

# **AUDIT REPORT 2017-18**

## **Audited Balance Sheet**

**along with**

## **Income & Expenditure Account**

**for the year ended on**

**31<sup>st</sup> March 2018**

**AMIT OM & Co.**  
CHARTERED ACCOUNTANTS


2<sup>nd</sup> Floor, Dr. Bajaj Building,  
17/23, Tashkand Marg (SP Marg)  
Civil Lines, Allahabad-211 003 (U.P.)  
Ph. No. (0532) 2260 456, 7052952626  
E-mail id: aocald@gmail.com

**AUDITOR'S REPORT**

1. We have audited the attached Balance Sheet of Harish-Chandra Research Institute, Allahabad as at 31<sup>st</sup> March, 2018 and also the Income and Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management of the Institute. Our responsibility is to express an opinion on these financial statements.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the accounts and disclosures 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. Subject to our comments as per annexure- "A" read with significant accounting policies and notes on accounts appearing in Schedule- 24 annexed hereto, we report that:
  - a. We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit.
  - b. In our opinion, proper books of accounts as required by law have been kept by the institute, so far as it appears from our examination of the books.
  - c. The Balance Sheet and Income and Expenditure Account dealt with by this report are in agreement with the books of accounts.
  - d. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view :
    - i. In case of Balance Sheet, of the state of affairs of the Institute as at 31<sup>st</sup> March, 2018.
    - ii. In case of Income and Expenditure Account, of the excess of Expenditure over income of the Institute for the year ended on that date.

Place: Allahabad  
Date: 26/09/2018

For Amit Om & Co  
Chartered Accountants  
FRN: 011957C

  
Amit Agarwal  
Partner  
M.No. 400193



**AMIT OM & Co.**  
CHARTERED ACCOUNTANTS

2<sup>nd</sup> Floor, Dr. Bajaj Building,  
17/23, Tashkand Marg (SP Marg)  
Civil Lines, Allahabad-211 003 (U.P.)  
Ph. No. (0532) 2260 456, 7052952626  
E-mail id: aocald@gmail.com

**Annexure "A" to the Auditor's Report**

(Referred to in paragraph 3 of our Report of even date)

1. An amount of Rs. 4,78,50,030/- has been shown as Capital WIP, the construction of which has stopped through Hon'ble Allahabad High Court order.
2. The TDS deducted on Interest earned on FDRs and Short Term Deposits are treated as expense in the year of its deduction instead of treating it as an Asset. The policy of treating TDS as an expense is not as per the prescribed norms.
3. There is inconsistency in recording AMC charges in books, with the accounting policy followed by the Institution, as the policy is to record it on payment basis, whereas it has been recorded on accrual basis.
4. Compliance with the provisions of TDS is not made, as TDS should be deducted when the amount is paid or credited to the party whichever is earlier, as per Income Tax Act. On the contrary, the policy followed is to deduct TDS on actual payment basis.
5. Amount recoverable against completed projects shown as claims recoverable. Institute should take necessary steps to recover or write off the following amount :

A. NBHM Grant-K. Gangopadhyay	Since 2007	Rs.47,533.00
B. NBHM Grant-Joseph Samuel	Since 2007	Rs.17,030.00
C. NBHM Fellowships	Since 2009	Rs. 1,85,867.00
D. HNB Garhwal University	Since 2010	Rs. 40,000.00

6. Balance of EMD, Imprest Account, Security Deposits, Sundry Creditor, Loan & Advances and Claims Recoverable etc. are subject to confirmation, reconciliation and consequential adjustments thereof. Letters for third party confirmation has been sent by the Institution however no reply has been received till the date of audit.

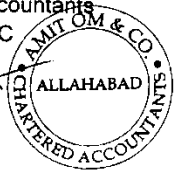


7. Physical verification of Fixed Assets is being carried out by the Institute. The quantity and value reconciliation with fixed assets register for all the items is in progress therefore we are unable to comment that financial records are in agreement with assets as recorded in fixed assets register.
8. Previous Year's figures have been regrouped or rearranged wherever necessary.

Place: Allahabad  
Date: 26/09/2018

For Amit Om & Co  
Chartered Accountants  
FRN: 011957C

  
Amit Agarwal  
Partner  
M.No. 400193



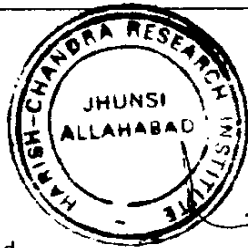


HARISH CHANDRA RESEARCH INSTITUTE, ALLAHABAD  
BALANCE SHEET AS AT 31<sup>st</sup> MARCH, 2018


(Amount - Rs.)

	Schedule	Current Year	Previous Year
<b>CORPUS / CAPITAL FUND AND LIABILITIES</b>			
CORPUS / CAPITAL FUND	1	10,56,52,626.30	7,47,48,140.89
RESERVES AND SURPLUS	2	1,81,24,653.00	1,54,46,347.00
EARMARKED / ENDOWMENT FUNDS	3	10,80,10,758.00	10,40,30,341.00
SECURED LOANS AND BORROWINGS	4	0.00	0.00
UNSECURED LOANS AND BORROWINGS	5	1,42,03,168.50	97,88,702.50
DEFERRED CREDIT LIABILITIES	6	0.00	0.00
CURRENT LIABILITIES AND PROVISIONS	7	36,27,45,237.75	36,26,49,783.72
<b>TOTAL</b>		<b>60,87,36,443.55</b>	<b>56,66,63,315.11</b>
<b>ASSETS</b>			
FIXED ASSETS	8	16,20,63,019.00	18,54,57,612.28
INVESTMENTS - FROM EARMARKED / ENDOWMENT FUNDS	9	10,32,00,000.00	5,57,00,000.00
INVESTMENTS - OTHERS	10	13,97,81,881.00	8,45,25,113.00
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	20,05,16,038.35	23,62,17,332.03
MISCELLANEOUS EXPENDITURE (Composite work of Power Line) (to the extent not written off or adjusted)		31,75,505.20	47,63,257.80
<b>TOTAL</b>		<b>60,87,36,443.55</b>	<b>56,66,63,315.11</b>

As per our separate report of even date attached

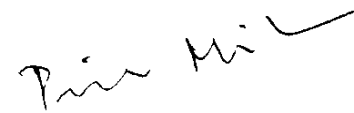


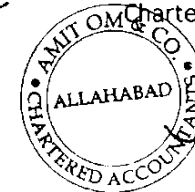
Date: 10-08-18  
Place: Allahabad


  
(Raaj Gulati)  
Accounts Officer

For HARISH-CHANDRA RESEARCH INSTITUTE, ALLAHABAD

  
(Ravindra Singh)  
Registrar

  
(Pinaki Majumdar)  
Director



For M/s Amit Om & Co.  
Chartered Accountants  
  
Partner

26 SEP 2018

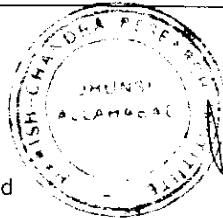


**HARISH CHANDRA RESEARCH INSTITUTE, ALLAHABAD**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD 01-04-17 TO 31-03-18**

(Amount - Rs.)

<b>INCOME</b>	Schedule	Current Year	Previous Year
Income from Sales / Services	12	45,96,724.00	51,29,536.75
Grants / Subsidies	13	32,80,00,000.00	30,14,97,000.00
Fees / Subscriptions	14	0.00	0.00
Income from Investments (Income on Invest. From earmarked / endow. Funds transferred to Funds)	15	0.00	0.00
Income from Royalty, Publication etc.	16	0.00	0.00
Interest Earned	17	95,93,029.00	99,53,822.00
Other Income	18	29,07,496.01	21,36,320.00
Increase / (Decrease) in stock of Finished goods and works-in-progress	19	0.00	0.00
<b>TOTAL (A)</b>		<b>34,50,97,249.01</b>	<b>31,87,16,678.75</b>
<b>EXPENDITURE</b>			
Establishment Expenses	20	18,22,40,774.00	18,30,04,818.00
Other Administrative Expenses etc.	21	13,69,99,192.97	11,30,78,676.71
Expenditure on Grants, Subsidies etc.	22	0.00	0.00
Interest	23	0.00	0.00
Depreciation (Net Total at the year-end - Corresponding to Schedule 8)		3,60,35,593.00	5,89,12,116.49
<b>TOTAL (B)</b>		<b>35,52,75,559.97</b>	<b>35,49,95,611.20</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>-1,01,78,310.96</b>	<b>-3,62,78,932.45</b>
Transfer to Reserve / Provisions			
Deferred Revenue Expenses - 33KVA Powerline		-15,87,752.60	-15,87,752.60
Provision for Retirement Benefits		-43,43,344.00	-3,46,50,953.00
Transfer to / from General Fund - Net of Revenue Grants		-87,60,033.03	-54,13,505.29
<b>BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO CORPUS / CAPITAL FUND</b>		<b>-2,48,69,440.59</b>	<b>-7,79,31,143.34</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>	<b>24</b>		

Date: 10-08-18  
Place: Allahabad



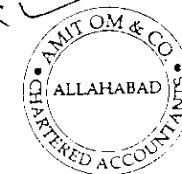
(Raj) Gulati  
Accounts Officer

For HARISH-CHANDRA RESEARCH INSTITUTE, ALLAHABAD

(Ravindra Singh)  
Registrar

(Pinaki Majumdar)  
Director

As per our separate report of even date attached



For M/s Amit Om & Co.  
Chartered Accountants

Partner

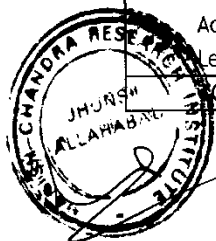
**26 SEP 2018**

**HARISH CHANDRA RESEARCH INSTITUTE, ALLAHABAD**  
**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2018**

(Amount - Rs.)

<b>SCHEDULE 1 - CORPUS / CAPITAL FUND:</b>	Current Year		Previous Year	
	Balance as at the beginning of the year (General Fund A/c)		7,47,48,140.89	
Add: Contributions towards Corpus / Capital Fund		3,09,04,485.41		6,23,02,297.45
Capitalization of assets from Grants	1,29,27,098.00		6,16,91,046.17	
DAE - XII Plan Grants Receipts-Additions during the year(Ann.A)	7,70,00,000.00		28,14,72,000.00	
DAE - XII Plan Grants Utilizations- Utilisations during the year(Ann.B)	-3,46,24,470.00		-20,02,23,878.80	
Receipts & Additions to Fund	21,15,827.00		17,14,281.00	
Expenses / Adjustments of earlier years	-16,44,529.00		-44,20,007.58	
Deduct: Balance of net income / (expenditure) transferred from the Income and Expenditure Account	-2,48,69,440.59		-7,79,31,143.34	
<b>BALANCE AS AT THE YEAR - END</b>		<b>10,56,52,626.30</b>		<b>7,47,48,140.89</b>

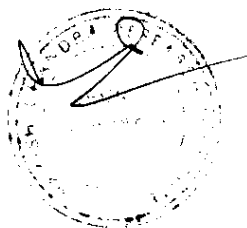
<b>SCHEDULE 2 - RESERVES AND SURPLUS:</b>	Current Year		Previous Year	
	1. <u>Capital Reserve:</u>		0.00	
As per last Account				
Addition during the year				
Less: Deductions during the year				
2. <u>Revaluation Reserve:</u>		0.00		0.00
As per last Account				
Addition during the year				
Less: Deductions during the year				
3. <u>Special Reserve:</u>		1,81,24,653.00		1,54,46,347.00
As per last Account	1,54,46,347.00		1,54,46,347.00	
Addition during the year (Interest earned on DAE grant - Refundable)	26,78,306.00		0.00	
Less: Deductions during the year	0.00		0.00	
4. <u>General Reserve:</u>		0.00		0.00
As per last Account				
Addition during the year				
Less: Deductions during the year				
<b>TOTAL</b>		<b>1,81,24,653.00</b>		<b>1,54,46,347.00</b>



Annexure-A forming part of Schedule 1 of Balance Sheet as at 31st March 2018

XII Plan Grant Receipts

Plan Projects	As on 31-03-17	Year 17-18	As on 31-03-18
Grant-Scientific Information Retrieval Development	2,59,61,000.00	37,00,000.00	2,96,61,000.00
Grant-Special & Thematic Events in Mathematics	2,21,07,000.00	53,00,000.00	2,74,07,000.00
<i>Grant-Analysis &amp; Geometry (STEM)</i>	38,07,000.00	11,00,000.00	49,07,000.00
<i>Grant-Explicit Class Field Theory (STEM)</i>	24,34,000.00	4,00,000.00	28,34,000.00
<i>Grant-Group Theory &amp; Representation Theory (STEM)</i>	54,29,750.00	11,00,000.00	65,29,750.00
<i>Grant-Number Theory (STEM)</i>	1,04,36,250.00	27,00,000.00	1,31,36,250.00
Grant-Advanced Research Facility for Theoretical Physics	16,09,02,000.00	4,45,00,000.00	20,54,02,000.00
<i>Grant-Centre for String Interactions (ARFTP)</i>	1,17,92,000.00	12,00,000.00	1,29,92,000.00
<i>Grant-Cluster for Strongly Correlated Systems (ARFTP)</i>	6,32,06,000.00	1,07,00,000.00	7,39,06,000.00
<i>Grant-Computing Facilities for Theoretical Physics (ARFTP)</i>	6,42,64,500.00	1,58,50,000.00	8,01,14,500.00
<i>Grant-Physics LAB for Integrated PhD (ARFTP)</i>	0.00	1,50,00,000.00	1,50,00,000.00
<i>Grant-Physics of Quantum Matter (ARFTP)</i>	89,09,000.00	3,90,000.00	92,99,000.00
<i>Grant-Quantum Computing &amp; Information Processing (ARFTP)</i>	1,27,30,500.00	13,60,000.00	1,40,90,500.00
Grant-RECAPP, Neutrino Physics & Astrophysics	3,72,97,000.00	1,10,00,000.00	4,82,97,000.00
<i>Grant-Cosmology &amp; High Energy Astrology (RECAPP)</i>	31,82,000.00	21,50,000.00	53,32,000.00
<i>Grant-Neutrino Physics and Particle Physics (RECAPP)</i>	1,07,99,000.00	25,00,000.00	1,32,99,000.00
<i>Grant-RECAPP (RECAPP)</i>	2,33,16,000.00	63,50,000.00	2,96,66,000.00
Grant-Expansion of HRI Campus-Purchase of Additional Land	1,00,000.00	0.00	1,00,000.00
Grant-Infrastructure Development (Non-Housing)	2,31,05,000.00	55,00,000.00	2,86,05,000.00
Grant-Infrastructure (Housing)	1,20,00,000.00	70,00,000.00	1,90,00,000.00
<b>Grand Total</b>	<b>28,14,72,000.00</b>	<b>7,70,00,000.00</b>	<b>35,84,72,000.00</b>





Annexure-B forming part of Schedule 1 of Balance Sheet as at 31st March 2018

XII Plan Grants Utilization

Plan Projects	As on 31-03-17	Year 17-18	As on 31-03-18
Scientific Information Retrieval Development	1,78,07,630.00	9,52,996.00	1,87,60,626.00
Special & Thematic Events in Mathematics	1,62,74,314.00	49,27,427.00	2,12,01,741.00
<i>Analysis &amp; Geometry (STEM)</i>	18,00,279.00	8,80,743.00	26,81,022.00
<i>Explicit Class Field Theory (STEM)</i>	10,48,894.00	2,44,225.00	12,93,119.00
<i>Group Theory &amp; Representation Theory (STEM)</i>	36,80,473.00	13,60,144.00	50,40,617.00
<i>Number Theory (STEM)</i>	97,44,668.00	24,42,315.00	1,21,86,983.00
Advanced Research Facility for Theoretical Physics	12,66,59,733.30	1,41,73,169.00	14,08,32,902.30
<i>Centre for String Interactions (ARFTP)</i>	89,59,740.00	9,13,685.00	98,73,425.00
<i>Cluster for Strongly Correlated Systems (ARFTP)</i>	5,35,39,670.00	8,57,930.00	5,43,97,600.00
<i>Computing Facilities for Theoretical Physics (ARFTP)</i>	4,79,73,180.06	55,56,784.00	5,35,29,964.06
<i>Physics LAB for Integrated PhD (ARFTP)</i>	0.00	39,83,355.00	39,83,355.00
<i>Physics of Quantum Matter (ARFTP)</i>	68,01,014.24	12,02,062.00	80,03,076.24
<i>Quantum Computing &amp; Information Processing (ARFTP)</i>	93,86,129.00	16,59,353.00	1,10,45,482.00
RECAPP, Neutrino Physics & Astrophysics	2,84,99,138.50	48,44,935.00	3,33,44,073.50
<i>Cosmology &amp; High Energy Astrology (RECAPP)</i>	17,78,175.00	3,70,054.00	21,48,229.00
<i>Neutrino Physics and Particle Physics (RECAPP)</i>	87,24,833.00	13,07,787.00	1,00,32,620.00
<i>RECAPP (RECAPP)</i>	1,79,96,130.50	31,67,094.00	2,11,63,224.50
Expansion of HRI Campus-Purchase of Additional Land	15,850.00	0.00	15,850.00
Infrastructure Development (Non-Housing)	1,03,37,520.00	52,40,954.00	1,55,78,474.00
Infrastructure (Housing)	6,29,693.00	44,84,989.00	51,14,682.00
<b>Total</b>	<b>20,02,23,878.80</b>	<b>3,46,24,470.00</b>	<b>23,48,48,348.80</b>

Objectwise break-up for each project at Annexure-C

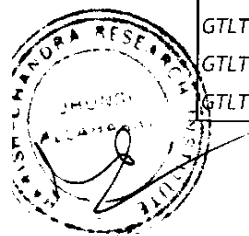
<b>XII Plan Grants (Receipts - Utilisation) (A-B)</b>	<b>8,12,48,121.20</b>	<b>4,23,75,530.00</b>	<b>12,36,23,651.20</b>
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Annexure-C forming part of Balance Sheet as at 31st March 2018  
 XIIth Plan Utilisation - Projectwise & Objectwise Break-up

	As on 31-03-17	Year 17-18	As on 31-03-18
<b>1. Scientific Information Retrieval Development (Library)</b>	<b>1,78,07,630.00</b>	<b>9,52,996.00</b>	<b>1,87,60,626.00</b>
<i>Library-Machinery &amp; Equipment</i>	3,87,006.00	39,842.00	4,26,848.00
<i>Library-Online Database</i>	18,41,130.00	0.00	18,41,130.00
<i>Library-Softwares</i>	12,19,256.00	1,14,713.00	13,33,969.00
<i>Library-Standing Series</i>	36,65,518.00	7,95,541.00	44,61,059.00
<i>Library-Supplies &amp; Material</i>	1,03,35,698.00	0.00	1,03,35,698.00
<i>Library-Office Expense &amp; Contingency</i>	3,59,022.00	2,900.00	3,61,922.00

<b>2. Special and Thematic Events in Mathematics (STEM)</b>	<b>1,62,74,314.00</b>	<b>49,27,427.00</b>	<b>2,12,01,741.00</b>
<b>Analysis and Geometry</b>	<b>18,00,279.00</b>	<b>8,80,743.00</b>	<b>26,81,022.00</b>
<i>Analysis &amp; Geometry-Domestic Travel</i>	3,79,998.00	98,219.00	4,78,217.00
<i>Analysis &amp; Geometry-Foreign Travel</i>	6,34,690.00	4,72,787.00	11,07,477.00
<i>Analysis &amp; Geometry-Office Expense &amp; Contingency</i>	17,619.00	4,598.00	22,217.00
<i>Analysis &amp; Geometry-Consultancy &amp; Meeting</i>	7,67,972.00	3,05,139.00	10,73,111.00
<b>Explicit Class Field Theory</b>	<b>10,48,894.00</b>	<b>2,44,225.00</b>	<b>12,93,119.00</b>
<i>Explicit Class Field Theory-Machinery &amp; Equipment</i>	0.00	36,200.00	36,200.00
<i>Explicit Class Field Theory-Supplies &amp; Material</i>	1,83,587.00	18,497.00	2,02,084.00
<i>Explicit Class Field Theory-Domestic Travel</i>	3,09,249.00	1,14,787.00	4,24,036.00
<i>Explicit Class Field Theory-Foreign Travel</i>	4,14,917.00	48,641.00	4,63,558.00
<i>Explicit Class Field Theory-Office Expense &amp; Contingency</i>	3,436.00	0.00	3,436.00
<i>Explicit Class Field Theory-Consultancy &amp; Meeting</i>	1,37,705.00	26,100.00	1,63,805.00
<b>Group Theory &amp; Representation Theory of Lie Algebra</b>	<b>36,80,473.00</b>	<b>13,60,144.00</b>	<b>50,40,617.00</b>
<i>GTLT-Machinery &amp; Equipment</i>	5,52,711.00	0.00	5,52,711.00
<i>GTLT-Supplies &amp; Material</i>	27,898.00	0.00	27,898.00
<i>GTLT-Domestic Travel</i>	3,11,356.00	97,219.00	4,08,575.00
<i>GTLT-Foreign Travel</i>	11,46,592.00	9,92,193.00	21,38,785.00
<i>GTLT-Office Expense &amp; Contingency</i>	2,45,244.00	0.00	2,45,244.00
<i>GTLT-Consultancy &amp; Meeting</i>	13,96,672.00	2,70,732.00	16,67,404.00



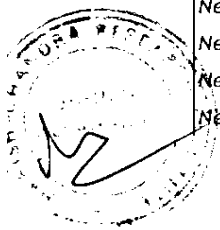
<b>Number Theory</b>	<b>97,44,668.00</b>	<b>24,42,315.00</b>	<b>1,21,86,983.00</b>
<i>Number Theory-Machinery &amp; Equipment</i>	52,200.00	0.00	52,200.00
<i>Number Theory-Supplies &amp; Material</i>	1,20,457.00	12,350.00	1,32,807.00
<i>Number Theory-Domestic Travel</i>	22,17,528.00	6,33,881.00	28,51,409.00
<i>Number Theory-Foreign Travel</i>	31,95,545.00	7,73,891.00	39,69,436.00
<i>Number Theory-Office Expense &amp; Contingency</i>	12,33,656.00	1,98,651.00	14,32,307.00
<i>Number Theory-Consultancy &amp; Meeting</i>	29,25,282.00	8,23,542.00	37,48,824.00

<b>3. Advance Research Facility for Theoretical Physics (ARFTP)</b>	<b>12,66,59,733.30</b>	<b>1,41,73,169.00</b>	<b>14,08,32,902.30</b>
<b>Centre for String Interaction</b>	<b>89,59,740.00</b>	<b>9,13,685.00</b>	<b>98,73,425.00</b>
<i>String Interaction-Machinery &amp; Equipment</i>	14,72,299.00	0.00	14,72,299.00
<i>String Interaction-Supplies &amp; Material</i>	2,03,490.00	760.00	2,04,250.00
<i>String Interaction-Domestic Travel</i>	14,44,204.00	2,69,615.00	17,13,819.00
<i>String Interaction-Foreign Travel</i>	14,83,907.00	58,515.00	15,42,422.00
<i>String Interaction-Office Expense &amp; Contingency</i>	12,06,422.00	44,209.00	12,50,631.00
<i>String Interaction-Consultancy &amp; Meeting</i>	31,49,418.00	5,40,586.00	36,90,004.00
<b>Cluster for Strongly Correlated Systems</b>	<b>5,35,39,670.00</b>	<b>8,57,930.00</b>	<b>5,43,97,600.00</b>
<i>Cluster for Strongly Co System-Machinery &amp; Equipment</i>	3,89,54,178.00	26,550.00	3,89,80,728.00
<i>Cluster for Strongly Co System-Supplies &amp; Material</i>	1,01,33,211.00	6,89,497.00	1,08,22,708.00
<i>Cluster for Strongly Co System-Major Works</i>	10,26,400.00	24,348.00	10,50,748.00
<i>Cluster for Strongly Co System-Salary</i>	13,29,192.00	98,000.00	14,27,192.00
<i>Cluster for Strongly Co System-Domestic Travel</i>	37,479.00	995.00	38,474.00
<i>Cluster for Strongly Co System-Office Expense &amp; Contingency</i>	20,34,010.00	8,540.00	20,42,550.00
<i>Cluster for Strongly Co System-Consultancy &amp; Meeting</i>	25,200.00	10,000.00	35,200.00
<b>Computing Facilities for Theoretical Physics</b>	<b>4,79,73,180.06</b>	<b>55,56,784.00</b>	<b>5,35,29,964.06</b>
<i>Computing Facilities-Machinery &amp; Equipment</i>	2,07,93,712.75	4,72,843.00	2,12,66,555.75
<i>Computing Facilities-Supplies &amp; Material</i>	1,67,94,525.00	50,63,331.00	2,18,57,856.00
<i>Computing Facilities-Major Works</i>	2,79,265.00	0.00	2,79,265.00
<i>Computing Facilities-Salary</i>	32,39,523.31	0.00	32,39,523.31
<i>Computing Facilities-Office Expense &amp; Contingency</i>	68,43,379.00	20,610.00	68,63,989.00
<i>Computing Facilities-Consultancy &amp; Meeting</i>	22,775.00	0.00	22,775.00
<b>Physics LAB for Integrated PhD</b>	<b>0.00</b>	<b>39,83,355.00</b>	<b>39,83,355.00</b>
<i>Physics LAB-Machinery &amp; Equipment</i>	0.00	29,84,278.00	29,84,278.00



Physics Lab-Major Works	0.00	9,92,077.00	9,92,077.00
Physics LAB-Consultancy & Meeting	0.00	7,000.00	7,000.00
<b>Physics of Quantum Matter</b>	<b>68,01,014.24</b>	<b>12,02,062.00</b>	<b>80,03,076.24</b>
Physics of Quantum Matter-Machinery & Equipment	4,86,020.00	57,500.00	5,43,520.00
Physics of Quantum Matter-Supplies & Material	1,51,863.00	12,666.00	1,64,529.00
Physics of Quantum Matter-Domestic Travel	8,22,979.00	1,73,805.00	9,96,784.00
Physics of Quantum Matter-Foreign Travel	16,86,233.00	7,40,738.00	24,26,971.00
Physics of Quantum Matter-Office Expense & Contingency	7,71,367.00	7,525.00	7,78,892.00
Physics of Quantum Matter-Consultancy & Meeting	28,82,552.24	2,09,828.00	30,92,380.24
<b>Quantum Computing &amp; Information Processing</b>	<b>93,86,129.00</b>	<b>16,59,353.00</b>	<b>1,10,45,482.00</b>
QIC-Machinery & Equipment	11,15,767.00	1,72,500.00	12,88,267.00
QIC-Supplies & Material	6,120.00	13,125.00	19,245.00
QIC-Domestic Travel	11,19,328.00	4,96,587.00	16,15,915.00
QIC-Foreign Travel	20,99,047.00	4,45,486.00	25,44,533.00
QIC-Office Expense & Contingency	14,73,005.00	1,300.00	14,74,305.00
QIC-Consultancy & Meeting	35,72,862.00	5,30,355.00	41,03,217.00

<b>4. RECAP, Neutrino Physics &amp; Astrophysics (RECAP)</b>	<b>2,84,99,138.50</b>	<b>48,44,935.00</b>	<b>3,33,44,073.50</b>
<b>Cosmology and High Energy Astrophysics</b>	<b>17,78,175.00</b>	<b>3,70,054.00</b>	<b>21,48,229.00</b>
Cosmology & HE Astro-Machinery & Equipment	1,70,498.00	0.00	1,70,498.00
Cosmology & HE Astro-Supplies & Material	6,370.00	0.00	6,370.00
Cosmology & HE Astro-Domestic Travel	6,14,916.00	2,24,597.00	8,39,513.00
Cosmology & HE Astro-Foreign Travel	1,60,475.00	1,37,957.00	2,98,432.00
Cosmology & HE Astro-Office Expense & Contingency	1,71,961.00	0.00	1,71,961.00
Cosmology & HE Astro-Consultancy & Meeting	6,53,955.00	7,500.00	6,61,455.00
<b>Neutrino Physics and Particle Astrophysics</b>	<b>87,24,833.00</b>	<b>13,07,787.00</b>	<b>1,00,32,620.00</b>
Neutrino Physics-Machinery & Equipment	14,03,541.00	91,728.00	14,95,269.00
Neutrino Physics-Supplies & Material	9,77,775.00	45,346.00	10,23,121.00
Neutrino Physics-Salary	3,48,844.00	0.00	3,48,844.00
Neutrino Physics-Domestic Travel	9,77,201.00	1,78,377.00	11,55,578.00
Neutrino Physics-Foreign Travel	16,64,587.00	4,61,470.00	21,26,057.00
Neutrino Physics-Office Expense & Contingency	19,45,207.00	55,840.00	20,01,047.00
Neutrino Physics-Consultancy & Meeting	14,07,678.00	4,75,026.00	18,82,704.00



<b>RECAPP</b>	<b>1,79,96,130.50</b>	<b>31,67,094.00</b>	<b>2,11,63,224.50</b>
<i>RECAPP-Machinery &amp; Equipment</i>	<i>79,21,378.00</i>	<i>0.00</i>	<i>79,21,378.00</i>
<i>RECAPP-Supplies &amp; Material</i>	<i>29,40,361.50</i>	<i>9,38,658.00</i>	<i>38,79,019.50</i>
<i>RECAPP-Major Works</i>	<i>5,80,730.00</i>	<i>28,550.00</i>	<i>6,09,280.00</i>
<i>RECAPP-Salary</i>	<i>14,65,750.00</i>	<i>1,92,529.00</i>	<i>16,58,279.00</i>
<i>RECAPP-Domestic Travel</i>	<i>12,68,433.00</i>	<i>5,69,662.00</i>	<i>18,38,095.00</i>
<i>RECAPP-Foreign Travel</i>	<i>11,63,740.00</i>	<i>3,72,449.00</i>	<i>15,36,189.00</i>
<i>RECAPP-Office Expense &amp; Contingency</i>	<i>6,95,678.00</i>	<i>93,843.00</i>	<i>7,89,521.00</i>
<i>RECAPP-Consultancy &amp; Meeting</i>	<i>19,60,060.00</i>	<i>9,71,403.00</i>	<i>29,31,463.00</i>

<b>5. Expansion of HRI Campus- Purchase of Additional Land</b>	<b>15,850.00</b>	<b>0.00</b>	<b>15,850.00</b>
<i>Expansion of HRI Campus-Major Works</i>	<i>15,850.00</i>	<i>0.00</i>	<i>15,850.00</i>

<b>6. Infrastructure Development (Non-Housing)</b>	<b>1,03,37,520.00</b>	<b>52,40,954.00</b>	<b>1,55,78,474.00</b>
<i>Infrastructure Development-Machinery &amp; Equipment</i>	<i>54,45,000.00</i>	<i>0.00</i>	<i>54,45,000.00</i>
<i>Infrastructure Development-Major Works</i>	<i>35,35,539.00</i>	<i>52,40,954.00</i>	<i>87,76,493.00</i>
<i>Infrastructure Development-Salary</i>	<i>13,54,131.00</i>	<i>0.00</i>	<i>13,54,131.00</i>
<i>Infrastructure Development-Office Expense &amp; Contingency</i>	<i>2,850.00</i>	<i>0.00</i>	<i>2,850.00</i>

<b>7. Infrastructure (Housing)</b>	<b>6,29,693.00</b>	<b>44,84,989.00</b>	<b>51,14,682.00</b>
<i>Infrastructure Housing-Major Works</i>	<i>4,17,323.00</i>	<i>44,84,989.00</i>	<i>49,02,312.00</i>
<i>Infrastructure Housing-Office Expense &amp; Contingency</i>	<i>2,12,370.00</i>	<i>0.00</i>	<i>2,12,370.00</i>
<b>Total (1+2+3+4+5+6+7)</b>	<b>20,02,23,878.80</b>	<b>3,46,24,470.00</b>	<b>23,48,48,348.80</b>



**HARISH CHANDRA RESEARCH INSTITUTE, ALLAHABAD**  
**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2018**

(Amount - Rs.)

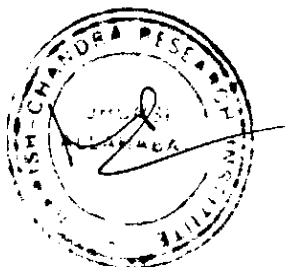
SCHEDULE 3 - EARMARKED / ENDOWMENT FUNDS	FUND - WISE BREAK UP					TOTALS	
	Harish-Chandra Memorial Award	Infosys Foundation Fund	Infosys Chair Professorship Fund	Shamik Banerjee Memorial Award	Sutapa Sen Memorial Award	Current Year	Previous Year
a) <u>Opening balance of the funds</u>	10,20,000	5,05,72,003	5,00,00,000	10,92,061	13,46,277	10,40,30,341	5,44,58,788
b) <u>Additions to the Funds:</u>	1,40,738	35,40,577	33,26,735	60,604	85,850	71,54,504	5,40,50,252
i. Donations / grants	0	0	0	0	0	0	5,00,00,000
ii. Income from Investments made on account of funds	1,32,375	34,15,347	33,05,681	58,125	76,500	69,88,028	40,50,252
iii. Other additions (TDS refund)	8,363	1,25,230	21,054	2,479	9,350	1,66,476	0
<b>TOTAL (a+b)</b>	<b>11,60,738</b>	<b>5,41,12,580</b>	<b>5,33,26,735</b>	<b>11,52,665</b>	<b>14,32,127</b>	<b>11,11,84,845</b>	<b>10,85,09,040</b>
c) <u>Utilisation / Expenditure towards objectives of funds</u>	63,238	27,29,551	3,30,568	43,080	7,650	31,74,087	44,78,699
i. <u>Capital Expenditure</u>							
Fixed Assets	0	0	0	0	0	0	0
Others	0	0	0	0	0	0	0
<u>Total</u>	0	0	0	0	0	0	0
ii. <u>Revenue Expenditure</u>							
Awards and Fellowships etc.	50,000	23,88,016	0	37,268	0	24,75,284	40,73,673
Rent	0	0	0	0	0	0	0
Other Administrative expenses	0	0	0	0	0	0	0
TDS deducted on Deposits by Banks	13,238	3,41,535	3,30,568	5,812	7,650	6,98,803	4,05,026
<u>Total</u>	63,238	27,29,551	3,30,568	43,080	7,650	31,74,087	44,78,699
<b>TOTAL (c)</b>	<b>63,238</b>	<b>27,29,551</b>	<b>3,30,568</b>	<b>43,080</b>	<b>7,650</b>	<b>31,74,087</b>	<b>44,78,699</b>
<b>NET BALANCE AS AT THE YEAR-END (a + b - c)</b>	<b>10,97,500</b>	<b>5,13,83,029</b>	<b>5,29,96,167</b>	<b>11,09,585</b>	<b>14,24,477</b>	<b>10,80,10,758</b>	<b>10,40,30,341</b>



**HARISH CHANDRA RESEARCH INSTITUTE, ALLAHABAD**  
**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2018**

(Amount - Rs.)

<b>SCHEDULE 4 - SECURED LOANS AND BORROWINGS:</b>	Current Year		Previous Year	
1. Central Government	0.00	0.00	0.00	0.00
2. State Government (Specify)			0.00	0.00
3. Financial Institutions	0.00	0.00	0.00	0.00
a) Term Loans				
b) Interest accrued and due				
4. Banks:	0.00	0.00	0.00	0.00
a) Term Loans				
▶ Interest accrued and due				
b) Other Loans (specify)				
▶ Interest accrued and due				
5. Other Institutions and Agencies	0.00	0.00	0.00	0.00
6. Debentures and Bonds	0.00	0.00	0.00	0.00
7. Others (Specify)	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**HARISH CHANDRA RESEARCH INSTITUTE, ALLAHABAD**  
**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31<sup>st</sup> MARCH, 2018**

<b>SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS:</b>		(Amount - Rs.)	
		Current Year	Previous Year
1. Central Government		0.00	0.00
2. State Government (Specify)		0.00	0.00
3. Financial Institutions		0.00	0.00
4. Banks:			
a) Term Loans		0.00	0.00
b) Other Loans (specify)		0.00	0.00
5. Other Institutions and Agencies			
DST Projects		17,55,682.50	15,04,137.50
NBHM Projects		9,21,989.00	9,21,989.00
Swarna Jayanti Fellowships		2,50,277.00	2,50,277.00
Grant From Infosys Foundation		61,93,958.00	30,20,588.00
Contract for Acquisition of Research Services-DRDO		5,12,000.00	9,35,528.00
Inspire Faculty Award			
Inspire Faculty - Pratishruti Saha		6,89,810.00	6,15,051.00
Inspire Faculty - Umesh Vanktesh Dubey		3,27,234.00	5,72,548.00
JC Bose Fellowship to Dr.Ashoke Sen		15,63,804.00	0.00
Ramanujan Fellowship-Dr.Anshuman Maharana		6,15,607.00	7,97,798.00
CSIR		4,62,097.00	7,09,044.00
CEFIPRA Research Project		42,767.00	42,767.00
Science Education Program-Indian National Science Academy		24,850.00	24,850.00
TPSC Fund		38,643.00	38,643.00
IFCPAR Research Project (TP Pareek)		3,55,482.00	3,55,482.00
Science & Engineering Research Board (SERB)		4,48,968.00	0.00
6. Debentures and Bonds		0.00	0.00
7. Fixed Deposits		0.00	0.00
8. Others (Specify)		0.00	0.00
<b>TOTAL</b>		<b>1,42,03,168.50</b>	<b>97,88,702.50</b>

<b>SCHEDULE 6 - DEFERRED CREDIT LIABILITIES:</b>		Current Year	Previous Year
a) Acceptances secured by hypothecation of capital equipment and other assets		0.00	0.00
b) Others		0.00	0.00
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>





**HARISH CHANDRA RESEARCH INSTITUTE, ALLAHABAD**  
**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2018**

(Amount - Rs.)

<b>SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS</b>	<b>Current Year</b>		<b>Previous Year</b>	
<b>A. CURRENT LIABILITIES</b>				
1. Acceptances		1,46,679.00		3,00,03,538.00
Undisbursed Pay & Allowance (7CPC Arrear)	1,20,009.00		1,51,18,380.00	
Undisbursed Pay & Allowance (7CPC 30% Arrear)	26,670.00		1,48,85,158.00	
2. Sundry Creditors:				
a) For Goods		0.00		0.00
b) Others		6,55,23,907.45		4,75,47,522.45
Staff Accounts	17,72,475.80		73,05,948.80	
Parties Accounts	1,27,40,906.75		1,10,82,200.75	
Bills Payable	4,02,55,863.00		1,96,62,133.00	
Earnest Money Deposits	53,36,575.00		48,25,732.00	
Security Deposits	34,71,690.00		27,74,351.00	
Unclaimed bills, Sec & Earnest money & Others	19,46,396.90		18,97,156.90	
3. Advances Received		0.00		0.00
4. Interest accrued but not due on:		0.00		0.00
a) Secured Loans / borrowings	0.00		0.00	
b) Unsecured Loans / borrowings	0.00		0.00	
5. Statutory Liabilities:				
a) Overdue		0.00		0.00
b) Others		27,24,640.40		39,46,762.40
Group Insurance Contribution	12,169.00		8,429.00	
HRI-PF Control A/c	25,76,145.40		20,72,867.40	
NPS-Control A/c	91,503.00		16,79,661.00	
NPS-Employees Contribution	34,288.00		28,405.00	
TDS deducted at source-Parties	0.00		89,519.00	
TDS deducted at source-Staff	0.00		67,881.00	
CGST	5,267.50		0.00	
UGST	5,267.50		0.00	



SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS	Current Year		Previous Year	
6. Other current Liabilities		6,57,570.00		5,68,497.00
Rajesh Gopakumar (L.S.P.S. Contribution)	4,72,240.00		2,67,864.00	
Rukmini Dey (L.S.P.S. Contribution)	1,85,330.00		2,30,110.00	
VR Tiwari (L.S.P.S. Contribution)	0.00		70,523.00	
7. Unutilized DAE Grants Recurring (Non-Plan)		1,84,33,812.90		96,73,779.87
Grant-in-aid released during the year	32,80,00,000.00		30,14,97,000.00	
Add: Unutilized balance of Grants as on 01st April	96,73,779.87		42,60,274.58	
Less: Amount Utilized for Establishment Expenses	-18,22,40,774.00		-18,30,04,818.00	
Less: Amount Utilized for Administrative Expenses	-13,69,99,192.97		-11,30,78,676.71	
<b>TOTAL (A)</b>		<b>8,74,86,609.75</b>		<b>9,17,40,099.72</b>
<b>B. PROVISIONS</b>				
1. For Taxation		0.00		0.00
2. Gratuity		6,51,75,483.00		5,79,82,316.00
3. Accumulated Leave Encashment		5,61,13,071.00		5,89,62,894.00
4. Superannuation / Pension		15,39,41,474.00		15,39,41,474.00
5. Trade Warranties / Claims		0.00		0.00
6. Others (Specify)		28,600.00		23,000.00
Audit Fee Payable	28,600.00		23,000.00	
<b>TOTAL (B)</b>		<b>27,52,58,628.00</b>		<b>27,09,09,684.00</b>
<b>TOTAL (A + B)</b>		<b>36,27,45,237.75</b>		<b>36,26,49,783.72</b>



SCHEDULE 8 - FIXED ASSETS												
DESCRIPTION	GROSS BLOCK				Depreciation Rates	DEPRECIATION & Depreciation Reserve					NET BLOCK	
	Cost / valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost / valuation at the year-end		As at the beginning of the year	Depreciation Charged on value (Total Gross Block - Total Cumulative Dep. Reserve upto last year)	Depreciation for the year	Depreciation Reserve-reversed on sale of assets	Total Depreciation Reserve up to the Year-end	As at the Current year-end	As at the Previous year-end
<b>A. FIXED ASSETS:</b>												
1. LAND	1.00	0.00	0.00	1.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
a) Freehold							0.00		0.00		1.00	1.00
b) Leasehold												
2. BUILDINGS	15,74,01,477.00	4,68,457.00	0.00	15,78,69,934.00		12,44,30,090.00	3,34,39,844.00	33,43,984.00	0.00	12,77,74,073.00	3,00,95,862.00	3,29,71,389.00
a) On Freehold Land	15,74,01,477.00	4,68,457.00		15,78,69,934.00	10%	12,44,30,089.00	3,34,39,844.00	33,43,984.00		12,77,74,073.00	3,00,95,862.00	3,29,71,389.00
b) On Leasehold Land												
c) Ownership												
d) Superstructures on Land not belonging to the entity												
3. PLANT MACHINERY & EQUIPMENT	3,27,88,791.00	1,66,949.00	0.00	3,29,55,740.00		2,42,64,350.00	86,91,390.00	13,03,708.00	0.00	2,55,68,058.00	73,87,682.00	85,24,441.00
AC & Stabilizers	1,57,08,471.00	86,815.00		1,57,95,286.00	15%	1,17,99,881.00	39,95,405.00	5,99,311.00		1,23,99,192.00	33,96,094.00	39,08,590.00
Elevator	28,40,000.00			28,40,000.00	15%	11,12,538.00	17,27,462.00	2,59,119.00		13,71,657.00	14,68,343.00	17,27,462.00
Fire Alarm System	8,57,645.00	80,134.00		9,37,779.00	15%	5,97,190.00	3,40,589.00	51,088.00		6,48,278.00	2,89,501.00	2,60,455.00
Fire Extinguishers	4,88,708.00			4,88,708.00	15%	3,71,294.00	1,17,414.00	17,612.00		3,88,906.00	99,802.00	1,17,414.00
Generator Sets	1,00,20,602.00			1,00,20,602.00	15%	76,90,331.00	23,30,271.00	3,49,541.00		80,39,872.00	19,80,730.00	23,30,271.00
Telescope	27,31,044.00			27,31,044.00	15%	25,54,781.00	1,76,263.00	26,439.00		25,81,220.00	1,49,824.00	1,76,263.00
Scientific Equipments	1,42,321.00			1,42,321.00	15%	1,38,335.00	3,986.00	598.00		1,38,933.00	3,388.00	3,986.00
4. VEHICLES	5,08,165.00	7,66,028.00	4,79,417.00	7,94,776.00		4,80,242.00	3,14,534.00	1,15,805.00	4,57,500.00	1,38,548.00	6,56,228.00	27,923.00
Car-Maruti	4,79,417.00		4,79,417.00	0.00	15%	4,57,500.00	-4,57,500.00	0.00	4,57,500.00	0.00	0.00	21,917.00
Bicycles & Rickshaw Trolly	28,748.00	15,750.00		44,498.00	15%	22,742.00	21,756.00	3,263.00		26,005.00	18,493.00	6,006.00
Car-Dzire	0.00	7,50,278.00		7,50,278.00	15%		7,50,278.00	1,12,542.00		1,12,542.00	6,37,736.00	0.00
5. FURNITURE, FIXTURES	2,36,80,080.00	5,19,953.00	0.00	2,42,00,033.00		1,70,13,616.00	71,86,417.00	7,18,642.00	0.00	1,77,32,258.00	64,67,775.00	66,66,464.00
Furniture & Fixture-Office.	2,27,35,459.00	5,19,953.00		2,32,55,412.00	10%	1,63,88,360.00	68,67,052.00	6,86,705.00		1,70,75,065.00	61,80,347.00	63,47,099.00
Furniture & Fixture-Guest House	9,44,621.00			9,44,621.00	10%	6,25,256.00	3,19,365.00	31,937.00		6,57,193.00	2,87,428.00	3,19,365.00
6. OFFICE EQUIPMENT	98,81,389.00	1,78,560.00	0.00	1,00,59,949.00		50,89,333.00	49,70,616.00	7,45,593.00	0.00	58,34,926.00	42,25,023.00	47,92,056.00
Electronic Typewriter	1,74,422.00			1,74,422.00	15%	1,36,838.00	37,584.00	5,638.00		1,42,476.00	31,946.00	37,584.00
Fax Machine	8,120.00			8,120.00	15%	6,239.00	1,881.00	282.00		6,521.00	1,599.00	1,881.00
Projector	23,56,556.00	1,78,560.00		25,35,116.00	15%	15,81,578.00	9,53,538.00	1,43,031.00		17,24,609.00	8,10,507.00	7,74,978.00
Xerox Machine	26,83,628.00			26,83,628.00	15%	19,35,324.00	7,48,304.00	1,12,246.00		20,47,570.00	6,36,058.00	7,48,304.00
Telephone Equipments & Appt.	46,58,663.00			46,58,663.00	15%	14,29,354.00	32,29,309.00	4,84,396.00		19,13,750.00	27,44,913.00	32,29,309.00
7. COMPUTER / PERIPHERALS	29,74,78,269.00	22,01,555.00	4,97,032.00	29,91,82,792.00		27,50,02,718.00	2,41,80,074.00	1,45,08,045.00	4,83,653.00	28,90,27,110.00	1,01,55,682.00	2,24,75,551.00
Cluster Computer - Xth Plan	2,15,73,474.00			2,15,73,474.00	60%	2,15,63,259.00	10,215.00	6,129.00		2,15,69,388.00	4,086.00	10,215.00
Cluster Computer - Xith Plan	4,06,84,085.00			4,06,84,085.00	60%	3,77,65,572.00	29,18,513.00	17,51,108.00		3,95,16,680.00	11,67,405.00	29,18,513.00
Computers & Peripherals	19,67,55,963.00	10,63,186.00		19,78,19,149.00	60%	17,91,37,028.00	1,86,82,121.00	1,12,09,273.00		19,03,46,301.00	74,72,848.00	1,76,18,935.00
U.P.S. & Batteries	1,99,93,454.00	10,69,410.00	4,97,032.00	2,05,65,832.00	60%	1,95,95,088.00	9,70,744.00	5,82,446.00	4,83,653.00	1,96,93,881.00	8,71,951.00	3,98,366.00
Software	1,84,71,293.00	68,959.00		1,85,40,252.00	60%	1,69,41,771.00	15,98,481.00	9,59,089.00		1,79,00,860.00	6,39,392.00	15,29,522.00
8. ELECTRIC INSTALLATIONS	2,59,75,819.00	68,03,775.00	0.00	3,27,79,594.00		1,94,45,545.00	1,33,34,049.00	14,14,337.00	0.00	2,08,59,882.00	1,19,19,712.00	65,30,274.00
Electrical Fittings	2,46,07,921.00	68,03,775.00		3,14,11,696.00	10%	1,81,93,267.00	1,32,18,429.00	13,21,843.00	0.00	1,95,15,110.00	1,18,96,586.00	64,14,654.00
Solar lights	5,33,349.00			5,33,349.00	80%	5,33,345.00	4.00	1.00		5,33,346.00	3.00	4.00
Geysers	8,34,549.00			8,34,549.00	15%	7,18,933.00	1,15,616.00	92,493.00		8,11,426.00	23,123.00	1,15,616.00
LIBRARY BOOKS	27,79,22,506.00	9,55,983.00	0.00	27,88,78,489.00		22,56,05,813.00	5,32,72,676.00	1,33,18,169.00	0.00	23,89,23,982.00	3,99,54,507.00	5,23,16,693.00
Back Vol. Of Journal	14,49,10,261.00	0.00		14,49,10,261.00	25%	10,54,06,073.00	3,95,04,188.00	98,76,047.00	0.00	11,52,82,120.00	2,96,28,141.00	3,95,04,188.00
Books & Journal	13,30,12,245.00	9,55,983.00		13,39,68,228.00	25%	12,01,99,740.00	1,37,68,488.00	34,42,122.00		12,36,41,862.00	1,03,26,366.00	1,28,12,505.00
10. TUBEWELLS & W.SUPPLY	0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00
11. OTHER FIXED ASSETS	1,13,75,027.00	8,65,838.00	5,97,300.00	1,16,43,565.00		80,72,233.00	35,71,332.00	5,67,310.00	3,46,496.00	82,93,047.00	33,50,518.00	33,02,794.00
Coolers	11,02,686.00			11,02,686.00	15%	8,59,636.00	2,43,050.00	36,458.00		8,96,094.00	2,06,592.00	2,43,050.00

FINANCIAL STATEMENTS (NON-PROFIT ORGANIZATIONS)

DESCRIPTION	GROSS BLOCK				DEPRECIATION & Depreciation Reserve						NET BLOCK	
	Cost / valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost / valuation at the year-end	Depreciation Rates	As at the beginning of the year	Depreciation Charged on value (Total Gross Block-Total Cumulative Dep. Reserve upto last year)	Depreciation for the year	Depreciation Reserve-reversed on sale of assets	Total Depreciation Reserve up to the Year-end	As at the Current year-end	As at the Previous year-end
Kitchen Equipments	14,34,681.00	17,775.00		14,52,456.00	15%	11,11,127.00	3,41,329.00	51,199.00		11,62,326.00	2,90,130.00	3,23,554.00
Refrigerators	9,25,978.00	65,380.00	54,000.00	9,37,358.00	15%	6,21,245.00	3,16,113.00	79,028.00	30,040.00	6,70,233.00	2,67,125.00	3,04,733.00
Television	4,10,449.00	97,290.00		5,07,739.00	15%	3,60,005.00	1,47,734.00	22,160.00	33,493.00	3,48,672.00	1,59,067.00	50,444.00
Room Heaters	2,11,844.00			2,11,844.00	15%	1,72,482.00	39,362.00	5,904.00		1,78,386.00	33,458.00	39,362.00
Washing Machine	4,35,885.00	14,990.00	37,400.00	4,13,475.00	15%	2,45,863.00	1,67,612.00	25,142.00	25,410.00	2,45,595.00	1,67,880.00	1,90,022.00
Water Filter & Aqua guards	7,38,247.00	1,40,000.00	18,000.00	8,60,247.00	15%	5,26,508.00	3,33,739.00	50,061.00	4,995.00	5,71,574.00	2,88,673.00	2,11,739.00
Bar Coding & Security Equip.	12,73,870.00			12,73,870.00	25%	11,88,294.00	85,576.00	12,836.00		12,01,130.00	72,740.00	85,576.00
Audio/Video Equipemnts	27,40,288.00	4,72,843.00	4,87,900.00	27,25,231.00	15%	13,17,818.00	14,07,413.00	2,11,112.00	2,52,558.00	12,76,372.00	14,48,859.00	14,22,470.00
Tullu Pump	1,75,585.00	57,560.00		2,33,145.00	15%	1,39,182.00	93,963.00	14,094.00		1,53,276.00	79,869.00	36,403.00
Gym. Equipments	2,38,873.00			2,38,873.00	15%	1,53,139.00	85,734.00	12,860.00		1,65,999.00	72,874.00	85,734.00
Health Center Equipment	3,44,569.00			3,44,569.00	15%	2,23,160.00	1,21,409.00	18,211.00		2,41,371.00	1,03,198.00	1,21,409.00
Misc. Equipments	13,42,072.00			13,42,072.00	15%	11,53,774.00	1,88,298.00	28,245.00		11,82,019.00	1,60,053.00	1,88,298.00
<b>TOTAL A</b>	<b>83,70,11,524.00</b>	<b>1,29,27,098.00</b>	<b>15,73,749.00</b>	<b>84,83,64,873.00</b>		<b>69,94,03,940.00</b>	<b>14,89,60,932.00</b>	<b>3,60,35,593.00</b>	<b>12,87,649.00</b>	<b>73,41,51,884.00</b>	<b>11,42,12,989.00</b>	<b>13,76,07,585.00</b>
Rounding Off												-2.72
<b>PREVIOUS YEAR</b>	<b>77,70,70,772.94</b>	<b>6,16,91,046.17</b>	<b>17,50,297.00</b>	<b>83,70,11,522.11</b>		<b>64,17,59,452.34</b>				<b>69,94,03,939.83</b>	<b>13,76,07,582.28</b>	<b>13,53,11,320.60</b>
<b>B. CAPITAL WORK-IN-PROGRESS:</b>												
Admin Building under Construction											85,45,811.81	85,45,811.81
Community Centre Annexe under Construction											37,01,880.31	37,01,880.31
Engineering Section Building under Construction											87,80,508.98	87,80,508.98
Hostel Building under Construction											2,68,21,828.90	2,68,21,828.90
<b>TOTAL B</b>											<b>4,78,50,030.00</b>	<b>4,78,50,030.00</b>

Honble High Court of Allahabad, UP Stay on constructions near Ganga river. Construction is held up.

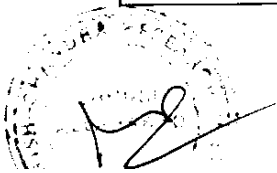


**HARISH CHANDRA RESEARCH INSTITUTE, ALLAHABAD**  
**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31<sup>st</sup> MARCH, 2018**

(Amount - Rs.)

<b>SCHEDULE 9 - INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS</b>	Current Year	Previous Year
1. In Government Securities		
FDR with BoB (Harish Chandra Memorial Award)	10,00,000.00	10,00,000.00
FDR with BoB (Infosys Chair Professorship)	5,00,00,000.00	0.00
FDR with BoB (Infosys Foundation Fund)	5,00,00,000.00	5,25,00,000.00
FDR with BoB (Shamik Banerjee Memorial Award)	10,00,000.00	10,00,000.00
FDR with BoB (Sutapa Sen Memorial Award)	12,00,000.00	12,00,000.00
2. Other approved Securities	0.00	0.00
3. Shares	0.00	0.00
4. Debentures and Bonds	0.00	0.00
5. Subsidiaries and Joint Ventures	0.00	0.00
6. Others (to be specified)	0.00	0.00
<b>TOTAL</b>	<b>10,32,00,000.00</b>	<b>5,57,00,000.00</b>

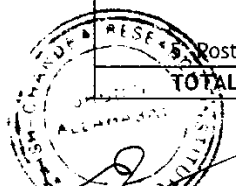
<b>SCHEDULE 10 - INVESTMENT - OTHERS</b>	Current Year	Previous Year
1. In Government Securities	0.00	0.00
FDR with SBI (Mehta Group)	22,39,187.00	22,39,187.00
Short Term Deposits with BoB	13,75,42,694.00	8,22,85,926.00
2. Other approved Securities	0.00	0.00
3. Shares	0.00	0.00
4. Debentures and Bonds	0.00	0.00
5. Subsidiaries and Joint Ventures	0.00	0.00
6. Others (to be specified)	0.00	0.00
<b>TOTAL</b>	<b>13,97,81,881.00</b>	<b>8,45,25,113.00</b>



**HARISH CHANDRA RESEARCH INSTITUTE, ALLAHABAD**  
**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2018**

(Amount - Rs.)

<b>SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.</b>	<b>Current Year</b>		<b>Previous Year</b>	
<b>A. CURRENT ASSETS:</b>				
1. <u>Inventories:</u>				
a) Stores and Spares		0.00		0.00
b) Loose Tools		0.00		0.00
c) Stock-in-trade		0.00		0.00
Finished Goods	0.00		0.00	
Work-in-progress	0.00		0.00	
Raw Materials	0.00		0.00	
2. <u>Sundry Debtors:</u>				
a) Debts Outstanding for a period exceeding six months		0.00		0.00
3. <u>Cash balances in hand</u> (including cheques / drafts and imprest)		1,825.00		6,055.00
Cash in hand	1,825.00		6,055.00	
4. <u>Bank Balances:</u>				
a) <u>With Scheduled Banks:</u>		15,74,72,438.25		19,80,76,677.24
On Current Accounts				
S.B.I. (M.B.) Current A/c	7,21,810.47		7,22,459.47	
On Deposit Accounts (includes margin money)	0.00		0.00	
On Savings Accounts				
Bank of Baroda - 30070100006893 (A/c 101)	6,46,15,373.13		10,78,51,135.53	
Bank of Baroda - 30070100006902 (A/c 102)	6,73,62,920.41		1,38,28,577.00	
Bank of Baroda - 30070100011078 (A/c 108)	1,48,31,193.64		1,94,44,991.64	
Bank of Baroda - 30070100011079 (A/c 109)	41,42,608.85		30,07,169.85	
HRI Endowments Account - 30070100015151	55,91,654.75		5,09,79,448.75	
NPS-Bank Account - 30070100012526	2,06,877.00		22,42,895.00	
b) <u>With non-Scheduled Banks:</u>		0.00		0.00
On Current Accounts				
On Deposit Accounts (includes margin money)				
On Savings Accounts				
Post Office-Savings Accounts		0.00		0.00
<b>TOTAL (A)</b>		<b>15,74,74,263.25</b>		<b>19,80,82,732.24</b>



**SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC. (Contd.)**

**B. LOANS, ADVANCES AND OTHER ASSETS**

1. Loans:

- a) Staff
- b) Other Entities engaged in activities / objectives similar to that of the Entity
- c) Other (specify)

2. Advances and other amounts recoverable in cash or in kind or for value to be received:

- a) On Capital Account
- b) Prepayments

Advances for Journals

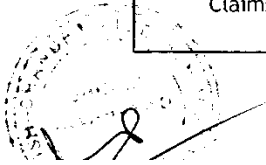
- Allahabad Mathematical Society (Adv)
- Alliance Books Suppliers (Pvt) Ltd (Adv)
- Allied Pub.Subs.Agency (Adv)
- Calcutta Mathematical Society (Adv)
- Cyber Media (India) Ltd (Adv)
- D.S. Information Services Pvt. Ltd (Adv)
- D.S. Subscription Agency (Adv)
- Duke University Press (Adv)
- Globe Publications. N.Delhi (Adv)
- IGroup Infotech India Pvt Ltd (Adv)
- Indian Academy of Science (Adv)
- Indian Mathematical Society (Adv)
- Institute of Mathematical Sciences (Adv)
- Institute of Physics Publishing Ltd (Adv)
- International Subscription Agency (Adv)
- IO Technologies and Services P Ltd (Adv)
- Lakshmi Periodicals & Books Pvt Ltd (Adv)
- Macmillan Publishers Ltd (Adv)
- M/s JSTOR USA (Adv)
- Narosa Information Services (Adv)
- Society for Environmental Communications
- Springer Customer Service Centre GmbH
- Total I.T. Solution (Adv)

**Current Year**

**Previous Year**

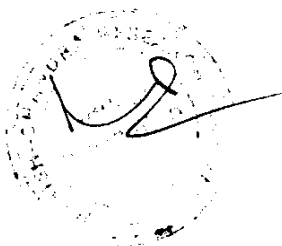
		0.00	0.00
		0.00	0.00
		0.00	0.00
		0.00	0.00
		0.00	0.00
	2,15,25,165.31		2,35,69,293.00
8,250.00		9,250.00	
1,47,055.00		1,60,915.00	
38,74,919.44		51,53,205.00	
3,250.00		3,250.00	
272.92		3,275.00	
20,87,493.12		17,10,904.22	
12,68,235.00		11,13,004.00	
0.00		91,818.00	
19,69,851.58		19,85,943.38	
2,54,363.00		2,50,085.00	
11,858.33		7,800.00	
3,000.00		1,000.00	
0.00		14,722.00	
11,708.48		17,34,348.00	
72,50,146.72		71,71,405.84	
7,600.00		6,000.00	
9,89,859.49		8,32,853.88	
0.00		1,75,278.00	
0.00		21,190.00	
17,12,036.00		17,87,012.00	
1,236.67		0.00	
3,87,605.00		70,006.00	
15,36,424.56		12,66,027.68	

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC. (Contd.) B. LOANS, ADVANCES AND OTHER ASSETS (Contd.)	Current Year		Previous Year	
c) Others				
Abroad Travel Advance		5,92,500.00		7,44,325.00
Travel Advance		1,85,675.00		1,47,356.00
LTC Advance		1,10,300.00		23,000.00
Festival Advance		0.00		5,850.00
Medical Advance		1,22,015.00		0.00
Vehicle Advance		46,441.00		45,721.00
R.P.Sharma (Vehicle Adv. )	21,000.00		22,500.00	
V.P.Tiwari(Vehcle Adv.)	20,172.00		20,172.00	
Interest Accrued on Loans-Vehicle	5,269.00		3,049.00	
Imprest Accounts		-72,600.00		0.00
Ajay Srivastava	-1,428.00		0.00	
RP Sharma	-71,172.00		0.00	
Deposits (Asset)		69,79,987.67		75,88,669.67
Fixed Deposits-Securities(in Hand)	40,76,307.00		46,84,989.00	
Security With Balmer Lawrie & Co. Ltd.	25,000.00		25,000.00	
Security With Gas Service	39,900.00		39,900.00	
Security With Telephone Deptt.	2,64,580.67		2,64,580.67	
Security With UPSEB	25,74,200.00		25,74,200.00	
d) Postage in Hand (Franking Machine)		2,286.12		2,286.12
3. <u>Income Accrued:</u>				
a) On Investments from Earmarked / Endowment Funds		0.00		0.00
b) On Investments - Others		1,11,37,433.00		44,39,703.00
Interest Accrued on Investments	14,26,825.00		11,46,831.00	
Interest Accrued on Short Term Dep.with Banks	97,10,608.00		32,92,872.00	
c) On Loans and Advances		0.00		0.00
d) Others (includes income due but unrealised )		0.00		0.00
4. <u>Claims Receivable</u>				
Claims Receivables (Staff)		5,27,159.00		93,992.00
Claims Receivables (Parties)		6,12,088.00		5,47,162.00





SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC. (Contd.)		Current Year		Previous Year	
B. LOANS, ADVANCES AND OTHER ASSETS (Contd.)					
Amount Recoverable Against Completed Projects/scheme			3,90,430.00		2,90,430.00
Finance Officer, H.N.B. Garhwal University	40,000.00			40,000.00	
Grant Receivable-CSIR (ICCGNFRT 2017)	1,00,000.00			0.00	
Grant Receivable-NBHM (Krishnendu Gongopadhyay)	47,533.00			47,533.00	
Grant Receivable-NBHM (PROF. JOSEPH SAMUEL)	17,030.00			17,030.00	
NBHM Fellowships	1,85,867.00			1,85,867.00	
Payments Against Ongoing Sponsored Projects/Schemes			8,82,895.00		6,36,812.00
ATI (DAE, Mumbai)	0.00			24,530.00	
Grant Receivable-IGCAR Kalpakkam	1,17,129.00			0.00	
Grant Receivable-JC Bose Fellowship (Dr Ashoke Sen)	60,000.00			0.00	
Indian Institute of Technology-Gauhati	30,000.00			30,000.00	
International Conference "B Physics at the LHC"	593.00			593.00	
ISCQI-2008-Bhubaneswar	25,000.00			25,000.00	
JEST Examination Expenses (Recoverable)	5,94,173.00			5,00,689.00	
Registrar IIT Kanpur	6,000.00			6,000.00	
Registrar, IIT, Roorkee	50,000.00			50,000.00	
<b>TOTAL (B)</b>			<b>4,30,41,775.10</b>		<b>3,81,34,599.79</b>
<b>TOTAL (A + B)</b>			<b>20,05,16,038.35</b>		<b>23,62,17,332.03</b>



**HARISH CHANDRA RESEARCH INSTITUTE, ALLAHABAD**  
**SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD 01-04-17 TO 31-03-18**

(Amount - Rs.)

<u>SCHEDULE 12 - INCOME FROM SALES / SERVICES</u>	Current Year	Previous Year
1) Income from Sales		
a) Sale of Finished Goods	0.00	0.00
b) Sale of Raw Material	0.00	0.00
c) Sale of Scraps	0.00	4,82,805.00
2) Income from Services		
a) Labour and Processing Charges	0.00	0.00
b) Professional / Consultancy Services	0.00	0.00
c) Agency Commission and Brokerage	0.00	0.00
d) Maintenance Services (Equipment / Property)	0.00	0.00
e) Others (Specify)		
Receipts from Canteen	10,19,774.00	9,46,416.00
Receipts from Guest House	34,22,647.00	29,34,796.00
Misc. Receipts from Penalties / LD Clause	1,54,303.00	7,65,519.75
<b>TOTAL</b>	<b>45,96,724.00</b>	<b>51,29,536.75</b>

<u>SCHEDULE 13 - GRANTS / SUBSIDIES</u>	Current Year	Previous Year
(Irrevocable Grants & Subsidies Received)		
1) Central Government	32,80,00,000.00	30,14,97,000.00
2) State Government(s)	0.00	0.00
3) Government Agencies	0.00	0.00
4) Institutions / Welfare Bodies	0.00	0.00
5) International Organisations	0.00	0.00
6) Others (Specify)	0.00	0.00
<b>TOTAL</b>	<b>32,80,00,000.00</b>	<b>30,14,97,000.00</b>



**HARISH CHANDRA RESEARCH INSTITUTE, ALLAHABAD**  
**SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD 01-04-17 TO 31-03-18**

(Amount - Rs.)

<b>SCHEDULE 14 - FEES / SUBSCRIPTIONS</b>	Current Year	Previous Year
1) Entrance Fees	0.00	0.00
2) Annual Fees / Subscriptions	0.00	0.00
3) Seminar / Program Fees	0.00	0.00
4) Consultancy Fees	0.00	0.00
5) Others (Specify)	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>
<b>Note - Accounting Policies towards each item are to be disclosed</b>		

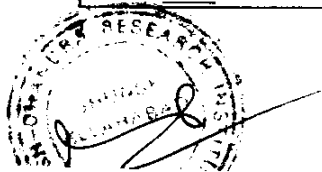
<b>SCHEDULE 15 - INCOME FROM INVESTMENTS</b> (Income on Invest. From Earmarked / Endowment Funds transferred to Funds)	Investment from Earmarked Fund		Investment - Others	
	Current Year	Previous Year	Current Year	Previous Year
1) Interest				
a) On Govt. Securities	0.00	0.00	0.00	0.00
b) Other Bonds / Debentures	0.00	0.00	0.00	0.00
2) Dividends:				
a) On Shares	0.00	0.00	0.00	0.00
b) On Mutual Fund Securities	0.00	0.00	0.00	0.00
3) Rents	0.00	0.00	0.00	0.00
4) Others (Specify) Interest on Fixed Deposits with Banks	69,88,028.00	40,50,252.00	0.00	0.00
<b>TOTAL</b>	<b>69,88,028.00</b>	<b>40,50,252.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TRANSFERRED TO EARMARKED / ENDOWMENT FUNDS</b>	<b>-69,88,028.00</b>	<b>-40,50,252.00</b>		



**HARISH CHANDRA RESEARCH INSTITUTE, ALLAHABAD**  
**SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD 01-04-17 TO 31-03-18**

(Amount - Rs.)

<u>SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC.</u>	Current Year	Previous Year
1) Income from Royalty	0.00	0.00
2) Income from Publications	0.00	0.00
3) Others (Specify)	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>
<u>SCHEDULE 17 - INTEREST EARNED</u>	Current Year	Previous Year
1) On Term Deposits:		
a) With Scheduled Banks	80,34,929.00	38,06,060.00
b) With Non-Scheduled Banks	0.00	0.00
c) With Institutions	0.00	0.00
d) Others		
On Security Deposit (UPPCL)	1,98,368.00	2,30,976.00
2) On Savings Accounts:		
a) With Scheduled Banks	13,57,512.00	59,11,126.00
b) With Non-Scheduled Banks	0.00	0.00
c) Post Office Savings Accounts	0.00	0.00
d) Others	0.00	0.00
3) On Loans:		
a) Employees / Staff	2,220.00	5,660.00
b) Others	0.00	0.00
4) Interest on Debtors and Other Receivables	0.00	0.00
<b>TOTAL</b>	<b>95,93,029.00</b>	<b>99,53,822.00</b>
<b>Note</b> - Tax deducted at source to be indicated	<b>7,56,623.00</b>	<b>3,80,608.00</b>



**HARISH CHANDRA RESEARCH INSTITUTE, ALLAHABAD**  
**SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD 01-04-17 TO 31-03-18**

(Amount - Rs.)

<b>SCHEDULE 18 - OTHER INCOME</b>	<b>Current Year</b>	<b>Previous Year</b>
1) Profit on Sale / disposal of Assets:		
a) Owned assets	0.00	0.00
b) Assets acquired out of grants, or received free of cost	0.00	46,748.00
2) Export Incentives realized	0.00	0.00
3) Fees for Miscellaneous Services		
Licence fees & Elect. from rented buildings	13,92,274.01	9,94,666.00
4) Miscellaneous Income		
Firms Registration Fee	2,000.00	2,500.00
Misc. Receipts	2,52,989.00	1,82,050.00
RTI Receipts	88.00	40.00
Sale of Tenders	39,500.00	34,040.00
Xeroxing Receipts	223.00	1,095.00
Recovery of License fees & Accomodation charges	5,14,667.00	5,60,462.00
Recovery of Cable TV charges	40,200.00	48,300.00
Recovery of Personal Transport	91,571.00	1,02,469.00
Recovery of Telephone charges	16,678.00	5,308.00
Recovery of Transport charges	1,63,886.00	1,58,642.00
Leave Salary Contribution	2,85,244.00	0.00
User Charges	87,226.00	0.00
Water Charges	20,950.00	0.00
<b>TOTAL</b>	<b>29,07,496.01</b>	<b>21,36,320.00</b>

<b>SCHEDULE 19 - INCREASE / (DECREASE) IN STOCK OF FINISHED GOODS &amp; WORK IN PROGRESS</b>	<b>Current Year</b>	<b>Previous Year</b>
a) Closing Stock		
▶ Finished Goods	0.00	0.00
▶ Work-in-progress	0.00	0.00
b) Less: Opening Stock		
▶ Finished Goods	0.00	0.00
▶ Work-in-progress	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>



(Amount - Rs.)

<b>SCHEDULE 20 - ESTABLISHMENT EXPENSES</b>	<b>Current Year</b>	<b>Previous Year</b>
a) Salaries and Wages		
Salary	9,42,21,552.00	7,85,45,619.00
Fellowship	3,93,57,828.00	4,09,05,844.00
PRIS	1,56,63,966.00	1,40,18,521.00
Pension	69,22,368.00	39,17,037.00
b) Allowances and Bonus		
Professional Update Allowance (Academic)	9,15,000.00	11,21,250.00
Update Allowance (Admin)	2,02,500.00	2,31,250.00
Children Education Allowance	5,77,178.00	5,70,900.00
EL Encashment (LTC)	5,24,335.00	3,98,675.00
Leave Travel Concession	5,85,922.00	3,37,963.00
c) Contribution to Provident Fund (CPF)	0.00	0.00
d) Contribution to Other Fund (specify)	0.00	0.00
NPS	42,57,088.00	32,33,355.00
e) Staff Welfare Expenses		
Health Centre Expenses	26,68,001.00	25,23,318.00
Employees' Medical Benefits	3,85,700.00	17,08,269.00
f) Expenses on Employees' Retirement and Terminal Benefits		
Commutation of Pension	51,33,266.00	56,97,650.00
EL Encashment on Retirement	39,61,213.00	23,01,539.00
Gratuity	33,23,724.00	21,40,183.00
TA to Retiring Employees	84,187.00	0.00
g) Others (Specify)		
Honorarium	6,09,000.00	3,81,251.00
Contingency Grant to SRF's / JRF's	28,47,946.00	30,29,055.00
7th CPC Arrears	0.00	2,16,06,562.00
Expenses Earlier Years	0.00	3,36,577.00
<b>TOTAL</b>	<b>18,22,40,774.00</b>	<b>18,30,04,818.00</b>



**HARISH CHANDRA RESEARCH INSTITUTE, ALLAHABAD**  
**SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD 01-04-17 TO 31-03-18**

(Amount - Rs.)

<b>SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC.</b>	<b>Current Year</b>	<b>Previous Year</b>
a) Purchases		
Computer & Peripherals (Recurring)	8,35,586.00	7,08,004.00
Purchase of Capital Items (Mach/Equip/Motor Car etc.)	7,55,067.00	6,72,291.00
Purchase of Capital Items (Office Car)	7,50,278.00	0.00
Furniture & Fixtures	81,566.00	10,398.00
Store Purchase (Supplies & Materials)	10,35,294.00	7,93,920.00
b) Labour and processing expenses		
Emergency Duty Allowance	68,600.00	83,000.00
Overtime	2,800.00	14,900.00
c) Cartage and Carriage Inwards	0.00	0.00
d) Electricity and power	2,75,97,987.00	2,58,21,920.00
e) Water Charges	0.00	0.00
f) Insurance	0.00	0.00
g) Repairs and maintenance		
Air Conditioner Maintenance	21,57,794.00	20,17,806.00
Aqua Guard Maintenance	0.00	94,740.00
Civil Maintenance	20,65,632.00	23,31,173.00
Computer Maintenance	3,49,383.00	5,32,158.00
Electrical Installations Maintenance	22,57,420.00	13,04,162.00
Equipment Maintenance	1,23,879.00	8,35,669.00
Fire Extinguisher Maintenance	2,50,639.00	83,616.00
Gas Bank Maintenance	18,000.00	21,450.00
Generator Maintenance	23,56,634.00	20,28,053.00
Lawns Maintenance	13,42,838.00	12,31,321.00
Photocopier Maintenance	34,346.00	48,120.00
Security Services Maintenance	1,58,01,678.00	1,19,87,550.00
Swimming Pool Maintenance	2,34,408.00	36,700.00
Watch & Ward and House-keeping services	2,25,62,691.00	2,07,92,193.00
h) Excise Duty	0.00	0.00

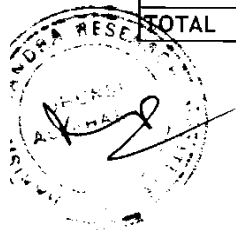


<b>SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC. (Contd...)</b>	<b>Current Year</b>	<b>Previous Year</b>
i) Rent, Rates and Taxes		
Rent & Electricity Charges of Trivenipuram Hostel	4,38,182.00	4,55,597.00
Rent & Electricity Charges of 10 KG Marg City Guest House	2,38,496.00	2,41,607.00
Rent & Electricity Charges of Jhansi Hostel	3,85,064.00	3,80,597.00
j) Vehicles Running and Maintenance		
Renting of Vehicles	52,02,441.00	44,70,235.00
Insurance of Car	0.00	3,085.00
Petrol expense of Car	68,024.00	76,666.00
Repair & Maintenance of Car	8,960.00	15,963.00
k) Postage, Telephone and Communication Charges		
E-mail & Internet Charges	2,09,864.00	4,89,058.00
Newspaper & Periodicals	63,059.00	60,017.00
Postage	73,047.00	86,839.00
Telephones-Office	5,19,565.00	6,99,814.00
Telephones-Residential	38,946.00	46,307.00
l) Printing and Stationary	3,51,293.00	3,02,490.00
m) Travelling and Conveyance Expenses		
Foreign Travel Expenses	0.00	0.00
TA/DA - Staff	8,16,544.00	8,21,415.00
TA/DA - Council Members	33,091.00	64,983.00
TA/DA - Visitors	3,78,946.00	2,15,251.00
Ticket Cancellation Charges	73,412.00	37,328.00
n) Expenses on Seminar / Workshops		
Board of Studies Meeting	2,112.00	0.00
Colloquium	45,000.00	27,000.00
Council Meeting Expenses	1,06,028.00	86,256.00
Foundation Day Programme	5,120.00	0.00
HRI JOY Programme	22,000.00	0.00
JEST Examination (NBHM-Maths)	42,555.00	0.00
Rajbhasha Programme	66,956.00	93,295.00
SPIC-MACAY Chapter	55,874.00	30,655.00
Summer Program in Mathematics (SPIM)	3,57,683.00	2,32,501.00
Talent Search Examination	73,900.00	51,487.00





<b>SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC. (Contd...)</b>	<b>Current Year</b>	<b>Previous Year</b>
o) Subscription Expenses		
Current Journals Received (During the year)	2,26,64,312.69	2,00,87,342.17
Online Journals - Elsevier	1,52,48,094.00	0.00
Purchase of Books	1,41,945.00	76,203.00
Publication of Report	1,37,639.00	1,00,399.00
p) Expenses on Fees	0.00	0.00
q) Auditors Remuneration	27,150.00	23,200.00
r) Hospitality Expenses		
Canteen	14,04,727.50	13,01,835.50
Guest House	36,59,527.50	28,45,548.50
s) Professional Charges		
Consultancy Expenses (Taxation & Others)	2,22,544.00	33,002.00
Consultancy & Legal Expenses	94,680.00	64,630.00
t) Provision for Bad and Doubtful Debts / Advances	0.00	0.00
Arbitration Award (M/s Anandeshwar C&E P Ltd.)	0.00	60,80,000.00
u) Irrecoverable Balances Written-off	0.00	0.00
v) Packing Charges		
Binding Charges	49,060.00	69,300.00
w) Freight and Forwarding Expenses	0.00	0.00
x) Distribution Expenses	0.00	0.00
y) Advertisement and Publicity	13,25,303.00	6,94,195.00
z) Others (Specify)		
Bank Comm.	53,036.00	82,153.54
Cable TV Expenses	1,87,740.00	1,87,740.00
Misc. Expenses	46,501.28	41,561.00
Office Expenses	2,52,772.00	2,28,658.00
Loss on Sale of Assets	1,57,995.00	2,35,513.00
Sports & Other Activities	1,25,353.00	1,09,198.00
Expenses Earlier Years	85,508.00	0.00
TDS on Fixed Deposit (HRI)	7,56,623.00	3,80,608.00
<b>TOTAL</b>	<b>13,69,99,192.97</b>	<b>11,30,78,676.71</b>



**HARISH CHANDRA RESEARCH INSTITUTE, ALLAHABAD**  
**SCHEDULE FORMING PART OF INCOME AND EXPENDITURE FOR THE PERIOD 01-04-17 TO 31-03-18**

(Amount - Rs.)

<b>SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES ETC.</b>	Current Year	Previous Year
a) Grants given to Institutions / Organisations	0.00	0.00
b) Subsidies given to Institutions / Organisations	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>
<b>Note</b> - Name of the Entities, their Activities along with the amount of Grants / Subsidies are to be disclosed.		

<b>SCHEDULE 23 - INTEREST</b>	Current Year	Previous Year
a) On Fixed Loans	0.00	0.00
b) On Other Loans (including Bank Charges)	0.00	0.00
c) Others (specify)	0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>



**HARISH CHANDRA RESEARCH INSTITUTE, ALLAHABAD**  
**SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31-03-18**

**SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES**

**1 ACCOUNTING CONVENTION**

1.1 The financial statements are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method of accounting.

1.2 Figures of the previous year and current year have been regrouped wherever necessary to confirm classification.

**2 INVESTMENTS**

2.1 Investments are valued at cost plus interest accrued thereon.

2.2 Cost includes acquisition expenses like brokerage, transfer stamps.

**3 FIXED ASSETS**

3.1 Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition.

3.2 Assets purchased from Plan & Non-Plan during the year have been capitalized under the appropriate heads of accounts of Fixed Assets.

3.3 Realization made from Sale / Buy-back of Assets is taken as Non-Recurring Income in the year of receipt and Profit / Loss accounted for.

3.4 Realization made from Sale of Scrap is taken as Non-Recurring Income in the year of receipt.

**4 DEPRECIATION**

4.1 Depreciation is provided on written down value method as per rates specified in the Income-tax Act, 1961.

4.2 In respect of additions to/deductions from fixed assets during the year, depreciation is considered on full year basis.

4.3 No Depreciation is charged on assets, which is sold during the year.

**5 EXPENDITURE**

5.1 Consumable, stores and stationary are charged to the Income and Expenditure Account in the year of its purchase.

5.2 Non-Plan Non-Salary expense on Email, VSAT facility, Internet / Broadband charges, Annual Maintenance charges of fixed assets, etc. are charged to the Income & Expenditure account in the year of its payment. Rent receipts are taken into Income & Expenditure account on cash basis.

5.3 Non-Plan Salary expense on PRIS is charged to the Income & Expenditure account on due basis.

5.4 Deferred revenue expenditure (Composite work of Power Line) is written off over a period of 10 years from the year it is incurred.

**6 INCOME / RECEIPTS**

Interest income on UPPCL deposit and bank accounts are recognized on receipt basis.

**7 GOVERNMENT GRANTS/SUBSIDIES**

7.1 Government grants/subsidy are accounted on realization basis.

7.2 The unspent amount of grants received in respect of the projects/schemes is shown under Current Liabilities in the Balance Sheet under the head "Unutilized DAE Grants Recurring (Non-Plan)"

7.3 Excess of payments made over the grants received in respect Projects/schemes are shown under Current Assets in the Balance Sheet under the head "Payments Against Ongoing Sponsored Projects/Schemes"

8 RETIREMENT BENEFITS

8.1 Liability towards gratuity payable on death/retirement of employees is accrued based on actuarial valuation.

8.2 Provision for accumulated leave encashment benefit to the employees is accrued and computed on the assumption that employees are entitled to receive benefit as at each year end.

9 TAXATION

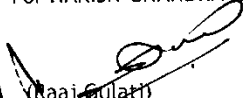
9.1 TDS deductible u/s 194C on Library Journals Subscriptions payments to Indian vendors will be realized on actual values of supplies when effected.

9.2 TDS deductible u/s 194J on Library Journals e-Subscriptions payments to Foreign vendors will be realized on actual values of supplies when effected.

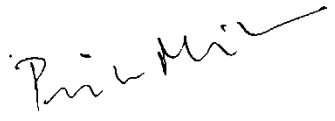
9.3 Since there is no taxable income as per the provisions of Income Tax Act 1961, provision for Income Tax has not been made.

For HARISH-CHANDRA RESEARCH INSTITUTE, ALLAHABAD



  
(Raj Gulati)  
Accounts Officer

  
(Ravindra Singh)  
Registrar

  
(Pinaki Majumdar)  
Director

Date:10-08-18  
Place: Allahabad



For M/s Amit Om & Co.  
Chartered Accountants  
  
Partner

26 SEP 2018

## AUDITORS REPORT – FY 2017-18

S.No.	Notes on Accounts	Compliance
1.	An amount of Rs.4,78,50,030/- has been shown as Capital WIP, the construction of which has stopped through Hon'ble Allahabad High Court order.	In regard to a PIL No.4003 filed in relation to Ganga Pollution, the Hon'ble High Court passed an order that no construction shall be carried out within the 500 meters of Highest Flood Level (HFL) of river Ganges in the year 1978, as a result, the construction activity of the Institute was stopped since February 2013. The matter is still subjudice, the entire amount spent on construction has been shown as Capital Work in Progress.
2.	The TDS deducted on Interest earned on FDRs and Short Term Deposits are treated as expense in the year of its deduction instead of treating it as an Asset. The policy of treating TDS as an expense is not as per the prescribed norms.	As per Financial Statement Format provided for Non-Profit Organisation by Deptt. of Atomic Energy, we have been showing ' <b>Gross Interest</b> ' in <b>Schedule 17-Interest Earned</b> & also mentioning TDS deducted at sources as an expense which also mentioned in our Footer Note. As per Auditor's view, TDS deducted is an asset item, but we are treating it under the Asset/Receipt head only after receiving the Assessment Order from Income Tax Authorities. That is why, TDS deducted at source has been mentioned under the Expense Head. We have been following the same procedure in earlier years also. There is no deviation in our policy.
3.	There is inconsistency in recording AMC charges in books, with the accounting policy followed by the Institution, as the policy is to record it on payment basis, whereas it has been recorded on accrual basis.	Some of the AMC orders have a different starting and finish date during the intervening period of a financial year. That is why the expenses are booked on approval basis on end of each financial year. We are trying to streamline the procedure of having a fixed starting date of 01 <sup>st</sup> April of all AMCs so that they are completed within the same financial year.
4.	Compliance with the provisions of TDS is not made, as TDS should be deducted when the amount is paid or credited to the party whichever is earlier, as per Income Tax Act. On the contrary, the policy followed is to deduct TDS on actual payment basis.	Compliance of TDS is as per our stated accounting policy at S.No.9, which clearly states that TDS deduction U/s 194C on Library Journal Subscription pertaining Indian Vendors and also U/s 194J on Library Journal Subscription pertaining Foreign Vendors shall be on payment basis when actual supplies are received and invoiced. We have been following the same policy in previous years also.
5.	Amount recoverable against completed projects shown as claims recoverable. Institute should take necessary steps to recover or write off the following amounts:-	Regarding recovery of amounts, the Institute has referred this matter to DAE for permission to write-off these amounts as per the directives of the Governing Council Meeting dated 13/04/16. The concurrence of DAE is still awaited.

	<p>A. NBHM Grant- K. Gangopadhyay Since 2007 Rs.47,533.00</p> <p>B. NBHM Grant- Joseph Samuel Since 2007 Rs.17,030.00</p> <p>C. NBHM Fellowships Since 2009 Rs.1,85,867.00</p> <p>D. HNB Garhwal University Since 2010 Rs.40,000.00</p>	
6.	Balance of EMD, Imprest Account, Security Deposits, Sundry Creditor, Loan & Advances and Claims Recoverable etc. are subject to confirmation, reconciliation and consequential adjustments thereof. Letters for third party confirmation has been sent by the Institution however no reply has been received till the date of audit.	This is a routine practice followed by the Institute initiated after the finalization of Balance Sheet seeking confirmation from parties on their EMDs, Imprest Account, Security Deposits, Sundry Creditor, Loan & Advances and Claims Recoverable etc. There has been no dispute to any outstanding claim so far.
7.	Physical verification of Fixed Assets is being carried out by the Institute. The quantity and value reconciliation with fixed assets register for all the items is in progress therefore, we are unable to comment that financial records are in agreement with assets as recorded in fixed assets register.	It is a continuous process and is carried out after finalisation of Annual Accounts. Reconciliation for the year 2017-18 is being carried out. So far, no major discrepancies have been noticed.
8.	Previous Year's figures have been regrouped or rearranged wherever necessary.	This is a standard accounting procedure being followed every year.

*Amit Roy*  
(Amit Roy)  
IA&AO

*Raaj Gulati*  
(Raaj Gulati)  
Accounts Officer

*Ravindra Singh*  
(Ravindra Singh)  
Registrar

*Pinaki Majumdar*  
(Pinaki Majumdar)  
Director