



**Indian  
Institute of  
Technology  
Mandi**

**FINANCIAL YEAR 2019-20**

**STATEMENT SHOWING CHORONOLOGICAL EVENTS IN FINALIZATION OF ANNUAL AUDITED ACCOUNTS REPORT FOR THE FINANCIAL YEAR 2019-20 IN RESPECT OF IIT MANDI**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Date</b>
1.	Date of Finalization of Annual Accounts by the Institute	<b>30-09-2020</b>
2.	Date of Approval of Annual Accounts by the Chairman of BOGs	<b>17-10-2020</b>
3.	Date of Submission of Annual Accounts to C&AG of India	<b>21-10-2020</b>
4.	Date of Commencement of Inspection of Accounts by C&AG of India	<b>11-01-2021</b>
5.	Date of Completion of Inspection of Accounts C&AG of India	<b>22-01-2021</b>
6.	Date of Receipt of Draft SAR from C&AG of India	<b>15-02-2021</b>
7.	Date of reply of draft SAR by the institute	<b>23-02-2021</b>
8.	Date of approval of Account/dispatch of final SAR by C&AG of India	<b>11-06-2021</b>
9.	Date of Approval SAR/Audit report by the BOGs of the Institute	<b>17-06-2021</b>
10.	Date of Hindi Translation	<b>29-06-2021</b>
11.	Date of Printing Audited Accounts (English and Hindi)	<b>10-07-2021</b>
12.	Date of Dispatch of Audited Accounts to MHRD, GOI.(English and Hindi)	<b>12-07-2021</b>



**Indian  
Institute of  
Technology  
Mandi**

**FINANCIAL YEAR 2019-20**



सत्यमेव जयते

Speed Post  
भारतीय लेखापरीक्षा तथा लेखा विभाग  
कार्यालय प्रधान निदेशक लेखापरीक्षा (केन्द्रीय), चण्डीगढ़



Indian Audit & Accounts Department  
Office of The Principal Director of Audit (Central),  
Chandigarh

सं/No: पी.डी.ए.(सी)के.व्यय/SAR IITM/2019-20/2020-21/ 424

दि/Date: 11. 6. 2021

सेवा मे,

सचिव,  
शिक्षा विभाग,  
मानव संसाधन विकास मंत्रालय,  
भारत सरकार, शास्त्री भवन,  
नई दिल्ली - 110001

विषय: Indian Institute of Technology, Mandi के वर्ष 2019-20 के लेखाओं पर पृथक  
लेखापरीक्षा प्रतिवेदन

महोदय,

कृपया Indian Institute of Technology, Mandi के वर्ष 2019-20 के लेखाओं पर पृथक  
लेखापरीक्षा प्रतिवेदन (Separate Audit Report) संसद के दोनों सदनों के समक्ष प्रस्तुत करने हेतु  
संलग्न पायें | संसद में प्रस्तुत होने तक प्रतिवेदन को गोपनीय रखा जाए।

संसद में प्रस्तुत करने के उपरांत प्रतिवेदन की पांच प्रतियाँ इस कार्यालय को भी भेज दी  
जाएँ।

कृपया इस पत्र की पावती भेजें।

भवदीय,

-हस्ता/-

संलग्न: उपरोक्त अनुसार

प्रधान निदेशक

✓ उपरोक्त की प्रतिलिपी वर्ष 2019-20 की पृथक लेखापरीक्षा प्रतिवेदन की प्रति सहित आवश्यक  
कार्यवाही हेतु Director, Indian Institute of Technology, Mandi, Kamand Campus, VPO  
Kamand, District Mandi- 175075 Himachal Pradesh को प्रेषित की जाती है।

भवदीय,

निदेशक (केन्द्रीय व्यय)

**Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the Indian Institute of Technology, Mandi for the year ended 31 March 2020**

We have audited the Balance Sheet of the Indian Institute of Technology, Mandi as at 31 March 2020, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 23(2) of Institutes of Technology Act, 1961 as amended by Institutes of Technology (Amendment) Act, 2012. These financial statements are the responsibility of the Institute's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/ CAG's Audit Reports, separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
  - i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - ii) The Balance Sheet and Income and Expenditure Account/Receipts and Payments Account dealt with by this Report have been drawn up in the format

prescribed by the Ministry of Human Resource Development, Government of India vide order No. 29-4/2012-FD dated 17 April 2015 except commented in Sl. no.D.3 and D.6 of this report.

iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Indian Institute of Technology, Mandi in so far as it appears from our examination of such books except commented in Sl.no.D.5 of this report and Sl.no.2(iii) of the Annexure to this report.

iv) We further report that:

**A. Balance Sheet**

**A.1. Sources of Funds**

**Capital Fund: ₹842.28 crore**

As per the applicable prescribed format (Schedule 10), grants from Government of India and State Government to the extent of utilisation for capital expenditure should appear as addition to the Corpus Fund, utilisation to the extent of Revenue expenditure should appear as Income in the Income & Expenditure Account and unspent balances of grant should appear as Current Liabilities in the Balance Sheet and will become the opening balances in the next year.

However, the Institute has adopted the Accounting Policy at Sl. no. 8.1, according to which the amount received from Ministry of Human Resource Development was accounted for on the basis of sanction/ receipt and was kept under the head Capital Fund. However, from 2017-18 onward the grants received for revenue expenditure have been directly taken under the head Income in the Income & Expenditure Account. As a result, the Capital Fund included unutilised grants amounting to ₹15.63 crore (Total unutilised grant, ₹26.10 crore – 10.47 crore (being Sundry Creditors-Others under Current Liabilities Schedule of ₹11.38 crore included grant for repayment of HEFA Loan ₹10.47 crore). This has resulted in overstatement of Capital Fund and understatement of Current Liabilities & Provisions by ₹15.63 crore.

Above observation was included in the previous year Separate Audit Report, but compliance has not been made.

**A.1.2 Current Liabilities & Provisions (Schedule III)**

**A.1.2.1 Current Liabilities**

**Sundry Creditors-Others: ₹11.38 crore**

The Institute has received grant of ₹1.69 crore for Repayment of HEFA Loan Interest in two installment of ₹0.91 crore and ₹0.78 crore. The second

installment of this grant has been correctly booked in the ledger of Grant for repayment of HEFA Loan Interest. However, the first installment of the grant was wrongly booked in the ledger of Grant Head 31 (instead of Grant for repayment of HEFA Loan Interest account) resulting in showing as Income in Schedule IX. This has resulted in overstatement of Income and understatement of Current Liabilities & Provisions by ₹0.91 crore.

**A.1.2.2 Provisions: ₹1091.98 lakh**

(i) Ministry of Human Resource Development (MHRD) vide its Notification No.19-1/2017-IFD dated 12 April 2017 directed that the benefits of Retirement Gratuity and Death Gratuity to the employees of Autonomous Bodies/ organizations covered under NPS should be withdrawn, till a final decision is taken in the matter with approval of Department of Expenditure, Ministry of Finance.

Above included provision of gratuity amounting to ₹5.31 crore (including ₹ 2.31 crore made during the year 2019-20). Provision for gratuity is not required to be made in view of above directions of MHRD. This has resulted in overstatement of Current Liabilities & Provisions and understatement of Capital Fund by ₹5.31 crore. Besides, overstatement of expenditure of current year by ₹ 2.31 crore.

Above observation was included in the previous year Separate Audit Report, but no compliance was made.

(ii) As per clause 6.8 of the Memorandum of Agreement (MoA) dated 21.03.2014 between IIT, Mandi and NBCC, NBCC shall maintain a separate bank account for the project. The net interest accrued after deduction of Income Tax in the bank account shall be credited to IIT Mandi. Further, as per Rule 230(8) of GFR this interest was to be remitted to the Consolidated Fund of India (CFI).

Interest accrued on account of deposits with NBCC amounting to ₹9.34 crore has, neither been booked as Receivable from NBCC, nor provision for remittance of the same made. This resulted in understatement of Current Assets, Current Liabilities as well as income by ₹9.34 crore.

## **A.2 Application of Funds**

### **Fixed Assets**

#### **Buildings: Rs. 187.51 Crore**

Twelve buildings whose work has been completed and have been taken over by the Institute having value of ₹66.88 crore have not been capitalized. This has resulted in understatement of Buildings by ₹65.54 crore, understatement of depreciation by ₹1.34 Crore and overstatement of Capital Work in Progress by ₹66.88 crore.

Above observation was included in the previous year Separate Audit Report, but compliance has not been made by the Institute.

## **B. Income and Expenditure**

### **Income**

#### **Income from Investment (Schedule X) : ₹1.14 crore**

As per Rule 230(8) of General Financial Rules 2017, all interest or other earnings against Grants in aid or advances (other than reimbursement) released to any Grantee institution should be mandatorily remitted to the Consolidated Fund of India immediately after finalization of the accounts.

Above includes an amount of ₹0.36 crore (interest on Saving Accounts of Grants in aid Receivables account) in respect of interest received on funds of Grant in Aid. This should have been booked under Current liability and Provisions. This has resulted in overstatement of Income and understatement of Current Liabilities and Provisions by ₹0.36 crore.

As this treatment is being adopted since long, the Institute is required to work out the entire amount of income generated from unspent grants and remit the same to Government of India. Suitable disclosure in this regard should be given in the next year financial statements, along with monetary effect.

## **C. Receipt and Payments**

### **Payments**

#### **Finance Cost: ₹3.61 crore**

As per the prescribed format, the Receipts and Payments Account should be prepared on cash basis. Above includes payments of interest on HEFA loan for the period from 01.01.2020 to 31.03.2020 amounting to ₹1.26 crore, which was actually paid in April, 2020. Further, the Receipt and Payments account, included non-cash item such as decrease in capital advance, decrease in stock,



decrease in current liability which indicate that non-cash items are included. Thus, the Institute has not maintained the account properly.

Above observation was pointed out by way of Management Letter (to the Separate Audit Report) issued in previous year. However, compliance was not made.

## **D. General**

### **D.1 Net impact of Audit comments on the Annual Accounts**

Net impact of Audit comments on the Annual Accounts of the Institute for the year ending 31 March 2020 is as under:

- i. Assets understated by ₹8.00 crore.
- ii. Liabilities understated by ₹20.93 crore.
- iii. Capital Fund overstated by ₹12.93 crore
- iv. Deficit for the year understated by ₹0.30 crore

### **D.2 Fixed Assets: ₹876.31 Crore**

Above includes assets amounting to ₹7.91 crore (excluding Depreciation), left at the buildings used as transit campus and are no longer property of the Institute. These assets should have been written off from the Fixed Assets, instead of charging depreciation at the rate of 2 percent.

**D.3** As per the prescribed format of accounts, Balance sheet, Income and Expenditure and Receipt and Payment Accounts of New Pension Scheme (NPS) have to be attached to the accounts of the Institute. However, the Institute has not annexed the Income & Expenditure, Receipt and Payment Account and Balance Sheet of NPS alongwith the annual accounts.

**D.4** As per the prescribed format and Accounting Standard 15, provision for retirement benefits should be made on the basis of actuarial valuation. The Institute has adopted the Significant accounting policy (Sl.no.6.1, Schedule XX), according to which the provision for leave encashment has been made on the basis of earned leave outstanding in the credit of employees as on 31.03.2020. Thus, the provision has not been made on the basis of actuarial valuation.

**D.5** Fixed Assets registers have not been maintained properly as totals of value of fixed assets included in the Fixed Assets registers have not been made, to arrive at matching figures shown in the Annual Accounts. Category (as per categories indicated in the applicable format) wise totals of Fixed Assets is required to be made and entered in the Fixed Assets register and then totals of all categories be made to arrive at the matching figures shown in the Annual Accounts.

**D.6** The Institute has prepared the Schedule 3(c) – Un-utilized Grants from UGC, Government of India and State Governments and Schedule 10 – Grants/subsidies (Irrecoverable Grants received) but the figures appearing in the Schedules have not been taken in Balance Sheet and Income & Expenditure Account. Thus, Schedule 3 (C) and Schedule 10 have not been made the part of Balance Sheet in contravention of the prescribed format.

**E. Grant-in-aid**

Out of total available funds of ₹157.12 crore including previous year unspent balance of ₹22.83 crore and Grant-in-Aid received during the year ₹134.29 crore; the Institute utilised a sum of ₹131.02 crore, leaving an unutilized balance of ₹26.10 crore at the end of the year. Besides, this institute has unutilized Capital Advances of ₹37.00 crore

**F. Management letter**

Deficiencies which have not been included in the Audit report have been brought to the notice of the Institute's management through a management letter issued separately for remedial/corrective action.

- v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.
- vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India:

- a. In so far as it relates to the Balance Sheet, of the state of affairs of the Indian Institute of Technology, Mandi as at 31<sup>st</sup> March 2020; and
- b. In so far as it relates to Income and Expenditure Account, of the deficit for the year ended on that date.

**For and on behalf of the C & AG of India**

*hi*

**Principal Director of Audit  
(Central), Chandigarh**

**Place: Chandigarh**

**Date: 11/6/21**

## **Annexure to Audit Report**

### **1. Adequacy of Internal Audit System**

The system of pre-audit of payments is in existence. System of Internal Audit is yet to be introduced.

### **2. Adequacy of Internal Control System**

Internal control system is inadequate, in view of the following:-

- (i) Accounting Manual has not been prepared.
- (ii) Internal Audit is not being conducted.
- (iii) As per the Income & Expenditure Account, income from rent has been shown at ₹16.92 lakh. However, as per the information received from the Institute, rent income during the financial year 2019-20, is amounting to ₹19.32 lakh, instead of ₹16.92 lakh. Thus, there is a difference of ₹2.40 lakh. Further, rent control register was not maintained, in absence of which Rent (license fee) received and accrued during the 2019-20 cannot be ascertained.
- (iv) Fixed Assets registers have not been maintained properly as totals of value of fixed assets included in the Fixed Assets registers have not been made, to arrive at matching figures shown in the Annual Accounts.

### **3. System of Physical verification of Fixed Assets**

Physical Verification of Fixed Assets was completed but the report thereof is yet to be finalized.

### **4. System of Physical verification of Inventory**

The Institute has not maintained any stock for inventory.

### **5. Regularity in payment of Statutory Dues**

As per books of accounts, the Institute was regular in depositing statutory dues.

  
**Director**



**Indian  
Institute of  
Technology  
Mandi**

**FINANCIAL YEAR 2019-20**

**INDIAN INSTITUTE OF TECHNOLOGY MANDI, KAMAND  
HIMACHAL PRADESH**

**INDEX**

Sr. No.	Particulars	Page
1	Balance Sheet and Schedules	
2	Income & Expenditure Account and Schedules	
3	Receipt and Payment Account	
4	Significant Accounting Policies and Notes on Accounts	

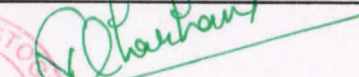


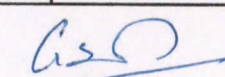
**Indian  
Institute of  
Technology  
Mandi**

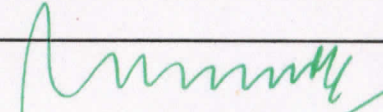
**BALANCE SHEET  
AS AT  
31<sup>ST</sup> March, 2020**

**INDIAN INSTITUTE OF TECHNOLOGY MANDI**  
**KAMAND, MANDI H.P. - 175005**  
**BALANCE SHEET AS AT 31ST MARCH, 2020**

				Amount (₹)
A	SOURCES OF FUNDS	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
	CORPUS/ CAPITAL FUND	I	8,42,27,58,639	8,19,63,75,749
	DESIGNATED / EARMARKED/ ENDOWMENT FUNDS	II	48,14,87,314	40,26,77,205
	LOAN FROM HEFA		68,75,76,710	30,01,39,726
	CURRENT LIABILITIES & PROVISIONS	III	67,91,06,587	55,42,41,489
	<b>TOTAL</b>		<b>10,27,09,29,250</b>	<b>9,45,34,34,169</b>
B	APPLICATION OF FUNDS			
	FIXED ASSETS	IV		
	Tangible Assets		8,69,20,14,761	7,36,11,97,253
	Intangible Assets		7,30,89,175	6,77,02,175
	INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS	V		
	Long Term		26,67,52,167	24,49,06,441
	Short Term		3,37,33,920	21,87,66,544
	CURRENT ASSETS	VI	79,02,34,265	49,48,86,727
	LOANS, ADVANCES & DEPOSITS	VII	41,15,04,962	1,06,17,75,029
	MISC EXPENDITURE NOT W/OFF		36,00,000	42,00,000
	<b>TOTAL</b>		<b>10,27,09,29,250</b>	<b>9,45,34,34,169</b>
	SIGNIFICANT ACCOUNTING POLICIES CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	XX		

  
 (VINOD CHAUHAN)  
 ACA  
 PARTNER  
 SONI AND RUSTOGI

  
 (C.L. Sharma)  
 D.R.(Audit & Legal)

  
 (J.R. SHARMA)  
 Finance & Accounts Officer

  
 (Dr. Vishal Singh Chauhan)  
 Dean (F&A)

  
 (Prof. A.K.CHATURVEDI)  
 Director

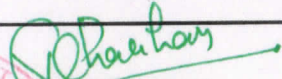
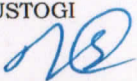
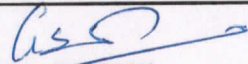
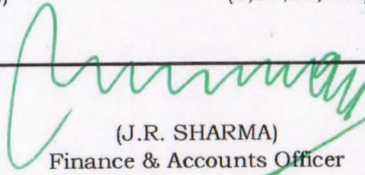
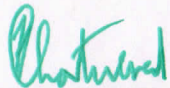




**INCOME AND EXPENDITURE ACCOUNTS**  
**FOR**  
**THE FINANCIAL YEAR, 2019-20**

**INDIAN INSTITUTE OF TECHNOLOGY MANDI**  
**KAMAND, MANDI H.P. - 175005**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2020**

Amount (₹)

PARTICULARS	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
<b>INCOME</b>			
Academic Receipts	VIII	6,53,92,579	1,02,71,868
Grants & Donations	IX	83,12,74,213	52,49,00,000
Income from investments Including Interest	X	1,14,83,309	3,55,60,475
Other Incomes	XI	3,59,51,633	2,67,80,602
<b>TOTAL</b>		<b>94,41,01,734</b>	<b>59,75,12,945</b>
<b>EXPENDITURE</b>			
Staff Payments & Benefits (Establishment Expenses)	XII	45,98,97,650	36,78,39,943
Academic Expenses	XIII	19,91,67,074	15,93,53,780
Administrative and General Expenses	XIV	9,89,21,089	7,28,08,728
Transportation Expenses	XV	1,62,38,778	1,60,58,356
Repairs & maintenance	XVI	2,45,32,780	1,72,44,200
Finance costs	XVII	3,60,87,449	11,85,683
Depreciation	IV	29,24,16,758	29,17,68,705
Other Expenses	XVIII	-	-
Misc Expenditure Written Off		6,00,000	6,00,000
Grant Utilised		9,94,59,230	
<b>TOTAL</b>		<b>1,22,73,20,808</b>	<b>92,68,59,395</b>
Excess of Expindeture over income		(28,32,19,074)	(32,93,46,450)
Transfer to CAPITAL Fund		(26,25,65,562)	(31,06,12,997)
Transfer to SRIC fund		(2,06,53,512)	(1,87,33,453)
<div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;">   (VINOD CHAUHAN)  ACA  PARTNER  SONI AND RUSTOGI    (Dr. V.S. CHAUHAN)  Dean (F&amp;A) </div> <div style="text-align: center;">   (C.L. SHARMA)  DR, (Audit &amp; Legal) </div> <div style="text-align: center;">   (J.R. SHARMA)  Finance &amp; Accounts Officer </div> </div> <div style="text-align: center; margin-top: 20px;">   (Prof. A.K. CHATURVEDI)  Director </div>			

**SCHEDULE - I CAPITAL FUND**

Amount (₹)

<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
Balance at the beginning of the year	8,19,63,75,749	8,40,81,04,351
Add: Grants from Government of India (MHRD) to the extent utilized for capital expenditure	29,99,75,000	10,30,00,000
Add Grant Received from Govt of India (MHRD) for Repayment of HEFA Loan	20,61,25,000	-
Add: Excess of Income over expenditure transferred from the Income & Expenditure Account	(26,25,65,562)	(31,06,12,997)
Less : Amount transferred to SRIC Fund:- During the Year	1,71,51,547	(41,15,605)
<b>TOTAL</b>	<b>8,42,27,58,639</b>	<b>8,19,63,75,749</b>

**SCHEDULE II- DESIGNATED / EARMERKED / ENDOWMENT FUNDS**

Amount (₹)

	CORPUS FUND	SRIC FUND	DONATION FUND	Sh. G.R. Bala Sundram	Rani Gonsalves Memorial	CURRENT YEAR	PREVIOUS YEAR
<b>A.</b>							
1 Opening balance of the funds	<b>27,34,96,497</b>	<b>12,77,85,518</b>	<b>10,03,018</b>	<b>1,53,572</b>	<b>2,38,600</b>	<b>40,26,77,205</b>	<b>29,35,31,403</b>
2 Additions during the year	73,96,645	1,71,51,547	6,93,281			2,52,41,473	7,03,78,470
3 Income from investments made Out of the funds	1,69,52,742	1,26,53,408	17,839			2,96,23,989	2,42,55,411
4 Accrued interest on investments of out of the funds			48,084	10,667	16,393	75,144	18,73,641
5 Interest on Savings Bank a/c	4,46,782		11,966			4,58,748	3,47,464
6 Grant From UGC, Govt of India, State Govt to extend utilised for Capital exp							2,37,781
7 Assets purchased out of Sponsored Project ,Where the ownership vest with IIT	-	4,40,64,267		-	-	4,40,64,267	3,16,79,988
8 Donation Received							
<b>TOTAL (A)</b>	<b>29,82,92,666</b>	<b>20,16,54,740</b>	<b>17,74,188</b>	<b>1,64,239</b>	<b>2,54,993</b>	<b>50,21,40,826</b>	<b>42,23,04,158</b>
<b>B.</b>							
Utilisation /Expenditure towards objectives of Funds							
i. Capital Expenditure							8,93,500
ii. Revenue Expenditure							
Less : Deficit transferred from the Income & expenditure Account		(2,06,53,512)				(2,06,53,512)	(1,87,33,453)
Less : Excess amount shown in the account now transferred to capital Fund	-					-	
<b>Total (B)</b>	<b>-</b>	<b>(2,06,53,512)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,06,53,512</b>	<b>1,96,26,953</b>
<b>Closing balance at the year end (A-B)</b>	<b>29,82,92,666</b>	<b>18,10,01,228</b>	<b>17,74,188</b>	<b>1,64,239</b>	<b>2,54,993</b>	<b>48,14,87,314</b>	<b>40,26,77,205</b>
<b>Represented by:-</b>							
Cash and Bank Balance	3,34,42,167	18,10,01,228	2,91,753			21,47,35,148	12,94,27,113
Investments	26,48,50,499		14,82,435	1,57,633	2,45,321	26,67,35,888	24,48,91,318
Interest accrued but not due				6,606	9,672	16,278	15,123
Amount Recoverable from IIT						-	<b>2,83,43,651</b>
<b>Total</b>	<b>29,82,92,666</b>	<b>18,10,01,228</b>	<b>17,74,188</b>	<b>1,64,239</b>	<b>2,54,993</b>	<b>48,14,87,314</b>	<b>40,26,77,205</b>

**SCHEDULE III - CURRENT LIABILITIES & PROVISIONS**

Amount (₹)

<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>A. CURRENT LIABILITIES</b>		
1 Deposits from staff	-	-
2 Deposits from students	89,70,889	54,58,889
3 Sundry Creditors	-	-
a) For Goods & Services	13,23,69,696	8,51,89,540
b) Others	11,38,03,939	14,67,91,150
4 Deposit- Others (including EMD, Security Deposit)	2,59,46,204	2,76,11,281
5 Statutory Liabilities (GPF,TDS,WC TAX, CPF,GIS,NPS) :	90,04,375	1,14,20,004
Others	-	-
6 Other Current Liabilities	-	-
a) Salaries	2,18,94,257	1,67,29,861
c) Other liabilities(SRIC)	-	1,31,87,966
d) Fees Received in advance	1,99,41,346	23,58,360
e) Unutilised Grant in Aid (SRIC)	22,83,02,715	16,24,02,496
f) Other payable	96,74,844	-
<b>TOTAL (A)</b>	<b>56,99,08,266</b>	<b>47,11,49,547</b>
<b>B. PROVISIONS</b>		
1 For Expenses	42,81,469	1,65,00,754
2 Gratuity	5,31,10,905	3,00,42,617
4 Accumulated Leave Encashment	5,18,05,947	3,65,48,571
<b>TOTAL (B)</b>	<b>10,91,98,321</b>	<b>8,30,91,942</b>
<b>TOTAL (A+B)</b>	<b>67,91,06,587</b>	<b>55,42,41,489</b>

### SCHEDULE IV - Fixed Assets

**PART A**

Amount (₹)

SR.NO.	PARTICULARS	GROSS BLOCK					DEPRECIATION				NET BLOCK	
		OPENING BALANCE	ADDITIONS	DEDUCTIONS	TRANSFER TO SRIC	CLOSING BALANCE	OPENING BALANCE	FOR THE YEAR	DEDUCTION / ADJUSTEMENTS	TOTAL	CURRENT YEAR	PREVIOUS YEAR
<b>A</b>	<b>TANGIBLE ASSETS</b>											
1	Land	1	-	-	-	1	-	-	-	-	1	1
2	Site Development	1,44,54,291	1,12,30,069	-	-	2,56,84,360	-	-	-	-	2,56,84,360	1,44,54,291
3	Buildings	2,08,24,63,377	9,36,72,395	-	-	2,17,61,35,772	25,74,64,188	4,35,22,720	30,09,86,908	1,87,51,48,864	1,82,49,99,189	
4	Roads & Bridges	39,89,041	1,13,99,088	-	-	1,53,88,129	5,51,166	3,07,763	8,58,929	1,45,29,200	34,37,875	
5	Tubewells & Water Supply	46,90,917	4,95,952	-	-	51,86,869	15,67,542	1,03,743	16,71,285	35,15,584	31,23,375	
6	Sewerage & Drainage	49,46,686	-	-	-	49,46,686	5,00,454	98,935	5,99,389	43,47,297	44,46,232	
7	Electrical Installation and equipment	3,44,01,921	52,88,362	-	-	3,96,90,283	90,19,040	19,81,495	1,10,00,535	2,86,89,748	2,53,81,450	
8	Solar Light and Fittings	9,53,278	5,463	-	-	9,58,741	7,51,881	24,403	7,76,284	1,82,457	3,08,738	
9	Virtual Class room	55,57,841	-	-	-	55,57,841	38,95,142	4,16,837	43,11,979	12,45,862	16,62,699	
10	Machinery	42,22,85,479	58,01,030	47,75,040	-	42,33,11,469	22,64,53,280	2,14,04,344	24,76,18,872	17,56,92,597	23,07,28,340	
11	Scientific & Laboratory Equipment	1,04,19,24,338	3,59,28,324	-	-	1,07,78,52,662	26,13,33,776	8,62,28,218	34,75,61,994	73,02,90,668	74,57,06,370	
12	Office Equipment	1,74,05,918	4,15,141	-	-	1,78,21,059	96,11,044	13,36,262	1,09,47,306	68,73,753	78,08,394	
13	Audio Visual Equipment	70,06,318	8,19,767	-	-	78,26,085	16,60,581	5,86,962	22,47,543	55,78,542	53,29,831	
14	Computers & Peripherals	10,42,50,014	2,21,89,606	1,78,649	-	12,62,60,971	7,71,89,563	1,38,71,774	9,09,17,341	3,53,43,630	2,70,21,094	
15	Furniture, Fixtures & Fittings	11,43,86,684	1,96,03,299	-	-	13,39,89,983	3,76,06,490	99,58,043	4,75,64,533	8,64,25,450	7,67,76,256	
16	Vehicles	12,91,148	-	-	-	12,91,148	6,54,488	1,29,115	7,83,603	5,07,545	6,36,660	
17	Lib. Books & Scientific Journals	4,76,95,057	27,29,394	-	-	5,04,24,451	4,20,62,782	15,72,962	4,36,35,744	67,88,707	56,32,275	
18	Small Value Assets	-	12,86,268	-	-	12,86,268	-	-	12,86,230	38	-	
19	Misc Assets	1,32,46,116	26,48,970	-	-	1,58,95,086	42,53,326	11,92,165	54,45,491	1,04,49,595	89,23,718	
	<b>TOTAL</b>	<b>3,92,09,48,425</b>	<b>21,35,13,128</b>	<b>49,53,689</b>	<b>-</b>	<b>4,12,95,07,864</b>	<b>93,45,74,743</b>	<b>18,40,21,971</b>	<b>3,82,748</b>	<b>1,11,82,13,966</b>	<b>3,01,12,93,898</b>	<b>2,98,63,76,788</b>
<b>B</b>	<b>CAPITAL WORK IN PROGRESS</b>	<b>4,28,82,96,261</b>	<b>1,37,62,09,131</b>	<b>10,89,11,444</b>	<b>-</b>	<b>5,55,55,93,948</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,55,55,93,948</b>	<b>4,28,82,96,261</b>
<b>C</b>	<b>INTANGIBLE ASSETS</b>											
1	Computer Software	2,01,80,309	1,92,79,702	-	-	3,94,60,011	1,81,01,537	94,05,306	2,75,06,843	1,19,53,168	20,75,666	
2	E-Journals	25,72,40,912	8,05,16,971	-	-	33,77,57,883	19,38,04,878	8,38,27,316	27,76,32,194	6,01,25,689	6,34,36,034	
	<b>TOTAL</b>	<b>27,74,21,221</b>	<b>9,97,96,673</b>	<b>-</b>	<b>-</b>	<b>37,72,17,894</b>	<b>21,19,06,415</b>	<b>9,32,32,622</b>	<b>-</b>	<b>30,51,39,037</b>	<b>7,20,78,857</b>	<b>6,55,11,700</b>
	<b>TOTAL (A+B+C)</b>	<b>8,48,66,65,907</b>	<b>1,68,95,18,932</b>	<b>11,38,65,133</b>	<b>-</b>	<b>10,06,23,19,706</b>	<b>1,14,64,81,158</b>	<b>27,72,54,593</b>	<b>3,82,748</b>	<b>1,42,33,53,003</b>	<b>8,63,89,66,703</b>	<b>7,34,01,84,750</b>

**PART B**

Amount (₹)

SR.NO.	PARTICULARS	GROSS BLOCK					DEPRECIATION				NET BLOCK	
		OPENING BALANCE	ADDITIONS	DEDUCTIONS		CLOSING BALANCE	OPENING BALANCE	FOR THE YEAR	DEDUCTION / ADJUSTEMENTS	TOTAL	CURRENT YEAR	PREVIOUS YEAR
1	Plants Machinery	5,07,88,508	1,56,09,712	-	-	6,63,98,220	95,93,638	33,19,915	-	1,29,13,553	5,34,84,667	4,11,94,870
2	Scientific & Laboratory Equipment	4,22,58,054	2,49,47,762	19,431	-	6,71,86,385	74,36,365	53,74,915	1,554	1,28,09,726	5,43,76,659	3,48,21,689
3	Audio Visual Equipment	5,91,582	6,66,412	-	-	12,57,994	84,479	1,78,828	-	10,79,166	10,79,166	5,07,103
4	Computers & Peripherals	1,84,45,047	62,63,684	49,350	-	2,46,59,381	94,71,525	42,12,185	9,870	1,36,73,840	1,09,85,541	89,73,522
5	Furniture, Fixtures & Fittings	8,97,460	2,76,554	-	-	11,74,014	1,58,267	88,056	-	2,46,323	9,27,691	7,39,193
6	Mobile	3,35,325	3,29,641	-	-	6,64,966	47,499	49,876	-	97,375	5,67,591	2,87,826
7	Small Value Asset	-	35,368	-	-	35,368	-	35,358	-	35,358	10	-
	<b>TOTAL</b>	<b>11,33,15,976</b>	<b>4,81,29,133</b>	<b>68,781</b>	<b>-</b>	<b>16,13,76,328</b>	<b>2,67,91,773</b>	<b>1,31,74,654</b>	<b>11,424</b>	<b>3,99,55,003</b>	<b>12,14,21,325</b>	<b>8,65,24,203</b>
<b>B</b>	<b>CAPITAL WORK IN PROGRESS</b>	<b>-</b>	<b>37,05,591</b>	<b>-</b>	<b>-</b>	<b>37,05,591</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,05,591</b>	<b>-</b>
<b>C</b>	<b>INTANGIBLE ASSETS</b>											
1	Computer Software	51,05,616	8,08,908	-	-	59,14,524	29,15,141	19,89,065	-	49,04,206	10,10,318	21,90,475
	<b>TOTAL</b>	<b>51,05,616</b>	<b>8,08,908</b>	<b>-</b>	<b>-</b>	<b>59,14,524</b>	<b>29,15,141</b>	<b>19,89,065</b>	<b>-</b>	<b>49,04,206</b>	<b>10,10,318</b>	<b>21,90,475</b>
	<b>TOTAL (A+B+C)</b>	<b>11,84,21,592</b>	<b>5,26,43,631</b>	<b>68,781</b>	<b>-</b>	<b>17,09,96,442</b>	<b>2,97,06,914</b>	<b>1,51,63,719</b>	<b>11,424</b>	<b>4,48,59,209</b>	<b>12,61,37,233</b>	<b>8,87,14,678</b>
<b>GRAND TOTAL (PART A &amp; PART B)</b>		<b>8,60,50,87,499</b>	<b>1,74,21,62,563</b>	<b>11,39,33,914</b>	<b>-</b>	<b>10,23,33,16,148</b>	<b>1,17,61,88,072</b>	<b>29,24,18,312</b>	<b>3,94,172</b>	<b>1,46,82,12,212</b>	<b>8,76,51,03,936</b>	<b>7,42,88,99,428</b>

<b>SCHEDULE V - INVESTMENTS</b>		Amount (₹)
<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS</b>		
A) Term Deposits with Banks (FDRs)	26,67,52,167	24,49,06,441
B) Saving Accounts	3,37,33,920	21,87,66,544
<b>TOTAL</b>	<b>30,04,86,087</b>	<b>46,36,72,985</b>
<b>INVESTMENTS IN TERM DEPOSITS</b>		
A) Corpus Fund	26,48,50,499	24,39,97,757
B) G.R. Bala Sunderam Fund	1,64,239	1,53,572
C) Rani Gonselves Memorial Endowment Fund	2,54,993	2,38,600
D) Donation	14,82,436	5,16,512
<b>TOTAL</b>	<b>26,67,52,167</b>	<b>24,49,06,441</b>
<b>SAVING BANK ACCOUNTS</b>		
SBI Corpus Fund A/c	3,34,42,167	11,55,089
SBI Donation Account	2,91,753	4,86,506
<b>TOTAL</b>	<b>3,37,33,920</b>	<b>16,41,595</b>

<b>DETAILS OF SAVING BANK ACCOUNT</b>			Amount (₹)
<b>SR.NO.</b>	<b>SAVINGS BANK ACCOUNT</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1	PNB FLC Account	5,88,10,958	8,04,02,384
2	SBI Mandi Fee Collection Account	3,18,21,141	66,09,314
3	SBI Mandi Main Account	3,70,09,050	1,60,05,167
4	IIT Mandi SBI FLC Account	9,62,272	8,98,636
5	IIT MANDI JEE CELL SBI	10,15,854	29,60,231
6	IIT Mandi Escrow Account 3(Canara Bank )	10,72,61,752	13,75,00,000
7	IIT Mandi Escrow Account 4(Canara Bank )	1,52,39,968	2,99,00,000
8	SBI Statutory Payment Account	51,436	4,388
9	SBI IIT Mandi Grant In Aid Recievables account	16,31,31,900	8,58,34,537
10	POS Collection HDFC Account	6,86,714	-
11	SBI Aluminai Account	50,544	-
<b>TOTAL</b>		<b>41,60,41,589</b>	<b>36,01,14,657</b>



**DETAILS OF SAVING BANK ACCOUNT - SRIC Amount (₹)**

<b>SR.NO.</b>	<b>SRIC SAVINGS BANK ACCOUNT</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1	PNB SRIC Bank Account	30,53,22,421	21,71,24,949
2	PNB C2E2 Himalya Bank Account	97,016	-
3	PNB IIT Mandi ICDECP19	17,259	-
4	PNB SRIC Extension Activity Bank A/c	20,52,721	-
5	PNB SRIC Fund Bank A/C	51,50,401	-
<b>TOTAL</b>		<b>31,26,39,817</b>	<b>21,71,24,949</b>

<b>SCHEDULE VI - CURRENT ASSETS</b>		<b>Amount (₹)</b>	
<b>SR.NO.</b>	<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>1</b>	<b>STOCK</b>		
	a) Laboratory Chemicals, Consumables and Glass Ware	15,00,000	17,00,000
	b) Stationery in hand	52,859	72,070
<b>2</b>	<b>CASH BALANCE &amp; BANK BALANCE</b>	-	
	a) With Scheduled Banks (in Saving Bank Accounts)	72,86,81,406	36,01,14,657
<b>3</b>	b) Grant -in transit	6,00,00,000	13,30,00,000
<b>TOTAL</b>		<b>79,02,34,265</b>	<b>49,48,86,727</b>

<b>SCHEDULE VII - LOANS, ADVANCES &amp; DEPOSITS</b>			
			Amount (₹)
<b>Sr. No.</b>	<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1	<b>Advances to employees: (Non -interest bearing)</b>		
	a) Festival	-	10,800
2	<b>Advances and other amounts recoverable in cash or in kind or for value to be received:</b>		
	a) On Capital Accounts	36,86,35,732	1,04,16,12,257
	b) to suppliers	13,54,614	7,12,417
	c) Others	1,97,11,999	34,49,980
	d) imprest	1,61,070	91,482
3	<b>Prepaid Expenses</b>	-	
	a) Insurance	2,26,390	1,69,700
	b) Other expenses	1,18,11,752	1,26,43,637
4	<b>Deposits</b>	-	
	a) Telephone	40,010	40,010
	b) Electricity	4,94,560	3,400
	c) Interest on security from HPSEB	25,133	25,133
	d) DFO Mandi	4,053	4,053
	e) EMD CDA Secunderabad	90,000	90,000
	f) Security Deposit Cable	88,000	88,000
	g) Mobile	2,000	2,000
	h) IOC	49,900	49,900
	i) SRIC	1,545	-
	j) Grant Recoverable	88,08,205	27,82,260
<b>TOTAL</b>		<b>41,15,04,962</b>	<b>1,06,17,75,029</b>

<b>SCHEDULE VIII - ACADEMIC RECEIPTS</b>			
			Amount (₹)
<b>SR.NO.</b>	<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>A</b>	<b>ACADEMIC</b>		
1	Admission fee	1,29,560	1,02,048
2	Alumni Fee	9,71,700	7,65,360
3	Benevolent Fund	97,170	76,536
4	Bhawan Fund	1,29,560	1,02,048
5	Extra Curricular Activity	31,48,400	26,77,560
6	Fee Refund Processing Charges	28,000	12,000
7	Grade Card Fee	97,170	76,536
8	Industrial Tour	2,62,000	1,93,000
9	Library Late Fine	8,18,050	3,01,412
10	Registration Fee	6,36,760	5,68,656
11	Student Welfare fund	3,23,900	2,72,767
12	Hostel Fine Received	2,29,377	9,040
13	Lab Test Charges	9,000	4,868
14	Tuition Fee	5,18,81,181	-
<b>TOTAL ( A )</b>		<b>5,87,61,828</b>	<b>51,61,831</b>
<b>SR.NO.</b>	<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>B</b>	<b>EXAMINATIONS</b>		
1	Annual Examination fee	11,29,148	9,48,122
<b>TOTAL ( B )</b>		<b>11,29,148</b>	<b>9,48,122</b>
<b>SR.NO.</b>	<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>C</b>	<b>OTHERS FEES</b>		
1	Identity card fee	38,661	25,512
2	Internet Fee	19,89,775	16,65,050
3	Medical fee	9,44,520	8,03,268
4	Medical Insurance Premium	12,75,081	9,60,221
5	Transportation Charges	12,53,566	7,07,864
<b>TOTAL ( C )</b>		<b>55,01,603</b>	<b>41,61,915</b>
<b>TOTAL (A+B+C)</b>		<b>6,53,92,579</b>	<b>1,02,71,868</b>

**SCHEDULE IX - GRANTS / SUBSIDIES**

Amount (₹)

<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
Receipts during the year	79,53,92,230	52,49,00,000
Grant for Repayment of interest on HEFA Loan	3,58,81,983	-
<b>TOTAL</b>	<b>83,12,74,213</b>	<b>52,49,00,000</b>

<b><u>SCHEDULE X : INTEREST EARNED</u></b>		
	Amount (₹)	
<b>Particulars</b>	<b>Current Year</b>	<b>Previous Year</b>
1. Interest Income	1,14,83,309	<b>3,55,60,475</b>
<b>Total</b>	<b>1,14,83,309</b>	<b>3,55,60,475</b>

<b>DETAIL OF INCOME FROM INVESTMENTS</b>		
<b>(Interest Income)</b>		<b>Amount (₹)</b>
<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
Interest Received from PNB FLC	3,15,679	48,66,405
Interest Received from SBI FLC	63,660	9,04,256
Interest Received from SBI Jee Cell	40,848	90,043
Interest from Escrow Account	51,52,160	
Interest Received from SBI Fee Collection A/c	9,99,671	8,98,168
Inerest Income Saving - others	12,515	28,493
Interest Received from SBI Main A/c	12,73,489	2,87,73,110
Interest Received from SBI Grant in Aid A/c	36,25,287	-
<b>TOTAL</b>	<b>1,14,83,309</b>	<b>3,55,60,475</b>

<b>SCHEDULE XI - OTHER INCOME</b>			Amount (₹)	
<b>SR.NO.</b>	<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>	
<b>A</b>	<b>Income from Land &amp; Building</b>			
1	Hostel Room Rent	89,35,540	82,25,414	
2	Electricity & Water Charges Recovered	75,11,547	72,55,731	
<b>TOTAL</b>		<b>1,64,47,087</b>	<b>1,54,81,145</b>	
<b>SR.NO.</b>	<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>	
<b>B</b>	<b>Others</b>			
1	Application Fee Recruitment	66,876	14,700	
2	Half Pay Leave	1,31,165	-	
3	Licence Fee House	11,46,872	8,61,135	
4	Mess/Guest Receipts	61,69,483	35,15,077	
5	Misc.Receipts	6,29,121	1,69,882	
6	Rent	16,91,844	12,00,194	
7	Tender Fee Receipts	2,93,791	2,04,458	
8	Vehicle Uses	3,00,679	-	
9	Water Charges	82,599	-	
10	Other Receipts	3,09,318	-	
11	Profit on sale of assets	10,729	5,241	
12	Penalty/Fine etc	34,32,123	27,79,855	
13	Document Verification Income	1,68,891	91,915	
14	RTI Fee Received	148	294	
17	Sale of Scrap	-	2,500	
18	Electricity Recovery	3,52,985	2,18,199	
19	Souvenir Income	79,300	75,130	
20	Income from Consultancy(SRIC)	38,60,742	17,76,451	
21	Misc.Receipts (SRIC)	6,14,603	3,27,156	
24	Hostel seat	27,705	57,270	
25	Other Income	5,463		
26	Stale Cheque	1,30,110		
<b>TOTAL ( B )</b>		<b>1,95,04,546</b>	<b>1,12,99,457</b>	
<b>TOTAL (A+B)</b>		<b>3,59,51,633</b>	<b>2,67,80,602</b>	



<b>SCHEDULE XII - STAFF PAYMENTS &amp; BENEFITS</b>			
<b>(Establishment Expenses)</b>			
			Amount (₹)
<b>SR.NO.</b>	<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1	Salaries and Wages	25,28,30,365	21,28,98,422
2	Bonus	-	3,123
3	Children Education Allowance	21,71,499	16,63,774
4	Creche Expenses	81,027	10,280
5	Leave Encashment	4,89,425	3,24,367
6	Honorarium Paid	66,01,273	34,12,485
7	Honorarium/special Pay	10,133	87,896
8	Interiem Relief	-	2,15,978
9	House Keeping Services	2,38,67,082	2,10,52,032
10	LTC (Leave Travel Concession)	31,22,978	25,25,817
11	Medicals Exp - Dispensary	50,61,709	36,89,468
12	Medical Staff	28,15,272	27,23,381
13	NPS(Employer's Contribution)	2,92,20,495	1,67,51,080
14	Relocation Allowance	9,38,933	1,67,641
15	Tradesmen/Manpower Services - Outsource	8,41,54,926	7,37,87,147
16	Provision for retirement benefits	3,83,25,664	2,09,35,101
17	Salaries and Wages(SRIC)	56,78,365	60,85,601
18	Leave Salary & Pension Contribution	45,28,504	15,06,350
<b>TOTAL</b>		<b>45,98,97,650</b>	<b>36,78,39,943</b>

**SCHEDULE XII-A EMPLOYEES RETIREMENT AND TERMINAL BENEFITS**

Amount (₹)

<b>PARTICULARS</b>	<b>LEAVE SALARY &amp; PENSION CONTRIBUTIONS</b>	<b>GRATUITY</b>	<b>LEAVE ENCASHMENT</b>	<b>TOTAL</b>
Opening Balance as on 01.04.2019	-	3,00,42,617	3,65,48,571	6,65,91,188
Add: Capitalized value of Contributions Received from other Organizations	-			
Less: Actual Payment during the Year	-			
Balance	-			
Provision to be made in the Current Year	-	2,30,68,288	1,52,57,376	3,83,25,664
<b>TOTAL</b>	<b>-</b>	<b>5,31,10,905</b>	<b>5,18,05,947</b>	<b>10,49,16,852</b>

<b>SCHEDULE XIII - ACADEMIC EXPENSES</b>			<b>Amount (₹)</b>
<b>SR.NO.</b>	<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1	Extra Curricular Activities Expenses	22,71,337	26,19,495
2	Faculty Research Expenses	1,05,16,702	85,94,479
3	Professional Development Allowances	60,08,637	1,02,79,718
4	SWIP Expenses	5,30,042	5,98,467
5	Academica Industry Interaction Conclave Exp.	-	50,00,000
6	Convocation Expenses	13,79,216	17,51,844
7	Design & Practicum Expenses	1,22,810	14,38,565
8	Laboratory Expenses	1,16,22,630	47,26,036
9	Exoida Expenses	14,400	-
10	Foundation Day Expenditure	3,60,652	2,69,237
11	Hostel Mess Expenses	14,06,243	5,17,620
12	Hiking and Trecking Expenses	1,01,106	1,52,279
13	Institute Colloquium Expenses	17,795	39,139
14	Interest on Education Loan	5,49,477	1,24,986
15	ISTP Course Expenses	1,04,794	1,84,285
16	Teaching Assistant Student	3,60,000	1,83,625
17	Work Shop/Short Term Course Etc	7,48,612	12,74,305
18	Inter IIT Tech Meet Exps	1,30,910	2,55,819
19	Inter IIT Sport Meet Exps students	30,00,437	29,18,033
20	International Conference Expenses Researc	43,99,938	57,76,852
21	Scholarship and Stipend	12,48,92,619	9,15,76,081
22	Sports Eminity Expenses	13,04,777	10,27,914
23	Thesis Grant Exps	2,32,831	6,73,198
24	Medical Insurance Premium Students-Exp	5,71,262	4,96,716
25	Medical Students	2,36,522	2,36,070
26	MTP Course Exps	66,757	11,282
27	Oreintation Day Expenses	2,07,088	2,06,185
28	HP Science Congress Expenses	-	7,72,018
29	Placement Cell Exp	1,83,845	1,25,899
30	SAE India Expenses	95,801	1,02,154
31	Subscription and Registration expenses	-	5,98,147
32	Book Nook Expenses	25,000	25,000
33	Study Tour	20,190	7,802
34	Sponsorsip	38,000	1,00,000
35	Subscription E-Books& E-Journals	1,79,31,817	61,38,227
36	Aveshkar Expenses	-	1,49,421
37	ANUSANDHAN 2018	-	-
38	Chemical expenses	59,59,433	71,56,572
39	IIT Step Program Expenses	-	-
40	Lab Consumables and Contingency (SRIC)	35,78,984	30,77,674
41	Contingency (SRIC)	1,76,410	1,68,636
		-	-
	<b>TOTAL</b>	<b>19,91,67,074</b>	<b>15,93,53,780</b>

**SCHEDULE XIV - ADMINISTRATIVE AND GENERAL EXPENSES**

Amount ( )

SR.NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
<b>A</b>	<b>Infrastructure</b>		
1	Electricity and power	4,13,15,063	2,53,15,650
2	Water charges	5,50,439	6,50,889
	<b>TOTAL</b>	<b>4,18,65,502</b>	<b>2,59,66,539</b>
<b>B</b>	<b>Communication</b>		
1	Postage & Telegram Expenses	2,44,493	2,07,601
2	Telephone and Internet Charges	70,45,112	70,35,293
	<b>TOTAL</b>	<b>72,89,605</b>	<b>72,42,894</b>
<b>C</b>	<b>Others</b>	4,97,65,982	3,95,99,295
	<b>TOTAL</b>	<b>4,97,65,982</b>	<b>3,95,99,295</b>
	<b>TOTAL (A+B+C)</b>	<b>9,89,21,089</b>	<b>7,28,08,728</b>

<b>C Others</b>			
<b>Sr. No.</b>	<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1	Printing and Stationery (consumption)	31,01,716	30,07,405
2	Traveling and Conveyance Expenses	2,13,54,524	1,67,11,415
3	Travelling Expenses (SRIC)	-	2,94,740
4	Accomodation&Meal Charges Etc	15,02,574	10,81,565
5	Advertisement	12,74,550	11,34,530
6	Annual Maintaince Charges	73,57,111	26,91,696
7	Audit Fee (CAG)	1,02,075	2,38,770
8	Computerization & Computer Support	40,06,358	36,69,960
9	Women Day Expenses	10,788	-
10	Exhibition Expenses	7,000	8,000
11	Forein Currency Flucatuation	10,53,935	14,39,110
12	Institutional Membership	1,00,000	1,00,000
13	Inter IIT Sports Meet Exps- Staff	10,73,553	7,22,481
14	Guest House Expesene	16,55,425	10,16,873
15	Hindi Cell Expenses	48,460	31,535
16	IIT Council Expenses	-	10,00,000
17	Legal and Professional Fee	40,79,830	26,19,787
18	Meeting Expenses	20,98,916	14,62,219
19	Membership/conference Etc	3,67,181	1,77,131
20	Republic Day/Independence Day Celebration Expens	76,981	60,976
21	Misc Expenses	-	10,662
22	Newspaper , Magazine Etc	1,38,085	1,07,078
23	Operational Exp Takshila School	-	18,08,690
24	Technical Workshop ON GSTand GFR	-	-
25	Loss on Sale Of Assets	-	4,672
26	Souvenir Expenses	55,300	-
27	Envioement Consent Fee	2,00,000	2,00,000
28	Stale Cheque	1,01,620	2,00,000
<b>Total</b>		<b>4,97,65,982</b>	<b>3,97,99,295</b>

**SCHEDULE XV - TRANSPORTATION EXPENSES**

Amount (₹)

<b>SR.NO.</b>	<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1	Vehicles (Owned by Educational Institution )	40,697	27,814
2	Vehicles Taken on Rent/ Lease	1,61,98,080	1,60,30,542
<b>TOTAL</b>		<b>1,62,38,777</b>	<b>1,60,58,356</b>

**SCHEDULE XVI - REPAIRS & MAINTENANCE**

Amount (₹)

<b>SR.NO.</b>	<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1	Estate Maintenance	1,28,80,293	56,30,410
2	Office Maintenance and House Keeping	29,72,526	42,56,831
3	Electrical Accessories and Maintenance	29,47,476	21,47,843
4	Other Maintenance	57,32,485	52,09,116
<b>TOTAL</b>		<b>2,45,32,780</b>	<b>1,72,44,200</b>

<b>SCHEDULE XVII - FINANCE COSTS</b>		
		Amount (₹)
<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
Bank Charges	1,71,236	1,55,716
Processing Expenses	-	10,01,600
Interest Paid in Loan	3,58,81,983	-
Bank Charges (SRIC)	34,230	28,367
<b>TOTAL</b>	<b>3,60,87,449</b>	<b>11,85,683</b>
<b>SCHEDULE XVIII - OTHER EXPENSES</b>		
		Amount (₹)
<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>TOTAL</b>		-
<b>SCHEDULE XIX: PRIOR PERIOD EXPENSES</b>		
		Amount (₹)
<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
-		-



**INDIAN INSTITUTE OF TECHNOLOGY, MANDI, HIMACHAL PRADESH  
SPONSORED RESEARCH INDUSTRIAL CONSULTANCY(SRIC)  
DETAIL OF GRANT IN AID UNUTILISED DURING THE YEAR 2019-20**

Sr. No.	Name of the Project	Unutilised Grant as on 31.03.2019 (₹)	Receivable Grant as on 31.03.2019 (₹)	Grant in Aid Received 2019-20 (₹)	Interest 2019-20 (₹)	Total (₹)	Grant in aid Capital Expenditure (₹)	Revenue Expenditure (₹)	Grant Refund (₹)	Total Expenditure (₹)	Unutilised Grant as on 31.03.2020 (₹)	Receivable Grant as on 31.03.2020 (₹)
1	Estimating Quality of Boardband Internet In India	8,353	0	0	114	8,467	0	0	0	0	8,467	0
2	RTBI Project	1,78,364	0	0	2,452	1,80,816	0	0	0	0	1,80,816	0
3	DNA Aptamer Cojugated Gold Nano Partical for tageting Cancer Cells	22,632	0	0	311	22,943	0	0	0	0	22,943	0
4	Nano Photonic System for quantum information processing and Co-herent Central	6,621	0	0	91	6,712	0	0	0	0	6,712	0
5	Development of Polyoxometalates organic hybrids having through- bonds electronic inter-action between cluster and organic units for material and catalytic application	32,002	0	0	440	32,442	0	0	0	0	32,442	0
6	Resist concepts for EUVL at the 16nm node and beyond	2,93,787	0	0	4,039	2,97,826	0	0	0	0	2,97,826	0
7	Glass and Glass - Ceramics for Electrical energy storage Devices	0	8,196	0	0	-8,196	0	0	0	0	0	8,196
8	Engineering Molecular Organic frameworks Crystal Structure and Photophysical Properties	1,95,994	0	0	2,694	1,98,688	0	0	0	0	1,98,688	0
9	Aakash Education Proposal	5,68,993	0	0	7,823	5,76,816	0	0	0	0	5,76,816	0
10	IU- ATC Project	1,183	0	0	16	1,199	0	0	0	0	1,199	0
11	Exploring the Human Microbiome: A hunt for Candidates for Pre and Pro Biotics	5,524	0	0	75	5,599	0	0	0	0	5,599	0
12	Controlled Fabrication of Realistic Nano Nano-circuits using Robust Artificial	3,25,984	0	0	0	3,25,984	0	3,25,984	0	3,25,984	0	0
13	Study Of Fractional Order Differencial Equation with Application	8,932	0	0	122	9,054	0	0	0	0	9,054	0
14	ALTAIR	22,610	0	0	310	22,920	0	0	0	0	22,920	0
15	Study of fractional order differential equations with application	74,656	0	0	1,026	75,682	0	0	0	0	75,682	0
16	Molecular Chaperones mediated protein folding using time resolved single molecule Forster Resonance Energy Transfer	1,59,808	0	0	2,197	1,62,005	0	0	0	0	1,62,005	0
17	Dr Neetu Kumari 300Raman PD	165	0	0	2	167	0	0	0	0	167	0
18	Evaluation of MANREGA in Mandi - DRDA	76	0	0	1	77	0	0	0	0	77	0
19	Electromagnetic radiation response of metals and alloys during deformation at low temperature conditions	0	0	0	0	0	0	0	0	0	0	0
20	Development of a class of Higher Order Compact finite difference schemes and its application to linear shear flows	0	71,379	0	0	-71,379	0	-7,379	0	-7,379	0	64,000
21	DST - FIST	21,88,406	0	0	5,180	21,93,586	17,93,648	18,000	0	18,11,648	3,81,938	0
22	Design Innovation Centre	48,74,995	0	500	65,147	49,40,642	0	1,37,468	0	1,37,468	48,03,174	0
23	Modeling of contaminated sediment transport in lake/river	0	0	0	0	0	0	0	0	0	0	0
24	A Multi-dimensional Smart Energy Grids Analysis for Indian Scenario	0	7,54,005	0	0	-7,54,005	0	0	3,84,248	0	0	11,38,253
25	Innovation in Science pursuit for inspired research (INSPIRE)	2,78,607	0	0	3,019	2,81,626	0	59,000	0	59,000	2,22,626	0
26	The Sixteenth century renaissance in south India	0	7,83,763	0	0	-7,83,763	0	0	0	0	0	7,83,763
27	Building a secure and trustworthy cyberspace: An behavioural game-theoretic approach	1,70,130	0	0	2,339	1,72,469	0	0	0	0	1,72,469	0
28	Carrier Multiplication in Electronically Coupled Nanocrystals and Harvesting	13,114	0	0	180	13,294	0	0	0	0	13,294	0
29	Development of higher order accurate numeris-discontinuities and its application to immers-ed interface problems	32,760	0	0	450	33,210	0	0	0	0	33,210	0

Sr. No.	Name of the Project	Unutilised Grant as on 31.03.2019 (₹)	Receivable Grant as on 31.03.2019 (₹)	Grant in Aid Received 2019-20 (₹)	Interest 2019-20 (₹)	Total (₹)	Grant in aid Capital Expenditure (₹)	Revenue Expenditure (₹)	Grant Refund (₹)	Total Expenditure (₹)	Unutilised Grant as on 31.03.2020 (₹)	Receivable Grant as on 31.03.2020 (₹)
30	Arsenic and Heavy Metal Mapping in Water, Coal and Fly-Ash samples from Urajanchal (Singrauli) Area of Central India	1,987	0	0	27	2,014	0	0	0	0	2,014	0
31	Engineering chemical structure to improve device efficiency: novel organic polymers/macromolecules and their nanocomposites for photovoltaic	1,556	0	0	0	1,556	0	0	1,556	0	0	0
32	Quantum Dots for Novel Solar Solutions	1,65,989	0	0	51	1,66,040	0	0	1,62,274	0	3,766	0
33	Tata Consultancy Services Research Scholar Program	3,256	0	0	44	3,300	0	0	0	0	3,300	0
34	Visvesvaraya PhD Scheme for Electronics and IT (14-15)	1,61,524	0	29,39,782	1,189	31,02,495	88,490	27,69,752	0	28,58,242	2,44,253	0
35	Visvesvaraya PhD Scheme for Electronics and IT (2015-16)	5,33,641	0	21,78,359	1,004	27,13,004	0	25,65,863	0	25,65,863	1,47,141	0
36	Effect of dimensionality on the electronic structure of some novel transition metal oxides	20,484	0	2,13,000	0	2,33,484	0	2,48,648	0	2,48,648	0	15,164
37	Special Man-Power development program from chips to system design	59,015	0	16,67,734	5,913	17,32,662	0	12,96,654	0	12,96,654	4,36,008	0
38	Immuno-modulating effect of Taenia solium cyst antigens on immune reactive cells and their role in pathogenesis	1,81,774	0	0	0	1,81,774	0	3,18,986	0	3,18,986	0	1,37,212
39	Machine Learning and Data Mining for Sales and Analytics in Pharma	1,44,704	0	0	0	1,44,704	0	0	0	0	1,44,704	0
40	Development of High Temperature Thermoelectric Transport Measurements System to Study Chalcogenide Based Thermoelectric Nano-Composites	0	1,21,547	0	0	-1,21,547	0	-1,17,955	0	-1,17,955	0	3,592
41	Ab-initio search of new Magnetoelectric Multiferroic Materials	11,17,323	0	0	13,960	11,31,283	15,197	86,803	0	1,02,000	10,29,283	0
42	Bioinspired Advanced Materials for Enhanced Solar Energy Conversion in Organic Photovoltaics	96,703	0	0	1,329	98,032	0	0	0	0	98,032	0
43	Setting up centre for innovative technologies for himalayan Region under CSTRI Scheme	1,85,086	0	0	59	1,85,145	0	1,80,759	0	1,80,759	4,386	0
44	Investigation of Photocatalytic Activity in Ferroelectric Ceramics & their Composites	11,026	0	0	145	11,171	0	0	433	0	10,738	0
45	Design & Development of High Performance Synchronous Machine (PMSM) based Drives for Motion Control	1,145	0	0	15	1,160	0	0	0	0	1,160	0
46	Detection of Cervical Cancer from pap smear images	4,409	0	0	60	4,469	0	0	0	0	4,469	0
47	Physics of Electromagnos Dynamics probed by Raman Scattering	9,49,948	0	0	10,827	9,60,775	0	1,62,501	0	1,62,501	7,98,274	0
48	Identification of the Hedgehog pathway modulators in non-small cell lung cancer stem cells	6,091	0	0	83	6,174	0	0	0	0	6,174	0
49	Generating Renewable Energy sources using anthropogenic carbon dioxide for sustainable future	0	11,613	33,703	303	22,393	0	0	0	0	22,393	0
50	Development of Indigenous DUV photoresists for 180nm process technology at Semi-Conductor Lab (SCL) Mandi: Mank in India	36,352	0	0	0	36,352	0	55,000	0	55,000	0	18,648
51	Stimuli Responsive Smart Nanocarriers for Theranostics Application	0	0	0	0	0	0	0	0	0	0	0
52	Intrinsically Disordered Proteins: Folding and Binding Mechanisms of Transactivation Domain of Adenoviral Oncoprotein E1A with its partner TAZ2	0	1,51,870	1,51,870	0	0	0	0	0	0	0	0
53	Novel Non chemically amplified molecular photoresists for nanoelectronics at the 20nm node or beyond	0	60,769	0	0	-60,769	0	0	0	0	0	60,769

Sr. No.	Name of the Project	Unutilised Grant as on 31.03.2019 (₹)	Receivable Grant as on 31.03.2019 (₹)	Grant in Aid Received 2019-20 (₹)	Interest 2019-20 (₹)	Total (₹)	Grant in aid Capital Expenditure (₹)	Revenue Expenditure (₹)	Grant Refund (₹)	Total Expenditure (₹)	Unutilised Grant as on 31.03.2020 (₹)	Receivable Grant as on 31.03.2020 (₹)
54	Photocatalytic transparent glass nano/micro crystal composites for waste water treatment	0	2,28,680	2,28,680	0	0	0	0	0	0	0	0
55	Training in Pahari Painting: A step towards the presentation of Himalayan Culture	1,00,180	0	0	1,377	1,01,557	0	0	0	0	1,01,557	0
56	Development of analytical method to determine transient torques developed under various faults and its grid interaction effects on turbine generator shaft system	59,798	0	0	0	59,798	0	0	0	0	59,798	0
57	Design of Quieter Hard Disk and Optical Drive Using Sonic Crystal	1,46,429	0	0	0	1,46,429	0	2,78,707	0	2,78,707	0	1,32,278
58	Nonlinear thermo-electro-electro-elasticity analysis of geometrically imperfect functionally graded curved panels with material	29,183	0	1,52,000	420	1,81,603	0	1,50,630	0	1,50,630	30,973	0
59	Site specific growth and nanomanufacturing of aligned carbon nanotube (CNT) for device	53,012	0	0	0	53,012	0	0	53,012	0	0	0
60	Layered Chalcogenide Nanocomposites for Thermoelectric Applications	2,208	0	0	0	2,208	0	2,208	0	2,208	0	0
61	The role of hyperinsulinemia in the pathogenesis of insulin resistance and diabetes	0	975	0	0	-975	0	1,06,180	1,488	1,06,180	0	1,08,643
62	Development of indigenous chemical mechanical polishing slurries for microelectronics application at semiconductor laboratory (SCL), Mohali	8,68,975	0	0	0	8,68,975	0	10,29,423	0	10,29,423	0	1,60,448
63	Controller optimization for differential Algebraic Systems Development of human-performance modeling	3,02,408	0	0	4,158	3,06,566	0	0	0	0	3,06,566	0
64	framework via physiological and signal processing tools for visual cognitive enhancement in IVD, VR and AR paradigms	2,83,336	0	0	0	2,83,336	34,745	1,99,638	48,953	2,34,383	0	0
65	Engineering novel plasmonic nanocapsules for cancer therapy and diagnostics	11,491	0	0	158	11,649	0	0	0	0	11,649	0
66	Solar energy storage using phase change material for space heating application	9,91,783	0	0	1,072	9,92,855	5,74,011	3,91,743	0	9,65,754	27,101	0
67	Ramanujan Fellowship	5,46,543	0	19,00,000	10,389	24,56,932	1,43,850	15,47,069	0	16,90,919	7,66,013	0
68	Point of care monitoring of neuroglial-vascular interactions during spreading depolarizations in brain trauma using simultaneous recording of electroencephalography (EEG)	4,43,823	0	0	6,102	4,49,925	0	0	0	0	4,49,925	0
69	Design of Advanced Big Data Analytics in the CygNet Network Management System for large telecom networks	33,72,051	0	0	22,266	33,94,317	1,05,999	16,26,040	0	17,32,039	16,62,278	0
70	Silicon solar cells with carrier selective contacts	11,59,090	0	0	0	11,59,090	0	0	11,59,090	0	0	0
71	Next Generation, Cutting-Edge Indigenous EUVL Resists Technology for Semiconductor Industry	37,80,273	0	20,00,000	67,402	58,47,675	1,58,130	5,09,679	2,10,437	6,67,809	49,69,429	0
72	Eco-Friendly Utilisation of Hazardous Dry Pine Needles for Social Benefit	2,32,274	0	0	1,297	2,33,571	39,205	98,714	0	1,37,919	95,652	0
73	Study of Synergistic use of Hydrogen and other alternatives fuel in a dual fuel Engine for Emission reduction	4,56,172	0	0	0	4,56,172	31,894	4,24,278	0	4,56,172	0	0
74	Development of adaptive unstructured angular discretisation grid for the finite volume method of radiative transfer equation for collimated beam radiation	1,47,406	0	3,24,030	2,224	4,73,660	0	3,09,645	0	3,09,645	1,64,015	0

Sr. No.	Name of the Project	Unutilised Grant as on 31.03.2019 (₹)	Receivable Grant as on 31.03.2019 (₹)	Grant in Aid Received 2019-20 (₹)	Interest 2019-20 (₹)	Total (₹)	Grant in aid Capital Expenditure (₹)	Revenue Expenditure (₹)	Grant Refund (₹)	Total Expenditure (₹)	Unutilised Grant as on 31.03.2020 (₹)	Receivable Grant as on 31.03.2020 (₹)
75	Development of Indigenous photoresists technology for semiconductor industries: impact on Indian economy, skilled manpower development and employment possibility	14,83,555	0	29,68,000	15,358	44,66,913	9,70,297	31,54,310	0	41,24,607	3,42,306	0
76	Design and failure analysis of cemented acetabular prosthesis	1,81,450	0	0	0	1,81,450	0	63,430	0	63,430	1,18,020	0
77	Optimizing economics of renewable energy using fault-tolerant model predictive control (PARAMEDIC)	0	20,529	0	0	-20,529	31,447	1,82,166	0	2,13,613	0	2,34,142
78	Development of Indigenous photoresist stripping formulation for SCL, Mohali	23,782	0	12,30,000	2,718	12,56,500	1,71,885	8,84,203	0	10,56,088	2,00,412	0
79	In situ x-ray computed tomography exploration and numerical modelling of fracture mechanisms involved in the failure of interfacial transition zone of cement concrete	11,73,809	0	4,56,150	2,716	16,32,675	10,00,000	4,32,374	0	14,32,374	2,00,301	0
80	Integrating Genome scale metabolic analysis of model plant pathogen Ralstonia solanacearum with RNAseq and fluomics	1,54,110	0	6,75,747	7,732	8,37,589	7,000	2,60,518	0	2,67,518	5,70,071	0
81	Development of aligned CNT-polymer nanocomposite for light weight and high strength body armor application	30,533	0	0	0	30,533	0	0	0	0	30,533	0
82	Mathematical Modelling of the Epidemiology of Multi-Drug Resistant Tuberculosis (MDR-TB)	286	0	3,00,000	0	3,00,286	0	3,00,286	0	3,00,286	0	0
83	Low cost Bioinspired Point-of-Care devices for early detection of diseases using Saliva as diagnostic fluid in rural Himachal areas	0	0	0	0	0	0	0	0	0	0	0
84	Development and evaluation of landslide risk communication solutions in Mandi Distt. of H.P.	0	0	0	0	0	0	0	0	0	0	0
85	Indian Red Cross Society project-IIT Mandi collaboration	7,587	0	0	104	7,691	0	0	0	0	7,691	0
86	Facile low cost- synthesis of Graphene/ Zeolite composite and their application in removal of heavy metals from water	0	16,544	66,544	687	50,687	0	0	0	0	50,687	0
87	Deciphering the molecular mechanisms governing the direct Aβ aggregation inhibition with the serum protein-Transferrin: Implication for Alzheimer's disease	1,15,022	0	0	0	1,15,022	0	6,49,478	0	6,49,478	0	5,34,456
88	Characterization of the Entropy regions for three and four random variables and their application	2,93,203	0	7,00,000	7,906	10,01,109	0	6,60,284	0	6,60,284	3,40,825	0

Sr. No.	Name of the Project	Unutilised Grant as on 31.03.2019 (₹)	Receivable Grant as on 31.03.2019 (₹)	Grant in Aid Received 2019-20 (₹)	Interest 2019-20 (₹)	Total (₹)	Grant in aid Capital Expenditure (₹)	Revenue Expenditure (₹)	Grant Refund (₹)	Total Expenditure (₹)	Unutilised Grant as on 31.03.2020 (₹)	Receivable Grant as on 31.03.2020 (₹)
89	Efficient distributed computation of massive data	14,81,969	0	0	806	14,82,775	0		14,23,282	0	59,493	0
90	Automatic analysis of avian acoustics	0	48,360	5,00,000	7,925	4,59,565	0	71,000	46,955	71,000	3,41,610	0
91	A microfluidic based point of care testing device for measuring urine albumin using a novel organic dye	7,24,620	0	6,75,000	3,722	14,03,342	2,07,070	5,54,107	0	7,61,177	6,42,165	0
92	Improving Bio-engineering strategies to achieve soil stability	12,63,290	0	3,67,560	1,890	16,32,740	10,34,094	4,58,834	0	14,92,928	1,39,812	0
93	Investigation of phase change nanocomposites for high strain rate resistant armour application	93,035	0	6,60,989	1,862	7,55,886	3,646	5,94,403	20,548	5,98,049	1,37,289	0
94	Imperfection sensitivity analysis of functionally graded structures featuring parameter uncertainties	65,689	0	0	0	65,689	21,000	42,668	2,021	63,668	0	0
95	Documentation of successful practices and scalable models under MGNREGA in Himachal Pradesh	47,379	0	0	651	48,030	0	0	0	0	48,030	0
96	Investigation of physical properties of multiferroic compounds belonging to double perovskites family	206	0	0	2	208	0	0	0	0	208	0
97	Study of Nernst effect in the superconductors and semi-metallic compounds	9,91,021	0	0	909	9,91,930	17,391	94,641	0	1,12,032	8,79,898	0
98	Fracture analysis of functionally graded material(FGMs) by coupled FE-Meshfree method	3,41,609	0	0	0	3,41,609	6,299	2,93,216	42,094	2,99,515	0	0
99	Development of gas sensor devices based on two dimensional transition metal dichalcogenides(TMDs)	82	0	0	1	83	0	0	0	0	83	0
100	Parametric study on pullout resistance of mdel micro-piles	1,25,463	0	0	0	1,25,463	27,659	2,30,594	0	2,58,253	0	1,32,790
101	Study of magnetic and magnetocaloric properties of mixed metal oxides and rare-earth intermetallics	15,090	0	4,00,000	0	4,15,090	0	4,51,664	0	4,51,664	0	36,574
102	Engineering the electronic structure of possible oxide topological insulators	40,554	0	6,00,000	192	6,40,746	0	6,26,554	0	6,26,554	14,192	0
103	Nanoplasmonic SERS substrate design for trace analysis and detection	9,258	0	8,23,336	2,075	8,34,669	0	6,81,660	0	6,81,660	1,53,009	0
104	Effect of correlation, relativistic interaction and confinement on the photoionization dynamics of atomic systems	4,26,893	0	4,00,000	2,986	8,29,879	0	3,92,531	0	3,92,531	4,37,348	0
105	Understanding intrinsically disordered proteins: Transactivation domains of cMyb and p53 from single molecule to ensemble and disease perspectives	3,26,577	0	0	0	3,26,577	0	19,39,892	0	19,39,892	0	16,13,315
106	Exploring the tunability of magnetic structure in multiferroic compounds YBa <sub>1-x</sub> Sr <sub>x</sub> CuFeO <sub>5</sub> (0 ≤ x ≤ 0.6 and LnBaCuFeO <sub>5</sub> (Ln = D, Ho, Yb) by employing temperature dependent neutron diffraction	1,74,029	0	0	229	1,74,258	0	1,57,320	0	1,57,320	16,938	0

Sr. No.	Name of the Project	Unutilised Grant as on 31.03.2019 (₹)	Receivable Grant as on 31.03.2019 (₹)	Grant in Aid Received 2019-20 (₹)	Interest 2019-20 (₹)	Total (₹)	Grant in aid Capital Expenditure (₹)	Revenue Expenditure (₹)	Grant Refund (₹)	Total Expenditure (₹)	Unutilised Grant as on 31.03.2020 (₹)	Receivable Grant as on 31.03.2020 (₹)
107	Search of new semiconducting heusler alloys for high temprature thermoelectric applications	1,54,519	0	1,50,000	123	3,04,642	0	2,95,525	0	2,95,525	9,117	0
108	Semi-Automated framework for preparation of LHZ & LSZ using machine learning techniques	1,51,756	0	0	1,210	1,52,966	0	63,710	0	63,710	89,256	0
109	Role of human cathelicidine in gastric carcinogenesis	16,827	0	18,51,500	2,552	18,70,879	0	16,82,680	0	16,82,680	1,88,199	0
110	Stability analysis of reinforced soil wall under seismic loads a novel approach	26,22,777	0	0	36,063	26,58,840	0	0	0	0	26,58,840	0
111	Immunotyping of Taenia solium functional secretome and their proteomic identification	2,37,873	0	6,00,000	2,460	8,40,333	0	6,58,958	0	6,58,958	1,81,375	0
112	Modelling of hydraulic diffusivity and its application in the FE simulation of moisture transport in concrete for assessing corrosion risk	7,75,383	0	5,47,730	3,217	13,26,330	0	6,48,039	4,41,089	6,48,039	2,37,202	0
113	Systems analysis of photoautotrophic metabolic phenotypes of plants in response to stress	10,57,678	0	11,00,000	2,361	21,60,039	12,17,642	7,68,316	0	19,85,958	1,74,081	0
114	Investigation of fluid and granular jet impact with erosion effects	22,982	0	0	0	22,982	0	0	0	0	22,982	0
115	Development of nanostructured wear resistant microwave clads to minimise slurry erosion in hydro turbines	12,73,363	0	3,81,870	22,759	16,77,992	59,700	6,98,782	0	7,58,482	9,19,510	0
116	PSPCL Multistory integrated corporate office complex at Shakti Vihar Patiala PB	20,757	0	0	0	20,757	0	20,000	0	20,000	757	0
117	Vetting of structural design for the extension of renovation of existing shed of Mela Graound, IARI Pusa New Delhi	35,311	0	0	0	35,311	0	0	0	0	35,311	0
118	Efficient query and visualization of Big data	24,845	0	0	0	24,845	0	0	0	0	24,845	0
119	Up-gradation of the existing rope-way system used in rural areas has been signed by Society for Technology and Development, DisttMandi	31,950	0	50,000	0	81,950	0	0	0	0	81,950	0
120	Design and development of efficient solar assisted corrugated box dryer	0	3,967	4,08,500	544	4,05,077	0	3,64,934	0	3,64,934	40,143	0
121	Snow mapping & it's parameter estimation from geospatial (AVIRIS-NG) and field data	5,99,372	0	0	5,723	6,05,095	5,84,701	1,68,841	0	7,53,542	0	1,48,447
122	BioPEC: Cellulosic waste to high value products by integrating microbial bioprocessing and pyrolysis techniques	16,77,169	0	0	930	16,78,099	14,14,955	1,94,542	0	16,09,497	68,602	0
123	Development of a hand held molecular point-of care test device for infectious diseases	0	2,03,824	0	0	-2,03,824	0	20,72,298	0	20,72,298	0	22,76,122
124	Democratization of Indian Christianity: Dalit Christian liberation movement in contemporary India	923	0	0	12	935	0	0	0	0	935	0
125	A comparative study on microscopic structure and dynamics near glass transition in linear polymer melt at low & high densities	29,724	0	0	0	29,724	0	98,000	0	98,000	0	68,276

Sr. No.	Name of the Project	Unutilised Grant as on 31.03.2019 (₹)	Receivable Grant as on 31.03.2019 (₹)	Grant in Aid Received 2019-20 (₹)	Interest 2019-20 (₹)	Total (₹)	Grant in aid Capital Expenditure (₹)	Revenue Expenditure (₹)	Grant Refund (₹)	Total Expenditure (₹)	Unutilised Grant as on 31.03.2020 (₹)	Receivable Grant as on 31.03.2020 (₹)
126	Sustainable waste water treatment through bio-photoelectro catalysis and bio production	1,01,44,861	0	44,94,432	35,948	1,46,75,241	53,07,836	32,60,224	8,42,400	85,68,060	52,64,781	0
127	Novel NIR-1 and NIR-2 dyes and their functionalised nanoparticles for non-invasive imaging, tracking and target delivery of therapeutic in progressive liver disease prognosis and therapy	1,22,655	0	5,34,815	536	6,58,006	0	5,79,424	0	5,79,424	78,582	0
128	Site specific forecasting based on sensor data using machine learning time series prediction modeling	6,09,231	0	0	0	6,09,231	1,21,390	7,63,026	0	8,84,416	0	2,75,185
129	Suitability of higher modeling approach for reactive solute transport through heterogeneous porous medium: experimental and numerical study	8,43,327	0	7,58,200	10,590	16,12,117	3,06,826	5,24,489	0	8,31,315	7,80,802	0
130	New metal-organic networks as promising electro-active species for energy storage application: from materials developments to prototype fabrication	3,97,710	0	6,00,000	1,055	9,98,765	98,994	8,21,923	0	9,20,917	77,848	0
131	MHRD- Unnat Bharat Abhiyan scheme	87,645	0	0	0	87,645	0	0	87,645	0	0	0
132	Non- linear active shape and vibration control of functionally graded structure using functionally graded piezoelectric material	0	60,571	3,91,000	103	3,30,532	0	3,91,615	103	3,91,615	0	61,186
133	Folding mechanism of trans activation domain of EZAPBX1, an intrinsically disordered protein involved in leukemia induction	8,64,350	0	0	2,783	8,67,133	0	6,78,832	1,88,301	6,78,832	0	0

Sr. No.	Name of the Project	Unutilised Grant as on 31.03.2019 (₹)	Receivable Grant as on 31.03.2019 (₹)	Grant in Aid Received 2019-20 (₹)	Interest 2019-20 (₹)	Total (₹)	Grant in aid Capital Expenditure (₹)	Revenue Expenditure (₹)	Grant Refund (₹)	Total Expenditure (₹)	Unutilised Grant as on 31.03.2020 (₹)	Receivable Grant as on 31.03.2020 (₹)
134	Magnetic properties and structure transformations in binary Fe- Pb and ternary Fe- Pd-M ( M- Ni, Ga)	2,58,240	0	5,00,000	752	7,58,992	24,454	6,57,212	21,822	6,81,666	55,504	0
135	Development of Gallium oxide based next generation power and sensor device	23,46,798	0	7,35,799	31,493	31,14,090	4,58,035	3,34,143	0	7,92,178	23,21,912	0
136	Development and evaluation of low -cost landslide early warning solutions	2,51,979	0	0	720	2,52,699	0	1,99,603	0	1,99,603	53,096	0
137	Development and dissemination of Agri- based technologies being optimized at IIT Mandi from lab to farmer's field of mid- Himalayan region	0	92,792	8,53,000	1,038	7,61,246	0	5,93,870	15,292	5,93,870	1,52,084	0
138	Community development through Panchayati Raj Institution (PRIs) under women's leadership	1,35,836	0	1,15,000	178	2,51,014	0	2,37,846	0	2,37,846	13,168	0
139	Study and design of broad band frequency selective surface (FSS) structures for various RF and microwave applications	2,27,581	0	6,86,170	3,875	9,17,626	0	6,31,903	0	6,31,903	2,85,723	0
140	Development of modern state-of-the-Art digital Forensic facilities in Forensic science laboratories in Himachal Pradesh	4,01,232	0	5,00,000	1,318	9,02,550	1,34,925	6,70,385	0	8,05,310	97,240	0
141	Development and evaluation of low-cost landslide monitoring solutions	0	19,405	8,42,006	3,549	8,26,150	0	5,64,436	0	5,64,436	2,61,714	0
142	Photo- catalytic treatment of wastewater for the removal of Azo dyes: using rGO- TiO2 based cost effective composite technology	96,358	0	0	334	96,692	0	72,027	0	72,027	24,665	0



Sr. No.	Name of the Project	Unutilised Grant as on 31.03.2019 (₹)	Receivable Grant as on 31.03.2019 (₹)	Grant in Aid Received 2019-20 (₹)	Interest 2019-20 (₹)	Total (₹)	Grant in aid Capital Expenditure (₹)	Revenue Expenditure (₹)	Grant Refund (₹)	Total Expenditure (₹)	Unutilised Grant as on 31.03.2020 (₹)	Receivable Grant as on 31.03.2020 (₹)
143	Spatial distribution of uranium and associated water quality parameters in groundwater, surface water and drinking water in four districts (Una, Bilaspur, Solan & Sirmour) the state of Himachal Pradesh	8,66,301	0	0	1,728	8,68,029	2,99,250	4,41,314	0	7,40,564	1,27,465	0
144	Spatial distribution of uranium and associated water quality parameters in Shimla and Kinnaur	8,80,863	0	0	2,459	8,83,322	2,99,250	4,02,715	0	7,01,965	1,81,357	0
145	Spatial distribution of uranium and associated water quality parameters in Mandi, Kullu and Hamirpur	11,27,855	0	0	227	11,28,082	7,03,518	4,07,783	0	11,11,301	16,781	0
146	Capacity building on climate change vulnerability assessment in states of the indian himalayan region	2,02,028	0	0	223	2,02,251	0	1,85,800	0	1,85,800	16,451	0
147	Development of pristine graphene as a catalyst support	2,20,908	0	10,00,000	1,550	12,22,458	2,74,890	8,33,279	0	11,08,169	1,14,289	0
148	A low cost high efficiency renewable energy based hybrid power conversion system for rural Himachal residential application	50,951	0	2,62,855	2,012	3,15,818	11,993	1,55,455	0	1,67,448	1,48,370	0
149	Smart Agriculture: Farmer Zone	1,78,44,240	0	1,05,53,961	2,86,666	2,86,84,867	17,82,357	57,59,357	0	75,41,714	2,11,43,153	0

Sr. No.	Name of the Project	Unutilised Grant as on 31.03.2019 (₹)	Receivable Grant as on 31.03.2019 (₹)	Grant in Aid Received 2019-20 (₹)	Interest 2019-20 (₹)	Total (₹)	Grant in aid Capital Expenditure (₹)	Revenue Expenditure (₹)	Grant Refund (₹)	Total Expenditure (₹)	Unutilised Grant as on 31.03.2020 (₹)	Receivable Grant as on 31.03.2020 (₹)
150	Evaluation of business correspondent model of banking: A case study in Himachal Pradesh	0	87,348	0	0	-87,348	0	10,500	0	10,500	0	97,848
151	Detection and quantification of dicentric chromosomes from captured images for triage biodosimetry applications	0	36,123	3,51,900	498	3,16,275	0	2,79,552	0	2,79,552	36,723	0
152	Scalable manufacturing of asymmetric micro supercapacitor for next generation energy storage devices	38,08,671	0	13,97,000	9,374	52,15,045	35,37,240	8,09,769	1,69,320	43,47,009	6,98,716	0
153	Vigyan Jyoti- A New Initiative of DST for Women	4,06,996	0	0	5,596	4,12,592	0	0	0	0	4,12,592	0
154	C/o Traffic chakker at Sukhodi Khad Hospital Chowk Mandi (SH: c/o round about inbetween existing bridges and R/wall to Sukhodi bridge hospital side	19,841	0	0	0	19,841	0	0	0	0	19,841	0
155	Proof checking of the district courts building at gurgaon state PWD	0	0	0	0	0	0	0	0	0	0	0
156	Borrow soil testing for NH-21	2,035	0	0	0	2,035	0	0	0	0	2,035	0
157	Site investigation for finalisation of suitable location of JNV Hostel, Pandoh, Mandi	1,108	0	0	0	1,108	0	0	0	0	1,108	0
158	Matlab simulation of battery energy storage system(BESS) for 17 MW solar PV plant	0	0	0	0	0	0	0	0	0	0	0
159	Application for mining rare diseases and analyzing and predicting patient journeys	5,31,335	0	0	0	5,31,335	0	5,21,894	0	5,21,894	9,441	0

Sr. No.	Name of the Project	Unutilised Grant as on 31.03.2019 (₹)	Receivable Grant as on 31.03.2019 (₹)	Grant in Aid Received 2019-20 (₹)	Interest 2019-20 (₹)	Total (₹)	Grant in aid Capital Expenditure (₹)	Revenue Expenditure (₹)	Grant Refund (₹)	Total Expenditure (₹)	Unutilised Grant as on 31.03.2020 (₹)	Receivable Grant as on 31.03.2020 (₹)
160	Review of design and drawing of dyke wall, fire wall, manhole and barricade structure around oil tank	3,838	0	0	0	3,838	0	0	0	0	3,838	0
161	Enabling Women in the Kamand Valley for Carrer Development using mobile and internet.	12,22,955	0	18,01,150	34,178	30,58,283	1,19,500	4,30,779	0	5,50,279	25,08,004	0
162	Development of low cost accelerated water purification systems with added mineralisation for himalayan region	6,04,219	0	13,41,535	15,318	19,61,072	0	8,31,654	0	8,31,654	11,29,418	0
163	Study of solute transport parameters through porous medium	27,90,852	0	0	14,132	28,04,984	12,17,775	4,97,241	48,000	17,15,016	10,41,968	0
164	Development of two types of POST ETCH RESIDUE STRIPPERS suitable for cleaning and removal of residues after plasma etching & photo resist ashing of metal & dielectric layers	8,88,887	0	12,00,000	9,112	20,97,999	33,220	13,92,948	0	14,26,168	6,71,831	0
165	High Energy and power density hybrid density hybrid supercapacitors for Grid scale energy storage	62,475	0	9,10,000	776	9,73,251	0	9,16,029	0	9,16,029	57,222	0
166	Time and motion study of MGNREGA in Himachal Pradesh	3,53,690	0	0	4,450	3,58,140	0	30,000	0	30,000	3,28,140	0
167	Study and research on cultural heritage: Primogeniture in the cold desear of indian himalayan region: A fading reality	20,722	0	0	0	20,722	49,900	1,68,511	0	2,18,411	0	1,97,689
168	ASIC Chip-Tapeout of Reconfigurable Multiple Radix Paralled-Turbo Decoder for Next Generation Wireless Communication Systems	5,83,568	0	0	1,597	5,85,165	0	4,67,405	0	4,67,405	1,17,760	0
169	Deployment of sensors for landslide monitoring and early warning	2,96,067	0	30,800	912	3,27,779	0	2,00,535	0	2,00,535	1,27,244	0
170	Design and implementation of a cyber-physical system for high through put phenotyping & real time management of crops in the himalayan region	1,48,867	0	7,45,206	1,032	8,95,105	4,76,194	4,38,803	0	9,14,997	0	19,892
171	Translational research on cell-free DNA (cf-DNA) sensing pathways for early diagnosis and development of biomarker for sepsis	1,60,692	0	9,07,236	1,873	10,69,801	0	9,31,700	0	9,31,700	1,38,101	0
172	Papping cellular metabolism of agricultural and industrial relevant Xanthomonas spp	21,506	0	9,09,630	587	9,31,723	22,900	8,65,538	0	8,88,438	43,285	0
173	Development of an efficient numerical method for solving stochastic partial differential equation and its application to turbulent flow analysis	2,32,657	0	3,00,000	654	5,33,311	0	4,85,027	0	4,85,027	48,284	0
174	FIST Engineering and Technology level- FIST project	1,26,94,818	0	0	1,37,738	1,28,32,556	26,77,500	0	0	26,77,500	1,01,55,056	0
175	Organic-Inorganic hybrids for Photochromic photocatalytic and antioxidant applications	12,86,090	0	10,00,000	3,969	22,90,059	8,48,623	11,48,765	0	19,97,388	2,92,671	0
176	Study of standard noncommuting and commuting dilations of commuting tuples	12,71,371	0	0	12,562	12,83,933	1,98,500	1,59,221	0	3,57,721	9,26,212	0

Sr. No.	Name of the Project	Unutilised Grant as on 31.03.2019 (₹)	Receivable Grant as on 31.03.2019 (₹)	Grant in Aid Received 2019-20 (₹)	Interest 2019-20 (₹)	Total (₹)	Grant in aid Capital Expenditure (₹)	Revenue Expenditure (₹)	Grant Refund (₹)	Total Expenditure (₹)	Unutilised Grant as on 31.03.2020 (₹)	Receivable Grant as on 31.03.2020 (₹)
177	Curve crossing problems: Semi-analytical method for arbitrary coupling	1,58,788	0	0	0	1,58,788	0	1,78,000	0	1,78,000	0	19,212
178	Study of vector- borne diseases under the influence of environmental pollution	5,63,749	0	0	1,783	5,65,532	0	4,34,071	0	4,34,071	1,31,461	0
179	Role of micro RNAs controlled by cmyc and Bmi1 in human glioma stem cells	9,69,845	0	0	1,948	9,71,793	6,49,000	1,79,100	0	8,28,100	1,43,693	0
180	Efficient removal of most penetrating particles (dia 350 nm) from air/ water using supersonically blown ultrafine PVDF nanofibers	24,57,473	0	7,92,720	13,756	32,63,949	18,68,651	3,86,129	0	22,54,780	10,09,169	0
181	Uplifting hilly livelihood through the eco-friendly utilization of lantana weed	11,35,170	0	0	8,804	11,43,974	1,09,605	3,85,236	0	4,94,841	6,49,133	0
182	FIST for improvement of S & T infrastructure- FIST project	91,57,500	0	0	74,963	92,32,463	0	0	0	92,32,463	0	0
183	Design and fabrication of an interface ASIC for a vibratory gyroscope sensor application	31,24,200	0	0	36,275	31,60,475	0	4,85,979	0	4,85,979	26,74,496	0
184	Understanding the role of miRNAs and pattern recognition receptors mediated modulation of innate immune cells in neurocysticercosis	8,58,928	0	16,12,179	19,386	24,90,493	4,85,041	5,76,118	0	10,61,159	14,29,334	0
185	Development of decision support systems integrating parallel adaptive heuristic algorithms of large- scale multi- objective optimization problems for socio- economic and environmental planning	12,49,694	0	0	14,616	12,64,310	24,500	1,40,671	21,494	1,65,171	10,77,645	0
186	Treatment of acid mine drainage for heavy metal removal	13,79,812	0	0	0	13,79,812	12,13,395	1,67,100	0	13,80,495	0	683
187	Water and energy efficient reliable irrigation system (watEr-ERIS): Solar energy and cloud-based decision support systems for automated irrigation system	44,57,790	0	0	44,654	45,02,444	5,79,073	4,28,983	0	10,08,056	34,94,388	0
188	Point of care monitoring of neuro-vascular interaction ( Especially inverse neurovascular coupling) during spreading depolarization's in brain trauma using simultaneous recording of EEG & NIRS	17,25,680	0	0	971	17,26,651	11,28,173	5,26,838	0	16,55,011	71,640	0
189	Developing a sensor based real time river flow monitoring framework for forecasting flash floods	2,39,691	0	0	75	2,39,766	12,973	2,21,187	0	2,34,160	5,606	0
190	Low cost ferroelectric material based technology to combat microbial resistance and prevention	9,54,449	0	7,29,000	0	16,83,449	6,94,965	9,95,787	0	16,90,752	0	7,303
191	Development and deployment of low-cost landslide monitoring & warning system in District - Sirmour (H.P.)	1,45,253	0	0	535	1,45,788	0	1,06,331	0	1,06,331	39,457	0
192	Exciton manipulation in layered dichalcogenides- group II-VI semiconductor nanostructured materials	7,75,117	0	9,60,000	3,999	17,39,116	0	8,62,607	0	8,62,607	8,76,509	0
193	Implications of disordered regions in Zika virus capsid folding and functions	24,11,068	0	0	15,184	24,26,252	0	13,06,762	0	13,06,762	11,19,490	0



Sr. No.	Name of the Project	Unutilised Grant as on 31.03.2019 (₹)	Receivable Grant as on 31.03.2019 (₹)	Grant in Aid Received 2019-20 (₹)	Interest 2019-20 (₹)	Total (₹)	Grant in aid Capital Expenditure (₹)	Revenue Expenditure (₹)	Grant Refund (₹)	Total Expenditure (₹)	Unutilised Grant as on 31.03.2020 (₹)	Receivable Grant as on 31.03.2020 (₹)
210	Structure design of retaining walls at proposed sites of warehouses at Palampur, Mandi & Reckong Peo (H.P.)	3,17,225	0	10,79,000	0	13,96,225	11,999	13,78,770	0	13,90,769	5,456	0
211	Vetting of structural design and drawings of kendriya vidyalaya building at Saloh (H.P.)	10,175	0	0	0	10,175	0	10,000	0	10,000	175	0
212	Turbo encoder/decoder IP core for OFDM transceiver	0	0	0	0	0	0	0	0	0	0	0
213	Professional inputs for strengthening of a weir and retrofitting of a pump-house	52,910	0	0	0	52,910	0	52,000	0	52,000	910	0
214	Battery sizing for load smoothening of a DG plant	35,714	0	0	0	35,714	0	35,100	0	35,100	614	0
215	Vetting of the structural design of avalanche protection wall for Manali/ Sarchu road in Himachal Pradesh	2,64,550	0	0	0	2,64,550	0	2,00,000	0	2,00,000	64,550	0
216	Site visit to dump site of Galgal limestone mine, ACC ltd.	0	0	30,550	0	30,550	0	20,000	0	20,000	10,550	0
217	Soil Anchor design and proofchecking	0	0	1,53,400	0	1,53,400	0	0	0	0	1,53,400	0
218	The structural design of IHBT campus at keylong in himachal pradesh	0	0	2,60,000	0	2,60,000	0	1,90,000	0	1,90,000	70,000	0
219	Evaluation of quantitative systems pharmacology and machine learning models for blood glucose prediction	0	0	10,63,062	0	10,63,062	0	7,88,649	0	7,88,649	2,74,413	0
220	Vulnerability profiles for India: State and District level (Phase-II)	0	0	46,61,017	0	46,61,017	0	25,01,544	0	25,01,544	21,59,473	0
221	Vetting of the structural analysis and drawings for drawings for MSP 8 avalanche shed between Manali/ Sarchu Road in Himachal Pradesh	0	0	2,60,000	0	2,60,000	0	2,60,000	0	2,60,000	0	0
222	Vetting of the structural analysis and drawings for lift structure proposed at Dalai Lama Temple Mcleodgar D-Shala	0	0	78,000	0	78,000	0	78,000	0	78,000	0	0
223	A validated CFD model of the Hydrofloat: preliminary modelling and simulation	0	0	4,84,113	0	4,84,113	0	0	0	0	4,84,113	0

Sr. No.	Name of the Project	Unutilised Grant as on 31.03.2019 (₹)	Receivable Grant as on 31.03.2019 (₹)	Grant in Aid Received 2019-20 (₹)	Interest 2019-20 (₹)	Total (₹)	Grant in aid Capital Expenditure (₹)	Revenue Expenditure (₹)	Grant Refund (₹)	Total Expenditure (₹)	Unutilised Grant as on 31.03.2020 (₹)	Receivable Grant as on 31.03.2020 (₹)
224	Vetting of drawings & design calculation for tanks	0	0	64,068	0	64,068	0	64,067	0	64,067	1	0
225	Public perception of air pollution and the development and testing of a low cost air pollution sensing and warning system	0	0	2,71,872	880	2,72,752	0	2,07,801	0	2,07,801	64,951	0
226	Design of IoT trans- receiver integrated with compact MIMO/ Diversity antenna scheme	0	0	5,81,970	3,243	5,85,213	0	3,33,066	0	3,33,066	2,52,147	0
227	High- throughput & energy- efficient flexible- turbo / LDPC decoder for the next generation wireless communication system	0	0	13,64,370	9,423	13,73,793	0	6,78,998	0	6,78,998	6,94,795	0
228	VLSI Chip designing research - Young Faculty Research Fellowship (YFRF)	0	0	7,40,000	6,298	7,46,298	0	2,81,935	0	2,81,935	4,64,363	0
229	Young Faculty Research Fellowship (YFRF)	0	0	7,40,000	6,354	7,46,354	0	2,77,857	0	2,77,857	4,68,497	0
230	Next generation dynamic capacitive and inductive power transfer topologies in green e-transportation systems	0	0	27,55,000	16,850	27,71,850	8,64,084	5,58,764	0	14,22,848	13,49,002	0
231	Modeling and control of the hinglish invasion in India: A mathematical study	0	0	2,20,000	2,750	2,22,750	0	20,000	0	20,000	2,02,750	0
232	Rate-dependent behaviour of sand and its implications on strength prediction from field penetration tests	0	0	16,81,290	4,649	16,85,939	10,24,850	3,18,323	0	13,43,173	3,42,766	0
233	Development of carbon fiber reinforced polymer composites using microwave curing	0	0	9,54,400	5,173	9,59,573	2,92,884	2,85,264	0	5,78,148	3,81,425	0
234	Development of damage technique for composite laminated structures under varying temperature	0	0	18,38,000	5,549	18,43,549	11,22,657	3,11,714	0	14,34,371	4,09,178	0
235	A game theoretic approach involving experimentation and computational modelling of hacker's decision using deception in cyber security	0	0	10,00,000	8,279	10,08,279	0	3,97,821	0	3,97,821	6,10,458	0
236	Design analysis of adhesively bonded composite patch repair of cracked aluminum aircraft panels	0	0	9,76,000	4,017	9,80,017	4,23,448	2,60,393	0	6,83,841	2,96,176	0
237	Engineering photoluminescence of tungsten sulfide through doping and electrical biasing	0	0	4,65,000	2,780	4,67,780	0	1,77,751	0	1,77,751	2,90,029	0
238	Al Abhyaranya Campaign for water security in IHR	0	0	9,94,375	11,188	10,05,563	0	1,80,635	0	1,80,635	8,24,928	0

Sr. No.	Name of the Project	Unutilised Grant as on 31.03.2019 (₹)	Receivable Grant as on 31.03.2019 (₹)	Grant in Aid Received 2019-20 (₹)	Interest 2019-20 (₹)	Total (₹)	Grant in aid Capital Expenditure (₹)	Revenue Expenditure (₹)	Grant Refund (₹)	Total Expenditure (₹)	Unutilised Grant as on 31.03.2020 (₹)	Receivable Grant as on 31.03.2020 (₹)
239	Technology development of compound semiconductor devices for optoelectronic and electronic applications	0	0	10,00,000	13,684	10,13,684	0	4,800	0	4,800	10,08,884	0
240	Computation modelling of polydisperse multiphase bioreactor system for wastewater treatment	0	0	5,00,000	2,251	5,02,251	0	2,67,535	0	2,67,535	2,34,716	0
241	Advancing the fundamentals of electrocatalysis with the use of earth abundant materials for future of energy and transportation	0	0	10,00,000	13,750	10,13,750	0	0	0	0	10,13,750	0
242	Developing novel strategies to capture Phytopathogen-agricultural host metabolic crosstalk by cell type specific 13 C metabolic phenotyping	0	0	10,00,000	11,000	10,11,000	0	88,473	0	88,473	9,22,527	0
243	Area deprivation and the prevalence of non-communicable diseases: Analysis at the block level in Punjab	0	0	10,00,000	13,750	10,13,750	0	0	0	0	10,13,750	0
244	Developing conducting polymer nanostructures and their nanocomposites as visible light photocatalysts for environmental remediation using flow chemistry	0	0	10,00,000	11,275	10,11,275	0	0	0	0	10,11,275	0
245	Biophysics of Zika virus envelope protein, membrane fusion and inhibitor discovery	0	0	10,00,000	13,708	10,13,708	0	3,000	0	3,000	10,10,708	0
246	Distributed algorithms for formal concept analysis	0	0	10,00,000	0	10,00,000	0	11,05,004	0	11,05,004	0	1,05,004
247	Metal organic material (MOM) embedded electrospun carbon nanofiber (CNF)	0	0	35,70,022	44,190	36,14,212	0	3,56,186	0	3,56,186	32,58,026	0
248	A study of the intersections of oral history and religion for sustainable development in the fragile himalayas located in Himachal Pradesh	0	0	2,00,000	356	2,00,356	0	1,74,088	0	1,74,088	26,268	0
249	Modeling, Analysis, Design and control of a high frequency DC-DC converter for internet of things applications	0	0	14,70,161	13,023	14,83,184	4,06,665	1,16,352	0	5,23,017	9,60,167	0
250	Multimodal Bird Analytics	0	0	19,93,600	26,418	20,20,018	0	72,283	0	72,283	19,47,735	0
251	Classification of sonar signals using deep convolution neural networks	0	0	10,98,400	11,856	11,10,256	0	2,36,129	0	2,36,129	8,74,127	0
252	Photocatalytic active transparent glass ceramics for waste water treatment	0	0	11,54,000	14,585	11,68,585	6,490	86,765	0	93,255	10,75,330	0
253	Documentation of successful case studies of initiatives for water conservation under MGNREGS	0	0	0	0	0	0	40,000	0	40,000	0	40,000



Sr. No.	Name of the Project	Unutilised Grant as on 31.03.2019 (₹)	Receivable Grant as on 31.03.2019 (₹)	Grant in Aid Received 2019-20 (₹)	Interest 2019-20 (₹)	Total (₹)	Grant in aid Capital Expenditure (₹)	Revenue Expenditure (₹)	Grant Refund (₹)	Total Expenditure (₹)	Unutilised Grant as on 31.03.2020 (₹)	Receivable Grant as on 31.03.2020 (₹)
254	Advanced coordinated control and protection of intelligent DC microgrids	0	0	5,91,175	7,596	5,98,771	0	38,675	0	38,675	5,60,096	0
255	Solar Light driven waste water remediation using graphene ferroelectric composites	0	0	9,27,500	1,997	9,29,497	3,40,216	4,42,021	0	7,82,237	1,47,260	0
256	Micronization and Encapsulation of explosive by expansion of CO2- expanded liquid solutions	0	0	10,16,550	12,127	10,28,677	0	1,34,550	0	1,34,550	8,94,127	0
257	Investigations of chugging phenomenon in direct contact condensation towards mitigation of the pressure amplitude and oscillations	0	0	24,97,305	30,538	25,27,843	0	2,76,310	0	2,76,310	22,51,533	0
258	Engineering Nobel nanocomposite for energy storage and conversion	0	0	10,00,000	13,750	10,13,750	0	0	0	0	10,13,750	0
259	Design & synthesis of Cp* based half sandwich complexes of first row transition metals for sp2 and sp3 C-H activation	0	0	10,07,703	2,885	10,10,588	73,315	3,04,902	0	3,78,217	6,32,371	0
260	Visual scene understanding	0	0	9,60,000	3,291	9,63,291	0	2,41,935	0	2,41,935	7,21,356	0
261	Electron solvation by a layer of polar adsorbates realistic model	0	0	1,32,000	1,815	1,33,815	0	0	0	0	1,33,815	0
262	Vulnerability profiles for India: State and district level	0	0	78,00,000	26,040	78,26,040	0	21,18,332	0	21,18,332	57,07,708	0
263	Designing functional nanomaterials for drug delivery	0	0	12,26,517	4,651	12,31,168	1,15,239	96,317	0	2,11,556	10,19,612	0
264	Next- generation WLANs	0	0	8,50,000	5,843	8,55,843	0	0	0	0	8,55,843	0
265	Function and mechanisms of sorcin in diet induced fatty liver diseases and lipid metabolism	0	0	21,33,333	6,965	21,40,298	0	6,13,541	0	6,13,541	15,26,757	0
266	Mechanistic insights into the folding and function of Zika virus NS1 protein: implications for replication complex formation	0	0	26,05,666	8,970	26,14,636	0	6,48,522	0	6,48,522	19,66,114	0
267	Evaluation and design of novel synthetic microbial consortia for bioprocessing of rubber and plastic waste to industrial biomolecules	0	0	16,23,800	6,869	16,30,669	0	1,25,000	0	1,25,000	15,05,669	0
268	Identification problem on dynamic equation on time scale	0	0	2,20,000	916	2,20,916	0	20,000	0	20,000	2,00,916	0
269	Cyber-physical attack resilience based coherent power management in smart districts (ECONOMETRICS)	0	0	2,20,000	916	2,20,916	0	20,000	0	20,000	2,00,916	0
270	Low cost flexible and rechargeable Zn-air battery for portable device application	0	0	27,52,466	11,968	27,64,434	0	1,41,133	0	1,41,133	26,23,301	0

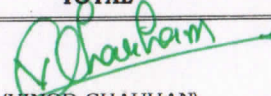
Sr. No.	Name of the Project	Unutilised Grant as on 31.03.2019 (₹)	Receivable Grant as on 31.03.2019 (₹)	Grant in Aid Received 2019-20 (₹)	Interest 2019-20 (₹)	Total (₹)	Grant in aid Capital Expenditure (₹)	Revenue Expenditure (₹)	Grant Refund (₹)	Total Expenditure (₹)	Unutilised Grant as on 31.03.2020 (₹)	Receivable Grant as on 31.03.2020 (₹)
271	Farming of unexplored herbs of mid-Himalayan region and develop a sustainable supply model involving local farmer in the mid-Himalayan region	0	0	5,11,920	0	5,11,920	0	85,320	0	85,320	4,26,600	0
272	National mission on interdisciplinary cyber physical system (NM-ICPS) implementation mechanisms- Technology innovation hubs (TIHs)	0	0	7,25,00,000	0	7,25,00,000	0	0	0	0	7,25,00,000	0
273	Do health policies require to address gender related unique needs to control non-communicable disease in India? An investigation in Punjab	0	0	4,00,000	4,950	4,04,950	0	0	0	0	4,04,950	0
274	<b>TOTAL(₹)</b>	<b>16,24,02,496</b>	<b>27,82,260</b>	<b>20,98,08,183</b>	<b>17,95,361</b>	<b>37,12,23,779</b>	<b>4,35,40,983</b>	<b>9,94,59,230</b>	<b>87,29,056</b>	<b>14,30,00,213</b>	<b>22,83,02,715</b>	<b>88,08,205</b>

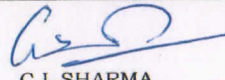


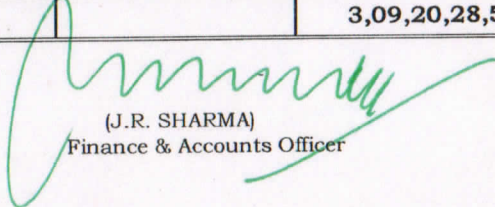
**RECEIPTS AND PAYMENTS ACCOUNTS**  
**FOR**  
**THE FINANCIAL YEAR, 2019-20**


**INDIAN INSTITUTE OF TECHNOLOGY MANDI**  
**KAMAND, MANDI H.P. - 175005**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020**


RECEIPTS	Amount (₹)	Amount (₹)	PAYMENTS	Amount (₹)	Amount (₹)
<b>OPENING BALANCE:</b>			<b>EXPENSES:</b>		
SBI Mandi - Main A/c No 31310230679	1,60,05,167		Purchase of Fixed Assets		1,58,48,17,259
PNB FLC A/c No 3377000400006835	8,04,02,384		Amount paid to Corpus Fund		2,83,43,651
SBI Mandi FLC Account	8,98,636		Increase in Loan and Advance other Capital Advance		1,38,75,875
SBI Mandi Fee Collection Account	66,09,314		Academics & Others Edu Expenses		19,54,11,680
SBI Statutory Account	4,388		Administrative & Other Expenses		9,84,22,386
Canra Bank Escrow account No. 3	13,75,00,000		Establishment Cost		41,58,93,621
Canra Bank Escrow account No. 4	2,99,00,000		Transportation		1,62,38,777
SBI JEE Cell Account	29,60,231		Repair & Maintaince		2,45,32,780
SBI Grant-in-Aid Receivable Account	8,58,34,537	36,01,14,657	Finance Cost		3,60,53,219
<b>RECEIPTS:</b>			Payment to SRIC Fund		1,71,51,547
Grant Received from MHRD			Decrease in current liabilities		24,52,46,214
Capital Grant	29,99,75,000				
Revenue Grant	76,89,33,000	1,06,89,08,000	<b>CLOSING BANK BALANCE:</b>		
Loan from HEFA		64,99,70,184	SBI Mandi - Main A/c No 31310230679	3,70,09,050	
Academic/Educational		8,29,75,565	PNB FLC A/c No 3377000400006835	5,88,10,958	
Interest Received		1,14,83,309	SBI Mandi FLC Account	9,62,272	
Others Misc Receipts		3,14,76,288	SBI Mandi Fee Collection Account	3,18,21,141	
Decrease in Capital Advance		67,29,76,525	SBI Statutory Account	51,436	
Decrease in Stock		2,19,211	HDFC POS Collection Account	6,86,714	
Sale of Fixed Assets		40,116	Canra Bank Escrow account No. 3	10,72,61,752	
Grant Received for Repayment of loan		20,61,25,000	Canra Bank Escrow account No. 4	1,52,39,968	
Grant Received for Repayment of interest on loan		77,39,743	SBI II Mandi Aluminai Account	50,544	
			SBI JEE Cell Account	10,15,854	
			SBI Grant-in-Aid Receivable Account	16,31,31,900	41,60,41,589
<b>TOTAL</b>		<b>3,09,20,28,598</b>	<b>TOTAL</b>		<b>3,09,20,28,598</b>

  
(VINOD CHAUHAN)  
ACA  
PARTNER  
SONI AND RUSTOGI

  
C.L.SHARMA  
D.R. (Audit & Legal)

  
(J.R. SHARMA)  
Finance & Accounts Officer

  
(Dr. VISHAL SINGH CHAUHAN)  
Dean (F&A)

  
(Prof. A.K.CHATURVEDI)  
Director





**SIGNIFICANT ACCOUNTING POLICIES  
&  
NOTES ON ACCOUNTS FOR THE  
FINANCIAL YEAR 2019-20**

**INDIAN INSTITUTE OF TECHNOLOGY MANDI, KAMAND  
(HIMACHAL PRADESH)**

**Schedule XX** : SIGNIFICANT ACCOUNTING POLICIES, CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS FOR THE YEAR ENDING 31<sup>ST</sup> MARCH, 2020

Sr. No	<b>PARTICULARS</b>	
<b>A</b>	<b>Significant Accounting Policies</b>	
1.	Basis for preparation of accounts	The financial statements are prepared on the basis of Historical Cost Convention and generally on the Accrual basis of accounting unless or otherwise stated.
<b>2.</b>	<b>REVENUE RECOGNITION</b>	
	2.1	<p>a) The Student Fee has been accounted for on accrual basis. As per decision taken by Board of Governors, the tuition fee upto the previous year was considered as part of Corpus Fund. However, the tuition fee for the year has been treated as Income of the Institute.</p> <p>b) The interest earned, overhead charges and other receipts pertaining to Earmarked funds have been credited to respective funds.</p>
	2.2	The interest on savings Bank Account and other income has been accounted for on cash basis.
	2.3	Interest on investments in term deposits is accounted for on accrual basis.

3.	<b>FIXED ASSETS &amp; DEPRECIATION</b>																																																				
3.1	Fixed assets are stated at cost of acquisition less accumulated depreciation thereon. The cost includes inward freight, duties, taxes & other directly attributable expenses related to their acquisition, installation & commissioning.																																																				
3.2	Intangible assets like e-journals are recorded at their cost of acquisition and capitalized in view of the magnitude of expenditure & the benefits derived in terms of perpetual knowledge acquired by Faculty/Students, besides availability of the Data in the form of DVD/CD for future reference.																																																				
3.3	<p>i) Depreciation on Fixed assets has been provided on straight line method on the following rates during the year. However up to financial year 2017-18, the depreciation was being provided on WDV bases at the rates prescribed under the Income Tax Act, 1961.</p> <table border="1" data-bbox="703 743 1881 1416"> <thead> <tr> <th data-bbox="703 743 833 850">Sr. No.</th> <th data-bbox="833 743 1581 850">Tangible Assets</th> <th data-bbox="1581 743 1881 850">Percentage current year (straight line method)</th> </tr> </thead> <tbody> <tr> <td data-bbox="703 850 833 886">1</td> <td data-bbox="833 850 1581 886">Land</td> <td data-bbox="1581 850 1881 886">0%</td> </tr> <tr> <td data-bbox="703 886 833 922">2.</td> <td data-bbox="833 886 1581 922">Site Development</td> <td data-bbox="1581 886 1881 922">0%</td> </tr> <tr> <td data-bbox="703 922 833 958">3.</td> <td data-bbox="833 922 1581 958">Buildings</td> <td data-bbox="1581 922 1881 958">2%</td> </tr> <tr> <td data-bbox="703 958 833 993">4.</td> <td data-bbox="833 958 1581 993">Road and Bridges</td> <td data-bbox="1581 958 1881 993">2%</td> </tr> <tr> <td data-bbox="703 993 833 1029">5.</td> <td data-bbox="833 993 1581 1029">Tube wells and Water Supply</td> <td data-bbox="1581 993 1881 1029">2%</td> </tr> <tr> <td data-bbox="703 1029 833 1065">6.</td> <td data-bbox="833 1029 1581 1065">Sewerage &amp; Drainage</td> <td data-bbox="1581 1029 1881 1065">2%</td> </tr> <tr> <td data-bbox="703 1065 833 1101">7.</td> <td data-bbox="833 1065 1581 1101">Electrical Installation and Equipment</td> <td data-bbox="1581 1065 1881 1101">5%</td> </tr> <tr> <td data-bbox="703 1101 833 1136">8.</td> <td data-bbox="833 1101 1581 1136">Solar Fitting</td> <td data-bbox="1581 1101 1881 1136">5%</td> </tr> <tr> <td data-bbox="703 1136 833 1172">9.</td> <td data-bbox="833 1136 1581 1172">Scientific &amp; Laboratory Equipments</td> <td data-bbox="1581 1136 1881 1172">8%</td> </tr> <tr> <td data-bbox="703 1172 833 1208">10.</td> <td data-bbox="833 1172 1581 1208">Office Equipment</td> <td data-bbox="1581 1172 1881 1208">7.5%</td> </tr> <tr> <td data-bbox="703 1208 833 1243">11.</td> <td data-bbox="833 1208 1581 1243">Audio Visual Equipment</td> <td data-bbox="1581 1208 1881 1243">7.5%</td> </tr> <tr> <td data-bbox="703 1243 833 1279">12.</td> <td data-bbox="833 1243 1581 1279">Computer and Peripherals</td> <td data-bbox="1581 1243 1881 1279">20%</td> </tr> <tr> <td data-bbox="703 1279 833 1315">13.</td> <td data-bbox="833 1279 1581 1315">Motor Vehicles</td> <td data-bbox="1581 1279 1881 1315">10%</td> </tr> <tr> <td data-bbox="703 1315 833 1351">14.</td> <td data-bbox="833 1315 1581 1351">Furniture, Fixtures &amp; Fittings</td> <td data-bbox="1581 1315 1881 1351">7.5%</td> </tr> <tr> <td data-bbox="703 1351 833 1386">15.</td> <td data-bbox="833 1351 1581 1386">Library Books and Scientific Journals</td> <td data-bbox="1581 1351 1881 1386">10%</td> </tr> <tr> <td data-bbox="703 1386 833 1416"></td> <td data-bbox="833 1386 1581 1416">Intangible Assets</td> <td data-bbox="1581 1386 1881 1416"></td> </tr> </tbody> </table>		Sr. No.	Tangible Assets	Percentage current year (straight line method)	1	Land	0%	2.	Site Development	0%	3.	Buildings	2%	4.	Road and Bridges	2%	5.	Tube wells and Water Supply	2%	6.	Sewerage & Drainage	2%	7.	Electrical Installation and Equipment	5%	8.	Solar Fitting	5%	9.	Scientific & Laboratory Equipments	8%	10.	Office Equipment	7.5%	11.	Audio Visual Equipment	7.5%	12.	Computer and Peripherals	20%	13.	Motor Vehicles	10%	14.	Furniture, Fixtures & Fittings	7.5%	15.	Library Books and Scientific Journals	10%		Intangible Assets	
Sr. No.	Tangible Assets	Percentage current year (straight line method)																																																			
1	Land	0%																																																			
2.	Site Development	0%																																																			
3.	Buildings	2%																																																			
4.	Road and Bridges	2%																																																			
5.	Tube wells and Water Supply	2%																																																			
6.	Sewerage & Drainage	2%																																																			
7.	Electrical Installation and Equipment	5%																																																			
8.	Solar Fitting	5%																																																			
9.	Scientific & Laboratory Equipments	8%																																																			
10.	Office Equipment	7.5%																																																			
11.	Audio Visual Equipment	7.5%																																																			
12.	Computer and Peripherals	20%																																																			
13.	Motor Vehicles	10%																																																			
14.	Furniture, Fixtures & Fittings	7.5%																																																			
15.	Library Books and Scientific Journals	10%																																																			
	Intangible Assets																																																				

		1.	Computer Software	40%
		2.	E- Journals	40%
		ii) The depreciation has been provided for full year on the additions made during the year irrespective of the date of addition.		
		iii) Where an asset is fully depreciated, it will be carried at a residual value of Rs. 1.00 in the Balance sheet and will not be further depreciated.		
		iv) Assets having the individual value of Rs. 2000.00 or less (except library books) are treated as small value assets, 100% depreciation is provided in respect of such assets at the time of their acquisition. However, physical accounting and control are continued by the Institute.		
		v) a) The e- Journals and Computer Software are grouped under Intangible Assets.		
		b) The e- journals are separated from the library books in view of the limited benefit that could be derived from the on line access provided. These are not in tangible form and due to its limited use by academics and research scholars the depreciation is provided at a higher rate of 40% as against depreciation of 10% provided on library books.		
		c) The software have been separated from computers and peripherals, and the rate of obsolescence is very high hence the depreciation is provided in respect of software at a higher rate of 40% as against depreciation of 20% provided on Computers.		
		d) The assets created out of grant received from DST/Other Agencies in Research Projects, have been considered as the property of the Institute irrespective of any stipulation by the sponsors regarding their ownership. However, while disposing off any asset out of such assets, the necessary procedure is followed as required by the sponsors.		



3.4		The contract for construction of buildings have been awarded cluster wise and not for individual building. In order to have better control the cost of completed building have been capitalized on the basis of annual utilization certificates / information provided by various executing agencies at the end of the year instead individual asset/ building and the depreciation has been charged on the basis of date of completion.
3.5	Lease Hold Land	640 acre of land has been allotted to IIT Mandi for campus and building etc. Out of these 193 acres has been allotted to the institute by Govt. of Himachal Pradesh on lease hold basis for 99 years at lease money of Rs.1. 19 acre of land allotted by Govt. of Himachal Pradesh under litigation and 447 acre of land is yet to be handed over to the institute, However there is no impact on the financial statement.
<b>4. CAPITAL WORKS IN PROGRESS</b>		
4.1		Deposit works are accounted for as Capital Works in Progress on the basis of statements of account received from the executing Agency from time to time till the completion of the work. Running bills of contractors are also similarly accounted for as capital works in progress till completion.
4.2		Other Fixed assets acquired & pending installation/commissioning are shown as Capital Works-in-Progress
4.3		On completion of construction works or on commissioning of other assets, the completion values are transferred to the respective Asset heads from capital works in progress.
4.4		No depreciation is charged on capital works in progress.

5.	<b>INVENTORIES/STOCKS</b>	Expenditure on purchase of chemicals, glass wares, publications, stationery & other stores was accounted for as revenue expenditure. The value of closing stock to the extent provided by the concerned department has been reduced from the revenue expenditure and shown as such in the income and expenditure account and balance sheet. The stocks are valued at cost.
6.	<b>RETIREMENT BENEFITS:</b>	
	6.1	The Provision for leave encashment has been made on the basis of earned leave outstanding in the credit of the employees as on 31.03.2020 and Gratuity is also provided considering the gratuity payable as on 31.3.2020. The contribution to new pension scheme, Medical and LTC to home town are accounted for on actual basis. The provision for retirement pension contribution where ever applicable has been made.
	6.2	In case of employees on deputation, the retirement benefits are provided on basis of information provided by the parent department.

7.	<b>CORPUS FUND</b>	The balance of fund is represented by balance in a Separate Bank Account, investments and accrued interest on investments.
8.	<b>GOVERNMENT GRANTS</b>	
	8.1	The amount received from Ministry of Education was accounted for on the basis of sanction/receipt and was kept under the head Capital Fund. However, from 2017-18 onward the grants received for revenue expenditure have been directly taken under the head Income in the Income and expenditure Account.
	8.2	Out of the Capital Fund certain amount is transferred to Sponsored Research Industrial Consultancy Fund on the basis of approved Projects as Seed Grant.
	8.3	The excess of expenditure over income is met out of Capital Fund
	Earmarked/Endowment fund	<p>Unutilized grants are carried forward &amp; exhibited as a liability in the Balance Sheet in case of Sponsored Research Industrial Consultancy fund and other earmarked funds.</p> <p>In case where the expenditure incurred in excess of the amount received, has been reflected as Grant Receivable.</p> <p>The assets created out of earmarked funds where the ownership vests in the institution are merged with the assets of the Institution by crediting an equal amount to the Capital Fund</p>
	8.5	The interest earned against various grants is considered part of the concerned grant.

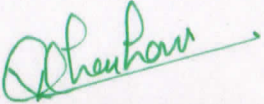

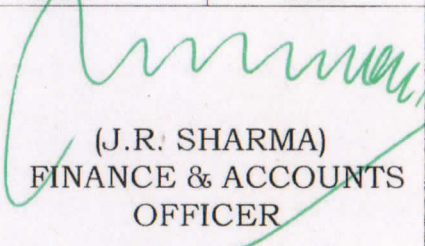


	8.6	Certain Sponsored Research Projects have been completed. However, the matter regarding refund of balance amounts is under settlement with the sponsoring agencies. The final adjustment will be made in the books of accounts only after final decision.
<b>9.</b>	<b>FOREIGN CURRENCY TRANSACTIONS:</b>	
	9.1	Foreign Currency Transactions are accounted for at the rate of exchange prevailing on the dates of such transactions generally.
	9.2	Foreign currency monetary items (liabilities and Assets) appearing in the Balance Sheet are converted using the rates of exchange on the date of actual transaction.
<b>10.</b>	<b>STALE CHEQUES:</b>	Cheques issued by the Institute but not presented to the Bank upto 3 months from the date of the cheque, are treated as stale cheques and transferred to current liabilities under the head stale cheques. Fresh cheques issued thereafter, are debited to stale cheques Account. If fresh cheques are not claimed even after 3 years from the original date of the cheque, the amount involved is credited to Miscellaneous income by debit to stale cheques account.
<b>11.</b>	<b>LIABILITIES/PROVISIONS NO LONGER REQUIRED</b>	Liabilities/Provisions outstanding which are no longer required as on the date of Balance Sheet are written back. Claims against such provisions, if any, arising thereafter, are charged off in the year of claim.
<b>12.</b>	<b>INCOME TAX</b>	The Institute is exempt from Income Tax under Section 10 (23C (iiiab) of Income Tax Act 1961. In view of the same the provision for Income Tax has not been made in accounts.

13.	<b>TAKSHILA SCHOOL/ MIND TREE SCHOOL</b>	The Institute was running a school in IIT Campus to facilitate the studies of children of faculty and staff. The grants were being released by the Institute to meet out the capital as well as revenue expenditure and booked as expenditure on the bases of utilization certificates from the management. The accounts of the school have been finalized and the balance amount has been transferred to the Institute and expenditure incurred whether revenue or capital has been met out of such receipts.			
14.	<b>LOAN FROM HEFA</b>	A term loan of Rs. 275.00 crore has been sanctioned by HEFA for acquiring/ construction of various assets. Out of this the Institute has availed a loan of Rs. 95.30 crores upto 31.3.2020. As per terms and conditions, the interest on such loan and 75% of repayment of loans is to be borne by MHRD. In view of this grant utilized for the purpose of interest has been transferred to Income and Expenditure account and the grant utilized for the purpose of repayment of loan has been transferred to Capital Fund and the unutilized grants have been shown as Current liabilities.			
15.					
A	Contingent Liabilities	<b>Sr. No</b>	<b>Particular</b>	<b>CY</b>	<b>PY</b>
		i)	Claims against the entities not acknowledged as debts	Nil	Nil
		ii)	<b>In respect of:</b> Bank Guarantees given by/on behalf of the entity Bill discounted with Banks Letter of Credit Opened by bank on behalf of the entity	Nil Nil	Nil Nil

		iii)	<b>Disputed demand in respect of:</b> Income Tax Municipal Taxes Sales tax	Nil Nil Nil	Nil Nil Nil
		iv)	In respect of Claims from parties for non execution of orders but contested by the entity	Nil	Nil
	CAPITAL COMMITMENTS	Estimated value of contracts remaining to be executed on capital account and not provided for (net of advances HEFA Term Loan)		Rs. 179.71 Crore	Rs. 315.00 Crore
	LEASING OBLIGATIONS	Future obligations for rental under finance lease agreement for plant and machinery		Rs. Nil	Rs. Nil
<b>B</b>	<b>NOTES TO ACCOUNTS</b>				
1	CURRENT ASSETS, LOANS AND ADVANCES	In the opinion of the management the current assets, loans and advances of the Institute have a realizable value in the ordinary course, at least to the extent shown in the Accounts Subject to the above notes and the provisions for liabilities are adequate.			
2	FIXED ASSETS IN RESPECT OF SRIC FUNDS	The fixed assets purchased against SRIC grants, the corresponding amounts have been credited to Capital fund and the depreciation has been provided at the rates and in the manner as applicable to other assets.			

3.i		Previous year's figures are re-grouped and rearranged wherever required.
3.ii		There are no Non plan receipts or payment during the year hence the same may be considered as Nil.
3.iii		Schedules 1 to 20 form an integral part of the accounts and have been duly authenticated.
3.iv		Balance of Debtors/Creditors/ Security deposits are subject to confirmation from the respective parties. The figures have been rounded off to the nearest rupee.

4	FOREIGN CURRENCY TRANSACTIONS	Value of Imports calculated on CIF basis	<b>Current year</b>	<b>Previous year</b>
		- Laboratory Equipments	452.38 lakhs	635.01 lacs
		- Stores, Spares and Consumables	51.90 lakhs	23.59 lacs
		- E-Books/Journals	612.13 lakhs	324.95 lacs
	Expenditure in foreign Currency	- Travel	100.11 lakhs	95.19 Lacs
		- Remittances and Interest payment to Financial Institutions / Banks in Foreign Currency		0.00

		-Other Expenditure Commission on Sales Legal and Professional Expenses Misc. Expenses	11.05 lakhs	8.10 lacs
	Earnings	Value of Exports on FOB basis	0.00	0.00
5.	Remuneration to auditors	As Auditors -Taxation matters -For Management services -For certification	1.50 lacs ----- -----	1.50 lacs ----- -----
		Others	0.00	0.00
<p>   (VINOD CHAUHAN)  ACA PARTNER  SONI AND RUSTOGI </p> <p>   (C.L.SHARMA)  D.R. (AUDIT &amp; LEGAL) </p> <p>   (J.R. SHARMA)  FINANCE &amp; ACCOUNTS  OFFICER </p> <p>   (DR. VISHAL SINGH CHAUHAN)  DEAN (F&amp;A) </p> <p>   (Prof. A.K.CHATURVEDI)  DIRECTOR </p>				

