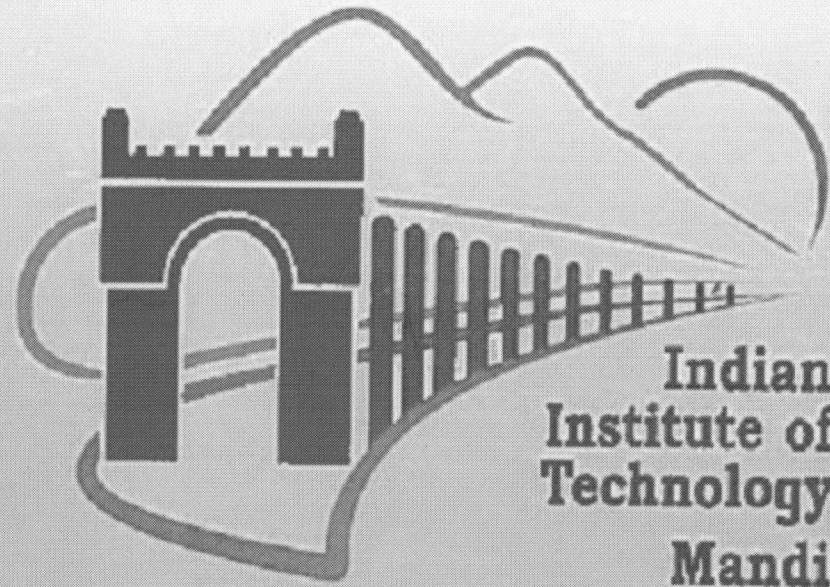


# लेखा विवरण

(दोहरी लेखा प्रणाली के आधार पर)

# STATEMENT OF ACCOUNTS

(BASED ON DOUBLE ENTRY SYSTEM)



Indian  
Institute of  
Technology  
Mandi

भारतीय प्रौद्योगिकी संस्थान मण्डी,

INDIAN INSTITUTE OF TECHNOLOGY MANDI

कमांड, मंडी-175005 (हि.प्र.) / Kamand, Mandi - 175005 (H.P.)

2021-22

**STATEMENT SHOWING CHORONOLOGICAL EVENTS IN FINALIZATION OF  
ANNUAL AUDITED ACCOUNTS REPORT FOR THE FINANCIAL YEAR 2021-22  
IN RESPECT OF IIT MANDI**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Date</b>
1.	Date of Finalization of Annual Accounts by the Institute	<b>17-06-2022</b>
2.	Date of Approval of Annual Accounts by the Chairman of BOGs	<b>22-06-2022</b>
3.	Date of Submission of Annual Accounts to C&AG of India	<b>22-06-2022</b>
4.	Date of Commencement of Inspection of Accounts by C&AG of India	<b>27-06-2022</b>
5.	Date of Completion of Inspection of Accounts C&AG of India	<b>08-07-2022</b>
6.	Date of Receipt of Draft SAR from C&AG of India	<b>05-08-2022</b>
7.	Date of reply of draft SAR by the institute	<b>18-08-2022</b>
8.	Date of approval of Account/dispatch of final SAR by C&AG of India	<b>06-10-2022</b>
9.	Date of Approval SAR/Audit report by the BOGs of the Institute	<b>10-10-2022</b>
10.	Date of Hindi Translation	<b>12-10-2022</b>
11.	Date of Printing Audited Accounts (English and Hindi)	<b>19-10-2022</b>
12.	Date of Dispatch of Audited Accounts to MHRD, GOI.(English and Hindi)	<b>20-10-2022</b>



सत्यमेव जयते

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Speed Post

भारतीय लेखापरीक्षा तथा लेखा विभाग  
कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय), चण्डीगढ़

Indian Audit & Accounts Department  
Office of The Director General of Audit (Central),  
Chandigarh



सं/No: डी. जी. ए. (सी)के. व्यय/SAR-2021-22/IITM/2022-23/ 1832

दि/Dated: 8/10/2022

सेवा मे,

सचिव,  
उच्चतर शिक्षा विभाग,  
शिक्षा मंत्रालय,  
भारत सरकार,  
नई दिल्ली - 110001

विषय: Indian Institute of Technology, Mandi (Himachal Pradesh) के वर्ष 2021-22 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन

महोदय,

कृप्या Indian Institute of Technology, Mandi (Himachal Pradesh) के वर्ष 2021-22 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन (Separate Audit Report) संसद के दोनों सदनों के समक्ष प्रस्तुत करने हेतु संलग्न पाएं। संसद में प्रस्तुत होने तक प्रतिवेदन को गोपनीय रखा जाए।

संसद में प्रस्तुत करने के उपरांत प्रतिवेदन की पांच प्रतियाँ इस कार्यालय को भी भेज दी जाएं।

कृप्या इस पत्र की पावती भेजें।

भवदीय,

संलग्न: उपरोक्त अनुसार

-हस्ता/-

महानिदेशक

उपरोक्त की प्रतिलिपी वर्ष 2021-22 की पृथक लेखापरीक्षा प्रतिवेदन की प्रति सहित आवश्यक कार्यवाही हेतु निदेशक, Indian Institute of Technology, Mandi (Himachal Pradesh) Parashar Road, Tehsil Sadar, Near Kataula, Kamand, Himachal Pradesh 175005 को प्रेषित की जाती है।

भवदीया,

प्रतिभा

निदेशक (केन्द्रीय व्यय)

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the Indian Institute of Technology, Mandi (Himachal Pradesh) for the year ended 31 March 2022

We have audited the Balance Sheet of the Indian Institute of Technology, Mandi as at 31 March 2022, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19 (2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 23 (2) of Institutes of Technology Act, 1961 as amended by Institutes of Technology (Amendment) Act, 2012. These financial statements are the responsibility of the Institute's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

4. Based on our audit, we report that:

- i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii) The Balance Sheet and Income and Expenditure Account/Receipts and Payments Account dealt with by this Report have been drawn up in the format prescribed by the

**A.2** The Institute is receiving grants under various head such object head 31- Recurring General, object head 36- Recurring Salary, object head 35- Non Recurring-creation of Capital Assets, grant towards repayment of HEFA Loan and grant towards repayment of interest on HEFA Loan. The Institute had shown consolidated details of grants in the Schedule 3C/ 10. However, head-wise details of above captioned grants were not shown in the Schedule 3C/10.

**A.3** As per Schedule III, balance of unutilised Grant in Aid was ₹ 143.90 crore. However, Schedule 3 C/10 annexed with annual accounts; were showing balance of unutilised grants amounting to ₹11.32 crore only. As per the information furnished by the Institute, the balance of ₹ 143.90 crore included grant balance and SRIC balance of ₹11.85 crore and ₹132.05 crore, respectively. Thus, it was observed that:-

(i) Details of figures of ₹ 143.90 crore included in the Schedule 3, were not shown properly through its supporting Schedule 3C;

(ii) As per the prescribed format, the Schedules 3C and 10 are prescribed for showing transactions of Government grants only. However, transactions of SRIC balances were included in the Schedule 3C/10 in contravention of the instructions contained in the prescribed format;

(iii) The Institute had worked out two grant balances of ₹ 11.32 crore (worked on cash basis) and ₹ 132.05 crore (worked on accrual basis).The balance of ₹ 132.05 crore was incorporated in the Financial Statements. However, figures appearing in the Schedule 3C/10 amounting to ₹ 11.32 crore were not included in the annual accounts though Schedules 3C & Schedule 10 were appended with the annual accounts.

#### **B. Grant-in-Aid**

Out of total available funds of ₹ 150.90 crore including previous year unspent balance of ₹ 29.99 crore and Grant-in-Aid received during the year ₹120.91 crore; the Institute utilized a sum of ₹ 139.58 crore, leaving an unutilized balance of ₹ 11.32 crore at the end of the year.

**C. Management letter**

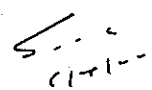
Deficiencies which have not been included in the Audit report have been brought to the notice of the Institute's management through a management letter issued separately for remedial/corrective action.

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

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

- a. In so far as it relates to the Balance Sheet, of the state of affairs of the Indian Institute of Technology, Mandi as at 31 March 2022; and
- b. In so far as it relates to Income and Expenditure Account, of the deficit for the year ended on that date.

**For and on behalf of the C & AG of India**



**Director General of Audit (Central), Chandigarh**

**Place: Chandigarh**

**Date: 06.10.2022**

## **Annexure to Audit Report**

### **1. Adequacy of Internal Audit System**

The system of pre-audit of payments is in existence. System of Internal Audit is yet to be introduced.

### **2. Adequacy of Internal Control System**

Internal control system is inadequate, in view of the following:-

- (i) Accounting Manual was not prepared.
- (ii) Internal Audit is not being conducted.
- (iii) Fixed assets records maintained by the Institute in tally only show transactions made in an ongoing accounting year besides showing the opening value of these fixed assets. Physical verification of assets is to be done on the basis of assets register maintained by the store department. However, records maintained by the store department is not matching with the accounting records maintained by the Institute. Moreover, Fixed Assets Register was not maintained in proper format in the Form GFR -22 as prescribed in the General Financial Rule 211 (ii) (a).

### **3. System of Physical Verification Fixed Assets**

Physical verification of Fixed Assets, was completed upto 31 March, 2020. However, verification for the years 2020-21 and 2021-22 was not conducted.

Physical verification of Library books was completed upto 31 March, 2019 and the next physical verification was due on 2022-23.

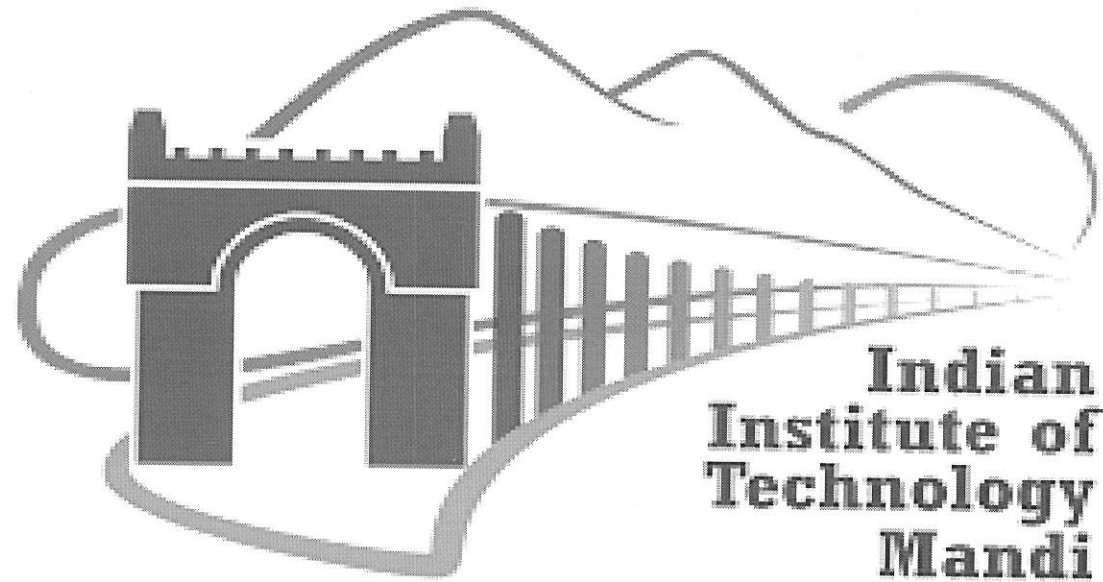
### **4. System of Physical Verification of Inventory**

As per Rule 213 of the General Financial Rules, 2017 regarding Physical Verification of Fixed Asset and Consumable goods that a physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any should be recorded in the stock register for appropriate action by the competent authority. However, the Institute had not conducted physical verification of stock.

### **5. Regularity in payment of Statutory Dues**

The payment of statutory dues was regularly made by the Institute.

  
**Director**



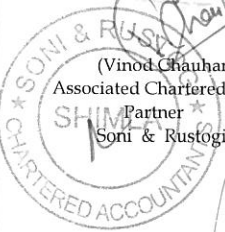



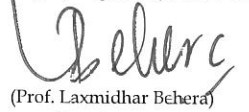
**Indian  
Institute of  
Technology  
Mandi**

**BALANCE SHEET  
AS AT  
31<sup>ST</sup> March, 2022**



**INDIAN INSTITUTE OF TECHNOLOGY MANDI**  
**KAMAND, MANDI H.P. - 175005**  
**BALANCE SHEET AS AT 31ST MARCH,2022**

				Amount (₹)
A	SOURCES OF FUNDS	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
	CORPUS/ CAPITAL FUND	I	7,72,85,84,696	7.67,63,81,197
	DESIGNATED / EARMARKED/ ENDOWMENT FUNDS	II	42,85,34,482	38,41,62,900
	SECURED LOAN		1,59,80,51,847	1.35,67,14,100
	CURRENT LIABILITIES & PROVISIONS	III	2,03,92,28,428	1.90,86,99,050
	<b>TOTAL(₹)</b>		<b>11,79,43,99,453</b>	<b>11,32,59,57,247</b>
B	APPLICATION OF FUNDS			
	FIXED ASSETS	IV		
	Tangible Assets		7,19,34,42,523	3.81,31,03,700
	Intangible Assets		2,70,03,865	3,67,49,383
	Capital Works- In -Progress		3,33,64,55,402	5.84,45,92,473
	INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS	V		
	Long Term		33,07,29,506	31,49,72,151
	INVESTMENT OTHERS	VI	-	-
	CURRENT ASSETS	VII	77,66,76,214	90,46,31,953
	LOANS, ADVANCES & DEPOSITS	VIII	12,73,91,943	40,89,03,587
	MISC EXPENDITURE TO THE EXTENT NOT W/OFF		27,00,000	30,00,000
	<b>TOTAL(₹)</b>		<b>11,79,43,99,453</b>	<b>11,32,59,57,247</b>
	SIGNIFICANT ACCOUNTING POLICIES	XXIII		
	CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	XXIV		

 <p>(Vinod Chauhan)          Associated Chartered Accountant          Partner          Soni &amp; Rustogi</p> <p style="text-align: center;">(J. R. Sharma)          Advisor</p>	 <p>(Anuj Kr. Dubey)          Assistant Registrar          (Audit &amp; Legal)</p>  <p>(Dr. Vishal Singh Chauhan)          Dean (Finance &amp; Accounts)</p>	 <p>(Vinod Malik)          Deputy Registrar (Finance &amp; Accounts)</p>  <p>(Prof. Laxmidhar Behera)          Director</p>
---	--	---

Place:- IIT Mandi  
 Dated:- 17/06/2022

**SCHEDULE - I CAPITAL FUND****Amount (₹)**

<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>Balance at the beginning of the year</b>	7,67,63,81,197	8,42,27,58,639
<b>Add:</b> Contributions towards Corpus/Capital fund	-	-
<b>Add:</b> Grants from UGC,Government of India (MHRD) and State Government to the extent utilized for capital expenditure	14,00,00,000	7,50,00,000
<b>Add:</b> Assets Purchased out of Earmarked Funds	50,74,100	-
<b>Add:</b> Assets Purchased out of Sponsored Projects, where ownership vest in the Institution	4,72,34,019	2,65,16,603
<b>Add:</b> Amount tranfered to Earmarked Fund (SRIC)	-	13,40,43,817
<b>Add:</b> Assets Donated/Gifts received	-	-
<b>Add:</b> Grant Received from Govt of India (MHRD) for Repayment of HEFA Loan	22,94,47,500	22,94,47,500
<b>Less:</b> Adjustment for Previous year	3,43,974	90,72,39,134
<b>Less:</b> Depreciation transferred	35,54,09,713	29,42,28,144
<b>Less :</b> Loss on sale of asset transferred	-	9,177
Amount tranfered to SRIC Fund:- During the Year	1,37,98,433	99,08,907
<b>TOTAL(₹)</b>	<b>7,72,85,84,696</b>	<b>7,67,63,81,197</b>

**SCHEDULE II- DESIGNATED / EARMERKED/ ENDOWMENT FUNDS**

									Amount (₹)	
		SRIC FUND	CORPUS FUND	DONATION FUND	Kiran Bala Memorial Scholarship	Dhawan Family Scholarship	Sh. G.R. Bala Sundram	Rani Gonsalves Memorial	CURRENT YEAR	PREVIOUS YEAR
<b>A.</b>										
1	Opening balance of the funds	6,11,22,458	32,03,69,639	22,26,886	-	-	1,73,897	2,70,021	38,41,62,900	48,14,87,315
2	Additions during the year	1,37,98,433	76,82,181	5,23,087	4,00,000	4,01,000			2,28,04,701	1,71,70,181
3	Amount transferred to Capital Fund		-						-	13,40,43,817
4	Income from investments made Out of the funds	69,13,850	84,44,655	37,776			3,497	5,783	1,54,05,561	1,60,04,029
5	Accrued interest on investments of out of the funds		66,38,561	41,335	237	3,045	5,434	8,091	66,96,703	64,62,644
6	Interest on Savings Bank a/c		84,982	10,539			-	-	95,521	6,79,938
7	Grant From UGC, Govt of India, State Govt to extend utilised for Capital exp		-	-			-	-		-
8	Assets purchased out of Sponsored Project ,Where the ownership vest with IIT		-	-			-	-		-
9	Other Addition	91,06,721	-	-			-	-	91,06,721	-
<b>TOTAL (A)</b>		<b>9,09,41,462</b>	<b>34,32,20,018</b>	<b>28,39,623</b>	<b>4,00,237</b>	<b>4,04,045</b>	<b>1,82,828</b>	<b>2,83,895</b>	<b>43,82,72,107</b>	<b>38,77,60,291</b>
<b>B.</b>										
	Utilisation /Expenditure towards objectives of Funds									
	i. Capital Expenditure	50,74,100							50,74,100	
	ii. Revenue Expenditure			9,02,625					9,02,625	65,027
<b>Less :</b>	Deficit transferred from the Income & expenditure Account	37,60,900							37,60,900	(35,32,363)
<b>Less :</b>	Excess amount shown in the account now transferred to capital Fund		-							-
<b>Total (B)</b>		<b>88,35,000</b>		<b>9,02,625</b>					<b>97,37,625</b>	<b>35,97,390</b>
<b>Closing balance at the year end (A-B)</b>		<b>8,21,06,462</b>	<b>34,32,20,018</b>	<b>19,36,998</b>	<b>4,00,237</b>	<b>4,04,045</b>	<b>1,82,828</b>	<b>2,83,895</b>	<b>42,85,34,482</b>	<b>38,41,62,900</b>
<b>C.</b>	<b>Represented by:-</b>									
	Cash and Bank Balance		87,12,382	2,89,430						
	Investments		32,78,69,075	16,06,233	4,00,000	4,01,000	1,77,394	2,75,804		
	Interest accrued but not due		66,38,561	41,335	237	3,045	5,434	8,091		
<b>Total (₹)</b>		<b>8,21,06,462</b>	<b>34,32,20,018</b>	<b>19,36,998</b>	<b>4,00,237</b>	<b>4,04,045</b>	<b>1,82,828</b>	<b>2,83,895</b>	<b>42,85,34,482</b>	<b>38,41,62,900</b>

**SCHEDULE III - CURRENT LIABILITIES & PROVISIONS**

Amount (₹)

PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
<b>A.</b>	<b>CURRENT LIABILITIES</b>		
1	Deposits from staff		-
2	Deposits from students	1,35,77,780	1,17,87,889
3	Sundry Creditors	-	
	a) For Goods & Services & Other	10,43,10,550	14,43,71,295
4	Deposit- Others (including EMD, Security Deposit)	2,41,70,745	2,35,41,282
5	Statutory Liabilities (GPF,TDS,WC TAX, CPF,GIS,NPS) :	-	
	(a) Over Due	-	-
	(b) Others	1,63,77,536	1,12,92,585
		-	
6	Sundry Creditors for Capital Assets	3,55,09,231	-
		-	
7	Other Current Liabilities	-	
a)	Salaries	2,37,48,710	2,88,55,467
b)	Receipts Against Sponsored Projects	-	
c)	Receipts against Sponsored Fellowships and Scholarships	-	-
d)	Unutilised Grant in Aid	1,43,89,70,019	1,41,47,56,695
e)	Interest Payable to Govt Of India Minisrty of Education	1,46,32,986	
f)	Other Funds	-	
g)	Fees Received in advance	2,50,78,815	2,20,90,893
h)	Other Liabilities	17,20,35,535	10,57,41,188
	<b>TOTAL (A) (₹)</b>	<b>1,86,84,11,907</b>	<b>1,76,24,37,294</b>
<b>B.</b>	<b>PROVISIONS</b>		
1	For Expenses	80,43,713	24,13,535
2	Gratuity	5,25,35,571	4,82,00,000
3	Superannuation Pension	-	
4	Accumulated Leave Encashment	11,02,37,237	9,56,48,221
		-	
	<b>TOTAL (B) (₹)</b>	<b>17,08,16,521</b>	<b>14,62,61,756</b>
	<b>TOTAL (A+B) (₹)</b>	<b>2,03,92,28,428</b>	<b>1,90,86,99,050</b>

SCHEDULE IV - Fixed Assets											PART - A Amount (₹)	
SR. NO.	PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		OPENING BALANCE	ADDITIONS	DEDUCTIONS	CLOSING BALANCE	OPENING BALANCE	FOR THE YEAR	DEDUCTION/ ADJUSTEMENT S	TOTAL	CURRENT YEAR	PREVIOUS YEAR	
<b>A</b>	<b>TANGIBLE ASSETS</b>											
1	Land	1	-	-	1	-	-	-	-	1	1	
2	Books & Journals	5,18,50,988	7,70,327	-	5,26,21,315	4,50,93,115	14,55,416	-	4,65,48,531	6,72,784	67,57,873	
3	Computer & Peripherals	13,55,57,800	3,80,66,688	5,16,059	17,31,08,429	10,42,57,404	1,97,97,303	3,93,603	12,36,61,104	4,94,47,325	3,13,00,396	
4	Furniture & Fixture	14,29,88,516	1,89,36,022	-	16,19,24,538	5,81,95,091	1,20,50,770	-	7,02,45,861	9,16,78,677	8,47,93,425	
5	Machinery & Equipment	43,28,51,091	87,01,008	20,86,523	43,94,65,576	26,92,61,445	2,19,74,899	3,20,662	29,09,15,682	14,85,49,894	16,35,89,946	
6	Electric Installation & Fittings	5,36,70,293	45,05,184	-	5,81,75,477	1,36,80,990	29,05,723	-	1,65,86,713	4,15,88,764	3,99,89,303	
7	Misc assets	1,63,13,297	10,51,531	-	1,73,64,828	66,69,023	13,01,396	-	79,71,419	92,94,409	96,44,274	
8	Office Equipment & Automation	1,80,38,922	8,20,555	3,05,474	1,85,54,003	1,22,96,914	13,75,056	2,48,832	1,34,23,138	51,30,865	57,42,908	
9	Virtual Classroom	55,57,841	-	-	55,57,841	47,28,816	4,16,837	-	51,45,653	4,12,188	8,29,025	
10	Building	3,00,22,87,294	3,40,79,50,839	-	6,41,02,38,133	37,45,66,188	12,82,04,771	-	50,27,71,959	5,90,74,67,174	2,62,77,21,06	
11	Tubewells & water Supply	52,00,869	3,71,639	-	55,72,508	17,75,309	1,11,455	-	18,86,764	36,85,744	34,25,560	
12	Vehicles	13,35,228	28,46,135	-	41,81,363	9,17,126	3,80,954	-	12,98,080	28,83,283	4,18,02	
13	Site Development	2,58,69,544	-	-	2,58,69,544	-	-	-	-	2,58,69,544	2,58,69,544	
14	Audio Visual Equipment	87,28,055	3,87,553	-	91,15,608	29,02,153	6,83,677	-	35,85,830	55,29,778	58,25,902	
15	Laboratory & Scientific Equipment	1,08,74,64,808	14,41,57,636	-	1,23,16,22,444	43,45,59,185	9,85,27,244	-	53,30,86,429	65,85,36,015	65,29,05,623	
16	Road Infrastructure Development	1,60,26,186	-	-	1,60,26,186	11,79,453	3,20,524	-	14,99,977	1,45,26,209	1,48,46,733	
17	Solar Light	9,58,741	-	-	9,58,741	7,92,658	11,023	-	8,03,681	1,55,060	1,66,083	
18	Sewerage & Drainage	49,46,686	43,33,563	-	92,80,249	6,98,324	1,85,606	-	8,83,930	83,96,319	42,48,362	
19	Small Value Assets	13,34,815	1,23,448	-	14,58,263	13,34,760	1,23,429	-	14,58,189	74	55	
	<b>TOTAL</b>	<b>5,01,09,80,975</b>	<b>3,63,30,22,128</b>	<b>29,08,056</b>	<b>8,64,10,95,047</b>	<b>1,33,29,07,954</b>	<b>28,98,26,083</b>	<b>9,63,097</b>	<b>1,62,17,70,940</b>	<b>7,01,93,24,107</b>	<b>3,67,80,73,821</b>	
<b>B</b>	<b>CAPITAL WORK IN PROGRESS</b>	<b>5,83,54,87,752</b>	<b>98,29,89,797</b>	<b>3,48,20,22,148</b>	<b>3,33,64,55,402</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,33,64,55,402</b>	<b>5,83,54,87,752</b>	
<b>C</b>	<b>INTANGIBLE ASSETS</b>											
1	Computer Software	4,04,23,692	91,36,397	-	4,95,60,089	3,59,89,461	78,95,889	-	4,38,85,350	56,74,739	44,34,231	
2	E-Journals	36,45,07,593	2,43,74,612	-	38,88,82,205	33,23,54,241	3,65,52,148	-	36,89,06,389	1,99,75,816	3,21,53,352	
	<b>TOTAL</b>	<b>40,49,31,285</b>	<b>3,35,11,009</b>	<b>-</b>	<b>43,84,42,294</b>	<b>36,83,43,702</b>	<b>4,44,48,037</b>	<b>-</b>	<b>41,27,91,739</b>	<b>2,56,50,555</b>	<b>3,65,87,583</b>	
	<b>TOTAL (A+B+C)</b>	<b>11,25,14,00,012</b>	<b>4,64,95,22,934</b>	<b>3,48,49,30,204</b>	<b>12,41,59,92,743</b>	<b>1,70,12,51,656</b>	<b>33,42,74,120</b>	<b>9,63,097</b>	<b>2,03,45,62,679</b>	<b>10,38,14,30,064</b>	<b>9,55,01,48,356</b>	
<b>PART B Amount (₹)</b>												
SR. NO.	PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		OPENING BALANCE	ADDITIONS	DEDUCTIONS	CLOSING BALANCE	OPENING BALANCE	FOR THE YEAR	DEDUCTION/ ADJUSTEMENT S	TOTAL	CURRENT YEAR	PREVIOUS YEAR	
<b>A</b>	<b>TANGIBLE ASSETS</b>											
1	Plants Machinery	7,16,08,110	2,00,66,866	-	9,16,74,976	1,64,93,963	45,83,754	-	2,10,77,717	7,05,97,259	5,51,14,47	
2	Scientific & Laboratory Equip	8,57,74,920	2,85,06,977	-	11,42,81,897	1,96,71,723	91,42,555	-	2,88,14,278	8,54,67,619	6,61,03,97	
3	Audio Visual Equipment	17,28,224	7,48,461	-	24,76,685	3,08,446	1,85,753	-	4,94,199	19,82,486	14,19,778	
4	Computers & Peripherals	2,90,02,704	91,99,213	-	3,82,01,917	1,82,95,489	59,37,284	-	2,42,32,773	1,39,69,144	1,07,07,215	
5	Furniture, Fixtures & Fittings	13,80,868	5,18,384	-	18,99,252	3,49,893	1,42,450	-	4,92,343	14,06,909	10,30,975	
6	Mobile	8,13,756	1,08,820	-	9,22,576	1,58,410	69,196	-	2,27,606	6,94,970	6,55,346	
7	Small Value Asset	54,405	10,636	-	65,041	54,384	10,628	-	65,012	29	21	
	<b>TOTAL</b>	<b>19,03,62,987</b>	<b>5,91,59,357</b>	<b>-</b>	<b>24,95,22,344</b>	<b>5,53,32,308</b>	<b>2,00,71,620</b>	<b>-</b>	<b>7,54,03,928</b>	<b>17,41,18,416</b>	<b>13,50,30,679</b>	
<b>B</b>	<b>CAPITAL WORK IN PROGRESS</b>	<b>91,06,722</b>	<b>-91,06,722</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>91,06,722</b>	
<b>C</b>	<b>INTANGIBLE ASSETS</b>											
1	Computer Software	59,14,524	22,55,483	-	81,70,007	57,52,724	10,63,973	-	68,16,697	13,53,310	1,61,800	
	<b>TOTAL</b>	<b>59,14,524</b>	<b>22,55,483</b>	<b>-</b>	<b>81,70,007</b>	<b>57,52,724</b>	<b>10,63,973</b>	<b>-</b>	<b>68,16,697</b>	<b>13,53,310</b>	<b>1,61,800</b>	
	<b>TOTAL (A+B+C)</b>	<b>20,53,84,233</b>	<b>5,23,08,118</b>	<b>-</b>	<b>25,76,92,351</b>	<b>6,10,85,032</b>	<b>2,11,35,593</b>	<b>-</b>	<b>8,22,20,625</b>	<b>17,54,71,726</b>	<b>14,42,99,200</b>	
	<b>GRAND TOTAL (PART A &amp; PART B)</b>	<b>11,45,67,84,245</b>	<b>4,70,18,31,052</b>	<b>3,48,49,30,204</b>	<b>12,67,36,85,093</b>	<b>1,76,23,36,688</b>	<b>35,54,09,713</b>	<b>9,63,097</b>	<b>2,11,67,83,304</b>	<b>10,55,69,01,789</b>	<b>9,69,44,47,556</b>	

**SCHEDULE V - INVESTMENTS**

<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS</b>		
A) Term Deposits with Banks (FDRs)	33,07,29,506	31,49,74,151
<b>TOTAL(₹)</b>	<b>33,07,29,506</b>	<b>31,49,74,151</b>

<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>INVESTMENTS IN TERM DEPOSITS</b>		
A) Corpus Fund	32,78,69,075	31,30,13,467
B) G.R. Bala Sunderam Fund	1,77,394	1,68,628
C) Rani Gonselves Memorial Endowment Fund	2,75,804	2,62,175
D) Donation	16,06,233	15,29,881
E) FDR Dhawan Family Schlorship	4,01,000	-
F) Kiran Bala Memorial Fund	4,00,000	-
<b>TOTAL(₹)</b>	<b>33,07,29,506</b>	<b>31,49,74,151</b>

**SCHEDULE-VI - INVESTMENTS-Others**

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
a.) In Central Government Securities	-	-
b.) In State Government Securities	-	-
c.) Other approved Securities	-	-
d.) Shares	-	-
e.) Debentures and bonds	-	-
f.) Others (to be specified)	-	-
<b>TOTAL(₹)</b>	-	-

## SCHEDULE - VII - CURRENT ASSETS

Amount (₹)

Sr. No.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
1	<b>STOCK</b>		
	a) Laboratory Chemicals, Consumables and Glass Ware	12,00,000	3,00,000
	b) Stationery in hand	59,869	33,910
2	<b>CASH BALANCE &amp; BANK BALANCE</b>		
	a) With Scheduled Banks (in Saving Bank Accounts)	77,54,16,345	90,42,98,043
3	b) Grant -in transit		
<b>TOTAL(₹)</b>		<b>77,66,76,214</b>	<b>90,46,31,953</b>

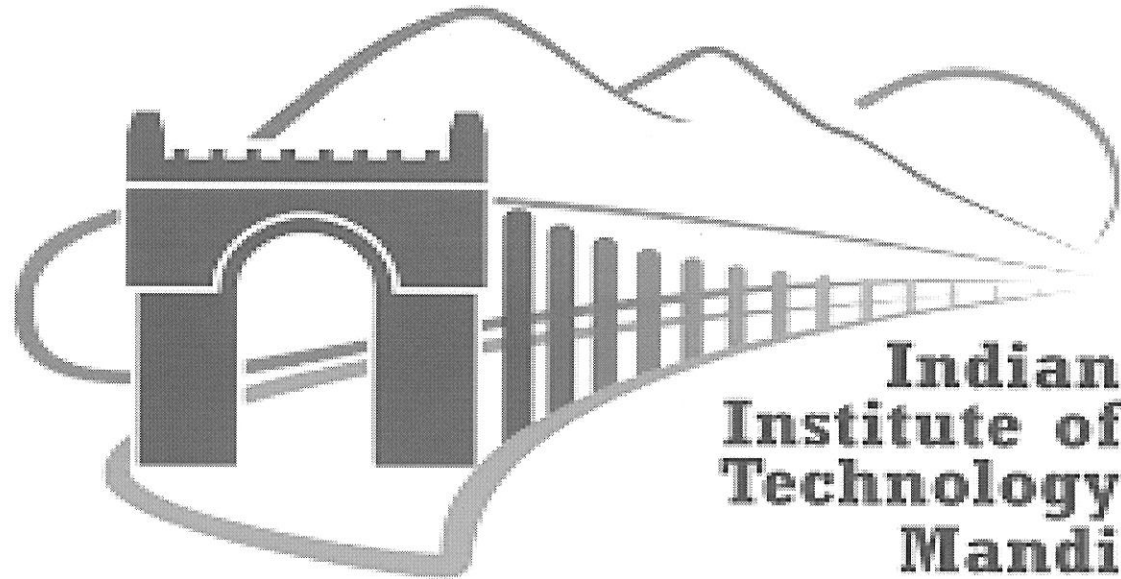


**DETAILS OF SAVING BANK ACCOUNT**

Amount (₹)

Sr. No.	SAVINGS BANK ACCOUNT	TOTAL	PREVIOUS YEAR
1	PNB FLC Account	3,79,07,553	5,04,64,964
2	SBI Mandi Fee Collection Account	6,03,54,108	2,77,03,571
3	SBI Mandi Main Account	9,02,87,474	6,71,49,204
4	IIT Mandi SBI FLC Account	10,39,091	10,01,781
5	IIT MANDI JEE CELL SBI	5,57,116	10,60,226
6	IIT Mandi Escrow Account 3(Canara Bank )	18,19,55,637	14,56,63,301
7	IIT Mandi Escrow Account 4(Canara Bank )	1,61,87,550	1,57,22,166
8	SBI Statutory Payment Account	17,54,185	42,39,784
9	SBI IIT Mandi Grant In Aid Recievables account	11,65,70,655	30,73,11,323
10	POS Collection HDFC Account	2,80,846	3,48,891
11	SBI Aluminai Account	64,465	57,877
12	SBI Corpus Fund A/c	87,12,382	9,45,219
13	SBI Donation Account	2,89,430	6,58,429
14	HDFC FLC Account	1,33,79,632	2,44,78,598
15	PNB C2E Himalayan Bank	1,03,023	1,00,067
16	PNB SRIC Bank Account	21,53,29,786	23,29,64,190
17	PNB SRIC Bank Account( Extention Activities)	17,42,548	14,70,835
18	PNB SRIC Fund Bank Account	2,89,00,864	2,29,50,538
19	PNB IITMandi ICDECP19	-	7,079
<b>TOTAL(₹)</b>		<b>77,54,16,345</b>	<b>90,42,98,043</b>

SCHEDULE VIII - LOANS, ADVANCES & DEPOSITS			
Amount: (₹)			
Sr. No.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
1	<b>Advances to employees: (Non -interest bearing)</b> a) Festival		-
2	<b>Advances and other amounts recoverable in cash or in kind or for value to be received:</b>	CURRENT YEAR	PREVIOUS YEAR
	a) On Capital Accounts	5,76,60,968	37,99,69,188
	b) to suppliers	4,72,10,368	7,22,777
	c) Others	35,267	59,79,036
	d) imprest	-	2,94,670
3	<b>Prepaid Expenses</b>	CURRENT YEAR	PREVIOUS YEAR
	a) Insurance	3,64,583	2,74,018
	b) Other expenses	48,00,274	38,16,027
4	<b>Deposits</b>	CURRENT YEAR	PREVIOUS YEAR
	a) Telephone	40,010	40,010
	b) Electricity	5,54,560	4,94,560
	c) Interest on security from HPSEB	25,133	25,133
	d) DFO Mandi	4,053	4,053
	e) EMD CDA Secunderabad	90,000	90,000
	f) Security Deposit Cable	88,000	88,000
	g) Mobile	2,000	2,000
	h) IOC	49,900	49,900
5	<b>Income Accrued</b>	CURRENT YEAR	PREVIOUS YEAR
	a. On investments form Earmarked/ Endowment Funds	66,96,703	64,62,644
	b) On Investments Others	10,42,576	11,52,339
6	<b>Others-Current Assets Receivable From UGC/Sponsored Projects</b>	CURRENT YEAR	PREVIOUS YEAR
	a) Debit Balances in Sponsored Projects	-	-
	b) Debit balances in sponsored fellowships and scholarships	-	-
	c) Grant Recoverable	87,27,548	94,39,231
	d) other receivables from UGC	-	-
<b>GRAND TOTAL(₹)</b>		<b>12,73,91,943</b>	<b>40,89,03,587</b>



**Indian  
Institute of  
Technology  
Mandi**

**INCOME AND EXPENDITURE ACCOUNTS**

**FOR**

**THE FINANCIAL YEAR, 2021-22**


**INDIAN INSTITUTE OF TECHNOLOGY MANDI**  
**KAMAND, MANDI H.P. - 175005**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2022**

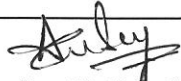
PARTICULARS	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
<b>INCOME</b>			
Academic Receipts	IX	9,96,36,252	8,94,95,083
Grants/Subsidies	X	86,01,01,153	71,02,23,090
Income from Investment	XI	-	-
Interest Earned	XII	4,58,23,916	1,60,13,925
Other Incomes	XIII	2,91,58,280	2,07,55,860
Prior Period Income	XIV	-	8,42,53,596
Excess Provision Written Back		-	51,20,905
<b>TOTAL(₹) (A)</b>		<b>1,03,47,19,601</b>	<b>92,58,62,458</b>
<b>EXPENDITURE</b>			
Staff Payments & Benefits (Establishment Expenses)	XV	40,06,87,047	37,60,59,112
Academic Expenses	XVI	20,60,60,039	17,99,24,465
Administrative and General Expenses	XVII	20,08,19,728	18,06,13,243
Transportation Expenses	XVIII	1,37,26,600	1,19,86,823
Repairs & Maintenance	XIX	1,74,40,844	1,76,50,404
Finance costs	XX	11,53,38,882	7,84,93,657
Other Expenses	XXI	-	-
Prior Period Expenses	XXII	-	-
Depreciation	IV	35,54,09,713	28,06,94,616
Depreciation relating to Previous Year		-	1,35,33,528
Misc Expenditure Written Off		8,00,000	6,00,000
Grant Utilised		8,36,07,363	8,39,17,670
Expenses Pertaining to Previous Year		-	1,49,447
<b>TOTAL(₹) (B)</b>		<b>1,39,38,90,216</b>	<b>1,22,36,22,965</b>

Balance being Excess of Expindeture over income(A-B) (35,91,70,614) (29,77,60,507)


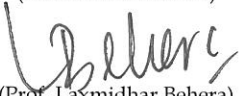
Transfer to CAPITAL Fund (35,54,09,713) (29,42,28,144)

Transfer to SRIC fund (37,60,900) (35,32,363)

  
 (VINOD CHAUHAN)  
 ACA  
 PARTNER  
 SONI AND RUSTOGI  
 (.. R. Sharma)  
 Advisor

  
 (Anuj Kr. Dubey)  
 AR, (Audit & Legal)

  
 (Dr. V.S. CHAUHAN)  
 Dean (F&A)

  
 (Vinod Malik)  
 Deputy Registrar  
 (Finance & Accounts)  
  
 (Prof. Laxmidhar Behera)  
 Director

**SCHEDULE - IX - ACADEMIC RECEIPTS**

<b>SR.NO.</b>	<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>A</b>	<b>Fee From Students</b>		
1	Tuition Fee	8,77,26,149	7,86,00,665
2	Admission fee	1,39,800	1,25,400
3	Alumni Fee	10,48,500	9,40,500
4	Benevolent Fund	1,04,850	74,050
5	Bhawan Fund	1,39,800	1,25,400
6	Application fee for PHD	2,62,700	-
7	Extra Curricular Activity	27,64,000	25,10,750
8	Internet Fee	11,39,250	10,57,750
9	Grade Card Fee	1,04,850	94,050
10	Industrial Tour	3,05,000	3,12,000
11	Medical fee	5,14,800	4,73,550
12	Registration Fee	7,66,700	7,07,600
13	Student Welfare fund	3,49,500	3,13,500
14	Medical Insurance Premium	15,15,000	13,85,250
15	Transportation Charges	6,86,400	6,29,800
<b>TOTAL ( A ) ( ₹ )</b>		<b>9,69,11,789</b>	<b>8,73,60,265</b>
<b>SR.NO.</b>	<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>B</b>	<b>EXAMINATIONS</b>		
1	Annual Examination fee	13,41,725	12,38,300
<b>TOTAL ( B ) ( ₹ )</b>		<b>13,41,725</b>	<b>12,38,300</b>

**SCHEDULE - IX - ACADEMIC RECEIPTS**

<b>SR.NO.</b>	<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>C</b>	<b>OTHERS FEES</b>		
1	Identity card fee	34,950	31,350
2	Construction Material laboratory Income	1,30,250	5,40,900
3	Heater Charges FM Students	21,150	57,976
4	Fee Refund Processing Charges	2,06,000	26,000
5	Library Late Fine	30,352	56,912
6	Hostel Fine Received	2,73,636	1,70,980
7	Lab Test Charges	30,890	2,400
		<b>7,27,228</b>	<b>8,96,518</b>
	<b>TOTAL (A+B+C) (₹)</b>	<b>9,96,36,252</b>	<b>8,94,95,083</b>

**SCHEDULE - X - GRANTS / SUBSIDIES**

<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
Receipts during the year	74,63,67,572	63,28,24,178
Grant for Repayment of interest on HEFA Loan	11,37,33,581	7,73,98,912
<b>TOTAL (₹)</b>	<b>86,01,01,153</b>	<b>71,02,23,090</b>

## SCHEDULE-XI- INCOME FROM INVESTMENTS

Amount (₹)

Sr. No.	PARTICULARS	<u>Earmarked/Endowment Funds</u>		<u>Other Investments</u>	
		CURRENT YEAR	PREVIOUS YEAR	CURRENT YEAR	PREVIOUS YEAR
1	Interest				
a.	On Government Securities				
b.	Other Bonds/Debentures				
2	Interest on Term Deposits				
3	Income accrued but not due on Term Deposits/Interest bearing advances to employees				
4	Interest on Saving Bank Accounts				
5	Others (Specify)				
Total					
Transferred to Earmarked/Endowment Funds					
Balance		Nil	Nil		



**SCHEDULE XII : INTEREST EARNED**

**Amount (₹)**

<b>Particulars</b>	<b>Current Year</b>	<b>Previous Year</b>
Interest Income	4,58,23,916	1,60,13,925
<b>Total (₹)</b>	<b>4,58,23,916</b>	<b>1,60,13,925</b>

**SCHEDULE-XIII - OTHER INCOME**

<b>SR.NO.</b>	<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
A	Income from Land & Building	-	-
1	Hostel Room Rent	74,60,466	57,64,741
2	Electricity & Water Charges Recovered	70,33,948	48,70,334
<b>TOTAL (₹)</b>		<b>1,44,94,414</b>	<b>1,06,35,075</b>
<b>SR.NO.</b>	<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>B</b>	<b>Others</b>	-	-
1	Application Fee Recruitment	5,93,142	3,400
2	Half Pay Leave	-	78,849
3	Licence Fee House	22,70,640	13,46,173
4	Mess/Guest Receipts	26,43,808	10,10,793
5	Misc.Receipts	88,684	1,66,196
6	Rent	7,58,384	15,07,058
7	Tender Fee Receipts	2,63,001	1,78,000
8	Vehicle Uses	6,63,478	3,00,192
9	Water Charges	46,346	53,481
10	Other Receipts	1,72,642	776
11	Profit on sale of assets	3,72,764	14,630
12	Penalty/Fine etc	20,53,267	8,47,796
13	Document Verification Income	1,55,497	1,68,719
14	RTI Fee Received	158	232
17	Sale of Scrap	-	25,085
18	Electricity Recovery	73,530	75,772
20	Income from Consultancy(SRIC)	38,70,310	38,52,110
21	Misc.Receipts (SRIC)	6,38,215	4,22,327
22	Interest On Income Tax Refund	-	69,196
<b>TOTAL ( B ) (₹)</b>		<b>1,46,63,866</b>	<b>1,01,20,785</b>
<b>TOTAL (A+B) (₹)</b>		<b>2,91,58,280</b>	<b>2,07,55,860</b>

SCHEDULE XIV - PRIOR PERIOD INCOME		Amount (₹)
PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
Interest from NBCC	-	9,33,86,596
Less: Excess Revenue Grant Booked in Previous Year Now reversed	-	-91,33,000
<b>Total(₹)</b>	-	<b>8,42,53,596</b>

<b>SCHEDULE XIV-A - EXCESS PROVISION WRITTEN BACK</b>		
Amount (₹)		
PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
Establishment Expenses	-	49,10,905
Academic Expenses	-	2,10,000
Administrative Expenses	-	-
Transportation Expenses	-	-
Repair & Maintenance	-	-
Other Expenses	-	-
<b>TOTAL(₹)</b>	-	<b>51,20,905</b>

**SCHEDULE XV - STAFF PAYMENTS & BENEFITS (Establishment Expenses)**

<b>SR.NO.</b>	<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1	Salaries and Wages	31,41,11,730	27,66,77,338
2	Salaries and Wages ( SRIC)	51,59,269	51,88,131
3	Bonus	-	-
4	Children Education Allowance	23,79,919	21,87,418
5	Creche Expenses	4,049	49,085
6	Leave Encashment	7,14,986	19,27,681
7	LTC (Leave Travel Concession)	29,01,008	20,16,882
8	Medicals Exp - Dispensary	-	-
9	Medical Staff	33,60,846	37,72,258
10	NPS(Employer's Contribution)	3,90,57,511	3,38,85,035
11	Relocation Allowance	8,30,665	5,30,525
12	Provision for retirement benefits	1,93,72,808	4,33,94,053
13	Leave Salary & Pension Contribution	7,75,197	14,87,460
14	Per Diem	8,58,500	2,36,000
15	Telephone/Mobile faculty staff	29,25,031	28,55,002
16	Professional Development Allowances	82,35,528	18,52,243
		-	
	<b>TOTAL (₹)</b>	<b>40,06,87,047</b>	<b>37,60,59,112</b>

**SCHEDULE XV-A EMPLOYEES RETIREMENT AND TERMINAL BENEFITS**

Amount (₹)

<b>PARTICULARS</b>	<b>LEAVE SALARY &amp; PENSION CONTRIBUTIONS</b>	<b>GRATUITY</b>	<b>LEAVE ENCASHMENT</b>	<b>TOTAL</b>
Opening Balance as on 01.4.2021	9,52,00,000	4,82,00,000		14,34,00,000
Add: Capitalized value of Contributions Received from other Organizations	-			
Provision to be made in the Current Year	1,50,37,237	43,35,571		1,93,72,808
<b>TOTAL(₹)</b>	<b>11,02,37,237</b>	<b>5,25,35,571</b>	-	<b>16,27,72,808</b>

SCHEDULE XVI - ACADEMIC EXPENSES			Amount (₹)	
Sr. No.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR	
1	Extra Curricular Activities Expenses	11,86.016	4,89,181	
2	Faculty Research Expenses	69,51.762	1,46,60,312	
3	5WIP Expenses	-	41,300	
4	Faculty Staff and Sudent Aminities	7,59.823	1,73,537	
5	Convocation Expenses	3,25.847	7,50,461	
6	Accedmia Industry Interaction Conclave Expenses	5,00.000	-	
7	Laboratory Expenses	1,51,87.855	1,22,95,261	
8	Foundation Day Expenditure	13,75.719	6,94,631	
9	Interest on Education Loan	28,13.034	70,95,536	
10	Work Shop/Short Term Course Etc	2,08.131	1,30,970	
11	Inter IIT Tech Meet Exps	34.758	5,050	
12	Scholarship and Fellowship	14,16,74.876	11,37,85,811	
13	Sports Eminity Expenses	-	1,03,183	
14	Thesis Grant Exps	45,30.132	60,44,782	
15	Medical Insurance Premium Students-Exp	6,08.224	6,04,376	
16	Medical Students	1,05.854	1,06,536	
17	SAE India Expenses	-	59,227	
18	Subscription E-Books& E-Journals	2,66,86.511	1,70,32,791	
19	Support to IIT Catalyist	-	30,00,000	
20	Lab Consumables and Contingency (SRIC)	30,67.663	25,91,027	
21	Prize/ Awards Expenses	12.545	1,08,383	
22	Seminar Symposion /Work Shop Expenses	31.289	1,40,000	
23	Vehicle Insurance		12,110	
<b>TOTAL(₹)</b>		<b>20,60,60,039</b>	<b>17,99,24,465</b>	

SCHEDULE XVII - ADMINISTRATIVE AND GENERAL EXPENSES			
		Amount (₹)	
Sr. No.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
<b>A</b>	<b>INFRASTRUCTURE</b>		
1	Electricity/Fuel and Power	4,48,41,199	3,99,43,924
2	Water charges	-	1,64,698
TOTAL(₹)		4,48,41,199	4,01,08,622
<b>B</b>	<b>COMMUNICATION</b>		
1	Postage & Telegram Expenses	2,27,870	2,00,254
2	Telephone and Internet Charges	14,24,185	24,02,250
TOTAL(₹)		16,52,055	26,02,504
<b>C</b>	<b>Others</b>		
TOTAL(₹)		15,43,26,474	13,79,02,117
TOTAL (A+B+C)(₹)		20,08,19,728	18,06,13,243



SCHEDULE XVII - ADMINISTRATIVE AND GENERAL EXPENSES		Amount (₹)	
C	Others	Amount (₹)	
a	150-Departmental Operating Cost	CURRENT YEAR	PREVIOUS YEAR
1	151-Printing & Stationary Exp.	18,95,476	15,71,374
2	152-Advertisement Exp.	6,67,136	78,420
3	153-Annual Maintaince Charges	54,61,567	-
4	154-Audit Fee (CAG)	1,50,000	2,91,500
5	155-Computerization & Computer Support/Networking	40,33,628	27,42,348
6	156-Guest House Expenses	9,23,473	4,52,014
7	IIT Council Expenses	11,04,130	-
8	159-Meeting Expenses	6,27,962	5,31,282
9	161-House Keeping Services	2,66,06,745	2,66,09,783
10	162-Tradesmen/Manpower Services - Outsource	9,48,32,149	9,14,78,252
11	164-Legal and Professional Fee	42,01,284	50,33,870
12	MISC EXPENSES	7,740	-
13	Membership Conference	6,04,453	5,82,907
14	167-Misc Expenditure	-	7,000
15	168-Hindi Cell Exps	36,809	26,740
16	170-Health Centre Laboratory Test Exp	3,02,990	1,87,988
17	171-Purchase of Medicines/consumable for Health Centre	37,84,695	24,33,726
18	173-Water Sample Testing Charges (WTP)	62,248	43,315
20	175-Cable/Dish TV/Tata Sky/ Recharge(Hostel/Guest House)	4,000	-
21	176-Groceries/Milk/vegetable	12,93,926	5,69,897
22	Travelling Expenses	27,74,153	26,02,361
23	180-Newspaper , Magazine Etc	1,42,023	57,946
24	181-COVID- 19 Expenses	19,01,556	12,36,666
25	182- Accomodation&Meal Charges Etc	3,04,445	9,50,009
26	183-Honorarium to Resident Warden/Library Trainee/specilist Doctors/coaches	22,35,739	
27	174-Maintenance of Sewarage Treatment Plat (STP)	-	5,600
<b>TOTAL(₹)</b>		<b>15,39,58,327</b>	<b>13,74,92,998</b>
b	Other	CURRENT YEAR	PREVIOUS YEAR
1	Consent Fee of environment Clearance	2,00,000	2,00,000
2	PRC Souvenir Account Expenses	-	1,97,644
3	Republic day Celeberation Expenses	30,322	11,475
4	GST Paid	1,37,825	
<b>TOTAL(₹)</b>		<b>3,68,147</b>	<b>4,09,119</b>

**SCHEDULE XVIII - TRANSPORTATION EXPENSES**

Amount (₹)

SR. No.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
1	Vehicles (Owned by Educational Institution )	79,346	-
2	Vehicles Taken on Rent/ Lease	1,36,47,254	1,19,86,823
<b>TOTAL</b>		<b>1,37,26,600</b>	<b>1,19,86,823</b>

**SCHEDULE XIX - REPAIRS & MAINTENANCE**

**Amount (₹)**

<b>SR.NO.</b>	<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1	Other Maintenance	44,47,560	61,83,140
2	Estate Maintenance	65,80,519	29,09,705
3	460-Office Maintenance & Others Exp	37,98,726	13,94,332
4	166-Electrical Accessories/Maintenance Exp	26,14,039	71,63,227
<b>TOTAL</b>		<b>1,74,40,844</b>	<b>1,76,50,404</b>

SCHEDULE XX - FINANCE COSTS		
		Amount (₹)
PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
Bank Charges	1,53,421	2,07,590
Foreign Currency Fluctuation	14,51,880	8,87,155
Interest On Loan	11,37,33,581	7,73,98,912
	-	
TOTAL	11,53,38,882	7,84,93,657
SCHEDULE XXI - OTHER EXPENSES		
		Amount (₹)
PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
TOTAL		-
SCHEDULE XXII: PRIOR PERIOD EXPENSES		
		Amount (₹)
PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
-		-

SCHEDULE10-GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)							
Particulars	Plan			Total Plan	Non Plan UGC	Current Year Total	Previous Year Total
	Govt.of India	UGC					
		Plan	Specific Scheme				
Balance B/F	29.99	0.00	0.00	29.99	-	29.99	
<b>Add:</b> Receipt during the year from MHRD	120.91	0.00	0.00	120.91	-	120.91	
IRG (Internal Revenue Generation)	17.48	0.00	0.00	17.48	-	17.48	
<b>Total</b>	<b>150.90</b>	<b>0.00</b>	<b>0.00</b>	<b>150.90</b>	<b>-</b>	<b>150.90</b>	
<b>Less:</b> Refund to UGC	-	0.00	0.00	-	-	-	
Balance	150.90	0.00	0.00	150.90	-	150.90	
<b>Less:</b> Utilized for Capital expenditure (A)	24.01	0.00	0.00	24.01	-	24.01	
<b>Balance</b>	<b>126.89</b>	<b>0.00</b>	<b>0.00</b>	<b>126.89</b>	<b>-</b>	<b>126.89</b>	
<b>Less:</b> utilize for Revenue Expenditure (B)	115.57	0.00	0.00	115.57	-	115.57	
<b>Balance C/F (C)</b>	<b>11.32</b>	<b>0.00</b>	<b>0.00</b>	<b>11.32</b>	<b>-</b>	<b>11.32</b>	

Note: IRG not included in Grant in Aid and Unspent balance as on 31.03.2022

**SCHEDULE 3(C) UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS**

Amount (₹)

<b>Particulars</b>	<b>Current Year</b>	<b>Previous Year</b>
<b>A. Plan grants: Government of India</b>		
Balance B/F	29.99	
Add: Receipts during the Year from MHRD	120.91	
Add: Internal Revenue Generation (IRG)	17.48	
<b>Total (a)</b>	<b>150.90</b>	
Less: Refund		
Less: Utilized for Revenue Expenditure	115.57	
Less: Utilized for Capital expenditure	24.01	
<b>Total (b)</b>	<b>139.58</b>	
<b>Unutilized carried forward (a-b)</b>	<b>11.32</b>	
<b>B.UGC grants: Plan</b>		
Balance B/F	Nil	
Add: Receipts during the Year		
<b>Total (c)</b>	Nil	
Less: Refund		
Less: Utilized for Revenue Expenditure	Nil	
Less: Utilized for Capital expenditure		
<b>Total (d)</b>	Nil	
<b>Unutilized carried forward (c-d)</b>	Nil	
<b>C. UGC grants Non Plan:</b>		
Balance B/F	Nil	
Add: Receipts during the Year		
<b>Total (e)</b>	Nil	
Less: Refund	Nil	
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital expenditure		
<b>Total (f)</b>	Nil	
<b>Unutilized carried forward (e-f)</b>	Nil	
<b>D. Grants from State Govt.</b>		
Balance B/F	Nil	
Add: Receipts during the Year		
<b>Total (g)</b>	Nil	
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital expenditure	Nil	
<b>Total (h)</b>	Nil	
<b>Unutilized carried forward (g-h)</b>	Nil	
<b>Grand Total (A+B+C+D)</b>	<b>11.32*</b>	

\*IRG not included in Grant in Aid and Unspent balance as on 31.03.2022.

**INDIAN INSTITUTE OF TECHNOLOGY, MANDI, HIMACHAL PRADESH**  
**SPONSORED RESEARCH INDUSTRIAL CONSULTANCY (SRIC)**  
**DETAIL OF GRANT IN AID UNUTILISED DURING THE YEAR 2021-22**

Sr. No.	Name of the Project	Unutilised Grant as on 31.03.2021 (₹)	Receivable Grant as on 31.03.2021 (₹)	Grant in Aid Received 2021-22 (₹)	Interest 2021-22 (₹)	Total (₹)	Grant in aid Capital Expenditure (₹)	Revenue Expenditure (₹)	Grant Refund (₹)	Total Expenditure (₹)	Unutilised Grant as on 31.03.2022 (₹)	Receivable Grant as on 31.03.2022 (₹)
1	Estimating Quality of Boardband Internet In India	8,615	-	-	118	8,733	-	-	-	-	8,733	-
2	RTBI Project	1,83,980	-	-	2,529	1,86,509	-	-	-	-	1,86,509	-
3	DNA Aptamer Cojugated Gold Nano Partical for tageting Cancer Cells	23,345	-	-	320	23,665	-	-	-	-	23,665	-
4	Nano Photonic System for quantum information processing and Co-herent Central	6,829	-	-	93	6,922	-	-	-	-	6,922	-
5	Development of Polyoxometalates organic hybrids having through- bonds electronic inter-action between cluster and organic units for material and catalytic application	33,010	-	-	215	33,225	-	-	17,302	-	15,923	-
6	Resist concepts for EUVL at the 16nm node and beyond	3,03,038	-	-	4,166	3,07,204	-	3,03,038	-	3,03,038	4,166	-
7	Glass and Glass - Ceramics for Electrical energy storage Devices	-	-	-	-	-	-	-	-	-	-	-
8	Engineering Molecular Organic frameworks Crystal Structure and Photophysical Properties	2,02,165	-	-	2,779	2,04,944	-	-	-	-	2,04,944	-
9	Aakash Education Proposal	5,86,910	-	-	8,070	5,94,980	-	-	-	-	5,94,980	-
10	IU- ATC Project	1,220	-	-	16	1,236	-	-	-	-	1,236	-
11	Exploring the Human Microbiome: A hunt for Candidates for Pre and Pro Biotics	5,697	-	-	78	5,775	-	-	-	-	5,775	-
12	Controlled Fabrication of Realistic Nano Nano-circuits using Robust Artificial	-	-	-	-	-	-	-	-	-	-	-
13	Study Of Fractional Order Differencial Equation with Application	9,212	-	-	12	9,224	-	-	8,292	-	932	-
14	ALTAIR	23,321	-	-	320	23,641	-	-	-	-	23,641	-
15	Study of fractional order differential equations with application	77,006	-	-	1,058	78,064	-	-	-	-	78,064	-
16	Molecular Chaperones mediated protein folding using time resolved single molecule Forster Resonance Energy Transfer	1,64,840	-	-	2,266	1,67,106	-	-	-	-	1,67,106	-
17	Dr Nectu Kumari 300Raman PD	170	-	-	2	172	-	-	-	-	172	-
18	Evaluation of MANREGA in Mandi - DRDA	78	-	-	1	79	-	-	-	-	79	-
19	Electromagnetic radiation response of metals and alloys during deformation at low temperature conditions	-	-	-	-	-	-	-	-	-	-	-
20	Development of a class of Higher Order Compact finite difference schemes and its application to linear shear flows	-	64,000	-	-	-64,000	-	-	-	-	-	64,000
21	DST - FIST	-	-	-	-	-	-	-	-	-	-	-
22	Design Innovation Centre	48,57,213	-	-	-	48,57,213	40,42,610	10,09,370	-	50,51,980	-	1,94,767
23	Modeling of contaminated sediment transport in lake/river	-	-	-	-	-	-	-	-	-	-	-
24	A Multi-dimensional Smart Energy Grids Analysis for Indian Scenario	-	11,38,253	13,38,253	-	2,00,000	-	2,00,000	-	2,00,000	-	-
25	Innovation in Science pursuit for inspired research (INSPIRE)	88,142	-	-	1,211	89,353	-	-	-	-	89,353	-
26	The Sixteenth century renaissance in south India	-	7,83,763	-	-	-7,83,763	-	-	-	-	-	7,83,763
27	Building a secure and trustworthy cyberspace: An behavioural game-theoretic approach	1,75,487	-	-	2,412	1,77,899	-	-	-	-	1,77,899	-
28	Carrier Multiplication in Electronically Coupled Nanocrystals and Harvesting	13,527	-	-	185	13,712	-	-	-	-	13,712	-
29	Development of higher order accurate numeri-discontinuities and its application to immers-ed interface problems	33,791	-	-	21	33,812	-	-	32,197	-	1,615	-
30	Arsenic and Heavy Metal Mapping in Water, Coal and Fly-Ash samples from Urajanchal (Singrauli) Area of Central India	2,049	-	-	28	2,077	-	-	-	-	2,077	-

Sr. No.	Name of the Project	Unutilised Grant as on 31.03.2021 (₹)	Receivable Grant as on 31.03.2021 (₹)	Grant in Aid Received 2021-22 (₹)	Interest 2021-22 (₹)	Total (₹)	Grant in aid Capital Expenditure (₹)	Revenue Expenditure (₹)	Grant Refund (₹)	Total Expenditure (₹)	Unutilised Grant as on 31.03.2022 (₹)	Receivable Grant as on 31.03.2022 (₹)
31	Engineering chemical structure to improve device efficiency: novel organic polymers/macromolecules and their nanocomposites for photovoltaic	-	-	-	-	-	-	-	-	-	-	-
32	Quantum Dots for Novel Solar Solutions	-	-	-	-	-	-	-	-	-	-	-
33	Tata Consultancy Services Research Scholar Program	3,358	-	-	46	3,404	-	-	-	-	3,404	-
34	Visvesvaraya PhD Scheme for Electronics and IT (14-15)	-	5,36,820	4,08,856	-	-1,27,964	-	2,02,128	-	2,02,128	-	3,30,092
35	Visvesvaraya PhD Scheme for Electronics and IT (2015-16)	-	10,15,250	9,70,353	-	-44,897	-	7,63,757	-	7,63,757	-	8,08,654
36	Effect of dimensionality on the electronic structure of some novel transition metal oxides	55,063	-	-	757	55,820	-	-	-	-	55,820	-
37	Special Man-Power development program from chips to system design	6,75,261	-	-	7,278	6,82,539	25,627	6,43,461	13,451	6,69,088	-	-
38	Immuno-modulating effect of Taenia solium cyst antigens on immune reactive cells and their role in pathogenesis	1,09,004	-	-	1,498	1,10,502	-	-	-	-	1,10,502	-
39	Machine Learning and Data Mining for Sales and Analytics in Pharma	1,44,704	-	-	-	1,44,704	-	-	-	-	1,44,704	-
40	Development of High Temperature Thermoelectric Transport Measurements System to Study Chalcogenide Based Thermoelectric Nano-Composites	-	-	-	-	-	-	-	-	-	-	-
41	Ab-initio search of new Magnetolectric Multiferroic Materials	-	-	-	-	-	-	-	-	-	-	-
42	Bioinspired Advanced Materials for Enhanced Solar Energy Conversion in Organic Photovoltaics	99,748	-	-	1,371	1,01,119	-	-	-	-	1,01,119	-
43	Setting up centre for innovative technologies for Himalayan Region under CSTRI Scheme	-	-	-	-	-	-	-	-	-	-	-
44	Investigation of Photocatalytic Activity in Ferroelectric Ceramics & their Composites	-	-	-	-	-	-	-	-	-	-	-
45	Design & Development of High Performance Synchronous Machine (PMSM) based Drives for Motion Control	-	-	-	-	-	-	-	-	-	-	-
46	Detection of Cervical Cancer from pap smear images	-	-	-	-	-	-	-	-	-	-	-
47	Physics of Electromagnon Dynamics probed by Raman Scattering	53,295	-	-	732	54,027	-	-	-	-	54,027	-
48	Identification of the Hedgehog pathway modulators in non-small cell lung cancer stem cells	6,282	-	-	86	6,368	-	-	-	-	6,368	-
49	Generating Renewable Energy sources using anthropogenic carbon dioxide for sustainable future	22,785	-	-	313	23,098	-	-	-	-	23,098	-
50	Development of Indigenous DUV photoresists for 180nm process technology at Semi-Conductor Lab (SCL) Mandi, Manik in India	5,61,986	-	-	852	5,62,838	7,670	4,92,323	-	4,99,993	62,845	-
51	Stimuli Responsive Smart Nanocarriers for Theranostics Application	-	-	-	-	-	-	-	-	-	-	-
52	Intrinsically Disordered Proteins: Folding and Binding Mechanisms of Transactivation Domain of Adenoviral Oncoprotein E1A with its partner TAZ2	-	-	-	-	-	-	-	-	-	-	-
53	Novel Non-chemically amplified molecular photoresists for nanoelectronics at the 20nm node or beyond	-	-	-	-	-	-	-	-	-	-	-
54	Photocatalytic transparent glass nano/micro crystal composites for waste water treatment	-	-	-	-	-	-	-	-	-	-	-
55	Training in Pahari Fainting: A step towards the presentation of Himalayan Culture	1,03,334	-	-	1,420	1,04,754	-	-	-	-	1,04,754	-





Sr. No.	Name of the Project	Unutilised Grant as on 31.03.2021 (₹)	Receivable Grant as on 31.03.2021 (₹)	Grant in Aid Received 2021-22 (₹)	Interest 2021-22 (₹)	Total (₹)	Grant in aid Capital Expenditure (₹)	Revenue Expenditure (₹)	Grant Refund (₹)	Total Expenditure (₹)	Unutilised Grant as on 31.03.2022 (₹)	Receivable Grant as on 31.03.2022 (₹)
80	Integrating Genome scale metabolic analysis of model plant pathogen <i>Ralstonia solanacearum</i> with RNAseq and fluomics	5,23,515	-	-	7,198	5,30,713	-	-79,000	-	-79,000	6,09,713	-
81	Development of aligned CNT-polymer nanocomposite for light weight and high strength body armor application	31,067	-	-	427	31,494	-	-	-	-	31,494	-
82	Mathematical Modelling of the Epidemicology of Multi-Drug Resistant Tuberculosis (MDR-TB)	-	-	-	-	-	-	-	-	-	-	-
83	Low cost Bioinspired Point-of-Care devices for early detection of diseases using Saliva as diagnostic fluid in rural Himachal areas	-	-	-	-	-	-	-	-	-	-	-
84	Development and evaluation of landslide risk communication solutions in Mandi Dist. of H.P.	-	-	-	-	-	-	-	-	-	-	-
85	Indian Red Cross Society project-IIT Mandi collaboration	-	-	-	-	-	-	-	-	-	-	-
86	Facile low cost- synthesis of Graphene/ Zeolite composite and their application in removal of heavy metals from water	699	-	-	9	708	-	-	-	-	708	-
87	Deciphering the molecular mechanisms governing the direct Aβ aggregation inhibition with the serum protein- Transferrin: Implication for Alzheimer's disease	-	5,66,875	-	-	-5,66,875	-	-	-	-	-	5,66,875
88	Characterization of the Entropy regions for three and four random variables and their application	-	-	-	-	-	-	-	-	-	-	-
89	Efficient distributed computation of massive data	60,534	-	-	832	61,366	-	-	-	-	61,366	-
90	Automatic analysis of avian acoustics	1,90,706	-	-	-	1,90,706	-	-	1,90,706	-	-	-
91	A microfluidic based point of care testing device for measuring urine albumin using a novel organic dye	5,26,381	-	4,16,863	95	9,43,339	-	4,75,796	-	4,75,796	4,67,543	-
92	Improving Bio-engineering strategies to achieve soil stability	-	1,65,868	1,36,168	-	-29,700	-	-29,700	-	-29,700	-	-
93	Investigation of phase change nanocomposites for high strain rate resistant armor application	-	-	-	-	-	-	-	-	-	-	-
94	Imperfection sensitivity analysis of functionally graded structures featuring parameter uncertainties	-	-	-	-	-	-	-	-	-	-	-
95	Documentation of successful practices and scalable models under MGNREGA in Himachal Pradesh	48,871	-	-	671	49,542	-	-	-	-	49,542	-
96	Investigation of physical properties of multiferroic compounds belonging to double perovskites family	212	-	-	2	214	-	-	-	-	214	-
97	Study of Nernst effect in the superconductors and semi-metallic compounds	-	32,828	-	-	-32,828	-	-	-	-	-	32,828
98	Fracture analysis of functionally graded material(FGMs) by coupled FE-Meshfree method	-	-	-	-	-	-	-	-	-	-	-
99	Development of gas sensor devices based on two dimensional transition metal dichalcogenides(TMDs)	84	-	-	1	85	-	-	-	-	85	-
100	Parametric study on pullout resistance of model micropiles	-	-	-	-	-	-	-	-	-	-	-
101	Study of magnetic and magnetocaloric properties of mixed metal oxides and rare-earth intermetallics	-	36,574	36,574	-	-	-	-	-	-	-	-
102	Engineering the electronic structure of possible oxide topological insulators	-	-	-	-	-	-	-	-	-	-	-
103	Nanoplasmonic SEPS substrate design for trace analysis and detection	32,635	-	1,06,105	-	1,38,740	-	1,38,740	-	1,38,740	-	-

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104	Effect of correlation, relativistic interaction and confinement on the photoionization dynamics of atomic systems	22,686	-	-	5	22,691	-	-	22,296	-	395	-
105	Understanding intrinsically disordered proteins: Transactivation domains of cMyb and p53 from single molecule to ensemble and disease perspectives	-	3,87,919	-	-	-3,87,919	-	-	-	-	-	3,87,919
106	Exploring the tunability of magnetic structure in multiferroic compounds YBa <sub>1-x</sub> Sr <sub>x</sub> CuFeO <sub>5</sub> (0 ≤ x ≤ 0.6 and LnBaCuFeO <sub>5</sub> (Ln = D, Ho, Yb) by employing temprature dependent neutron diffraction	1,78,073	-	-	88	1,78,161	-	-	1,71,650	-	6,511	-
107	Search of new semiconducting heusler alloys for high temperature thermoelectric applications	9,277	-	-	127	9,404	-	-	-	-	9,404	-
108	Semi-Automated framework for preparation of LHZ & LSZ using machine learning techniques	-	-	-	-	-	-	-	-	-	-	-
109	Role of human cathelicidine in gastric carcinogenesis	91,318	-	16,10,000	4,281	17,05,599	-	13,89,969	-	13,89,969	3,15,630	-
110	Stability analysis of reinforced soil wall under seismic loads a novel approach	27,05,370	-	-	37,198	27,42,568	-	-	-	-	27,42,568	-
111	Immunotyping of Taenia solium functional secretome and their proteomic identification	1,84,549	-	-	2,537	1,87,086	-	-	-	-	1,87,086	-
112	Modelling of hydraulic diffusivity and its application in the FE simulation of moisture transport in concrete for assessing corrosion risk	-	1,07,158	-	-	-1,07,158	-	-	-	-	-	1,07,158
113	Systems analysis of photoautotrophic metabolic phenotypes of plants in response to stress	-	-	-	-	-	-	-	-	-	-	-
114	Investigation of fluid and granular jet impact with erosion effects	23,384	-	-	321	23,705	-	-	-	-	23,705	-
115	Development of nanostructured wear resistant microwave clads to minimise slurry erosion in hydro turbines	-	5,400	-	-	-5,400	-	-5,400	-	-5,400	-	-
116	PSPCL Multistory integrated corporate office complex at Shakti Vihar Patiala PB	757	-	-	-	757	-	-	-	-	757	-
117	Vetting of structural design for the extension of renovation of existing shed of Mela Graound, IARI Pusa New Delhi	35,311	-	-	-	35,311	-	-	-	-	35,311	-
118	Efficient query and visualization of Big data	24,845	-	-	-	24,845	-	-	-	-	24,845	-
119	Up-gradation of the existing rope-way system used in rural areas has been signed by Society for Technology and Development, DisttMandi	81,950	-	-	-	81,950	-	-	-	-	81,950	-
120	Design and development of efficient solar assisted corrugated box dryer	40,846	-	-	9	40,855	-	-	40,143	-	712	-
121	Snow mapping & it's parameter estimation from geospatial (AVIRIS-NG) and field data	-	1,48,447	2,36,269	-	87,822	-	87,822	-	87,822	-	-
122	BioPEC: Cellulosic waste to high value products by integrating microbial bioprocessing and pyrolysis techniques	-	-	-	-	-	-	-	-	-	-	-
123	Development of a hand held molecular point-of care test device for infectious diseases	-	25,33,060	5,01,000	-	-20,32,060	-	-	-	-	-	20,32,060
124	Democratization of Indian Christianity: Dalit Christian liberation movement in contemporary India	951	-	-	13	964	-	-	-	-	964	-
125	A comparative study on microscopic structure and dynamics near glass transition in linear polymer melt at low & high densities	-	-	-	-	-	-	-	-	-	-	-
126	Sustainable waste water treatment through bio-photoelectro catalysis and bio production	17,59,561	-	-	4,828	17,64,389	2,56,026	10,44,633	1,37,708	13,00,559	3,26,022	-



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148	A low cost high efficiency renewable energy based hybrid power conversion system for rural Himachal residential application	-	16,390	-	-	-16,390	-	-16,390	-	-16,390	-	-
149	Smart Agriculture: Farmer Zone	1,16,71,380	-	-	-	1,16,71,380	-	25,66,484	91,04,896	25,66,484	-	-
150	Evaluation of business correspondent model of banking: A case study in Himachal Pradesh	-	97,848	99,848	-	2,000	-	2,000	-	2,000	-	-
151	Detection and quantification of dicentric chromosomes from captured images for triage biodosimetry applications	37,366	-	-	8	37,374	-	-	36,723	-	651	-
152	Scalable manufacturing of asymmetric micro supercapacitor for next generation energy storage devices	1,65,463	-	-	-	1,65,463	-	89,744	75,719	89,744	-	-
153	Vigyan Jyoti- A New Initiative of DST for Women	-	-	-	-	-	-	-	-	-	-	-
154	C/o Traffic chakker at Sukhodi Khad Hospital Chowk Mandi (SH: c/o round about inbetween existing bridges and R/wall to Sukhodi bridge hospital side)	19,841	-	-	-	19,841	-	-	-	-	19,841	-
155	Proof checking of the district courts building at gurgaon state PWD	-	-	-	-	-	-	-	-	-	-	-
156	Borrow soil testing for NH-21	2,035	-	-	-	2,035	-	-	-	-	2,035	-
157	Site investigation for finalisation of suitable location of JNV Hostel, Pandoh, Mandi	1,108	-	-	-	1,108	-	-	-	-	1,108	-
158	Matlab simulation of battery energy storage system(BESS) for 17 MW solar PV plant	-	-	-	-	-	-	-	-	-	-	-
159	Application for mining rare diseases and analyzing and predicting patient journeys	9,441	-	-	-	9,441	-	-	-	-	9,441	-
160	Review of design and drawing of dyke wall, fire wall, manhole and barricade structure around oil tank	3,838	-	-	-	3,838	-	-	-	-	3,838	-
161	Enabling Women in the Kamand Valley for Carrer Development using mobile and internet.	19,39,597	-	-	4,371	19,43,968	-	17,36,258	-	17,36,258	2,07,710	-
162	Development of low cost accelerated water purification systems with added mineralisation for himalayan region	15,58,452	-	1,33,750	11,896	17,04,098	31,493	7,95,530	-	8,27,023	8,77,075	-
163	Study of solute transport parameters through porous medium	2,56,236	-	10,00,000	9,054	12,65,290	6,44,347	5,97,703	-	12,42,050	23,240	-
164	Development of two types of POST ETCH RESIDUE STRIPPERS suitable for cleaning and removal of residues after plasma etching & photo resist ashing of metal & dielectric layers	10,83,755	-	-	-	10,83,755	-	10,19,535	64,220	10,19,535	-	-
165	High Energy and power density hybrid density hybrid supercapacitors for Grid scale energy storage	22	-	-	-	22	-	22	-	22	-	-
166	Time and motion study of MGNREGA in Himachal Pradesh	-	58,490	5,00,000	-	4,41,510	1,27,935	2,94,925	-	4,22,850	18,650	-
167	Study and research on cultural heritage: Primogeniture in the cold desart of indian himalayan region: A fading reality	-	2,10,960	2,50,000	536	39,576	-	-	-	-	39,576	-
168	ASIC Chip-Tapeout of Reconfigurable Multiple Radix Paralled-Turbo Decoder for Next Generation Wireless Communication Systems	-	-	-	-	-	-	-	-	-	-	-
169	Deployment of sensors for landslide monitoring and early warning	84,704	-	-	1,164	85,868	-	-	-	-	85,868	-
170	Design and implementation of a cyber-physical system for high through put phenotyping & real time management of crops in the himalayan region	16,834	-	4,83,166	1,384	5,01,384	31,125	3,67,893	290	3,99,018	1,02,076	-
171	Translational research on cell-free DNA (cf-DNA) sensing pathways for early diagnosis and development of biomarker for sepsis	39,663	-	-	545	40,208	-	-	-	-	40,208	-

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172	Papping cellular metabolism of agricultural and industrial relevant <i>Xanthomonas</i> spp	44,042	-	-	605	44,647	-	-	-	-	44,647	-
173	Development of an efficient numerical method for solving stochastic partial differential equation and its application to turbulent flow analysis	83,320	-	1,70,000	98	2,53,418	2,555	2,43,578	-	2,46,133	7,285	-
174	FIST Engineering and Technology level- FIST project	99,27,517	-	-	1,07,628	1,00,35,145	21,00,000	-	-	21,00,000	79,35,145	-
175	Organic-Inorganic hybrids for Photochromic photocatalytic and antioxidant applications	68,467	-	4,00,000	-	4,68,467	-	4,52,391	16,076	4,52,391	-	-
176	Study of standard noncommuting and commuting dilations of commuting tuples	37,500	-	-	515	38,015	-	-	-	-	38,015	-
177	Curve crossing problems: Semi-analytical method for arbitrary coupling	-	89,212	-	-	-89,212	-	-	2,731	-	-	91,943
178	Study of vector-borne diseases under the influence of environmental pollution	4,02,178	-	-	4,230	4,06,408	-	94,533	-	94,533	3,11,875	-
179	Role of micro RNAs controlled by myc and Bmi1 in human glioma stem cells	1,46,208	-	-	61	1,46,269	-	-	1,41,745	-	4,524	-
180	Efficient removal of most penetrating particles (dia 350 nm) from air, water using supersonically blown ultrafine PVDf nanofibers	2,54,874	-	-	-	2,54,874	-	2,51,040	3,834	2,51,040	-	-
181	Uplifting hilly livelihood through the eco-friendly utilization of lantana weed	4,76,824	-	-	6,556	4,83,380	-	-	-	-	4,83,380	-
182	FIST for improvement of S & T infrastructure- FIST project	51,92,736	-	15,00,000	43,226	67,35,962	54,49,318	63,247	2,92,631	55,12,565	9,30,766	-
183	Design and fabrication of an interface ASIC for a vibratory gyroscope sensor application	6,23,601	-	9,09,619	11,283	15,44,503	2,52,370	4,60,261	-	7,12,631	8,31,872	-
184	Understanding the role of miRNAs and pattern recognition receptors mediated modulation of innate immune cells in neurocysticercosis	5,93,429	-	-	4,933	5,98,362	-	2,34,625	-	2,34,625	3,63,737	-
185	Development of decision support systems integrating parallel adaptive heuristic algorithms of large-scale multi-objective optimization problems for socio-economic and environmental planning	8,08,220	-	-	11,113	8,19,333	-	-	-	-	8,19,333	-
186	Treatment of acid mine drainage for heavy metal removal	7,007	-	-	-	7,007	-	-	7,007	-	-	-
187	Water and energy efficient reliable irrigation system (water-ERIS): Solar energy and cloud-based decision support systems for automated irrigation system	19,19,037	-	22,00,000	19,212	41,38,249	7,32,705	6,02,161	-	13,34,866	28,03,383	-
188	Point of care monitoring of neuro-vascular interaction (Especially inverse neurovascular coupling) during spreading depolarizations in brain trauma using simultaneous recording of EEG & NIRS	-	-	-	-	-	-	-	-	-	-	-
189	Developing a sensor based real time river flow monitoring framework for forecasting flash floods	19,027	-	-	-	19,027	-	11,044	7,983	11,044	-	-
190	Low cost ferroelectric material based technology to combat microbial resistance and prevention	18,346	-	-	252	18,598	-	-	-	-	18,598	-
191	Development and deployment of low-cost landslide monitoring & warning system in District - Sirmour (H.P.)	37,503	-	-	515	38,018	-	-	-	-	38,018	-
192	Exciton manipulation in layered dichalcogenides-group II-VI semiconductor nanostructured materials	17,633	-	3,30,000	258	3,47,891	-	3,28,859	-	3,28,859	19,032	-
193	Implications of disordered regions in Zika virus capsid folding and functions	2,78,714	-	15,29,722	4,397	18,12,833	-	14,81,302	7,294	14,81,302	3,24,237	-
194	Study the dynamical evolution of spin and valley related many particle electronic states in two dimensional transition metal dichalcogenides using ultrafast time-resolved spectroscopy	5,338	-	7,00,000	1,102	7,06,440	-	6,25,157	-	6,25,157	81,283	-



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221	Vetting of the structural analysis and drawings for drawings for MSP 8 avalanche shed between Manali/ Sarchu Road in Himachal Pradesh	-	-	-	-	-	-	-	-	-	-	-
222	Vetting of the structural analysis and drawings for lift structure proposed at Dalai Lama Temple Mcleodgar D-Shala	-	-	-	-	-	-	-	-	-	-	-
223	A validated CFD model of the Hydrofloat: preliminary modelling and simulation	-	-	-	-	-	-	-	-	-	-	-
224	Vetting of drawings & design calculation for tanks	1	-	-	-	1	-	-	-	-	1	-
225	Report on landslide risk mitigation strategies for Himachal Pradesh	-	-	-	-	-	-	-	-	-	-	-
226	Third party site inspection of 'A' type school building for Kendriya Vidyalaya Salca, Distt- Una (H.P.)	13,500	-	-	-	13,500	-	-	-	-	13,500	-
227	Programme Analysis for optimizing R program	22,24,990	-	-	-	22,24,990	12,490	4,18,500	-	4,30,990	17,94,000	-
228	Preparation of report on landslide hazard zonation for Himachal Pradesh	-	-	-	-	-	-	-	-	-	-	-
229	Vetting of Acoustic design proposed by M/s Envirotech Systems Pvt. Ltd. For installation of full mission simulator at Thanjavur	12,000	-	-	-	12,000	-	-	-	-	12,000	-
230	Rail structure inspection of a bridge near Gulbarga	16,500	-	-	-	16,500	-	-	-	-	16,500	-
231	Structural safety evaluation of the multistory hostel building at govt. degree college Theog	3,64,911	-	-	-	3,64,911	-	3,53,943	-	3,53,943	10,968	-
232	Site visit for structural safety audit for H-1 block of ultratech cement	21,515	-	-	-	21,515	-	20,400	-	20,400	1,115	-
233	Public perception of air pollution and the development and testing of a low cost air pollution sensing and warning system	52,474	-	2,03,904	214	2,56,592	-	2,81,680	-	2,81,680	-	25,088
234	Design of IoT trans-receiver integrated with compact MIMO/ Diversity antenna scheme	12,59,780	-	5,40,000	25,480	18,25,260	9,71,250	5,07,738	43,334	14,78,988	3,02,938	-
235	High- throughput & energy- efficient flexible- turbo / LDPC decoder for the next generation wireless communication system	21,47,304	-	12,20,400	17,555	33,85,259	17,82,184	2,71,852	36,932	20,54,036	12,94,291	-
236	VLSI Chip designing research - Young Faculty Research Fellowship (YFRF)	-	2,62,890	9,73,702	7,298	7,18,110	-	2,40,000	-	2,40,000	4,78,110	-
237	Young Faculty Research Fellowship (YFRF)	-	2,64,370	7,33,646	6,452	4,75,728	-	-	-	-	4,75,728	-
238	Next generation dynamic capacitive and inductive power transfer topologies in green e-transportation systems	3,31,469	-	5,00,000	1,702	8,33,171	96,024	6,11,612	-	7,07,636	1,25,535	-
239	Modeling and control of the hinglish invader: in India: A mathematical study	5,851	-	2,20,000	1,552	2,27,403	-	-	-	-	2,27,403	-
240	Rate-dependent behaviour of sand and its implications on strength prediction from field penetration tests	3,10,305	-	4,38,610	4,051	7,52,966	-	4,54,232	-	4,54,232	2,98,734	-
241	Development of carbon fiber reinforced polymer composites using microwave curing	1,11,262	-	-	-	1,11,262	-	83,357	27,905	83,357	-	-
242	Development of damage technique for composite laminated structures under varying temperature	65,314	-	2,00,552	-	2,65,866	44,250	2,20,063	1,553	2,64,313	-	-
243	A game theoretic approach involving experimentation and computational modelling of hacker's decision using deception in cyber security	17,41,463	-	-	-	17,41,463	15,40,270	3,21,198	38,230	18,61,468	-	1,58,235
244	Design analysis of adhesively bonded composite patch repair of cracked aluminum aircraft panels	3,00,023	-	-	-	3,00,023	-	2,92,640	7,383	2,92,640	-	-
245	Engineering photoluminescence of tungsten sulfide through doping and electrical biasing	4,75,966	-	-	3,651	4,79,617	-	25,000	8,186	25,000	4,46,431	-
246	Sal Abhyaranya Campaign for water security in IHR	-	-	-	-	-	-	-	-	-	-	-
247	Technology development of compound semiconductor devices for optoelectronic and electronic applications	9,12,286	-	-	6,116	9,18,402	98,700	3,68,767	-	4,67,467	4,50,935	-
248	Computation modelling of polydisperse multiphase bioreactor system for wastewater treatment	1,55,750	-	14,50,000	9,500	16,15,250	-	2,23,788	-	2,23,788	13,91,462	-



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249	Advancing the fundamentals of electrocatalysis with the use of earth abundant materials for future of energy and transportation	10,13,750	-	-	7,306	10,21,056	16,398	4,66,001	-	4,82,399	5,38,657	-
250	Developing novel strategies to capture Phytopathogen-agricultural host metabolic crosstalk by cell type specific 13 C metabolic phenotyping	9,38,825	-	-	10,612	9,49,437	-	1,67,000	-	1,67,000	7,82,437	-
251	Area deprivation and the prevalence of non-communicable diseases: Analysis at the block level in Punjab	7,73,772	-	-	2,582	7,76,354	3,355	5,82,606	-	5,85,961	1,90,393	-
252	Developing conducting polymer nanostructures and their nanocomposites as visible light photocatalysts for environmental remediation using flow chemistry	8,50,874	-	-	-	8,50,874	-	11,97,181	-	11,97,181	-	3,46,307
253	Biophysics of Zika virus envelope protein, membrane fusion and inhibitor discovery	3,84,206	-	-	297	3,84,503	-	3,62,572	-	3,62,572	21,931	-
254	Distributed algorithms for formal concept analysis	-	1,05,004	-	-	-1,05,004	-	-	-	-	-	1,05,004
255	Metal organic material (MOM) embedded electrospun carbon nanofiber (CNF)	23,41,693	-	9,18,000	38,063	32,97,756	23,04,442	4,17,394	2,629	27,21,836	5,73,291	-
256	A study of the intersections of oral history and religion for sustainable development in the fragile himalayas located in Himachal Pradesh	1,78,324	-	-	2,222	1,80,546	-	16,668	-	16,668	1,63,878	-
257	Modeling, Analysis, Design and control of a high frequency DC-DC converter for internet of things applications	3,07,898	-	6,29,839	4,153	9,41,890	4,99,923	1,35,769	-	6,35,692	3,06,198	-
258	Multimodal Bird Analytics	2,86,416	-	10,79,790	9,289	13,75,495	3,84,507	6,04,681	-	9,89,188	3,86,307	-
259	Classification of sonar signals using deep convolution neural networks	15,538	-	4,71,129	817	4,87,484	6,625	4,20,564	-	4,27,189	60,295	-
260	Photocatalytic active transparent glass ceramics for waste water treatment	6,67,830	-	-	-	6,67,830	8,44,474	1,55,000	-	9,99,474	-	3,31,644
261	Documentation of successful case studies of initiatives for water conservation under MGNREGS	23,097	-	-	317	23,414	-	-	-	-	23,414	-
262	Advanced coordinated control and protection of intelligent DC microgrids	5,42,588	-	-	-	5,42,588	-	-	5,42,588	-	-	-
263	Solar Light driven waste water remediation using graphene ferroelectric composites	-	1,47,943	-	-	-1,47,943	-	-	-	-	-	1,47,943
264	Micronization and Encapsulation of explosive by expansion of CO <sub>2</sub> - expanded liquid solutions	6,13,127	-	-	-	6,13,127	2,92,425	4,64,453	12,127	7,56,878	-	1,55,878
265	Investigations of chugging phenomenon in direct contact condensation towards mitigation of the pressure amplitude and oscillations	4,37,399	-	2,05,000	4,070	6,46,469	4,08,185	3,46,351	-	7,54,536	-	1,08,067
266	Engineering Nobel nanocomposite for energy storage and conversion	10,31,491	-	-	8,699	10,40,190	-	3,98,789	-	3,98,789	6,41,401	-
267	Design & synthesis of Cp* based half sandwich complexes of first row transition metals for sp <sup>2</sup> and sp <sup>3</sup> C-H activation	2,935	-	-	40	2,975	-	-	-	-	2,975	-
268	Visual scene understanding	5,30,495	-	-	-	5,30,495	-	4,40,000	90,495	4,40,000	-	-
269	Electron solvation by a layer of polar adsorbates realistic model	1,36,157	-	-	1,872	1,38,029	-	-	-	-	1,38,029	-
270	Vulnerability profiles for India: State and district level	53,64,034	-	-	-	53,64,034	-	-	53,64,034	-	-	-
271	Designing functional nanomaterials for drug delivery	4,57,303	-	-	1,311	4,58,614	-	3,61,954	-	3,61,954	96,660	-
272	Next- generation WLANs	8,70,820	-	-	10,021	8,80,841	-	1,41,950	-	1,41,950	7,38,891	-
273	Function and mechanisms of sorcin in diet induced fatty liver diseases and lipid metabolism	17,164	-	11,00,000	-	11,17,164	11,000	13,65,694	-	13,76,694	-	2,59,530
274	Mechanistic insights into the folding and function of Zika virus NS1 protein: implications for replication complex formation	15,49,703	-	11,00,000	7,948	26,57,651	-	14,93,517	-	14,93,517	11,64,134	-

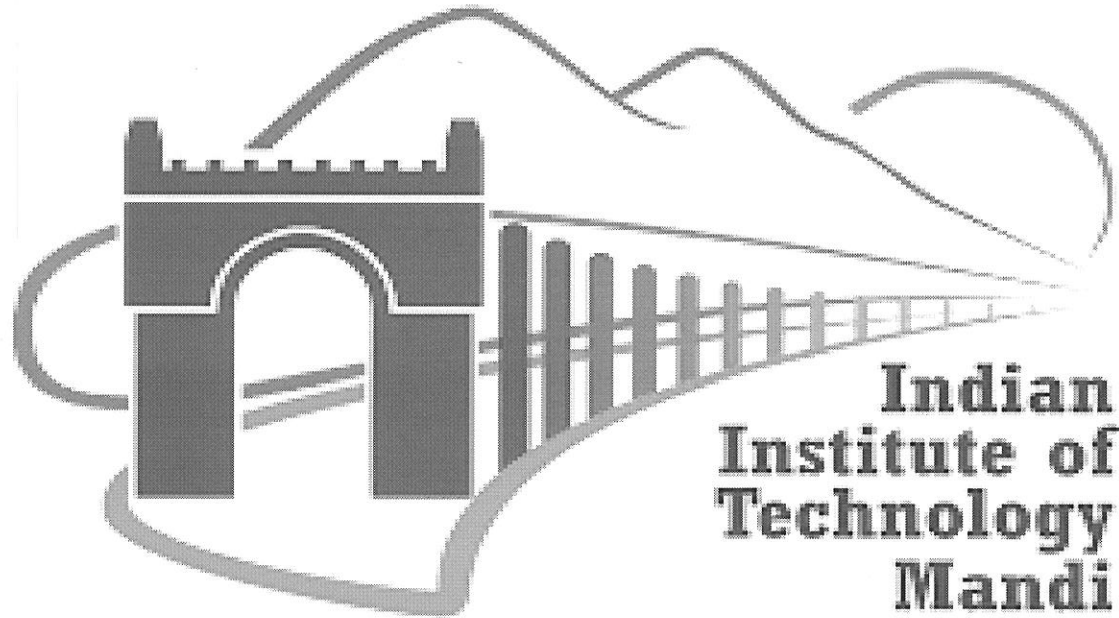
Sr. No.	Name of the Project	Unutilised Grant as on 31.03.2021 (₹)	Receivable Grant as on 31.03.2021 (₹)	Grant in Aid Received 2021-22 (₹)	Interest 2021-22 (₹)	Total (₹)	Grant in aid Capital Expenditure (₹)	Revenue Expenditure (₹)	Grant Refund (₹)	Total Expenditure (₹)	Unutilised Grant as on 31.03.2022 (₹)	Receivable Grant as on 31.03.2022 (₹)
275	Evaluation and design of novel synthetic microbial consortia for bioprocessing of rubber and plastic waste to industrial biomolecules	10,80,008	-	4,00,000	7,001	14,87,009	4,99,404	4,71,392	-	9,70,796	5,16,213	-
276	Identification problem on dynamic equation on time scale	1,94,257	-	1,00,000	1,491	2,95,748	1,65,795	20,000	-	1,85,795	1,09,953	-
277	Cyber-physical attack resilience based coherent power management in smart districts (ECONOMETRICS)	1,32,198	-	-	44	1,32,242	1,22,934	6,074	-	1,29,008	3,234	-
278	Low cost flexible and rechargeable Zn-air battery for portable device application	24,31,529	-	-	-	24,31,529	21,02,661	3,34,243	-	24,36,904	-	5,375
279	Farming of unexplored herbs of mid-Himalayan region and develop a sustainable supply model involving local farmer in the mid-Himalayan region	2,00,163	-	3,99,649	6,424	6,06,236	-	1,32,559	-	1,32,559	4,73,677	-
280	National mission on interdisciplinary cyber physical system (NM-ICPS) implementation mechanisms- Technology innovation hubs (T.Hs)	-	-	-	-	-	-	-	-	-	-	-
281	Do health policies require to address gender related unique needs to control non-communicable disease in India? An investigation in Punjab	3,04,404	-	-	447	3,04,851	1,00,000	4,39,484	-	5,39,484	-	2,34,633
282	Study of mode-wise thermal conductivity and surface-state transport in bismuth-antimony chalcogenide samples of DLJ using Raman Spectroscopy and physical property measurement system	8,95,080	-	-	1,516	8,96,596	31,185	7,53,573	-	7,84,758	1,11,838	-
283	SPARE: Safe Portable partial- Analysis REsults for Java programs	6,10,500	-	-	8,394	6,18,894	-	-	-	-	6,18,894	-
284	High-throughput phenotyping technologies for agricultural crops	3,27,945	-	-	2,926	3,30,871	-	1,18,224	-	1,18,224	2,12,647	-
285	Evaluation of laboratory/ analytical procedure and performance of water testing laboratories of Jal Shakti Vibhag in Himachal Pradesh	73,459	-	1,89,000	3,504	2,65,963	-	56,643	-	56,643	2,09,320	-
286	Modeling COVID-19 to study the impact of various societal factors on the control of pandemic	2,15,606	-	-	-	2,15,606	2,16,300	7,750	-	2,24,050	-	8,444
287	Phase selective CVD growth with controllable 1T- to-1H phase transition in WS2 monolayer for optoelectronic device applications	23,71,142	-	2,25,000	80	25,96,222	19,45,674	5,53,534	-	24,99,208	97,014	-
288	Chemical speciation and airways deposition modeling of bulk and size-segregate aerosols in residential microenvironments from three northeast Indian states: implications for human exposure	6,52,017	-	2,50,000	2,725	9,04,742	-	4,78,681	26,910	4,78,681	3,99,151	-
289	LakshmanRekha: AI- biometric driven home quarantine management application using mobile based continuous recognition and geofencing	8,30,108	-	-	307	8,30,415	3,540	8,04,198	-	8,07,738	22,677	-
290	Spring Rejuvenation for water security in Himalaya	13,43,609	-	-	13,982	13,57,591	9,000	3,17,714	-	3,26,714	10,30,877	-
291	Computation design of non-noble metal catalysts for photocatalytic N2 activation	16,56,981	-	-	4,105	16,61,086	13,58,233	200	-	13,58,433	3,02,653	-
292	A low- cost MEMS based and video- based monitoring and early warning system for rainfall induced landslides	12,44,113	-	-	493	12,44,606	5,60,082	6,48,166	-	12,08,248	36,358	-
293	Human performance enhancement via tDCS in VR and performance forecasting via machine learning methods	26,34,849	-	8,02,398	37,259	34,74,506	19,68,907	5,91,789	76,862	25,60,696	8,36,948	-
294	Design and synthesis of iminoguanosine-base seven membered fused deazapurine nucleosides and nucleotides	5,61,842	-	9,00,000	142	14,61,984	-	5,14,626	-	5,14,626	9,47,358	-
295	Designing functional microgels based agrochemical delivery systems with moisture preservation	14,67,118	-	3,00,000	2,444	17,69,562	10,26,915	3,85,552	-	14,12,467	3,57,095	-

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296	Control of permanent magnet synchronous machine for efficient operation of electric vehicle	12,88,597	-	-	5,074	12,93,671	6,77,092	4,73,509	-	11,50,601	1,43,070	-
297	Disorder. topology and correlations in dirac matter	4,70,258	-	-	1,351	4,71,609	-	3,72,000	-	3,72,000	99,609	-
298	Total synthesis of Indolizinone, Quinolizinone and Quinazolinone based natural products via cp*co(III)-Catalyzed cascada C-H functionalization	15,72,378	-	-	665	15,73,043	11,43,366	3,80,643	-	15,24,009	49,034	-
299	Exploration of physical properties of heusler alloys a prospective class of multi- functional material	24,38,384	-	5,00,000	14,982	29,53,366	-	11,36,735	-	11,36,735	18,16,631	-
300	Design of novel layered materials in bulk and 2D form for thermal energy harvesting	8,26,857	-	-	11,369	8,38,226	-	-	-	-	8,38,226	-
301	Theory of wavelets on local fields and shearlet coordbit spaces	2,02,333	-	-	37	2,02,370	1,75,770	23,800	-	1,99,570	2,800	-
302	Unique flourescent nanodots as a marker to ease the method of correlative super resolution microscopy	38,04,743	-	8,00,000	4,209	46,08,952	35,42,487	6,59,111	-	42,01,598	4,07,354	-
303	High performance code generation using speculation	17,19,979	-	3,73,720	10,331	21,04,030	1,93,000	3,97,863	-	5,90,863	15,13,167	-
304	Livelihood generation and improvement for women entrepreneurs in small scale fruits and vegetable farming and post- harvesting management	14,01,688	-	7,00,000	9,028	21,10,716	10,186	7,54,127	24,108	7,64,313	13,22,295	-
305	Systems and methods for fast charging and efficient power management of electric vehicles	21,91,838	-	-	3,727	21,95,565	15,97,600	3,23,176	-	19,20,776	2,74,789	-
306	Electric 3- wheeler charging strategies: assuring range in hill states	2,76,043	-	4,19,086	113	6,95,242	-	6,86,892	-	6,86,892	8,350	-
307	Unraveling the role of inter-tissue stress communication in maintaining organism-wide proteostasis during stress and aging	10,11,667	-	-	251	10,11,918	3,90,843	6,02,545	-	9,93,388	18,530	-
308	Low-cost extensometer- based landslide monitoring and early warning device	24,58,714	-	-	10,827	24,69,541	8,75,020	7,96,209	-	16,71,229	7,98,312	-
309	Evaluation of risk perception, fear, social distancing, masks and treatments regarding Covid-19 in India	82,198	-	2,11,250	39	2,93,487	38,208	2,52,913	-	2,91,121	2,366	-
310	Designing 3D printable smart composite hydrogel-inks for tissue engineering applications	11,65,197	-	-	206	11,65,403	-	11,49,290	-	11,49,290	16,113	-
311	Sustainable irrigation advisories for mid-himalayan farmers using smart satellite image analytics	22,32,870	-	-	10,705	22,43,575	-	14,58,786	-	14,58,786	7,84,789	-
312	Optical control of valleytronics materials	16,25,243	-	-	-	16,25,243	-	18,12,724	-	18,12,724	-	1,87,481
313	Flavivirus RNA interacting stress granule complex as determinants of host adaptation and infectivity	11,87,403	-	-	-	11,87,403	1,56,755	14,02,842	-	15,59,597	-	3,72,194
314	Drug discovery and folding mechanism against RNA dependent RNA polymerase of Japanese encephalitis virus	5,56,417	-	-	1,012	5,57,429	-	4,82,782	-	4,82,782	74,647	-
315	Metamaterial walls for improved acoustic performance in green building	10,71,190	-	-	5,901	10,77,091	1,50,000	4,87,134	-	6,37,134	4,39,957	-
316	Metamaterial walls for improved acoustic performance in green building	18,40,000	-	-	10,743	18,50,743	8,97,257	8,58,685	-	17,55,942	94,801	-
317	Deployment of low cost landslide monitoring and warning systems	49,20,825	-	-	44,279	49,65,104	-	17,00,477	-	17,00,477	32,64,627	-
318	Engineering design improvisation of packaging material leading to market friendly prototypes that retains fruits quality	-	-	17,88,000	16,457	18,04,457	1,35,739	4,62,916	-	5,98,655	12,05,802	-
319	Seismic safety evaluation of life- line building in Mandi district	-	-	21,62,820	19,102	21,81,922	1,13,255	6,60,273	-	7,73,528	14,08,394	-
320	Low cost recycling of coronavirus contaminated medical waste (ReCocir)	-	-	7,16,087	6,123	7,22,210	1,13,791	1,56,967	-	2,70,758	4,51,452	-

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321	Entropy region information inequalities and their applications	14,98,950	-	8,30,000	4,121	23,33,071	14,89,980	5,39,254	-	20,29,234	3,03,837	-
322	Coal-based economics in developing countries: An environmental, health and cost evaluation around mega thermal power plants	-	-	33,62,622	8,232	33,70,854	4,05,198	17,26,320	-	21,31,518	12,39,336	-
323	How does ataxin-dependent stress-granule assembly contribute to neurodegenerative disease	-	-	38,97,432	-	38,97,432	26,39,321	19,52,568	-	45,91,889	-	<b>6,94,457</b>
324	Wiley Agreement	-	-	23,78,170	17,343	23,95,513	-	21,54,860	-	21,54,860	2,40,653	-
325	Agreement between Swansea University, Marley Limited, Manonmaniam Sundaranar University and IIT Mandi	-	-	1,89,233	2,601	1,91,834	-	-	-	-	1,91,834	-
326	High- Resolution plasma proteomic and lipidomic analyses for fibrosis- related metabolic assessment in dilated cardiomyopathy (DCM) patients in India- A multi- center based study	-	-	30,27,638	7,230	30,34,868	-	8,75,224	16,26,525	8,75,224	5,33,119	-
327	Ramanujan Fellowship	-	-	20,80,000	-	20,80,000	1,24,109	19,65,509	-	20,89,618	-	9,618
328	Inverse problems for the abstract differential equations and fluid dynamics	-	-	5,33,900	3,539	5,37,439	60,000	2,16,490	-	2,76,490	2,60,949	-
329	An end- to - end computational pipeline for analyzing diffusion weighted images for Indian clinical scenarios	-	-	19,50,000	17,569	19,67,569	2,57,250	4,14,974	-	6,72,224	12,95,345	-
330	Study for the optimum height of lift for mass concreting in concrete dam structures	-	-	21,60,000	14,037	21,74,037	2,36,900	6,86,247	-	9,23,147	12,50,890	-
331	Design and development of an auto- tuned ventilator: A contactless treatment for COVID-19 patients	-	-	3,70,150	2,895	3,73,045	76,294	1,09,941	-	1,86,235	1,86,810	-
332	Developing a Framework for Landslide Susceptibility and Adaptability in South East Asia (SEAL)	-	-	13,20,743	5,107	13,25,850	24,942	5,52,903	-	5,77,845	7,48,005	-
333	AI Powered Healthcare Project	-	-	1,95,144	1,153	1,96,297	-	1,11,227	-	1,11,227	85,070	-
334	Folding perspective and inhibitor discovery of Zika virus NS2B-NS3 protease complex	-	-	16,30,893	19,828	16,50,721	-	1,88,797	-	1,88,797	14,61,924	-
335	Process Development for synthesis & purification of Propylene Glycol Mono-methyl Ether Acetate (PGMEA) formulation for Photolithography Applications at SCL	-	-	20,00,000	19,143	20,19,143	-	6,07,739	-	6,07,739	14,11,404	-
336	Development of Bottom Anti- Reflective Coating (BARC) for Photo-Lithography Applications at SCL	-	-	20,00,000	16,645	20,16,645	1,73,250	6,22,209	-	7,95,459	12,21,186	-
337	Development of an operational monitoring system of landslides in Kinnair district through satellite and low-cost IoT based sensors data	-	-	3,63,333	1,961	3,65,294	1,28,610	92,074	-	2,20,684	1,44,610	-
338	Targeted Mass Spectrometry based approach to measure plasma acetylated high mobility group box 1 level as a surrogate marker for hyperinsulinemia	-	-	17,81,150	12,244	17,93,394	-	8,90,611	-	8,90,611	9,02,783	-
339	Wide area backup protection using unsupervised machine learning	-	-	16,33,145	18,946	16,52,091	1,49,000	1,06,185	-	2,55,185	13,96,906	-
340	Design of a Ternary Matrix Product Cell with applications to emerging device technologies	-	-	9,99,650	10,546	10,10,196	1,49,000	83,650	-	2,32,650	7,77,546	-
341	Detection scheme for MIMO cognitive ambient backscatter communication networks	-	-	25,31,400	32,807	25,64,207	-	1,45,400	-	1,45,400	24,18,807	-
342	Design guidelines for incremental deployment of active queue management strategies in internet routers	-	-	7,61,700	4,826	7,66,526	-	59,700	-	59,700	7,06,826	-
343	Wearable NIR triggered on demand drug release skin patch containing microneedles loaded with gold nanocapsules for localized cancer treatment	-	-	14,10,210	4,149	14,14,359	2,49,900	5,56,748	-	8,06,648	6,07,711	-
344	FIST programme	-	-	80,00,000	1,10,000	81,10,000	-	-	-	-	81,10,000	-
345	Race and Ethnicity as the determinants of racialized coastal experiences in the Indian oceans region	-	-	8,76,741	5,376	8,82,117	14,970	79,711	-	94,681	7,87,436	-

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346	Fabrication of grapheme coated Cu heat sink for electric vehicle battery thermal management	-	-	3,35,000	1,725	3,36,725	-	83,960	-	83,960	2,52,765	-
347	Development and Implementation of Non- Gray Radiative Model for Combustion Applications	-	-	21,25,397	12,292	21,37,689	-	3,37,460	-	3,37,460	18,00,229	-
348	Roles for small heat shock proteins in protective protein aggregation and proteome protection	-	-	32,06,000	19,080	32,25,080	-	4,30,704	-	4,30,704	27,94,376	-
349	Development and deployment of low cost landslide monitoring solutions in Kangra district, Himachal Pradesh	-	-	10,00,000	6,197	10,06,197	-	98,520	-	98,520	9,07,677	-
350	Development of a remote sensing data - enabled disaster (landslide) decision response system with local ground based monitoring	-	-	55,80,000	34,230	56,14,230	-	6,01,000	-	6,01,000	50,13,230	-
351	Exploration of emerging phenomena in topological quantus materials using magneto - transport and thermoelectricity studies	-	-	29,36,000	19,171	29,55,171	-	1,47,356	-	1,47,356	28,07,815	-
352	Resource allocation and protocols for hetrogeneous IoT networks: Applications in smart homes, buildings and cities	-	-	10,00,000	5,799	10,05,799	75,000	81,500	-	1,56,500	8,49,299	-
353	Development of oxidation- resistant glass - link carbon and carbon / carbon composites for high - temprature applications	-	-	15,00,000	1,685	15,01,685	-	1,01,730	-	1,01,730	13,99,955	-
354	Design and Optimization of Room Temperature, Heater - less, Cost effective CO (Carbon Mono Oxide) Gas Sensor using Metal Doped OMS2 Nanofibers	-	-	3,35,000	373	3,35,373	-	25,000	-	25,000	3,10,373	-
355	APS- Tech - Asynchronous photonic sampling technologies for charaterization of high - speed electronic devices	-	-	37,19,646	24,004	37,43,650	-	2,28,130	-	2,28,130	35,15,520	-
356	The design and analysis of a silicon particle detector array using high voltage CMOS process for space applications	-	-	3,73,870	56	3,73,926	-	-	-	-	3,73,926	-
357	Precision farming advisories for improved crop management in hilly terrain in district Mandi, Himachal Pradesh	-	-	4,51,000	67	4,51,067	-	-	-	-	4,51,067	-
358	Process optimization and up-scale production of lignocellulosic extremozymes from Himalayan microbes for biomass valorization / depolymerization	-	-	17,31,640	260	17,31,900	-	-	-	-	17,31,900	-
359	Report on germ killing capability of UV-C device by Shop-X	-	-	32,500	-	32,500	-	32,500	-	32,500	-	-
360	Condition assessment of bridges under HPPWD division Scraj, Janjehli, Manali (Himachal Pradesh)	-	-	31,200	-	31,200	-	24,000	-	24,000	7,200	-
361	Vetting of dynamic structural analysis and footing design of command and control centre for DSCL Dharamshala, Kangra	-	-	2,58,000	-	2,58,000	-	2,58,000	-	2,58,000	-	-
362	Vetting of drawings & design calculation for tanks	-	-	9,600	-	9,600	-	-	-	-	9,600	-
363	Professional advice on the structural analyses, design and drawings of the calibration laboratory building facility at SASE Manali	-	-	1,03,350	-	1,03,350	-	1,03,350	-	1,03,350	-	-
364	Site inspection visit for structural audit of Jawahar Navodaya Vidyalays School buildings in Himachal Pradesh	-	-	4,68,000	-	4,68,000	-	4,68,000	-	4,68,000	-	-
365	Regarding providing expertise in the execution of bridge construction under PMGSY	-	-	3,82,813	-	3,82,813	-	3,82,812	-	3,82,812	1	-
366	Site geological report of Bhattakufar market yard at Shimla	-	-	28,600	-	28,600	-	22,000	-	22,000	6,600	-
367	Site visit to Nigulsari landslide	-	-	1,15,700	-	1,15,700	-	1,08,294	-	1,08,294	7,406	-
368	Proof checking for hydraulic design	-	-	70,000	-	70,000	-	70,000	-	70,000	-	-

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369	Surface and Ground Water Data Processing including Data Validation, Data Analysis, Rainfall runoff analysis, River Basin Assessment, Developing stage discharge relationship/curves etc of various stations established under NHP at State Data Centre Mandi	-	-	8,39,688	-	8,39,688	-	-	-	-	8,39,688	-
370	Study of Dal Lake	-	-	30,000	-	30,000	-	30,000	-	30,000	-	-
371	Mitigation of shooting stones problem	-	-	1,30,000	-	1,30,000	-	1,00,000	-	1,00,000	30,000	-
372	Preparation of DPR under landslide mitigation of Ganpati Kun-Ka-Tar at RD 1/995 in respect of Mandi Division no.- II HPFWD Mandi	-	-	20,48,093	-	20,48,093	-	9,34,875	-	9,34,875	11,13,218	-
373	Isolation purification and supply of Taenia solium cyst fluid antigens (6mg)	-	-	1,84,750	-	1,84,750	-	30,000	-	30,000	1,54,750	-
374	Guidance about the testing protocol for the validation of new wastewater treatment technology claims	-	-	39,004	-	39,004	-	-	-	-	39,004	-
375	Feasibility of landslide monitoring system at site in Lahul & Spiti	-	-	24,700	-	24,700	-	19,000	-	19,000	5,700	-
376	Vetting of drawings and design including kinematic and dynamic studies of Dhaulsidh Hydro Electric Project	-	-	4,87,830	-	4,87,830	-	-	-	-	4,87,830	-
377	Preparation of DPR for WDC PMKSY2.0 for kaullu (WDC 01, 02), Maneri (WDC 01, 02, 03, 04,) and Lahaul & Spiti (WDC01)	-	-	21,18,644	-	21,18,644	-	-	-	-	21,18,644	-
<b>TOTAL(₹)</b>		<b>15,43,04,874</b>	<b>94,39,231</b>	<b>12,16,33,019</b>	<b>13,97,089</b>	<b>26,78,95,751</b>	<b>5,51,60,832</b>	<b>8,36,07,363</b>	<b>1,94,06,545</b>	<b>13,87,68,195</b>	<b>11,84,48,560</b>	<b>87,27,548</b>


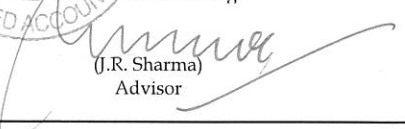




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Mandi**

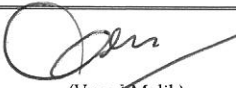
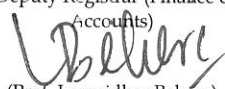
**RECEIPTS AND PAYMENTS ACCOUNTS  
FOR  
THE FINANCIAL YEAR, 2021-22**

**INDIAN INSTITUTE OF TECHNOLOGY MANDI**  
**KAMAND, MANDI H.P. - 175005**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

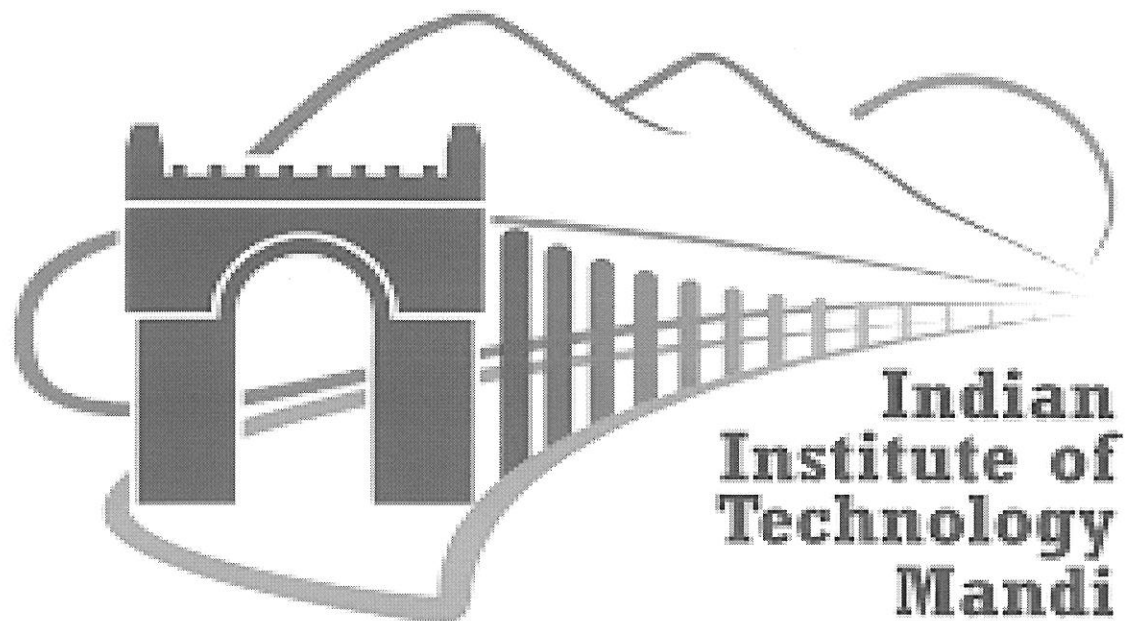
RECEIPTS	AMOUNT (₹)	AMOUNT (₹)	PAYMENTS	AMOUNT (₹)	AMOUNT (₹)
<b>OPENING BALANCE:</b>			<b>EXPENSES:</b>		
PNB FLC Account	5,04,64,964		Purchase of Fixed Assets		1,16,75,00,786
SBI Mandi Fee Collection Account	2,77,03,571		Donation Paid Donation Fund		9,02,625
SBI Mandi Main Account	6,71,49,204		Repayment of HEFA Loan		30,59,30,000
IIT Mandi SBI FLC Account	10,01,781		Admenestrative & Others Edu Expenses		20,07,84,039
IIT MANDI JEE CELL SBI	10,60,226		Academics & Other Expenses		19,53,14,619
IIT Mandi Escrow Account 3(Canara Bank )	14,56,63,301		Establishment Cost		37,61,54,970
IIT Mandi Escrow Account 4(Canara Bank )	1,57,22,166		Transportation		1,37,26,600
SBI Statutory Payment Account	42,39,784		Repair & Maintainace		1,74,40,844
SBI IIT Mandi Grant In Aid Recievables A/C	30,73,11,323		Finance Cost		11,53,32,077
POS COLLECTION HDFC ACCOUNT	3,48,891		Investment In Earmark Fund		8,01,000
SBI Aluminai Account	57,877		Increase in current Assets		4,32,85,800
SBI Corpus Fund A/c	9,45,219		Payment to SIRC Fund		1,37,98,433
SBI Donation Account	6,58,429		Initial Infrastricture Devlopment Charges(Net)		3,00,000
HDFC FLC Account	2,44,78,598	64,68,05,334			
<b>RECEIPTS:</b>			<b>Closing Balance</b>		
Capital Grant		14,00,00,000	PNB FLC Account	3,79,07,553	
Revenue Grant		73,08,07,853	SBI Mandi Fee Collection Account	6,03,54,108	
Grant for Repayment of HEFA Loan (Principle)		22,94,47,500	SBI Mandi Main Account	9,02,87,474	
Grant for Repayment of Interest HEFA Loan		10,88,52,425	IIT Mandi SBI FLC Account	10,29,091	
Interest on Earmark Saving Account Fund		84,982	IIT MANDI JEE CELL SBI	5,57,116	
Interest on Investment Donation		10,539	IIT Mandi Escrow Account 3(Canara Bank )	18,19,55,637	
Donation Received		5,23,087	IIT Mandi Escrow Account 4(Canara Bank )	1,61,87,550	
Donation Received Corpus Fund		76,82,181	SBI Statutory Payment Account	17,54,185	
Amount Received Kiran Bala Endowment Fund		4,00,000	SBI IIT Mandi Grant In Aid Recievables A/C	11,65,70,655	
Amount Recived from Dhawan Family		4,01,000	POS COLLECTION HDFC ACCOUNT	2,80,846	
HEFA Loan Aailed		54,72,67,747	SBI Aluminai Account	64,465	
Sale Of Assets		23,07,219	SBI Corpus Fund A/c	87,12,382	
Academic/Educational		9,96,36,252	SBI Donation Account	2,89,430	
Administrative Receipts		75,56,510	HDFC FLC Account	1,33,79,632	52,93,40,124
Interest Received		5,08,73,091			
Others Misc Receipts		1,67,20,481			
Increase In Current Liabilities		6,89,27,496			
Capital Advance		32,23,08,220			
<b>TOTAL (₹)</b>		<b>2,98,06,11,917</b>	<b>TOTAL (₹)</b>		<b>2,98,06,11,917</b>

  
 (Vinod Chauhan)  
 Associated Chartered Accountant  
 Partner Soni & Rastogi  
  
 (J.R. Sharma)  
 Advisor

  
 (Anuj Kr. Dubey)  
 AR, (Audit & Legal)  
  
 (Dr. Vishal Singh Chauhan)  
 Dean(Finance & Accounts)

  
 (Vinod Malik)  
 Deputy Registrar (Finance & Accounts)  
  
 (Prof. Laxmi Dhar Behera)  
 Director





**Indian  
Institute of  
Technology  
Mandi**

**SIGNIFICANT ACCOUNTING POLICIES  
&  
NOTES ON ACCOUNTS FOR THE  
FINANCIAL YEAR 2021-22**

**INDIAN INSTITUTE OF TECHNOLOGY MANDI, KAMAND  
(HIMACHAL PRADESH)**

**Schedule: XXIII** : SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDING 31<sup>ST</sup> MARCH, 2022

<b><u>SCHEDULE: XXIII</u></b> <b><u>SIGNIFICANT ACCOUNTING POLICIES</u></b>		
<b>Sr. No</b>	<b>ITEMS COVERED</b>	<b>PARTICULARS</b>
<b>1.</b>	<b>BASIS FOR PREPARATION OF ACCOUNTS</b>	The financial statements are prepared on the basis of Historical Cost Convention and generally on the Accrual basis of accounting unless or otherwise stated.
<b>2.</b>	<b>REVENUE RECOGNITION</b>	
	2.1	a) The Student Fee has been accounted for on accrual basis.  b) The interest earned, overhead charges and other receipts pertaining to Earmarked funds have been credited to respective funds.
	2.2	Interest on investments in term deposits is accounted for on accrual basis.
	2.3	The Statement of Accounts have been prepared on the basis of Proforma prescribed by the Ministry of Education. The necessary adjustment, if any, have been shown as "Adjustments Relating to previous year, wherever required, in various schedules to depict figures as per prescribed Proforma.

<b>3. FIXED ASSETS &amp; DEPRECIATION</b>																																						
3.1	Fixed assets are stated at cost of acquisition less accumulated depreciation thereon. The cost includes inward freight, duties, taxes & other directly attributable expenses related to their acquisition, installation & commissioning.																																					
3.2	Intangible assets like e-journals are recorded at their cost of acquisition and capitalized in view of the magnitude of expenditure & the benefits derived in terms of perpetual knowledge acquired by Faculty/Students, besides availability of the Data in the form of DVD/CD for future reference.																																					
3.3	(i) Depreciation on Fixed assets has been provided on straight line method (SLM) on the pro rates basis on the following rates prescribed under the Income Tax Act, 1961.																																					
	<table border="1"> <thead> <tr> <th><b>Sr. No.</b></th> <th><b>Tangible Assets</b></th> <th><b>Percentage current (straight method) year line</b></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Land</td> <td>0%</td> </tr> <tr> <td>2.</td> <td>Site Development</td> <td>0%</td> </tr> <tr> <td>3.</td> <td>Buildings</td> <td>2%</td> </tr> <tr> <td>4.</td> <td>Road and Bridges</td> <td>2%</td> </tr> <tr> <td>5.</td> <td>Tube wells and Water Supply</td> <td>2%</td> </tr> <tr> <td>6.</td> <td>Sewerage &amp; Drainage</td> <td>2%</td> </tr> <tr> <td>7.</td> <td>Electrical Installation and Equipment</td> <td>5%</td> </tr> <tr> <td>8.</td> <td>Plant Machinery including Solar Fitting</td> <td>5%</td> </tr> <tr> <td>9.</td> <td>Scientific &amp; Laboratory Equipments</td> <td>8%</td> </tr> <tr> <td>10.</td> <td>Office Equipment</td> <td>7.5%</td> </tr> <tr> <td>11.</td> <td>Audio Visual Equipment</td> <td>7.5%</td> </tr> </tbody> </table>	<b>Sr. No.</b>	<b>Tangible Assets</b>	<b>Percentage current (straight method) year line</b>	1	Land	0%	2.	Site Development	0%	3.	Buildings	2%	4.	Road and Bridges	2%	5.	Tube wells and Water Supply	2%	6.	Sewerage & Drainage	2%	7.	Electrical Installation and Equipment	5%	8.	Plant Machinery including Solar Fitting	5%	9.	Scientific & Laboratory Equipments	8%	10.	Office Equipment	7.5%	11.	Audio Visual Equipment	7.5%	
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11.	Audio Visual Equipment	7.5%																																				

		12.	Computer and Peripherals	20%
		13.	Motor Vehicles	10%
		14.	Furniture, Fixtures & Fittings	7.5%
		15.	Library Books and Scientific Journals	10%
		<b>INTANGIBLE ASSETS</b>		
		1.	Computer Software	40%
		2.	E- Journals	40%
		i) The depreciation has been provided for full year on the additions made during the year irrespective of the date of addition.		
		ii) Where an asset is fully depreciated, it will be carried at a residual value of Rs. 1 00 in the Balance sheet and will not be further depreciated.		
		iii) Assets having the individual value of Rs. 2000.00 or less (except library books) are treated as small value assets, 100% depreciation is provided in respect of such assets at the time of their acquisition. However, physical accounting and control are continued by the Institute.		
		a) The e-Journals and Computer Software are grouped under Intangible Assets.		
		b) The e-journals are separated from the library books in view of the limited benefit that could be derived from the on-line access provided. These are not in tangible form and due to its limited use by academics and research scholars the depreciation is provided at a higher rate of 40% as against depreciation of 10% provided on library books.		
		c) The software has been separated from computers and peripherals, and the rate of obsolescence is very high hence the depreciation is provided in respect of software at		

		a higher rate of 40% as against depreciation of 20% provided on Computers.
		d) The assets created out of grant received from DST/Other Agencies in Research Projects, have been considered as the property of the Institute irrespective of any stipulation by the sponsors regarding their ownership. However, while disposing off any asset out of such assets, the necessary procedure is followed as required by the sponsors.
		e) There were two arbitration cases amounting to Rs. 3.87 crore out of which the award of Rs. 2.90 crore have been accepted through the implementing agency CPWD. Accordingly these have been charged on respective assets. However, the balance amount of Rs. 0.97 crore is under litigation and will be accounted for at the total outcome of the case.
3.4		The contract for construction of buildings have been awarded cluster wise and not for individual building. In order to have better control, the cost of completed buildings have been capitalized on the basis of annual utilization certificates / information provided by various executing agencies at the end of the year instead of individual asset/ building and the depreciation has been charged on the basis of date of completion. The difference of the buildings capitalized are adjusted at the time of finalization of cluster buildings.
3.5	<b>Lease Hold Land</b>	539 acres of land was earmarked to IIT Mandi for campus and buildings etc. Out of these 193 acres has been allotted to the institute by Govt. of Himachal Pradesh on lease hold basis for 99 years at lease money of Rupees One. 19 acre of land allotted by Govt. of Himachal Pradesh is under litigation. Further, 308 acre of land has now been transferred to the institute on receipt of permission from the Hon'ble Supreme Court. The process of acquisition of 38 acre of land is under process. However, it has no impact on financial statements.
3.6		At the inception, the Institute was being run from Transit campus at Govt. College Mandi and other buildings handed over by State Govt. Certain capital expenditure was incurred on fixtures in the buildings relating to college, hostels and administrative block at Mandi for making worth imparting higher technical education to the students and scholars. Most of the assets installed there were shifted to the permanent campus at Kamand. However, certain assets which could not be detached were left over as it is to avoid loss to the buildings. Further, these assets are very old and after providing depreciation the written down value of these assets is negligible. However, sincere efforts have been made to work out the details and the adjustments will be made in due course of time.

<b>4.</b>	<b>CAPITAL WORKS IN PROGRESS</b>	
4.1		Deposit works are accounted for as Capital Works in Progress on the basis of statements of account received from the executing Agency from time to time till the completion of the work. Running bills of contractors are also similarly accounted for as capital works in progress till completion.
4.2		Other Fixed assets acquired & pending installation/commissioning are shown as Capital Works-in-Progress
4.3		On completion of construction works or on commissioning of other assets, the completion values are transferred to the respective Asset heads from capital works in progress.
4.4		No depreciation is charged on capital works in progress.
<b>5.</b>	<b>INVENTORIES/STOCKS</b>	
		Expenditure on purchase of chemicals, glass wares, publications, stationery & other stores was accounted for as revenue expenditure. The value of closing stock to the extent provided by the concerned department has been reduced from the revenue expenditure and shown as such in the income and expenditure account and balance sheet. The stocks are valued at cost.
<b>6.</b>	<b>RETIREMENT BENEFITS:</b>	
6.1		<ul style="list-style-type: none"> <li>a) The provision of leave encashment and gratuity has been made on the bases of Actuarial Valuation.</li> <li>b) The contribution to new pension scheme, Medical and LTC to home town are accounted for on actual basis. The provision for retirement pension contribution where ever applicable has been made.</li> </ul>
6.2		In case of employees on deputation, the retirement benefits are provided on basis of

		information provided by the parent department.
	6.3	The Institute has not created any trust for provident Fund/New Pension Scheme. The same are deposited with the concerned authorities on monthly basis. Hence the separate accounts have not been maintained and as such no Balance Sheets and Income and Expenditure accounts have been drawn.
<b>7.</b>	<b>CORPUS FUND</b>	The balance of fund is represented by balance in a Separate Bank Account, Investments and accrued interest on investments.
<b>8.</b>	<b>GOVERNMENT GRANTS</b>	
	8.1	The depreciation on fixed assets is met out of capital fund.
	8.2	The excess of expenditure over income, if any, is met out of Capital Fund.
	8.3 <b>EARMARKED/ENDOWMENT FUND</b>	Unutilized grants are carried forward & exhibited as a liability in the Balance Sheet in case of Sponsored Research Industrial Consultancy fund and other earmarked funds. In case where the expenditure incurred in excess of the amount received, has been reflected as Grant Receivable.
	8.4	The assets created out of earmarked funds where the ownership vests in the institution are merged with the assets of the Institution by crediting an equal amount to the Capital Fund.
	8.5	The interest earned against various grants is considered part of the concerned grant.
<b>9</b>	<b>CURRENT LIABILITIES</b>	
		i. The CPWD has invoked a bank guarantee of Rs. 12.35 crores, in case of one of the contractor M/S Supreme Infrastructure Ltd. for non-execution of work. Since the case is under litigation hence the amount of Rs. 12,35,72,748.00 has been credited to amount pending under litigation in current liabilities. The adjustment will be made

		<p>at the time of final outcome of case.</p> <p>ii. An amount of Rs. 5,81,743/- (including Rs. 21,529/- of earlier years) has been received in bank but the details of parties/students are not available hence the amount has been kept under the head untraced funds under current liabilities. The efforts are being made to identify the parties/students.</p>
<b>10</b>	<b>SPONSORED PROJECTS</b>	
	<b>10.1</b>	Certain Sponsored Research Projects have been completed. However, the matter regarding refund of balance amounts of some projects are under settlement with the sponsoring agencies. The final adjustment will be made in the books of accounts only after final decision.
	<b>10.2</b>	For Projects/ Consultancies undertaken on advance funding basis the amounts received from sponsors are credited to the Current Liabilities and Provisions. As and when the expenditure including overheads is debited to the concerned projects and the balance is shown as current liability and if the expenditure is more than the amounts received from sponsors then the same is shown as recoverable under Current Assets.
	<b>10.3</b>	The Institute has received grants under sponsored projects from a number of Institutions /departments. Since the number of such projects are around 300 hence it is not possible to maintain bank accounts for each and every project. The interest earned from the unutilized funds has been credited to various projects on proportionately basis.
<b>11</b>	<b>FOREIGN CURRENCY TRANSACTIONS:</b>	
	<b>11.1</b>	Foreign Currency Transactions are accounted for at the rate of exchange prevailing on the dates of such transactions generally.
	<b>11.2</b>	Foreign currency monetary items (liabilities and Assets) appearing in the Balance Sheet are converted using the rates of exchange on the date of actual transaction.
	<b>11.3</b>	The fluctuations in foreign currency transaction at the time of actual payment are routed through income and expenditure account.
<b>12.</b>	<b>STALE CHEQUES:</b>	Cheques issued by the Institute but not presented to the Bank upto 3 months from the date of the cheque, are treated as stale cheques and transferred to current liabilities under the



		head stale cheques. Fresh cheques issued thereafter, are debited to stale cheques Account. If the cheques are not claimed even after 3 years from the original date of the cheque, the amount involved is credited to Miscellaneous income.
<b>13.</b>	<b>LIABILITIES/PROVISIONS NO LONGER REQUIRED</b>	Liabilities/Provisions outstanding which are no longer required as on the date of Balance Sheet are written back. Claims against such provisions, if any, arising thereafter, are charged off in the year of claim.
<b>14.</b>	<b>INCOME TAX</b>	The Institute is exempt from Income Tax under Section 10 (23C)(iiiab) of Income Tax Act 1961. In view of the same the provision for Income Tax has not been made in accounts.
<b>15.</b>	<b>LOAN FROM HEFA</b>	A term loan of Rs. 336.86 crore has been sanctioned by HEFA for acquiring/ construction of various assets. Out of this the Institute has availed a loan of Rs. crores Rs. 246.85 upto 31.3.2022. As per terms and conditions, the interest on such loan and 75% of repayment of loans is to be borne by Ministry of Education. In view of this grant utilized for the purpose of interest has been transferred to Income and Expenditure account and the grant utilized for the purpose of repayment of loan has been transferred to Capital Fund and the unutilized grants have been shown as Current liabilities.
<b>16.</b>	<b>INTEREST ON GRANT IN AID</b>	<p>I) As per directions of Ministry of Education, the interest earned on grant-in-aid for the year has been shown as payable to Govt. of India, Ministry of Education.</p> <p>II) However, the interest payable to Ministry of Education for the year 2019-20 &amp; 2020-21 amounting to Rs. 95,83,810/- has been adjusted in unutilized grant in aid and has been shown as payable to Ministry of Education. Under the head current liabilities.</p>

**INDIAN INSTITUTE OF TECHNOLOGY MANDI, KAMAND  
(HIMACHAL PRADESH)**

**Schedule: XXIV:** CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS FOR THE YEAR ENDING  
AS ON 31<sup>ST</sup> MARCH, 2022

<b>SCHEDULE: XXIV-A CONTINGENT LIABILITIES</b>						
					<b>Rs. (in Crore)</b>	
<b>A</b>	<b>CONTINGENT LIABILITIES</b>	<b>Sr. No</b>	<b>Particular</b>	<b>CY</b>	<b>PY</b>	
		i)	Claims against the entities not acknowledged as debts	Nil	Nil	
		ii)	<b>In respect of:</b> Bank Guarantees given by/on behalf of the entity Bill discounted with Banks Letter of Credit Opened by bank on behalf of the entity	Nil Nil	Nil Nil	
		iii)	<b>Disputed demand in respect of:</b> Income Tax Municipal Taxes Sales tax	Nil Nil Nil	Nil Nil Nil	
		iv)	In respect of Claims from parties for non execution of orders but contested by the entity	0.97	Nil	
<b>B</b>	<b>CAPITAL COMMITMENTS</b>	Estimated value of contracts remaining to be executed on capital account and not provided for (net of advances HEFA Term Loan)		Rs. 89.91 Crore	Rs. 145.40 Crore	

<b>C</b>	<b>LEASING OBLIGATIONS</b>	Future obligations for rental under finance lease agreement for plant and machinery	Rs. Nil	Rs. Nil
<b><u>SCHEDULE: XXIV-B</u></b> <b>NOTES TO ACCOUNTS</b>				
<b>1</b>	<b>CURRENT ASSETS, LOANS AND ADVANCES</b>	In the opinion of the management the current assets, loans and advances of the Institute have a realizable value in the ordinary course, at least to the extent shown in the Accounts Subject to the above notes and the provisions for liabilities are adequate.		
<b>2</b>	<b>FIXED ASSETS</b>	The fixed assets purchased against SRIC grants, the corresponding amounts have been credited to Capital fund and the depreciation has been provided at the rates and in the manner as applicable to other assets.		
	<b>3.1</b>	Previous year's figures are re-grouped and rearranged wherever required.		
	<b>3.2</b>	There are no Non plan receipts or payment during the year hence the same may be considered as Nil.		
	<b>3.3</b>	Schedules 1 to 23 form an integral part of the accounts and have been duly authenticated.		
	<b>3.4</b>	Balance of Debtors/Creditors/ Security deposits are subject to confirmation from the respective parties. The figures have been rounded off to the nearest rupee.		
<b>4</b>	<b>FOREIGN CURRENCY TRANSACTIONS</b>	Value of Imports calculated on CIF basis	<b>Current year</b>	<b>Previous year</b>
		- Laboratory Equipments	82.67 lakhs	452.38 lakhs
		- Stores, Spares and Consumables	13.19 lakhs	51.90 lakhs

		- E-Books/Journals	257.98 lakhs	612.13 lacs
	<b>EXPENDITURE IN FOREIGN CURRENCY</b>	Foreign Currency Transactions are accounted for at the rate of exchange prevailing on the dates of such transaction.		
	<b>EARNINGS</b>	Value of Exports on FOB basis	0.00	0.00
5.	<b>REMUNERATION TO AUDITORS</b>	As Auditors -Taxation matters -For Management services -For certification satisfied	1.50 lacs	1.50 lacs
		Others	0.00	0.00



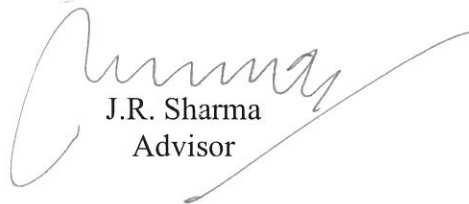
  
(Vinod Chauhan)  
Associated Chartered Accountant  
Partner Soni & Rastogi



(Anuj Dubey)  
Assistant Registrar (Audit & Legal)



(Vinod Malik)  
Deputy Registrar (Finance & Accounts)

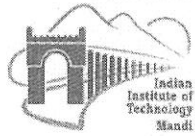
  
J.R. Sharma  
Advisor



(Dr. Vishal Singh Chauhan)  
Dean (Finance & Accounts)



(Prof. Laxmidhar Behera)  
Director



# Indian Institute of Technology Mandi

## VISION

To be a leader in science and technology education, knowledge creation and innovation, in an India marching towards a just, inclusive and sustainable society

## MISSION

1. To create knowledge through team effort and individually for the benefit of society.
2. To impart education to produce professionals capable of leading efforts towards innovative products and processes for the development of the Himalayan region in particulars and our country and humanity in general.
3. To inculcate a spirit of entrepreneurship and to impart the ability to devise globally recognized solutions for the problems of society and industry, particularly in the fragile eco-system of the Himalayas.
4. To train teachers capable of inspiring the next generation of engineers, scientists and researchers.
5. To work intensely with industry in pursuit of the above goals of education and research, leading to the development of cutting edge and commercially-viable technologies.
6. To operate in an ambience marked by overriding respect for ability and merit.