

AUDITOR'S REPORT & AUDITED ACCOUNTS 2022-23



जीव विज्ञान संस्थान

INSTITUTE OF LIFE SCIENCES

(An Autonomous Institute of the Department of Biotechnology, Government of India)

Bhubaneswar



Independent Auditors' Report

To the Governing Body of

Institute of Life Sciences, Bhubaneswar

Report on the Financial Statements

We have audited the accompanying financial statements of **Institute of Life Sciences** ("the Institute"), which comprise the Balance Sheet as at 31st March, 2023, the Statement of Income & Expenditure and the Receipt and Payment Account for the year then ended, and a summary of the significant accounting policies and other explanatory information (herein after referred to as "Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the accompanying financial statements for the year ended 31st March, 2023 are prepared in all material respects in accordance with the Chartered Accountants Act, 1949, and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Institute as at 31st March, 2023 and its deficit for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with accounting principles generally accepted in India, including the Accounting standard issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our opinion.

Emphasis of Matter

We draw our attention to the following:

ADVANCES

We observed that Following advance with different Organization and vendor are still unadjusted and brought forward in the books of account since long. So in our opinion necessary steps to be taken by the Institute to adjust the below mentioned advance and to Capitalize the Capital- WIP immediately for the fair representation of Fixed Asset value in the books of accounts.

Name of the Organization	Amount in Rs.
Adv. To CPWD	11,32,92,985
Capital-WIP- not Capitalized- construction activities by CPWD	7,35,73,719
Adv. to World Courier India Pvt. Ltd.	87,311





Management's Responsibility for the Financial Statements.

The Management is responsible for the preparation of these Financial Statements in Accordance with The Chartered Accountants Act, 1949 that give a true and fair view of the state of affairs, financial performance of the society in accordance with the Accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the Accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the management is responsible for assessing the Institute's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Institute or to cease operations, or has no realistic alternative but to do so.

The management is responsible for overseeing the Institute's financial reporting process.

Auditors' Responsibility

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

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

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





- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements read together with notes to Accounts thereon subject to our comments given in annexure 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 Society as at 31st March, 2023.
- (b) in the case of the Income & Expenditure Account, of the excess of expenditure over Income of the society for the year ended on that date and,





Other matters

Additional details as enclosed in Annexure -A

Report on Other Legal and Regulatory Requirements

1. We report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Institute so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Income and Expenditure, and the Receipt & Payment Statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the Balance Sheet, the Statement of Income and Expenditure, and the Receipt & Payment Statement comply with the Accounting Standards.

Date: 28th Jul 2023
Place: Bhubaneswar

M/S APDP & CO
Chartered Accountants
FRN- 324002E

CA P. Swain, FCA
Partner

M.No. 058193

UDIN- 23058193BGXJXT3736



Auditor's report on other matters

1. **Whether books are being maintained in Tally ERP on regular basis and financial statements are prepared from the books of accounts maintained in Tally only.**
 - Yes, Tally ERP has been implemented and financial statements are prepared based on the data updated in Tally ERP on daily basis.
2. **Whether the ILS is regular in depositing statutory dues i.e. provident fund, TDS, GST and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues on the balance sheet date.**
 - All the statutory dues have been paid to the appropriate authority and required returns also have been filed in due time.
3. **Whether institute is maintaining Fixed Assets Register and assets purchased during the period are properly recorded in register.**
 - Yes, Institute is maintaining Fixed Assets Register and assets purchased during the period are properly recorded in computerized software.
4. **Whether Closing Inventory have been valued at the end the financial year and necessary accounting entries have been passed in the books of accounts.**
 - Yes, Closing inventory have been valued and appropriate accounting impact has been given in the books of accounts.
5. **Whether all the revenue grants received as per the entitlement of the institute are duly accounted for in the books of accounts. Also whether Capital Grant is recognized only on receipt basis.**
 - Yes. All revenue grants as per the entitlement of the institute are duly accounted for in the books of accounts and Capital Grant is recognized only on receipt basis.

For M/S APDP & CO
Chartered Accountants
FRN- 324002E

Date: 28th Jul 2023
Place: Bhubaneswar



CA P. Swain, FCA
Partner

M.No. 058193

UDIN- 23058193BGXJXT3736

INSTITUTE OF LIFE SCIENCES
NALCO SQUARE, BHUBANESWAR

BALANCE SHEET AS AT 31ST MARCH 2023

CAPITAL FUND AND LIABILITIES	Schedule	Current Year 2022-23	Previous Year 2021-22
CAPITAL FUND	1	2,09,75,99,085	2,16,60,63,159
RESERVES AND SURPLUS	2	31,62,034	36,77,502
EARMARKED/ ENDOWMENT FUNDS	3		
SECURED LOANS AND BORROWINGS	4		
UNSECURED LOANS AND BORROWINGS	5		
DEFERRED CREDIT LIABILITIES	6		
CURRENT LIABILITIES AND PROVISIONS	7	6,03,98,890	7,36,74,331
TOTAL		2,16,11,60,009	2,24,34,14,992
ASSETS			
FIXED ASSETS	8	1,59,31,09,389	1,51,11,52,907
CAPITAL WORK-IN PROGRESS	8	7,35,73,719	7,35,73,719
INVESTMENTS-FROM EARMARKED/ENDOWMENT FUNDS	9		
INVESTMENTS-OTHERS	10		
CLOSING INVENTORY	11	43,24,337	41,88,326
CURRENT ASSETS, LOANS & ADVANCES			
(i) CASH AND BANK BALANCES	12	34,35,55,002	46,39,32,998
(ii) DEPOSITS & ADVANCES	12	14,65,97,562	19,05,67,042
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)			
TOTAL		2,16,11,60,009	2,24,34,14,992
SIGNIFICANT ACCOUNTING POLICIES	25		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	26		

Place: Bhubaneswar
Date: 28.07.2023

As per our attached report of even date

For and on behalf of Institute of Life Sciences

For and on behalf of
M/S APDP & CO
Chartered Accountants
FRN- 324002E


Dr. R. K. Behera
Finance & Accounts Officer


Dr. Debasis Dash
Director


CA P. Swain, FCA
Partner
M.No. 058193
23052193BGXJXT3736

वित्त और लेखा अधिकारी / Finance & Accounts Officer
जीव विज्ञान संस्थान/ Institute of Life Sciences
भुवनेश्वर / Bhubaneswar- 751023

निर्देशक / Director
जीव विज्ञान संस्थान/ Institute of Life Sciences
भुवनेश्वर / Bhubaneswar- 751023

UDIN



संश्लेषण / Consolidation
संश्लेषण की जा रही है / Consolidation is being done
संश्लेषण - 28/07/2023

**INSTITUTE OF LIFE SCIENCES
NALCO SQUARE, BHUBANESWAR**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

	Schedule	Current Year 2022-23	Previous Year 2021-22
INCOME			
Income from Services	12		
Grants (Recurring)	13	47,13,45,413	65,85,73,634
Fees	14	10,50,000	10,04,800
Income from Investments	15		
Funds transferred to Funds)			
Income from Royalty, Publication etc.	16	-	9,15,552
Interest	17	1,39,58,631	1,01,24,739
Other Income	18	2,53,44,852	2,73,74,536
TOTAL (A)		51,16,98,896	69,79,93,261
EXPENDITURE			
Establishment Expenses	20	11,66,66,952	12,51,64,083
Other Administrative Expenses etc.	21	18,53,16,671	19,26,55,386
Expenditure on Grants, Subsidies etc.	22	18,09,06,503	31,29,03,447
(Increase)/decrease in Inventories	11	(1,36,011)	(41,88,326)
Interest	23		
Refund of Unspent Grant & Interest	24	1,17,18,012	1,61,81,696
Loss on Foreign Exchange			
Depreciation for theyear-end-corresponding to <u>Schedule-8)</u>		23,40,59,731	20,45,48,304
TOTAL (B)		72,85,31,858	84,72,64,590
Balance being excess of Expenditure Over Income(A-B)		(21,68,32,962)	(14,92,71,328)
Provision made for Gratuity & Leave Salary		3,00,00,000	
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CAPITAL FUND		(24,68,32,962)	(14,92,71,328)
SIGNIFICANT ACCOUNTING POLICIES	25		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	26		

Place: Bhubaneswar
Date: 28.07.2023

As per our attached report of even date

For and on behalf of Institute of Life Sciences

For and on behalf of
M/S APDP & CO
Chartered Accountants
FRN- 324002E

Dr. R. K. Behera
Finance & Accounts Officer

Dr. Debasis Dash
Director

CA P. Swain, FCA
Partner
M.No. 058193

वित्त और लेखा अधिकारी / Finance & Accounts Officer
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UDIN

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INSTITUTE OF LIFE SCIENCES,
NALCO SQUARE, BHUBANESWAR

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2023

Receipts	Current Year 2022-23	Previous Year 2021-22	Payments	Current Year 2022-23	Previous Year 2021-22
I. Opening Balance			I. Expenses		
a) Cash in hand			a) Establishment Expenses	11,66,66,952	12,41,89,307
b) Bank Balances			b) Administrative Expenses	18,46,70,515	18,48,32,610
i) In current accounts	9,445	7,465	II. Payments made against funds for various		
ii) In deposit accounts	4,48,01,638	4,57,41,616	a) out of Fellowship grants	14,34,10,003	19,16,61,371
iii) Savings accounts	41,91,21,915	26,20,76,968	b) Reimbursement received for Covid test	1,56,50,436	1,59,04,075
II. Grants Received			III. Investments and deposits made	2,16,27,281	4,64,83,681
a) From Government of India			a) Out of Earmarked/Endowment funds		
Non-Recurring	16,83,68,889	40,94,73,909	b) Out of Own Funds (Investments-Others)		
Recurring	44,97,18,132	59,91,56,773	IV. Expenditure on Fixed Assets & CWIP		
b) From State Government			a) Purchase of Fixed Assets	26,86,34,368	23,47,41,923
Non-Recurring	1,00,00,000	-	b) Expenditure on Capital Work-in-progress		
Recurring	-	90,043	V. Refund of surplus money/Loans		
c) Other Re-imbursement & Contribution	2,16,27,281	5,81,96,333	a) To the Government of India	3,13,15,165	1,61,47,374
d) Grant from DBT for Other agencies	-	-	b) To the State Government		
e) Recurring	-	11,30,485	c) To other providers of funds		13,488
III. Income on Investments from			VI. Finance Charges (Interest)		
a) Earmarked/Endow. Funds			VII. Other Payments (Specify)		
b) Own Funds (oth. Investment)			a) Current Liabilities & Provisions	2,71,10,084	87,55,705
IV. Interest Received			b) Current Assets, Loans & Advances	56,65,361	11,26,16,850
a) On Bank deposits	1,39,58,631	1,07,99,767	d) Grant -DBT distributed for other agencies		5,23,79,523
b) Loans. Advances etc.					
V. Other Income	2,14,58,727	2,64,11,799	a) Cash in hand		
VI. Amount Borrowed			b) Bank Balances		
VII. Any other receipts (give details)			i) In current accounts	5,020	9,445
a) Current Liabilities & Provisions	80,38,639	1,10,95,549	ii) In deposit accounts	7,44,75,175	4,48,01,638
b) Current Assets, Loans & Advances	12,01,869	2,74,78,201	iii) Savings accounts	26,90,74,807	41,91,21,915
Total	1,15,83,05,166	1,45,16,58,907	Total	1,15,83,05,166	1,45,16,58,907

Place: Bhubaneswar
Date: 28.07.2023


Dr. R. K. Behera
Finance & Accounts Officer


Dr. Debasis Dash
Director

As per our attached report of even date

For and on behalf of
M/S APDP & CO
Chartered Accountants
FRN- 324002E


CA P. Swain, FCA
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DIN 23058193BGJXT3736

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INSTITUTE OF LIFE SCIENCES
NALCO SQUARE, BHUBANESWAR
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023
SCHEDULE 1- CAPITAL FUND

Particulars	Current Year - 2022-23		Previous Year - 2021-22	
Balance as at the beginning of the year	2,16,60,63,159	2,09,75,99,085	1,90,98,63,590	2,16,60,63,159
Reserve & Surplus				
Add: Contributions towards Capital Fund				
DBT Core Grant	12,35,36,601		21,38,19,909	
ILS-DBT-NER-PJ-NERBPMC-A K PARIDA	5,00,000		5,00,000	
ILS-DBT-PJ-Marine Bioresource-BNP-AParida			26,50,000	
ILS-GOVT ODISHA-S&T-INCUBATION CENTRE	1,00,00,000			
ILS-DBT-PJ-Anti-Fungal Vaccine-NAcharya	4,10,050		5,00,000	
ILS-BIRAC-PJ-Animal Model-SARS-CoV2-Senapati	66,27,000			
ILS-DBT-PJ-CARCINOGENESIS-NACHARYA			6,00,000	
ILS-DBT-PJ-DZIP3-S CHAUHAN			9,10,000	
ILS-DBT-PJ-Spectrometry Platform-Soma	1,08,95,238		8,80,00,000	
ILS-SERB-PJ-PROTEIN CROSSLINK- N ACHARYA			5,00,000	
ILS-DBT-PJ-JUTE STEM - S MAJUMDER			10,00,000	
ILS-DBT-PJ-WESTERN HIMALAYAN- A PARIDA			24,94,000	
ILS-DBT-PJ-BIOTECH-KISAN HUB- A PARIDA			10,00,000	
ILS-BIRAC-PJ-COVID-19 VACCINE DEVELOPMENT- SKR	2,50,00,000		4,00,00,000	
ILS-BIRAC-PJ-Animal Model-SARS-CoV2-Senapati			3,65,00,000	
Grant For DBT-PJ ANTI-Viral Screening Platform-SOMA			2,10,00,000	
ILS-ICMR-PJ-Pathogenesis-SAR COV2-ARS	14,00,000			
Unspent Interest & Grant			(40,03,012)	
Trf. from the Income and Expenditure Acct	(24,68,32,962)		(14,92,71,328)	
BALANCE AT THE YEAR-END		2,09,75,99,085		2,16,60,63,159

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023
SCHEDULE 2- RESERVES AND SURPLUS

Particulars	Current Year - 2022-23		Previous Year - 2021-22	
1. Capital Reserve:				
As per last Account				
Addition during the year				
Less: Deductions during the year				
2. Revaluation Reserve				
As per last Account				
Addition during the year				
Less: Deductions during the year				
3. Special Reserve				
As per last Account				
Addition during the year				
Less: Deductions during the year				
4. General Reserve				
As per last Account	36,77,502	31,62,034	28,56,580	36,77,502
Addition during the year			8,20,922	
Less: Deductions during the year	5,15,468			
TOTAL		31,62,034		36,77,502

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023
SCHEDULE 7- CURRENT LIABILITIES AND PROVISIONS

Particulars	Current Year - 2022-23		Previous Year - 2021-22	
A. CURRENT LIABILITIES		33,81,793		2,19,58,800
1 Sundry Creditors:				
a) For Goods & Consumables & Others	2,181		96,83,332	
b) For Equipment & Furniture etc	20,55,500		1,10,02,111	
2 Security Deposit from Suppliers/Contractors	13,24,112		12,73,357	
3 Other Current Liabilities		5,70,17,097		5,17,15,531
Gratuity & EL & HPL of DVSingh in FD	-		1,47,355	
Leave salary & EPF Payable DV Singh CUSB	-		5,08,354	
Provision for Retirement Benefit	5,35,15,910		2,85,62,677	
Prov. for Leave Salary Encashment				
Fund From CA18013 UBI, SB 643 Uco	6,39,225		6,39,225	
Hostel Caution Money From Scholar	8,10,000		7,30,000	
Payable to Bharatkosh			20,834	
EPF Payable			7,680	
Refundable to Govt.			1,95,97,153	
NPS payable				
GST payable	2,16,713		4,22,562	
TDS on GST Payable	8,43,790		3,06,675	
TDS-IT-Non Salary Payable	4,93,458		2,15,016	
Liability of different Project	4,93,000		5,58,000	
TOTAL		6,03,98,890		7,36,74,331

विच और लेखा अधिकारी / Finance & Accounts Officer
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निर्देशक / Director
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INSTITUTE OF LIFE SCIENCES,
NALCO SQUARE, BHUBANESWAR
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023
SCHEDULE 8- FIXED ASSETS

(Amount in Rs)

Sl.No.	DESCRIPTION	Rate of Depreciation	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			Cost/valuation As on 01.04.2022	Additions	Deduction	Cost/valuation as on 31.03.2023	Opening Balance as on 01.04.2022	For the Year	Deletion	Closing Balance as on 31.03.2023	As on 31.03.2023	As on 31.03.2022
1	Furniture & Fixtures	10%	8,39,76,560	2,25,24,646	-	10,65,01,206	4,43,04,634	52,02,925	-	4,95,07,559	5,69,93,647	3,96,71,926
2	Plant & Machinery	15%	9,41,39,373	-	-	9,41,39,373	6,43,59,569	44,66,971	-	6,88,26,540	2,53,12,833	2,97,79,804
3	Vehicle	15%	88,20,018	-	-	88,20,018	38,33,325	7,48,004	-	45,81,329	42,38,689	49,86,693
4	Books	40%	3,72,02,249	15,272	-	3,72,17,521	3,71,76,234	14,509	-	3,71,90,743	26,779	26,016
5	Electronic Material	15%	14,436	-	-	14,436	14,249	28	-	14,277	160	188
6	Scientific Equipment	15%	1,72,66,77,507	28,64,00,160	-	2,01,30,77,666	86,95,35,863	15,97,59,732	-	1,02,92,95,595	98,37,82,071	85,71,41,643
7	Security Post	10%	14,500	-	-	14,500	12,704	180	-	12,884	1,616	1,796
8	Software	40%	56,31,646	2,01,600	-	58,33,246	55,75,082	1,03,265	-	56,78,347	1,54,899	56,564
9	Building	10%	75,16,70,319	-	-	75,16,70,319	30,11,91,424	4,50,47,890	-	34,62,39,314	40,54,31,005	45,04,78,895
10	EPABX	15%	46,782	-	-	46,782	46,360	63	-	46,423	359	422
11	Computer	40%	5,06,11,834	53,33,624	-	5,59,45,458	3,62,12,644	70,13,947	-	4,32,26,591	1,27,18,867	1,43,99,190
12	Scientific Equipment (FIST FUND)	15%	14,27,529	-	-	14,27,529	13,92,849	5,202	-	13,98,051	29,478	34,680
13	Scientific Equipment (SRC)	15%	11,23,221	-	-	11,23,221	10,95,963	4,089	-	11,00,052	23,169	27,258
14	DISC Room	10%	95,100	-	-	95,100	82,575	1,253	-	83,828	11,272	12,525
15	Office Equipment	15%	4,71,99,211	15,40,912	-	4,87,40,123	2,96,05,989	28,28,579	-	3,24,34,568	1,63,05,556	1,75,93,223
16	Land	0%	83,11,150	-	-	83,11,150	-	-	-	-	83,11,150	83,11,150
17	Electrical Installation	10%	15,09,44,989	-	-	15,09,44,989	6,23,14,054	88,63,094	-	7,11,77,148	7,97,67,841	8,86,30,935
TOTAL OF CURRENT YEAR			2,96,79,06,426	31,60,16,214	-	3,28,39,22,639	1,45,67,53,519	23,40,59,731	-	1,69,08,13,250	1,59,31,09,389	1,51,11,52,907
PREVIOUS YEAR			2,61,05,14,507	38,32,80,740	2,58,88,821	2,96,79,06,426	1,27,48,79,944	20,45,48,304	2,26,74,729	1,45,67,53,519	1,51,11,52,907	1,33,56,34,563
CAPITAL WORK-IN PROGRESS			-	-	-	-	-	-	-	-	7,35,73,719	7,35,73,719


 वित्त और लेखा अधिकारी / Finance & Accounts Officer
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 निर्देशक / Director
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 भुवनेश्वर / Bhubaneswar- 751023



SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023

SCHEDULE 11- CLOSING INVENTORY

Particulars	Current Year - 2022-23	Previous Year - 2021-22
Closing Inventories		
Chemical & Consumables- Core	29,08,416	18,27,107
Opening Balance	18,27,107	
Purchased During the period	7,11,29,491	
Utilised During The Period	7,00,48,182	
Closing balance	29,08,416	18,27,107
Chemical & Consumables- Projects	12,60,048	
Opening Balance	22,26,854	
Purchased During the period	7,19,50,806	
Utilised During The Period	7,29,17,612	
Closing balance	12,60,048	22,26,854
Other Inventory- Core	1,55,873	
Opening Balance	1,34,365	
Purchased During the period	13,48,517	
Utilised During The Period	13,27,009	
Closing balance	1,55,873	1,34,365
TOTAL	43,24,337	41,88,326

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2023

SCHEDULE 12- CURRENT ASSETS, LOANS, ADVANCES ETC.

Particulars	Current Year - 2022-23	Previous Year - 2021-22
A. CURRENT ASSETS:		
1 Cash balances in hand	-	-
DBT Core Grant	-	-
2 Bank Balances:	-	-
a) With Scheduled Banks:	-	-
In current accounts	-	-
Savings accounts	26,90,79,827	41,91,31,360
DBT Core Grant	-	-
Union Bank of India, CSPUR (SB 6285)	6,99,11,327	14,97,84,897
AXIS BANK LTD SB 915010028405272	1,44,15,444	5,36,330
Indian Overseas Bank SB A/c 015901000022319	3,33,035	3,14,375
Union Bank of India-(Retirement Benefits)(17393)	12,659	5,33,569
Fastag Wallet 19000008671924 Axis Bank	5,020	9,445
ILS-DBT-PJ-LIA-SIGID	-	-
Union Bank of India (SB 17015)	35,328	34,351
ILS PROJECT CONSUMABLE	-	-
Union Bank of India (SB 17189)	6,09,058	5,92,229
ILS-Wellcome Trust DBT-Dengue-GHSyed	-	-
Union Bank of India (SB 17357)	1,241	-
ILS-BIRAC-PJ-IMRS-V A NAGARAJ	-	-
Union Bank of India (SB 17394)	45,960	44,690
ILS-Wellcome Trust DBT-IRGM-Mediated-SChauhan	-	-
Union Bank of India (SB 17395)	-	4,322
ILS-DBT-CE:B-Malaria-V A Nagaraj & BR	-	-
Union Bank of India (SB 17419)	-	17,122
ILS-DBT-PJ-MBZM-N-IBT-Soma	-	-
Union Bank of India (SB 17826)	6,712	6,526
NASI-Enhancing Productivity-Aparida	-	-
Union Bank of India SB 18078	36,837	8,79,790
Identification-Genetic And Epigenetic-PVR	-	-
Union Bank of India SB 18035	-	7
IBSD-PJ-Bioresources Management-Aparida	-	-
Union Bank of India SB 17334	20,629	20,059
ILS-SERB-PJ-Hepatitis C-Gsyed	-	-
Union Bank of India SB 17953	-	3,97,927
INSTITUTE OF LIFE SCIENCES-FCRA	-	-
Union Bank of India-SB 17067	3,66,861	2,01,661
State Bank Of India-40102381550	3,745	4,56,249
ILS-Conference, Symposium & Seminar	-	-
Union Bank of India SB 17942	3,65,965	3,51,441
ILS-DBT-NER-BPMC-BHIMKOL-NDEV	-	-
Union Bank of India SB 18198	-	3,10,957
ICICI Bank A/c 722101000170	3,04,915	-
ILS-DBT-PJ-FtsEx-TKBauria	-	-
Union Bank of India SB 18133	-	6,368
ILS-S&T-Geo-PJ-Anticancerous-SKM	-	-
Union Bank of India SB 18107	1,00,582	97,803
ILS-SERB-PJ-AMINO ACID-A NACARAJ	-	-
Union Bank of India SB 18259	-	1,742
ILS-DBT-PJ-DIVERSITY OF SLE-B RAVINDRAN	-	-
Union Bank of India SB 18297	1,458	12,423
ICICI Bank 722101000170	2,71,005	-
ILS-DST-WOS-PJ-MESOPOROUS-FAHIMA	-	-
Union Bank of India SB 18443	-	58,525
ILS-DST-PJ-NANOPARTICLES-SENAPATI	-	-
Union Bank of India SB 18499	114	16,724



Particulars	Current Year - 2022-23	Previous Year - 2021-22
ILS-DST-WOS-PJ-TRIM FAMILY-AHSAN Union Bank of India SB 18500	-	30,902
ILS-DBT-ICMR-PJ-Onset Sepsis-DVS Union Bank of India SB 18232	-	1,952
ILS-DBT-PJ-Network-Minor Pulses-AParida Union Bank of India SB 18326	3,41,248	1,61,45,028
ICICI Bank A/c 722101000170	42,56,037	-
ILS-DBT-PJ-ECONOMIC EMPOWERMENT-RSWAIN Union Bank of India SB 18523	14,061	13,672
ILS-SERB-PJ-SWI-SNF-PPRASAD Union Bank of India -SB 18571	-	3,57,109
ILS-DBT-PJ-Role of Subcellular-APanda Union Bank of India SB 18522	-	1,89,110
ILS-BIRAC-PJ-TRC-CHIKUNGUNYA-SOMA Union Bank of India SB 18606	18,52,140	26,67,329
ILS-DBT-PJ-Tribal Health-Orissa-AParida(Flagship) Union Bank of India SB 18603	51,382	1,99,819
ICICI A/c 722101000170	1,10,71,078	-
ILS-AG&FE-IIMT-PJ-NABARANGPUR-RSWAIN Union Bank of India SB 18669	1,88,333	1,83,087
ILS-ICMR-PJ-KINOME SCREENING-RDASH Union Bank of India SB 18632	-	12,83,537
ILS-DBT-PJ-SPENE-MALARIA PARASITE-ANAGARAJ Union Bank of India SB 18687	-	204
ICICI A/c 722101000170	1,39,222	-
ILS-DST-Wellcome Trust-PJ-Pancreatic-ACPanda Union Bank of India SB 18706	17,87,446	4,52,232
ILS-DBT-PJ-BHUBANESWAR-BCF-DVASUDEVAN Union Bank of India SB 18729	2,61,078	55,45,718
ICICI A/c 722101000170	54,56,811	-
ILS-SERB-PJ-FKBP-DVASUDEVAN Union Bank of India SB 18725	-	5,00,413
ILS-DBT-PJ-GFNCEINDIA-SKR Union Bank of India SB 18753	1,07,759	74,023
ICICI A/c 722101000170	31,96,485	-
ILS-SERB-PJ-Ecotropic VI-Schakraborty Union Bank of India SB 18761	2,16,464	55,775
ILS-DBT-PJ-NBACD-IRGM-S CHAUHAN Union Bank of India SB 18771	111	6,780
ICICI A/c 722101000170	4,827	-
ILS-DBT-NER-PJ-NERBPMC-A K PARIDA Union Bank of India SB 18781	3,63,291	2,33,75,946
ICICI A/c 722101000170	2,40,02,275	-
ILS-DBT-PJ-AYUSH NETWORK-COV2-VIRUS-APARIDA Union Bank of India SB 18839	38,145	36,957
ILS-DBT-PJ-BIOREPOSITORY FOR COVID19-APARIDA Union Bank of India SB 18863	1,30,170	26,50,061
ICICI A/c 722101000170	4,94,057	-
ILS-BIRAC-BIONEST-PJ Union Bank of India SB 18888	49,52,058	1,55,10,557
ILS-DBT-PJ-Marine Bioresource-BNP-AParida Union Bank of India SB 18948	1,41,280	66,46,545
ICICI A/c 722101000170	21,45,023	-
ILS-SERB-PJ-ZBTB10-SKR Union Bank of India SB 18800	15,58,943	3,71,650
ILS-SERB-ORAL SQUAMOUS-RDASH Union Bank of India SB 18905	25,523	11,70,256
ILS-DBT-PJ-ATAD2-SSENAPATI Union Bank of India SB 18775	32	18,743
ICICI Bank A/c 722101000170	1,92,773	-
ILS-SERB-PJ-Antiviral Immunity-Schauhan Union Bank of India SB 18904	2,36,550	53,232
ILS-SERB-PJ-JEV LIFE CYCLE-GSYED Union Bank of India SB 18916	4,54,986	51,903
ILS-DBT-PJ-CURCUMIN-MALARIA-ANAGARAJ Union Bank of India SB 18819	13,673	7,88,559
ICICI Bank A/c 722101000170	26,228	-
ILS-GOVT ODISHA-S&T-INCUBATION CENTRE Union Bank of India SB 18799	1,03,89,573	2,58,111
ILS-DBT-PJ-FLAVIVIRAL-PREETHY Union Bank of India SB 18812	3,51,484	3,41,750
ILS-DST-PJ-Anti-Fungal Vaccine-NAcharya Union Bank of India SB 18914	12,687	6,72,900
ICICI Bank A/c 722101000170	4,06,561	-
ILS-DBT-PJ-CARCINOGENESIS-NACHARYA Union Bank of India SB 18949	8,304	10,94,283
ICICI Bank A/c 722101000170	17,897	-

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Particulars	Current Year - 2022-23	Previous Year - 2021-22
ILS-ICMR-PJ-STOMACH CANCER-A DIXIT	-	-
Union Bank of India SB 18951	48,279	3,46,383
ILS-DST-WOS-A-PJ-Oral Cancer-VMohanty	-	-
Union Bank of India SB 18941	50,275	48,880
ILS-DBT-Council S&T Odisha-Skill Vigyan	-	-
Union Bank of India SB 18950	4,53,334	5,07,077
ILS-DBT-PJ-PROTEIN HYDROGELS-MAMONI DASH	-	-
Union Bank of India SB 18840	17,737	9,56,034
ICICI Bank A/c 722101000170	8,39,544	-
ILS-BIRAC-PJ-Animal Model-SARS-CoV2-SSenapati	-	-
SBI, Rail Vihar Br. SB39948600730	11,73,738	1,04,499
ILS-DBT-PJ-INSACOG-A PARIDA	-	-
Union Bank of India SB 18957	11,22,892	67,10,085
ILS-DBT-PJ-SCALING UP COVID-19 TESTING	-	-
Union Bank of India SB 18969	2,53,450	3,24,622
ILS-DBT-PJ-SPECTROMETRY PLATFORM-SOMA	-	-
Union Bank of India SB 18997	6,75,019	8,94,60,844
ICICI Bank A/c 722101000170	4,84,192	-
ILS-SERB-PJ-EFFLUXPUMP-TKB	-	-
Union Bank of India SB 19099	75,471	21,32,264
ILS-DBT-PJ-HOMEOBOX A10- S CHAUHAN	-	-
Union Bank of India SB 19090	6,152	9,57,998
ICICI Bank A/c 722101000170	1,23,363	-
ILS-SERB-PJ-PROTEIN CROSSLINK- N ACHARYA	-	-
Union Bank of India SB 19102	7,16,253	24,07,200
ILS-DBT-PJ-JUTE STEM - S MAJUMDER	-	-
Union Bank of India SB 19103	11,70,302	28,15,760
ILS-BIRAC-PJ-PROTEIN D-SAR-COV-2-SSenapati	-	-
Union Bank of India SB 19106	14,437	1,03,132
ILS-ICMR-PJ-IBD MICE- S CHAUHAN	-	-
Union Bank of India SB 19126	17,06,341	23,77,072
ILS-DBT-PJ-WESTERN HIMALAYAN- A PARIDA	-	-
Union Bank of India SB 19115	1,62,739	1,09,12,800
ICICI Bank A/c 722101000170	46,14,640	-
ILS-DBT-PJ-BIOTECH-KISAN HUB- A PARIDA	-	-
Union Bank of India SB 19116	1,31,113	78,00,000
ICICI Bank A/c 722101000170	39,10,240	-
ILS-SERB-PJ-HEARING LOSS- PVR	-	-
Union Bank of India SB 19125	6,63,919	17,35,410
ILS-ICMR-PJ-EPIGENETIC DRUGS-COV2- P PRASAD	-	-
Union Bank of India SB 19134	3,52,293	48,29,629
ILS-BIRAC-PJ-COVID-19 VACCINE DEVELOPMENT- SKR	-	-
Union Bank of India SB 19104	3,35,46,047	4,82,60,000
ILS-DBT-PJ-ANTI-VIRAL-SCREENING PLATFORM-SOMA	-	-
ICICI Bank A/c 722101000170	2,27,84,896	-
SBI, Rail Vihar-SB 40930333761	2,65,083	-
ILS-BIRAC-PJ-PEST CONTROL-MDASH	-	-
Union Bank of India SB 19138	5,51,950	-
ILS-SERB-PJ-DICOT PLANTS-NDEY	-	-
Union Bank of India SB 19149	6,04,436	-
ILS-DBT-PJ-Traditional Healthcare-SKR	-	-
Union Bank of India SB 19148	33,599	-
ICICI Bank A/c 722101000170	17,09,280	-
ILS-DST-PJ-NANOHERBICIDE-SKSAHOO	-	-
Union Bank of India SB 19169	135	-
ILS-DST-WOS-MDR-XDR-C MOHAPATRA	-	-
Union Bank of India SB 19153	1,17,227	-
ILS Startup India Seed Fund Trust & Retention Accou	-	-
Union Bank of India SB 19123	1,28,37,684	-
ILS-ICMR-PJ-Pathogenesis-SAR COV2-ARS	-	-
Union Bank of India SB 19178	48,23,574	-
ILS-DBT-PJ-DZNepA Cancer-SKM	-	-
ICICI Bank A/c 722101000170	31,58,865	-
ILS-DBT-PJ-CML-CHRONIC-SCHAKRABORTY	-	-
ICICI Bank A/c 722101000170	35,80,000	-
ILS-DBT-PJ-Pediatric-Disorder-PVR/Rswain	-	-
ICICI Bank A/c 722101000170	21,44,857	-
ILS-DBT-PJ-HSP70-Golden Hamsters-BR	-	-
ICICI Bank A/c 722101000170	1,88,650	-
ILS-ICMR-PJ-Resistance of OSCC-RDash	-	-
Union Bank of India SB 19440	16,12,444	-
ILS-DBT-PJ-DZIP3-S CHAUHAN	-	-
ICICI Bank A/c 722101000170	5,85,696	-
Union Bank of India SB 19143	9,789	-
Fixed Deposit with Banks	7,44,75,175	7,44,75,175
FD for Gratuity & EL & HPL of Dr. D V Singh	-	-
		4,46,54,283
		1,47,355
		4,46,54,283
		1,47,355

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Particulars	Current Year - 2022-23	Previous Year - 2021-22
TOTAL (A)	34,35,55,002	46,39,32,998
B. LOANS, ADVANCES AND OTHER ASSETS		
ADVANCES		
1 Advance to Parties	13,72,77,622	17,62,83,628
Adv. for Journal	-	26,194
Adv. to BPCL for Diesel, Petrol & Oil	1,80,634	1,23,478
Adv. to CPWD for Const. Cam.I-II	10,92,92,985	10,92,92,985
Adv. for Scientific Equipment	1,78,40,326	5,97,08,031
Adv. paid to Exe. Engineer, PH	9,22,335	9,22,335
Adv. to Anand Industrial Gases for LN2	30,000	30,000
Adv. to G. C. Sen Agency	23,85,268	9,31,883
Adv. to CPWD for UPS Bionest Prj	40,00,000	40,00,000
Adv. with Univercell Biosolution	-	3,94,922
Adv. to Kaback System	-	3,85,580
Adv. for Consumables/Supplies & Scientific Serv	24,78,795	3,43,515
Adv. to World Courier India Pvt. Ltd.	87,311	87,311
Adv. for Repair of Equipment	59,967	37,394
2 Staff Advance	14,34,951	2,82,405
a) Employees		
T. A. Advance	3,54,188	7,405
LTC Advance	3,57,622	-
Medical Advance	90,000	-
Contingency Advance	12,649	45,000
Adv. for Expenses for meeting etc.	6,20,492	2,30,000
b) Fellowship Advance	13,67,573	12,91,144
Adv. Fellowship to CSIR Fellows	1,42,017	1,68,588
Adv. Fellowship to DBT Fellows	35,941	54,941
Adv. Fellowship to ICMR Fellows	2,30,478	2,30,478
Adv. Fellowship to DST Inspire Fellows	5,04,423	5,04,423
Adv. Fellowship to UGC Fellows	7,714	32,714
Adv. Fellowship from user-fees	4,47,000	3,00,000
3 Deposits	57,41,345	57,41,345
Security for LPG Gas Connection	1,67,150	1,67,150
Security for N2/Co2 Gas Cylinder etc.	4,13,536	4,13,536
Security Deposit with CESCO	45,92,489	45,92,489
Security Deposit with BCDD-II, CESU	13,492	13,492
Security Deposit - National Prd Council New Delhi	5,54,678	5,54,678
4 Other Current Assets	7,76,071	69,68,520
TDS Receivable	58,759	6,48,487
TCS Receivables	12,647	8,891
Margin Money in FD for LC	2,06,665	48,21,145
User Fee/Royalty Receivables	-	9,31,997
Reveivable from projects	4,98,000	5,58,000
TOTAL (B)	14,65,97,562	19,05,67,042
GRAND TOTAL (A+B)	49,01,52,563	65,45,00,040

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2023

SCHEDULE 13- GRANT - IN - AID

Particulars	Current Year - 2022-23	Previous Year - 2021-22
1) Central Government (Recurring Grants)	43,07,98,600	56,96,97,448
DBT Core Grant	30,00,00,000	29,69,19,103
DBT-Tata Invo. Fellowship	-	31,54,558
ILS-DBT-PU-PTBP2-S Chakraborty	-	7,20,000
ILS-DBT-PJ-ATX AXIS-VRAI	-	3,82,800
ILS-DBT-PJ-Integrative Genomics-SKR	-	6,73,767
ILS-SERB-PJ-Hepatitis C-GSyed	-	15,15,000
ILS-CBT-NER-BPMC-BHIMKOL-NDEY	-	16,53,731
ILS-DBT-PJ-LIVELIHOODS NEI-APARIDA	-	9,00,000
ILS-DBT-PJ-FtsEx-TKBearia	-	6,55,46,890
ILS-DBT-PJ-DIVERSITY OF SLE-B RAVINDRAN	8,97,672	15,00,000
ILS-DST-WOS-PJ-MESOPOROUS-FAHIMA	-	11,90,138
ILS-DBT-PJ-TELMISARTAN-CHIKUN-SOMA	-	49,62,000
ILS-DST-WOS-PJ-TRIM FAMILY-AHSAN	45,69,600	2,48,86,000
ILS-DBT-ICMR-PJ-Onset Sepsis-DVS	1,98,48,756	13,89,662
ILS-DBT-PJ-Net-Minor Pulses-AParida	-	7,54,743
ILS-DBT-PJ-ECONOMIC EMPNT-RSWAIN	-	27,95,479
ILS-SERB-PJ-OSCILLATION-TKB	-	15,00,000
ILS-SERB-PJ-SWI-SNF-PPRASAD	-	11,90,138
ILS-DBT-PJ-Role of Subcellular-A?anda	-	49,62,000
ILS-BIRAC-PJ-TRC-CHIKUNGUNYA-SOMA	45,69,600	2,48,86,000
ILS-DBT-PJ-Tribal Health-Odisha-AParida(Flagship)	1,98,48,756	13,89,662
ILS-ICMR-PJ-KINOME SCREENING-RDASH	-	7,54,743
ILS-DBT-PJ-SPENE-MALARIA PARASITE-ANAGARAJ	6,78,680	27,95,479
ILS-DBT-Wellcome Trust-PJ-Pancreatic-ACPanda	44,69,756	-

वित्त और लेखा अधिकारी / Finance & Accounts Officer

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Particulars	Current Year - 2022-23	Previous Year - 2021-22
ILS-DBT-PJ-BHUBANESWAR-BCF-DVASUDEVAN	14,76,988	13,80,000
ILS-SERB-PJ-FKBP-DVASUDEVAN	9,00,000	10,00,000
ILS-DBT-PJ-GENOMEINDIA-SKR	49,00,000	
ILS-SERB-PJ-Ecotropic VI-Schakraborty	15,00,000	13,00,000
ILS-DBT-PJ-NBACD-IRGM-S CHAUHAN		4,75,124
From DST for Entrepreneurship Training Progra		
From ILS-DBT-NER-PJ-NERBPMC-A K PARIDA	2,46,84,895	1,83,39,719
ILS-DBT-PJ-AYUSH NETWORK-COV2-VIRUS-APARIDA		
ILS-DBT-PJ-BIOREPOSITORY FOR COVID19-APARIDA		15,15,572
ILS-BIRAC-BIONEST-PJ		
ILS-DBT-PJ-Marine Bioresource-BNP-AParida		40,39,160
ILS-SERB-PJ-ZBTB10-SKR	15,00,000	8,00,000
ILS-SERB-PJ-SARS-CoV-2-RDASH		2,00,000
ILS-SERB-ORAL SQUAMOUS-RDASH		12,80,000
ILS-DBT-PJ-ATAD2-SSENAPATI	2,34,911	
ILS-SERB-PJ-Antiviral Immunity-Schauhan	20,00,000	
ILS-SERB-PJ-JEV LIFE CYCLE-GSYED	19,00,000	
ILS-DBT-PJ-Anti-Fungal Vaccine-Nacharya	20,68,303	11,52,120
ILS-DBT-PJ-CARCINOGENESIS-NACHARYA		7,50,000
ILS-ICMR-PJ-STOMACH CANCER-A DIXIT	1,55,740	
ILS-DBT-PJ-PROTEIN HYDROGELS-MAMONI DASH	13,83,141	11,54,752
ILS-BIRAC-PJ-Animal Model-SARS-CoV2-SSenapati		59,48,000
ILS-DBT-PJ-INSACOG-A PARIDA	70,80,080	5,04,09,740
ILS-DBT-PJ-DZIP3-S CHAUHAN	20,52,892	44,30,010
ILS-DBT-PJ-SCALING UP COVID-19 TESTING		1,44,00,000
ILS-DBT-PJ-Spectrometry Platform-Soma		5,00,000
ILS-SERB-PJ-EFFLUXPUMP-TKB		23,15,906
ILS-DBT-PJ-HOMEOBOX A10- S CHAUHAN		10,81,520
ILS-SERB-PJ-PROTEIN CROSSLINK- N ACHARYA		20,71,800
ILS-DBT-PJ-JUTE STEM - S MAJUMDER		21,15,760
ILS-BIRAC-PJ-PROTEIN D-SAR-COV-2-SSenapati		3,09,300
ILS-ICMR-PJ-IBD MICE- S CHAUHAN	15,44,544	44,94,209
ILS-DBT-PJ-WESTERN HIMALAYAN- A PARIDA		84,18,800
ILS-DBT-PJ-BIOTECH-KISAN HUB- A PARIDA		68,00,000
ILS-SERB-PJ-HEARING LOSS- PVR		17,35,410
ILS-ICMR-PJ-EPIGENETIC DRUGS-COV2- P PRASAD		48,29,629
ILS-BIRAC-PJ-COVID-19 VACCINE DEVELOPMENT- SKR	83,88,000	82,60,000
Grant For SERB-PJ-DICOT Plants-NDEY		16,22,952
Grant For DST_WOS-MDR-XDR-CMOHAPATRA		11,98,600
Grant For ILS-BIRAC-PJ-PEST CONTROL-MDASH	7,64,205	12,83,340
Unidentifies-Fellowship Grant		14,66,068
Grant ILS-DBT-PJ-Traditional Healthcare-SKR		27,26,080
Grant DST-PJ-NANOHERBICIDE - SKSAHOO	14,04,240	1,50,000
Grant-DST-Wos-PJ-TRIM Family-Ahsan		8,00,000
ILS-DBT-PJ-ANTI-VIRAL-SCREENING PLATFORM-SOMA	72,78,320	
ILS Startup India Seed Fund Trust & Retention Acccou	1,26,00,000	
ILS-ICMR-PJ-Pathogenesis-SAR COV2-ARS	37,16,948	
ILS-DBT-PJ-DZNepA Cancer-SKM	32,32,000	
ILS-DBT-PJ-CML-CHRONIC-SCHAKRABORTY	35,80,000	
ILS-DBT-PJ-Pediatric-Disorder-PVR/Rswain	38,00,800	
ILS-DBT-PJ-HSP70-Golden Hamsters-BR	7,00,000	
ILS-ICMR-PJ-Resistance of OSCC-RDash	16,88,129	
Fellowship Grants	1,78,05,295	2,92,12,198
Fell. Grant from DST for JRF/SRF DST-Inspire	33,34,736	95,82,105
Grant for Ramalingaswami Fellows from DBT	5,99,387	5,00,000
Grant Received From IIS for DBT-RA	15,04,188	37,52,940
Grant CSIR Conting. SRA Pool		79,966
Grant SERB Vajra Adjunct Faculty	13,13,360	18,54,000
Grant Received for DBT-JRF From Consortium	40,33,997	73,08,082
Fellowship Grant From CSIR	6,17,807	80,000
Fellowship Grant From ICMR	27,13,256	19,00,305
Grant From SERB for N Post Doc. Fellow		3,82,800
Grant From SERB for Teachers Associateship		
Research Grant DST	7,00,000	
Grant From DST for Inspire Faculty	29,00,000	37,72,000
Travel Grant (Foreign) - SERB	88,564	
2) State Government(s)	2,21,27,281	5,82,86,376
Start up Odisha - Performance Grant	5,00,000	
Reimbursement-NHM//DPH Govt of Odisha- Covid-19	2,16,27,281	5,81,96,333
ILS-S&T-GoO-PJ-Anticancerous-SKM		90,043
3) Government Agencies		
Fund From RMRC Against Reimb. of Covid19 Exp.		
4) Institutions/Welfare Bodies	4,14,237	9,20,894
ILS-Wellcome Trust DBT-Dengue-GHSyed		9,20,894
ILS-Wellcome Trust DBT-IRGM-Mediated-Schauhan	4,14,237	
Proteomic Society		
Welcome Trust for EMBO Seminar		

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Particulars	Current Year - 2022-23	Previous Year - 2021-22
5) International Organisations INSTITUTE OF LIFE SCIENCES-FCRA		4,56,718
6) Others		
TOTAL OF GRANTS RECEIPTS	47,13,45,413	65,85,73,634
SCHEDULE 14- FEES		
Particulars	Current Year - 2022-23	Previous Year - 2021-22
1) Fee for Right to Information	10,50,000	10,04,800
2) Fee collected under Ph.D.Course	10,50,000	10,04,800
TOTAL	10,50,000	10,04,800
SCHEDULE 16- Income from Royalty, Publication etc.		
Particulars	Current Year - 2022-23	Previous Year - 2021-22
1) Lumpsum Premium & Royalty Received		9,15,552
TOTAL		9,15,552
SCHEDULE 17- INTEREST		
Particulars	Current Year - 2022-23	Previous Year - 2021-22
1) On Term Deposits:		
a) With Scheduled Banks/Nationalised Bank		
b) With Non-Scheduled Banks		
c) With Institutions		
d) Others		
2) On Savings Accounts:	1,39,58,631	1,01,24,739
a) With Scheduled Banks/Nationalised Bank		
b) With Non-Scheduled Banks		
c) With Institutions		
d) Others		
3) On Loans:		
a) Employees/Staff		
b) Others		
4) Interest on Debtors and Other Receivables		
TOTAL	1,39,58,631	1,01,24,739
SCHEDULE 18- OTHER INCOME		
Particulars	Current Year - 2022-23	Previous Year - 2021-22
Sale of Tender Paper	2,53,44,852	2,73,74,536
Misc. Receipts	4,78,933	3,43,037
Rent Collected towards ATM Room	65,624	1,14,842
Guest House Room Rent	4,21,438	1,83,180
Hostel Room Rent	11,07,513	14,01,962
Refund of Top-Up-IRGM	16,586	
Overhead/Sponsorship/different Projects/oth Fees	1,56,67,149	1,87,21,996
Receipt on Auction/Disposal of Scrap	3,00,951	1,33,149
Quarter Rent Collected	5,57,100	6,14,591
User Fees Collected From Industries	4,71,780	28,89,000
Contribution received for SWF	9,52,335	12,25,544
Licence Fee	2,58,677	4,29,265
Utilisation of Ret. Provision	50,46,767	13,17,970
TOTAL	2,53,44,852	2,73,74,536
SCHEDULE -20 ESTABLISHMENT EXPENSES		
Particulars	Current Year - 2022-23	Previous Year - 2021-22
1 Salary	9,80,68,993	9,49,90,100
2 Fellowship	60,44,012	1,81,90,570
3 Bonus		
4 EPF Contribution (Employer's Contribution)	17,27,945	34,27,408
5 EPF-EDLI & Admin. Charges	83,997	1,69,509
6 Medical Reimbursement	21,75,028	28,17,681
7 Gratuity, Retirement & Terminal Benefits	42,91,750	
8 Tuition fee	11,55,965	11,08,761

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Particulars	Current Year - 2022-23	Previous Year - 2021-22
9 Leave Encashment on LTC/Retirement	31,19,262	44,60,055
10 New Pension Sch (Employer's Cont.)		
TOTAL	11,66,66,952	12,51,64,083

SCHEDULE 21- OTHER ADMINISTRATIVE EXPENSES ETC.

Particulars	Current Year - 2022-23	Previous Year - 2021-22
	18,53,16,671	19,26,55,386
Consumables & Supplies	6,82,43,850	6,54,25,046
Mice & Animal Feed	28,85,641	22,51,924
POL for Gen-set and Vehicle	21,97,185	18,31,741
Printing and Stationery	13,48,517	5,47,186
Sequencing Charges/Scientific Services	15,16,440	10,81,518
Advertisement Expenses	3,04,629	1,20,114
Electricity Charges	2,12,81,249	2,89,16,404
Telephone Charges	1,97,335	1,99,135
Audit Fee	88,500	88,500
Water Charges	43,212	82,668
Advocate Fee	16,150	73,900
Job Contract/Job Works	3,81,64,973	4,12,04,681
Housekeeping Expenses	-	2,26,021
Photocopy Charges	71,311	-
Postage/Courier Charges	1,14,356	86,093
Patent Charges	4,83,724	10,60,304
Reimbursement of Newspaper	73,000	1,63,200
Reimbursement of telephone bills	2,70,184	3,41,957
Municipal Tax	22,39,299	22,39,299
Contractual Staff Expenses	95,83,721	97,71,532
Remuneration to Admn. Facilitator at DBT	26,44,155	22,21,800
Bio-Medical Waste Disposal Charges	2,77,322	2,14,969
Misc Contingency Expenses	14,88,785	25,13,418
Patent Advocate Fee	1,06,150	2,16,387
Honorarium to Advisor	-	66,000
Honorarium to Legal Advisor	3,60,000	3,94,800
Lease Line Charges	1,35,405	1,80,540
Printing of Annual Report & Audited Accounts	3,52,462	1,23,209
Publication Fee & Article Processing Fee	59,31,795	19,88,954
Medi Claim Policy Premium	9,03,223	9,75,704
AMC for Sc. Equipment & Other Equip.	9,63,408	6,83,894
Rem. to Admn. Liasion Professional at NII	3,52,000	5,28,000
General Repair & Maintenance	59,89,644	46,87,351
Repair of Equipment etc.	54,88,624	56,40,482
Vehicle Insurance	1,65,352	1,71,837
Repair & Maintenance of Vehicle	2,88,410	57,442
Seminar, Conference & Meeting	52,57,619	20,21,607
Sitting Fee	4,48,500	5,61,996
Travelling and Conveyance	18,99,995	5,19,891
LTC (Leave Travel Concession)	7,55,109	68,105
Taxi Hiring Charges	2,11,075	-
Online/Print Journals	26,194	-
Expenditure on Retirement Benefit	-	78,53,190
Transfer to staff Welfare Funds	9,52,335	12,25,544
Expenditure for Ph.D. Course	11,95,833	16,79,000
Loss/Gain- Sale of Asset	-	23,50,042
TOTAL	18,53,16,671	19,26,55,386

SCHEDULE 22- EXPENDITURE ON GRANTS

Particulars	Current Year - 2022-23	Previous Year - 2021-22
<u>CSIR Conting. SRA Pool</u>		
Exp. CSIR Conting. SRA Pool	14,857	61,551
Exp. Fund of Omix Res. & Diagnos. Lab.	-	-
Consu.-Omix Res. Diagno Lab P Ltd.	-	-
<u>Exp. -Under Tata Innov. Fell.-Dr. NDevi</u>	-	83,700
Fellowship	-	25,000
Contingency	-	58,700
<u>Exp. from CSIR Fellowship Grant</u>	2,46,902	53,106
Fellowship-CSIR	-	-
Contingency-CSIR	2,46,902	53,106
<u>Exp. from DBT Fellowship Grant</u>	55,00,062	59,43,026
Fellowship-DBT	51,60,747	55,48,073
Contingency-DBT	3,39,315	3,94,953
<u>Exp. from ICMR Fellowship Grant</u>	25,84,518	7,82,500
Fellowship-ICMR	25,14,268	7,82,500
Contingency-ICMR	70,250	-
<u>Exp. from DST-Inspire Fellowship Grant</u>	63,51,813	57,95,291
Fellowship-DST-Inspire	41,04,793	34,81,682
Contingency-DST-Inspire	1,22,474	1,69,310

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Particulars	Current Year - 2022-23	Previous Year - 2021-22
Fellowship-DST Inspire Faculty	17,67,800	15,16,000
Research Exp. -DST-Inspire Faculty	3,56,746	6,28,299
<u>Exp. from Ramalingaswami fel. grant</u>	4,98,373	18,12,147
<u>Dr. Punit Prasad</u>		
Contingency	2,88,101	97,670
<u>Dr. Mamuni Dash</u>		
Fellowship		12,07,936
Contingency	2,10,272	5,06,541
<u>Dr. Amaresh Panda-Ramanija Fellow</u>		
Fellowship		
Contingency & Overhead		
<u>Exp. From SERB N Post Doc Fellow</u>	4,54,055	13,43,054
Fellowship	2,79,896	11,08,233
Contingency	1,74,159	1,84,821
Overhead		50,000
<u>ILS-DBT-PU-PTBP2-S Chakraborty</u>		29,95,759
<u>Recurring</u>		
Contingency		7,944
Manpower		
Travel		
Consumable A/c		29,87,815
<u>ILS-Wellcome Trust DBT-Den-GHSyed</u>		28,88,786
Top Up Salary		
Fellowship		3,50,000
Consumable		23,62,246
Contingency		1,45,640
Overhead		30,900
Transfer to pj. consumable A/c		
Travel		
<u>ILS-Wellcome Trust DBT-IRGM-Schauhan</u>	6,573	72,03,720
Top Up Salary		
Fellowship		8,11,842
Consumable	6,300	59,37,148
Contingency	273	2,20,168
Overhead		2,20,000
Travel		14,562
<u>ILS-DBT-CEIB-Malaria-V A Nagaraj & BR</u>		3,37,897
Manpower		1,05,000
Consumable A/c		2,32,867
Contingency		30
<u>ILS-SERB-PJ-Chik-Soma Chattopadhyay</u>		7,55,457
Manpower		1,19,867
Consumable A/c		6,27,377
Contingency		8,213
<u>ILS-DBT-PJ-White Spot-DVasudevan</u>		50,891
Consumable A/c		50,888
Manpower & Fellowship		
Overhead		
Contingencies		3
Travel		
<u>ILS-DST-WOS-PJ-Asiatic Grain-Sagarika</u>		1,26,311
Consumable A/c		1,13,486
Fellowship		
Overhead		
Travel		3,989
Contingencies		8,836
<u>ILS-IBSD-PJ-Bioresources Mgt-Aparida</u>		35,523
Contingencies		35,523
<u>ILS-SERB-PJ-Zebrafish-Rswain</u>		6
Contingencies		6
<u>INSTITUTE OF LIFE SCIENCES-FCRA</u>	2,96,575	4,74,612
Contingencies	6	1,681
Admin Expenses-EMBO	2,96,569	4,72,931
<u>ILS-NA5I-Enhancing Prodivity-Aparida</u>	8,62,173	6,66,658
Contingencies	8,08,388	6,24,021
Travel	53,785	
Fellowship & Manpower		42,637
<u>ILS-DST-Ide-Genetic and EpigeneticPVR</u>	7	
Fellowship & Manpower		
Contingencies	7	
<u>ILS-DBT-NER-BPMC-BHIMKOL-NDEY</u>	11	3,99,809
Consumables		1,07,589
Fellowship & Manpower		1,79,000
Contingencies	11	63,220
Overhead		50,000

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Particulars	Current Year - 2022-23	Previous Year - 2021-22
Exp for Workshop		
Travel		
ILS-DST-Indo-UK-PJ-Freshwater-SKD	-	4,12,604
Travel		3,854
Consumables		
Fellowship & Manpower		4,03,750
Contingencies		5,000
ILS-SERB-PJ-RAGE-VRai	-	17,519
Travel		
Consumables		
Overhead		
Contingencies		17,519
ILS-DBT-PJ-LIVELIHOODS NEI-APARIDA	-	2,98,555
Travel		8,980
Consumables		40,355
Overhead		
Contingencies		1,00,878
Fellowship & Manpower		1,48,342
ILS-DBT-PJ-FtsEx-TKBeuria	-	16,49,035
Travel		
Consumables		11,71,418
Overhead		1,00,000
Contingencies		41,165
Fellowship & Manpower		3,36,452
ILS-DBT-PJ-MEF2C-SChakraborty	-	1,71,737
Fellowship & Manpower		
Consumables		1,62,210
Contingencies		9,527
ILS-SERB-PJ-CAFS-SSenapati	-	2,15,260
Consumables		1,70,004
Overhead		
Contingencies		45,256
Travel		
ILS-S&T-GoO-PJ-Anticancerous-SKM	-	95,955
Consumables		95,937
Contingencies		18
ILS-SERB-PJ-AMINO ACID-A NAGARAJ	-	86,225
Travel		
Consumables		69,001
Overhead		
Contingencies		17,224
ILS-DBT-PJ-DIV.-SLE-B RAVINDRAN	5,90,687	16,08,550
Travel		19,359
Consumables	1,717	7,61,838
Fellowship & Manpower	5,88,967	7,05,723
Contingencies	3	1,21,630
ILS-DST-WOS-PJ-MESOOUS-FAHIMA	50,000	7,84,545
Fellowship & Manpower		6,50,348
Consumables		1,14,127
Travel		
Overhead	50,000	
Contingencies		20,070
ILS-DBT-PJ-TELM-CHIKUNGUNY-SOMA	-	5,97,128
Consumables		4,83,402
Fellowship & Manpower		1,13,667
Contingencies		59
ILS-DST-WOS-PJ-TRIM FAMILY-AHSAN	3,93,090	63,800
Fellowship	3,93,090	63,800
ILS-DBT-PJ-Network-M-Pulses-AParida	1,14,19,211	5,84,53,528
Contingencies	3,39,669	1,33,195
Distribution of Grant to Other agency		5,03,33,345
Fellowship & Manpower	61,84,069	54,19,689
Training & Workshop		
Consumables	47,56,104	23,67,299
Overhead		2,00,000
Travels	1,39,369	

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Particulars	Current Year - 2022-23		Previous Year - 2021-22	
DBT-WelcomeTrust-Pancreatic-ACPand		30,02,891		44,07,328
Consumable	17,43,334		31,46,388	
Contingencies	6,169		472	
Fellowship	8,93,532		10,20,132	
Top-Up Fellowship	15,984		1,78,632	
Travel	21,357			
Overhead	3,22,515		61,704	
ILS-DBT-PJ-ECON-EMPOWERMENT-RSWAIN				9,71,930
Contingencies			51,546	
Consumables			5,27,702	
Manpower			3,52,000	
Travel			40,682	
ILS-SERB-PJ-OSCILLATION-TKB				1,46,348
Contingencies			50,244	
Consumables			96,104	
Overhead				
Travel				
ILS-SERB-PJ-SWI-SNF-PPRASAD		3,57,026		16,06,703
Contingencies	17		20,224	
Consumables	1,88,724		10,97,479	
Overhead			83,000	
Fellowship	1,38,400		4,06,000	
Travel	29,885			
ILS-DBT-PJ-Role of Subcellular-APanda		28,000		13,19,746
Contingencies			124	
Consumables	28,000		8,78,622	
Fellowship			3,41,000	
Overhead			1,00,000	
ILS-BIRAC-PJ-TRC-CHIKUNGUNYA-SOMA		54,22,459		69,87,854
Contingencies	3,24,022		1,01,597	
Consumables	29,93,373		48,83,052	
Fellowship	17,16,519		15,07,015	
Overhead	3,65,568		4,96,200	
Travel	22,977			
ILS-DBT-PJ-Trib-Health-Odi-AParida(Flagship)		87,77,509		1,96,70,814
Contingencies	81,599		85,617	
Manpower	29,57,000		38,36,154	
Consumables	55,58,613		1,57,49,073	
Overhead				
Travel	1,80,297			
ILS-AG&FE-IIMT-PJ-NABARANGPUR-RSWAIN				5,44,532
Contingencies			29,446	
Manpower			3,22,000	
Consumables			96,000	
Overhead				
Travel			72,940	
Training Exp			24,146	
ILS-ICMR-PJ-KINOME SCREENING-RDASH		12,14,717		15,72,706
Contingencies	19,282		2,081	
Manpower	1,34,800		3,41,000	
Consumables	10,60,635		11,36,306	
Overhead			43,319	
Travels			50,000	
ILS-DBT-PJ-SPENE-MAL-PARASITE-ANAGARAJ		5,01,793		7,85,873
Contingencies	73		24,177	
Manpower	3,72,000		4,03,000	
Consumables	1,29,720		3,58,696	
ILS-DBT-PJ-BHUBANESWA-BCF-DVASUDEVAN		10,11,629		10,76,596
Travel	70,287		41,260	
Overhead	1,00,000		1,00,000	
Fellowship	3,64,033		6,54,240	
Contingencies	1,52,333		1,03,734	
Consumables	3,24,976		1,77,362	
ILS-SERB-PJ-FK31-DVASUDEVAN		11,31,797		7,34,035
Contingencies	35,462		27,204	
Manpower	2,57,226		3,72,000	
Consumables	6,74,692		2,84,831	
Overhead	1,00,000		50,000	


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Particulars	Current Year - 2022-23	Previous Year - 2021-22
Travel	4,417	
Scientific Social Responsibility	60,000	
ILS-DBT-PJ-GENOMEINDIA-SKR	15,44,084	8,41,959
Travel		
Contingencies	6,567	17,868
Manpower	7,15,100	7,74,562
Consumables	4,22,417	49,529
Overhead	4,00,000	
ILS-SERB-PJ-Ecotropic VI-Schakraborty	13,66,723	14,43,668
Contingencies	37,202	32,168
Consumables	12,45,066	13,02,821
Overhead	29,334	1,08,679
Travel	55,121	
ILS-DBT-PJ-NBACD-IRGM-S CHAUHAN	118	4,95,173
Contingency	118	6
Consumable		4,95,167
Cash Award		
ILS-DBT-NER-PJ-NERBPMC-A K PARIDA	2,37,03,821	1,80,01,968
Contingency	5,75,778	7,05,050
Operational Exp	90,00,244	68,94,036
Meeting Exp	10,38,984	6,13,200
Manpower Exp	1,25,33,039	92,38,881
Travel Exp	5,55,776	5,50,801
ILS-DBT-PJ-AYUSH NETWORK-COV2-VIRUS-APARIDA		11,24,242
Contingency		68
Consumables		2,89,466
Fellowship		8,34,708
ILS-DBT-PJ-BIOREPOSITORY FOR COVID19-APARIDA	18,61,661	18,47,521
Contingency	3,60,029	50,366
Consumables	4,54,446	5,61,848
Fellowship & Manpower	10,47,186	12,35,307
ILS-BIRAC-BIONEST-PJ	37,21,368	15,85,329
Operational Cost	2,55,463	46,334
Manpower	15,69,400	14,85,900
Training Exp	8,74,189	53,095
Consumables	10,22,316	
ILS-SERB-PJ-ZBTB10-SKR	3,20,505	22,47,143
Fellowship	2,39,000	3,72,000
Overhead		1,00,000
Contingency	2,031	13,294
Consumable	79,474	17,61,849
ILS-SERB-PJ-SARS-CoV-2-RDASH		3,20,982
Consumables		1,96,941
Fellowship		1,24,000
Overhead		
Contingencies		41
ILS-SERB-ORAL SQUAMOUS-RDASH	11,65,707	12,36,115
Consumables	9,44,349	9,56,032
Fellowship	1,39,839	1,80,000
Overhead		1,00,000
Contingencies	81,519	83
ILS-DBT-PJ-ATAD2-SSENAPATI	57,345	
Consumables	44,227	
Contingencies	13,118	
ILS-SERB-PJ-Antiviral Immunity-SChauhan	18,39,871	22,42,830
Overhead	1,00,000	
Consumable	13,45,988	18,38,927
Contingencies	21,883	34,903
Fellowship	3,72,000	3,69,000
ILS-SERB-PJ-JEV LIFE CYCLE-GSYED	15,23,442	19,93,833
Consumable	9,27,091	15,19,333
Contingencies	42,389	38,726
Fellowship	4,40,706	4,35,774

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निर्देशक / Director
जीव विज्ञान संस्थान / Institute of Life Sciences
भुवनेश्वर / Bhubaneswar- 751023




Particulars	Current Year - 2022-23		Previous Year - 2021-22	
Consumables	53,71,924		1,02,951	
Overhead	50,000		50,000	
Fellowship	2,75,562			
Travel	17,103			
Contingency	29,672			
ILS-DBT-PJ-SCALING UP COVID-19 TESTING		77,590		1,40,94,095
Consumables	77,590		1,19,34,616	
Contingencies			679	
Fellowship			21,58,800	
ILS-DBT-PJ-Spectrometry Platform-Soma		117		15,750
Consumables			6,398	
Contingencies	117		9,352	
ILS-SERB-PJ-EFFLUXPUMP-TKB		20,96,201		1,83,642
Overhead			1,68,333	
Contingencies	19,978		15,309	
Consumables	14,21,983			
Fellowship	6,54,240			
ILS-DBT-PJ-HOMEOBOX A10- S CHAUHAN		8,34,635		1,23,522
Overhead			1,00,000	
Contingencies	18,576		23,522	
Consumable	4,47,814			
Travel	20,245			
Fellowship	3,48,000			
ILS-SERB-PJ-PROTEIN CROSSLINK- N ACHARYA		12,42,044		1,64,600
Overhead			1,64,600	
Consumable	7,51,773			
Fellowship	4,18,871			
Travel	21,709			
Contingencies	49,691			
ILS-DBT-PJ-JUTE STEM - S MAJUMDER		15,80,031		3,00,000
Fellowship & manpower	9,47,118		3,00,000	
Consumable	6,22,198			
Contingencies	6,182			
Travel	4,533			
ILS-DBT-PJ-WESTERN HIMALAYAN- A PARIDA		29,24,799		
Fellowship & Manpower	6,07,017			
Contingency	28,018			
Consumable	22,26,582			
Travel	63,182			
ILS-DBT-PJ-BIOTECH-KISAN HUB- A PARIDA		15,93,855		
Contingency	6			
Cost of Implimenting Activity	42,900			
Communication Cell	1,74,000			
Farmer's Training Programme	3,04,154			
Recurring Cost for Tinkering Lab.	9,82,576			
Scientists' Trainging Programme	43,769			
Travel	46,450			
ILS-SERB-PJ-HEARING LOSS- PVR		10,16,484		
Fellowship & Manpower	2,08,000			
Contingency	26,196			
Consumable	6,56,954			
Overhead	1,25,334			
ILS-BIRAC-PJ-PROTEIN D-SAR-COV-2-S SENAPATI		90,725		2,06,168
Consumable	4,602		2,06,168	
Contingencies	19,457			
Manpower & Fellowship	66,666			
ILS-ICMR-PJ-IBD MICE- S CHAUHAN		22,59,718		21,17,137
Contingencies	184		94	
Overhead			70,865	
Disbursement to other Agency			20,46,178	
Consumables	18,89,534			15,54,000
Fellowship	3,70,000			
ILS-ICMR-PJ-EPIGENETIC DRUGS-COV2- R PRASAD		45,52,453		
Fellowship & Manpower	3,65,786			
Contingency	36,513			

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Particulars	Current Year - 2022-23		Previous Year - 2021-22	
Consumable	40,09,485			
Overhead	1,40,669			
ILS-BIRAC-PJ-COVID-19 VACCINE DEVELOPMENT- SKR		93,82,495		
Fellowship & Manpower	30,22,612			
Contingency	1,05,762			
Consumable	62,36,728			
Travel	17,393			
ILS-DBT-PJ-ANTI-VIRAL-SCREENING PLATFORM-SOMA		54,93,424		
Fellowship & Manpower	20,59,160			
Contingency	2,214			
Consumable	34,32,050			
ILS-BIRAC-PJ-PEST CONTROL-MDASH		13,81,532		
Fellowship & Manpower	6,07,280			
Contingency	7,083			
Consumable	6,66,692			
Exp. for Outsourcing	1,00,477			
ILS-SERB-PJ-DICOT PLANTS-NDEY		10,43,002		
Fellowship & Manpower	1,92,000			
Contingency	34,937			
Consumable	7,12,285			
Overhead	1,01,206			
Travel	2,574			
ILS-DBT-PJ-Traditional Healthcare-SKR		10,16,800		
Consumable	6,00,000			
Fellowship & Manpower	4,16,800			
ILS-DST-PJ-NANOHERBICIDE-SKSAHOO		11,34,419		
Consumable	5,72,634			
Fellowship & Manpower	5,11,785			
Overhead	50,000			
ILS-DST-WOS-MDR-XDR-C MOHAPATRA		10,95,861		
Consumable	2,99,907			
Fellowship & Manpower	6,83,572			
Overhead	88,000			
Contingency	24,382			
ILS-ICMR-PJ-Pathogenesis-SAR COV2-ARS		3,60,874		
Manpower	2,41,226			
Overhead	1,05,348			
Travels	14,300			
ILS-DBT-PJ-DZNepA Cancer-SKM		73,135		
Manpower	69,135			
Contingency	4,000			
ILS-DBT-PJ-Pediatric-Disorder-PVR/Rswain		16,55,943		
Manpower	67,742			
Contingency	1,09,695			
Consumable	14,58,991			
Travels	19,515			
ILS-DBT-PJ-HSP70-Golden Hamsters-BR		5,11,350		
Manpower	1,19,593			
Exp. Outsourcing	2,25,000			
Consumable	1,66,757			
ILS-ICMR-PJ-Resistance of OSCC-RDash		75,685		
Overhead	49,169			
Contingency	65			
Consumable	26,451			
Honorarium to SERB-VAJRA Faculty	11,13,360	14,53,519	15,54,000	
Research Exp SERB Vajra Faculty	3,40,159			
Expenditure from Overhead & bank Charges	170	170	10,403	10,403
Exp MK Bhan Y&FP sel Com		3,50,865		
Bank Charges				
Covid-19 from RMRC, State Govt & DBT Fund		2,16,27,281		5,20,71,561
Exp for Covid-19 Testing & Other	2,16,27,281		5,20,71,561	
ILS-Conference, Symposium & Seminar		2,99,303		2,27,621


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Particulars	Current Year - 2022-23	Previous Year - 2021-22
Seminar & workshop	2,99,267	2,27,500
Bank Charges	36	121
TOTAL	18,09,06,503	31,29,03,447

SCHEDULE 24 -Refund of Unspent Grant & Interest

Particulars	Current Year - 2022-23	Previous Year - 2021-22
REFUND OF UNSPENT GRANT & Interest	1,17,18,012	1,61,81,696
Refund of Bal. Grant of DBT Fellows to DBT/IIS	1,21,001	3,27,066
Refund of Unspent Grant SERB Post Doc	1,08,313	
Ref-Bharatkosh-ILS-DBT-CEIB-MALARIA-VANAGARAJ	17,370	
ILS-DBT-PJ-DZIP3-Schauhan'	23,771	
ILS-DST-PJ-NANOHERBICIDE- S K SAHOO	492	
ILS-DST-PJ-NANOPARTICLES- S SENAPATI	923	
ILS-DBT-Spectrometry Platform-Soma's project	22,57,822	
DBT-PJ-Jute-STEM-S.Majumder	57,721	
ILS-DBT-NER-BPMC-BHIMKOL-NDEY	13,000	
ILS-DBT-Home box a10-Schauhan	11,323	
Ref- Grant-Bharatkosh-ILS-DBT-PJ-FtsEx-TKBeuria	-	12,226
Refund of Grant-SRA Pool to CSIR	-	2,637
Refund of Unspent Grant of DST-Inspire	2,663	8,04,812
ILS-SERB-PJ-RAGE-VRai	-	14,924
Refund of Unspent Grant-ILS-Wellcome Trust DBT-Dengue-GHSyed	-	13,488
Refund of Unspent Grant-ILS-SERB-PJ-Zebrafish-Rswain	-	1,21,528
ILS-DBT-PJ-FtsEx-TKBeuria(BT-PR21546)	6,506	1,611
ILS-SERB-PJ-CAFS-Ssenapati	-	58,730
ILS-SERB-PJ-OSCILLATION-TKB	-	20,002
ILS-DBT-PJ-BHUBANESWAR-BCF-DVASUDEVAN	20,04,920	31,44,681
ILS-SERB-PJ-SARS-CoV-2-RDASH	-	21,713
ILS-DBT-PJ-Anti-Fungal Vaccine-NAcharya	35,471	4,19,558
Refund-Seminar, Workshops, Conference/ Meeting	-	99,562
Refund of Tata Innov. Fell. Grant	-	135
Refund Bharat Kosh -Covid Testing Grant From DBT	-	27,240
Ref Bharatkosh- Interest of Ramalinga Swami	829	20,834
Deposited in BHARATKOSH - White Spot-D.Vasudevan	-	16,383
Refund Bharta Kosh- ILS-DBT-PJ-Network Minor Pulses	4,15,845	17,60,877
Refund Grant Int-ILS-DST-Nanoparticles-Ssenapati	16,159	3,060
Refund Bharta Kosh-ILS-DBT-PJ-ATAD2-Ssenapati	3,922	8,233
Ref-ILS-DBT-PJ-Carcinogenesis-Nachary	35,610	
Ref-Bharatkosh- ILS-DBT-PJ-Marine Biresource-BNP-Aparida	2,34,210	
Refund Bharatkosh ILS-DBT-PJ-INSACOG- A PARIDA	12,546	
ILS-SERB-PJ-Hepatitis C-Gsyed	-	
ILS-DST-Indo-UK-PJ-Freshwater-SKD	-	6,82,215
Refund of Grant-DST Fellowship Grant	41,26,287	
Refund of Unspent Fellowship Grant DBT	2,36,692	
ILS-DST-WOS-PJ-Asiatic Grain-Sagarika	-	11,455
ILS-DBT-PJ-TELMISARTAN-CHIKUNGUNYA-SOMA	-	1,02,993
Ref.Bharatkosh ILS-DBT-PJ-PTBP2-Schak.	-	2,03,504
Ref-Bharatkosh ILS-DST-Genetic And Epi.-PVR	-	264
Ref-Bharatkosh-ILS-DBT-PJ-MEF2C-Schakraborty	-	2,37,695
Int Ref-Bharatkosh-tiLS-DBT-PJ-LIVE.-APARIDA	-	2,31,254
Bharat Kosh ILS-DBT-PJ-Role of Subcellular-Apanda	1,65,763	13,272
Int Ref-Bharatkosh-ILS-DBT-NER-BPMC	4,88,704	5,62,059
Ref-Bharatkosh-ILS-DBT-PJ-CHIKV-SOMA	-	2,13,485
Int Ref-Bharatkosh-ILS-DBT-PJ-DIV.OF SLE-B RAVIND	31,405	32,599
Ref-Bharatkosh-ILS-DBT-PJ-Integrative Genomics-SKR	-	2,11,584
Ref.Bharatkosh ILS-DST-WOS-PJ-MESOOUS-FAHIMA	9,323	3,442
Ref-Bharatkosh-ILS-DST-WOS-PJ-TRIM FAMILY-AHSAN	4,38,630	2,302
Refund of Interest- Core	-	62,93,136
Refund Bharta Kosh-ILS-DBT-PJ-Biorepository	-	17,147
Refund ILS-DBT-PJ-CURCUMIN-Malaria-ANAGARAJ	46,595	17,577
Refund ILS-DBT-Flagship-Dr.A.Parida	1,62,483	3,76,888
Refund -DBT-PJ-NBACD-IRGMS-Schauhan	1,953	11,646
Refund -DBT-PJ-PROTEIN HYDROGELS-M.DASH	28,676	8,517
Ref of Interest- MALARIA Parasite-VANagaraj	2,834	49,362
ILS-SERB-PJ-AMINO ACID-A NAGARAJ	1,765	
ILS-DBT-ICMR-PJ-Onset Sepsis-DVS	1,980	
ILS-SERB-PJ-SWI-SNF-PPRASAD	9,479	
ILS-ICMR-PJ-KINOME SCREENING-RDASH	84,165	
ILS-DST-PJ-NANOHERBICIDE-SKSAHOO	4,19,821	
ILS-SERB-PJ-FKBP-DVASUDEVAN	81,042	
TOTAL	1,17,18,012	1,61,81,696

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**INSTITUTE OF LIFE SCIENCES
NALCO SQUARE,
BHUBANESWAR – 751 023**

**SCHEDULE - 25: SIGNIFICANT ACCOUNTING POLICIES.
FOR THE YEAR ENDED 31st MARCH 2023**

1. ACCOUNTING CONVENTION:

The financial statements are prepared on the basis of historical cost convention unless otherwise stated and on the basis of the accrual system of Accounting except in the case of Government Grant (see point 5 below)

2. INVENTORY VALUATION:

Physical verification of Chemicals/Consumables & other inventories has been conducted at the end of the financial year, i.e., 2022-23, by the management of the Institute. The Institute is maintaining proper records showing full particulars, including quantitative details and the situation of the inventories. Based on the available records and information the total value of the inventory is Rs 43,24,337/- as on 31.03.2023.

3. INVESTMENT:

The Institute has not made any investment during the financial year. However, provision for diminution against the value of the investment is not required to be incorporated in the Books of Accounts.

4. FIXED ASSETS:

- (I) Fixed Assets are stated at cost inclusive of freight, duties and taxes, other incidental and direct expenses incurred in connection with the acquisition of Fixed Assets. Fixed Assets are capitalized with the value of acquisition costs.
- (II) Depreciation for the financial year 2022-23 has been provided on W. D. V. method at the rate prevailing to the concerned Fixed Assets as specified in the Income Tax Act, 1961.

In respect of the addition of Fixed Assets during the year, depreciation was considered as per Income Tax Rules. Details of depreciation on Fixed Assets are on the schedule – 8 is an integral part of the financial statement.

विद्युत और लेखा अधिकारी / Finance & Accounts Officer
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5. **TREATMENT OF GRANT:**

- (I) Government Grants are accounted for on the basis of receipt of cheques/ transfers
- (II) Recurring Grants have been recognized in the Income & Expenditure Account in the year of receipt of a grant in aid, whereas Non-Recurring Grants have been treated as a capital fund.

6. **FOREIGN CURRENCY TRANSACTIONS:**

- (i) Transactions denominated in foreign currency are accounted for at the exchange rate prevailing at the date of transaction.
- (ii) Current Assets and Current Liabilities are converted at the exchange rate prevailing at the year-end and adjusted to the cost of the fixed assets if the liability relates to the fixed assets and, in other cases, is considered as revenue.

7. **RETIREMENT BENEFITS:**

Provision partially made towards gratuity payable on retirement and leave salary encashment of employee based on valuation of the retirement liability for the period from 01/04/2022 to 31/03/2023.

8. **RE-GROUPING & RE-ARRANGE :**

Previous figures have been re-grouped and re-arranged wherever found necessary inconformity with the current year's presentation of the accounts of the Institute.

As per our reports of even date attached

For and on behalf of
M/S APDP & CO
Chartered Accountants

CA P. Swain, FCA,

Partner

M.No-058193

Date: 28th Jul. 2023

Place: Bhubaneswar.

Dr. R. K. Behera

Finance & Accounts Officer

विषु ओर सेखा अधिकारी / Finance & Accounts Officer

जीव विज्ञान संस्थान / Institute of Life Sciences

भुवनेश्वर / Bhubaneswar- 751023

For and on behalf of
Institute of Life Sciences

Dr. Debasis Dash

Director

निर्देशक / Director

जीव विज्ञान संस्थान / Institute of Life Sciences

भुवनेश्वर / Bhubaneswar- 751023



**INSTITUTE OF LIFE SCIENCES
NALCO SQUARE,
BHUBANESWAR – 751 023**

SCHEDULE - 26: NOTES ON ACCOUNTS.

FOR THE YEAR ENDED 31st MARCH 2023

1. CONTINGENT LIABILITIES:

There are no such contingent liabilities as at the end of the financial year for the Institute of Life Sciences.

2. CAPITAL COMMITMENTS:

The estimated value of the capital commitment as at the end of the financial year 2022-23 is Nil.

3. TAXATION:

In view of the tax exemption under section 12AA of IT Act 1961, no provision for Income Tax had been considered necessary.

4. FOREIGN CURRENCY TRANSACTIONS:

- (i) Value of imports calculated on C.I.F. basis: ` 1,21,45,539/-
- (ii) Expenditure in Foreign Currency : ` 1,83,77,920/-

5. INVENTORY:

The closing stock of all purchases such as chemicals, glassware, consumables and stationery have been valued per the guidelines issued by ICAI.

6. RECEIPT & PAYMENTS ACCOUNTS:

The Receipt & Payment Account had been prepared using direct method presenting all receipts and payments during the year under major heads, in the interest of better disclosure.

वित्त और लेखा अधिकारी / Finance & Accounts Officer
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भुवनेश्वर / Bhubaneswar – 751023



9. **PROJECT GRANTS:**


All Research Projects are incorporated in the accounts for the year under audit in the consolidated Receipt & Payment Account, Income & Expenditure Account and Balance Sheet.

10. **OTHERS:**

Previous year figures have been regrouped/ rearranged wherever found necessary in conformity with the current year's presentation of financial data.

As per our reports of even date attached

For and on behalf of
M/S APDP & CO.
Chartered Accountants



CA P. Swain, FCA,
Partner
M.No-058193



Dr. R. K. Behera
Finance & Accounts Officer

For and on behalf of
Institute of Life Sciences

Dr. Debasis Dash
Director



निर्देशक / Director

विज्ञान संस्थान / Institute of Life Sciences
Date: 28th Jul 2023
Place: Bhubaneswar. भुवनेश्वर / Bhubaneswar- 751023

