

# AUDITOR'S REPORT & AUDITED ACCOUNTS 2023-24



## 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, 2024, 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, 2024 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, 2024 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	10,96,77,495
Capital-WIP- not Capitalized- construction activities by CPWD	2,10,81,928
Fellowship Advance.	13,47,573





### **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 Societies 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, 2024.
- (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: 28<sup>th</sup> Jun 2024  
Place: Bhubaneswar

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

**CA P. Swain, FCA**  
**Partner**

**M.No. 058193**

**UDIN- 24058193BKAJZK4709**

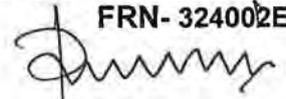


## Auditor's report on other matters

- 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.

Date: 28<sup>th</sup> Jun 2024  
Place: Bhubaneswar

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



CA P. Swain, FCA  
Partner

M.No. 058193

UDIN- 24058193BKAJZK4709



INSTITUTE OF LIFE SCIENCES  
NALCO SQUARE, BHUBANESWAR

BALANCE SHEET AS AT 31ST MARCH 2024

<u>CAPITAL FUND AND LIABILITIES</u>	Schedule	Current Year 2023-24	Previous Year 2022-23
CAPITAL FUND	1	1,83,68,04,104	2,09,75,99,085
RESERVES AND SURPLUS	2	25,30,692	31,62,034
EARMARKED/ ENDOWMENT FUNDS	3		
SECURED LOANS AND BORROWINGS	4		
UNSECURED LOANS AND BORROWINGS	5		
DEFERRED CREDIT LIABILITIES	6		
CURRENT LIABILITIES AND PROVISIONS	7	16,97,76,504	6,03,98,890
<b>TOTAL</b>		<b>2,00,91,11,300</b>	<b>2,16,11,60,009</b>
<u>ASSETS</u>			
FIXED ASSETS	8	1,58,24,32,014	1,59,31,09,389
CAPITAL WORK-IN PROGRESS	8	2,10,81,928	7,35,73,719
INVESTMENTS-FROM EARMARKED/ENDOWMENT FUNDS	9		
INVESTMENTS-OTHERS	10		
CLOSING INVENTORY	11	49,17,810	43,24,337
<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>			
(i) CASH AND BANK BALANCES	12	25,80,21,592	34,35,55,002
(ii) DEPOSITS & ADVANCES	12	14,26,57,956	14,65,97,562
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted )			
<b>TOTAL</b>		<b>2,00,91,11,300</b>	<b>2,16,11,60,009</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>	25		
<b>CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS</b>	26		

As per our attached report of even date

For and on behalf of Institute of Life Sciences

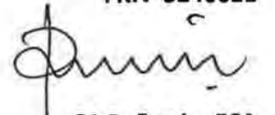


Dr. R. K. Behera  
Finance & Accounts Officer



Dr. Debasis Dash  
Director

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



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

Place: Bhubaneswar  
Date: 28.06.2024

UDIN

विषय 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



INSTITUTE OF LIFE SCIENCES  
NALCO SQUARE, BHUBANESWAR

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

	Schedule	Current Year 2023-24	Previous Year 2022-23
<b>INCOME</b>			
Income from Services	12		
Grants ( Recurring)	13	50,87,90,008	47,13,45,413
Fees	14	10,00,000	10,50,000
Income from Investments	15		
Funds transferred to Funds)			
Income from Royalty, Publication etc.	16	-	-
Interest	17	34,48,276	1,39,58,631
Other Income	18	1,81,23,675	2,53,44,852
<b>TOTAL (A)</b>		<b>53,13,61,959</b>	<b>51,16,98,896</b>
<b>EXPENDITURE</b>			
Establishment Expenses	20	11,81,28,991	11,66,66,952
Other Administrative Expenses etc.	21	22,80,06,467	18,53,16,671
Expenditure on Grants, Subsidies etc.	22	17,83,44,930	18,09,06,503
(Increase)/decrease in Inventories	11	(5,93,473)	(1,36,011)
Interest	23		
Refund of Unspent Grant & Interest	24	4,00,96,656	1,17,18,012
Depreciation for theyear-end-corresponding to <u>Schedule-8)</u>		<b>22,98,13,387</b>	<b>23,40,59,731</b>
<b>TOTAL (B)</b>		<b>79,37,96,958</b>	<b>72,85,31,858</b>
<b>Balance being excess of Expenditure Over Income(A-B)</b>		(26,24,34,999)	(21,68,32,962)
Provision made for Gratuity & Leave Salary			3,00,00,000
Unspent Grant & Interest transfer to Balance sheet		10,24,15,582	
<b>BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CAPITAL FUND</b>		<b>(36,48,50,581)</b>	<b>(24,68,32,962)</b>
SIGNIFICANT ACCOUNTING POLICIES	25		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	26		

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

Debasis Dash  
Director

CA P. Swain, FCA  
Partner

M.No. 058193

Date: 28.06.2024 **वित्त और लेखा अधिकारी / Finance & Accounts Officer**  
Place: Bhubaneswar **जीव विज्ञान संस्थान/ Institute of Life Sciences**

भुवनेश्वर / Bhubaneswar- 751023

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



INSTITUTE OF LIFE SCIENCES,  
NALCO SQUARE, BHUBANESWAR

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2024

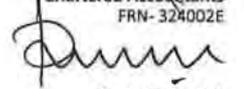
Receipts	Current Year 2023-24	Previous Year 2022-23	Payments	Current Year 2023-24	Previous Year 2022-23
<b>I. Opening Balance</b>			<b>I. Expenses</b>		
a) Cash in hand			a) Establishment Expenses	11,80,38,991	11,66,66,952
b) Bank Balances			b) Administrative Expenses	22,61,31,410	18,46,70,515
i) In current accounts	5,020	9,445	II. Payments made against funds for various projects	13,61,46,846	14,34,10,003
ii) In deposit accounts	7,44,75,175	4,48,01,638	a) out of Fellowship grants	1,38,34,521	1,56,50,436
iii) Savings accounts	26,90,74,807	41,91,21,915	b) Reimbursement received for Covid test	-	2,16,27,281
<b>II. Grants Received</b>			III. Investments and deposits made		
a) From Government of India			a) Out of Earmarked/Endowment funds		
Non-Recurring	10,40,55,600	16,83,68,889	b) Out of Own Funds (Investments-Others)		
Recurring	49,62,89,251	44,97,18,132	IV. Expenditure on Fixed Assets & CWIP		
b) From State Government			a) Purchase of Fixed Assets	14,54,72,768	26,86,34,368
Non-Recurring	-	1,00,00,000	b) Expenditure on Capital Work-in-progress		
Recurring	-	-	V. Refund of surplus money/Loans		
c) Other Re-imbursment & Contribution	-	2,16,27,281	a) To the Government of India	3,93,72,166	3,13,15,165
d) Grant from DBT for Other agencies	1,25,00,757	-	b) To the State Government	4,63,285	-
e) Recurring	-	-	c) To other providers of funds		
<b>III. Income on Investments from</b>			VI. Finance Charges (Interest)		
a) Earmarked/Endow. Funds			VII. Other Payments (Specify)		
b) Own Funds (oth. Investment)			a) Current Liabilities & Provisions	54,96,640	2,71,10,084
<b>IV. Interest Received</b>			b) Current Assets, Loans & Advances	2,21,31,857	56,55,361
a) On Bank deposits	34,48,276	1,39,58,631	d) Grant -DBT distributed for other agencies	1,91,91,481	-
b) Loans, Advances etc.			a) Cash in hand		
<b>V. Other Income</b>	1,72,25,368	2,14,58,727	b) Bank Balances		
<b>VI. Amount Borrowed</b>			i) In current accounts	10,020	5,020
<b>VII. Any other receipts (give details)</b>			ii) In deposit accounts	7,37,25,175	7,44,75,175
a) Current Liabilities & Provisions	68,43,894	80,38,639	iii) Savings accounts	18,40,79,732	26,90,74,807
b) Current Assets, Loans & Advances	1,76,743	12,01,869			
<b>Total</b>	<b>98,40,94,890</b>	<b>1,15,83,05,166</b>	<b>Total</b>	<b>98,40,94,890</b>	<b>1,15,83,05,166</b>

  
Dr. R. K. Behera  
Finance & Accounts Officer

For and on behalf of  
Institute of Life Sciences

  
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  
Partner  
M.No. 058193

Place: Bhubaneswar  
Date: 28.06.2024  
जि. 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  
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**INSTITUTE OF LIFE SCIENCES**  
**NALCO SQUARE, BHUBANESWAR**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024**  
**SCHEDULE 1- CAPITAL FUND**

Particulars	Current Year - 2023-24		Previous Year - 2022-23	
Balance as at the beginning of the year	2,09,75,99,085	1,83,68,04,104	2,16,60,63,159	2,09,75,99,085
Reserve & Surplus				
Add: Contributions towards Capital Fund				
DBT Core Grant	9,00,00,000		12,35,36,601	
ILS-DBT-NER-PJ-NERBPMC-A K PARIDA			5,00,000	
ILS-GOVT ODISHA-S&T-INCUBATION CENTRE			1,00,00,000	
ILS-DBT-PJ-Anti-Fungal Vaccine-NAcharya			4,10,050	
ILS-BIRAC-PJ-Animal Model-SARS-CoV2-SSenapati			66,27,000	
ILS-ICMR-PJ-Relapse-ANagaraj	17,00,000			
ILS-DBT-PJ-Spectrometry Platform-Soma			1,08,95,238	
ILS-BIRAC-PJ-LUNG FIBROSIS- S SENAPATI	15,90,000			
ILS-ICMR-PJ-Colon Cancer Cells-Schakraborty	1,07,65,600			
ILS-BIRAC-PJ-COVID-19 VACCINE DEVELOPMENT- SKR			2,50,00,000	
ILS-ICMR-PJ-Pathogenesis-SAR COV2-ARS			14,00,000	
Trf. from the Income and Expenditure Acct	(36,48,50,581)		(24,68,32,962)	
<b>BALANCE AT THE YEAR-END</b>		<b>1,83,68,04,104</b>		<b>2,09,75,99,085</b>

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024**  
**SCHEDULE 2- RESERVES AND SURPLUS**

Particulars	Current Year - 2023-24		Previous Year - 2022-23	
<b>1. Capital Reserve:</b>				
As per last Account				
Addition during the year				
Less: Deductions during the year				
<b>2. Revaluation Reserve</b>				
As per last Account				
Addition during the year				
Less: Deductions during the year				
<b>3. Special Reserve</b>				
As per last Account				
Addition during the year				
Less: Deductions during the year				
<b>4. General Reserve</b>		<b>25,30,692</b>		<b>31,62,034</b>
As per last Account	31,62,034		36,77,502	
Addition during the year				
Less: Deductions during the year	6,31,342		5,15,468	
<b>TOTAL</b>		<b>25,30,692</b>		<b>31,62,034</b>

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024**  
**SCHEDULE 7- CURRENT LIABILITIES AND PROVISIONS**

Particulars	Current Year - 2023-24		Previous Year - 2022-23	
<b>A. CURRENT LIABILITIES</b>		<b>1,04,84,445</b>		<b>33,81,793</b>
1 Sundry Creditors:				
a) For Goods & Consumables & Others	67,59,496		2,181	
b) For Equipment & Furniture etc	20,55,500		20,55,500	
2 Security Deposit from Suppliers/Contractors	16,69,449		13,24,112	
3 Unspent Grant & Interest	10,24,15,582	10,24,15,582		
4 Other Current Liabilities		<b>5,68,76,477</b>		<b>5,70,17,097</b>
Provision for Retirement Benefit	5,19,92,600		5,35,15,910	
Prov. for Leave Salary Encashment				
Fund From CA18013 UBI, SB 643 Uco	6,39,225		6,39,225	
Hostel Caution Money From Scholar	9,55,000		8,10,000	
GST payable	4,86,496		2,16,713	
TDS on GST Payable	22,80,747		8,43,790	
TDS-IT-Non Salary Payable	24,409		4,93,458	
Liability of different Project	4,98,000		4,98,000	
<b>TOTAL</b>		<b>16,97,76,504</b>		<b>6,03,98,890</b>

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

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



INSTITUTE OF LIFE SCIENCES,  
NALCO SQUARE, BHUBANESWAR  
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024  
SCHEDULE 8- FIXED ASSETS

(Amount in Rs)

Sl. No.	DESCRIPTION	Rate of Depreciation	GROSS BLOCK			DEPRECIATION			NET BLOCK			
			Cost/valuation As on 01.04.2023	Additions	Deduction	Cost/valuation as on 31.03.2024	Opening Balance as on 01.04.2023	For the Year	Deletion	Closing Balance as on 31.03.2024	As on 31.03.2024	As on 31.03.2023
1	Furniture & Fixtures	10%	10,65,01,206	17,22,039	-	10,82,23,245	4,95,07,559	57,87,726	-	5,52,95,285	5,29,27,960	5,69,93,647
2	Plant & Machinery	15%	9,41,39,373	-	-	9,41,39,373	6,88,26,540	37,96,925	-	7,26,23,465	2,15,15,908	2,53,12,833
3	Vehicle	15%	88,20,018	-	-	88,20,018	45,81,329	6,35,803	-	52,17,132	36,02,886	42,38,689
4	Books	40%	3,72,17,521	37,649	-	3,72,55,170	3,71,90,743	25,771	-	3,72,16,514	38,657	26,779
5	Electronic Material	15%	14,436	-	-	14,436	14,277	24	-	14,301	136	160
6	Glassware	0%	1	-	-	1	1	-	-	1	-	-
6	Scientific Equipment	15%	2,01,30,77,666	15,38,02,103	-	2,16,68,79,770	1,02,92,95,595	15,93,24,280	-	1,18,86,19,875	97,82,59,894	98,37,82,071
7	Security Post	10%	14,500	-	-	14,500	12,884	162	-	13,046	1,454	1,616
8	Software	40%	58,33,246	14,53,665	-	72,86,911	56,78,347	3,52,692	-	60,31,039	12,55,871	1,54,899
9	Building	10%	75,16,70,319	5,24,91,791	-	80,41,62,110	34,62,39,314	4,31,67,690	-	38,94,07,004	41,47,55,106	40,54,31,005
10	EPABX	15%	46,782	-	-	46,782	46,423	54	-	46,477	305	359
11	Computer	40%	5,59,45,458	39,27,914	-	5,98,73,372	4,32,26,591	58,75,730	-	4,91,02,321	1,07,71,051	1,27,18,867
12	Scientific Equipment (FIST FUND)	15%	14,27,529	-	-	14,27,529	13,98,051	4,422	-	14,02,473	25,056	29,478
13	Scientific Equipment (SRC)	15%	11,23,221	-	-	11,23,221	11,00,052	3,475	-	11,03,527	19,694	23,169
14	DISC Room	10%	95,100	-	-	95,100	83,828	1,127	-	84,955	10,145	11,272
15	Office Equipment	15%	4,87,40,123	20,85,360	-	5,08,25,483	3,24,34,568	26,79,947	-	3,51,14,515	1,57,10,969	1,63,05,556
16	Land	0%	83,11,150	-	-	83,11,150	-	-	-	83,11,150	83,11,150	83,11,150
17	Electrical Installation	10%	15,09,44,989	36,15,490	-	15,45,60,479	7,11,77,148	81,57,559	-	7,93,34,707	7,52,25,772	7,97,67,841
<b>TOTAL OF CURRENT YEAR</b>			<b>3,28,39,22,639</b>	<b>21,91,36,011</b>	<b>-</b>	<b>3,50,30,58,651</b>	<b>1,69,08,13,250</b>	<b>22,98,13,387</b>	<b>-</b>	<b>1,92,06,26,637</b>	<b>1,58,24,32,014</b>	<b>1,59,31,09,389</b>
<b>PREVIOUS YEAR</b>			<b>2,96,79,06,426</b>	<b>31,60,16,214</b>	<b>-</b>	<b>3,28,39,22,639</b>	<b>1,45,67,53,519</b>	<b>23,40,59,731</b>	<b>-</b>	<b>1,69,08,13,250</b>	<b>1,59,31,09,389</b>	<b>1,51,11,52,907</b>
<b>CAPITAL WORK-IN PROGRESS</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,10,81,928</b>	<b>7,35,73,719</b>

*[Signature]*

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**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024**

**SCHEDULE 11- CLOSING INVENTORY**

Particulars	Current Year - 2023-24	Previous Year - 2022-23
<b>Closing Inventories</b>		
<b>Chemical &amp; Consumables- Core</b>	24,24,012	29,08,416
Opening Balance	29,08,416	18,27,107
Purchased During the period	8,52,57,268	7,11,29,491
Utilised During The Period	8,57,41,672	7,00,48,182
Closing balance	24,24,012	29,08,416
<b>Chemical &amp; Consumables- Projects</b>	24,93,798	12,60,048
Opening Balance	12,60,048	22,26,854
Purchased During the period	7,15,31,730	7,19,50,806
Utilised During The Period	7,02,97,980	7,29,17,612
Closing balance	24,93,798	12,60,048
<b>Other Inventory- Core</b>		1,55,873
Opening Balance	1,55,873	1,34,365
Purchased During the period	12,20,572	13,48,517
Utilised During The Period	13,76,445	13,27,009
Closing balance	-	1,55,873
<b>TOTAL</b>	<b>49,17,810</b>	<b>43,24,337</b>

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2024**

**SCHEDULE 12- CURRENT ASSETS, LOANS, ADVANCES ETC.**

Particulars	Current Year - 2023-24	Previous Year - 2022-23
<b>A. CURRENT ASSETS:</b>		
<b>1 Cash balances in hand</b>		
DBT Core Grant	-	-
<b>2 Bank Balances:</b>		
a) With Scheduled Banks:		
In current accounts	-	-
<b>Savings accounts</b>		
DBT Core Grant	18,40,89,752	26,90,79,827
Union Bank of India, CSPUR (SB 6285)	9,56,47,307	6,99,11,327
AXIS BANK LTD SB 915010028405272	31,70,311	1,44,15,444
Indian Overseas Bank SB A/c 015901000022319	3,42,179	3,33,035
Union Bank of India-(Retirement Benefits)(17393)	51,032	12,659
Fastag Wallet 19000008671924 Axis Bank	10,020	5,020
<b>ILS-DBT-PJ-LIA-SIGID</b>		
Union Bank of India (SB 17015)	36,310	35,328
<b>ILS PROJECT CONSUMABLE</b>		
Union Bank of India (SB 17189)	6,25,980	6,09,058
<b>ILS-Wellcome Trust DBT-Dengue-GHSyed</b>		
Union Bank of India (SB 17357)	1,276	1,241
<b>ILS-BIRAC-PJ-IMRS-V A NAGARAJ</b>		
Union Bank of India (SB 17394)	47,237	45,960
<b>ILS-DBT-PJ-MBZM-N-IBT-Soma</b>		
Union Bank of India (SB 17826)	6,898	6,712
<b>NASI-Enhancing Productivity-Aparida</b>		
Union Bank of India SB 18078	18,218	36,837
<b>IBSD-PJ-Bioresources Management-Aparida</b>		
Union Bank of India SB 17834	21,202	20,629
<b>INSTITUTE OF LIFE SCIENCES-FCRA</b>		
Union Bank of India-SB 17067	1,75,582	3,66,861
State Bank Of India-40102381550	10,011	9,745
<b>ILS-Conference, Symposium &amp; Seminar</b>		
Union Bank of India SB 17942	9,78,163	3,65,965
ICICI Bank A/c 722101000170	-	3,04,915
<b>ILS-S&amp;T-GoO-PJ-Anticancerous-SKM</b>		
Union Bank of India SB 18107	1,03,377	1,00,582
<b>ILS-DBT-PJ-DIVERSITY OF SLE-B RAVINDRAN</b>		
Union Bank of India SB 18297	-	1,458
ICICI Bank 722101000170	-	2,71,005
<b>ILS-DST-PJ-NANOPARTICLES-SSENAPATI</b>		
Union Bank of India SB 18499	-	114
<b>ILS-DBT-PJ-Network-Minor Pulses-AParida</b>		
Union Bank of India SB 18326	-	3,41,248
ICICI Bank A/c 722101000170	-	42,56,037

*GRV*

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Particulars	Current Year - 2023-24	Previous Year - 2022-23
<b>ILS-DBT-PJ-ECONOMIC EMPOWERMENT-RSWAIN</b> Union Bank of India SB 18523	14,451	14,061
<b>ILS-BIRAC-PJ-TRC-CHIKUNGUNYA-SOMA</b> Union Bank of India SB 18606	6,76,120	18,52,140
<b>ILS-DBT-PJ-Tribal Health-Odisha-AParida(Flagship)</b> Union Bank of India SB 18603	61,079	51,382
ICICI A/c 722101000170	-	1,10,71,078
<b>ILS-AG&amp;FE-IIIMT-PJ-NABARANGPUR-RSWAIN</b> Union Bank of India SB 18669	1,93,565	1,88,333
<b>ILS-DBT-PJ-SPENE-MALARIA PARASITE-ANAGARAJ</b> Union Bank of India SB 18687	-	-
ICICI A/c 722101000170	-	1,39,222
<b>ILS-DBT-Wellcome Trust-PJ-Pancreatic-ACPanda</b> Union Bank of India SB 18706	15,17,609	17,87,446
<b>ILS-DBT-PJ-BHUBANESWAR-BCF-DVASUDEVAN</b> Union Bank of India SB 18729	-	2,61,078
ICICI A/c 722101000170	-	54,56,811
<b>ILS-DBT-PJ-GENOMEINDIA-SKR</b> Union Bank of India SB 18753	1,356	1,07,759
ICICI A/c 722101000170	-	31,96,485
<b>ILS-SERB-PJ-Ecotropic VI-SChakraborty</b> Union Bank of India SB 18761	-	2,16,464
<b>ILS-DBT-PJ-NBACD-IRGM-S CHAUHAN</b> Union Bank of India SB 18771	-	111
ICICI A/c 722101000170	-	4,827
<b>ILS-DBT-NER-PJ-NERBPMC-A K PARIDA</b> Union Bank of India SB 18781	-	3,63,291
ICICI A/c 722101000170	-	2,40,02,275
<b>ILS-DBT-PJ-AYUSH NETWORK-COV2-VIRUS-APARIDA</b> Union Bank of India SB 18839	39,205	38,145
<b>ILS-DBT-PJ-BIOREPOSITORY FOR COVID19-APARIDA</b> Union Bank of India SB 18863	-	1,30,170
ICICI A/c 722101000170	-	4,94,057
<b>ILS-BIRAC-BIONEST-PJ</b> Union Bank of India SB 18888	77,20,584	49,52,058
<b>ILS-DBT-PJ-Marine Bioresource-BNP-AParida</b> Union Bank of India SB 18948	-	1,41,280
ICICI A/c 722101000170	-	21,45,023
<b>ILS-SERB-PJ-ZBTB10-SKR</b> Union Bank of India SB 18800	2,24,131	-
<b>ILS-SERB-PJ-SARS-CoV-2-RDASH</b> Union Bank of India SB 18797	-	25,523
<b>ILS-SERB-ORAL SQUAMOUS-RDASH</b> Union Bank of India SB 18905	-	-
<b>ILS-DBT-PJ-ATAD2-SEENAPATI</b> Union Bank of India SB 18775	-	32
ICICI Bank A/c 722101000170	-	1,92,773
<b>ILS-SERB-PJ-Antiviral Immunity-SChauhan</b> Union Bank of India SB 18904	2,27,280	2,36,550
<b>ILS-SERB-PJ-JEV LIFE CYCLE-GSYED</b> Union Bank of India SB 18916	1,00,560	4,54,986
<b>ILS-DBT-PJ-CURCUMIN-MALARIA-ANAGARAJ</b> Union Bank of India SB 18819	-	13,673
ICICI Bank A/c 722101000170	-	26,228
<b>ILS-GOVT ODISHA-S&amp;T-INCUBATION CENTRE</b> Union Bank of India SB 18799	59,37,020	1,03,89,573
<b>ILS-DHR-PJ-FLAVIVIRAL-PREETHY</b> Union Bank of India SB 18812	3,61,249	3,51,484
<b>ILS-DBT-PJ-Anti-Fungal Vaccine-NAcharya</b> Union Bank of India SB 18914	-	12,687
ICICI Bank A/c 722101000170	-	4,06,561
<b>ILS-DBT-PJ-CARCINOGENESIS-NACHARYA</b> Union Bank of India SB 18949	-	8,304
ICICI Bank A/c 722101000170	-	17,897
<b>ILS-ICMR-PJ-STOMACH CANCER-A DIXIT</b> Union Bank of India SB 18951	18,724	48,279
<b>ILS-DST-WOS-A-PJ-Oral Cancer-VMohanty</b> Union Bank of India SB 18941	51,672	50,275
<b>ILS-DBT-Council S&amp;T Odisha-Skill Vigyan</b> Union Bank of India SB 18950	-	4,53,334
<b>ILS-DBT-PJ-PROTEIN HYDROGELS-MAMONI DASH</b>	-	-

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Particulars	Current Year - 2023-24	Previous Year - 2022-23
Union Bank of India SB 18840	-	17,737
ICICI Bank A/c 722101000170	-	8,39,544
<b>ILS-BIRAC-PJ-Animal Model-SARS-CoV2-SSenapati</b>		
SBI, Rail Vihar Br. SB39948600730	12,05,646	11,73,738
<b>ILS-DBT-PJ-INSACOG-A PARIDA</b>		
Union Bank of India SB 18957	46,85,467	11,22,892
<b>ILS-DBT-PJ-SCALING UP COVID-19 TESTING</b>		
Union Bank of India SB 18969	29,076	2,53,450
<b>ILS-DBT-PJ-SPECTROMETRY PLATFORM-SOMA</b>		
Union Bank of India SB 18997	-	6,75,019
ICICI Bank A/c 722101000170	-	4,84,192
<b>ILS-SERB-PJ-EFFLUXPUMP-TKB</b>		
Union Bank of India SB 19099	2,24,999	75,471
<b>ILS-DBT-PJ-HOMEOBOX A10- S CHAUHAN</b>		
Union Bank of India SB 19090	-	6,152
ICICI Bank A/c 722101000170	-	1,23,363
<b>ILS-SERB-PJ-PROTEIN CROSSLINK- N ACHARYA</b>		
Union Bank of India SB 19102	1,33,599	7,16,253
<b>ILS-DBT-PJ-JUTE STEM - S MAJUMDER</b>		
Union Bank of India SB 19103	35,499	11,70,302
<b>ILS-BIRAC-PJ-PROTEIN D-SAR-COV-2-SSenapati</b>		
Union Bank of India SB 19106	14,849	14,437
<b>ILS-ICMR-PJ-IBD MICE- S CHAUHAN</b>		
Union Bank of India SB 19126	11,76,053	17,06,341
<b>ILS-DBT-PJ-WESTERN HIMALAYAN- A PARIDA</b>		
Union Bank of India SB 19115	-	1,62,739
ICICI Bank A/c 722101000170	-	46,14,640
<b>ILS-DBT-PJ-BIOTECH-KISAN HUB- A PARIDA</b>		
Union Bank of India SB 19116	-	1,31,113
ICICI Bank A/c 722101000170	-	39,10,240
<b>ILS-SERB-PJ-HEARING LOSS- PVR</b>		
Union Bank of India SB 19125	4,48,204	6,63,919
<b>ILS-ICMR-PJ-EPIGENETIC DRUGS-COV2- P PRASAD</b>		
Union Bank of India SB 19134	745	3,52,293
<b>ILS-BIRAC-PJ-COVID-19 VACCINE DEVELOPMENT- SKR</b>		
Union Bank of India SB 19104	35,23,512	3,35,46,047
<b>ILS-DBT-PJ-ANTI-VIRAL-SCREENING PLATFORM-SOMA</b>		
ICICI Bank A/c 722101000170	-	2,27,84,896
SBI, Rail Vihar-SB 40930333761	1,048	2,65,083
<b>ILS-BIRAC-PJ-PEST CONTROL-MDASH</b>		
Union Bank of India SB 19138	6,48,302	5,51,950
<b>ILS-SERB-PJ-DICOT PLANTS-NDEY</b>		
Union Bank of India SB 19149	2,05,099	6,04,436
<b>ILS-DBT-PJ-Traditional Healthcare-SKR</b>		
Union Bank of India SB 19148	-	33,599
ICICI Bank A/c 722101000170	-	17,09,280
<b>ILS-DST-PJ-NANOHERBICIDE-SKSAHOO</b>		
Union Bank of India SB 19169	-	135
<b>ILS-DST-WOS-MDR-XDR-C MOHAPATRA</b>		
Union Bank of India SB 19153	1,994	1,17,227
<b>ILS Startup India Seed Fund Trust &amp; Retention Acccou</b>		
Union Bank of India SB 19123	1,32,14,016	1,28,37,684
<b>ILS-ICMR-PJ-Pathogenesis-SAR COV2-ARS</b>		
Union Bank of India SB 19178	15,83,275	48,23,574
<b>ILS-DBT-PJ-DZNepA Cancer-SKM</b>		
ICICI Bank A/c 722101000170	-	31,58,865
<b>ILS-DBT-PJ-CML-CHRONIC-SCHAKRABORTY</b>		
ICICI Bank A/c 722101000170	-	35,80,000
<b>ILS-DBT-PJ-Pediatric-Disorder-PVR/Rswain</b>		
ICICI Bank A/c 722101000170	-	21,44,857
<b>ILS-DBT-PJ-HSP70-Golden Hamsters-BR</b>		
ICICI Bank A/c 722101000170	-	1,88,650
<b>ILS-ICMR-PJ-Resistance of OSCC-RDash</b>		
Union Bank of India SB 19440	63,621	16,12,444
<b>ILS-DBT-PJ-DZIP3-S CHAUHAN</b>		
ICICI Bank A/c 722101000170	-	5,85,696
Union Bank of India SB 19143	-	9,789
<b>ILS-SERB-PJ-SKELETAL MUSCLE- A PANDA</b>		
Union Bank of India SB 19557	5,71,542	

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Particulars	Current Year - 2023-24		Previous Year - 2022-23	
Union Bank of India SB 19578		11,48,748		
<b>ILS-ICMR-PJ-IMMUNE PROFILE- RESISTANCE- P PRASAD</b>				
Union Bank of India SB 19763		68,76,877		
<b>ILS-BIRAC-PJ-LUNG FIBROSIS- S SENAPATI</b>				
Union Bank of India SB 19646		19,04,766		
<b>ILS-SERB-PJ-Immune Response-PPrasad</b>				
Union Bank of India SB 19721		16,65,711		
<b>ILS-ICMR-PJ-Relapse-ANagaraj</b>				
Union Bank of India SB 19764		42,22,848		
<b>ILS-ICMR-PJ-Colon Cancer Cells-Schakraborty</b>				
Union Bank of India SB 19765		1,46,11,520		
<b>ILS-SERB-PJ-INFECTION IN TOMATO-N SHARMA</b>				
Union Bank of India SB 19761		11,16,171		
<b>ILS-SERB-PJ-Epithelial-Malignancies-Gmandal</b>				
Union Bank of India SB 19762		14,26,280		
<b>ILS-ICMR-PJ-BSL-INTERLINKAGES-GSYED</b>				
Union Bank of India SB 19836		49,60,574		
<b>Fixed Deposit with Banks</b>				
FD for Gratuity & EL & HPL of Dr. D V Singh		7,39,31,840	7,39,31,840	7,44,75,175
<b>TOTAL (A)</b>		<b>25,80,21,592</b>		<b>34,35,55,002</b>
<b>B. LOANS, ADVANCES AND OTHER ASSETS</b>				
<b>ADVANCES</b>				
<b>1 Advance to Parties</b>		<b>13,47,54,524</b>		<b>13,72,77,622</b>
Adv. to BPCL for Diesel, Petrol & Oil	1,80,634		1,80,634	
Adv. to CPWD for Const. Cam.-II	10,92,92,985		10,92,92,985	
Adv. for Scientific Equipment	-		1,78,40,326	
Adv. paid to Exe. Engineer, PH	34,735		9,22,335	
Adv. to Anand Industrial Gases for LN2	-		30,000	
Adv. to G. C. Sen Agency	23,85,268		23,85,268	
Adv. to Balmer Lawrie & Co	36,208		-	
Adv. to CPWD for UPS Bionest Prj	3,84,510		40,00,000	
Adv. for Consumables/Supplies & Scientific Serv	4,56,419		24,78,795	
Adv. to World Courier India Pvt. Ltd.	-		87,311	
Adv. for Repair of Equipment	22,573		59,967	
Adv. to NICS-E-Office Implimentation	2,19,11,371		-	
Adv. to NIPGR	49,820		-	
<b>2 Staff Advance</b>		<b>51,782</b>		<b>14,34,951</b>
<b>a) Employees</b>				
T. A. Advance	6,782		3,54,188	
LTC Advance	-		3,57,622	
Medical Advance	-		90,000	
Contingency Advance	45,000		12,649	
Adv. for Expenses for meeting etc.	-		6,20,492	
<b>b) Fellowship Advance</b>		<b>13,47,573</b>		<b>13,67,573</b>
Adv. Fellowship to CSIR Fellows	1,42,017		1,42,017	
Adv. Fellowship to DBT Fellows	35,941		35,941	
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		7,714	
Adv. Fellowship from user-fees	4,27,000		4,47,000	
<b>3 Deposits</b>		<b>58,41,345</b>		<b>57,41,345</b>
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	
Security Deposit- CDAC	1,00,000		-	
<b>4 Other Current Assets</b>		<b>6,62,733</b>		<b>7,76,071</b>
TDS Receivable	1,52,086		58,759	
TCS Receivables	12,647		12,647	
Margin Money in FD for LC	-		2,06,665	
Reveivable from projects	4,98,000		4,98,000	
<b>TOTAL (B)</b>		<b>14,26,57,956</b>		<b>14,65,97,562</b>
<b>GRAND TOTAL (A+B)</b>		<b>40,06,79,548</b>		<b>49,01,52,563</b>

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

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जीव विज्ञान संस्थान / Institute of Life Sciences  
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Particulars	Current Year - 2023-24	Previous Year - 2022-23
<b>SCHEDULE 13- GRANT - IN - AID</b>		
Particulars	Current Year - 2023-24	Previous Year - 2022-23
<b>1) Central Government (Recurring Grants)</b>	<b>49,16,14,269</b>	<b>43,09,98,600</b>
DBT Core Grant	36,50,00,000	30,00,00,000
DBT-Tata Invo. Fellowship		
ILS-DBT-PJ-DIVERSITY OF SLE-B RAVINDRAN	17,07,120	8,97,672
ILS-DBT-PJ-Net-Minor Pulses-AParida	2,25,67,000	
ILS-BIRAC-PJ-TRC-CHIKUNGUNYA-SOMA	19,45,000	45,69,600
ILS-DBT-PJ-Tribal Health-Odisha-AParida(Flagship)		1,98,48,756
ILS-DBT-PJ-SPENE-MALARIA PARASITE-ANAGARAJ		6,78,680
ILS-DBT-Wellcome Trust-PJ-Pancreatic-ACPanda	28,48,352	44,69,756
ILS-DBT-PJ-BHUBANESWAR-BCF-DVASUDEVAN	12,49,503	14,76,988
ILS-SERB-PJ-FKBP-DVASUDEVAN		9,00,000
ILS-DBT-PJ-GENOMEINDIA-SKR	25,50,200	49,00,000
ILS-SERB-PJ-Ecotropic Vi-Schakraborty		15,00,000
ILS-DBT-PJ-NBACD-IRGM-S CHAUHAN	4,95,292	
From ILS-DBT-NER-PJ-NERBPMC-A K PARIDA		2,46,84,895
ILS-BIRAC-BIONEST-PJ	67,39,000	
ILS-DBT-PJ-Marine Bioresource-BNP-AParida	77,41,306	
ILS-SERB-PJ-ZBTB10-SKR		15,00,000
ILS-SERB-ORAL SQUAMOUS-RDASH	11,50,000	
ILS-DBT-PJ-ATAD2-SSENAPATI		2,34,911
ILS-SERB-PJ-Antiviral Immunity-Schauhan	14,00,000	20,00,000
ILS-SERB-PJ-JEV LIFE CYCLE-GSYED	7,00,000	19,00,000
ILS-DBT-PJ-CURCUMIN-MALARIA-ANAGARAJ	11,56,176	
ILS-DBT-PJ-Anti-Fungal Vaccine-Nacharya	17,97,729	20,68,303
ILS-DBT-PJ-CARCINOGENESIS-NACHARYA	22,86,915	
ILS-ICMR-PJ-STOMACH CANCER-A DIXIT		1,55,740
ILS-DBT-PJ-PROTEIN HYDROGELS-MAMONI DASH		13,83,141
ILS-DBT-PJ-INSACOG-A PARIDA	94,92,821	70,80,080
ILS-DBT-PJ-DZIP3-S CHAUHAN		20,52,892
ILS-DBT-PJ-Spectrometry Platform-Soma	2,65,867	
ILS-SERB-PJ-EFFLUXPUMP-TKB	22,00,000	
ILS-DBT-PJ-HOMEBOX A10- S CHAUHAN	8,58,157	
ILS-SERB-PJ-PROTEIN CROSSLINK- N ACHARYA	15,00,000	
ILS-DBT-PJ-JUTE STEM - S MAJUMDER	25,37,838	
ILS-ICMR-PJ-IBD MICE- S CHAUHAN	17,96,720	15,44,544
ILS-SERB-PJ-HEARING LOSS- PVR	10,00,000	
ILS-ICMR-PJ-EPIGENETIC DRUGS-COV2- P PRASAD	15,29,399	
ILS-BIRAC-PJ-COVID-19 VACCINE DEVELOPMENT- SKR	77,85,000	83,88,000
Grant For SERB-PJ-DICOT Plants-NDEY	8,00,000	
Grant For ILS-BIRAC-PJ-PEST CONTROL-MDASH	7,67,000	7,64,205
Grant DST-PJ-NANOHERBICIDE - SKSAHOO	17,84,206	14,04,240
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	21,46,248	38,00,800
ILS-DBT-PJ-HSP70-Golden Hamsters-BR	9,04,240	7,00,000
ILS-ICMR-PJ-Resistance of OSCC-RDash		16,88,129
ILS-SERB-PJ-SKELETAL MUSCLE- A PANDA	18,92,000	
ILS-DBT-PJ-Ethnic Fermented Food- S Senapati	26,80,000	
ILS-SERB-PJ-NIMA- R DASH	20,54,410	
ILS-ICMR-PJ-Immune Profile Resistance-PPrasad	70,79,246	
ILS-DBT-PJ-EVALUATING-CHIKV-SOMA	14,13,600	
ILS-BIRAC-PJ-LUNG FIBROSIS- S SENAPATI	23,73,000	
ILS-DBT-PJ- DBT SAHAJ- D DASH	5,21,520	
ILS-SERB-PJ-Immune Response-PPrasad	21,98,500	
ILS-ICMR-PJ-Relapse-ANagaraj	25,95,533	
ILS-ICMR-PJ-Colon Cancer Cells-Schakraborty	39,58,297	
ILS-SERB-PJ-INFECTION IN TOMATO-N SHARMA	13,96,500	
ILS-SERB-PJ-Epithelial-Malignancies-Gmandal	15,40,000	
ILS-DBT-PJ-SILICO PLATFORM-DDash/SKR	2,50,000	
ILS-ICMR-PJ-BSL-INTERLINKAGES-GSYED	49,60,574	
<b>Fellowship Grants</b>		
Fell. Grant from DST for JRF/SRF DST-Inspire	28,62,967	33,34,736
Grant for Ramalingaswami Fellows from DBT		5,99,387
	<b>1,49,83,128</b>	<b>1,78,05,295</b>

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Particulars	Current Year - 2023-24	Previous Year - 2022-23
Grant Received From IIS for DBT-RA	39,000	15,04,188
Grant CSIR Conting. SRA Pool		
Grant SERB Vajra Adjunct Faculty	1,10,639	13,13,360
Grant Received for DBT-JRF From Consortium	43,73,235	40,33,997
Fellowship Grant From CSIR		6,17,807
Fellowship Grant From ICMR	37,36,944	27,13,256
Grant From SERB for N Post Doc. Fellow		
Grant From SERB for Teachers Associateship		
Research Grant DST		7,00,000
Grant From DST for Inspire Faculty	36,36,123	29,00,000
Travel Grant (Foreign) - SERB	2,24,220	88,564
<b>2) State Government(s)</b>	-	<b>2,21,27,281</b>
Start up Odisha - Performance Grant		5,00,000
Reimbursement-NHM//DPH Govt of Odisha- Covid-19		2,16,27,281
ILS-S&T-GoO-PJ-Anticancerous-SKM		
<b>3) Government Agencies</b>	<b>16,00,000</b>	-
Grant From SERB - PAC meeting	16,00,000	
<b>4) Institutions/Welfare Bodies</b>	<b>5,92,611</b>	<b>4,14,237</b>
ILS-Wellcome Trust DBT-Dengue-GHSyed		
ILS-Wellcome Trust DBT-IRGM-Mediated-SChauhan	5,92,611	4,14,237
Proteomic Society		
Welcome Trust for EMBO Seminar		
<b>5) International Organisations</b>	-	-
INSTITUTE OF LIFE SCIENCES-FCRA		
<b>6) Others</b>	-	-
<b>TOTAL OF GRANTS RECEIPTS</b>	<b>50,87,90,008</b>	<b>47,13,45,413</b>

**SCHEDULE 14- FEES**

Particulars	Current Year - 2023-24	Previous Year - 2022-23
1) Fee for Right to Information	10,00,000	10,50,000
2) Fee collected under Ph.D.Course	10,00,000	10,50,000
<b>TOTAL</b>	<b>10,00,000</b>	<b>10,50,000</b>

**SCHEDULE 16- Income from Royalty, Publication etc.**

Particulars	Current Year - 2023-24	Previous Year - 2022-23
1) Lumpsum Premium & Royalty Received	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**SCHEDULE 17- INTEREST**

Particulars	Current Year - 2023-24	Previous Year - 2022-23
<b>1) On Term Deposits:</b>	-	-
a) With Scheduled Banks/Nationalised Bank		
b) With Non-Scheduled Banks		
c) With Institutions		
d) Others		
<b>2) On Savings Accounts:</b>	<b>34,48,276</b>	<b>1,39,58,631</b>
a) With Scheduled Banks/Nationalised Bank	34,48,276	1,39,58,631
b) With Non-Scheduled Banks		
c) With Institutions		
d) Others		
<b>3) On Loans:</b>		
a) Employees/Staff		
b) Others		
<b>4) Interest on Debtors and Other Receivables</b>		
<b>TOTAL</b>	<b>34,48,276</b>	<b>1,39,58,631</b>

**SCHEDULE 18- OTHER INCOME**

Particulars	Current Year - 2023-24	Previous Year - 2022-23
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Particulars	Current Year - 2023-24	Previous Year - 2022-23
	1,81,23,675	2,53,44,852
Misc. Receipts	1,48,246	4,78,933
Rent Collected towards ATM Room	1,30,826	65,624
Guest House Room Rent	5,47,500	4,21,438
Hostel Room Rent	15,13,365	11,07,513
Refund of Top-Up/ Other Staff Recovery	93,258	16,586
Overhead/Sponsorship/different Projects/oth Fees	1,26,52,782	1,56,67,149
Receipt on Auction/Disposal of Scrap	48,700	3,00,951
Quarter Rent Collected	6,08,784	5,57,100
User Fees Collected From Industries	3,57,119	4,71,780
Contribution received for SWF	2,48,568	9,52,335
Licence Fee	2,51,217	2,58,677
Utilisation of Ret. Provision	15,23,310	50,46,767
<b>TOTAL</b>	<b>1,81,23,675</b>	<b>2,53,44,852</b>

**SCHEDULE -20 ESTABLISHMENT EXPENSES**

Particulars	Current Year - 2023-24	Previous Year - 2022-23
	11,81,28,991	11,66,66,952
1 Salary	10,52,13,906	9,80,68,993
2 Fellowship	56,00,029	60,44,012
3 Bonus		
4 EPF Contribution (Employer's Contribution)	15,76,625	17,27,945
5 EPF-EDLI & Admin. Charges	70,929	83,997
6 Medical Reimbursement	15,72,280	21,75,028
7 Gratuity, Retirement & Terminal Benefits	9,14,710	42,91,750
8 Tuition fee	12,12,712	11,55,965
9 Leave Encashment on LTC/Retirement	12,87,356	31,19,262
10 Leave Salary & Pension Contribution	6,80,444	
<b>TOTAL</b>	<b>11,81,28,991</b>	<b>11,66,66,952</b>

**SCHEDULE 21- OTHER ADMINISTRATIVE EXPENSES ETC.**

Particulars	Current Year - 2023-24	Previous Year - 2022-23
	228006467	18,53,16,671
Consumables & Supplies	8,21,34,433	6,82,43,850
Mice & Animal Feed	31,22,835	28,85,641
POL for Gen-set and Vehicle	30,74,765	21,97,185
Printing and Stationery	12,20,572	13,48,517
Sequencing Charges/Scientific Services	6,93,552	15,16,440
Advertisement Expenses		3,04,629
Electricity Charges	2,84,34,552	2,12,81,249
Telephone Charges	2,03,800	1,97,335
Audit Fee	88,500	88,500
Water Charges	83,263	43,212
Advocate Fee	53,760	16,150
Job Contract/Job Works	4,76,80,106	3,81,64,973
Photocopy Charges	57,405	71,311
Postage/Courier Charges	64,983	1,14,356
Patent Charges	38,47,129	4,83,724
Reimbursement of Newspaper	1,66,272	73,000
Reimbursement of telephone bills	3,20,429	2,70,184
Municipal Tax	68,91,581	22,39,299
Contractual Staff Expenses	1,17,94,173	95,83,721
Remuneration to Admn. Facilitator at DBT	23,33,100	26,44,155
Bio-Medical Waste Disposal Charges	3,25,796	2,77,322
Misc Contingency Expenses	12,80,988	14,88,785
Patent Advocate Fee	13,289	1,06,150
Honorarium to Legal Advisor	3,17,000	3,60,000
Lease Line Charges	2,69,336	1,35,405
Printing of Annual Report & Audited Accounts	1,31,488	3,52,462
Publication Fee & Article Processing Fee	25,49,948	59,31,795
Medi Claim Policy Premium	8,25,410	9,03,223
AMC for Sc. Equipment & Other Equip.	43,09,442	9,63,408
Rem. to Admn. Liasion Professional at NII		3,52,000
General Repair & Maintenance	86,81,537	59,89,644
Repair of Equipment etc.	72,91,320	54,88,624
Vehicle Insurance	1,72,658	1,65,352
Repair & Maintenance of Vehicle	2,14,864	2,88,410



Particulars	Current Year - 2023-24		Previous Year - 2022-23	
Seminar, Conference & Meeting	44,62,382		52,57,619	
Sitting Fee	4,43,500		4,48,500	
Travelling and Conveyance	17,87,480		18,99,995	
LTC (Leave Travel Concession)	9,46,632		7,55,109	
Taxi Hiring Charges	82,741		2,11,075	
Online/Print Journals			26,194	
Transfer to staff Welfare Funds	2,48,568		9,52,335	
Expenditure for Ph.D. Course	12,86,878		11,95,833	
<b>TOTAL</b>		<b>22,80,06,467</b>		<b>18,53,16,671</b>
<b>SCHEDULE 22- EXPENDITURE ON GRANTS</b>				
Particulars	Current Year - 2023-24		Previous Year - 2022-23	
<u>CSIR Conting. SRA Pool</u>				
Exp. CSIR Conting. SRA Pool	955	955	14,857	14,857
<u>Exp. from CSIR Fellowship Grant</u>		1,15,203		2,46,902
Fellowship-CSIR			-	
Contingency-CSIR	1,15,203		2,46,902	
<u>Exp. from DBT Fellowship Grant</u>		38,17,498		55,00,062
Fellowship-DBT	36,91,054		51,60,747	
Contingency-DBT	1,26,444		3,39,315	
<u>Exp. from ICMR Fellowship Grant</u>		38,86,780		25,84,518
Fellowship-ICMR	36,84,452		25,14,268	
Contingency-ICMR	2,02,328		70,250	
<u>Exp. from DST-Inspire Fellowship Grant</u>		58,07,378		63,51,813
Fellowship-DST-Inspire	35,14,149		41,04,793	
Contingency-DST-Inspire	92,577		1,22,474	
Fellowship-DST Inspire Faculty	8,25,000		17,67,800	
Research Exp. -DST-Inspire Faculty	13,75,652		3,56,746	
<u>Exp. from Ramalingaswami fel. grant</u>		2,06,707		4,98,373
<u>Dr. Punit Prasad</u>				
Contingency			2,88,101	
<u>Dr. Mamuni Dash</u>				
Fellowship			-	
Contingency	2,06,707		2,10,272	
<u>Exp. From SERB N Post Doc Fellow</u>				4,54,055
Fellowship			2,79,896	
Contingency			1,74,159	
Overhead			-	
<u>ILS-Welcome Trust DBT-IRGM-Schauhan</u>				6,573
Top Up Salary				
Fellowship				
Consumable			6,300	
Contingency			273	
Overhead				
Travel				
<u>INSTITUTE OF LIFE SCIENCES-FCRA</u>				2,96,575
Contingencies			6	
Admin Expenses-EMBO		3,00,471	2,96,569	
<u>ILS-NASI-Enhancing Prodivity-AParida</u>		20,006		8,62,173
Contingencies	20,006		8,08,388	
Travel			53,785	
Fellowship & Manpower				
<u>ILS-DST-Ide-Genetic and EpigeneticPVR</u>				7
Fellowship & Manpower				
Contingencies			7	
<u>ILS-DBT-NER-BPMC-BHIMKOL-NDEY</u>				11
Consumables				
Fellowship & Manpower				
Contingencies			11	
<u>ILS-DBT-PJ-DIV.-SLE-B RAVINDRAN</u>		12,37,590		5,90,687
Travel	19,163			
Consumables	5,59,617		1,717	
Fellowship & Manpower	5,18,400		5,88,967	
Contingencies	1,40,410		3	
<u>ILS-DST-WOS-PJ-MESOOUS-FAHIMA</u>				50,000

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Particulars	Current Year - 2023-24	Previous Year - 2022-23
Fellowship & Manpower		
Consumables		
Travel		
Overhead		50,000
Contigencies		
<b>ILS-DBT-PJ-TELM-CHIKUNGUNY-SOMA</b>	-	-
Consumables		
Fellowship & Manpower		
Contigencies		
<b>ILS-DST-PJ-NANOPARTI-SSENAPATI</b>	115	
Contigencies	115	
Overhead		
Consumables		
<b>ILS-DST-WOS-PJ-TRIM FAMILY-AHSAN</b>	-	3,93,090
Fellowship		3,93,090
<b>ILS-DBT-PJ-Network-M-Pulses-AParida</b>	2,58,02,458	1,14,19,211
Contigencies	80,103	3,39,669
Distribution of Grant to Other agency	1,87,83,394	
Fellowship & Manpower	32,81,503	61,84,069
Training & Workshop	8,04,107	
Consumables	27,94,617	47,56,104
Overhead		
Travels	58,734	1,39,369
<b>DBT-WelcomeTrust-Pancreatic-ACPand</b>	33,12,070	30,02,891
Consumable	23,21,691	17,43,334
Contigencies	9,452	6,169
Fellowship	7,80,353	8,93,532
Top-Up Fellowship		15,984
Travel	1,87,398	21,357
Overhead	13,176	3,22,515
<b>ILS-SERB-PJ-SWI-SNF-PPRASAD</b>	-	3,57,026
Contigencies		17
Consumables		1,88,724
Overhead		
Fellowship		1,38,400
Travel		29,885
<b>ILS-DBT-PJ-Role of Subcellular-APanda</b>	-	28,000
Contigencies		
Consumables		28,000
Fellowship		
Overhead		
<b>ILS-BIRAC-PJ-TRC-CHIKUNGUNYA-SOMA</b>	31,81,471	54,22,459
Contigencies	2,77,719	3,24,022
Consumables	11,83,896	29,93,373
Fellowship	16,80,613	17,16,519
Overhead		3,65,568
Travel	39,243	22,977
<b>ILS-DBT-PJ-Trib-Health-Odi-AParida(Flagship)</b>	91,98,685	87,77,509
Contigencies	25,300	81,599
Manpower	20,81,951	29,57,000
Consumables	69,99,534	55,58,613
Overhead		
Travel	91,900	1,80,297
<b>ILS-ICMR-PJ-KINOME SCREENING-RDASH</b>	-	12,14,717
Contigencies		19,282
Manpower		1,34,800
Consumables		10,60,635
Overhead		
Travels		
<b>ILS-DBT-PJ-SPENE-MAL-PARASITE-ANAGARAJ</b>	86,061	5,01,793
Contigencies		73
Manpower	69,967	3,72,000

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Particulars	Current Year - 2023-24		Previous Year - 2022-23	
Consumables	16,094		1,29,720	
<b>ILS-DBT-PJ-BHUBANESWA-BCF-DVASUDEVAN</b>		<b>12,86,747</b>		<b>10,11,629</b>
Travel	88,988		70,287	
Overhead	1,00,000		1,00,000	
Fellowship	5,78,910		3,64,033	
Contingencies	4,29,992		1,52,333	
Consumables	88,857		3,24,976	
<b>ILS-SERB-PJ-FKBP-DVASUDEVAN</b>		-		<b>11,31,797</b>
Contingencies			35,462	
Manpower			2,57,226	
Consumables			6,74,692	
Overhead			1,00,000	
Travel			4,417	
Scientific Social Responsibility			60,000	
<b>ILS-DBT-PJ-GENOMEINDIA-SKR</b>		<b>33,83,093</b>		<b>15,44,084</b>
Travel	1,62,127			
Contingencies	24,266		6,567	
Manpower			7,15,100	
Consumables	31,96,700		4,22,417	
Overhead			4,00,000	
<b>ILS-SERB-PJ-ECOTROPIC VI-SCHAKRABORTY</b>		<b>63,041</b>		<b>13,66,723</b>
Contingencies	19		37,202	
Consumables	63,022		12,45,066	
Overhead			29,334	
Travel			55,121	
<b>ILS-DBT-PJ-NBACD-IRGM-S CHAUHAN</b>		<b>4,87,709</b>		<b>118</b>
Contingency	1		118	
Consumable	4,87,708			
Cash Award				
<b>ILS-DBT-NER-PJ-NERBPMC-A K PARIDA</b>		<b>2,21,26,553</b>		<b>2,37,03,821</b>
Contingency	4,28,941		5,75,778	
Operational Exp	82,74,435		90,00,244	
Meeting Exp	16,07,112		10,38,984	
Manpower Exp	1,13,14,555		1,25,33,039	
Travel Exp	5,01,510		5,55,776	
<b>ILS-DBT-PJ-AYUSH NETWORK-COV2-VIRUS-APARIDA</b>		-		-
Contingency				
Consumables				
Fellowship				
<b>ILS-DBT-PJ-BIOREPOSITORY FOR COVID19-APARIDA</b>		-		<b>18,61,661</b>
Contingency			3,60,029	
Consumables			4,54,446	
Fellowship & Manpower			10,47,186	
<b>ILS-BIRAC-BIONEST-PJ</b>		<b>26,50,900</b>		<b>37,21,368</b>
Operational Cost	1,23,096		2,55,463	
Manpower	12,88,624		15,69,400	
Training Exp	1,72,363		8,74,189	
Consumables	8,00,625		10,22,316	
Refurbishing Exp	2,66,192			
<b>ILS-SERB-PJ-ZBTB10-SKR</b>		<b>13,59,394</b>		<b>3,20,505</b>
Fellowship	2,57,600		2,39,000	
Overhead	1,00,000			
Contingency	76,169		2,031	
Consumable	8,16,799		79,474	
Travel	48,826			
Exp. Scientific Responsibility	60,000			
<b>ILS-SERB-ORAL SQUAMOUS-RDASH</b>		<b>11,60,883</b>		<b>11,65,707</b>
Consumables	8,51,211		9,44,349	
Fellowship	1,80,000		1,39,839	
Overhead	1,00,000			
Contingencies	29,672		81,519	

  
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Particulars	Current Year - 2023-24		Previous Year - 2022-23	
<b>ILS-DBT-PJ-ATAD2-SSENPATI</b>		<b>1,67,094</b>		<b>57,345</b>
Consumables	1,51,241		44,227	
Contigencies	33		13,118	
Travel	15,820			
<b>ILS-SERB-PJ-Antiviral Immunity-Schauhan</b>		<b>14,24,874</b>		<b>18,39,871</b>
Overhead	1,00,000		1,00,000	
Consumable	9,56,157		13,45,988	
Contigencies	69		21,883	
Fellowship	3,68,648		3,72,000	
<b>ILS-SERB-PJ-JEV LIFE CYCLE-GSYED</b>		<b>10,65,333</b>		<b>15,23,442</b>
Consumable	6,61,358		9,27,091	
Contigencies	1,773		42,389	
Fellowship	3,20,871		4,40,706	
Overhead	7,619		1,00,000	
Travel	73,712		13,256	
<b>ILS-DBT-PJ-CURCUMIN-MALARIA-ANAGARAJ</b>		<b>810990.37</b>		<b>7,15,742</b>
Consumables			4,08,025	
Fellowship	8,10,840		2,72,600	
Travels				
Contigencies	150		35,117	
<b>ILS-GOVT ODISHA-S&amp;T-INCUBATION CENTRE</b>		<b>36,69,296</b>		-
Contigencies	842			
Startup Grant	30,00,000			
Meeting Exp	6,68,454			
<b>ILS-DBT-PJ-Anti-Fungal Vaccine-NAcharya</b>		<b>21,05,456</b>		<b>17,99,221</b>
Contigencies	139		1,00,000	
Consumables	14,34,873		9,96,540	
Fellowship	6,54,240		6,54,240	
Travel	16,204		48,441	
<b>ILS-DBT-PJ-CARCINOGENESIS-NACHARYA</b>		<b>19,71,135</b>		<b>4,53,440</b>
Contigencies			58	
Consumables	11,00,263		1,71,382	
Manpower	8,46,000		2,82,000	
Travel Exp	24,872			
<b>ILS-ICMR-PJ-STOMACH CANCER-A DIXIT</b>		<b>45,378</b>		<b>4,44,689</b>
Travel	9,418			
Fellowship	35,960		4,31,520	
Overhead			13,169	
<b>ILS-DBT-Council S&amp;T Odisha-Skill Vigyan</b>		<b>29</b>		<b>66,943</b>
Manpower Cost				
Contigencies	29		6	
Consumables			66,937	
Training Cost				
<b>ILS-DBT-PJ-PROTEIN HYDROGELS-MAMONI DASH</b>		<b>7,82,564</b>		<b>14,70,961</b>
Fellowship	2,80,000		4,20,000	
Contigencies	24,659		25,974	
Consumables	4,51,575		9,41,737	
Overheads			50,000	
Travel	26,330		33,250	
<b>ILS-BIRAC-PJ-Animal Model-SARS-CoV2-SSenapati</b>		-		<b>27,729</b>
Consumables			27,729	
Contigencies				
<b>ILS-DBT-PJ-Marine Bioresource-BNP-AParida</b>		<b>45,45,282</b>		<b>42,67,335</b>
Contingency			8,730	
Consumables	20,71,406		23,02,103	
Manpower & Fellowship	24,43,358		15,46,880	

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Particulars	Current Year - 2023-24		Previous Year - 2022-23	
Travel	30,518		4,09,622	
<b>ILS-DBT-PJ-INSACOG-A PARIDA</b>		<b>57,70,546</b>		<b>1,28,70,502</b>
Consumables	31,03,518		1,14,87,586	
Contingencies	84,576		2,13,697	
Fellowship	24,73,073		7,23,202	
Overhead	50,000		1,08,000	
Travel	59,379		3,38,017	
<b>ILS-DBT-PJ-DZIP3-S CHAUHAN</b>		<b>87,434</b>		<b>57,44,261</b>
Consumables	51,361		53,71,924	
Overhead			50,000	
Fellowship	35,960		2,75,562	
Travel			17,103	
Contingency	113		29,672	
<b>ILS-DBT-PJ-SCALING UP COVID-19 TESTING</b>				<b>77,590</b>
Consumables			77,590	
Contingencies				
Fellowship				
<b>ILS-DBT-PJ-Spectrometry Platform-Soma</b>		<b>483129</b>		<b>117</b>
Consumables	4,83,129			
Contingencies			117	
<b>ILS-SERB-PJ-EFFLUXPUMP-TKB</b>		<b>20,75,528</b>		<b>20,96,201</b>
Overhead	1,00,000			
Contingencies	22,227		19,978	
Consumables	13,36,611		14,21,983	
Fellowship	6,13,613		6,54,240	
Travel	3,077			
<b>ILS-DBT-PJ-HOMEBOX A10- S CHAUHAN</b>		<b>8,14,869</b>		<b>8,34,635</b>
Overhead	1,00,000			
Contingencies	157		18,576	
Consumable	3,39,560		4,47,814	
Travel	27,152		20,245	
Fellowship	3,48,000		3,48,000	
<b>ILS-SERB-PJ-PROTEIN CROSSLINK- N ACHARYA</b>		<b>21,17,669</b>		<b>12,42,044</b>
Overhead	2,00,000			
Consumable	14,88,908		7,51,773	
Fellowship	3,85,000		4,18,871	
Travel	24,095		21,709	
Contingencies	19,666		49,691	
<b>ILS-DBT-PJ-JUTE STEM - S MAJUMDER</b>		<b>26,39,967</b>		<b>15,80,031</b>
Fellowship & manpower	12,72,000		9,47,118	
Consumable	12,36,323		6,22,198	
Contingencies	20,242		6,182	
Travel	1,11,402		4,533	
<b>ILS-DBT-PJ-WESTERN HIMALAYAN- A PARIDA</b>		<b>19,13,790</b>		<b>29,24,799</b>
Fellowship & Manpower	12,56,768		6,07,017	
Contingency	34,469		28,018	
Consumable	6,22,553		22,26,582	
Travel			63,182	
<b>ILS-DBT-PJ-BIOTECH-KISAN HUB- A PARIDA</b>		<b>27,06,197</b>		<b>15,93,855</b>
Contingency	405		6	
Cost of Implimenting Activity	2,95,227		42,900	
Communication Cell	1,80,000		1,74,000	
Farmer's Training Programme	1,02,000		3,04,154	
Recurring Cost for Tinkering Lab.			9,82,576	
Training Programme	60,000		43,769	
Consumables	95,050			
Exp. Under Partner Institutions	19,26,282			
Travel	47,233		46,450	
<b>ILS-SERB-PJ-HEARING LOSS- PVR</b>		<b>12,40,289</b>		<b>10,16,484</b>

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Particulars	Current Year - 2023-24	Previous Year - 2022-23
Fellowship & Manpower	2,52,133	2,08,000
Contingency	43,380	26,196
Consumable	8,46,787	6,56,954
Overhead	76,261	1,25,334
Travel	21,727	
<b>ILS-BIRAC-PJ-PROTEIN D-SAR-COV-2-S SENAPATI</b>		
Consumable		4,602
Contingencies		19,457
Manpower & Fellowship		66,666
<b>ILS-ICMR-PJ-IBD MICE- S CHAUHAN</b>	<b>23,57,827</b>	<b>22,59,718</b>
Contingencies	214	184
Overhead	62,438	
Disbursement to other Agency	4,08,087	
Consumables	16,36,922	18,89,534
Fellowship	2,50,167	3,70,000
<b>ILS-ICMR-PJ-EPIGENETIC DRUGS-COV2- P PRASAD</b>	<b>19,10,462</b>	<b>45,52,453</b>
Fellowship & Manpower	3,95,560	3,65,786
Contingency	99,500	36,513
Consumable	13,27,233	40,09,485
Overhead	88,169	1,40,669
<b>ILS-BIRAC-PJ-COVID-19 VACCINE DEVELOPMENT- SKR</b>	<b>1,93,31,350</b>	<b>93,82,495</b>
Fellowship & Manpower	10,19,447	30,22,612
Contingency	1,74,939	1,05,762
Consumable	1,81,36,964	62,36,728
Travel		17,393
<b>ILS-DBT-PJ-ANTI-VIRAL-SCREENING PLATFORM-SOMA</b>	<b>16,60,907</b>	<b>54,93,424</b>
Fellowship & Manpower	6,52,320	20,59,160
Contingency	3,41,479	2,214
Consumable	5,71,625	34,32,050
Travel	95,483	
<b>ILS-BIRAC-PJ-PEST CONTROL-MDASH</b>	<b>6,76,246</b>	<b>13,81,532</b>
Fellowship & Manpower	4,87,400	6,07,280
Contingency	18,397	7,083
Consumable	1,70,449	6,66,692
Exp. for Outsourcing		1,00,477
<b>ILS-SERB-PJ-DICOT PLANTS-NDEY</b>	<b>9,92,044</b>	<b>10,43,002</b>
Fellowship & Manpower	3,72,000	1,92,000
Contingency	42,768	34,937
Consumable	5,05,850	7,12,285
Overhead	50,000	1,01,206
Travel	21,426	2,574
<b>ILS-DBT-PJ-Traditional Healthcare-SKR</b>	<b>6,63,504</b>	<b>10,16,800</b>
Consumable	1,16,491	6,00,000
Fellowship & Manpower	4,81,377	4,16,800
Travel	52,184	
Contingency	13,452	
<b>ILS-DST-PJ-NANOHERBICIDE-SKSAHOO</b>	<b>14,10,777</b>	<b>11,34,419</b>
Consumable	6,37,148	5,72,634
Fellowship & Manpower	6,54,240	5,11,785
Overhead	50,000	50,000
Travel	20,169	
Contingencies	49,220	
<b>ILS-DST-WOS-MDR-XDR-C MOHAPATRA</b>		<b>10,95,861</b>
Consumable		2,99,907
Fellowship & Manpower		6,83,572
Overhead		88,000
Contingency		24,382
<b>ILS-ICMR-PJ-Pathogenesis-SAR COV2-ARS</b>	<b>20,56,192</b>	<b>3,60,874</b>
Manpower	5,23,000	2,41,226

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Particulars	Current Year - 2023-24	Previous Year - 2022-23
Overhead		1,05,348
Travels	41,926	14,300
Contingency	144	
Consumables	14,91,122	
<b>ILS-DBT-PJ-DZNepA Cancer-SKM</b>	<b>23,61,910.0</b>	<b>73,135</b>
Manpower	6,19,032	69,135
Contingency	8,250	4,000
Consumables	17,34,628	
<b>ILS-DBT-PJ-Pediatric-Disorder-PVR/Rswain</b>	<b>19,42,334</b>	<b>16,55,943</b>
Manpower	13,43,214	67,742
Contingency	2,500	1,09,695
Consumable	5,18,307	14,58,991
Travels	78,313	19,515
<b>ILS-DBT-PJ-HSP70-Golden Hamsters-BR</b>	<b>10,92,890</b>	<b>5,11,350</b>
Manpower	5,99,720	1,19,593
Exp. Outsourcing	3,25,000	2,25,000
Consumable	1,18,254	1,66,757
Contingencies	49,916	
<b>ILS-ICMR-PJ-Resistance of OSCC-RDash</b>	<b>15,69,800</b>	<b>75,685</b>
Overhead		49,169
Contingency	44,296	65
Consumable	11,28,784	26,451
Manpower	3,96,720	
<b>ILS-DBT-PJ-CML-CHRONIC-SCHAKRABORTY</b>	<b>34,90,237</b>	
Contingency	15,816	
Consumables	34,43,184	
Travel	31,237	
<b>ILS-SERB-PJ-SKELETAL MUSCLE- A PANDA</b>	<b>13,39,977</b>	
Overhead	1,40,480	
Contingency	41,160	
Consumable	9,97,213	
Manpower	1,61,124	
<b>ILS-DBT-PJ-Ethnic Fermented Food- S Senapati</b>	<b>18,25,505</b>	
Travel	50,853	
Contingency	2,000	
Consumable	8,86,147	
Manpower	8,86,505	
<b>ILS-SERB-PJ-NIMA- R DASH</b>	<b>9,23,869</b>	
Overhead	1,51,000	
Contingency	14,053	
Consumable	5,30,296	
Manpower	2,28,520	
<b>ILS-ICMR-PJ-IMMUNE PROFILE- RESISTANCE- P PRASAD</b>	<b>2,02,369</b>	
Overhead	2,00,366	
Contingency	2,003	
<b>ILS-DBT-PJ-EVALUATING-CHIKV-SOMA</b>	<b>11,56,577</b>	
Travel	14,667	
Consumable	10,73,039	
Manpower	68,871	
<b>ILS-BIRAC-PJ-LUNG FIBROSIS- S SENAPATI</b>	<b>20,74,926</b>	
Contingencies	12,299	
Consumable	18,59,511	
Manpower	2,03,116	
<b>ILS-DBT-PJ- DBT SAHAJ- D DASH</b>	<b>1,91,868</b>	
Manpower	1,91,868	
<b>ILS-SERB-PJ-Immune Response-PPrasad</b>	<b>5,32,789</b>	



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Particulars	Current Year - 2023-24	Previous Year - 2022-23
Overhead	1,61,850	
Contingency	265	
Consumable	3,23,674	
Manpower	47,000	
<b>ILS-ICMR-PJ-Relapse-ANagaraj</b>	<b>72,685</b>	
Overhead	72,685	
<b>ILS-ICMR-PJ-Colon Cancer Cells-Schakraborty</b>	<b>1,12,377</b>	
Overhead	1,12,377	
<b>ILS-SERB-PJ-INFECTION IN TOMATO-N SHARMA</b>	<b>2,80,329</b>	
Overhead	1,03,055	
Contingency	17	
Consumable	1,77,257	
<b>ILS-SERB-PJ-Epithelial-Malignancies-Gmandal</b>	<b>1,13,720</b>	
Overhead	1,13,720	
Honorarium to SERB-VAJRA Faculty	1,10,639	11,13,360
Reseach Exp SERB Vajra Faculty		3,40,159
Meeting Exp.-SERB-PAC-OEB	11,98,304	11,98,304
Expenditure from Overhead & bank Charges		170
Exp MK Bhan YRFP sel Com	75,858	
xp. for Steering Committee-Biotech-Program	65,900	
Covid-19 from RMRC,State Govt & DBT Fund		
Exp for Covid-19 Testing & Other		2,16,27,281
ILS-Conference, Symposium & Seminar	6,22,138	
Seminar & workshop	6,20,882	2,99,267
Bank Charges	1,256	36
<b>TOTAL</b>	<b>17,83,44,930</b>	<b>18,09,06,503</b>

**SCHEDULE 24 -Refund of Unspent Grant & Interest**

Particulars	Current Year - 2023-24	Previous Year - 2022-23
<b>REFUND OF UNSPENT GRANT &amp; Interest</b>	<b>4,00,96,656</b>	<b>1,17,18,012</b>
WESTERN HIMALAYAN- A PARIDA	1,62,739	
Refund of grant SERB Post Doc Grant	6,81,525	
ILS-DST-WOS-MDR-XDR-C MOHAPATRA	1,17,227	
ILS-DBT-PJ-Anti-Fungal Vaccine-Nacharya	12,737	
ILS-DBT-PJ-ANTI-VIRAL-SCREENING PLATFORM-SOMA	2,70,512	
ILS-DBT-PJ-Traditional Healt Care	33,599	
Ref Bharta Kosh- ILS-DBT-Scaling Covid 19	2,28,994	
Refund Bharta KoshKissan Hub	1,30,708	
Refund Bharta Kosh-DBT-PJ-NERBPMC-Dr.A.Parida	3,48,925	
ILS-DBT-Home box a10-Schauhan	6,152	
Refund of Bal. Grant of DBT Fellows to DBT/ILS	4,23,421	1,21,001
Ref. Grant & Int.-ILS-SERB-PJ-Ecotropic VI-SChakraborty	1,58,928	
Refund of Unspent Grant SERB Post Doc		1,08,313
Ref-Bharatkosh-ILS-DBT-CEIB-MALARIA-VANAGARAJ		17,370
ILS-DBT-PJ-DZIP3-Schauhan'	5,08,164	23,771
ILS-DST-PJ-NANOHERBICIDE- S K SAHOO		492
ILS-DST-PJ-NANOPARTICLES- S SENAPATI		923
ILS-DBT-Spectrometry Platform-Soma's project	6,75,018	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
Refund of Grant Genome India SK Raghav	7,54,144	
Refund of Unspent Grant of DST-Inspire		2,663
ILS-DBT-PJ-FtsEx-TKBeuria(BT-PR21546)		6,506
ILS-DBT-PJ-BHUBANESWAR-BCF-DVASUDEVAN	54,37,574	20,04,920
ILS-DBT-PJ-Anti-Fungal Vaccine-Nacharya		35,471
Ref Bharatkosh- Interest of Ramalinga Swami		829
Deposited in BHARATKOSH - White Spot-D.Vasudevan		
Refund Bharta Kosh- ILS-DBT-PJ-Network Minor Pulses	2,29,420	4,15,845
Refund Grant Int-ILS-DST-Nanoparticles-Ssenapati		16,159
Refund Bharta Kosh-ILS-DBT-PJ-ATAD2-Ssenapati		3,922

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Particulars	Current Year - 2023-24	Previous Year - 2022-23
Ref-ILS-DBT-PJ-Carcinogenesis-Nachary	4,236	35,610
Ref-Bharatkosh- ILS-DBT-PJ-Marine Bioresource-BNP-Aparida	1,41,279	2,34,210
Refund Bharatkosh ILS-DBT-PJ-INSACOG- A PARIDA	1,79,812	12,546
ILS-DBT-Council S&T Odisha-Skill Vigyan	4,63,285	
Refund of Grant-DST Fellowship Grant	18,70,063	41,26,287
Refund of Unspent Fellowship Grant DBT	75,457	2,36,692
Bharat Kosh ILS-DBT-PJ-Role of Subcellular-Apanda		1,65,763
Int Ref-Bharatkosh-ILS-DBT-NER-BPMC		4,88,704
Ref-Bharatkosh-ILS-DBT-PJ-CHIKV-SOMA		-
Int Ref-Bharatkosh-ILS-DBT-PJ-DIV.OF SLE-B RAVIND	1,457	31,405
Ref.Bharatkosh ILS-DST-WOS-PJ-MESOOUS-FAHIMA		9,323
Ref-Bharatkosh-ILS-DST-WOS-PJ-TRIM FAMILY-AHSAN		4,38,630
Refund Bharta Kosh-ILS-DBT-PJ-Biorepository	6,26,266	-
Refund ILS-DBT-PJ-CURCUMIN-Malaria-ANAGARAJ	39,901	46,595
Refund ILS-DBT-Flagship-Dr.A.Parida	20,689	1,62,483
Refund -DBT-PJ-NBACD-IRGMS-Schauhan	111	1,953
Refund -DBT-PJ-PROTEIN HYDROGELS-M.DASH		28,676
Ref of Interest- MALARIA Parasite-VANagaraj	53,161	2,834
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	135	4,19,821
ILS-SERB-PJ-FKBP-DVASUDEVAN		81,042
ILS-SERB-PJ-DICOT PLANTS-NDEY	2,25,000	
ILS-SERB-ORAL SQUAMOUS-RDASH	26,260	
Withdrawn by ZBSA-ILS-DBT-PJ-Traditional Health Care	10,46,012	
Withdrawn by ZBSA-ILS-DBT-PJ-JUTE STEM - S MAJUMDER	1,33,658	
Withdrawn by ZBSA-ILS-DBT-NER-BPMC-BHIMKOL-N DEY	3,04,915	
Withdrawn by ZBSA-ILS-DBT-PJ-DIVERSITY OF SLE-B RAVINDR	7,40,552	
Withdrawn by ZBSA-ILS-DBT-PJ-Network-Minor Pulses-Aparida	10,22,686	
Withdrawn by ZBSA-Tribal Health-Odisha-Aparida(Flagship)	18,72,393	
Withdrawn by ZBSA-ILS-DBT-PJ-BHUBANESWAR-BCF-DVASUDEVAN	2,43,071	
Withdrawn by ZBSA-ILS-DBT-PJ-GENOMEINDIA-SKR	17,32,092	
Withdrawn by ZBSA ILS-DBT-PJ-NBACD-IRGM-S CHAUHAN	12,411	
Withdrawn by ZBSA-NERBPMC-A K PARIDA	15,07,735	
Withdrawn by ZBSA-Marine Bioresource-BNP-Aparida	53,41,047	
Withdrawn by ZBSA-ILS-DBT-PJ-ATAD2-SSENAPATI	25,712	
Withdrawn by ZBSA-CURCUMIN-MALARIA-ANAGARAJ	3,45,336	
Withdrawn by ILS-DBT-PJ-Anti-Fungal Vaccine-Nacharya	98,923	
Withdrawn by ILS-PJ-CARCINOGENESIS-NACHARYA	3,31,745	
Withdrawn by ILS-PROTEIN HYDROGELS-MAMONI DASH	56,980	
Withdrawn by ZBSA-SPECTROMETRY PLATFORM-SOMA	2,66,930	
Withdrawn by ZBSA-PJ-HOMEBOX A10- S CHAUHAN	1,66,808	
Withdrawn by ZBSA-ILS-DBT-PJ-WESTERN HIMALAYAN- A PA	26,24,862	
Withdrawn by ILS-DBT-PJ-ANTI-VIRAL-SCREENING PLATFORM	1,37,310	
Withdrawn by ILS-ILS-DST-PJ-NANOHERBICIDE-SKSAHOO	3,73,431	
Withdrawn by ILS-ILS-DBT-PJ-DZNepA Cancer-SKM	7,96,955	
Withdrawn by ILS-ILS-DBT-PJ-CML-CHRONIC-SCHAKRABORTY	76,159	
Withdrawn by ILS-DBT-PJ-Pediatric-Disorder-PVR/Rswain	23,48,771	
Withdrawn by- ZBSA-BIOTECH-KISAN HUB	28,92,094	
Withdrawn by- ZBSA-ILS-DBT-PJ-Ethnic Fermented Food- S Se	8,54,495	
Withdrawn by- ZBSA-ILS-DBT-PJ-EVALUATING-CHIKV-SOMA	2,57,023	
Withdrawn by- ZBSA-ILS-DBT-PJ- DBT SAHAJ- D DASH	3,29,652	
Withdrawn by- ZBSA-ILS-DBT-PJ-SILICO PLATFORM-DDash/SK	2,50,000	
<b>TOTAL</b>	<b>4,00,96,656</b>	<b>1,17,18,012</b>

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



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

**SCHEDULE - 25: SIGNIFICANT ACCOUNTING POLICIES.  
FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024**

**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 Grants (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., 2023-24, 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 49,17,810/- as on 31.03.2024.

**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 2023-24 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.



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



depreciation on Fixed Assets are on the schedule – 8 is an integral part of the financial statement.

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.

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: 28<sup>th</sup> Jun. 2024

Place: Bhubaneswar.



For and on behalf of  
Institute of Life Sciences

Dr. R. K. Behera  
Finance & Accounts Officer

Dr. Debasis Dash  
Director

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

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

**SCHEDULE - 26: NOTES ON ACCOUNTS.**

FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2024

**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 2023-24 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: ` 50,98,743/-  
(ii) Expenditure in Foreign Currency : ` 30,96,259/-

**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.

विच कोर सेखा अफिसर / 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



9. **PROJECT GRANTS:**

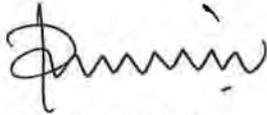
All Research Projects are incorporated in the accounts for the year under audit in the consolidated Receipt & Payment Account, Income & Expenditure Account and Balance Sheet.

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

For and on behalf of  
Institute of Life Sciences

Dr. R. K. Behera  
Finance & Accounts Officer

Dr. Debasis Dash  
Director

Date: 28<sup>th</sup> Jun 2024  
Place: Bhubaneswar.



निर्देशक / Director



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

विज्ञान संस्थान / Institute of Life Sciences  
भुवनेश्वर / Bhubaneswar- 751023