

Audited Statements of Accounts  
as on 31<sup>st</sup> March 2016  
INSTITUTE FOR PLASMA  
RESEARCH

Registration No.GUJ/88/GANDHINAGAR

**RAMANLAL G. SHAH & CO.**  
CHARTERED ACCOUNTANTS

TELEPHONE : 079-26578819, 26575530  
FAX : 079-26575401  
E-MAIL : ramanlalshahandco@gmail.com

SHREEJI HOUSE  
BEHIND M J LIBRARY  
ELLIS BRIDGE  
AHMEDABAD 380 006

### INDEPENDENT AUDITOR'S REPORT

#### Report on the Financial Statements

1. We have audited the attached Consolidated Balance Sheet of **INSTITUTE FOR PLASMA RESEARCH, BHAT, GANDHINAGAR - 382 428** as at 31<sup>st</sup> March, 2016, Consolidated Income & Expenditure Account and also the Consolidated Receipts and Payments Account for the year ended on that date annexed thereto.

#### Management's Responsibility for the Financial Statements

2. These Financial Statements are the responsibility of the Institute's management. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



RAMANLAL G. SHAH & CO.

CONTINUATION SHEET

Opinion

4. In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:
- (a) in the case of the Balance Sheet, of the state of affairs of the Institute as at 31<sup>st</sup> March, 2016;
  - (b) in the case of the Income & Expenditure Account, of the excess of Income over Expenditure for the year ended on that date;
  - (c) in the case of the Receipts and Payments Account, of the receipts and payments for the year ended on that date.

Place: Gandhinagar

Dated: August 2, 2016



For Ramanlal G. Shah & Co.,  
Chartered Accountants  
Firm Registration No. 108517W

*Vivek S. Shah*

(Vivek S. Shah)  
Partner  
Membership No.112269

**INSTITUTE FOR PLASMA RESEARCH**  
**BHAT, GANDHINAGAR – 382 428**  
(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)  
Registration No. GUJ/88/GANDHINAGAR

**CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2016**

<b><u>CORPUS/CAPITAL FUND AND LIABILITIES</u></b>	<b>SCH.</b>	<b>2015-2016</b>	<b>2014-2015</b>
CORPUS/CAPITAL FUND	1	5,695,034,488.00	4,736,133,072.00
RESERVES AND SURPLUS	2	12,703,922,682.00	8,761,626,102.00
EARMARKED/ ENDOWMENT FUNDS	3	379,879,361.00	391,221,553.00
CURRENT LIABILITIES AND PROVISIONS	4	1,881,432,866.00	1,708,349,599.00
<b>TOTAL</b>		<b>20,660,269,397.00</b>	<b>15,597,330,326.00</b>
<b><u>ASSETS</u></b>			
FIXED ASSETS	5	8,506,598,771.00	7,608,187,197.00
CURRENT ASSETS, LOANS, ADVANCES ETC.	6	12,153,670,626.00	7,989,143,129.00
<b>TOTAL</b>		<b>20,660,269,397.00</b>	<b>15,597,330,326.00</b>
SIGNIFICANT ACCOUNTING POLICIES	13		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	14		

As per our report of even date attached.

**For Ramanlal G Shah & Co**  
Chartered Accountants  
Firm Registration No.108517W

-Sd-  
**(Prof. Dhiraj Bora)**  
Director

-Sd-  
**(Prof.Amita Das)**  
Dean

-Sd-  
**(H.K.Sharma)**  
Accounts Officer-II

-Sd-  
**(Vivek S.Shah)**  
Partner  
Membership No.112269

Place : Gandhinagar  
Dated : August 02, 2016

**INSTITUTE FOR PLASMA RESEARCH**  
**BHAT, GANDHINAGAR – 382 428**  
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**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED  
ON 31ST MARCH, 2016**

<u>A. INCOME</u>	SCH.	2015-2016	2014-2015
Grants- Department of Atomic Energy, Govt. of India	7	8,040,963,193.00	6,170,000,000.00
Interest Earned	8	192,172,184.00	171,992,652.00
Other Income	9	6,981,719.00	4,926,900.00
Surplus on Sale of Assets		-	-
<b>TOTAL (A)</b>		<b>8,240,117,096.00</b>	<b>6,346,919,552.00</b>
<b><u>B. EXPENDITURE</u></b>			
Establishment Expenses	10	1,031,425,910.00	1,265,666,690.00
Other Administrative Expenses	11	855,215,268.00	804,215,597.00
National Fusion Programme (Human Resource Development Expenses)		3,354,497.00	10,185,807.00
Cash Contribution to ITER IO		1,061,176,413.00	1,490,938,567.00
in-kind Contribution to IO			1,741,573,751.00
Depreciation & Ammortisation of Intengible Assets	12	387,489,943.00	313,036,595.00
Less : Transfer from Corpus/Capital Fund		<u>(387,489,943.00)</u>	<u>(313,036,595.00)</u>
Loss on Disposal of Capital Assets/ Write off		257,069.00	3,137,565.00
<b>TOTAL (B)</b>		<b>2,951,429,157.00</b>	<b>5,315,717,977.00</b>
<b>Balance being excess of Income over Expenditure</b>		<b>5,288,687,939.00</b>	<b>1,031,201,575.00</b>
Transfer to Corpus Fund for addition to Movable & Immovable Properties		1,366,403,745.00	1,149,790,204.00
Transfer From Corpus Fund for w/off to Movable & Immovable Properties		(20,012,386.00)	(3,990,263.00)
Transfer to Iter India Fund (Interest earned)		141,328,743.00	137,774,252.00
Transfer to/from unspent Grant A/c		3,800,967,837.00	(252,372,618.00)
SIGNIFICANT ACCOUNTING POLICIES	13		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	14		

As per our report of even date attached.

**For Ramanlal G Shah & Co**  
Chartered Accountants  
Firm Registration No.108517W

-Sd-  
**(Prof.Dhiraj Bora)**  
Director

-Sd-  
**(Prof.Amita Das)**  
Dean

-Sd-  
**(H.K.Sharma)**  
Accounts Officer-II

-Sd-  
**(Vivek S.Shah)**  
Partner  
Membership No.112269

Place : Gandhinagar  
Dated : August 02, 2016

**INSTITUTE FOR PLASMA RESEARCH  
BHAT, GANDHINAGAR – 382 428**  
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**CONSOLIDATED RECEIPTS AND PAYMENTS FOR THE YEAR ENDED ON 31ST MARCH, 2016**

RECEIPTS	2015-2016	2014-2015	PAYMENTS	2015-2016	2014-2015
<b>I. Opening Balances</b>			<b>I. Expenses</b>		
a) Cash in hand	36,841.00	170,297.00	a) Establishment Expenses	817,019,970.00	715,402,623.00
b) Bank Balances	-		b) Administrative Expenses	849,844,988.00	816,139,831.00
i) In Current accounts	79,041,538.00	39,030,163.00	c) National Fusion Programme (Human Resource Development Expenses)	3,354,497.00	10,185,807.00
ii) In deposit accounts	1,598,801,121.00	993,861,139.00	d) Cash Contribution to ITER-IO	1,061,176,413.00	1490938567
iii) Savings accounts	3,343,773.00	6,287,564.00	<b>II. Exp. on Fixed Assets, Cap. WIP &amp; Others</b>		
iv) Margin Money With Bank	7,813,000.00	2,232,458.00	a) Purchase of Fixed Assets & other exp.	1091380571	900,829,017.00
<b>II. Grant Received</b>			b) Expenditure on Capital WIP	184,132,888.00	175,157,527.00
a) From Govt. of India- DAE	7,998,388,000.00	6,170,000,000.00	<b>III. Refund of Surplus money/Loans</b>		
<b>III. Interest Received</b>			a) Deposits with Government Auth. & Suppliers/Security Deposits	34,085,437.00	4,587,992.00
a) On Bank Deposits	173,529,661.00	179,753,195.00	b) Payments against Earmarked Funds	96,924,935.00	300,519,319.00
b) Loans, Advances etc.	1,567,571.00	1,808,402.00	c) Payment against other liabilities		1,417,844.00
c) Int. on I.T.Refund	129,711.00	-	<b>IV. Other Payments (Specify)</b>		
<b>IV. Other Income</b>			a) Advances to Contractors & Suppliers (Including Adv. for Capital Works)	2,187,504,717.00	1,937,681,433.00
Other Income	6,674,437.00	3,924,033.00	b) Stock (Change in closing Bal.)		824,170.00
Royalty & Transfer Fee Income	251,282.00	1,002,867.00	d) Payment of LT Advances to Empl.	1,405,061.00	2,615,433.00
<b>V. Any Other receipts</b>			e) Others	9,776,137.00	39,617,539.00
Amount received for Earmarked/ Endowment Funds	85,582,743.00	556,199,097.00	<b>V. Closing Balances</b>		
Security Deposits		12,702,305.00	a) Cash in hand	45,438.00	36,841.00
Others	478,115,380.00	114,302,058.00	b) Bank Balances		
Receipt of LT Advances to Empl.	2,104,100.00	2,839,376.00	i) In Current accounts	47,877,907.00	79,041,538.00
Sale of Capital Assets	352,204.00	840,421.00	ii) In deposit accounts	3,999,812,851.00	1,598,801,121.00
Stock (Change in closing balance)	693,336.00		iii) Savings accounts	52,082,888.00	3,343,773.00
			iv) Margin Money With Bank	-	7,813,000.00
<b>TOTAL</b>	<b>10,436,424,698.00</b>	<b>8,084,953,375.00</b>	<b>TOTAL</b>	<b>10,436,424,698.00</b>	<b>8,084,953,375.00</b>

As per our report of even date attached.

**For Ramanlal G Shah & Co**  
Chartered Accountants  
Firm Registration No.108517W

-Sd-  
(Prof. Dhiraj Bora)  
Director

-Sd-  
(Prof. Amita Das)  
Dean

-Sd-  
(H.K.Sharma)  
Accounts Officer-II

-Sd-  
(Vivek S.Shah)  
Partner  
Membership No.112269

Place : Gandhinagar  
Dated : August 02, 2016

**INSTITUTE FOR PLASMA RESEARCH**

**BHAT, GANDHINAGAR – 382 428**

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**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2016**

PARTICULARS	2015-2016	2014-2015
<b><u>SCHEDULE 1 - CORPUS/CAPITAL FUND :</u></b>		
Balance as at the beginning of the year	4,736,133,072.00	3,903,369,726.00
Add : Contribution towards Corpus/Capital Fund	1,366,403,745.00	1,149,790,204.00
(Deduct) : Depreciation charged on Capital Assets for FY 2015-16 transferred to Income & Expenditure A/c	(387,489,943.00)	(313,036,595.00)
Addition/Deduction during the year ( transfer to/from I & E Account)	(20,012,386.00)	(3,990,263.00)
	958,901,416.00	832,763,346.00
	<b>5,695,034,488.00</b>	<b>4,736,133,072.00</b>
<b><u>SCHEDULE 2 - RESERVE AND SURPLUS :</u></b>		
<b>1. Unspent Grant :</b>		
a) As per last Account	8,118,335,724.00	8,370,380,967.00
Add: Net transfer from Earmark fund	-	327,375.00
Less: Interest earned on Project Fund trfd to Iiter India Fund		
Addition/Deduction during the year ( transfer to/from I & E A/c)	3,800,967,837.00	(252,372,618.00)
Addition/Deduction during the year ( transfer to/fromCorpus Fund)	-	-
	11,919,303,561.00	8,118,335,724.00
<b>b) Interest earned on Unspent Grant (ITER INDIA Fund)</b>		
As per last Account (transferred from Schedule 3 Opening balance)	643,290,378.00	505,516,126.00
Addition/Deduction during the year (transfer from I & E A/c)	141,328,743.00	137,774,252.00
	784,619,121.00	643,290,378.00
	<b>12,703,922,682.00</b>	<b>8,761,626,102.00</b>

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**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2016**

<b>SCHEDULE-3A - ENDOWMENT FUND</b>			
<b>Dr.Parvez Guzdar Memorial Endowment Fund</b>		<b>2015-2016</b>	<b>2014-2015</b>
a) Opening Balance of the fund		614,895	583,974
b) Additions to the Funds			
i. Donation/Grants			30,262
ii. Income from Investments made on account of fund	54,818		50,659
iii. Refundable Receipts from IPR	-	-	-
		54,818	-
<b>TOTAL (a+b)</b>		<b>669,713</b>	<b>664,895</b>
c) <b>Utilisation/Expenditure towards objectives of the fund</b>			
i. Revenue Expenditure			
<i>Dr.Parvez Guzdar Memorial award for Plasma physics</i>		50,000	<b>50,000</b>
ii. Capital Expenditure	-		
<b>TOTAL ( c )</b>		<b>50,000</b>	<b>50,000</b>
<b>NET BALANCE AS AT THE YEAR END (a+b-c)</b>		<b>619,713</b>	<b>614,895</b>

**Represented by**

Cash And Bank Balance	55,172	52,703
Investments - FD with SBI	500,000	500,000
Interest Accrued but not due	114,541	62,192
	669,713	614,895
<b>CURRENT YEAR Balance Payable (2015-16)</b>	<b>(50,000)</b>	<b>-</b>



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**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2016**

<b><u>SCHEDULE 3 - EARMARKED/ ENDOWMENT FUNDS:</u></b>	a) Opening Balance of the fund	b) Additions to the Funds	TOTAL (a+b)	c) Utilisation/ Expenditure towards objectives of funds	NET BALANCE AS AT 31ST MARCH, 2016 (a+b-c)	NET BALANCE AS AT 31ST MARCH, 2015
<b><u>FUND-WISE BREAK UP</u></b>						
<b><u>Earmarked Fund</u></b>						
1 Plasma Processing Fund	26,295,980.00	1,147,297.00	27,443,277.00	-	27,443,277.00	26,295,980.00
ITER-INDIA FUND- SURPLUS ON TASK	321,616,073.00	6,742,367.00	328,358,440.00	-	328,358,440.00	321,616,073.00
<b>Sub Total</b>	<b>347,912,053.00</b>	<b>7,889,664.00</b>	<b>355,801,717.00</b>	<b>-</b>	<b>355,801,717.00</b>	<b>347,912,053.00</b>
<b><u>Sponsored Projects</u></b>						
1 TIFAC - EMF	320,782.00	-	320,782.00	-	320,782.00	320,782.00
2 DST - DADD	96,097.00	-	96,097.00	-	96,097.00	96,097.00
3 SPACE-DEBRIS Research	1,115,886.00	104,000.00	1,219,886.00	397,071.00	822,815.00	1,115,886.00
4 DST-INSPIRE	124,915.00	1,500,324.00	1,625,239.00	1,033,509.00	591,730.00	124,915.00
5 IPR-CTE-GoG	17,424,383.00	519,724.00	17,944,107.00	6,364,554.00	11,579,553.00	17,424,383.00
6 Hindi Sammelan	26,551.00	-	26,551.00	26,551.00	-	26,551.00
7 BRNS - EPIA - AD	(569,529.00)	1,484,344.00	914,815.00	875,939.00	38,876.00	(569,529.00)
8 LPSC THUSTER	(597,269.00)	8,832,277.00	8,235,008.00	3,980,840.00	4,254,168.00	(597,269.00)
9 IPR-IAEA-TP-2015	87,148.00	2,586,989.00	2,674,137.00	2,674,137.00	-	87,148.00
10 BRNS-SRC-OIA-SP	-	2,774,000.00	2,774,000.00	-	2,774,000.00	-
11 EC-19	-	633,473.00	633,473.00	20,490.00	612,983.00	-
12 FCIPT-SPIX-II	4,457,278.00	2,456,140.00	6,913,418.00	4,688,237.00	2,225,181.00	4,457,278.00
13 FCIPT-DU-CDPS	1,055,007.00	-	1,055,007.00	750,505.00	304,502.00	1,055,007.00
14 FCIPT-DU-PPNS	2,712,860.00	-	2,712,860.00	2,119,273.00	593,587.00	2,712,860.00
15 FCIPT-DU-WGPS	1,008,254.00	-	1,008,254.00	-	1,008,254.00	1,008,254.00
16 FCIPT-DU-SEPS	1,567,106.00	42,750.00	1,609,856.00	96,033.00	1,513,823.00	1,567,106.00
17 FCIPT-EXCEL	286,444.00	-	286,444.00	-	286,444.00	286,444.00
18 FCIPT-ADA	1,405,901.00	-	1,405,901.00	1,405,901.00	-	1,405,901.00
19 FCIPT-DST-PCS	411,626.00	-	411,626.00	411,626.00	-	411,626.00
20 DST FAST TRACK YOUNG SCIENTIST	202,797.00	400,000.00	602,797.00	588,282.00	14,515.00	202,797.00
21 FCIPT MOEF	363,267.00	-	363,267.00	1,685.00	361,582.00	363,267.00
22 FCIPT DST SIKKIM	971,053.00	-	971,053.00	411,053.00	560,000.00	971,053.00
23 FCIPT-CSMCRI-MoU	1,439,716.00	-	1,439,716.00	170,165.00	1,269,551.00	1,439,716.00
24 VSSC-MoU-IPR	262,053.00	200,083.00	462,136.00	258,653.00	203,483.00	262,053.00
25 FCIPT-IIT-Indore	201,415.00	-	201,415.00	-	201,415.00	201,415.00
26 DST-CSIR-CGRI KOLKATA	604,600.00	-	604,600.00	302,967.00	301,633.00	604,600.00
27 FCIPT-DST-ODB	-	4,323,449.00	4,323,449.00	425,458.00	3,897,991.00	-
28 FCIPT-DST-RAD	-	1,680,304.00	1,680,304.00	551,793.00	1,128,511.00	-
29 FCIPT-DST-NEEM	-	500,000.00	500,000.00	500,000.00	-	-
30 FCIPT-DST-TEX	-	7,988,000.00	7,988,000.00	389,721.00	7,598,279.00	-
31 FCIPT-AMRITA	-	2,040,000.00	2,040,000.00	60,164.00	1,979,836.00	-
32 FCIPT-NPN	-	10,378,918.00	10,378,918.00	-	10,378,918.00	-
33 DST/PAC	236,159.00	724,000.00	960,159.00	-	960,159.00	236,159.00
34 DST-SERC	236,105.00	-	236,105.00	236,105.00	-	236,105.00
35 IO-SA-IWSMDDDC	624,990.00	-	624,990.00	-	624,990.00	624,990.00
36 IO-SA-RHCS	5,254,107.00	3,626,406.00	8,880,513.00	8,880,513.00	-	5,254,107.00

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**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2016**

<b>SCHEDULE 3 - EARMARKED/ ENDOWMENT FUNDS :</b>		a) Opening Balance of the fund	b) Additions to the Funds	TOTAL (a+b)	c)Utilisation/ Expenditure towards objectives of funds	NET BALANCE AS AT 31ST MARCH, 2016 (a+b-c)	NET BALANCE AS AT 31ST MARCH, 2015
37	IO-SA-RHC	1,021,832.00	-	1,021,832.00		1,021,832.00	1,021,832.00
38	IO-SA-ICHCDICPSC		3,674,762.00	3,674,762.00		3,674,762.00	-
39	IO-SA-QCS		3,072,381.00	3,072,381.00		3,072,381.00	-
40	UGC-DAE-CSR		45,000.00	45,000.00		45,000.00	-
<b>Sub Total</b>		<b>42,351,534.00</b>	<b>59,587,324.00</b>	<b>101,938,858.00</b>	<b>37,621,225.00</b>	<b>64,317,633.00</b>	<b>42,351,534.00</b>
1	F.C.I.P.T. - RHVPS	15,123,616.00	184.00	15,123,800.00	30,076,373.00	(14,952,573.00)	15,123,616.00
2	DST-YOS Professor PKK	721,898.00	-	721,898.00	2,098,011.00	(1,376,113.00)	721,898.00
3	DST CZTS SOLAR	5,475,951.00	1,575,173.00	7,051,124.00	7,310,795.00	(259,671.00)	5,475,951.00
4	FCIPT-DST INT ITALY	281,652.00	91,464.00	373,116.00	730,965.00	(357,849.00)	281,652.00
5	DST-UKIER	958,733.00	-	958,733.00	1,209,620.00	(250,887.00)	958,733.00
6	DST-PKK-GITA	461,607.00	22,332.00	483,939.00	993,952.00	(510,013.00)	461,607.00
7	F.C.I.P.T. - Metal Treat	(684,916.00)	684,916.00	-	-	-	(684,916.00)
8	F.C.I.P.T. - IGCAR - PECVD	(763,498.00)	763,498.00	-	-	-	(763,498.00)
9	F.C.I.P.T. - IGCAR - EPA	(2,173,590.00)	-	(2,173,590.00)	-	(2,173,590.00)	(2,173,590.00)
10	F.C.I.P.T. - DST - UP	(820,592.00)	-	(820,592.00)	-	(820,592.00)	(820,592.00)
11	F.C.I.P.T. - MNIT	(53,615.00)	53,615.00	-	-	-	(53,615.00)
12	F.C.I.P.T. - DST2	(5,155,712.00)	-	(5,155,712.00)	413,713.00	(5,569,425.00)	(5,155,712.00)
13	RRF -TKB	(425,259.00)	425,259.00	-	-	-	(425,259.00)
14	BARC - EED - Project	(3,278,924.00)	3,712,664.00	433,740.00	4,484,201.00	(4,050,461.00)	(3,278,924.00)
15	DST - TSG- GYRO- RF	(761,909.00)	70,600.00	(691,309.00)	1,526,443.00	(2,217,752.00)	(761,909.00)
16	DGFS-PhD	(1,742,905.00)	-	(1,742,905.00)	5,135,151.00	(6,878,056.00)	(1,742,905.00)
17	ERC-IPR	-	5,000,000.00	5,000,000.00	5,056,044.00	(56,044.00)	-
18	DST-WOSA	(32,425.00)	-	(32,425.00)	99,900.00	(132,325.00)	(32,425.00)
19	FCIPT-DST-IPT	(90,254.00)	-	(90,254.00)	-	(90,254.00)	(90,254.00)
20	FCIPT-CORR	(1,657,366.00)	1,657,366.00	-	-	-	(1,657,366.00)
21	FCIPT-DST-KH	(181,453.00)	181,453.00	-	-	-	(181,453.00)
22	FCIPT-DST-MANTRA	(164,709.00)	179,780.00	15,071.00	15,071.00	-	(164,709.00)
23	FCIPT-DST-SPC	(3,583,980.00)	3,687,451.00	103,471.00	103,471.00	-	(3,583,980.00)
24	IO-SA-D&IRHCS (*)	(494,384.00)	-	(494,384.00)	-	(494,384.00)	(494,384.00)
<b>Sub Total</b>		<b>957,966.00</b>	<b>18,105,755.00</b>	<b>19,063,721.00</b>	<b>59,253,710.00</b>	<b>(40,189,989.00)</b>	<b>957,966.00</b>
<b>BALANCE FOR YEAR 2015-16</b>		<b>391,221,553.00</b>	<b>85,582,743.00</b>	<b>476,804,296.00</b>	<b>96,874,935.00</b>	<b>379,929,361.00</b>	<b>391,221,553.00</b>
<b>Total of Schedule 3A+3B</b>		<b>391,221,553.00</b>	<b>85,582,743.00</b>	<b>476,804,296.00</b>	<b>96,874,935.00</b>	<b>379,879,361.00</b>	<b>391,221,553.00</b>

**INSTITUTE FOR PLASMA RESEARCH**  
**BHAT, GANDHINAGAR – 382 428**  
(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)  
Registration No. GUJ/88/GANDHINAGAR

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2016**

PARTICULARS	2015-2016	2014-2015
<b><u>SCHEDULE 4 - CURRENT LIABILITIES AND PROVISIONS:</u></b>		
<b>A. <u>CURRENT LIABILITIES :</u></b>		
1. Sundry Creditors		
a) For Goods	12,760,496.00	24,618,303.00
b) Others	3,630,723.00	-
2. Other Current Liabilities		
a) Security Deposits	11,643,674.00	43,024,067.00
b) Other Liabilities	1,868,648.00	935,238.00
<b><u>TOTAL (A)</u></b>	<b><u>29,903,541.00</u></b>	<b><u>68,577,608.00</u></b>
<b>B. <u>PROVISIONS</u></b>		
1. Gratuity	172,180,667.00	159,664,289.00
2. Superannuating/Pension	1,451,007,740.00	1,274,762,086.00
3. Accumulated Leave Encashment	209,523,389.00	183,879,481.00
4. Outstanding Expenses	18,817,529.00	21,466,135.00
	-	-
<b><u>TOTAL (B)</u></b>	<b><u>1,851,529,325.00</u></b>	<b><u>1,639,771,991.00</u></b>
<b><u>TOTAL (A+B)</u></b>	<b><u>1,881,432,866.00</u></b>	<b><u>1,708,349,599.00</u></b>

# INSTITUTE FOR PLASMA RESEARCH

## BHAT, GANDHINAGAR – 382 428

(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)

Registration No. GUJ/88/GANDHINAGAR

SCHEDULE 5 - FIXED ASSETS		GROSS BLOCK					DEPRECIATION		NET BLOCK			
		Rate	Cost as at beginning of the year	Addition during the year	Delet./Adj during the year	Cost as at the year end	Up-to beginning of the year	for the year	on deductions/Adj	Total up to the year end	As at the Current year - end	As at the Previous year - end
<b>A. FIXED ASSETS:</b>												
1	<b>LAND:</b>											
	a) Freehold	-	-	-	-	-	-	-	-	-	-	-
	1. Bhat Land	-	5,675,519.00	-	-	-	-	-	-	-	-	5,675,519.00
	2. GDIC Land	-	8,352,433.00	-	-	-	-	-	-	-	-	8,352,433.00
	3. CPP Land	-	436,440.00	-	-	-	-	-	-	-	-	436,440.00
2	<b>BUILDINGS:</b>											
	On Freehold Land											
	a) Bhat Main Building	1.63%	231,163,038.00	4,621,109.00	-	235,784,147.00	63,341,632.00	3,780,418.00	67,122,050.00	168,662,098.00	167,821,407.00	
	b) CPP Admin Building	1.63%	3,713,522.00	-	-	3,713,522.00	2,111,673.00	81,135.00	2,192,808.00	1,520,714.00	1,601,849.00	
	c) Guest House/Hostel Building	1.63%	63,410,013.00	-	-	63,410,013.00	4,791,758.00	1,054,058.00	5,845,816.00	57,564,197.00	58,618,255.00	
	d) Staff quarters	1.63%	2,655,711.00	-	-	2,655,711.00	1,466,262.00	46,548.00	1,512,810.00	1,342,901.00	1,389,449.00	
	e) HCPIT Building	1.63%	82,580,256.00	4,084,073.00	-	86,664,329.00	4,598,005.00	1,379,344.00	5,977,349.00	80,686,980.00	77,982,251.00	
	f) Additional Building	1.63%	83,828,840.00	9,112,396.00	-	92,941,236.00	683,204.00	1,440,092.00	2,123,296.00	90,817,940.00	83,145,636.00	
	g) Laboratory & Auxil. Building	1.63%	244,366,748.00	2,981,014.00	2,789,421.00	247,137,183.00	17,319,011.00	4,121,000.00	21,440,011.00	223,118,330.00	227,047,737.00	
	h) Approach Road	1.63%	3,927,112.00	-	-	3,927,112.00	224,042.00	64,012.00	268,054.00	3,659,058.00	3,703,070.00	
	i) HVAC Building	1.63%	10,389,409.00	954,379.00	-	11,343,788.00	1,69,348.00	92,452.00	261,800.00	11,081,988.00	10,220,061.00	
	j) ASH Building	1.63%	17,084,912.00	538,378.00	-	17,623,290.00	139,242.00	282,872.00	422,114.00	17,201,176.00	16,945,670.00	
	k) Pre-fab Building	1.63%	-	7,266,905.00	-	7,266,905.00	-	59,225.00	59,225.00	7,207,680.00	-	
3	<b>PLANT MACHINERY &amp; EQUIPMENTS</b>											
	a) CPP IPR Machinery & Equip	4.75%	10,123,804.00	950,919,441.00	20,757,617.00	10,123,804.00	6,617,452.00	529,819.00	7,147,271.00	2,976,533.00	3,506,352.00	
	b) Scientific Equipments	4.75%	5,375,648,040.00	226,589.00	86,000.00	6,305,809,864.00	1,764,634,407.00	267,776,258.00	4,442,541.00	2,027,968,124.00	3,611,013,632.00	
	c) Workshop Tools	4.75%	6,962,980.00	-	-	6,962,980.00	3,845,639.00	195,402.00	34,048.00	4,006,993.00	3,096,516.00	
	d) Machinery & Equipment	4.75%	180,149.00	-	-	180,149.00	1,058,491.00	1,086.00	8,056.00	158,879.00	14,300.00	
	e) Mechanical Works Equipment	4.75%	394,390.00	-	-	394,390.00	239,344.00	20,923.00	260,267.00	134,123.00	155,046.00	
	f) Vehicle	4.75%	-	-	-	-	-	-	-	-	-	
	4. FURNITURE, FIXTURES	6.33%	104,755,045.00	1,942,501.00	1,064,403.00	105,633,143.00	36,243,338.00	5,503,344.00	50,681,500.00	64,393,276.00	68,511,707.00	
	5. OFFICE/GEN. EQUIPMENTS	4.75%	64,816,128.00	8,136,717.00	41,414.00	72,911,431.00	19,235,337.00	3,171,396.00	404.00	22,406,329.00	45,580,792.00	
	6. COMPUTER / PERIPHERALS	16.21%	39,593,271.00	568,287,200.00	6,465,268.00	444,336,975.00	262,834,700.00	32,814,530.00	3,934,419.00	152,622,164.00	131,138,571.00	
	7. ELECTRIC INSTALLATION	4.75%	20,127,797.00	204,750.00	-	20,332,547.00	8,639,092.00	641,414.00	9,280,506.00	11,052,041.00	11,488,705.00	
	8. LIBRARY BOOKS/ JOURNALS	4.75%	227,111,873.00	25,193,827.00	-	252,305,700.00	96,918,205.00	10,042,096.00	106,960,301.00	145,345,399.00	130,193,668.00	
<b>TOTAL FOR CURRENT YEAR</b>			<b>6,961,877,430.00</b>	<b>1,073,011,051.00</b>	<b>31,212,239.00</b>	<b>8,003,676,242.00</b>	<b>2,294,217,540.00</b>	<b>333,097,424.00</b>	<b>8,926,283.00</b>	<b>2,618,388,681.00</b>	<b>5,385,287,562.00</b>	<b>4,667,659,891.00</b>
<b>B. ASSETS AT IGCAR</b>												
1	Building	1.63%	-	33,567,457.00	-	33,567,457.00	1,642,484.00	-	1,642,484.00	31,924,973.00	-	
2	Office & General Equipment	4.75%	-	18,305,614.00	-	18,305,614.00	2,121,401.00	-	2,121,401.00	16,184,213.00	-	
3	Scientific Equipments at IGCAR	4.75%	41,312,188.00	149,445,369.00	-	190,757,557.00	5,349,417.00	14,411,522.00	19,760,939.00	170,996,618.00	35,962,771.00	
<b>TOTAL FOR CURRENT YEAR</b>			<b>41,312,188.00</b>	<b>201,318,440.00</b>	<b>-</b>	<b>242,630,628.00</b>	<b>5,349,417.00</b>	<b>18,175,407.00</b>	<b>23,524,824.00</b>	<b>219,105,804.00</b>	<b>35,962,771.00</b>	

**INSTITUTE FOR PLASMA RESEARCH**

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<b>C. ASSETS – EXTERNAL PROJECT</b>										
1	Computer/Peripherals	16.21%	2,715,951.00	2,715,951.00	2,243,689.00	-	2,243,689.00	472,262.00	-	-
2	Computer Software	16.67%	453,965.00	453,965.00	453,965.00	-	453,965.00	-	-	-
3	Office & General Equipment	4.75%	471,106.00	471,106.00	155,446.00	-	155,446.00	315,660.00	-	-
4	Furniture & Fixtures	6.33%	504,198.00	504,198.00	415,012.00	-	415,012.00	89,186.00	-	-
5	Scientific Equipment	4.75%	38,429,973.00	38,429,973.00	10,312,308.00	-	10,312,308.00	28,117,665.00	-	-
<b>TOTAL FOR CURRENT YEAR</b>			<b>42,575,193.00</b>	<b>42,575,193.00</b>	<b>13,580,420.00</b>	<b>-</b>	<b>13,580,420.00</b>	<b>28,994,773.00</b>	<b>-</b>	<b>-</b>
<b>D. INTANGIBLE ASSETS</b>										
1	Computer Softwares*		113,232,641.00	49,488,111.00	-	162,720,752.00	83,716,370.00	22,619,544.00	106,335,914.00	56,384,838.00
2	Patents		67,450.00	10,950.00	-	78,400.00	60,705.00	17,148.00	77,853.00	547.00
<b>TOTAL FOR CURRENT YEAR</b>			<b>113,300,091.00</b>	<b>49,499,061.00</b>	<b>-</b>	<b>162,799,152.00</b>	<b>83,777,075.00</b>	<b>22,636,692.00</b>	<b>106,413,767.00</b>	<b>56,385,385.00</b>
<b>TOTAL (A+B+C+D) FOR CURRENT YEAR</b>			<b>7,116,489,709.00</b>	<b>1,366,403,745.00</b>	<b>31,212,239.00</b>	<b>8,451,681,215.00</b>	<b>2,383,344,032.00</b>	<b>387,489,943.00</b>	<b>8,936,283.00</b>	<b>2,761,907,692.00</b>
<b>PREVIOUS YEAR</b>			<b>5,998,182,511.00</b>	<b>1,149,790,204.00</b>	<b>31,483,006.00</b>	<b>7,116,489,709.00</b>	<b>2,097,780,957.00</b>	<b>313,036,595.00</b>	<b>27,473,520.00</b>	<b>2,383,344,032.00</b>
<b>E. CAPITAL WORK-IN-PROGRESS</b>										
Under IPR/ITER/ CPP ownership			107,414,228.00	162,825,291.00	138,779,696.00	131,459,823.00	-	-	-	131,459,823.00
For I/O Deliverables			2,767,627,294.00	217,14,322.00	(103,976,189.00)	2,685,365,427.00	-	-	-	2,685,365,427.00
<b>TOTAL FOR CURRENT YEAR</b>			<b>2,875,041,522.00</b>	<b>184,539,613.00</b>	<b>242,755,885.00</b>	<b>2,816,825,250.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,816,825,250.00</b>
<b>PREVIOUS YEAR</b>			<b>2,942,852,728.00</b>	<b>192,315,886.00</b>	<b>260,127,092.00</b>	<b>2,875,041,522.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,875,041,522.00</b>
<b>GRAND TOTAL (A+B+C+D+E) FOR CURI</b>										
<b>GRAND TOTAL PREVIOUS YEAR</b>			<b>8,941,035,239.00</b>	<b>1,342,106,090.00</b>	<b>291,610,098.00</b>	<b>9,991,531,231.00</b>	<b>2,097,780,957.00</b>	<b>313,036,595.00</b>	<b>27,473,520.00</b>	<b>2,383,344,032.00</b>
<b>TOTAL FOR CURRENT YEAR</b>			<b>7,116,489,709.00</b>	<b>1,366,403,745.00</b>	<b>31,212,239.00</b>	<b>8,451,681,215.00</b>	<b>2,383,344,032.00</b>	<b>387,489,943.00</b>	<b>8,936,283.00</b>	<b>2,761,907,692.00</b>
<b>GRAND TOTAL (A+B+C+D+E) FOR CURI</b>			<b>8,941,035,239.00</b>	<b>1,342,106,090.00</b>	<b>291,610,098.00</b>	<b>9,991,531,231.00</b>	<b>2,097,780,957.00</b>	<b>313,036,595.00</b>	<b>27,473,520.00</b>	<b>2,383,344,032.00</b>
<b>GRAND TOTAL PREVIOUS YEAR</b>			<b>8,941,035,239.00</b>	<b>1,342,106,090.00</b>	<b>291,610,098.00</b>	<b>9,991,531,231.00</b>	<b>2,097,780,957.00</b>	<b>313,036,595.00</b>	<b>27,473,520.00</b>	<b>2,383,344,032.00</b>
<b>TOTAL FOR CURRENT YEAR</b>			<b>7,116,489,709.00</b>	<b>1,366,403,745.00</b>	<b>31,212,239.00</b>	<b>8,451,681,215.00</b>	<b>2,383,344,032.00</b>	<b>387,489,943.00</b>	<b>8,936,283.00</b>	<b>2,761,907,692.00</b>
<b>PREVIOUS YEAR</b>			<b>5,998,182,511.00</b>	<b>1,149,790,204.00</b>	<b>31,483,006.00</b>	<b>7,116,489,709.00</b>	<b>2,097,780,957.00</b>	<b>313,036,595.00</b>	<b>27,473,520.00</b>	<b>2,383,344,032.00</b>
<b>TOTAL (A+B+C+D) FOR CURRENT YEAR</b>			<b>7,116,489,709.00</b>	<b>1,366,403,745.00</b>	<b>31,212,239.00</b>	<b>8,451,681,215.00</b>	<b>2,383,344,032.00</b>	<b>387,489,943.00</b>	<b>8,936,283.00</b>	<b>2,761,907,692.00</b>
<b>PREVIOUS YEAR</b>			<b>5,998,182,511.00</b>	<b>1,149,790,204.00</b>	<b>31,483,006.00</b>	<b>7,116,489,709.00</b>	<b>2,097,780,957.00</b>	<b>313,036,595.00</b>	<b>27,473,520.00</b>	<b>2,383,344,032.00</b>
<b>E. CAPITAL WORK-IN-PROGRESS</b>										
Under IPR/ITER/ CPP ownership			107,414,228.00	162,825,291.00	138,779,696.00	131,459,823.00	-	-	-	131,459,823.00
For I/O Deliverables			2,767,627,294.00	217,14,322.00	(103,976,189.00)	2,685,365,427.00	-	-	-	2,685,365,427.00
<b>TOTAL FOR CURRENT YEAR</b>			<b>2,875,041,522.00</b>	<b>184,539,613.00</b>	<b>242,755,885.00</b>	<b>2,816,825,250.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,816,825,250.00</b>
<b>PREVIOUS YEAR</b>			<b>2,942,852,728.00</b>	<b>192,315,886.00</b>	<b>260,127,092.00</b>	<b>2,875,041,522.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,875,041,522.00</b>
<b>GRAND TOTAL (A+B+C+D+E) FOR CURI</b>										
<b>GRAND TOTAL PREVIOUS YEAR</b>			<b>8,941,035,239.00</b>	<b>1,342,106,090.00</b>	<b>291,610,098.00</b>	<b>9,991,531,231.00</b>	<b>2,097,780,957.00</b>	<b>313,036,595.00</b>	<b>27,473,520.00</b>	<b>2,383,344,032.00</b>
<b>TOTAL FOR CURRENT YEAR</b>			<b>7,116,489,709.00</b>	<b>1,366,403,745.00</b>	<b>31,212,239.00</b>	<b>8,451,681,215.00</b>	<b>2,383,344,032.00</b>	<b>387,489,943.00</b>	<b>8,936,283.00</b>	<b>2,761,907,692.00</b>
<b>GRAND TOTAL (A+B+C+D+E) FOR CURI</b>			<b>8,941,035,239.00</b>	<b>1,342,106,090.00</b>	<b>291,610,098.00</b>	<b>9,991,531,231.00</b>	<b>2,097,780,957.00</b>	<b>313,036,595.00</b>	<b>27,473,520.00</b>	<b>2,383,344,032.00</b>
<b>GRAND TOTAL PREVIOUS YEAR</b>			<b>8,941,035,239.00</b>	<b>1,342,106,090.00</b>	<b>291,610,098.00</b>	<b>9,991,531,231.00</b>	<b>2,097,780,957.00</b>	<b>313,036,595.00</b>	<b>27,473,520.00</b>	<b>2,383,344,032.00</b>

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**BHAT, GANDHINAGAR – 382 428**  
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Registration No. GUJ/88/GANDHINAGAR

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2016

PARTICULARS	2015-2016	2014-2015
<b>SCHEDULE 6 - CURRENT ASSETS, LOANS, ADVANCES ETC:</b>		
<b>A. CURRENT ASSETS:</b>		
1 <u>Inventories:</u>		
a) Stores and spares	7,422,974.00	7,773,516.00
2 <u>Sundry Debtors</u>		
a) Debts outstanding for a period exceeding 6 months	118,371.00	2,336,725.00
b) Debts outstanding for a period less than 6 months	1,289,164.00	558,991.00
3 <u>Cash balance in hand (including cheques / draft and imprest)</u>		
IPR	12,714.00	4,962.00
ITER-India	32,673.00	31,037.00
CPP	51.00	842.00
4 <u>Bank Balances:</u>		
<u>With Scheduled Banks:</u>		
-On Current Accounts		
State Bank of India, IPR Branch, Gandhinagar (IPR)	19,899,920.00	14,083,816.00
State Bank of India, Naroda Branch, Ahmedabad (IPR)	658,240.00	6,706,617.00
State Bank of India, A/c No.35052592927	29,600.00	-
State Bank of India, IPR Branch, Gandhinagar (ITER-India)	26,084,037.00	53,507,848.00
State Bank of India, Naroda Branch, Ahmedabad (ITER-India)	1,235,710.00	4,743,257.00
State Bank of India, Sonapur Branch, Guwahati (CPP-IPR)	48,193,069.00	957,237.00
Margin Money with Bank		7,813,000.00
-On Deposit Accounts		
State Bank of India (IPR)	1,136,487,303.00	523,845,014.00
State Bank of India (ITER-India)	2,773,618,837.00	1,074,956,107.00
State Bank of India (ITER-India - IPR Branch)	89,706,711.00	-
-On Savings Accounts		
State Bank of India, S.B.No.30767137485	3,860,219.00	2,386,536.00
<b>TOTAL (A)</b>	<b>4,108,649,593.00</b>	<b>1,699,705,505.00</b>
<b>B. LOANS, ADVANCES AND OTHER ASSETS:</b>		
1 <u>Loans:</u>		
a) Staff		
House Building Advance (Including accrued interest)	22,605,781.00	24,754,277.00
Computer Advance (Including accrued interest)	8,849,566.00	9,967,791.00
Vehicle Advance (Including accrued interest)	3,951,047.00	4,176,406.00
2 <u>Advances and amounts recoverable in cash or in kind or for value to be received:</u>		
a) Advances to Non Govt. Contractors & Suppliers (Including adv. For Capita	6,871,624,606.00	5,072,553,655.00
b) Advances to Govt.Institutions/Organisations	1,052,087,936.00	1,116,193,929.00
<i>(Refer Note 5 of Schedule-14)</i>		
c) Deposit with Government Authorities	11,778,980.00	12,587,899.00
d) Deposit with Others	11,831,994.00	8,323,531.00
e) TDS Receivable	2,024,291.00	2,522,310.00
f) Advance for Travelling Expenses	30,464,022.00	24,405,315.00
g) General Advance	865,668.00	909,730.00
h) LTC Advance	1,655,398.00	1,235,166.00
i) Festival Advance	47,700.00	29,700.00
j) Medical Recovery		26,140.00
k) Prepaid Expenses	1,539,310.00	3,291,446.00
l) Telephone Recovery		833.00
m) Cafeteria Recovery		1,386.00
n) Patents Applied for	133,140.00	103,640.00
3 <u>Income Accrued:</u>		
a) On Bank Fixed Deposits	25,505,594.00	8,354,470.00
b) Income Accrued but not received	56,000.00	-
<b>TOTAL (B)</b>	<b>8,045,021,033.00</b>	<b>6,289,437,624.00</b>
<b>TOTAL (A+B)</b>	<b>12,153,670,626.00</b>	<b>7,989,143,129.00</b>

**INSTITUTE FOR PLASMA RESEARCH**  
**BHAT, GANDHINAGAR – 382 428**  
(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)  
Registration No. GUJ/88/GANDHINAGAR

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2016**

PARTICULARS	2015-2016	2014-2015
<b><u>SCHEDULE 7 - GRANTS/SUBSIDIES :</u></b>		
(Irrevocable Grants & Subsidies Received)		
1) Central Government (Dept. of Atomic Energy, Govt. of India)	7,998,388,000.00	6,170,000,000.00
2) In-Kind Support from External Agencies	42,575,193.00	-
<b><u>TOTAL</u></b>	<b>8,040,963,193.00</b>	<b>6,170,000,000.00</b>

**SCHEDULE 8 - INTEREST EARNED :**

1) On Term Deposits & Savings Deposits:		
a) With Scheduled Banks- State bank of India	190,680,785.00	170,269,376.00
2) On Loans:		
a) Employees/Staff		
- On Vehicle Advance	208,762.00	235,280.00
- On Computer Advance	367,812.00	458,501.00
- On House Building Advance	785,114.00	1,029,495.00
3) Interest on TDS Refund	129,711.00	-
<b><u>TOTAL</u></b>	<b>192,172,184.00</b>	<b>171,992,652.00</b>

**SCHEDULE 9 - OTHER INCOME :**

1) Miscellaneous Income	4,371,020.00	2,453,853.00
2) Rent	451,239.00	679,207.00
3) Royalty & Transfer Fee Income	307,282.00	1,002,867.00
4) Other receipts for Facility utilisation	1,852,178.00	790,973.00
<b><u>TOTAL</u></b>	<b>6,981,719.00</b>	<b>4,926,900.00</b>

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**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR 31ST MARCH, 2016**

PARTICULARS	2015-2016	2014-2015
<b><u>SCHEDULE 10 - ESTABLISHMENT EXPENSES :</u></b>		
a) Salaries and Wages	318,626,828.00	300,835,805.00
b) Allowances and Bonus	482,601,237.00	428,192,119.00
c) Contribution to Provident Fund (Including NPS Contribution)	22,428,885.00	20,746,972.00
d) Staff Welfare Expenses	1,182,821.00	1,100,098.00
e) Expenses on Employees' Retirement and Terminal Benefits	210,963,705.00	517,894,267.00
f) NPS charges	156,212.00	26,161.00
Less: PF Contribution Receipt for PF Trust on Option change CPF to GPF	(4,533,778.00)	(3,128,732.00)
<b>TOTAL</b>	<b>1,031,425,910.00</b>	<b>1,265,666,690.00</b>
<b><u>SCHEDULE 11 - OTHER ADMINISTRATIVE EXPENSES ETC. :</u></b>		
a) Purchases- Consumable Stores & Spares	233,520,983.00	275,646,530.00
b) Electricity and Power	111,904,287.00	88,054,564.00
c) Repairs and Maintenance	103,837,653.00	118,558,033.00
d) Rent, Rates and taxes	33,344,428.00	31,175,126.00
e) Transport Hire Charges	35,241,001.00	27,808,039.00
f) Postage & Telegraph	892,261.00	768,604.00
g) Telephone and Trunk	6,772,059.00	10,821,510.00
h) Printing and Stationary	1,302,045.00	1,722,834.00
i) Travelling and conveyance Expenses	19,989,212.00	20,467,076.00
j) Travelling Expenses-International	58,722,840.00	48,873,093.00
k) Expenses on Seminar/Workshops	5,649,149.00	4,747,164.00
l) Membership	179,943.00	63,360.00
m) Auditors Remuneration - Internal	172,464.00	142,254.00
n) Auditors Remuneration - Statutory	172,500.00	171,000.00
o) Professional/Legal Charges	1,373,438.00	1,092,618.00
p) Security Expenses	25,880,436.00	21,497,307.00
q) Visiting Scientist Expenses	2,296,754.00	2,144,335.00
r) Advertisement and Publicity	3,376,672.00	3,430,548.00
s) Admin / Office Exp	1,960,603.00	2,437,071.00
t) Honorarium	1,855,443.00	1,435,282.00
u) Medical Expenses	15,333,483.00	15,621,883.00
v) Bank Charges	613,177.00	2,802,589.00
w) Remuneration & Wages	26,683,674.00	27,019,767.00
x) Canteen Subsidy	3,742,782.00	2,595,628.00
y) Collaborative Research Expenses	103,665,560.00	75,189,355.00
z) Technical & Professional Consultancy	12,453,815.00	13,646,386.00
aa) Reimbursement of Exp. To IO	40,246,252.00	4,720,910.00
ab) Expenses on Academic Programmes	4,032,354.00	1,562,731.00
<b>TOTAL</b>	<b>855,215,268.00</b>	<b>804,215,597.00</b>



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**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR 31ST MARCH, 2016**

PARTICULARS	2015-16	2014-2015
<b><u>SCHEDULE 12 - DEPRECIATION ON FIXED ASSETS:</u></b>		
a) Building	5,676,969.00	4,588,538.00
b) Guest House / Hostel Building	1,054,058.00	1,162,201.00
c) FCIPIT Building	1,379,344.00	1,346,059.00
d) Lab Building	4,121,000.00	3,756,320.00
e) Approach Road	64,012.00	64,012.00
f) Staff Quarters Building	46,548.00	46,548.00
g) Pre-Fab Building	59,225.00	-
h) Scientific Equipments	267,776,258.00	226,874,434.00
i) Workshop Equipments	195,402.00	208,721.00
j) Workshop Tools	1,086.00	1,086.00
k) Machinery & Equipment	529,819.00	529,819.00
l) Mechanical Works	20,923.00	20,923.00
m) Furniture & Fixture	5,503,344.00	5,169,766.00
n) Office/General Equipments	3,171,396.00	2,689,975.00
o) Computers/Peripherals	32,814,530.00	32,435,042.00
p) Electric Installations	641,414.00	602,584.00
q) Library Books/Journals	10,042,096.00	9,228,567.00
<b><u>TOTAL (A)</u></b>	<b>333,097,424.00</b>	<b>288,724,595.00</b>
<b><u>ASSETS AT IGCAR</u></b>		
a) Building	1,642,484.00	-
b) Office & General Equipments	2,121,401.00	-
c) Scientific Equipments	14,411,522.00	1,962,327.00
<b><u>TOTAL (B)</u></b>	<b>18,175,407.00</b>	<b>1,962,327.00</b>
<b><u>ASSETS - External Projects</u></b>		
a) Computers	2,243,689.00	-
b) Computer Software	453,965.00	-
c) Office Equipment	155,446.00	-
d) Office Furniture	415,012.00	-
e) Scientific Equipment	10,312,308.00	-
<b><u>TOTAL (C)</u></b>	<b>13,580,420.00</b>	<b>-</b>
<b><u>AMMORTISATION ON INTENGIBLE ASSETS:</u></b>		
a) Computer Software	22,619,544.00	22,288,968.00
b) Patents	17,148.00	60,705.00
<b><u>TOTAL (D)</u></b>	<b>22,636,692.00</b>	<b>22,349,673.00</b>
<b><u>TOTAL (A+B+C+D)</u></b>	<b>387,489,943.00</b>	<b>313,036,595.00</b>

**INSTITUTE FOR PLASMA RESEARCH**  
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**SIGNIFICANT ACCOUNTING POLICIES****SCHEDULE-13:****1. BASIS FOR PREPARATION OF ACCOUNTS**

The Financial statements are prepared on the historical cost convention, and on accrual method of Accounting, unless otherwise stated and on going concern basis.

**2. INVENTORY VALUATION**

Stores & spares are valued at the weighted average cost.

**3. INVESTMENT**

Investments are valued at cost.

**4. FIXED ASSETS**

Fixed Assets are recorded at cost which includes incidental expenses incurred up to the date of Commissioning of assets, net of liquidated damages/other recoveries prior to/post commissioning of the assets.

**5. DEPRECIATION**

i) Depreciation is provided on Straight Line Basis at the following rates:

Sr	Particular	Rate of Depreciation
1	Building	1.63%
2	Plant Machinery & Equipments	4.75%
3	Furniture & Fixtures	6.33%
4	Office / Gen.Equipments	4.75%
5	Computers / Peripherals	16.21%
6	Electric Installation	4.75%
7	Library Books / Journals	4.75%

ii) Asset Costing Rs.5000.00 or less each are fully depreciated.

iii) Depreciation on additions to Assets other than Buildings and Library Books/Journals is provided on prorata basis from the month of addition. Depreciation on additions to Buildings and Library Books/Journals is provided at 50% of the applicable rate.

**6. AMMORTISATION**

i) Computer Softwares are ammortised during the period of six (6) years.

ii) Patents are ammortised during the period of 10 years from the date of application.

**7. GOVERNMENT GRANTS**

Government Grants are accounted for on the basis of the Income Approach on receipt basis. Grants received in respect of Fixed Assets are transferred to the Corpus Fund through the Income & Expenditure Account at the time of acquisition of Fixed Assets.

**8. FOREIGN CURRENCY TRANSACTION**

i) Foreign currency transactions during the year are recorded at rates of exchange prevailing on the date of transactions.

ii) Foreign Currency Assets and Liabilities are not translated into rupees at the rates of exchange prevailing on Balance-Sheet date, since this would have notional impact on unspent grant. Impact of not translation as above is not quantified.

**9. CONTRIBUTIONS TO PROJECTS**

Contributions to collaborative projects are accounted on the basis of the respective project agreements/Project Memorandum of Understanding. Further accounting for utilization of contribution given for collaborative projects is done on the basis of information regarding utilization received from partner organization.

**10. EXTERNALLY FUNDED PROJECTS**

Receipts & utilization for Externally Funded Projects are being accounted in a specific project account. On closure, surplus/deficit is being transferred to Plasma Processing Fund.

**11. INTEREST EARNED ON PROJECT FUNDS**

Interest earned on the deposits made out of unspent grant and other funds of ITER India is being transferred to ITER-India Fund.

**INSTITUTE FOR PLASMA RESEARCH**  
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**12 RESEARCH & DEVELOPMENT**

Revenue expenditure on research and development is charged against the grant of the year in which it incurred, Capital expenditure on research and development is shown as an addition to fixed assets. Expenditure on research and development resulting into tangible asset is accounted as fixed asset or intangible assets as the case may be.

**13 RETIREMENT BENEFITS**

Liability for all Retirement benefits like Pension, Gratuity, Leave Encashment are accounted for on actuarial valuation basis.

As per our report of even date attached.

Institute for Plasma Research  
Bhat, Gandhinagar

**For Ramanlal G Shah & Co.,**  
Chartered Accountants  
Firm Registration No.108517W

-Sd-  
**(Prof. Dhiraj Bora)**  
Director

-Sd-  
**(Prof.Amita Das)**  
Dean

-Sd-  
**(H.K.Sharma)**  
Accounts Officer-II

-Sd-  
**(Vivek S.Shah)**  
Partner  
Membership No. 112269

Place : Gandhinagar  
Dated : August 02, 2016

**INSTITUTE FOR PLASMA RESEARCH**  
**BHAT, GANDHINAGAR – 382 428**  
(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)  
Registration No. GUJ/88/GANDHINAGAR

**SCHEDULE- 14:**

**1 a** Hitherto, as per rules of ITER India Empowered Board, separate set of accounts & records were to be maintained and separate Audited Statement of Accounts were to be presented for the ITER-India Project w.e.f. April 1, 2008. However, in accordance with Department Atomic Energy directive vide their letter No. 18/1/2010-R&D-II/9309 Dated October 5, 2010, Audited Statements of Accounts for ITER-India project are to be presented on branch accounting concept.

**2 CONTINGENT LIABILITIES :**

- (i) Contingent Liabilities in respect of claims not acknowledged as debts Rs.--NIL-- ( Previous year Rs. NIL ).
- (ii) Guarantees and Letter of Credits given by Bank Rs.39382.80 Lakhs ( Previous Year Rs.10076.30 Lakhs).

**3 CAPITAL COMMITMENTS**

Estimated value of Contracts remaining to be executed on Capital Account and not provided for Rs.2,15,488.14 Lakhs ( Previous Year Rs.1,40,485.63 Lakhs).

**4 DEPRECIATION**

Depreciation for the year 2015-2016 Rs.38,74,89,943.00 (Previous Year Rs.31,30,36,595.00) has been debited to the Income & Expenditure Account and the like amount has been transferred from the Corpus Fund to the Income & Expenditure Account.

**5 ACCOUNTING OF PROJECT ASSETS**

Fixed Assets set out in the Schedule-5 do not include Scientific Equipment of Rs.74,76,679 as on 31.03.2016 (Previous Year Rs.64,95,089.00) purchased out of funds of sponsored (closed as on 31.03.2016) projects, held and used by Institute, as Project sanctions include stipulations that all such assets purchased out of the project funds will remain the property of the sponsors.

**6 FOREIGN CURRENCY TRANSACTION**

<u>i) Value of Imports Calculated on F.O.B. Basis :</u>	<b>2015-2016</b>	<b>2014-2015</b>
- Capital Goods	801,418,943.00	570,954,972.00
- Consumables & Spares	80,060,657.00	182,152,828.00
<u>ii) Expenditure in foreign currency :</u>		
- Travel	45,690,360.00	47,191,309.00
- Cash Contribution to ITER-Organisation	1,102,930,409.00	3,235,806,622.00
- Technical Consultancy	-	-

iii) Earnings :

- Value of Exports on F.O.B. basis NIL Nil

7 Advance to Govt.Institutions/Organizations stated in Schedule- 6B.2.b) includes:

a An amount of Rs. 6.26 Crore ( Previous year Rs. 29.53 Crore ) has been paid to Indira Gandhi Centre for Advance Atomic Research for colloborative research on Development of ITER Test Blanket Modules which is pending for adjustment in absence of information regarding its utilisation.

8 a One reactor for aprox.Rs.8.00 Lacs (Rupees 8 Lakhs) included in present value of Assets is lost. No provision is made for loss, as lower court has decided the case in favor of the Institute and matter is pending before Hon. High Court of Gujarat.

b Since 2011, Iter-India has given advances to contractor aggregating to Rs. 48,406,387/- for implemation of SAP software.These advances has been shown under Current Assets (Advances to Non- Govt. Contractors).

A committee consisting of Senior Scientists has been formed by Project Director - Iter India, to review implementation status of SAP and closure of contracts related thereto. Accounting treatment of above advances will be decided based on and as directed by the final decision of the committee as aforesaid.

9 No Insurance Policy is taken for the Movable & Immovable assets as per the usual practice.

10 Balances of Suppliers/Contractors are subject to confirmations & adjustment, if any.

11 Previous year's figures have been regrouped/re-arranged wherever necessary to correspond with current year's figures.

As per our report of even date attached.

**For Ramanlal G Shah & Co.,**  
Chartered Accountants  
Firm Registration No.108517W

-Sd-  
**(Prof. Dhiraj Bora)**  
Director  
Place : Gandhinagar  
Dated : August 02, 2016

-Sd-  
**(Prof.Amita Das)**  
Dean

-Sd-  
**(H.K.Sharma)**  
Accounts Officer-II

-Sd-  
**(Vivek S.Shah)**  
Partner  
Membership No. 112269

Audited Statements of Accounts  
as on 31st March 2016  
**INSTITUTE FOR PLASMA RESEARCH**

Employees Provident Fund

## IPR EMPLOYEE'S PROVIDENT FUND.

BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2016

2014-15	CORPUS/CAPITAL FUND AND LIABILITIES		2015-16
	<b>MEMBERS PF SUBSCRIPTION :</b>		
	(Net of Loans & including Interest on Subscription)		
200,279,455.91		Balance as on 1st April 2015	226,547,154.92
32,386,052.00		Addition During the year	43,780,858.00
6,118,352.99	226,547,154.92	Less : Debit During the year	12,778,983.58
			257,549,029.34
	<b>INSTITUTE'S PF CONTRIBUTION :</b>		
	(Including Interest )		
14,746,019.15		Balance as on 1st April 2015	13,646,544.15
1,932,620.00		Addition during the year	1,552,032.00
3,032,095.00	13,646,544.15	Less : Debits during the year	5,392,295.00
			9,806,281.15
	<b>LAPSE &amp; FORFEITTURE A/c</b>		
1,642,343.49		Balance as on 1st April 2015	1,642,343.49
-	1,642,343.49	Addition during the year	-
			1,642,343.49
	<b>CURRENT LIABILITIES :</b>		
95,862.00		Sundry Credit Balances.	95,862.00
	95,862.00		95,862.00
	<b>INCOME &amp; EXPENDITURE A/c</b>		
31,010,245.17		Openig Balance	35,322,535.17
4,312,290.00	35,322,535.17	Add/Less : Tranfer from Income & Expenditure A/c	3,486,897.00
			38,809,432.17
	277,254,439.73	<b>TOTAL</b>	<b>307,902,948.15</b>
	<b>ASSETS</b>		
248,995,053.00		FIXED DEPOSIT with State Bank Of India / Public Financial Institute.	272,747,107.00
1,307,644.60		S/B A/c with : State Bank Of India	3,311,917.02
			276,059,024.02
26,601,755.13		Interest accrued but not due on Fixed Deposits with a Scheduled Bank / Public Financial Institute.	31,493,937.13
			31,493,937.13
	<b>Income-Tax Deducted at source :</b>		
1,359,561.00		Balance as on 1st April 2015	349,987.00
1,009,574.00	349,987.00	Addition during the year	-
		Less : Refund Received	-
			349,987.00
	277,254,439.73	<b>Total</b>	<b>307,902,948.15</b>

Note : Loan transactions are merged with members subscription accounts. Rs. 49,83,535/- were given during the year ended as on 31st March 2016, Rs.85,08,455/- are outstanding in loan accounts.

Examined and Found correct.  
For Ramanlal G Shah & Co  
Chartered Accountants  
Firm Registration No.108517W

(Dr.Amita Das)  
Sr. Professor (H+)  
Chairman

(H.K.Sharma)  
Accounts Officer-II. IPR  
Member

(Sandeep R Sutaria)  
Partner  
Membership No.10228

Place : Bhat, Gandhinagar  
Dated : July 11, 2016

**IPR EMPLOYEE'S PROVIDENT FUND.****INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD  
ENDED ON 31<sup>ST</sup> MARCH, 2016**

2014-15	<u>INCOME</u>	2015-16
112,867.00	Interest On Savings Bank Account & Others	141,776.00
22,786,101.00	Interest On Fixed Deposit	24,236,816.00
121,156.00	Interest on TDS refund	-
<b>23,020,124.00</b>	<b>TOTAL</b>	<b>24,378,592.00</b>
<u>EXPENDITURE</u>		
17,724,594.00	Interest on Members Subscription	20,163,199.00
982,990.00	Interest on Institute's Contribution	728,496.00
250.00	Bank Charges	-
4,312,290.00	Excess of Income over Expenditure/Expenditure over Income transferred to Income & Expenditure A/c	3,486,897.00
<b>23,020,124.00</b>	<b>TOTAL</b>	<b>24,378,592.00</b>

Examined and Found correct.  
**For Ramanlal G Shah & Co**  
Chartered Accountants  
Firm Registration No.108517W

**(Dr.Amita Das)**  
Sr. Professor (H+)  
Chairman

**(H.K.Sharma)**  
Accounts Officer-II. IPR  
Member

**(Sandeep R Sutaria)**  
Partner  
Membership No.10228

Place : Bhat, Gandhinagar  
Dated : July 11, 2016