BUDGET, FINANCE, AUDITOR'S REPORT AND AUDITED ACCOUNTS Website Link : https://nii.res.in/



BUDGET & FINANCE FOR FY 2021-22

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 Recurring head for meeting the expenditure on salaries and operating expenses and under Non-Recurring head for meeting expenses on account of equipments, infrastructure, building costs connected with Institute activities.

RECEIPTS

The total receipts during the year including opening balances were Rs. 7535.81 lakhs as given in **Diagram-1 & 2** and details of receipt as per below **Table - 1**:

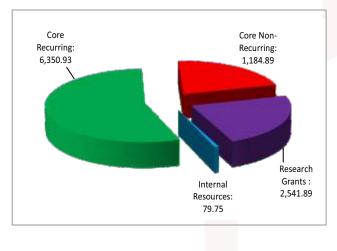


Diagram-1

Diagram-2

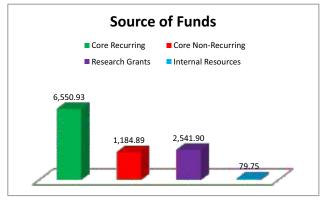
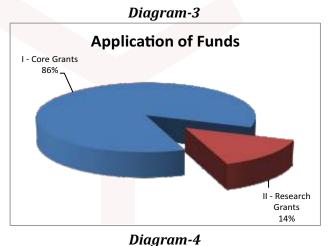


Table-1

A: Core Funds of Biotechnolo		Governmer	nt of India, De	epartment
	Opening Balance	Receipts During The Year FY 2021- 22	Total Fund	% of Fund
I - Recurring	705.40	5,645.53	6,350.93	62.52%
II - Non - Recurring	696.60	488.29	1,184.89	11.67%
	Total		7,535.82	74.19%
B: Research Pr International a National and International	· •	1,405.51	2,541.89	25.02%
Agencies				
0	Total		2,541.89	25.02%
C: Internal res	ources gene			
Core	Nil	79.75	79.75	0.79%
Others	Nil	Nil	Nil	Nil
	Total		79.75	0.79%
Grand Total (A			10,157.46	100.00%

The total expenditure of research activities, infrastructure development during the year as given in **Diagram** -3 & 4 and details of expenditure as per **Table - 2**.



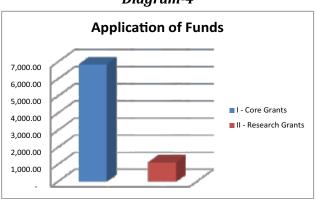


Table –2

(Rs. In Lakhs)

Application of Funds		
Share of funds in overall expenditure	Expenditure Amount	% of Fund
I - Core Grants	6,841.67	86.09%
II - Research Grants	1,105.40	13.91%
Total	7,947.07	100.00%

OVERALL EXPENDITURE AT A GLANCE

Overall details of expenditure for the financial year as given in Table – 3 and Diagram – 5 & 6 *Table – 3*

Expenditure Head	Amount	% Age
I - Recurring		
Salaries and wages	3,933.09	49.49%
Operating costs viz, chemical, Consumable, animal diet, electricity, Water, stationary, transport etc.	3,380.69	42.54%
Total	7,313.78	92.03%
II - Non - Recurring		
Infrastructure facilities/flats/land	304.00	3.83%
Equipment/Furniture/Vehicle (including margin money)	329.29	4.14%
TOTAL	633.29	7.97%
Grand Total	7,947.07	100.00%

(Rs. In Lakhs)

Diagram-5 Equipment/Fu Expenditure rniture/Vehicl Operating Cost 8% 43% Salaries and wages 49% Diagram-6 **Expenditure** 4,000.00 Operating Cost 3,000.00 Salaries and wages 2,000.00 Equipment/Furniture/V 1,000.00 ehicle

BUDGETARY PROJECTIONS, SANCTIONS AND EXPENDITURE OVERVIEW

The Governing Body of the Institute approved the budget estimates for the financial year 2021-22 as under

Recurring & Non Recurring Rs. 8,850 Lakhs

Total

Rs. 8,850 Lakhs

The Revised Estimates for the financial year 2021-22 were approved by the Governing Body is same as Budget Estimate of Rs 8,850 lakhs against which DBT has released Rs 7,689 lakhs.

The Institute has prepared its account on accrual basis, the closing balance of Rs. 79.75. lakhs shown above has been carried forward to the next financial year 2022-23.

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



JAGDISH CHAND & CO. CHARTERED ACCOUNTANTS

E-24, 1 st FLOOR, SECTOR-3, NOIDA U.P. 201301 Phone : 0120-2970010, Mob. No. : 9313403910, Email : abhinav@jcandco.org / caabhinav1990@gmail.com

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of **M/S NATIONAL INSTITUTE OF IMMUNOLOGY** ("The Institute") which comprise of the Balance Sheet as at 31st March 2022, and the Statement of Income & Expenditure A/c for the year then ended 31st March 2022, and Receipt and Payments A/C for the year ended 31st March 2022, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the financial statements).

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

BRANCHES AT NOIDA, BHIWADI (RAJASTHAN), GURUGRAM (HARYANA)

As part of an audit we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- We believe that Audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit approach.

Opinion

In our opinion and to the best of our information and according to the explanation given to us, the aforesaid financial statement give the information, in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the Balance sheet, of the State of affairs of the Institute as at March 31, 2022;
- b) In the case of Income & Expenditure A/c of the Institute for the year ended on that date.
- c) In the case of Receipt & Payment of the Institute for the year ended on that date.

Report on Other Legal and Regulatory Requirements

- 1. As required, We report that:
 - a) We have obtained all the information and explanations which to the best of our knowledge and belief were relevant and necessary for the

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purpose of our audit.

- b) In our opinion, proper books of account as required by law have been kept by the Institute so far as it appears from our examination of those books
- c) The Balance Sheet and Income & expenditure dealt with by this Report are in agreement with the relevant books of account.
- In our opinion, the aforesaid financial statements comply with the Accounting Standards.

 In our opinion and to the best of our information and according to the explanation given to us, we report as under with respect to others

Matters to be included in the Auditors' Report:

- a) The Institute has made payment towards expenditure in excess of grant received amounting to Rs. 2,31,59,721 in 66 projects for which payment has not been received from Government or Granting Agencies.
- b) The institute does not have any long term contracts including derivative contracts; as such the question of commenting on any material foreseeable losses thereon does not arise.

For JAGDISH CHAND & co. Firm/Registration Number: 000129N Cha electra countants

(CA ABHINAV ANAND)

Partner Membership Number: 529197 UDIN: 22529197ANUMIZ5946

Place of signature: Noida Date: 21st July, 2022

Aruna Asaf A BALANCE SHEET	Aruna Asaf Ali Marg, New Delhi BALANCE SHEET AS AT 31st MARCH 2022	1000	
CODDITION OF A DESTINATION AND A DESTINATION OF A DESTINO	ocnequie	Current Year	Previous Year
CORPUS / CAPITAL FUND AND LIABILITIES		Amount in (₹)	t in (₹)
Corpus/Capital Fund	1	87,53,30,305	93,87,36,457
Reserves and Surplus	2	8.14.22.872	13 53 94 736
Earmarked/Endowment Funds	3	74,97,18,428	73,71,55,842
Current Liabilities and Provisions	4	3,86,48,104	4,86,00,492
Total (Liabilities)	T	1.74.51.19.709	1.85 98 87 577
ASSETS		a se a fa sefa sefa a far	and interfacts
Fixed Assets	S	85.16.28.106	90.61.95.971
Investments - From Earmarked/Endowment Funds	9	1.74.03.333	1.74.03.333
Current Assets, Loans, Advances, etc.	7	87,60,88,270	93,62,88,223
Miscellaneous Expenditure (to the extent not written off or adjusted			4
Total (Assets)		1 74 51 10 700	1 05 00 07 537
Significant Accounting Policies & notes on accounts	17	Childrinnis lie	17501000210014
As per our separate report of even date attached		143	41F
For AGDISH CHAND & CO. Chartered Accountants (FKN-000129N)	Singnature	Singnature for NATIONAL INSTITUTE OF IMMUNOLOGY	E OF IMMUNOLOGY
	No.		
PARTNER	(DR. PUSHKAR SHARMA) DIRECTOR - ADDITIONAL	CHARGE	(PRADEEP CHAWLA)
M.No. 529197 Dated: 21st July 2022		A LANDER	Samuel of Marine
		A MAN	0GY * 18-11

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INCOME	actionate	Current rear Amount in (#)	Previous rear
Crants / Subsidiae			
Fees/Subscriptions	0 0	242/24/24/06	000,00,65,06
Income from Investments	10	000'70'17	500'0C'C7
Income from Rovalty, Publications	11		3 50 000
Interest Earned	11		nnn'nc's
Other Income	12	5072210	100 01 C1
Deferred Berning, Damaetation	5	0TC'C/'0C	425,49,14
	2	11,78,96,489	12,62,80,844
I otal income (A)		69,04,24,649	73,92,36,182
EXPENDITURE			
Establishment Expenses	14	34,80,16,570	31,77,90,084
Uther Administrative/Lab Expenses etc.	15	27,84,83,454	25,96,89,909
Depreciation (Net Total at the year-end - Correctionding to schedule 9)	16		
		11,/0,20,409	14,06,80,844
1 otal Expenditure (B)		74,43,96,513	70,37,60,837
Balance being excess of Income over Expenditure (A-B)			3,54,75,345
Balance being excess of Expenditure over Income (B-A)		5.39.71.864	
Transfer to Special Reserves (Specify Each) Transfer to / from General Reserve Balance being Surplus/(Deficit) carried to Corpus/Capital Fund			
signincant Accounting Policies & notes on accounts	17		
As per our separate report of even date attached		2	
For MGDISH CHAND & CO.	Singatu	Singature for NATIONAL INSTITUTE OF IMMUNOLOGY	IF IMMUNOLOGY
Chartered Accountants			
a la	2	/	C
ARHINAN ANANNY	St.	~	minim
Chart	(DR. PUSHKAR SHARMA)	(RMA)	(PRADEEP CHAWLA)
M.No. 529197	DIRECTOR - ADDITIONAL CHARGE	100	F&AO
Dated: 21st July 2022		ALL SAL	
		A NOIL	GY *
		A ANEW DELINIS	

Amount (1) Amount	Material Material (r)		Current Year	Previous Year	Provider 15 America According From THE TRAK (ANDREP ALS PARCE 20142	Current Year	Previous Vear
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International International Activity Activi	International Interna	Opening Balances Cash In Hand Rath Released			Expenditure of Flored Assets & Capital WiP Purchase of Pieed Assets	5,76,66,821	18.04.22,189
Cholometic Constrained Constrained <thconstrained< th=""> <thconstrained< th=""></thconstrained<></thconstrained<>	Image: Control		8.05.64.872	1239121921	Diroct (Establishment) Schenses Schries and Wasses and Alovenses	20.0 20 20 20	108 UE 70 22
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Other (Control (Contro) (Contro)))))))))))))))))))))))))))))))))))	Of Freeded Contrasting in	From Government of India Recurring	54.45.52.842	60.55.00.000	Contribution to NSP Contribution to Constitute Bund	76,83,132	62,05,992
Answer Answer<	Interfact Interfactor Interfactor <thinterfactor< th=""> <thinterfactor< th=""> <</thinterfactor<></thinterfactor<>	Non Recurring	NES 28, 28, 29	11.00.00.000	Staff Welfare Expenses	4,18,467	1,56,425
Constration Control Contro Control Control	4. 1,000 1,000 1,000 1,000 1,000 1,000 6. 1,000 1,000 1,000 1,000 1,000 1,000 6. 1,000 1,000 1,000 1,000 1,000 1,000 6. 1,000 1,000 1,000 1,000 1,000 1,000 6. 1,000 1,000 1,000 1,000 1,000 1,000 6. 1,000 1,000 1,000 1,000 1,000 1,000 6. 1,000 </td <td>Interest the sector of a secto</td> <td>101115120161</td> <td>10,73,08,902</td> <td>EXP on Employee' Redirement &Turnum Benefits Mudical Expenses</td> <td>1,29,73,282</td> <td>1,10,55,771</td>	Interest the sector of a secto	101115120161	10,73,08,902	EXP on Employee' Redirement &Turnum Benefits Mudical Expenses	1,29,73,282	1,10,55,771
American (a) 1,0001 3,0001 1	Clic LU00 X100 X100 <th< td=""><td>Interest introven</td><td>9.56,491</td><td>1,02,22,005</td><td>Livertes & Uniforms Leave Encatherent</td><td>1,60,000</td><td>16.45,000</td></th<>	Interest introven	9.56,491	1,02,22,005	Livertes & Uniforms Leave Encatherent	1,60,000	16.45,000
Current Actes Current	Contract 136/78 64/35 Contract relation to the fiberons 23/33/34 2	Learns, Advances etc. Interest Otherrs	1,04,967	1,47,056	Indirect Expenses		
constant 1.44/39 0.44/32 Increase in Current Aster 0.44/32 0.44/32 Increase in Current Aster 0.44/32	Part 1360/30 (1000 064432 (1000 Recent formations (1000 1360/30 (1000 064432 (1000 Recent formations (1000 1360/30 (1000 064331 (1000 0643311 (1000 0643311 (1000 0643311 (1000 0643311 (1000 0643311 (1000 0643311 (1000 06433111 (1000 0643311111111111111111111111111111111111	Decrease in Current Assets			Other Administrative & Lab Expenses Interest refunded to DBT	27,84,83,454	25,96,89,909
Revenue Revenue 1,03,31 Annove to sumflix 4,33,31 Annove to sumflix 4,33,31 Annove to sumflix 4,33,31 4,33,33,33 4,33,33 4,33,33	00 constrained interest i	Advance to Staff	13.46.778 25.935	98.34.522	Increase in Current Assets		
Current Libritie Current Libritie Current Libritie Current Libritie Current Libritie Openent Citeres 100,035 100,035 100,035 100,035 133,040 233,000 2	Linking Annotation Annonation Annotation Annotation	Clattes Receivable TDS Receivable Prestoid Storetese	1,70,250	18281	Advance to supplier Advance to Staff		
Industriation Industri	Itela 1000 </td <td>Increase in Current Liabilities</td> <td>A contractor</td> <td>004/02/24</td> <td>Germane in Current Liabilities</td> <td>140'54'5</td> <td>1949810</td>	Increase in Current Liabilities	A contractor	004/02/24	Germane in Current Liabilities	140'54'5	1949810
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me 23,0,0,0 24,0,1,0 24,0,1,0 2	Feature instance 2.0.0.00 (0.075,438) 2.0.0.00 (0.0	With Held Amount		1,01,149	Payable to Staff	11,34,184	069211
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Ope Charges and start barre 0.776 (contracts) 1.905 (contracts) Examination (contracts) Examination (contracts) <thexamination< th=""> Examination <thexamina< td=""><td>Optimization 0.0756 (2000) 0.0000 (34,10) Examination (24,10) Examin</td><td>Sale of Scrap. Fees for Miscellaneous Services</td><td>6,13,896</td><td>6,40,541</td><td>Estimation and Endormous Enrice</td><td></td><td></td></thexamina<></thexamination<>	Optimization 0.0756 (2000) 0.0000 (34,10) Examination (24,10) Examin	Sale of Scrap. Fees for Miscellaneous Services	6,13,896	6,40,541	Estimation and Endormous Enrice		
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mony banks 13,130 Log 1,16,573 Log Log Log Log Log Log 12,42,542 9,79,058 1,06,078 Investment Investment <t< td=""><td>13.4.260 with Flees 13.4.253 0.0.000 1.9.6.733 1.0.6.078 Investment Investment<</td><td>Tender Fees</td><td>30,07,936</td><td>18,91,758</td><td>Refund of Grants Employees Pund</td><td>477,00,10,14</td><td>4,23,49,587</td></t<>	13.4.260 with Flees 13.4.253 0.0.000 1.9.6.733 1.0.6.078 Investment Investment<	Tender Fees	30,07,936	18,91,758	Refund of Grants Employees Pund	477,00,10,14	4,23,49,587
tion Frees Ing Transfer Free Ing Transfer Free Investment Free Inv	Interface 9,79,058 investment Front ownent Fands 3,00,000 3,00,000 ownent Fands 2,64,54,002 3,27,44,23 ownent Fands 2,64,54,002 3,27,44,23 othors 3,00,003 3,27,44,23 othors 3,00,163 5,80,163 othors 3,00,163 5,80,163 othors 3,00,163 5,80,163 othors 3,52,44,13 Cloting Balances othors 3,52,44,13 Cloting Balances othors 3,52,44,13 Cloting Balances othors 3,52,34,14 Cloting Balances othor 1,01,66,758 1,13,01,66,758 othor 1,01,66,758 1,01,66,758 othor 1,01,66,758 1,01,66,758 othor 1,01,66,758 1,01,66,758	Contingency Utility Charges	19,169	1,96,773	Investment		
and Endowment Fands the Investment of Fands from Investments of Fands trom Investment of Fands trom Investment Prom Earmarized/Fandowment Punds Investment-Prom Earmarized Punds Investment-Prom Earmarized Punds Investment-Prom Earmarized Punds Investment-Prom Earmarized Punds Investment-Prom Earmarized Punds Investment-Punds Investment-Punds Investment-Punds Investment-Punds Investment-Punds Investment-Punds	ement Fands estimetra of Fuede distores distores distores activenes of Fuede activenes of Fuede activenes of Fuede activenes activenes TOTAL TOTAL 10.14,5,15,377 10.04,5,15,15,15,15,15,15 10.04,5,15,15,15,15,15,15,15,15,15,15,15,15,1	Application Fees Tochoology Transfer Fees		9,79,058	Investment-From Earmarked/Endowment Funds	25	4.32,40,000
from investing of Funds total Additions investing of Funds investigations investi	etimets of Fueds defines defines actimet Funds TOTAL 107AL 107AL 104 107AL 104 107AL 104 107AL 105 104 104 15,5579 1,1309A4,028 1,1309A4,028 1,1309A4,028 1,1309A4,028 1,1309A4,028 1,1309A4,028 1,1309A4,028 1,1309A4,028 1,1309A4,028 1,1309A4,028 1,1309A4,028 1,1309A4,028 1,1309A4,028 1,1309AA,0204 1,1309AA,0204 1,1309AA,028 1,1309AA,028 1,1309AA,028 1,1309AA,028 1,1309AA,028 1,1309AA,028 1,1309AA,028 1,1309AA,028 1,1309AA,028 1,1309AA,028 1,1309AA,028 1,1309AA,028 1,1304AA,028	Earmarked and Endowment Funds Earmartis					
Isvestment-Prom Earmaiked/Endowment Punds 15,2,2,4,194 Carrent Accounts 5sering Accounts 5sering Accounts	ase Prom Barrarited/Endowment Punds 16,89;99,823 3,52,4,946 Correct Accounts 19,01,66,758 19,01,66,758 1,12,00,44,1281 1,13,00,44,1281 1,13,00,44,1281 1,13,00,44,1281 1,13,00,44,1281 1,13,00,44,1281 1,13,01,54,758 1,13	Income from Investments of Funds Other Income (Additions	2,46,54,802 9,00,163	3,27,44,424	Closing Balances Cash in Hand Baak Bidance	0	12
	TOTAL TOTAL LAND LAND LAND LAND LAND LAND LAND LA	lavestment Mature investment-Prom Earmarked/Endowment Funds	16,89,99,823	3.52.24.994		19,01,66,758	- 8.05.64,872
1,04,15,15,377 1,13,09,44,128 T0TAL 10,15,15,347	A Separate of NATIONAL INSTITUTE OF IMMUNOLOGY A	TOTAL	1,04,15,15,377	1.13.09.44.828	TOTAL	1011515377	1 13 00 44 675
1 (M.N.O. 529197) (0)		Charte			DIRECTOR-ADDITIONAL CHANGATURE OF MAN	LAND	
VIDE POSITION OF A CONTRACT OF	PIRECTORADOFTIONAL CHANGE TULE OF MALE				The second secon		
Model Accounting	PRECTOR ADDITIONAL CHANGE THINK CHANGE THE THE THE THE TH				/ Noundly/		

NATIONAL INSTITUTE OF IMMUNOLOGY, Aruna Asaf Ali Marg, New Delhi SCHEDULE-1 : CORPUS/CAPITAL FUND SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2022	Y, Aruna Asaf Ali Marg , New Del E SHEET AS AT 31st MARCH 202	hi 2		
		Amount in (?)	(2)	
	Current Year		Previous Year	us Year
Capital Fund. Balance as at the beginning of the year		9,78,95,044		16,83,17,233
Add: Contribution towards Corpus/Capital Fund Nil Core-Plan(Non-Recurring) Capitlised Portion of Fixed Assests of Projects	4,88,28,534 56,61,803	5,44,90,337	11,00,00,000 43,06,495	11,43,06,495
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account Add: Sale/Adjustment of fixed assets	100	3	1107	12
Less: Trf From Capital Reserve Add: Trf From Capital Reserve	6,33,28,624	6,33,28,624	18,47,28,684	18,47,28,684
		8,90,56,757		9,78,95,044
Fixed Assets Fund Balance as at the beginning of the year Add: Transfer from Corpus Fund Add: Assets purchased during the year Less: Assets Transferred Less: Deferred Revenue Deprectation	74,11,83,830 5,76,66,821 10,30,81,220	69,57,69,432	67,07,45,740 18,04,22,189 10,99,84,098	74.11.83.830
Fixed Assets Fund (Project) Balance as at the beginning of the year Add:Assets purchased during the year Less: Assets Transferred Less: Deferred Revenue Deprectation	9,96,57,583 56,61,803 1,48,15,269	9,05,04,116	11,16,69,433 43,06,495 21,600 1,62,96,745	9.96,57,583
TOTAL		87,53,30,305		93,87,36,457





SCHEDULE FO	SCHEDULE FURMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022			
SCHEDULE-2 : RESERVES AND SURPLUS				
		Amount in (₹)	(2)	
	Current Year		Previous Year	s Year
1 Capital Reserve				
st Account	6,53,54,558		6.53,54,558	
Addition during the Year				
Less Deductions during the year		6,53,54,558		6,53,54,558
2 General Reserve				
st Account	7,00,40,178		3,45,64,833	
Addition during the Year			3,54,75,345	
Less : Deductions during the year	5,39,71,864	1,60,68,314	1	7,00,40,178
Balance as at the vear end		81422.872		13 53 94 736

01.00

SCHEDULE-3 : EARMARKED/ENDOWMENT FUNDS	SO				
			Amount in (₹)	(2)	
		Current Year	ar	Previous Year	is Year
a) Opening Balance of the Funds		73,71,55,842		72,86,54,370	
b) Additions to the Funds			/3//1/,2/		72,86,54,370
 Donations/Grants 		14,05,51,103		16,73,08,962	
ii. Income from investments made on account of Funds iii. Other Income /Additions.	ount of Funds	2,46,54,882		3,27,44,424	
iv. Advances for Expenses		-		-	
v. Employees Fund		(4,31,12,251)	12,29,93,897	(1,23,31,687)	18,83,20,399
Total (a+b)			86,01,49,739		91,69,74,769
c) Utilization/Expenditure towards objectives of Funds	tives of Funds			-	
I Capital Expenditure i. Fixed Assets		56,61,803		42,84,895	
Total			56.61.803	•	42.84.895
11 Deserves Presentitioners					
 i. Salaries. Wages and allownaces. etc. 		4 57 41 884		5 R1 04 607	
		(8.43.017)		(5.82.671)	
iii. Other Expenses		5,78,27,206		B,34,63,864	
Total			10,22,76,078		14,09,85,800
III Margin Money			(14,99,799)		(76,92,675)
IV Refund of Unutilised Grants			41,01,709		4,23,49,387
V Loan and Advances to Employees			(1,08,480)		(1,08,480)
Total (c)			11,04,31,311		17,98,18,927
Net Balance at the vear end (a + h - c)			74 97 18 478		72 71 55 947





SCHEDULE-4 : CURRENT LIABILITIES AND PROVISIONS		Amount in (#)	(*)	
	Current Vear		Previous Year	s Year
	74 14 798		37,41,278	
	32.75.875		16,15,720	
	44,40,532		55,74,716	
	99,66,565		1,70,43,337	
	1,32,09,869		272,40,26,1	
	24,40,045		3 53 030	
	207716/7 2 2 2 0 0 2 2		26.09.217	
	17,60,02	3,86,48,104	and a second	4,86,00,492
				4 06 00 407
		3,86,48,104		4,00,00,494
	·			
	,		• •	23
				4 86 00 492
		3,80,48,104		





SCHEDULE-5 : FIXED ASSETS/ DEFRECIATON					Conception (Construction of the Construction o	ACCESSION OF A DESCRIPTION OF A DESCRIPT	1987	The state of the s			000
	Section of the	and the second second		GROSS BLOCK				DEPRECIATION		NET BLOCK	CK
	RATE OF DEPRC.	Cost /valuation As at hegining of the Year	99Y	Addition	Deductions during the Vear	Cost /valuation As at end of the Year	As at begining of the Year	Dopreciation for the year	Total upto the Year-and	Current year	Previous year
A. FIXED ASSETS			More than	Less than						Assount in (*)	u (t)
				6 Months							
1. LAND	100	200 20 20 20						3			Contractory of the second
b) Leasehold	140	Bootering .						8		955,15,80,9	Becheisen
2. BUILDINGS											
a) On Freehold Land b) On Lasseboot Fand	20%	56,64,01,432				56,64,01,432	35,83,19,941	2,08,08,149	37,91,28,990	18,72,73,343	20,80,81,492
c) Ownership Flats/Premises	10%	1.68.24584				1.68.24.594	1.30.47.404	2.87.718	1.42.15.122	25.09.662	28.77 180
	10.01	3,68,02,000				3,88,02,000	1,81,81,026	20,62,097	2,02,43,124	1,85,58,876	2,06,20,974
3. PLANT & MACHINERY AND EQUIPMENT		Constant of the second s	Concernance of the second s				+				+
a) P&M	1651	1,78,43,94,331	56,26,077	35,72,903	8	1,79,35,93,312	1,33,90,18,430	6,79,18,265	1,40,69,36,694	38,66,56,617	64,53,75,902
b) Project Equipment	12030	14,94,63,331	19,99,323	27,88,023	3	12,42,50,677	7,07,26,218	1,23,19,567	8,30,45,785	7,12,04,892	7,87,37,113
c) computer & renpectals	805	125,40,01,24	4,86,597	19,83,640		8007652239	64,64,41,410	24,50,539	94,00,91,955	159729794	46,47,905
d) Project Lomputor	10.04	100/20/12	12 Sector	*		21,62,001	19,06,925	1,02,030	20,08,956	1,53,045	2,55,076
	404	808'57'11'7	609'1	8,80,431		2,26,13,848	2,05,43,011	0.52,240	2,11,95,259	14,18,589	11.02.7971
If a request southware of Reacher & Descentioning	40-10 A 190	760,00,21	67646'B	17,9,002		21.45,849	12.16,972	5,61,574	15,48,046	5,87,303	075'45
4. VEHICLES	1 506	C10 22 23 813				0.0 9 7 6 2 0	308.01.04	1 10 500	200 10 10 10 10 10 10 10 10 10 10 10 10 1	Jacob and	ANT AP DC
5. FURNITURE & FIXTURES	10%	20636.663	88	1.07.845		6.01.03.752	454.94.303	14.05.551	4.73.99.054	122 01000	20910091
6. ELECTRICAL INSTLATIONS	15%	476.73,790				4,76,73,790	4.42.56.389	5,12,610	4.47,68,939	167,04,791	34.17.401
7. LIBRARY BOOKS	404	1.49,29,276				1,49,29,276	1,49,27,450	120	1,49,28,180	1,096	1,826
8. TUBWRLAS & WATER SUPPLY	15%		2							•	4
a) D0 Set	15%	5 65 N2 946	1	1		5 4C 03 946	402 28 641	74.41.121	A 96.64 575	1 28 23 074	1 43 74 304
b) A/c plant and air cooling system	15%	7,90,72,890				7,90,72,890	6,15,83,774	26.23.367	6,42,07,141	1.48.65.749	1,74,89,117
<) Lifts	15%	37,62,195	8			37,62,195	36.03.596	162,82	36.27.377	1.34.918	158.609
d) Animal Cages	16St	5,99,76,848	328			5,39,76,848	3,07,33,664	34,86,478	3,42,20,141	1,97,56,707	2,32,43,184
TOTAL (CURRENT YEAR)		3,62,34,46,131	88,14,181	95,12,774		3,64,17,73,087	2.71.86.74.707	11.78,96,489	901.17.28.18.2	80,52,01,90	90.47.71.424
PREVIOUS YEAR		3,44,01,63,594	8,48,90,490	9,84,13,647	21.600	3.62.34.46.131	25923.93,864	12,62,80,844	271.96.74.707	90.47.71.424	84,77,69,733
B. CAPITAL WORK-IN-PROGRESS											
 Capital work-in-progress including advances, construction materials and building undar construction fact of recovery) 		1424547	98.35,500	3.51,66,169	4	464.26.216	3	ся	3	46426276	1424547
TOTAL (CURRENT YEAR]		14,24,547	98,35,500	2,51,66,169		4,64,26,216				4,44,25,216	14.24,547
FREVIOUS VEAR			14.24.547		1.1	14,24,547			10.1	14.24,547	
[GRAND TOTAL (A + B)		3,62,48,70,678	1,86,49,681	4,46,78,943		3,68,81,99,303	2,71,86,74,707	11,78,96,489	2,03,65,71,196	\$5,16,28,106	90,61,95,971
GRABD PREVIOUS YEAR (A + B)		The second second	10 10 10 10 10 10 10 10 10 10 10 10 10 1	NAME AND A DESCRIPTION OF THE OWNER OWNER OF THE OWNER OWNE	1.10.000	THE TRACE	NAME OF ADDRESS	THE PART OF THE PA			No. of A lot of the lot of the

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INTUT INTUTION AND AND AND AND AND AND AND AND AND AN	SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2022	
SCHEDULE-6 : INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS		
	Amount in (₹)	n (₹)
	Current Year	Previous Year
1 In Government Securities	,	
2 Other approved Securities		3
		2
4 Debentures and Bonds		
5 Subsidiaries and Joint Ventures		
11	•	0.204
(i) Special Deposit Account-RBI	1,74,03,333	1,74,03,333
	1.74.03.333	1,74,03,333





		Amount in (?)	(2)	
	Current Year	2		Previous Year
A CURRENT ASSETS 1 Cash Balances in hand (including cheques/drafts and imprest)		•		
 2 Bank Balances a) With Schduled Banks On Current Accounts On Fixed Deposit from Gore and Projects Grant On Savings Accounts FD from Earnmarked and Endowment fund 	11,63,03,100 19,01,66,758 54,06,00,000	84,70,69,858	23,43,02,923 8,05,64,872 59,16,00,000	56 <i>2</i> '29' 1 9'06
Total (A)		84,70,69,858		90,64,67,795
B LOANS, ADVANCES AND OTHER ASSETS				
 Loans Staff Staff Other Entities engaged in activities/ objectives similar to that of the Entity Others 			tinax.	*
2 Advances and other amounts receivable in cash or in kind for value to be received a) On Capital Account b) Advance to supplier c) Advance to Staff d) Project Grants Recievable e) Security & other Deposits	3,59,446 10,000 2,31,59,721 23,83,235	2,59,12,402	17,06,224 35,935 2,23,16,704 23,83,235	2,64,42,098
 Income Accrued a) On investments from Earmarked/ Endowment Funds b) On invetments - Others c) On Loans and Advances d) Others 	3 13 3	63	- 6-3-5 - F	U.
4 Claims Receivable		30,39,195		30'39'195
5 TDS Receivable		66,815		2,37,065
Total (B)		2,90,18,411		2,97,18,358
C Prepaid Expenses		10		1,02,070
TOTAL (A + B + C)		87,60,88,270		93,62,88,223



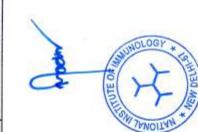


SCHEDHILE . R . CD ANTS / SUBSIDIES SCHEDHILE . R . CD ANTS / SUBSIDIES	SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2022 INTES	
CULTURE CONTRACTOR CONTRACTOR	Amount in (₹)	in (₹)
Irrevocable Grants & Subsidies Received	Current Year	Previous Year
1. Central Government		
Non-Plan		1
Plan	56,45,52,842	60.55,00,000
2. State Government(s)		
3. Government Agencies	,	
4. Institutions/Welfare Bodies		•
5. International Organisations		
6. Others		
TOTAL	56.45.52.842	60.55.00.000

C = C

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NATIONAL INSTITUTE OF IMMUNOLOGY, ATUNA ASAF Ali MARG , New Delhi SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE VEAR ENDED 31st MARCH 2022	NATIONAL INSTITUTE OF IMMUNOLOGY, Aruna Asaf Ali Marg , New Delhi RMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2022	
SCHEDULE-9 : FEES/SUBSCRIPTIONS		
	Amount in (₹)	in (₹)
	Current Year	Previous Year
1. Entrance Fees	21.02.000	23 56 004
2. Annual Fees/ Subscription to Journals		-
3. Seminar/Program Fees		,
4. Consultancy Fees		
5. Others		5 1
TOTAL	21 02 000	73 56 004



SCHEDULE FORMING PART OF	NATIONAL INSTITUTE OF IMMUNOLOGY , ATUNA ASAT ALI MAR'E, NEW DEINI SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2022	eihi 1st MARCH 2022		
SCHEDULE-10 : INCOME FROM INVESTMENTS				
		Amount in (₹)	n (₹)	
(Income on investments from Earmarked/	Investment from	Investment from Earmarked Fund	Investme	Investment - Others
Endowment Funds transferred to Funds)	Current Year	Previous Year	Current Year	Previous Year
1. Interest				
a) On Government Securities			¥	
b) Other Bonds/ Debentures	1	1.	29	
2. Dividends				
a) On Shares	3.2		×	*
b) On Mutual Fund Securities	*	C.K.	324	
3. Rents		30	3	
4. Others	r)	×		
TOTAL				
TRANSFERRED TO EARMARKED/ ENDOWMEN'T FUNDS				

OG

H 2022		Amount in (₹)	Current Year Previous Year	- 3,00,000		- 50,000	3 50 000
NATIONAL INSTITUTE OF IMMUNOLOGY , Aruna Asaf Ali Marg , New Delhi SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2022	SCHEDULE-11 : INCOME FROM ROYALTY, PUBLICATION, ETC.		Curr	 Income from Royalty/Transfer of Technology 	2. Income from Publications	3. Income from Consultancy	TOTAL







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NATIONAL INSTITUTE OF IMMUNOLOGY, Aruna Asaf Ali Marg, New Delhi SCHEDULE FORMING PART OF INCOME AND EXPENDITIRE FOR THE VEAR ENDED 31 SE MARCH 2022		Amount in (₹)	Current Year Previous Year		13		6 12 806		3 22 118 18 18 200	40,	
SCHEDULE FORMING PART OF INCOME	SCHEDULE-13 : OTHER INCOME			1. Profit on Sale/Disposal of Assets	a) Owned Assets	b) Assets acquired out of grant, or received free of cost	c) Sale of Scraps	2. Export Incentives realized	3. Fees for Miscellaneous Services	4. Miscellaneous Income	TOTAL

LOG

SCHEDULE FURMING PART OF INCOME AND EAFENDITORE FOR THE TEAN ENDED 31SUMANCH 2022		
SCHEDULE-14 : ESTABLISHMENT EXPENSES		
	Amount in (₹)	in (₹)
	Current Year	Previous Year
		000 00 00 00
 Salaries and Wages and allowances 	26,87,27,627	27,06,30,893
2 Bonus		
3 Contribution to CPF	2,10,47,980	1,58,78,616
4 Contribution to NSP	76,83,132	62,05,992
5 Contribution to Gratuity Fund	1,78,27,100	22,21,354
6 Staff Welfare Expenses	4,18,467	1,56,425
7 Expenses on Employes' Retirement and Terminal Benefits	1,87,89,644	1,10,55,771
8 Medical Expenses	1,29,73,282	98,48,673
9 Liveries & Uniforms	1,60,000	1,45,000
10 Leave Encashment	3,89,338	16,47,360
TOTAL	34,80,16,570	31,77,90,084





Parent	
ALL POLICE	NOTAL AND



		Amount in {₹	(<u>3</u>) U
		Current Year	Previous Year
-1.1	Purchases	6,39,87,667	5,26,58,730
N 1	Advertisement and Publicity	14,60,150	9,94,531
3	Auditor's Remuneration	21,004	35,000
4	4 Bank Charges	3,01,053	4.29,457
n	5 Balance Written Back	•	35,000
0	6 Consulatincy Charges	28,72,758	23.12.686
2	7 Electricity and Power	8.47,31,713	8.92.00.239
8	8 Expenses on Fees (INU Affiliation)	6,00,000	6.00.000
6	9 Expenses on Seminars/Workshops(Regn/Mem Fee)	16,42,599	6,78,093
9	10 Foundation Day Expenses	1,77,216	
=	Freight and Cartage	58,693	133.087
N	12 Horticulture	34,49,415	34.63.591
3	13 Hospitality/Local Meeting Expenses	9.26.295	11 81 150
*	14 Interest on TDS/GST	a caracita a fa	368
5	15 Legal & Professional Charges	3.12.575	32 20 868
9	16 Manpower Hiring Charges	1.88.35.703	2.33.60.222
1	Miscellaneous Expenses	84.069	54.184
00	18 Office Maintenance/Expenditures	64,849	79,763
D 1	19 Patent Fee	83,45,947	30,62,778
0	20 Ph.D Examination Expenses	43,18,730	7,292
-1 1	21 Postage, Telephone and Communication Charges	15,93,218	13,92,162
1 1	24 Printing and Stationary	20,40,874	20,25,876
Ý5 -	23 Kent, Kates and Taxes	66,71,300	45,59,838
et 1	24 Kepairs & Maintenance	3,80,64,430	3,34,66,012
0 1	25 FUDICATION FEES	44,45,616	37,83,725
0 0	20 Scavenging Expenses	79,81,639	73,81,249
17	Security Services	96,64,081	94,10,724
20 (20 Subscription	1,05,66,642	98,52,653
D C	25 Student Welfare Expenses	58,120	1,09,102
0	30 Travelling and Conveyance Expenses	6,44,080	12,90,595
5	Vehicle Insurance	41,929	46,576
20	Vehicle Running and Maintenance	4,29,011	4,46,114
33	Washing Charges	1,49,974	1,37,209
10	34 Water Charges	37,08,175	51,23,782
0	roreign Exchange Gain/1055	2,33,929	(8,42,755)
-	and the second sec		

ARCH 2022		Amount in (₹)	Current Year Previous Year	30-30 Ga Ga	
NATIONAL INSTITUTE OF IMMUNOLOGY, Aruna Asaf Ali Marg , New Delhi SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2022	SCHEDULE-10 : EXPENSES ON GRANTS, SUBSIDIES, ETC.			 Grants given to Institutions/Organisations Subsidies given to Institutions/ Organisations 	TOTAL





NATIONAL INSTITUTE OF IMMUNOLOGY, NEW DELHI SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH, 2022

SCHEDULE 17 - SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS:-

1. Accounting Convention:

The annual accounts have been prepared on historical cost convention (unless stated otherwise) & accrual system of accounting except in case of Government Grant (see point 6 below) & in case of interest on bank deposits, which are accounted for on actual receipt basis. 2. Treatment of Grants:

- Recurring Grants have been recognized in the Income & Expenditure Account in the year of receipt of grant in aid whereas Non-Recurring Grants have been treated corpus fund. 2.1
- Grants relatable 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 ₹ 11,78,96,489/including ₹1,48,15,269/- related to Non-recurring grant received under various projects (₹12,62,80,844/- in FY 2020-21 including ₹ 1,62,96,745/- in projects in that year). 2.2

Investments: m

In Investment for CPF Fund, deposit held with Reserve Bank of India Is standing ₹ 1.74 Cr and RBI is giving interest on that

Fixed Assets, Depreciation & Amortization: 4

- The deprectation has been provided as per the rates prescribed under the income Tax Act, 1961 following Written Down Value method and Rule made thereunder. 4.1
- Fixed assets have been created with grants received from the various funding agencies. The condition of these grants, inter alia, stipulates that assets will be the property of Funding Agencies who will be free to sale or otherwise dispose 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. None of those assets had so far been sought back by any of the funding agencies. 4.2

Consumable Stores: vi

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

Government Grants/ Subsidies: .0

Government Grants of the nature of non-depreciable assets are treated as Capital Reserves and in respect of depreciable assets are treated as part of Fixed Assets Fund under Corpus. 6.1

Government Grants are accounted on the basis of receipt of cheques/ transfers.





SCHEDULE 17 - SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS (Contd.)

Foreign Currency Transaction: 5

Transactions in foreign currencies are recorded at the exchange rate prevailing on the date of transaction and exchange differences are recognized in the Statement of Income and Expenditure.

- Retirement Benefits: ŵ
- 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 (as against the requirements of AS-15 Issued By ICAI) and net amount after taking into account the interest earned on investments during the year is transferred to the Gratuity Fund. 8.1
 - No provision for accumulated leave encashment benefit to the employees has been ascertained and provided at the year end, in terms of requirements of AS-15 issued by ICAI. 8.2

9. Project Grants:

- 9.1 The institute receives extra mural project grants from National and International agencies for specific research programmes.
- The institute has made excess expenditure over released grant amounting to ₹ 2,31,59,721/- (PY ₹ 2,23,16,704/-) in 66 Projects. For which payment has not been received from the Govt. or the Granting Agencies. Out of these 66 Projects most of the projects are older than 3 years and no amount has been received out of these projects. 9.2

10. Taxation

In view of the tax exemption status of the National Institute of Immunology, no provision for Income Tax had been considered necessary.

11. Contingent Liabilities & Commitments

- a) Claims against the Institute acknowledge as debt Nil
- b) Guarantees Nil.

c) Estimated amount of contracts remaining to be executed on capital account and not provides for – Nil.

d) Other contingent liabilities and commitments - A case is pending of Sh. Madan Mohan & ors vide case no. W.P. @ 8629/2014 filed for grant of

pay scale to Section Officer, Private secretaries, management Assistant at par with CSS/CSSS cadre in Delhi High Court, but certain amount could not be identified for the above case.

12. Others:

- Balances from various parties on accounts of receivable and payables (not stated otherwise) are subject to confirmation/reconciliation from/with respective parties. Accounting policies not referred to otherwise are consistent with General Accepted Accounting Principles in India (Indian GAAP). a)
 - ā
- The National Institute of immunology (herein after called as 'Institute') had paid in Financial Year 2008-09 ₹ 32 Crores to Municipal Corporation, Faridabad (MCF) towards the cost of 160 acres of continuous plece of land situated at common boundary of village Bhankri & village Badkhal, Distt. Faridabad, Haryana. The possession of land had been handed over to the Institute but the conveyance deed has been executed only for 85.20 acres in FY 2016-17 and balance still to be executed due to stay against the same from Hon'ble High Court of Punjab & Haryana. The matter is also under representation with the Department of Biotechnology, Government of India. 0
 - The Receipt & Payment Account had been prepared using direct method presenting all receipts and payments during the year under



- The Institute has leased out 125.20 acre of land to THS71 w.e.f. 2nd January 2018 for 30 years at the rate of ₹ 1 per year. For this, the Institute has received ₹ 30 for 30 years toward lease payments from THSTI on 17.05.2018. G
- reported as ₹ 28.84 lakhs and ₹ 6.20 lakhs as actual repair cost of partially damaged equipments, totaling to ₹ 35.04 lakhs. The During the year ended 31.03.2013, a loss of ₹ 66.63 lakhs, on account of fire in Structural Biology Unit was assessed on the basis of their latest replacement/ repairs cost of equipments, whereas the actual book value of the completely damaged equipments have been adjustment for loss is awaited approval of Ministry of Finance through DBT. 5
- Schedules 1 to 16, Schedule 17 (containing significant accounting policies & notes to accounts) along with Annexures 1 to 210 are annexed to & form an integral part of financial statement (ie. Balance Sheet, Income and Expenditures Account and Receipt and Payment Account) of the Institute for FY 2021-22. 60

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

Signatures for National Institute of Immunology, New Delhi-110067

(DR. PUSHKAR SHARMA) DIRECTOR - ADDITIONAL CHARGE

Place: New Delhi Date: 21st July 2022

(PRADEEP CHAWLA) F & AQ



For Jagdish Chand & Co. Chartered Accountant

FRN No. 000129N

CA. Abhinav Anand)

A. younder Andu Partner

M. No. 529197

