858,539 |
| 5. FURNITURE & FIXTURES | 10% | 54,702,707.98 | 177,011.00 | 600,516.00 | 5,842,715.55 | 49,637,519.43 | 31,243,780 | 1,809,348 | 33,053,127.94 | 16,584,391.49 | 23,458,928 |
| 6. ELECTRICAL INSTLATIONS | 10% | 49,591,960.38 | 75,717.00 | 120,982.00 | 1,918,170.72 | 47,673,789.66 | 37,202,888 | 1,047,090 | 38,249,978.46 | 9,423,811.20 | 12,389,072 |
| 7. LIBRARY BOOKS | 60% | 14,510,536.56 | - | - | 10,760.96 | 14,696,474.60 | 14,340,199 | 177,471 | 14,517,669.63 | 178,804.97 | 170,338 |
| 8. TUBWELLS & WATER SUPPLY | 15% | - | - | - | - | - | - | - | - | - | - |
| 9. OTHER FIXED ASSETS | | | | | | | | | | | |
| a) DG Set | 15% | 44,352,000.20 | - | - | 13,056,228.61 | 31,295,771.59 | 24,527,806 | 1,015,195 | 25,543,001.26 | 5,752,770.33 | 19,824,194 |
| b) A/c plant and air cooling system | 15% | 70,326,886.40 | 36,450.00 | - | 6,308,694.18 | 64,054,642.22 | 47,178,633 | 2,517,674 | 49,696,307.17 | 14,358,335.05 | 23,074,962 |
| c) Lifts | 15% | 3,762,195.00 | - | - | - | 3,762,195.00 | 3,077,403 | 102,719 | 3,180,121.83 | 582,073.17 | 684,792 |
| d) Animal Cages | 15% | 9,239,652.70 | - | - | - | 9,239,652.70 | 5,989,953 | 487,455 | 6,477,408.17 | 2,762,244.53 | 3,249,699 |
| TOTAL OF THE CURRENT YEAR | | 2,459,317,832.24 | 109,592,827.00 | 74,177,824.00 | 80,513,155.44 | 2,562,575,327.80 | 1,669,266,900 | 165,534,249 | 1,834,801,149.13 | 727,774,178.67 | 779,758,130 |
| PREVIOUS YEAR | | | | | | | | | | | |
| B. CAPITAL WORK-IN-PROGRESS | | | | | | | | | | | |
| Capital work-in-progress including advances, construction materials and building under construction (net of recovery) | | 624,179,902.00 | - | - | 312,706,505.00 | 311,473,397.00 | - | - | - | 311,473,397.00 | 624,179,902 |
| TOTAL (A + B) | | 3,083,497,734.24 | 109,592,827.00 | 74,177,824.00 | 393,219,660.44 | 2,874,048,724.80 | 1,669,266,900 | 165,534,249 | 1,834,801,149.13 | 1,039,247,575.67 | 1,403,938,032 |

NATIONAL INSTITUTE OF IMMUNOLOGY
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2013

SCHEDULE-9 : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

| | Amount in (₹.) | |
|-----------------------------------|--------------------|---------------------|
| | Current Year | Previous Year |
| 1 In Government Securities | 0.00 | 0.00 |
| 2 Other approved Securities | 0.00 | 0.00 |
| 3 Shares | 0.00 | 0.00 |
| 4 Debentures and Bonds | 0.00 | 16500000.00 |
| 5 Subsidiaries and Joint Ventures | 0.00 | 0.00 |
| 6 <u>Others</u> | 0.00 | |
| (i) Special Deposit Account-RBI | 17403333.00 | 17403333.00 |
| (ii) Fixed Deposit with Sch. Bank | 0.00 | 201060000.00 |
| TOTAL | 17403333.00 | 234963333.00 |

NATIONAL INSTITUTE OF IMMUNOLOGY
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2013

SCHEDULE-10 : INVESTMENTS - OTHERS

| | Amount in (₹.) | |
|------------------------------------|----------------|---------------|
| | Current Year | Previous Year |
| 1. In Government Securities | 0.00 | 0.00 |
| 2. Other approved Securities | 0.00 | 0.00 |
| 3. Shares | 0.00 | 0.00 |
| 4. Debentures and Bonds | 0.00 | 0.00 |
| 5. Subsidiaries and Joint Ventures | 0.00 | 0.00 |
| 6. Others | 0.00 | 0.00 |
| TOTAL | 0.00 | 0.00 |

NATIONAL INSTITUTE OF IMMUNOLOGY
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2013

SCHEDULE-11 : CURRENT ASSETS, LOANS, ADVANCES, ETC.

| | | Amount in (₹.) | | | |
|---|--|----------------|---------------------|---------------|---------------------|
| | | Current Year | | Previous Year | |
| A CURRENT ASSETS | | | | | |
| 1 Inventories | | | | | |
| a) Stores and Spares | | 0.00 | | 0.00 | |
| b) Loose Tools | | 0.00 | | 0.00 | |
| c) Stock-in-trade | | | | | |
| Finished Goods | | 0.00 | 0.00 | | |
| Work-in-Progress | | 0.00 | | 0.00 | |
| Raw Materials | | 0.00 | 0.00 | 0.00 | 0.00 |
| 2 Sundry Debtors | | | | | |
| a) Debts outstanding for a period exceeding six months | | 0.00 | | 0.00 | |
| b) Others | | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 Cash Balances in hand (including cheques/drafts and imprest) | | | 20000.00 | | 10000.00 |
| 4 Bank Balances | | | | | |
| a) With Scheduled Banks | | | | | |
| On Current Accounts | | 1309735.50 | | 0.00 | |
| On Deposit Accounts (includes Margin Money-Core) | | 109603298.00 | | 163142163.00 | |
| On Savings Accounts | | 381353076.74 | | 169206080.99 | |
| Margin Money Project | | 0.00 | 492266110.24 | 31857837.00 | 364206080.99 |
| b) With Non-Scheduled Banks | | | | | |
| On Current Accounts | | 0.00 | | 0.00 | |
| On Deposit Accounts | | 0.00 | | 0.00 | |
| On Saving Accounts | | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 Post Office-Savings Accounts | | 0.00 | 0.00 | | |
| Total (A) | | | 492286110.24 | | 364216080.99 |
| B LOANS, ADVANCES AND OTHER ASSETS | | | | | |
| 1 Loans | | | | | |
| a) Staff | | 1469275.00 | | 768100.00 | |
| b) Other Entities engaged in activities/ objectives similar to that of the Entity | | 0.00 | | 0.00 | |
| c) Others | | 0.00 | | 0.00 | |
| Loans & Advances to Staff for HBA/Conveyance | | 0.00 | | 1833848.00 | |
| Security Deposit - Projects | | 0.00 | 1469275.00 | 0.00 | 2601948.00 |
| 2 Advances and other amounts receivable in cash or in kind of for value to be received | | | | | |
| a) On Capital Account | | 0.00 | | 583595.00 | |
| b) Prepayments | | 1031778.00 | | 0.00 | |
| c) Others (Security & other Deposits) | | 2383235.00 | 3415013.00 | 2383235.00 | 2966830.00 |
| 3 Income Accrued | | | | | |
| a) On Investments from Earmarked/ Endowment Funds | | 0.00 | | 0.00 | |
| b) On investments - Others | | 0.00 | | 0.00 | |
| c) On Loans and Advances | | 0.00 | | 0.00 | |
| d) Others | | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 Claims Receivable | | | 2811021.50 | | 2811021.50 |
| Total (B) | | | 7695309.50 | | 8379799.50 |
| TOTAL (A + B) | | | 499981419.74 | | 372595880.49 |

| NATIONAL INSTITUTE OF IMMUNOLOGY | | |
|---|----------------|---------------|
| SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2013 | | |
| SCHEDULE-12 : INCOME FROM SALES/ SERVICES | | |
| | Amount in (₹.) | |
| | Current Year | Previous Year |
| 1. Income from Sales | | |
| a) Sale of Finished Goods | 0.00 | 0.00 |
| b) Sale of Raw Material | 0.00 | 0.00 |
| c) Sale of Scrap | 0.00 | 0.00 |
| 2. Income from Services | | |
| a) Labour and Processing Charges | 0.00 | 0.00 |
| b) Professional/Consultancy Services | 0.00 | 0.00 |
| c) Agency Commission and Brokerage | 0.00 | 0.00 |
| d) Maintenance Services (Equipment/ Property) | 0.00 | 0.00 |
| e) Others | 0.00 | 0.00 |
| TOTAL | 0.00 | 0.00 |

| NATIONAL INSTITUTE OF IMMUNOLOGY | | |
|---|---------------------|---------------------|
| SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2013 | | |
| SCHEDULE-13 : GRANTS/SUBSIDIES | | |
| | Amount in (₹.) | |
| | Current Year | Previous Year |
| Irrevocable Grants & Subsidies Received | | |
| 1. Central Government | | |
| Non-Plan | 0.00 | 18000000.00 |
| Plan | 455000000.00 | 415000000.00 |
| 2. State Government(s) | 0.00 | 0.00 |
| 3. Government Agencies | 0.00 | 0.00 |
| 4. Institutions/Welfare Bodies | 0.00 | 0.00 |
| 5. International Organisations | 0.00 | 0.00 |
| 6. Others | 0.00 | 0.00 |
| TOTAL | 455000000.00 | 433000000.00 |

| NATIONAL INSTITUTE OF IMMUNOLOGY | | |
|---|-------------------|---------------|
| SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2013 | | |
| SCHEDULE-14 : FEES/SUBSCRIPTIONS | | |
| | Amount in (₹.) | |
| | Current Year | Previous Year |
| 1. Entrance Fees | 1167270.00 | 0.00 |
| 2. Annual Fees/ Subscription to Journals | 0.00 | 0.00 |
| 3. Seminar/Program Fees | 0.00 | 0.00 |
| 4. Consultancy Fees(Legal) | 0.00 | 0.00 |
| 5. Others 0.00 | 0.00 | |
| TOTAL | 1167270.00 | 0.00 |

| NATIONAL INSTITUTE OF IMMUNOLOGY | | | | |
|---|--------------------------------|---------------|---------------------|---------------|
| SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2013 | | | | |
| SCHEDULE-15 : INCOME FROM INVESTMENTS | | | | |
| | Amount in (₹.) | | | |
| | Investment from Earmarked Fund | | Investment - Others | |
| | Current Year | Previous Year | Current Year | Previous Year |
| (Income on investments from Earmarked/ Endowment Funds transferred to Funds) | | | | |
| 1. Interest | | | | |
| a) On Government Securities | 0.00 | 0.00 | 0.00 | 0.00 |
| b) Other Bonds/ Debentures | 0.00 | 0.00 | 0.00 | 0.00 |
| 2. Dividends | | | | |
| a) On Shares | 0.00 | 0.00 | 0.00 | 0.00 |
| b) On Mutual Fund Securities | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Rents | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Others | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | 0.00 | 0.00 | 0.00 | 0.00 |
| TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS | 0.00 | 0.00 | 0.00 | 0.00 |

| NATIONAL INSTITUTE OF IMMUNOLOGY | | |
|---|----------------|-------------------|
| SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2013 | | |
| SCHEDULE-16 : INCOME FROM ROYALTY, PUBLICATION, ETC. | | |
| | Amount in (₹.) | |
| | Current Year | Previous Year |
| 1. Income from Royalty/Transfer of Technology | 0.00 | 294542.00 |
| 2. Income from Publications | 0.00 | 0.00 |
| 3. Income from Consultancy | 0.00 | 728511.00 |
| TOTAL | 0.00 | 1023053.00 |

| NATIONAL INSTITUTE OF IMMUNOLOGY | | |
|---|--------------------|--------------------|
| SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2013 | | |
| SCHEDULE-17 : INTEREST EARNED | | |
| | Amount in (₹.) | |
| | Current Year | Previous Year |
| 1. On term Deposits | | |
| a) With Scheduled Banks | 4000655.00 | 4679996.00 |
| b) With Non-Scheduled Banks | 0.00 | 0.00 |
| c) With Institutions | 0.00 | 0.00 |
| d) Others | 0.00 | 0.00 |
| 2. On Savings Accounts | | |
| a) With Scheduled Banks | 12042624.00 | 9250332.00 |
| b) With Non-Scheduled Banks | 0.00 | 0.00 |
| c) Post Office Savings Accounts | 0.00 | 0.00 |
| d) Others | 0.00 | 0.00 |
| 3. On Loans | | |
| a) Employees/Staff | 324116.00 | 183629.00 |
| b) Others | 0.00 | 0.00 |
| 4. Interest on Debtors and other Receivables | 0.00 | 0.00 |
| TOTAL | 16367395.00 | 14113957.00 |
| Note: Tax deducted at source to be indicated | | |

| NATIONAL INSTITUTE OF IMMUNOLOGY | | |
|---|-------------------|-------------------|
| SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2013 | | |
| SCHEDULE-18 : OTHER INCOME | | |
| | Amount in (₹.) | |
| | Current Year | Previous Year |
| 1. Profit on Sale/Disposal of Assets | 0.00 | 0.00 |
| a) Owned Assets | 0.00 | 0.00 |
| b) Assets acquired out of grant, or received free of cost | 0.00 | 0.00 |
| c) Sale of Scraps | 0.00 | 0.00 |
| 2. Export Incentives realized | 0.00 | 0.00 |
| 3. Fees for Miscellaneous Services | 0.00 | 0.00 |
| 4. Miscellaneous Income | 6973991.00 | 9536826.00 |
| TOTAL | 6973991.00 | 9536826.00 |

| NATIONAL INSTITUTE OF IMMUNOLOGY | | |
|--|----------------|---------------|
| SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2013 | | |
| SCHEDULE-19 : INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK-IN-PROGRESS | | |
| | Amount in (₹.) | |
| | Current Year | Previous Year |
| 1. Closing Balance | | |
| - Finished Goods | 0.00 | 0.00 |
| - Work-in-progress | 0.00 | 0.00 |
| Total (a) | 0.00 | 0.00 |
| 2. Less: Opening Stock | | |
| - Finished Goods | 0.00 | 0.00 |
| - Work-in-progress | 0.00 | 0.00 |
| Total (b) | 0.00 | 0.00 |
| NET INCREASE/(DECREASE) (a-b) | 0.00 | 0.00 |

NATIONAL INSTITUTE OF IMMUNOLOGY
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2013

SCHEDULE-20 : ESTABLISHMENT EXPENSES

| | Amount in (₹.) | |
|---|---------------------|---------------------|
| | Current Year | Previous Year |
| 1. Salaries and Wages and allowances | 171364410.00 | 153517463.00 |
| 2. Bonus | 595880.00 | 569976.00 |
| 3. Contribution to Provident Fund | 4078943.00 | 4987334.00 |
| 4. Contribution to Gratuity Fund | 1448864.00 | -40321.00 |
| 5. Staff Welfare Expenses | 172995.00 | 95959.00 |
| 6. Expenses on Employes' Retirement and Terminal Benefits | 1758992.00 | 967464.00 |
| 7. Medical Expenses | 13212643.00 | 10169105.00 |
| 8. Liveries & Uniforms | 114604.00 | 82032.00 |
| TOTAL | 192747331.00 | 170349012.00 |

NATIONAL INSTITUTE OF IMMUNOLOGY
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2013

SCHEDULE-21 : OTHER ADMINISTRATIVE/LAB EXPENSES, ETC.

| | Amount in (₹.) | |
|--|---------------------|---------------------|
| | Current Year | Previous Year |
| 1. Purchases | 100546520.00 | 118572961.00 |
| 2. Cartage and Carriage inwards | 2487449.00 | 2289458.00 |
| 3. Electricity and Power | 75293970.00 | 55318536.00 |
| 4. Water Charges | 10552470.00 | 12370061.00 |
| 5. Repairs & Maintenance | 57392360.00 | 48979678.00 |
| 6. Rent, Rates and Taxes | 8633553.00 | 3296424.00 |
| 7. Vehicle Running and Maintenance | 855294.00 | 868883.00 |
| 8. Postage, Telephone and Communication Charges | 4833802.00 | 3053735.00 |
| 9. Printing and Stationary | 4466977.00 | 3029507.00 |
| 10. Travelling and Conveyance Expenses | 4264792.00 | 3030426.00 |
| 11. Expenses on Seminars/Workshops(Regn/Mem Fee) | 754462.00 | 538201.00 |
| 12. Subscription to Journals | 7117317.00 | 5121499.00 |
| 13. Expenses on Fees (JNU Affiliation) | 200000.00 | 200000.00 |
| 14. Auditor's Remuneration | 33708.00 | 33090.00 |
| 15. Hospitality/Local Meeting Expenses | 3640303.00 | 3513665.00 |
| 16. Legal & Professional Charges | 395500.00 | 334000.00 |
| 17. Bank Charges | 318672.50 | 142885.48 |
| 18. Advertisement and Publicity | 2484722.00 | 2489687.00 |
| 19. Miscellaneous Expenses | 258203.00 | 492910.00 |
| 20. Horticulture | 1913242.00 | 1797756.00 |
| 21. Guest House Expenses | 0.00 | 35544.00 |
| 22. Patent Fee | 9202804.00 | 10581111.00 |
| 23. Foundation Day Expenses | 626179.00 | 631135.00 |
| 24. Staff Training | 206124.00 | 50000.00 |
| 25. Ph.D Examination Expenses | 535367.00 | 502656.00 |
| 26. Reprints | 2261522.00 | 2262174.00 |
| 27. Scavenging Expenses | 4061082.00 | 0.00 |
| 28. Security Services | 4718289.00 | 0.00 |
| 29. Washing Charges | 144060.00 | 0.00 |
| 30. Addition to Audit Fee Provision | 0.00 | 618.00 |
| TOTAL | 308198743.50 | 279536600.48 |

| NATIONAL INSTITUTE OF IMMUNOLOGY | | |
|---|----------------|---------------|
| SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2013 | | |
| SCHEDULE-22 : EXPENSES ON GRANTS, SUBSIDIES, ETC. | | |
| | Amount in (₹.) | |
| | Current Year | Previous Year |
| 1. Grants given to Institutions/Organisations | 0.00 | 0.00 |
| 2. Subsidies given to Institutions/ Organisations | 0.00 | 0.00 |
| Total | 0.00 | 0.00 |

| NATIONAL INSTITUTE OF IMMUNOLOGY | | |
|---|----------------|---------------|
| SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2013 | | |
| SCHEDULE-23 : INTEREST | | |
| | Amount in (₹.) | |
| | Current Year | Previous Year |
| 1. On Fixed Loans | 0.00 | 0.00 |
| 2. On Other Loans (including Bank Charges) | 0.00 | 0.00 |
| 3. Others | 0.00 | 0.00 |
| TOTAL | 0.00 | 0.00 |

NATIONAL INSTITUTE OF IMMUNOLOGY, NEW DELHI
SCHEDULE FORMING PART OF THE ACCOUNTS
FOR THE PERIOD ENDED 31ST MARCH, 2013

SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES :-

1. Accounting Convention:

The annual accounts have been prepared in the revised format of accrual system of accounting.

2. Treatment of Grants:

2.1 Recurring Grants have been recognized in the Income & Expenditure Account and Non-Recurring Grants have been shown as addition to grants in aid in the year of receipts.

2.2 Grants relating to depreciable fixed assets are treated as deferred income and recognized in the Income & Expenditure Account on a systematic and rational basis over the useful life of such assets i.e. such grants are allocated to income over the periods and in the proportions in which depreciation is charged. During the year income recognized in respect of such Grants amount to ₹ 183.48 Crores, (including 0.48 Crores related to Non-recurring grant received under various projects). The above sum includes ₹ 166.93 Crores - provided for earlier years owing to a change in accounting system from cash to accrual.

3. Investments:

Investments are carried at cost. Provision for decline, other than temporary is made in carrying cost of such investments.

4. Fixed Assets:

4.1 The depreciation has been provided as per the rates prescribed by Income Tax Act 1961 following Written Down Value method and Rules made thereunder.

4.2 Fixed assets have been created with grants received from the various funding agencies. The conditions of these grants, inter alia, stipulates that assets will be the property of Funding Agencies, which will be free to sell or otherwise disposed-off. The funding agencies have the discretion to gift these assets to the Institute, if it considers appropriate, but no such gifts have been made so far.

5. Consumable Stores:

All purchases such as chemicals, glassware, consumables and stationery have been charged to consumption at the time of purchase without working out closing stock at the end of the year.

6. Government Grants/ Subsidies:

6.1 Government grants of the nature of non-depreciable assets are treated as Capital Reserves and depreciable assets are treated as Corpus Fund.

6.2 Government grants are accounted on the basis of receipt of cheques.

7. Foreign Currency Transaction:

Transactions denominated in foreign currencies are accounted at the exchange rate prevailing at the date of transactions. Assets and Consumables acquired against foreign currency are recorded at the amount actually paid on their import.

8. Retirement Benefits:

8.1 Liability towards gratuity payable on death/retirement of employee is calculated on the actual qualifying service of each employee as of the close of the financial year and net amount after taking into account the interest earned on investments during the year is transferred to the Gratuity Fund.

8.2 No provision for accumulated leave encashment benefit to the employees has been ascertained and provided at the year end. This contravenes Accounting Standard 15 of the Institute of Chartered Accountants of India.

9. Project Grants:

9.1 The Institute receives extra mural project grants from National and International agencies for specific research programmes.

9.2 The Institute has a policy of allocating overheads and transfer of expenditure of NII to different projects at the year end on ad-hoc basis after taking into account the amount of maximum permissible limits for overheads and

expenditure sanctioned by the funding agency for each project.

- 9.3 The Institute is carrying forward debit balances in project accounts amounting to ₹ 3,14,61,730/- being excess expenditure over released grant.

The Institute has moved application to the DBT for release of additional grants for regularization of expenditure so incurred.

10. Previous year figures have been regrouped/ rearranged wherever considered necessary.

For MEHRA & SISTANI
Chartered Accountant

(Dr. Chandrima Shaha)
DIRECTOR

(Pradeep Chawla)
FINANCE & ACCOUNTS OFFICER

(Sanjiv Rai Mehra)

NATIONAL INSTITUTE OF IMMUNOLOGY, NEW DELHI-110 067

PLACE : New Delhi
DATED : 26 AUG, 2013

SCHEDULE 25 - CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS:-

1. Staff advances of ₹14,69,275/- are subject to confirmation/ adjustment.
2. Gratuity amounting to ₹ 7,66,20,504/- payable to staff of NII has been ascertained by the Institute up to the year ended 31.03.2013.
3. Advances to suppliers for Consumable and Equipment for ₹10,31,778/- are subject to confirmation/ adjustment. Out of this, an amount of ₹1,71,616/- relates to prior period which is pending for recovery/ adjustment.
4. The Institute has paid a total sum of ₹ 32.00 Crores to Municipal Corporation Faridabad (MCF) towards the Cost of 160 acre Land at Faridabad. The possession of the Land has been taken. However, Conveyance Deed is yet to be executed.
5. During the previous year an assessed loss of ₹ 66.63 lakhs on account of fire in the Structural Biology Unit has yet to be provided in the accounts. The adjustment for loss is awaited pending approval of Ministry of Finance through DBT.
6. The Institute has a policy of debiting the Festival Advance to Salary, wages & other allowance Head at the time of granting the advance and crediting it to Salary, Wages & other allowance Head at the time of recovery made from the Salary of the Staff.
7. The Physical Verification of Fixed Assets for the year 2012-13 is under process by various sub-committees formed for this purpose. The surplus/ deficiencies noticed therein shall be dealt with in subsequent year.
8. The previous year have been regrouped/ rearranged, wherever necessary.

For MEHRA & SISTANI
Chartered Accountant

(Dr. Chandrima Shaha)
DIRECTOR

(Pradeep Chawla)
FINANCE & ACCOUNTS OFFICER

(Sanjiv Rai Mehra)

NATIONAL INSTITUTE OF IMMUNOLOGY, NEW DELHI-110 067

PLACE : New Delhi
DATED : 26 AUG, 2013