BUDGET, FINANCE, AUDITOR'S REPORT AND AUDITED ACCOUNTS

BUDGET & FINANCE FOR FY 2023-24

SOURCES OF FUNDS

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

RECEIPTS

The total receipts during the year including opening balances were Rs. 14,453.19 lakhs as given in **Diagram-1 & 2** and details of receipt as per below **Table - 1:**

Diagram-1

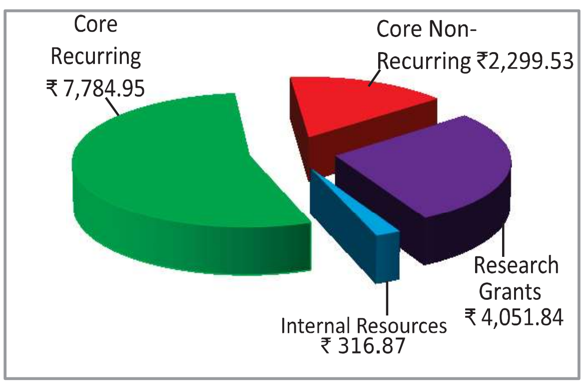


Diagram-2

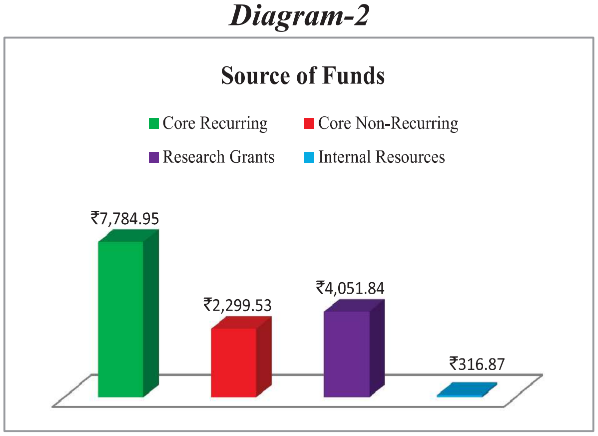


Table - 1

A: Core Funds provided by Government of India, Department of Biotechnology				
	Opening Balance	Receipts During The Year FY 2023-24	Total Fund	% of Fund
I - Recurring	0.00	7,784.95	7,784.95	53.86%
II - Non - Recurring	0.00	2,299.53	2,299.53	15.91%
Total			**10,084.48**	**69.77%**
B: Research Projects sponsored by the National and International agencies				
National and International Agencies	2,037.37	2,014.47	4,051.84	28.03%
Total			**4,051.84**	**28.03%**
C: Internal resources generated				
Core	Nil	316.87	316.87	2.19%
Others	Nil	Nil	Nil	Nil
Total			**316.87**	**2.19%**
Grand Total (A+B+C)			**14,453.19**	**100.00%**

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

Diagram-3

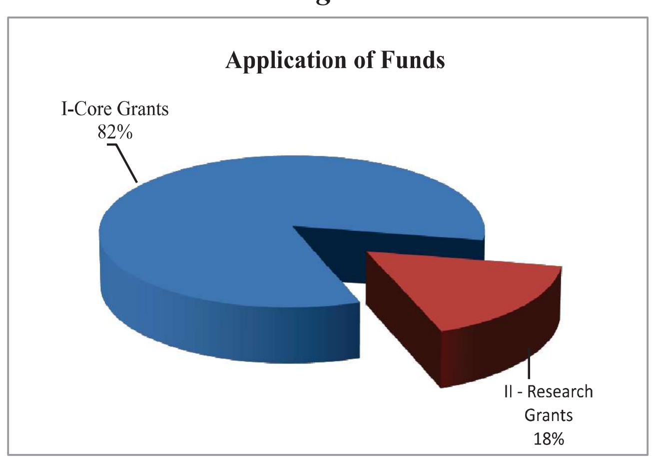


Diagram-4

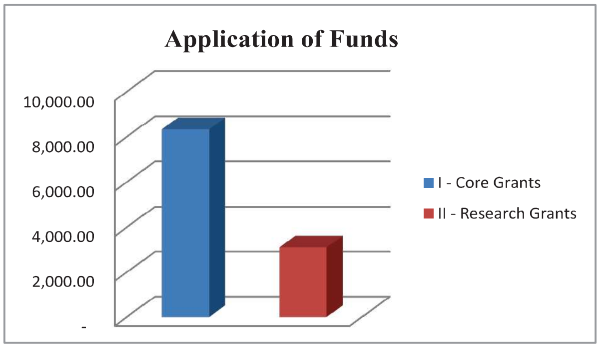


Table - 2 *(₹ In Lakhs)*

Application of Funds		
Share of funds in overall expenditure	**Expenditure Amount**	**% of Fund**
I - Core Grants	9,687.45	81.98%
II - Research Grants	2,129.50	18.02%
Total	**11,816.95**	**100.00%**

OVERALL EXPENDITURE AT A GLANCE

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

Table - 3 *(₹ In Lakhs)*

Expenditure Head	Amount	% Age
I - Recurring		
Salaries and wages	3,853.15	32.61%
Operating costs viz, chemical, Consumable, animal diet, electricity, Water, stationary, transport etc.	5,183.96	43.87%
Total	**9,037.11**	**76.48%**
II - Non - Recurring		
Infrastructure facilities/flats/land	304.00	2.57%
Equipment/Furniture/Vehicle (including margin money)	2475.85	20.95%
TOTAL	**2779.85**	**23.52%**
Grand Total	**11,816.96**	**100.00%**

Diagram-5

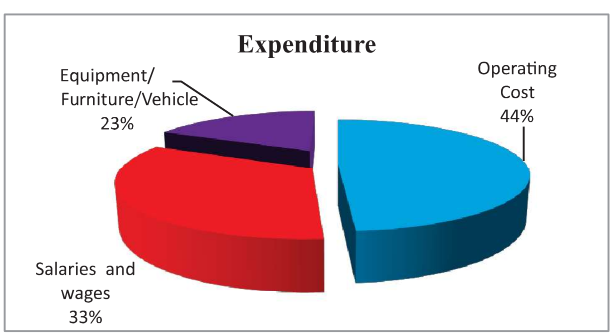
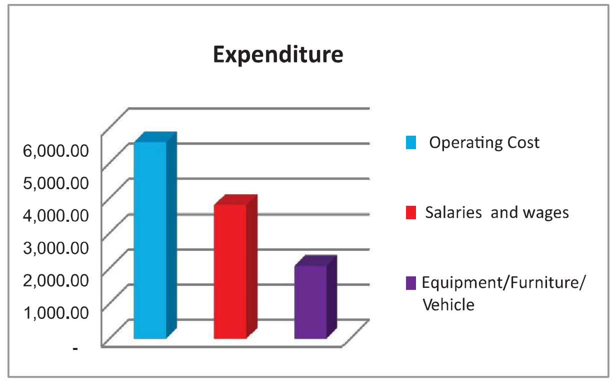


Diagram-6



BUDGETARY PROJECTIONS, SANCTIONS AND EXPENDITURE OVERVIEW

The Governing Body of the Institute approved the budget estimates for the financial year 2023-24 as under:

Recurring & Non Recurring	Rs. 10,517 Lakhs
Total	**Rs. 10,517 Lakhs**

The Revised Estimates for the financial year 2023-24 were approved by the Governing Body is same as Budget Estimate of Rs 12,500.00 lakhs against which DBT has released Rs 1,0517.00 lakhs.

The Institute has prepared its account on accrual basis, the closing balance of Rs. 0.00 lakhs shown above has been carried forward to the next financial year 2024-25.

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

amit ray & co.
CHARTERED ACCOUNTANTS

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6, Bhikaji Cama Place,New Delhi-110066
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Mobile-9313829732
e-mail:cahimanshumalhotra@gmail.com
Website: www.amitrayco.com

Independent Auditor's Report on the Audit of the Financial Statements

The Members of

NATIONAL INSTITUTE OF IMMUNOLOGY (NII)

OPINION

We have audited the accompanying financial statements of **NATIONAL INSTITUTE OF IMMUNOLOGY (NII) ("the Society")**, which comprise the balance sheet as at 31stMarch, 2024, and the Statement of income & expenditure and receipts and payment Accounts for the year then ended, and Notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the society as at 31stMarch, 2024, its Surplus /(Deficit) for the year ended on that date except the matters specified in **Report on other legal and regulatory requirements paragraph listed at the end of report.**

Basis for opinion

We conducted our audit in accordance with the standards on auditing issued by the institute of chartered Accountants of India. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Society in accordance with the code of ethics issued by the Institute of Chartered Accountants of India and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's responsibility for the financial statements

The Management of the society is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Society in accordance with the accounting principles generally accepted in India, including the accounting standards issued by ICAI. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the society for safeguarding of the assets of the society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and

AMIT RAY & CO. * Chartered Accountants *

maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the society 's internal control.

c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

d) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the management with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other legal and regulatory requirements

We report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit

AMIT RAY & CO. * Chartered Accountants *

except balance Confirmation certificate for Rs.1,74,03,333/- held with RBI Special Deposit Account as on 31.3.2024 and deposit held as margin money for Rs.17,33,000/- as on 31.3.2024

Balance confirmation for Fixed Deposit held with banks for Rs.40,89,20,626/-were not made available for verification, the same have been verified from the copies of fixed deposit receipts only.

(b) In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books;

(c) The balance sheet, the statement of Income & Expenditure and the receipts and Payment Account, dealt with by this report are in agreement with the books of account subject to

We draw Attention to Para No-12(f) of Notes on accounts, Schedule-17 Significant Accounting policies & Notes to accounts, various expenses have been booked as expenditure, rather than being accounted for as prior period expenditure. This has resulted in an overstatement of respective Expenditure Head and understatement of Prior Period expenditure Account.

Particulars	Amount (Rs.)
Ph.D. Examination Expenses	21,06,088/-
Local Meeting Expenses	29,070/-
Local Meeting Expenses	28,000/-
Local Meeting Expenses	36,000/-
Local Meeting Expenses	43,000/-
Maintenance of Equipment	2,24,175/-
Maintenance of Equipment	2,24,175/-
Maintenance of Equipment	2,59,734/-
Maintenance of Equipment	3,49,037/-

(d) We draw Attention to Para No-5 of Notes on accounts, Schedule -17 Significant Accounting policies & Notes to accounts which states that NII has been charging the amount paid/payable for all purchases, such as chemicals, glassware, consumables, animal diet, and stationery, Engineering Stores, Electricals, consumables Items without working out the closing stock. This practice is not in line with the accrual basis of accounting. NII need to account for consumable items on a consumption basis to ensure compliance with the accrual basis of accounting. Quantification of amount is not possible in the absence of not details of quantification of closing stock as on 31st March i.e. closing cut of date of the financial Year 2023-24.

(e) The Institute has made payment towards expenditure in excess of grant received amounting to Rs.2,28,75,319/-(Previous Year Rs.2,46,35,897/-) in 64 Projects for which payment has not been received from Govt or Granting Agencies. An amount of

AMIT RAY & CO. ★ Chartered Accountants ★

Rs.17,60,578/- has been received in the current financial year on 07 Projects and an amount of Rs.5,16,304/- has been incurred during the financial Year for 01 Project

(f) Balances from various parties on accounts of receivable and payables (not stated otherwise) are subject to confirmation/reconciliation from/with respective parties.

(g) During the financial Year an amount of Rs.49,39,707/- have been booked under Maintenance of building (Revenue Expenditure) instead of Capitalizing the same, As the same have been paid to CPWD and incurred on construction of Internal Roads of NII campus.

(h) As informed by the management, Physical Verification of Fixed Assets is under verification/ reconciliation as on date.

For Amit Ray & Co.,
Chartered Accountants
FRN-000483C

AMIT RAY & CO. ★ Chartered Accountants ★

Himanshu Malhotra
Partner
M No-514581
UDIN-23514581BKATHU4819
Place-New Delhi
Date-30.08.2024

NATIONAL INSTITUTE OF IMMUNOLOGY
Aruna Asaf Ali Marg , New Delhi
BALANCE SHEET AS AT 31st MARCH 2024

	Schedule	Current Year	Previous Year
		Amount in (₹)	
CORPUS / CAPITAL FUND AND LIABILITIES			
Corpus/Capital Fund	1	1,09,33,55,069	93,31,07,945
Reserves and Surplus	2	16,23,68,450	12,69,12,923
Earmarked/Endowment Funds	3	52,82,99,048	78,84,97,163
Current Liabilities and Provisions	4	4,02,63,297	14,57,51,535
Total (Liabilities)		**1,82,42,85,864**	**1,99,42,69,566**
ASSETS			
Fixed Assets	5	1,11,98,95,696	99,27,37,407
Investments - From Earmarked/Endowment Funds	6	1,74,03,333	1,74,03,333
Current Assets, Loans, Advances, etc.	7	68,69,86,835	98,41,28,826
Miscellaneous Expenditure (to the extent not written off or adjusted		-	-
Total (Assets)		**1,82,42,85,864**	**1,99,42,69,566**
Significant Accounting Policies & notes on accounts	17	-	-

As per our separate report of even date attached

For AMIT RAY & CO.
Chartered Accountants
(FRN- 00483C)

AMIT RAY & CO. ★ Chartered Accountants ★

(HIMANSHU MALHOTRA)
PARTNER
M.No. 514581

Dated: 30th August 2024
UDIN : 24514581BKATHU4819

Signature for NATIONAL INSTITUTE OF IMMUNOLOGY

NATIONAL INSTITUTE OF IMMUNOLOGY ★ NEW DELHI-67 ★

(DR. DEBASISA MOHANTY)
DIRECTOR

(MAHENDER PAL SIGNH)
F & A O

NATIONAL INSTITUTE OF IMMUNOLOGY

Aruna Asaf Ali Marg , New Delhi

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

	Schedule	Current Year	Previous Year
		Amount in (₹)	
INCOME			
Grants/ Subsidies	8	77,84,94,609	71,66,58,671
Fees/Subscriptions	9	43,30,606	26,58,004
Income from Investments	10	-	-
Income from Royalty, Publications	11	11,65,243	90,000
Interest Earned	12	-	-
Other Income	13	2,61,90,747	92,81,004
Deferred Revenue- Depreciation	5	15,08,26,217	11,78,96,489
Total Income (A)		**96,10,07,422**	**84,65,84,168**
EXPENDITURE			
Establishment Expenses	14	34,98,81,333	37,66,99,120
Other Administrative/Lab Expenses etc.	15	42,19,99,763	32,64,26,311
Expenditure on Grants, Subsidies etc.	16	-	-
Depreciation (Net Total at the year-end - Corresponding to schedule 8)	5	15,08,26,217	11,78,96,489
Total Expenditure (B)		**92,27,07,313**	**82,10,21,920**
Balance being excess of Income over Expenditure (A-B)		**3,83,00,109**	**2,55,62,248**
Balance being excess of Expenditure over Income (B-A)			
Transfer to Special Reserves (Specify Each)			
Transfer to / from General Reserve			
Balance being Surplus/(Deficit) carried to Corpus/Capital Fund			
Significant Accounting Policies & notes on accounts	17		

As per our separate report of even date attached

For AMIT RAY & CO.
Chartered Accountants
(FRN- 00483C)

(HIMANSHU MALHOTRA)
PARTNER
M.No. 514581

Dated: 30th August 2024
UDIN : 24514581BKATHU4819

AMIT RAY & CO. Chartered Accountants

Singature for NATIONAL INSTITUTE OF IMMUNOLOGY

(DR. DEBASISA MOHANTY)
DIRECTOR

NATIONAL INSTITUTE OF IMMUNOLOGY * NEW DELHI-67 *

(MAHENDER PAL SIGNH)
F & AO

NATIONAL INSTITUTE OF IMMUNOLOGY
Aruna Asaf Ali Marg, New Delhi
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st March 2024

RECEIPTS	Current Year	Previous Year
	Amount in (₹)	
Opening Balances		
Cash in Hand	-	-
Bank Balances		
In current account	-	-
Saving accounts	35,50,94,156	19,01,66,758
Imprest Account		
Grants Received		
From Government of India		
Recurring	77,84,94,609	71,66,58,671
Non Recurring	22,99,52,997	24,03,95,161
Grants/Donations (Project)	20,14,47,242	20,87,11,125
Interest Received		
Interest on Bank	52,88,982	27,77,670
Loans, Advances etc.	2,22,774	1,03,225
Interest Others	791	18,553
Decrease in Current Assets		
Advance to supplier	75,95,442	-
Advance to Staff	-	-
Claims Receivable	28,38,542	-
TDS Receivable	-	-
Prepaid Expenses		
Grants Recievable under Projects	17,26,42,081	
Increase in Current Liabilities		
Payable to Staff	-	1,21,099
Payable to Other Agency	-	44,54,864
Statutory Liabilities	-	-
Security Deposit & EMD	-	1,17,39,041
Expenses Payable	27,80,504	2,32,16,918
Fund for Creation of Capital Assets	-	7,49,95,180
Other income		
PHD Admisssion Fees	43,30,606	26,58,004
Income from Consultancy	-	90,000
Sale of Scrap	22,75,377	14,93,906
Fees for Miscellaneous Services	14,62,530	7,78,071
Demurrage Charges	23,618	6,621
Guest House Charges	11,41,381	6,75,588
Misc. Income	8,53,984	2,73,331
Overhead	27,44,239	47,28,602
Tender Fees	85,000	1,02,540
Balance Writeen Back	1,64,64,079	-
Utility Charges & License Fees	11,31,840	12,11,844
Application Fees	8,700	10,500
Technology Transfer Fees	11,65,243	-
Earmarked and Endowment Funds		
Payments		
Income from investments of Funds	3,22,97,244	2,88,87,982
Other Income/Addtions	2,00,000	6,10,724
Investment		
Mature Investment-FD/Earmarked/Endowment Funds etc	7,04,13,542	25,04,59,928
TOTAL	**1,89,09,55,502**	**1,76,53,45,907**

PAYMENTS	Current Year	Previous Year
	Amount in (₹)	
Expenditure of Fixed Asstts & Capital WIP		
Purchase of Fixed Assets	19,68,64,162	23,43,65,408
Direct (Establishment) Expenses		
Salaries and Wages and allowances	28,07,50,267	29,39,02,703
Bonus	-	-
Contribution to CPF	90,70,850	1,64,26,665
Contribution to NSP	1,29,11,988	2,00,91,908
Contribution to Gratuity Fund	1,32,49,415	1,36,03,653
Staff Welfare Expenses	-	28,836
Exp on Employes' Retirement &Terminal Benefits	1,91,93,376	1,50,08,041
Medical Expenses	1,37,83,037	1,58,52,473
Liveries & Uniforms	1,35,000	1,87,157
Leave Encashment	7,87,400	15,97,684
Indirect Expenses		
Other Administrative & Lab Expenses	42,19,99,763	32,64,26,311
Interest refunded to DBT	55,12,547	28,99,448
Refund of Grants	28,44,583	6,94,33,610
Increase in Current Assets		
Advance to supplier	3,63,31,259	83,64,276
Advance to Staff	29,43,604	4,05,200
Grants Recievable under Projects		17,23,57,679
Security & other Deposits	27,54,920	19,200
TDS Receivable	32,85,292	12,73,291
Prepaid Expenditure	54,03,510	1,11,53,440
Increase in Income Accrued	27,39,794	-
Decrease in Current Liabilities		
Sundry Creditors	85,752	23,03,228
Statutory Liabilities	5,46,274	27,29,601
Payable to Staff	38,99,234	
Payable to Other Agency	82,93,963	
Security Deposit & EMD	2,04,48,339	
Fund for Creation of Capital Assets	7,49,95,180	
With Held Amount	-	23,90,842
Earmarked and Endowment Funds		
Payments		
Capital Expenditure	8,11,20,344	2,59,94,904
Revenue Expenditure	10,90,92,314	11,61,64,207
Refund of Grants	2,27,37,681	84,35,489
Employees Fund	12,58,27,111	4,86,85,940
CAN Project Balance Swap-Out	15,53,65,150	1,50,556
Investment		
Investment-From Earmarked/Endowment Funds	7,46,23,996	-
Closing Balances		
Cash in Hand	-	-
Bank Balance		
Current Accounts	-	-
Saving Accounts	18,33,59,397	35,50,94,156
Sub Agency Limit	-	-
TOTAL	**1,89,09,55,502**	**1,76,53,45,907**

As per our separate report of even date attached

For AMIT RAY & CO.
Chartered Accountants
(FRN- 00483C)

(HIMANSHU MALHOTRA)
PARTNER
M.No. 514581

Dated: 30th August 2024
UDIN : 24514581BKATHU4819

AMIT RAY & CO. ★ Chartered Accountants

Signatures for NATIONAL INSTITUTE OF IMMUNOLOGY

Debasisa Mohanty

(DR. DEBASISA MOHANTY)
DIRECTOR

NATIONAL INSTITUTE OF IMMUNOLOGY ★ NEW DELHI-67 ★

(MAHENDER PAL SIGNH)
F & AO

NATIONAL INSTITUTE OF IMMUNOLOGY, Aruna Asaf Ali Marg , New Delhi

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2024

SCHEDULE-1 : CORPUS/CAPITAL FUND

	Amount in (₹)			
	Current Year		Previous Year	
Capital Fund				
Balance as at the beginning of the year		57,25,096		8,90,56,757
Add: Contribution towards Corpus/Capital Fund				
NII Core-Plan(Non-Recurring)	22,99,52,997		24,03,95,161	
Capitlised Portion of Fixed Assests of Projects	8,11,20,344	31,10,73,341	2,59,94,904	26,63,90,065
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account	-		(2,85,41,854)	
Add: Sale/Adjustment of fixed assets	-	-	-	(2,85,41,854)
Less: Trf to Fixed Assets Fund	27,79,84,506		26,03,60,312	
Less: Refund of Non-Recurring Grant	-	27,79,84,506	6,08,19,560	32,11,79,872
		3,88,13,931		**57,25,096**
Fixed Assets Fund				
Balance as at the beginning of the year	82,52,72,242		69,57,69,432	
Add: Transfer from Corpus Fund			-	
Add: Assets purchased during the year	19,68,64,162		23,43,65,408	
Less: Assets Transferred	-		-	
Less: Deferred Revenue Depreciation	13,08,01,800	89,13,34,604	10,48,62,598	82,52,72,242
Fixed Assets Fund (Project)				
Balance as at the beginning of the year	10,21,10,607		9,05,04,116	
Add:Assets purchased during the year	8,11,20,344		2,59,94,904	
Less: Assets Transferred	-		-	
Less: Deferred Revenue Depreciation	2,00,24,417	16,32,06,535	1,43,88,413	10,21,10,607
TOTAL		**1,09,33,55,069**		**93,31,07,945**

AMIT RAY & CO. Chartered Accountants

NATIONAL INSTITUTE OF IMMUNOLOGY NEW DELHI-67

NATIONAL INSTITUTE OF IMMUNOLOGY, Aruna Asaf Ali Marg , New Delhi
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2024

SCHEDULE-2 : RESERVES AND SURPLUS

	Amount in (₹)			
	Current Year		Previous Year	
1 Capital Reserve				
As per last Account	6,53,54,558		6,53,54,558	
Addition during the Year	-		-	
Less Deductions during the year	-	6,53,54,558	-	6,53,54,558
2 General Reserve				
As per last Account	6,15,58,365		1,60,68,314	
Transfered from Capital Fund	-		2,85,41,854	
Addition during the Year	3,83,00,109		2,55,62,248	
Less : Deductions during the year/Refund of Unspent Core Grant	28,44,583	9,70,13,891	86,14,050	6,15,58,365
Balance as at the year end		**16,23,68,450**		**12,69,12,923**

NATIONAL INSTITUTE OF IMMUNOLOGY * NEW DELHI-67 *

AMIT RAY & CO. * Chartered Accountants *

NATIONAL INSTITUTE OF IMMUNOLOGY, Aruna Asaf Ali Marg , New Delhi
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2024

SCHEDULE-3 : EARMARKED/ENDOWMENT FUNDS

	Amount in (₹)			
	Current Year		Previous Year	
a) **Opening Balance of the Funds**	78,84,97,163	78,84,97,163	74,97,18,428	74,97,18,428
b) **Additions to the Funds**				
i. Donations/Grants	20,14,47,242		20,87,11,125	
ii. Income from investments made on account of Funds	3,22,97,244		2,88,87,982	
iii. Other Income/Addtions	2,00,000		6,10,724	
iv. Employees Fund	(12,58,52,391)	10,80,92,095	(4,87,46,020)	18,94,63,811
Total (a+b)		**89,65,89,257**		**93,91,82,239**
c) **Utilization/Expenditure towards objectives of Funds**				
I Capital Expenditure				
i. Fixed Assets	8,11,20,344		2,59,94,904	
			-	
Total		**8,11,20,344**		**2,59,94,904**
II Revenue Expenditure				
i. Salaries, Wages and allownaces, etc.	3,54,32,855		4,25,14,082	
ii. Projects Debit Balances	17,60,578		(14,76,176)	
iii. Other Expenses	8,51,37,695		6,61,09,373	
Total		**12,23,31,128**		**10,71,47,279**
III Margin Money		**(1,32,38,814)**		**90,16,928**
IV Refund of Unutilised Grants		**2,27,37,681**		**84,35,489**
V CAN Project Balance Swap-Out		**15,53,65,150**		**1,50,556**
VI Loan and Advances to Employees		**(25,280)**		**(60,080)**
Total (c)		**36,82,90,209**		**15,06,85,076**
Net Balance at the year end (a + b - c)		**52,82,99,048**		**78,84,97,163**

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NATIONAL INSTITUTE OF IMMUNOLOGY ★ NEW DELHI-67 ★

NATIONAL INSTITUTE OF IMMUNOLOGY, Aruna Asaf Ali Marg , New Delhi
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2024

SCHEDULE-4 : CURRENT LIABILITIES AND PROVISIONS

	Amount in (₹)			
	Current Year		Previous Year	
A. CURRENT LIABILITIES				
1 Acceptances	-		-	
2 Sundry Creditors	25,818		1,11,570	
3 Statutory Liabilities	-		5,46,274	
4 Payable to Staff	6,62,397		45,61,631	
5 Payable to Other Agency	61,27,466		1,44,21,429	
6 Security Deposit-EMD	64,65,750		1,52,40,665	
7 Security Deposit - Others	4,74,866		1,21,48,290	
8 Expenses Payable	2,62,88,625		2,35,08,121	
9 With Held Amount	2,18,375		2,18,375	
10 CL Balance for Creation of Capital Assets	-	4,02,63,297	7,49,95,180	14,57,51,535
Total (a)		**4,02,63,297**		**14,57,51,535**
B. PROVISIONS				
1 Gratuity				
2 Superannuation/Pension	-		-	
3 Accumulated Leave Encashment	-		-	
4 Trade Warranties/Claims	-		-	
5 For Expenses	-	-	-	-
Total (b)		-		-
TOTAL (a+b)		**4,02,63,297**		**14,57,51,535**

NATIONAL INSTITUTE OF IMMUNOLOGY, Aruna Asaf Ali Marg , New Delhi

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2024

SCHEDULE-5 : FIXED ASSETS/ DEPRECIATON

		GROSS BLOCK					DEPRECIATION			NET BLOCK	
	RATE OF DEPRC.	Cost /valuation As at begining of the Year	Addition More than 6 Months	Addition Less than 6 Months	Deductions during the Year	Cost /valuation As at end of the Year	As at begining of the Year	Depreciation for the year	Total upto the Year-end	Current year	Previous year
A. FIXED ASSETS										Amount in (₹)	
1. LAND											
a) Freehold	0%	6,53,54,558				6,53,54,558	-	-	-	6,53,54,558	6,53,54,558
b) Leasehold	0%	-				-	-		-	-	-
2. BUILDINGS											
a) On Freehold Land	10%	56,64,01,432				56,64,01,432	39,78,55,424	1,68,54,601	41,47,10,025	15,16,91,408	16,85,46,008
b) On Leasehold Land	10%	-		-		-	-		-	-	-
c) Ownership Flats/Premises	10%	1,68,24,584				1,68,24,584	1,44,94,069	2,33,052	1,47,27,120	20,97,464	23,30,516
d) Project Building	10%	3,88,02,000				3,88,02,000	2,20,99,011	16,70,299	2,37,69,310	1,50,32,690	1,67,02,989
3. PLANT & MACHINERY AND EQUIPMENT							-		-	-	-
a) P&M	15%	1,89,74,31,436	9,67,21,865	17,06,99,813		2,16,48,53,114	1,47,46,78,466	9,07,23,711	1,56,54,02,177	59,94,50,936	42,27,52,969
b) Project Equipment	15%	18,00,41,734	1,77,61,004	6,31,42,395	-	26,09,45,133	9,66,83,754	1,99,03,527	11,65,87,281	14,43,57,852	8,33,57,980
c) Computer & Peripherals	40%	65,69,30,818	40,12,248	62,71,599		66,72,14,665	65,14,79,823	50,39,617	65,65,19,440	1,06,95,225	54,50,995
d) Project Computer	40%	21,62,001				21,62,001	20,70,174	36,731	21,06,905	55,096	91,827
e) Software	40%	2,40,23,152		58,20,659		2,98,43,811	2,20,44,556	19,55,570	2,40,00,126	58,43,685	19,78,596
f) Project Software	40%	23,39,196		2,16,945		25,56,141	22,37,273	84,158	23,21,431	2,34,710	1,01,924
g) Books & Periodicals	40%	8,84,893	15,257	6,700		9,06,850	7,31,240	69,820	8,01,060	1,05,790	1,53,653
4. VEHICLES	15%	93,77,832				93,77,832	72,60,664	3,17,575	75,78,239	17,99,593	21,17,168
5. FURNITURE & FIXTURES	10%	6,10,54,048	1,15,496	12,47,767		6,24,17,311	4,87,19,333	13,07,409	5,00,26,743	1,23,90,569	1,23,34,715
6. ELECTRICAL INSTLATIONS	15%	4,76,73,790				4,76,73,790	4,52,04,718	3,70,361	4,55,75,078	20,98,711	24,69,072
7. LIBRARY BOOKS	40%	1,49,29,276				1,49,29,276	1,49,28,618	263	1,49,28,881	394	657
8. TUBWELLS & WATER SUPPLY	15%	-				-	-	-	-	-	-
9. OTHER FIXED ASSETS							-		-	-	-
a) DG Set	15%	5,65,02,846				5,65,02,846	4,47,44,733	17,63,717	4,65,08,450	99,94,396	1,17,58,113
b) A/c plant and air cooling system	15%	8,24,93,762		1,83,588		8,26,77,350	6,67,41,271	23,76,643	6,91,17,914	1,35,59,437	1,57,52,492
c) Lifts	15%	37,62,195				37,62,195	36,47,600	17,189	36,64,789	97,406	1,14,595
d) Animal Cages	15%	5,39,76,848				5,39,76,848	3,71,83,647	25,18,980	3,97,02,627	1,42,74,220	1,67,93,201
e) ABSL-3	15%	4,02,37,788				4,02,37,788	30,17,834	55,82,993	86,00,827	3,16,36,961	3,72,19,954
TOTAL (CURRENT YEAR)		**3,82,12,04,189**	**11,86,25,870**	**24,75,89,466**	**-**	**4,18,74,19,525**	**2,95,58,22,207**	**15,08,26,217**	**3,10,66,48,424**	**1,08,07,71,100**	**86,53,81,981**
PREVIOUS YEAR		3,62,34,46,131	88,14,181	95,12,774	-	3,64,17,73,087	2,71,86,74,707	11,78,96,489	2,83,65,71,196	80,52,01,890	90,47,71,424
B. CAPITAL WORK-IN-PROGRESS											
a) Capital work-in-progress including advances,construction materials and building under construction(net of recovery)		12,73,55,426	-	-	8,82,30,830	3,91,24,596	-	-	-	3,91,24,596	12,73,55,426
TOTAL (CURRENT YEAR)		**12,73,55,426**	**-**	**-**	**8,82,30,830**	**3,91,24,596**	**-**	**-**	**-**	**3,91,24,596**	**12,73,55,426**
PREVIOUS YEAR											
GRAND TOTAL (A + B)		**3,94,85,59,615**	**11,86,25,870**	**24,75,89,466**	**8,82,30,830**	**4,22,65,44,121**	**2,95,58,22,207**	**15,08,26,217**	**3,10,66,48,424**	**1,11,98,95,696**	**99,27,37,407**
GRABD PREVIOUS YEAR (A + B)		3,62,34,46,131	88,14,181	95,12,774	-	3,64,17,73,087	2,71,86,74,707	11,78,96,489	2,83,65,71,196	80,52,01,890	90,47,71,424

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NATIONAL INSTITUTE OF IMMUNOLOGY, Aruna Asaf Ali Marg , New Delhi
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2024

SCHEDULE-6 : INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS

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

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NATIONAL INSTITUTE OF IMMUNOLOGY ★ NEW DELHI-67 ★

NATIONAL INSTITUTE OF IMMUNOLOGY, Aruna Asaf Ali Marg , New Delhi
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2024
SCHEDULE-7 : CURRENT ASSETS, LOANS, ADVANCES, ETC.

	Amount in (₹)			
	Current Year		**Previous Year**	
A CURRENT ASSETS				
1 Cash Balances in hand (including cheques/drafts and imprest)		-		-
2 Bank Balances				
a) With Schduled Banks				
On Current Accounts	-		-	
On Fixed Deposit from Core and Projects Grant	1,06,53,626		8,10,67,168	
On Savings Accounts	18,33,59,397		35,50,94,156	
FD from Earnmarked and Endowment fund	40,00,00,000		32,53,76,004	
		59,40,13,023		76,15,37,328
Total (A)		**59,40,13,023**		**76,15,37,328**
B LOANS, ADVANCES AND OTHER ASSETS				
1 Loans				
a) Staff	-		-	
b) Other Entities engaged in activities/ objectives similar to that of the Entity	-		-	
c) Others	-	-	-	-
2 Advances and other amounts receivable in cash or in kind for value to be received				
a) On Capital Account	3,63,31,259		-	
b) Advance to supplier	11,28,280		87,23,722	
c) Advance to Staff	33,58,804		4,15,200	
d) Prepaid Expenditure	1,65,56,950		1,11,53,440	
e) Project Grants Recievable (including ICICI Bank (Sub Agency) Limit of Rs. Nil/- available on ZBSA A/c No - 017101023798 in Current Year , Previous Year - 17,08,81,503)	2,28,75,319		19,55,17,400	
f) Security & other Deposits	51,57,355	8,54,07,967	24,02,435	21,82,12,197
3 Income Accrued				
a) On Investments from Earmarked/ Endowment Funds	27,39,794		-	
b) On invetments - Others	-		-	
c) On Loans and Advances	-		-	
d) Others	-	27,39,794	-	-
4 Claims Receivable	2,00,653	2,00,653		30,39,195
5 TDS Receivable		46,25,398		13,40,106
Total (B)		**9,29,73,812**		**22,25,91,498**
TOTAL (A + B + C)		**68,69,86,835**		**98,41,28,826**

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NATIONAL INSTITUTE OF IMMUNOLOGY, Aruna Asaf Ali Marg , New Delhi

SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2024

SCHEDULE-8 : GRANTS/SUBSIDIES

Irrevocable Grants & Subsidies Received	Amount in (₹)	
	Current Year	**Previous Year**
1. Central Government		
Non-Plan	-	-
Plan	77,84,94,609	71,66,58,671
2. State Government(s)	-	-
3. Government Agencies	-	-
4. Institutions/Welfare Bodies	-	-
5. International Organisations	-	-
6. Others	-	-
TOTAL	**77,84,94,609**	**71,66,58,671**

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NATIONAL INSTITUTE OF IMMUNOLOGY, Aruna Asaf Ali Marg , New Delhi SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2024		
SCHEDULE-9 : FEES/SUBSCRIPTIONS		
	Amount in (₹)	
	Current Year	Previous Year
1. Entrance Fees	43,30,606	26,58,004
2. Annual Fees/ Subscription to Journals	-	-
3. Seminar/Program Fees	-	-
4. Consultancy Fees	-	-
5. Others	-	-
TOTAL	**43,30,606**	**26,58,004**

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NATIONAL INSTITUTE OF IMMUNOLOGY , Aruna Asaf Ali Marg , New Delhi

SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2024

SCHEDULE-10 : INCOME FROM INVESTMENTS

	Amount in (₹)			
(Income on investments from Earmarked/ Endowment Funds transferred to Funds)	Investment from Earmarked Fund		Investment - Others	
	Current Year	Previous Year	Current Year	Previous Year
1. Interest				
a) On Government Securities	-	-	-	-
b) Other Bonds/ Debentures	-	-	-	-
2. Dividends				
a) On Shares	-	-	-	-
b) On Mutual Fund Securities	-	-	-	-
3. Rents		-	-	-
4. Others	-	-	-	-
TOTAL	-	-	-	-
TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS	-	-	-	-

NATIONAL INSTITUTE OF IMMUNOLOGY , Aruna Asaf Ali Marg , New Delhi

SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2024

SCHEDULE-11 : INCOME FROM ROYALTY, PUBLICATION, ETC.

	Amount in (₹)	
	Current Year	**Previous Year**
1. Income from Royalty/Transfer of Technology	11,65,243	-
2. Income from Publications	-	-
3. Income from Consultancy	-	90,000
TOTAL	**11,65,243**	**90,000**

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SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2024

SCHEDULE-12 : INTEREST EARNED

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

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NATIONAL INSTITUTE OF IMMUNOLOGY, Aruna Asaf Ali Marg , New Delhi
SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2024

SCHEDULE-13 : OTHER INCOME

	Amount in (₹)	
	Current Year	**Previous Year**
1. Profit on Sale/Disposal of Assets		
a) Owned Assets		-
b) Assets acquired out of grant, or received free of cost		-
c) Sale of Scraps	22,75,377	14,93,906
2. Export Incentives realized		-
3. Fees for Miscellaneous Services	14,62,530	7,78,071
4. Miscellaneous Income	2,24,52,840	70,09,027
TOTAL	**2,61,90,747**	**92,81,004**

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SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2024

SCHEDULE-14 : ESTABLISHMENT EXPENSES

	Amount in (₹)	
	Current Year	**Previous Year**
1 Salaries and Wages and allowances	28,07,50,267	29,39,02,703
2 Bonus		-
3 Contribution to CPF	90,70,850	1,64,26,665
4 Contribution to NSP	1,29,11,988	2,00,91,908
5 Contribution to Gratuity Fund	1,32,49,415	1,36,03,653
6 Staff Welfare Expenses		28,836
7 Expenses on Employes' Retirement and Terminal Benefits	1,91,93,376	1,50,08,041
8 Medical Expenses	1,37,83,037	1,58,52,473
9 Liveries & Uniforms	1,35,000	1,87,157
10 Leave Encashment	7,87,400	15,97,684
TOTAL	**34,98,81,333**	**37,66,99,120**

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NATIONAL INSTITUTE OF IMMUNOLOGY ★ NEW DELHI-67 ★

NATIONAL INSTITUTE OF IMMUNOLOGY, Aruna Asaf Ali Marg , New Delhi

SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2024

SCHEDULE-15 : OTHER ADMINISTRATIVE/LAB EXPENSES, ETC.

		Amount in (₹)	
		Current Year	**Previous Year**
1	Purchases	9,85,97,604	8,93,72,154
2	Advertisement and Publicity	4,34,127	3,03,445
3	Auditor's Remuneration	1,23,500	-
4	Bank Charges	6,83,980	4,97,905
5	Consulatncy Charges	45,08,817	36,02,205
6	CNA Salary	26,36,727	10,88,386
7	Electricity and Power	10,51,45,116	9,78,41,919
8	Expenses on Fees (JNU Affiliation)	12,00,000	12,00,000
9	Expenses on Seminars/Workshops(Regn/Mem Fee)	38,41,299	20,86,941
10	Foundation Day Expenses	11,04,277	11,58,221
11	Freight and Cartage	1,04,276	5,13,376
12	Horticulture	40,66,338	38,47,939
13	Hospitality/Local Meeting Expenses	61,10,796	38,28,431
14	Legal & Professional Charges	4,29,900	3,03,128
15	Manpower Hiring Charges	2,20,72,970	2,10,51,641
16	Miscellaneous Expenses	9,47,887	5,86,403
17	Office Maintenance/Expenditures	2,12,823	62,182
18	Patent Fee	93,34,869	52,46,436
19	Ph.D Examination Expenses	39,42,714	2,39,189
20	Postage, Telephone and Communication Charges	14,93,620	14,49,647
21	Printing and Stationary	31,98,891	23,57,279
22	Rent, Rates and Taxes	56,54,003	56,15,569
23	Rent	12,91,013	-
24	Repairs & Maintenance	9,92,10,600	4,95,85,385
25	Publication Fees	30,85,606	38,04,124
26	Scavenging Expenses	92,74,662	87,20,639
27	Security Services	1,01,64,386	1,07,32,165
28	Subscription	1,10,37,116	33,54,938
29	Student Welfare Expenses	6,74,188	65,835
30	Travelling and Conveyance Expenses	52,73,773	15,37,455
31	Vehicle Insurance	30,475	62,224
32	Vehicle Running and Maintenance	6,08,122	6,05,732
33	Washing Charges	1,85,991	1,80,318
34	Water Charges	52,28,206	45,14,357
35	Foreign Exchange Gain/loss	91,091	10,10,743
	TOTAL	**42,19,99,763**	**32,64,26,311**

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SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2024

SCHEDULE-16 : EXPENSES ON GRANTS, SUBSIDIES, ETC.

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

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NATIONAL INSTITUTE OF IMMUNOLOGY * NEW DELHI-67 *

NATIONAL INSTITUTE OF IMMUNOLOGY, NEW DELHI
SCHEDULE FORMING PART OF THE ACCOUNTS
FOR THE PERIOD ENDED 31st MARCH 2024

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

1. **Accounting Convention:**

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

2. **Treatment of Grants:**

   2.1 Recurring Grants have been recognized in the Income & Expenditure Account in the year of receipt of grant in aid whereas Non-Recurring Grants have been treated corpus fund.

   2.2 Grants relatable to depreciable fixed assets are treated as deferred income and recognized in the Income & Expenditure Account on a systematic and rational basis over the useful life of such assets i.e. such grants are allocated to income over the periods and in the proportions in which depreciation is charged. During the year income recognized in respect of such Grants amount to ₹.15,08,26,217/- including ₹.2,00,24,217/- related to non-recurring grant received under various projects (₹.11,92,51,011/- in FY 2022-23 including ₹.1,43,88,413/- in projects in that year).

3. **Investments:**

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

4. **Fixed Assets, Depreciation & Amortization:**

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

   4.2 Fixed assets have been created with grants received from the various funding agencies. The condition of these grants, inter alia, stipulates that assets will be the property of Funding Agencies who will be free to sale or otherwise dispose off. The funding agencies have the discretion to gift these assets to the Institute, if it considers appropriate, but no such gifts have been made so far. None of those assets had so far been sought back by any of the funding agencies.

5. **Consumable Stores:**

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

6. **Government Grants/ Subsidies:**

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

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

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7. Foreign Currency Transaction:

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

8. Retirement Benefits:

8.1 Liability towards gratuity payable on death/retirement of employee is calculated on the actual qualifying service of each employee as of the close of the financial year (as against the requirements of AS-15 Issued By ICAI) and net amount after taking into account the interest earned on investments during the year is transferred to the Gratuity Fund.

8.2 No provision for accumulated leave encashment benefit to the employees has been ascertained and provided at the year end, in terms of requirements of AS-15 issued by ICAI.

9. Project Grants:

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

9.2 The Institute has made excess expenditure over released grant amounting to ₹.2,28,75,319/- (PY ₹.2,46,35,897/-) in 64 Projects. For which payment has not been received from the Govt. or the Granting Agencies. Out of these 56 Projects most of the projects are older than 3 years and no amount has been received out of these projects.

10. Taxation

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

11. Contingent Liabilities & Commitments

a) Claims against the Institute acknowledge as debt - Nil

b) Guarantees – Nil.

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

d) Other contingent liabilities and commitments – A case is pending of Sh. Madan Mohan & Ors vide case No.W.P.(C)8629/2014 filed for grant of pay scale to Section Officer, Private secretaries, management Assistant at par with CSS/CSSS cadre in Delhi High Court, but certain amount could not be identified for the above case.

12. Others:

a) Balances from various parties on accounts of receivable and payables (not stated otherwise) are subject to confirmation/reconciliation from/with respective parties.

b) Accounting policies not referred to otherwise are consistent with General Accepted Accounting Principles in India (Indian GAAP).

c) The Receipt & Payment Account had been prepared using direct method presenting all receipts and payments during the year under major heads.

d) The Institute has leased out 125.20 acre of land to THSTI w.e.f. 2nd January 2018 for 30 years at the rate of ₹.1 per year. For this, the Institute has received ₹.30 for 30 years toward lease payments from THSTI on 17.05.2018.

e) As per the direction of Department of Expenditure (DoE), Ministry of Finance (MoF), the Institute receives grants and makes expenditure from Treasury Single Account (TSA) maintained in RBI. The unspent balance available in TSA Account is automatically swapped to the Govt Account on 31st March as per the Govt. mandate. Therefore DoE, MoF have issued an Office Memorandum

AMIT RAY & CO. * Chartered Accountants *

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No.F.No.26(118)/EMC Cell/2016 dated 24.02.2022, intimating Autonomous Institutes may transfer the funds required for payment of salary for the month of March from the assignment amount of current financial year and keep the amount in a commercial bank for the purpose of releasing the salary for the month of March to the employees in the month of April. Accordingly, the Institute has transferred from TSA account and booked salary payable of ₹.2,57,47,110/- as on 31st March 2024.

f) Since unspent balance available in TSA Account on 31st March is automatically swap out to the Govt Account as per the set procedure, accordingly, funds are not available for the expenditure after 31st March 2023, therefore the Institute has not made provision for expenditure for FY 2022-23, thus these were paid in FY 2023-4.

g) During the year ended 31.03.2013, a loss of ₹.66.63 lakhs, on account of fire in Structural Biology Unit was assessed on the basis of their latest replacement/ repairs cost of equipments, whereas the actual book value of the completely damaged equipments have been reported as ₹.28.84 lakhs and ₹.6.20 lakhs as actual repair cost of partially damaged equipment, totaling to ₹.35.04 lakhs. The adjustment for loss is awaited approval of Ministry of Finance through DBT.

h) Schedules 1 to 16, Schedule 17 (containing significant accounting policies & notes to accounts) along with Annexures 1 to 208 are annexed to & form an integral part of financial statement (i.e. Balance Sheet, Income and Expenditures Account and Receipt and Payment Account) of the Institute for FY 2022-23.

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

Signatures for National Institute of Immunology, New Delhi-110067

Debasisa Mohanty

(Dr. Debasisa Mohanty)
Director

(Mahender Pal Singh)
Finance & Accounts Officer

For AMIT RAY & CO.
Chartered Accountant
FRN No. 00483C

(Himanshu Malhotra)
Partner
M. No. 514581
UDIN : 24514581BKATHU4819

Place: New Delhi

Date: 30th August 2024

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