



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

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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**:

Table-1

A: Core Funds provided by Government of India, Department of Biotechnology				
	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 Projects sponsored by the National and International agencies				
National and International Agencies	1,136.38	1,405.51	2,541.89	25.02%
Total			2,541.89	25.02%
C: Internal resources generated				
Core	Nil	79.75	79.75	0.79%
Others	Nil	Nil	Nil	Nil
Total			79.75	0.79%
Grand Total (A+B+C)			10,157.46	100.00%

Diagram-1

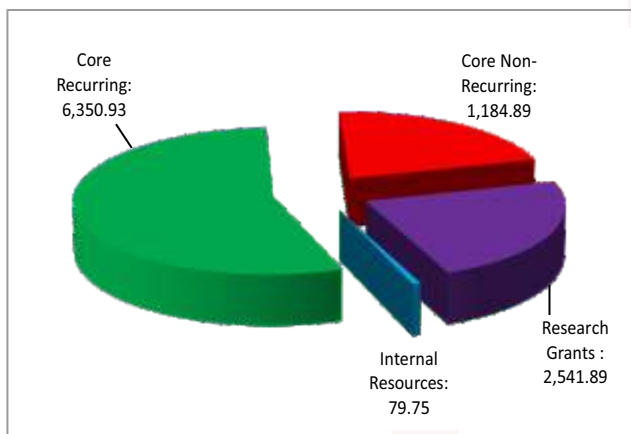
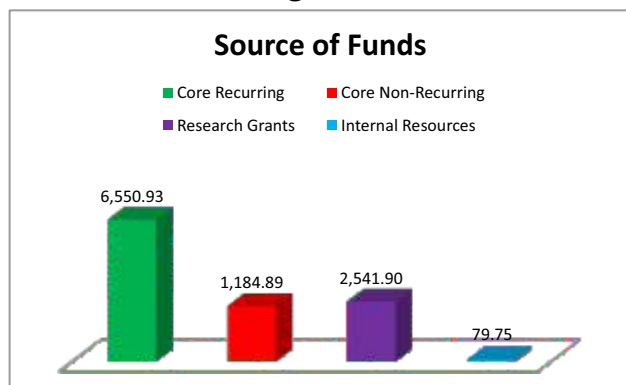


Diagram-2



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**.

Diagram-3

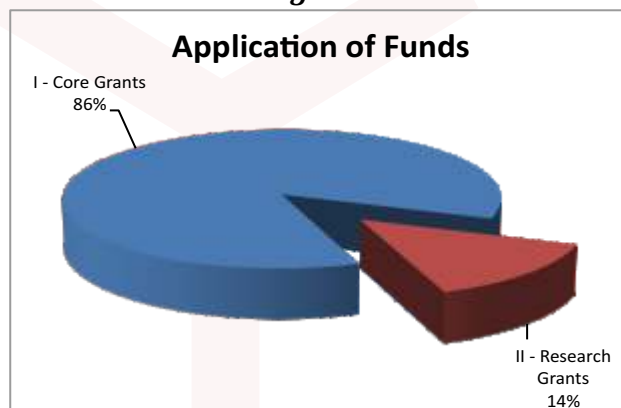


Diagram-4

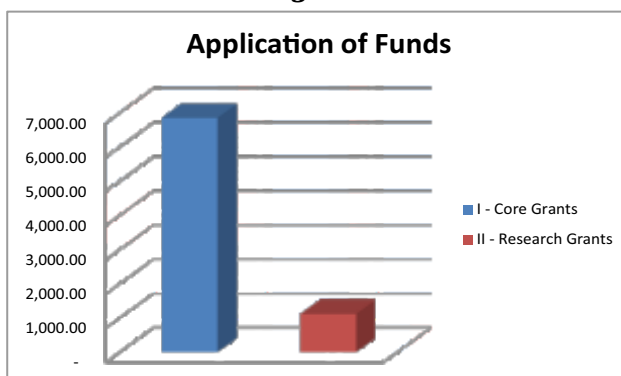


Table -2

(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

(Rs. In Lakhs)

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%

Diagram-5

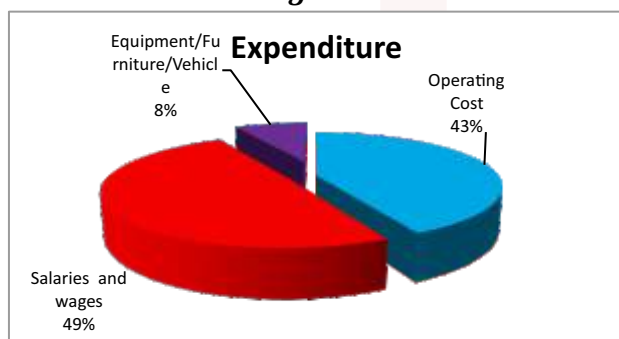
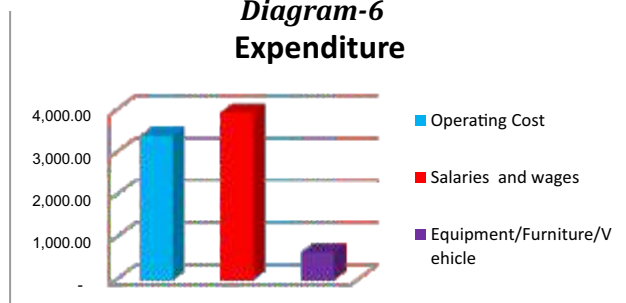


Diagram-6
Expenditure



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, 1st 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



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.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards.
- 2). 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
Chartered Accountants

(CA ABHINAV ANAND)

Partner
Membership Number: 529197
UDIN: 22529197ANUMIZ5946

Place of signature: Noida

Date: 21st July, 2022

NATIONAL INSTITUTE OF IMMUNOLOGY
Aruna Asaf Ali Marg, New Delhi
BALANCE SHEET AS AT 31st MARCH 2022

	Schedule	Current Year	Previous Year
		Amount in (₹)	Amount in (₹)
CORPUS / CAPITAL FUND AND LIABILITIES			
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)		1,74,51,19,709	1,85,98,87,527
ASSETS			
Fixed Assets	5	85,16,28,106	90,61,95,971
Investments - From Earmarked/Endowment Funds	6	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)		-	-
Total (Assets)	17	1,74,51,19,709	1,85,98,87,527

As per our separate report of even date attached

For **AGDISH CHAND & CO.**
Chartered Accountants
(FEN-006129N)



(ABHINAV ANAND)
PARTNER

M.No. 529197

Dated: 21st July 2022

Singnature for NATIONAL INSTITUTE OF IMMUNOLOGY

(Signature)

(DR. PUSHKAR SHARMA)
DIRECTOR - ADDITIONAL CHARGE

(Signature)
(PRADEEP CHAWLA)
F & A O



NATIONAL INSTITUTE OF IMMUNOLOGY

Aruna Asaf Ali Marg, New Delhi

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

	Schedule	Amount in (₹)	
		Current Year	Previous Year
INCOME			
Grants/ Subsidies	8	56,45,52,842	60,55,00,000
Fees/Subscriptions	9	21,02,000	23,56,004
Income from Investments	10	-	-
Income from Royalty, Publications	11	-	3,50,000
Interest Earned	12	-	-
Other Income	13	58,73,318	47,49,334
Deferred Revenue- Depreciation	5	11,78,96,489	12,62,80,844
Total Income (A)		69,04,24,649	73,92,36,182
EXPENDITURE			
Establishment Expenses	14	34,80,16,570	31,77,90,084
Other Administrative/Lab Expenses etc.	15	27,84,83,454	25,96,89,909
Expenditure on Grants, Subsidies etc.	16	-	-
Depreciation (Net Total at the year-end - Corresponding to schedule 8)	5	11,78,96,489	12,62,80,844
Total 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)			
Transfer to Special Reserves (Specify Each)			
Transfer to / from General Reserve		5,39,71,864	
Balance being Surplus/(Deficit) carried to Corpus/Capital Fund	17		
Significant Accounting Policies & notes on accounts			

As per our separate report of even date attached

For JAGDISH CHAND & CO.
Chartered Accountants
(FRN-000129N)

(ABHINAV ANAND)
PARTNER

M.No. 529197

Dated: 21st July 2022

Singature for NATIONAL INSTITUTE OF IMMUNOLOGY

(Signature)

(DR. PUSHKAR SHARMA)
DIRECTOR - ADDITIONAL CHARGE

(Signature)

(PRADEEP CHAWLA)
F & AO



NATIONAL INSTITUTE OF IMMUNOLOGY

Aruna Asaf Ali Marg, New Delhi

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st March 2022

	Current Year Amount in ₹	Previous Year Amount in ₹	Current Year Amount in ₹	Previous Year Amount in ₹
RECEIPTS				
Opening Balances				
Cash in Hand				
Bank Balances				
In current account				
Saving accounts				
Interest Account				
From Government of India	8,05,64,872	13,89,51,053		
Recruiting	56,45,52,842	60,55,00,000		
Non Recurring	4,88,28,334	11,00,00,000		
Grants/Donations (Project)	14,05,51,103	16,73,08,962		
Interest Received				
Interest on Bank	9,56,491	1,02,22,005		
Loans, Advances etc.	1,94,987	1,47,056		
Interest Others	80,100	3,52,094		
Decrease in Current Assets				
Advance to supplier	13,46,278	98,34,522		
Charges Receivable	25,935	6,96,695		
TDS Receivable	1,70,250	16,281		
Provision Expenses	1,02,070	32,02,351		
Increase in Current Liabilities				
Statutory Liabilities	16,40,355	-		
Security Deposit - Others	41,673	-		
With Held Amount	-	1,01,149		
Other Income				
PHD Admission Fees	21,02,000	33,56,004		
Income from Consultancy		50,000		
Sale of Scrap	6,13,896	6,40,541		
Fees for Miscellaneous Services	3,22,118	18,500		
Donation Charge	47,764	19,905		
Misc. Income	3,58,089	5,51,900		
Guest House Charges	2,52,384	3,54,579		
Overhead	30,07,936	18,91,758		
Tender Fees	9,000	96,320		
Contingency	19,169	1,96,273		
Utility Charges	12,42,962	-		
Application Fees	-	9,79,058		
Technology Transfer Fees	-	3,00,000		
Earmarked and Endowment Funds				
Payments				
Income from investments of Funds	2,46,54,882	3,27,44,424		
Other Income/Advitions	9,00,163	5,98,700		
Investment				
Miscure Investments-From Earmarked/Endowment Funds	16,89,99,823	3,52,24,494		
TOTAL	1,04,15,15,377	1,13,09,44,828	1,04,15,15,377	1,13,09,44,828

As per our separate report of each date attached

For JAGDEEP CHAND & CO.
Chartered Accountants
(PIN-0002293)
(ABHINAV AMAND)
PARTNER
M.No. 529187
Kolda
Dated: 21st July 2022



Signatures of NATIONAL INSTITUTE OF IMMUNOLOGY
(DR. PUSHPAK SHARMA)
DIRECTOR-ADDITIONAL CHARGE
(PRADEEP CHAWLA)
F & AO



NATIONAL INSTITUTE OF IMMUNOLOGY, Aruna Asaf Ali Marg, New Delhi
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2022

SCHEDULE-1 : CORPUS/CAPITAL FUND

	Amount in (₹)	
	Current Year	Previous 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) Capitalised Portion of Fixed Assets of Projects	4,88,28,534 56,61,803	11,00,00,000 43,06,495
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account Add: Sale/Adjustment of fixed assets	- -	- -
Less: Trf to Fixed Assets Fund Add: Trf From Capital Reserve	6,33,28,624 -	18,47,28,684 -
	8,90,56,757	9,78,95,044
Fixed Assets Fund		
Balance as at the beginning of the year	74,11,83,830	67,07,45,740
Add: Transfer from Corpus Fund Add: Assets purchased during the year Less: Assets Transferred Less: Deferred Revenue Depreciation	- 5,76,66,821 - 10,30,81,220	- 18,04,22,189 - 10,99,84,098
	69,57,69,432	74,11,83,830
Fixed Assets Fund (Project)		
Balance as at the beginning of the year	9,96,57,583	11,16,69,433
Add: Assets purchased during the year Less: Assets Transferred Less: Deferred Revenue Depreciation	56,61,803 - 1,48,15,269	43,06,495 21,600 1,62,96,745
	9,05,04,116	9,96,57,583
TOTAL	87,53,30,305	93,87,36,457



NATIONAL INSTITUTE OF IMMUNOLOGY, Aruna Asaf Ali Marg, New Delhi
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2022

SCHEDULE-2 : RESERVES AND SURPLUS

	Amount in (₹)	
	Current Year	Previous Year
1 Capital Reserve		
As per last Account	6,53,54,558	6,53,54,558
Addition during the Year	-	-
Less Deductions during the year	-	-
2 General Reserve		
As per last 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	-
Balance as at the year end	8,14,22,872	13,53,94,736



(Signature)



(Signature)

NATIONAL INSTITUTE OF IMMUNOLOGY, Aruna Asaf Ali Marg, New Delhi
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2022

SCHEDULE-3 : EARMARKED/ENDOWMENT FUNDS

	Amount in (₹)	
	Current Year	Previous Year
a) Opening Balance of the Funds	73,71,55,842	72,86,54,370
b) Additions to the Funds		
i. Donations/Grants	14,05,51,103	16,73,08,962
ii. Income from investments made on account of Funds	2,46,54,882	3,27,44,424
iii. Other Income/Additions	9,00,163	5,98,700
iv. Advances for Expenses		
v. Employees Fund	(4,31,12,251)	(1,23,31,687)
Total (a+b)	12,29,93,897	18,83,20,399
c) Utilization/Expenditure towards objectives of Funds		
I Capital Expenditure		
i. Fixed Assets	56,61,803	42,84,895
Total	56,61,803	42,84,895
II Revenue Expenditure		
i. Salaries, Wages and allowances, etc.	4,52,91,889	5,81,04,607
ii. Projects Debit Balances	(8,43,017)	(5,82,671)
iii. Other Expenses	5,78,27,206	8,34,63,864
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 year end (a + b - c)	74,97,18,428	73,71,55,842



NATIONAL INSTITUTE OF IMMUNOLOGY, Aruna Asaf Ali Marg, New Delhi
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2022

SCHEDULE-4 : CURRENT LIABILITIES AND PROVISIONS

	Amount in (₹)	
	Current Year	Previous Year
A. CURRENT LIABILITIES		
1 Acceptances	-	37,41,278
2 Sundry Creditors	24,14,798	16,15,720
3 Statutory Liabilities	32,75,875	55,74,716
4 Payable to Staff	44,40,532	1,70,43,337
5 Payable to Other Agency	99,66,565	1,52,64,222
6 Security Deposit-EMD	1,32,09,869	23,98,972
7 Security Deposit - Others	24,40,045	3,53,030
8 Expenses Payable	2,91,203	26,09,217
9 With Held Amount	26,09,217	4,86,00,492
	3,86,48,104	
Total (a)	3,86,48,104	4,86,00,492
B. PROVISIONS		
1 Gratuity	-	-
2 Superannuation/Pension	-	-
3 Accumulated Leave Encashment	-	-
4 Trade Warranties/Claims	-	-
5 For Expenses	-	-
	-	-
Total (b)	-	-
TOTAL (a+b)	3,86,48,104	4,86,00,492




NATIONAL INSTITUTE OF IMMUNOLOGY, Aruna Asaf Ali Marg, New Delhi
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2022

SCHEDULE 5 - FIXED ASSETS/DEPRECIATION	GROSS BLOCK				DEPRECIATION		NET BLOCK		
	Cost /valuation As at beginning of the Year	Addition More than 6 Months	Less than 6 Months	Deductions during the Year	As at beginning of the Year	Depreciation for the year	Total upto the Year-end	Current year	Previous year
A. FIXED ASSETS									
1. LAND	6,53,54,558	-	-	-	-	-	-	6,53,54,558	6,53,54,558
a) Freehold	-	-	-	-	-	-	-	-	-
b) Leasehold	-	-	-	-	-	-	-	-	-
2. BUILDINGS	56,64,01,432	-	-	-	35,05,19,941	2,00,08,149	37,91,28,990	18,72,73,343	20,80,81,492
a) Govt Freehold Land	-	-	-	-	-	-	-	-	-
b) Govt Leasehold Land	-	-	-	-	-	-	-	-	-
c) Ownership Flats/Premises	1,68,24,584	-	-	-	1,89,47,404	2,87,718	1,42,35,122	25,89,462	28,77,180
d) Project Building	3,88,02,000	-	-	-	1,81,81,026	20,62,997	2,02,43,124	1,85,58,876	2,06,20,974
3. PLANT & MACHINERY AND EQUIPMENT	1,78,43,94,351	56,26,077	35,72,903	-	1,33,96,18,430	6,79,18,265	1,40,69,36,694	38,66,56,617	44,53,75,902
a) PAM	14,94,63,321	19,99,323	27,88,023	-	7,07,26,218	1,23,19,567	8,30,45,785	7,12,04,892	7,87,37,113
b) Project Equipment	65,10,89,321	4,86,597	19,83,690	-	64,64,41,416	74,56,539	64,08,91,955	46,67,995	46,47,995
c) Computer & Peripherals	21,62,001	-	-	-	19,06,925	1,02,030	20,08,925	1,53,045	2,55,076
d) Project Computer	2,17,25,008	7,609	8,80,431	-	2,05,43,011	6,52,240	2,11,95,259	14,18,589	11,92,797
e) Software	12,60,892	-	1,79,002	-	12,16,472	3,31,574	15,48,046	5,87,303	44,420
f) Project Software	6,76,289	-	-	-	5,98,565	31,089	6,29,655	46,634	77,724
g) Books & Periodicals	93,77,832	-	-	-	64,47,496	4,39,950	68,87,046	34,90,796	29,30,336
4. VEHICLES	5,99,95,897	-	-	-	4,59,94,300	14,05,583	4,73,89,054	1,32,03,899	1,40,03,607
5. FURNITURE & FIXTURES	4,76,73,790	1,07,045	-	-	4,43,56,389	5,11,610	4,47,68,999	29,04,791	34,17,401
6. ELECTRICAL INSTALLATIONS	1,49,29,276	-	-	-	1,49,29,276	730	1,49,28,180	1,096	-
7. LIBRARY BOOKS	-	-	-	-	-	-	-	-	-
8. TUBEWELLS & WATER SUPPLY	-	-	-	-	-	-	-	-	-
9. OTHER FIXED ASSETS	-	-	-	-	-	-	-	-	-
a) DDO Set	5,65,02,866	-	-	-	4,02,28,641	24,41,131	4,26,69,772	1,38,33,074	1,62,74,204
b) A/C plant and air cooling system	7,90,72,890	-	-	-	6,15,85,774	26,23,367	6,42,07,141	1,48,65,749	1,74,89,117
c) Lifts	37,62,195	-	-	-	36,05,586	23,791	36,27,377	1,34,818	1,58,609
d) Animal Cages	5,39,76,848	-	-	-	3,07,35,664	34,86,478	3,42,20,141	1,97,56,707	2,32,43,184
TOTAL CURRENT YEAR	3,62,24,46,131	88,14,181	95,12,774	-	2,71,86,74,707	11,76,96,489	2,03,65,71,196	80,52,01,000	90,47,71,424
PREVIOUS YEAR	3,44,01,63,594	8,48,90,490	9,84,13,647	21,600	2,59,23,93,864	12,62,80,844	2,71,85,74,707	90,47,71,424	84,77,69,731
B. CAPITAL WORK-IN-PROGRESS									
a) Capital work-in-progress (including advances, construction materials and building under construction (net of recovery))	14,24,547	98,35,500	3,51,66,169	-	4,64,26,216	-	-	4,64,26,216	14,24,547
TOTAL (CURRENT YEAR)	14,24,547	98,35,500	3,51,66,169	-	4,64,26,216	-	-	4,64,26,216	14,24,547
PREVIOUS YEAR	-	14,24,547	-	-	14,24,547	-	-	-	-
GRAND TOTAL (A + B)	3,62,48,70,678	1,86,49,681	4,46,79,943	-	2,71,86,74,707	11,79,96,489	2,03,65,71,196	85,16,28,100	90,61,95,971
GRAND PREVIOUS YEAR (A + B)	3,14,70,16,345	4,05,46,744	4,64,92,862	44,400	2,58,65,42,098	9,87,63,670	2,40,53,05,768	74,87,15,784	76,04,94,247



NATIONAL INSTITUTE OF IMMUNOLOGY, Aruna Asaf Ali Marg, New Delhi
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2022

SCHEDULE-6 : INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS

	Amount in (₹)	
	Current Year	Previous Year
1 In Government Securities	-	-
2 Other approved Securities	-	-
3 Shares	-	-
4 Debentures and Bonds	-	-
5 Subsidiaries and Joint Ventures	-	-
6 Others	-	-
(i) Special Deposit Account-RBI	1,74,03,333	1,74,03,333
TOTAL	1,74,03,333	1,74,03,333






NATIONAL INSTITUTE OF IMMUNOLOGY, Aruna Asaf Ali Marg, New Delhi
 SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2022
 SCHEDULE-7 : CURRENT ASSETS, LOANS, ADVANCES, ETC.

	Amount in ₹	
	Current Year	Previous Year
A CURRENT ASSETS		
1 Cash Balances in hand (including cheques/drafts and imprest)		
2 Bank Balances		
a) With Scheduled Banks		
On Current Accounts	11,63,03,100	23,43,02,923
On Fixed Deposit from Core and Projects Grant	19,01,66,758	8,05,64,872
On Savings Accounts	54,06,00,000	59,16,00,000
FD from Earmarked and Endowment fund	84,70,69,858	90,64,67,795
Total (A)	84,70,69,858	90,64,67,795
B LOANS, ADVANCES AND OTHER ASSETS		
1 Loans		
a) Staff	-	-
b) Other Entities engaged in activities/ objectives similar to that of the Entity	-	-
c) Others	-	-
2 Advances and other amounts receivable in cash or in kind for value to be received		
a) On Capital Account	3,59,446	17,06,224
b) Advance to supplier	10,000	35,935
c) Advance to Staff	2,31,59,721	2,23,16,704
d) Project Grants Receivable	23,83,235	23,83,235
e) Security & other Deposits	2,59,12,402	2,64,42,098
3 Income Accrued		
a) On investments from Earmarked/ Endowment Funds	-	-
b) On investments - Others	-	-
c) On Loans and Advances	-	-
d) Others	-	-
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		1,02,070
TOTAL (A + B + C)	87,60,88,270	93,62,88,223

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NATIONAL INSTITUTE OF IMMUNOLOGY, Aruna Asaf Ali Marg, New Delhi
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2022

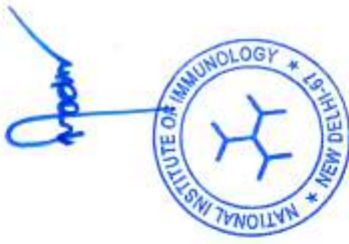
SCHEDULE-8 : GRANTS/SUBSIDIES

	Amount in (₹)	
	Current Year	Previous Year
Irrevocable Grants & Subsidies Received		
1. Central Government Non-Plan Plan	-	-
2. State Government(s)	56,45,52,842	60,55,00,000
3. Government Agencies	-	-
4. Institutions/Welfare Bodies	-	-
5. International Organisations	-	-
6. Others	-	-
TOTAL	56,45,52,842	60,55,00,000




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-9 : FEES/SUBSCRIPTIONS

	Amount 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	-	-
TOTAL	21,02,000	23,56,004

NATIONAL INSTITUTE OF IMMUNOLOGY, Aruna Asaf Ali Marg., New Delhi					
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2022					
	Amount in (₹)				
	Investment from Earmarked Fund		Investment - Others		Previous Year
	Current Year	Previous Year	Current Year	Previous Year	
(Income on Investments from Earmarked/ Endowment Funds transferred to Funds)					
1. Interest					
a) On Government Securities	-	-	-	-	-
b) Other Bonds/ Debentures	-	-	-	-	-
2. Dividends					
a) On Shares	-	-	-	-	-
b) On Mutual Fund Securities	-	-	-	-	-
3. Rents					
4. Others					
TOTAL					
TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS					

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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.

	Amount in (₹)	
	Current Year	Previous Year
1. Income from Royalty/Transfer of Technology	-	3,00,000
2. Income from Publications	-	-
3. Income from Consultancy	-	50,000
TOTAL	-	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-12 : INTEREST EARNED

	Amount in (₹)	
	Current Year	Previous Year
1. On term Deposits		
a) With Scheduled Banks	-	-
b) With Non-Scheduled Banks	-	-
c) With Institutions	-	-
d) Others	-	-
2. On Savings Accounts		
a) With Scheduled Banks	-	-
b) With Non-Scheduled Banks	-	-
c) Post Office Savings Accounts	-	-
d) Others	-	-
3. On Loans		
a) Employees/Staff	-	-
b) Others	-	-
4. Interest on Debtors and other Receivables		
TOTAL	-	-



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-13 : OTHER INCOME

	Amount in (₹)	
	Current Year	Previous Year
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	6,13,896	6,40,541
2. Export Incentives realized	-	-
3. Fees for Miscellaneous Services	3,22,118	18,500
4. Miscellaneous Income	49,37,304	40,90,293
TOTAL	58,73,318	47,49,334






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-14 : ESTABLISHMENT EXPENSES

	Amount in (₹)	
	Current Year	Previous Year
1 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 Employees' 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




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-15 : OTHER ADMINISTRATIVE/LAB EXPENSES, ETC.

	Amount in (₹)	
	Current Year	Previous Year
1 Purchases	6,39,87,667	5,26,58,730
2 Advertisement and Publicity	14,60,150	9,94,531
3 Auditor's Remuneration	21,004	35,000
4 Bank Charges	3,01,053	4,29,457
5 Balance Written Back	-	35,000
6 Consultancy Charges	28,72,758	23,12,686
7 Electricity and Power	8,47,31,713	8,92,00,239
8 Expenses on Fees (JNU Affiliation)	6,00,000	6,00,000
9 Expenses on Seminars/Workshops(Regn/Mem Fee)	16,42,599	6,78,093
10 Foundation Day Expenses	1,77,216	-
11 Freight and Cartage	58,693	1,33,087
12 Horticulture	34,49,415	34,63,591
13 Hospitality/Local Meeting Expenses	9,26,295	11,81,159
14 Interest on TDS/GST	-	368
15 Legal & Professional Charges	3,12,575	32,20,868
16 Manpower Hiring Charges	1,88,35,703	2,33,60,222
17 Miscellaneous Expenses	84,069	54,184
18 Office Maintenance/Expenditures	64,849	79,763
19 Patent Fee	83,45,947	30,62,778
20 Ph.D Examination Expenses	43,18,730	7,292
21 Postage, Telephone and Communication Charges	15,93,218	13,92,162
22 Printing and Stationary	20,40,874	20,25,876
23 Rent, Rates and Taxes	66,71,300	45,59,838
24 Repairs & Maintenance	3,80,64,430	3,34,66,012
25 Publication Fees	44,45,616	37,83,725
26 Scavenging Expenses	79,81,639	73,81,249
27 Security Services	96,64,081	94,10,724
28 Subscription	1,05,66,642	98,52,653
29 Student Welfare Expenses	58,120	1,09,102
30 Travelling and Conveyance Expenses	6,44,080	12,90,595
31 Vehicle Insurance	41,929	46,576
32 Vehicle Running and Maintenance	4,29,011	4,46,114
33 Washing Charges	1,49,974	1,37,209
34 Water Charges	37,08,175	51,23,782
35 Foreign Exchange Gain/loss	2,33,929	(8,42,755)
TOTAL	27,84,83,454	25,96,89,909



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-16 : EXPENSES ON GRANTS, SUBSIDIES, ETC.

	Amount in (₹)	
	Current Year	Previous Year
1. Grants given to Institutions/Organisations 2. Subsidies given to Institutions/Organisations	-	-
TOTAL	-	-

1. Grants given to Institutions/Organisations
2. Subsidies given to Institutions/Organisations






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:

- 2.1 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.
- 2.2 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 ₹ 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).

3. Investments:

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

4. Fixed Assets, Depreciation & Amortization:

- 4.1 The depreciation has been provided as per the rates prescribed under the Income Tax Act, 1961 following Written Down Value method and Rule made thereunder.
- 4.2 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 sell 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.

5. Consumable Stores:

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.

6. Government Grants/ Subsidies:

- 6.1 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.



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

7. Foreign Currency Transaction:

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.

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 (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.
- 8.2 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.

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 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.

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:

- a) Balances from various parties on accounts of receivable and payables (not stated otherwise) are subject to confirmation/reconciliation from/with respective parties.
- b) Accounting policies not referred to otherwise are consistent with General Accepted Accounting Principles in India (Indian GAAP).
- c) 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 1.60 acres of continuous piece 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.
- d) The Receipt & Payment Account had been prepared using direct method presenting all receipts and payments during the year under major heads.



- e) The Institute has leased out 125.20 acre of land to THSTI 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.
- f) 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 reported as ₹ 28.84 lakhs and ₹ 6.20 lakhs as actual repair cost of partially damaged equipments, totaling to ₹ 35.04 lakhs. The adjustment for loss is awaited approval of Ministry of Finance through DBT.
- g) 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.

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



(PRADEEP CHAWLA)

F & AQ



Place: New Delhi

Date: 21st July 2022

For Jagdish Chand & Co.

Chartered Accountant

FRN No. 000129N



(CA. Abhinav Anand)

Partner

M. No. 529197

