

# लेखा विवरण

(दोहरी लेखा प्रणाली के आधार पर)

# STATEMENT OF ACCOUNTS

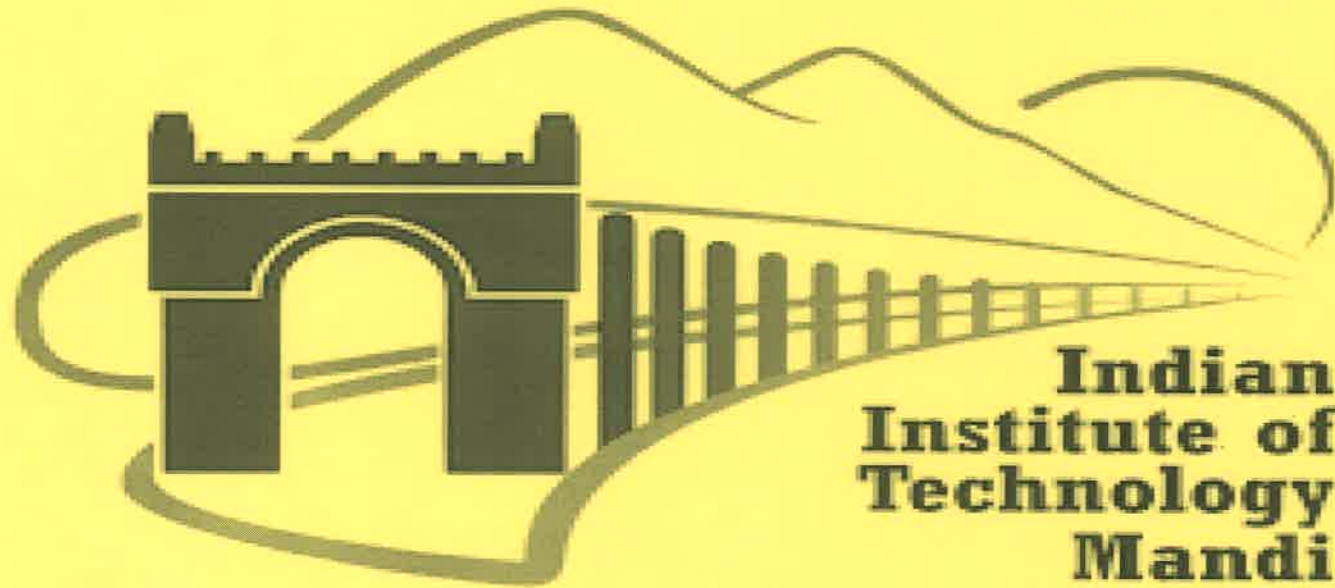
(BASED ON DOUBLE ENTRY SYSTEM)



भारतीय प्रौद्योगिकी संस्थान मण्डी,  
INDIAN INSTITUTE OF TECHNOLOGY MANDI

कमांद, मंडी-175005 (हि.प्र.) / Kamand, Mandi - 175005 (H.P.)

2020-21



**Indian  
Institute of  
Technology  
Mandi**

**FINANCIAL YEAR 2020-21**

**STATEMENT SHOWING CHORONOLOGICAL EVENTS IN FINALIZATION OF ANNUAL AUDITED ACCOUNTS REPORT FOR THE FINANCIAL YEAR 2020-21 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>14-08-2021</b>
2.	Date of Approval of Annual Accounts by the Chairman of BOGs	<b>31-08-2021</b>
3.	Date of Submission of Annual Accounts to C&AG of India	<b>01-09-2021</b>
4.	Date of Commencement of Inspection of Accounts by C&AG of India	<b>19-10-2021</b>
5.	Date of Completion of Inspection of Accounts C&AG of India	<b>05-11-2021</b>
6.	Date of Receipt of Draft SAR from C&AG of India	<b>18-02-2022</b>
7.	Date of reply of draft SAR by the institute	<b>28-02-2022</b>
8.	Date of approval of Account/dispatch of final SAR by C&AG of India	<b>18-04-2022</b>
9.	Date of Approval SAR/Audit report by the BOGs of the Institute	<b>25-04-2022</b>
10.	Date of Hindi Translation	<b>26-03-2022</b>
11.	Date of Printing Audited Accounts (English and Hindi)	<b>02-05-2022</b>
12.	Date of Dispatch of Audited Accounts to MHRD, GOI.(English and Hindi)	<b>06-05-2022</b>



सत्यमेव जयते

भारतीय लेखापरीक्षा तथा लेखा विभाग

कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय), चण्डीगढ़

Indian Audit & Accounts Department

Office of The Director General of Audit (Central),  
Chandigarh



सकल विद्या मन्तव्यमश्नुते  
Dedicated to Truth in Public Interest

No: डी.जी.ए. (सी)/के. व्यय/SAR/IITM/2020-21/2021-22/ 17

दिनांक: 19/11/2022

सेवा में

सचिव,  
उच्चतर शिक्षा विभाग,  
शिक्षा मंत्रालय,  
भारत सरकार,  
नई दिल्ली - 110001

**विषय:** Indian Institute of Technology, Mandi के वर्ष 2020-21 के लेखाओं पर  
पृथक लेखापरीक्षा प्रतिवेदन

महोदय,

कृपया Indian Institute of Technology, Mandi के वर्ष 2020-21 के लेखाओं पर  
पृथक लेखापरीक्षा प्रतिवेदन (Separate Audit Report) संसद के दोनों सदनों के समक्ष प्रस्तुत करने हेतु  
संलग्न पाएं। 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 जाएं।

कृपया इस पत्र की पावती भेजें।

भवदीय,

संलग्न: उपरोक्त अनुसार

संलग्नः  
संलग्नः

✓ उपरोक्त की प्रतिलिपी वर्ष 2020-21 की पृथक लेखापरीक्षा प्रतिवेदन की प्रति सहित आवश्यक कार्यवाही हेतु  
निदेशक, Indian Institute of Technology, Kamand, Mandi, Himachal Pradesh-175005,  
India को प्रेषित की जाती है।

निदेशक (केन्द्रीय व्यय)

प्लॉट नं. 20-21, सेक्टर - 17 ई, चण्डीगढ़ - 160017

Plot No. 20-21, Sector-17E, Chandigarh - 160017

दूरभाष/ Tel.No. 0172 - 2782020

फैक्स/ FAX No:0172 - 2782021 / 2783974

ई-मेल/ Email: pdacchandigarh@cag.gov.in

**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 2021**

We have audited the Balance Sheet of the Indian Institute of Technology, Mandi as at 31 March 2021, 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.
- 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.
- iv) We further report that:

**A. Balance Sheet**

**A.1 Current Liabilities & Provisions (Schedule-III): ₹ 190.87 crore**

**A.1.1 Unutilised Grant-in-aid (Schedule 3C): ₹ 141.48 crore**

**Main: ₹ 126.05 crore**

The Institute had made adjustment entries of ₹ 90.72 crore (Adjustment relating to previous years) under OH-31 and OH-36 and ₹ 91.33 lakh under OH-31 in Schedule 10. The details of these entries were not provided and hence, could not be verified in audit.

Also, the Institute had an unutilized balance of Grant-in-aid (Main) of ₹ 29.99 crore as on 31 March 2021 against ₹ 126.05 crore included in current liabilities. This has resulted in overstatement of Current Liabilities and understatement of Corpus/Capital Fund by ₹ 96.06 crore.

**A.1.2** 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 does not include an amount of ₹ 0.96 crore (2019-20: ₹ 0.36 crore and 2020-21: ₹ 0.60 crore) in respect of interest received on Grant-in-Aid (Interest on saving account of GIA receivable account). This has resulted in overstatement of Corpus/Capital Fund and understatement of Current Liabilities and Provisions by ₹ 0.96 crore. Besides, income during the year has been overstated by ₹ 0.60 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 statement, along with monetary effect.

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

**B. General**

**B.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 2021 is as under:

- i. Liabilities overstated by ₹ 95.10 crore
- ii. Capital Fund understated by ₹ 95.10 crore
- iii. Deficit for the year understated by ₹ 0.60 crore

**B.2** The Institute made an accumulated provision for ₹ 4.82 crore up to 2020-21 in respect of gratuity to the employees, covered under NPS. However, this liability has not yet crystallised as the matter of extension of retirement/death gratuity to the employees of Autonomous Bodies covered under NPS, is still under consideration of the Government. This fact should have been disclosed in notes to accounts.

**C. Grant-in-aid**

Out of total available funds of ₹ 143.10 crore including previous year unspent balance of ₹ 26.10 crore and Grant-in-Aid received during the year ₹ 117 crore; the Institute utilized a sum of ₹ 113.11 crore, leaving an unutilized balance of ₹ 29.99 crore at the end of the year. Besides, the Institute had outstanding capital advances of ₹ 38.00 crore as on 31.03.2021.

**D. 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 2021; 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**

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

**Place: Chandigarh**

**Date: 18/4/22**

## **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 considered inadequate, in view of the following: -

- (i) Accounting Manual has not been prepared.
- (ii) Internal Audit is not being conducted.
- (iii) Fixed Assets register has not been maintained in proper format.

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

Physical Verification of Fixed Assets for the year 2020-21 has not been conducted. Physical verification of Fixed Assets was completed upto 31 March 2020.

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

Physical Verification of inventory for the year 2020-21 has not been conducted.

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

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



**Director**






**BALANCE SHEET**  
**AS AT**  
**31<sup>ST</sup> March, 2021**


**INDIAN INSTITUTE OF TECHNOLOGY MANDI**  
**KAMAND, MANDI H.P. - 175005**  
**BALANCE SHEET AS AT 31ST MARCH,2021**

Amount (₹)

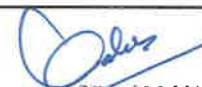
A	SOURCES OF FUNDS	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
	CORPUS/ CAPITAL FUND	I	7,67,63,81,197	8,42,27,58,639
	DESIGNATED / EARMARKED/ ENDOWMENT FUNDS	II	38,41,62,900	48,14,87,314
	SECURED LOAN		1,35,67,14,100	68,75,76,710
	CURRENT LIABILITIES & PROVISIONS	III	1,90,86,99,050	67,91,06,587
	<b>TOTAL(₹)</b>		<b>11,32,59,57,247</b>	<b>10,27,09,29,250</b>
<b>B</b>	<b>APPLICATION OF FUNDS</b>			
	FIXED ASSETS	IV		
	Tangible Assets		3,81,31,03,700	7,31,21,00,040
	Intangible Assets		3,67,49,383	7,30,89,175
	Capital Works- In -Progress		5,84,45,94,473	1,37,99,14,722
	INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS	V		
	Long Term		31,49,74,151	26,67,52,167
	INVESTMENTS-OTHERS			
	CURRENT ASSETS	VII	90,46,31,953	82,39,68,185
	LOANS, ADVANCES & DEPOSITS	VIII	40,89,03,587	41,15,04,962
	MISC EXPENDITURE TO THE EXTENT NOT W/OFF		30,00,000	36,00,000
	<b>TOTAL(₹)</b>		<b>11,32,59,57,247</b>	<b>10,27,09,29,250</b>
	SIGNIFICANT ACCOUNTING POLICIES	XXIII		
	CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	XXIV		

  
 (Vinod Chauhani)  
 Associated Chartered Accountant  
 Partner  
 Soni & Rustogi

  
 (J. R. Sharma)  
 Finance & Accounts Officer

  
 (C.L. Sharma)  
 Deputy Registrar  
 (Audit & Legal)

  
 (Dr. Vishal Singh Chauhan)  
 Dean (Finance & Accounts)

  
 (Vinod Malik)  
 Deputy Registrar(Finance & Accounts)

  
 (Prof. A.K.Chaturvedi)  
 Director

## SCHEDULE - I CAPITAL FUND

PARTICULARS	Amount (₹)	
	CURRENT YEAR	PREVIOUS YEAR
Balance at the beginning of the year	8,42,27,58,639	8,19,63,75,749
Add: Contributions towards Corpus/Capital fund	-	
Add: Grants from UGC, Government of India (MHRD) and State Government to the extent utilized for capital expenditure	7,50,00,000	29,99,75,000
Add: Assets Purchased out of Earmarked Funds	-	
Add: Assets Purchased out of Sponsored Projects, where ownership vest in the Institution	2,65,16,603	
Add: Amount transferred from Earmarked Fund (SRIC)	13,40,43,817	-
Add: Assets Donated/Gifts received	-	
Add: Grant Received from Govt of India (MHRD) for Repayment of HEFA Loan	22,94,47,500	20,61,25,000
Less: Adjustment for Previous year	90,72,39,134	
Less: Depreciation transferred	29,42,28,144	26,25,65,562
Less: Loss on sale of asset transferred	9,177	
Amount transferred to SRIC Fund:- During the Year	99,08,907	1,71,51,547
<b>TOTAL(₹)</b>	<b>7,67,63,81,197</b>	<b>8,42,27,58,639</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>								
<b>1</b>	<b>Opening balance of the funds</b>	<b>29,82,92,666</b>	<b>18,10,01,228</b>	<b>17,74,189</b>	<b>1,64,239</b>	<b>2,54,993</b>	<b>48,14,87,315</b>	<b>40,26,77,205</b>
2.00	Additions during the year	63,23,114	1,04,15,364	4,31,703			1,71,70,181	2,52,41,473
3.00	Amount transferred to Capital Fund	-	13,40,43,817				13,40,43,817	-
4.00	Income from investments made Out of the funds	86,62,968	72,82,045	47,445	4,389	7,182	1,60,04,029	2,96,23,989
5.00	Accrued interest on investments of out of the funds	64,10,953		38,576	5,269	7,846	64,62,644	75,144
6.00	Interest on Savings Bank a/c	6,79,938		-	-	-	6,79,938	4,58,748
7.00	Grant From UGC, Govt of India, State Govt to extend utilised for	-	-	-	-	-	-	-
8.00	Assets purchased out of Sponsored Project ,Where the ownership	-	-	-	-	-	-	4,40,64,267
9.00	Donation Received	-	-	-	-	-	-	-
<b>TOTAL (A)</b>		<b>32,03,69,639</b>	<b>6,46,54,821</b>	<b>22,91,913</b>	<b>1,73,897</b>	<b>2,70,021</b>	<b>38,77,60,291</b>	<b>50,21,40,826</b>
<b>B.</b>								
	Utilisation / Expenditure towards objectives of Funds						-	-
	i. Capital Expenditure						-	-
	ii. Revenue Expenditure			65,027			65,027	-
<b>Less :</b>	Deficit transferred from the Income & expenditure Account		-35,32,363				-35,32,363	-2,06,53,512
<b>Less :</b>	Excess amount shown in the account now transferred to capital	-					-	-
<b>Total (B)</b>		<b>-</b>	<b>-35,32,363</b>	<b>65,027</b>	<b>-</b>	<b>-</b>	<b>35,97,390</b>	<b>2,06,53,512</b>
<b>Closing balance at the year end (A-B)</b>		<b>32,03,69,639</b>	<b>6,11,22,458</b>	<b>22,26,886</b>	<b>1,73,897</b>	<b>2,70,021</b>	<b>38,41,62,900</b>	<b>48,14,87,314</b>
<b>Presented by:-</b>								
	Cash and Bank Balance	9,45,219		6,58,429	-	-	-	21,47,35,148
	Investments	31,30,13,467		15,29,881	1,68,628	2,62,175	-	26,67,35,888
	Interest accrued but not due	64,10,953		38,576	5,269	7,846	-	16,278
<b>Total (₹)</b>		<b>32,03,69,639</b>	<b>6,11,22,458</b>	<b>22,26,886</b>	<b>1,73,897</b>	<b>2,70,021</b>	<b>38,41,62,900</b>	<b>48,14,87,314</b>

**SCHEDULE III - CURRENT LIABILITIES & PROVISIONS**

PARTICULARS	Amount (₹)	
	CURRENT YEAR	PREVIOUS YEAR
<b>A. CURRENT LIABILITIES</b>		
1.00 Deposits from staff	-	-
2.00 Deposits from students	1,17,87,889	89,70,889
3.00 Sundry Creditors	-	-
a) For Goods & Services & Other	14,43,71,295	24,61,73,635
4.00 Deposit- Others (including EMD, Security Deposit)	2,35,41,282	2,59,46,204
5.00 Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS) :	-	-
(a) Over Due	-	-
(b) Others	1,12,92,585	90,04,375
6.00 Other Current Liabilities	-	-
a) Salaries	2,88,55,467	2,18,94,257
b) Receipts Against Sponsored Projects	-	-
c) Receipts against Sponsored Fellowships and Scholarships	-	-
d) Unutilised Grant in Aid	1,41,47,56,695	22,83,02,715
e) Grants in advance	-	-
f) Other Funds	-	-
g) Fees Received in advance	2,20,90,893	1,99,41,346
h) Other Liabilities	10,57,41,188	96,74,844
<b>TOTAL (A) (₹)</b>	<b>1,76,24,37,294</b>	<b>56,99,08,266</b>
<b>B. PROVISIONS</b>		
1.00 For Expenses	24,13,535	42,81,469
2.00 Gratuity	4,82,00,000	5,31,10,905
3.00 Superannuation Pension	-	-
4.00 Accumulated Leave Encashment	9,56,48,221	5,18,05,947
	-	-
<b>TOTAL (B) (₹)</b>	<b>14,62,61,756</b>	<b>10,91,98,321</b>
<b>TOTAL (A+B) (₹)</b>	<b>1,90,86,99,050</b>	<b>67,91,06,587</b>

**INDIAN INSTITUTE OF TECHNOLOGY MANDI**  
**SCHEDULE-3-C - UNUTILIZED GRANTS FROM GOVERNMENT**

A. Plan grants: Government of India	SRIC	Main
Balance B/F		-
Opening Balance SRIC Unutilised	22,83,02,715.09	10,47,43,034.00
Opening balance SRIC Receivable	-88,08,205.00	-
Add: Adjustment relating to previous years	-	91,63,72,134.00
- on Capital Account	-	30,44,47,500.00
- on Revenue Account	-	86,56,42,072.00
Grant Received SIRC	11,59,20,655.00	-
Interest received SRIC	40,66,189.00	-
<b>Total (a)</b>	<b>33,94,81,354.09</b>	<b>2,19,12,04,740.00</b>
Add: Adjustment		-
<b>Total (a)</b>	<b>33,94,81,354.09</b>	<b>2,19,12,04,740.00</b>
Less: Refund(SRIC)	8,44,67,964.00	-
Less: Adjustment of Prior Period item	-	-
Less: Utilised for Revenue Expenditure	8,39,17,670.13	62,63,05,419.62
Less: Utilised for Capital Expenditure	2,62,30,076.50	7,50,00,000.00
Less: Utilised for Repayment of HEFA Term Loan		22,94,47,500.00
Less : Utilised for Revenue Expenditure (SRIC)		-
Less : Utilised for Capital Expenditure (SRIC)		-
Add: Grant recoverable SRIC		-
<b>Total (b)</b>		
Unutilised carried forward (a-b)	<b>19,46,15,710.63</b>	<b>93,07,52,919.62</b>
<b>* Total( Net Un-utilised)</b>	<b>14,48,65,643.46</b>	<b>1,26,04,51,820.38</b>
Unutilised Grant		
Unutilised Grant Main		
Unutilised Grant SRIC	15,43,04,874.46	1,26,04,51,820.38
Grant recoverable (SRIC)	94,39,231.00	

SCHEDULE IV - Fixed Assets										PART - A Amount (₹)		
SR. NO.	PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		OPENING BALANCE	ADDITIONS	DEDUCTIONS	CLOSING BALANCE	OPENING BALANCE	FOR THE YEAR	DEDUCTION/ADJUSTMENTS	TOTAL	CURRENT YEAR	PREVIOUS YEAR	
<b>A TANGIBLE ASSETS</b>												
1	Land				1						1	1
2	Books & Journals	5,04,24,451	14,26,537	-	5,18,50,988	4,36,35,744	14,57,371	-	4,50,93,115	67,57,873	67,88,707	
3	Computer & Peripherals	12,62,60,971	94,39,822	1,42,993	13,55,57,800	9,09,17,341	1,34,08,335	68,272	10,42,57,404	3,13,00,396	3,53,43,630	
4	Furniture & Fixture	13,39,89,983	89,98,533	-	14,29,88,516	4,75,64,533	1,06,30,558	-	5,81,95,091	8,47,93,425	8,64,25,450	
5	Machinery & Equipment	42,33,11,469	95,39,622	-	43,28,51,091	24,76,18,872	2,16,42,573	-	26,92,61,445	16,35,89,646	17,56,92,597	
6	Electric Installation & Fittings	3,96,90,283	1,39,80,010	-	5,36,70,293	1,10,00,535	26,80,455	-	1,36,80,990	3,99,89,303	2,86,89,748	
7	Misc assets	1,58,95,086	4,18,211	-	1,63,13,297	54,45,491	12,23,532	-	66,69,023	96,44,274	1,04,49,595	
8	Office Equipment & Automation	1,78,21,059	2,17,863	-	1,80,38,922	1,09,47,306	13,49,608	-	1,22,96,914	57,42,008	68,73,753	
9	Virtual Classroom	55,57,841	-	-	55,57,841	43,11,979	4,16,837	-	47,28,816	8,29,025	12,45,862	
10	Building	2,17,61,35,772	82,61,51,522	-	3,00,22,87,294	30,09,86,908	7,35,79,280	-	37,45,66,188	2,62,77,21,106	1,87,51,48,864	
11	Tubewells & water Supply	51,86,869	14,000	-	52,00,869	16,71,285	1,04,024	-	17,75,309	34,25,560	35,15,584	
12	Vehicles	12,91,148	44,080	-	13,35,228	7,83,603	1,33,523	-	9,17,126	4,18,102	5,07,345	
13	Site Development	2,56,84,360	1,85,184	-	2,58,69,544	-	-	-	-	2,58,69,544	2,56,84,360	
14	Audio Visual Equipment	78,26,085	9,01,970	-	87,28,055	22,47,543	6,54,610	-	29,02,153	58,25,902	55,78,542	
15	Laboratory & Scientific Equipment	1,07,78,52,662	96,12,146	-	1,08,74,64,808	34,75,61,994	8,69,97,191	-	43,45,59,185	65,29,05,623	73,02,90,668	
16	Road Infrastructure Development	1,53,88,129	6,38,057	-	1,60,26,186	8,58,929	3,20,524	-	11,79,453	1,48,46,733	1,45,29,200	
17	Solar Light	9,58,741	-	-	9,58,741	7,76,284	16,374	-	7,92,658	1,66,083	1,82,457	
18	Sewerage & Drainage	49,46,686	-	-	49,46,686	5,99,389	98,935	-	6,98,324	42,48,362	43,47,297	
19	Small Value Assets	12,86,268	48,547	-	13,34,815	12,86,230	48,530	-	13,34,760	55	38	
<b>TOTAL</b>		<b>4,12,95,07,864</b>	<b>88,16,16,104</b>	<b>1,42,993</b>	<b>5,01,09,80,975</b>	<b>1,11,82,13,966</b>	<b>21,47,62,260</b>	<b>68,272</b>	<b>1,33,29,07,954</b>	<b>3,67,80,73,021</b>	<b>3,01,12,93,898</b>	
<b>B CAPITAL WORK IN PROGRESS</b>		<b>5,55,55,93,948</b>	<b>1,11,73,65,324</b>	<b>83,74,71,520</b>	<b>5,83,54,87,752</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,83,54,87,752</b>	<b>5,55,55,93,948</b>	
<b>C INTANGIBLE ASSETS</b>												
1	Computer Software	3,94,60,011	9,63,681	-	4,04,23,692	2,75,06,843	84,82,618	-	3,59,89,461	44,34,231	1,19,53,168	
2	E-Journals	33,77,57,883	2,67,49,710	-	36,45,07,593	27,76,32,194	5,47,22,047	-	33,23,54,241	3,21,53,352	6,01,25,689	
<b>TOTAL</b>		<b>37,72,17,894</b>	<b>2,77,13,391</b>	<b>-</b>	<b>40,49,31,285</b>	<b>30,51,39,037</b>	<b>6,32,04,665</b>	<b>-</b>	<b>36,83,43,702</b>	<b>3,65,87,583</b>	<b>7,20,78,857</b>	
<b>TOTAL (A+B+C)</b>		<b>10,06,23,19,706</b>	<b>2,02,66,94,819</b>	<b>83,76,14,513</b>	<b>11,25,14,00,012</b>	<b>1,42,33,53,003</b>	<b>27,79,66,925</b>	<b>68,272</b>	<b>1,70,12,51,656</b>	<b>9,55,01,48,356</b>	<b>8,63,89,66,703</b>	
PART B Amount (₹)										NET BLOCK		
SR. NO.	PARTICULARS	OPENING BALANCE	ADDITIONS	DEDUCTIONS	CLOSING BALANCE	OPENING BALANCE	FOR THE YEAR	DEDUCTION/ADJUSTMENTS	TOTAL	CURRENT YEAR	PREVIOUS YEAR	
<b>A TANGIBLE ASSETS</b>												
1	Plants Machinery	6,63,98,220	52,09,890	-	7,16,08,110	1,29,13,553	35,80,410	-	1,64,93,963	5,51,14,147	5,34,84,667.00	
2	Scientific & Laboratory Equip	6,71,86,385	1,85,88,535	-	8,57,74,920	1,28,09,726	68,61,997	-	1,96,71,723	6,61,03,197	5,43,76,659.00	
3	Audio Visual Equipment	12,57,994	4,70,230	-	17,28,224	1,78,828	1,29,618	-	3,08,446	14,19,778	10,79,166.00	
4	Computers & Peripherals	2,46,59,381	44,31,813	88,490	2,90,02,704	1,36,73,840	46,57,045	35,396	1,82,95,489	1,07,07,215	1,09,85,541.00	
5	Furniture, Fixtures & Fittings	11,74,014	2,06,854	-	13,80,868	2,46,323	1,03,570	-	3,49,893	10,30,975	9,27,691.00	
6	Mobile	6,64,966	1,48,790	-	8,13,756	97,375	61,035	-	1,58,410	6,55,346	5,67,591.00	
7	Small Value Asset	35,368	19,037	-	54,405	35,358	19,026	-	54,384	21	10.00	
<b>TOTAL</b>		<b>16,13,76,326</b>	<b>2,90,75,149</b>	<b>88,490</b>	<b>19,03,62,987</b>	<b>3,99,55,003</b>	<b>1,54,12,701</b>	<b>35,396</b>	<b>5,53,32,308</b>	<b>13,50,30,679</b>	<b>12,14,21,325</b>	
<b>B CAPITAL WORK IN PROGRESS</b>		<b>37,05,591</b>	<b>91,06,721</b>	<b>37,05,591</b>	<b>91,06,722</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>91,06,722</b>	<b>37,05,591</b>	
<b>C INTANGIBLE ASSETS</b>												
1	Computer Software	59,14,524	-	-	59,14,524	49,04,206	8,48,518	-	57,52,724	1,61,800	10,10,318	
<b>TOTAL</b>		<b>59,14,524</b>	<b>-</b>	<b>-</b>	<b>59,14,524</b>	<b>49,04,206</b>	<b>8,48,518</b>	<b>-</b>	<b>57,52,724</b>	<b>1,61,800</b>	<b>10,10,318</b>	
<b>TOTAL (A+B+C)</b>		<b>17,09,96,443</b>	<b>3,81,81,870</b>	<b>37,94,081</b>	<b>20,53,84,232</b>	<b>4,48,59,209</b>	<b>1,62,61,219</b>	<b>35,396</b>	<b>6,10,85,032</b>	<b>14,42,99,200</b>	<b>12,61,37,233</b>	
<b>GRAND TOTAL (PART A &amp; PART B)</b>		<b>10,23,33,16,149</b>	<b>2,06,48,76,689</b>	<b>84,14,08,594</b>	<b>11,45,67,84,244</b>	<b>1,46,82,12,212</b>	<b>29,42,28,144</b>	<b>1,03,668</b>	<b>1,76,23,36,688</b>	<b>9,69,44,47,556</b>	<b>8,76,51,03,936</b>	

<b>SCHEDULE V - INVESTMENTS</b>		
		<b>Amount (₹)</b>
<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS</b>		
A) Term Deposits with Banks (FDRs)	31,49,74,151	26,67,52,167
<b>TOTAL(₹)</b>	<b>31,49,74,151</b>	<b>26,67,52,167</b>
<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>INVESTEMENTS IN TERM DEPOSITS</b>		
A) Corpus Fund	31,30,13,467	26,48,50,499
B) G.R. Bala Sunderam Fund	1,68,628	1,64,239
C) Rani Gonselves Memorial Endowment Fund	2,62,175	2,54,993
D) Donation	15,29,881	14,82,436
<b>TOTAL(₹)</b>	<b>31,49,74,151</b>	<b>26,67,52,167</b>



SCHEDULE - VII - CURRENT ASSETS			
			Amount (₹)
SR.NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
1	<b>STOCK</b>		
	a) Laboratory Chemicals, Consumables and Glass Ware	3,00,000	15,00,000
	b) Stationery in hand	33,910	52,859
		-	
2	<b>CASH BALANCE &amp; BANK BALANCE</b>	-	-
	a) With Scheduled Banks (in Saving Bank Accounts)	90,42,98,043	76,24,15,326
3	b) Grant -in transit	-	6,00,00,000
<b>TOTAL</b>		<b>90,46,31,953</b>	<b>82,39,68,185</b>

**DETAILS OF SAVING BANK ACCOUNT**

Amount (₹)

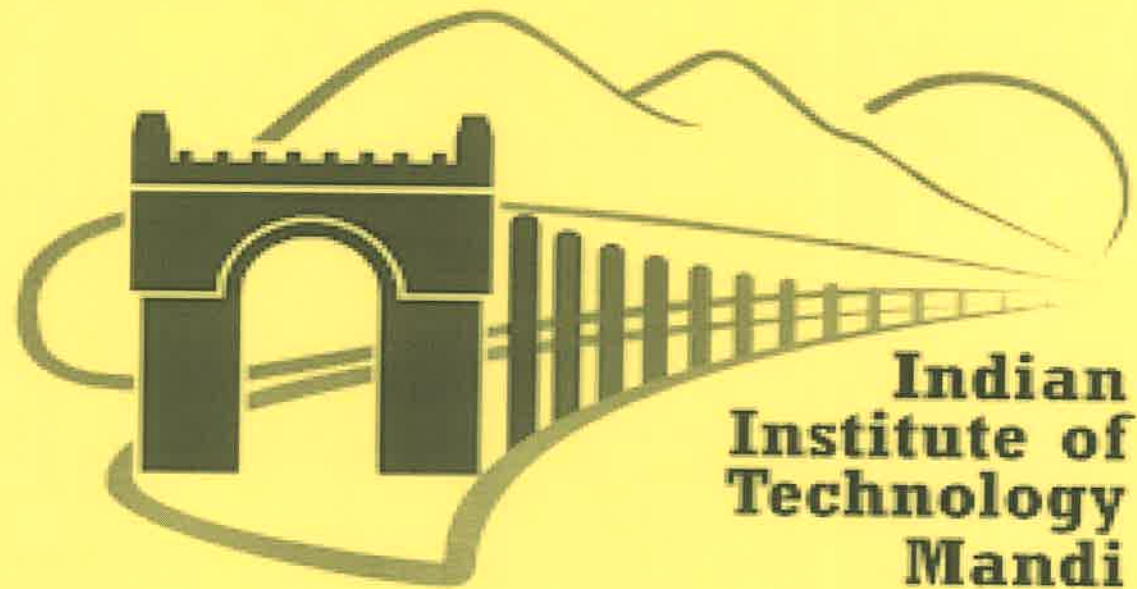
<b>SR.NO.</b>	<b>SAVINGS BANK ACCOUNT</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1	PNB FLC Account	5,04,64,964	5,88,10,958
2	SBI Mandi Fee Collection Account	2,77,03,571	3,18,21,141
3	SBI Mandi Main Account	6,71,49,204	3,70,09,050
4	IIT Mandi SBI FLC Account	10,01,781	9,62,272
5	IIT MANDI JEE CELL SBI	10,60,226	10,15,854
6	IIT Mandi Escrow Account 3(Canara Bank )	14,56,63,301	10,72,61,752
7	IIT Mandi Escrow Account 4(Canara Bank )	1,57,22,166	1,52,39,968
8	SBI Statutory Payment Account	42,39,784	51,436
9	SBI IIT Mandi Grant In Aid Recievables account	30,73,11,323	16,31,31,900
10	POS Collection HDFC Account	3,48,891	6,86,714
11	SBI Aluminai Account	57,877	50,544
12	SBI Corpus Fund A/c	9,45,219	3,34,42,167
13	SBI Donation Account	6,58,429	2,91,753
14	HDFC FLC Account	2,44,78,598	
<b>TOTAL</b>		<b>64,68,05,334</b>	<b>44,97,75,509</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	23,29,64,190	30,53,22,421
2	PNB C2E2 Himalya Bank Account	1,00,067	97,016
3	PNB IIT Mandi ICDECP19	7,079	17,259
4	PNB SRIC Extension Activity Bank A/c	14,70,835	20,52,721
5	PNB SRIC Fund Bank A/C	2,29,50,538	51,50,401
<b>TOTAL (₹)</b>		<b>25,74,92,709</b>	<b>31,26,39,817</b>

<b>SCHEDULE VIII - LOANS, ADVANCES &amp; DEPOSITS</b>			
			Amount (₹)
Sr. No.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
1	<b>Advances to employees: (Non -interest bearing)</b> a) Festival	-	-
2	<b>Advances and other amounts recoverable in cash or in kind or for value to be received:</b>	CURRENT YEAR	PREVIOUS YEAR
	a) On Capital Accounts	37,99,69,188	36,86,35,731
	b) to suppliers	7,22,777	13,54,614
	c) Others	59,79,036	1,97,11,999
	d) imprest	2,94,670	1,61,070
3	<b>Prepaid Expenses</b>	CURRENT YEAR	PREVIOUS YEAR
	a) Insurance	2,74,018	2,26,390
	b) Other expenses	38,16,027	1,18,11,752
4	<b>Deposits</b>	CURRENT YEAR	PREVIOUS YEAR
	a) Telephone	40,010	40,010
	b) Electricity	4,94,560	4,94,560
	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
5	<b>Income Accrued</b>	CURRENT YEAR	PREVIOUS YEAR
	a. On investments form Earmarked/ Endowment Funds	64,62,644	-
	b) On Investments Others	11,52,339	-
	c) Loan and Advances	-	-
	d) Others (Include Income Due Unrealised)	-	-
6	<b>Others-Current Assets Receivable From UGC/Sponsored Projects</b>	CURRENT YEAR	PREVIOUS YEAR
	a) Debit Balances in Sponsored Projects	-	-
	b) Debit balances in sponsored fellowships and scholarships	-	-
	c) Grant Recoverable	94,39,231	88,08,205
	d) other receivables from UGC	-	-
<b>TOTAL</b>		<b>40,89,03,587</b>	<b>41,15,04,962</b>



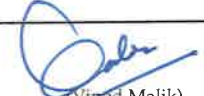




**Indian  
Institute of  
Technology  
Mandi**

**INCOME AND EXPENDITURE ACCOUNTS  
FOR  
THE FINANCIAL YEAR, 2020-21**

**INDIAN INSTITUTE OF TECHNOLOGY MANDI**  
**KAMAND, MANDI H.P. - 175005**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31.03.2021**

Amount (₹)

PARTICULARS	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
<b>INCOME</b>			
Academic Receipts	IX	8,94,95,083	6,53,92,579
Grants/Subsidies	X	71,02,23,090	83,12,74,213
Interest Income	XI	1,60,13,925	1,14,83,309
Other Incomes	XII	2,07,55,860	3,59,51,633
Prior Period Income	XIV	8,42,53,596	-
Excess Provision Written Back		51,20,905	-
<b>TOTAL(A)</b>		<b>92,58,62,458</b>	<b>94,41,01,734</b>
<b>EXPENDITURE</b>			
Staff Payments & Benefits (Establishment Expenses)	XV	37,60,59,112	34,30,98,319
Academic Expenses	XVI	17,99,24,465	19,97,59,710
Administrative and General Expenses	XVII	18,06,13,243	20,67,16,738
Transportation Expenses	XVIII	1,19,86,823	1,62,38,777
Repairs & Maintenance	XIX	1,76,50,404	3,18,89,891
Finance costs	XX	7,84,93,657	3,71,41,384
Depreciation	IV	28,06,94,616	29,24,16,758
Depreciation relating to Previous Year		1,35,33,528	-
Misc Expenditure Written Off		6,00,000	6,00,000
Grant Utilised		8,39,17,670	9,94,59,230
Expenses Relating to Previous Year		1,49,447	-
<b>TOTAL(B)</b>		<b>1,22,36,22,965</b>	<b>1,22,73,20,808</b>
Balance being Excess of Expenditure over income(A-B)		(29,77,60,507)	(28,32,19,074)
Transfer to CAPITAL Fund (Depreciation on Fixed Assets)		(29,42,28,144)	(26,25,65,562)
Balance Being Surplus / (Deficit) Carried to Earmarked Fund (SRIC)		(35,32,363)	(2,06,53,512)
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 30%;">   (Vinod Chauhan)  Associated Chartered Accountant  Partner  Soni &amp; Rustogi  CHARTERED ACCOUNTANTS  SHIMLA  (J. R. Sharma)  Finance &amp; Accounts Officer </div> <div style="width: 30%;">   (C.L. Sharma)  Deputy Registrar  (Audit &amp; Legal) </div> <div style="width: 30%;">   (Vinod Malik)  Deputy Registrar (Finance &amp; Accounts) </div> </div> <div style="display: flex; justify-content: space-between; align-items: flex-start; margin-top: 20px;"> <div style="width: 30%;">   (Dr. Vishal Singh Chauhan)  Dean (Finance &amp; Accounts) </div> <div style="width: 30%;">   (Prof. A.K. Chaturvedi)  Director </div> </div>			

<b>SCHEDULE IX - ACADEMIC RECEIPTS</b>			
			Amount (₹)
<b>Sr.No.</b>	<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>A</b>	<b>Fee From Students</b>		
1	Tuition Fee	7,86,00,665	5,18,81,181
2	Admission fee	1,25,400	1,29,560
3	Alumni Fee	9,40,500	9,71,700
4	Benevolent Fund	74,050	97,170
5	Bhawan Fund	1,25,400	1,29,560
6	Extra Curricular Activity	25,10,750	31,48,400
7	Internet Fee	10,67,750	19,89,775
8	Grade Card Fee	94,050	97,170
9	Industrial Tour	3,12,000	2,62,000
10	Medical fee	4,73,550	9,44,520
11	Registration Fee	7,07,600	6,36,760
12	Student Welfare fund	3,13,500	3,23,900
13	Medical Insurance Premium	13,85,250	12,75,081
14	Transportation Charges	6,29,800	12,53,566
<b>TOTAL ( A )</b>		<b>8,73,60,265</b>	<b>6,31,40,343</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	12,38,300	11,29,148
<b>TOTAL ( B )</b>		<b>12,38,300</b>	<b>11,29,148</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	31,350	38,661
2	Construction Material laboratory Income	5,40,900	-
3	Heater Charges FM Students	67,976	-
4	Fee Refund Processing Charges	26,000	28,000
5	Library Late Fine	56,912	8,18,050
6	Hostel Fine Received	1,70,980	2,29,377
7	Lab Test Charges	2,400	9,000
		-	
<b>TOTAL ( A+B+C )</b>		<b>8,96,518</b>	<b>11,23,088</b>
<b>TOTAL (A+B+C)</b>		<b>8,94,95,083</b>	<b>6,53,92,579</b>

<u>SCHEDULE -X - GRANTS / SUBSIDIES</u>		
PARTICULARS	Amount (₹)	
	CURRENT YEAR	PREVIOUS YEAR
Grant Utilised During the year	63,28,24,178	79,53,92,230
Grant Utilised for Repayment of interest on HEFA Loan	7,73,98,912	3,58,81,983
<b>TOTAL</b>	<b>71,02,23,090</b>	<b>83,12,74,213</b>



<b>INDIAN INSTITUTE OF TECHNOLOGY MANDI</b>				
<b>SCHEDULE 10 - GRANTS/ SUBSIDIES (Irrevocable Grants Received)</b>				
PARTICULARS	OH-31	OH-35	OH- 36	Total
Balance B/F	16,18,034	10,31,25,000		10,47,43,034
Adjustment Relating to previous years	1,25,39,74,795		-34,67,35,661	90,72,39,134
<b>Received During the year</b>				
- on Capital Account				-
Capital Grant From MHRD		7,50,00,000		7,50,00,000
Grant for repayment of HEFA Loan		22,94,47,500		22,94,47,500
Grant for Repayment of Interest HEFA Loan	6,50,42,072			6,50,42,072
Grant Received During the year	43,86,00,000		36,20,00,000	80,06,00,000
Add: Adjustment	91,33,000			91,33,000
<b>Total</b>	1,76,83,67,901	40,75,72,500	1,52,64,339	2,19,12,04,740
Less : Refunds to UGC	-	-	-	-
<b>Balance</b>	1,76,83,67,901	40,75,72,500	1,52,64,339	2,19,12,04,740
Less: Utilised for Capital Expenditure(A-1)		7,50,00,000		7,50,00,000
Less: Utilised for HEFA Term Loan (A-2)		22,94,47,500		22,94,47,500
Less : Utilised for repayment of Interest	7,73,98,912			7,73,98,912
Balance				
Less: Utilised for Revenue Expenditure (B)	18,29,46,432		36,59,60,076	54,89,06,508
Less: Adjustment of Prior Period item				
<b>Balance C/F (C)</b>	1,50,80,22,557	10,31,25,000	(35,06,95,737)	1,26,04,51,820

**SCHEDULE XI : INTEREST EARNED**

Amount (₹)

Sr. No.	Particulars	Current Year	Previous Year
1	1. Interest Income	1,60,13,925	1,14,83,309
	<b>Total</b>	<b>1,60,13,925</b>	<b>1,14,83,309</b>

DETAIL OF INCOME FROM INVESTMENTS			
		(Interest Income)	Amount (₹)
PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
1	<b>Interest on saving Bank Accounts</b>		
	Interest Received from HDFC FLC	1,74,598	-
	Interest Received from SBI Statutory Account	27,300	-
	Interest Received from PNB FLC	4,80,078	3,15,679
	Interest Received from SBI FLC	39,766	63,660
	Interest Received from SBI Jee Cell	32,400	40,848
	Interest from Escrow Account	55,00,050	51,52,160
	Interest Received from SBI Fee Collection A/c	9,21,221	9,99,671
	Interest received Auminai Account	1,498	12,515
	Interest Received from SBI Main A/c	28,50,982	12,73,489
	Interest Received from SBI Grant in Aid A/c	59,84,675	36,25,287
	SBI Corpus Fund saving bank account	6,81,002	4,46,782
	SBI Donation fund	292	11,966
2	<b>Interest on Term Deposits</b>		
	Corpus Fund	1,50,73,921	1,69,52,742
	SRIC Fund	72,82,045	1,26,53,408
	Donation Fund	86,021	65,923
	Interest on FD Sh. G. R. Balasundram Fund	9,658	10,667
	Interest on Rani Gonsalves Memorial Fund	15,028	16,393
	<b>TOTAL(A)</b>	<b>3,91,60,536</b>	<b>4,16,41,190</b>

<b>Transferred to Earmarked / Endowment Funds</b>			
<b>B</b>	<b>Corpus Fund</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
	a) Interest Received on Investments	1,57,53,859	1,73,99,524
	<b>Total</b>	<b>1,57,53,859</b>	<b>1,73,99,524</b>
<b>C</b>	<b>SRIC Fund</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
	a) Interest Received on Investments	72,82,045	1,26,53,408
	<b>Total</b>	<b>72,82,045</b>	<b>1,26,53,408</b>
<b>D</b>	<b>Donation Fund</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
	a) Interest Received on Investments	86,021	77,889
	<b>Total</b>	<b>86,021</b>	<b>77,889</b>
<b>E</b>	<b>Sh. G.R. Balasundram Fund</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
	a) Interest Received on Investments	9,658	10,667
	<b>Total</b>	<b>9,658</b>	<b>10,667</b>
<b>F</b>	<b>Rani Gonsalves Memorial Fund</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
	a) Interest Received on Investments	15,028	16,393
	<b>Total</b>	<b>15,028</b>	<b>16,393</b>
	<b>Amount Transfer to Income and Expenditure Account(A-B-C-D-E-F)</b>	<b>1,60,13,925</b>	<b>1,14,83,309</b>

<b>SCHEDULE XII - 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	57,64,741	89,35,540
2	Electricity & Water Charges Recovered	48,70,334	75,11,547
<b>TOTAL</b>		<b>1,06,35,075</b>	<b>1,64,47,087</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	3,400	66,876
2	Half Pay Leave	78,849	1,31,165
3	Licence Fee House	13,46,173	11,46,872
4	Mess/Guest Receipts	10,10,793	61,69,483
5	Misc.Receipts	1,66,196	6,34,584
6	Income From Consultancy	38,52,110	38,60,742
7	Rent	15,07,058	16,91,844
8	Tender Fee Receipts	1,78,000	2,93,791
9	Vehicle Uses	3,00,192	3,00,679
10	Water Charges	53,481	82,599
11	Other Receipts	776	3,09,318
12	Profit on sale of assets	14,630	10,729
13	Penalty / Fine etc	8,47,796	34,32,123
14	Document Verification Income	1,68,719	1,68,891
15	RTI Fee Received	232	148
16	Sale of Scrap	25,085	-
17	Electricity Recovery	75,772	3,52,985
18	Souvenir Income	-	79,300
19	Misc.Receipts (SRIC)	4,22,327	6,14,603
20	Hostel seat	-	27,705
21	Stale Cheque	-	1,30,110
22	Interest On Income Tax Refund	69,196	-
<b>TOTAL ( B )</b>		<b>1,01,20,785</b>	<b>1,95,04,546</b>
<b>TOTAL (A+B)</b>		<b>2,07,55,860</b>	<b>3,59,51,633</b>

<b>SCHEDULE-XIV</b>		
<b>OTHER INCOME PRIOR PERIOD INCOME</b>		Amount (₹)
<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
Interest from NBCC	9,33,86,596	-
Less: Excess Revenue Grant Booked in Previous Year Now reversed	(91,33,000)	0
<b>Total</b>	<b>8,42,53,596</b>	<b>0</b>

EXCESS PROVISION WRITTEN BACK

Amount (₹)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
	<b>TOTAL</b>	
Establishment Expenses	49,10,905	-
Academic Expenses	2,10,000	-
<b>TOTAL</b>	<b>51,20,905</b>	-

**SCHEDULE XV - STAFF PAYMENTS & BENEFITS (Establishment Expenses)**

Amount (₹)

SR.NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
1	Salaries and Wages	27,66,77,338	25,28,40,498
2	Salaries and Wages(SRIC)	51,88,131	56,78,365
3	Children Education Allowance	21,87,418	21,71,499
4	Creche Expenses	49,085	81,027
5	Leave Encashment	19,27,681	4,89,425
6	LTC Special Cash Packeg	20,16,882	-
8	Medical Staff	37,72,258	28,15,272
9	NPS(Employer's Contribution)	3,38,85,035	2,92,20,495
10	Relocation Allowance	5,30,526	9,38,933
11	Provision for retirement benefits	4,33,94,053	3,83,25,664
12	Leave Salary & Pension Contribution	14,87,460	45,28,504
13	Per Diem	2,36,000	-
14	Telephone/Mobile faculty staff	28,55,002	-
15	Professional Development Allowances	18,52,243	60,08,637
<b>TOTAL</b>		<b>37,60,59,112</b>	<b>34,30,98,319</b>



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

Amount (₹)

<b>PARTICULARS</b>	<b>GRATUITY</b>	<b>LEAVE ENCASHMENT</b>	<b>TOTAL</b>
Opening Balance as on 01.4.2020	5,31,10,905	5,18,05,947	10,49,16,852
<b>Add:</b> Capitalized value of Contributions Received from other Organizations	-	-	-
<b>Less:</b> Actual Payment during the Year Balance	-	-	-
Provision to be made in the Current Year	(49,10,905)	4,33,94,053	3,84,83,148
<b>TOTAL</b>	<b>4,82,00,000</b>	<b>9,52,00,000</b>	<b>14,34,00,000</b>

<b>SCHEDULE XVI - ACADEMIC EXPENSES</b>			
SR. No.	PARTICULARS	Amount (₹)	
		CURRENT YEAR	PREVIOUS YEAR
1	Extra Curricular Activities Expenses	4,89,181	22,71,337
2	Faculty Research Expenses	1,46,60,312	1,05,16,702
3	Thesis Grant/Honorarium	60,44,782	68,34,104
4	SWIP Expenses	41,300	5,30,042
5	Academica Industry Interaction Conclave Exp.	-	-
6	Convocation Expenses	7,50,461	13,79,216
7	Design & Practicum Expenses	-	1,22,810
8	Laboratory Expenses	92,17,627	1,16,22,630
9	Exoida Expenses	-	14,400
10	Foundation Day Expenditure	6,94,631	3,60,652
11	Hostel Mess Expenses	-	14,06,243
12	Hiking and Trecking Expenses	-	1,01,106
13	Institute Colliquium Expenses	-	17,795
14	Interest on Education Loan	70,95,536	5,49,477
15	ISTP Course Expenses	-	1,04,794
16	Teaching Assistant Student	-	3,60,000
17	Work Shop/Short Term Course Etc	1,30,970	7,48,612
18	Inter IIT Tech Meet Exps	5,050	1,30,910
19	Inter IIT Sport Meet Exps students	-	30,00,437
20	International Conference Expenses Researc	-	43,99,938
21	Scholarship and Fellowship	11,37,85,811	12,48,92,619
22	Sports Eminity Expenses	1,03,183	13,04,777
24	Medical Insurance Premium Students-Exp	6,04,376	5,71,262
25	Medical Students	1,06,536	2,36,522
26	MTP Course Exps	-	66,757
27	Oreintation Day Expenses	-	2,07,088
29	Placement Cell Exp	-	1,83,845
30	SAE India Expenses	59,227	95,801
32	Book Nook Expenses	-	25,000
33	Study Tour	-	20,190
34	Sponsorsip	-	38,000
35	Subscription E-Books& E-Journals	1,70,32,791	1,79,31,817
36	Chemical expenses	30,77,634	59,59,433
38	Lab Consumables and Contingency (SRIC)	25,91,027	35,78,984
39	Student amenities	1,73,537	-
40	Prize/ Awards Expenses	1,08,383	-
41	Seminar Symposion /Work Shop Expenses	1,40,000	-
42	Vehicle Insurance	12,110	-
43	Contingency (SRIC)	-	1,76,410
45	Support to IIT Mandi Catylist for the Exploration Program	30,00,000	-
<b>TOTAL</b>		<b>17,99,24,465</b>	<b>19,97,59,710</b>

SCHEDULE XVII - ADMINISTRATIVE AND GENERAL EXPENSES

Amount (₹)

SR.NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A	Infrastructure		
1	Electricity/Fuel and Power	3,99,43,924	4,13,15,063
2	Water charges	1,64,698	5,50,439
<b>TOTAL</b>		<b>4,01,08,622</b>	<b>4,18,65,502</b>
B	Communication		
1	Postage & Telegram Expenses	2,00,254	2,44,493
2	Telephone and Internet Charges	24,02,250	70,45,112
<b>TOTAL</b>		<b>26,02,504</b>	<b>72,89,605</b>
C	Others	13,79,02,117	15,75,61,631
<b>TOTAL</b>		<b>13,79,02,117</b>	<b>15,75,61,631</b>
<b>TOTAL (A+B+C)</b>		<b>18,06,13,243</b>	<b>20,67,16,738</b>

C		Others			
a		150-Departmental Operating Cost		CURRENT YEAR	PREVIOUS YEAR
1	151-Printing & Stationary Exp.		15,71,374		31,01,716
2	Travelling Expenses		25,88,778		2,44,77,502
3	Travelling Expenses(SRIC)		13,583		-
4	152-Advertisement Exp.		78,420		12,74,550
5	154-Audit Fee (CAG)		2,91,500		1,02,075
6	155-Computerization & Computer Support/Networking		27,42,348		40,06,358
7	Women Day Expenses		-		10,788
8	Exhibition Expenses		-		7,000
9	156-Guest House Expenses		3,90,682		16,55,425
10	Inter IIT Sports Meet Expenses		-		10,73,553
11	157-Guest House Tata Sky Recharge Exp.		19,400		-
12	159-Meeting Expenses		5,31,282		20,98,916
13	164-Legal and Professional Fee		50,33,870		40,79,830
14	167-Misc Expenditure		7,000		-
15	168-Hindi Cell Exps		26,740		48,460
16	170-Health Centre Laboratory Test Exp		1,87,988		-
17	Membership/ Conference Etc		5,82,907		4,67,181
18	171-Purchase of Medicines /consumable for Health Centre		24,33,726		50,61,709
19	173-Water Sample Testing Charges (WTP)		43,315		-
20	174-Maintenance of Sewarage Treatment Plant(STP)		5,600		-
21	175-Cable/Dish TV/Tata Sky/ Recharge(Hostel/Guest House)		21,840		-
22	176-Groceries/Milk/vegetable		5,69,897		-
23	177-LPG Gas Refilling (Guest House Expenses)		20,092		-
24	180-Newspaper , Magazine Etc		57,946		1,38,085
25	181-COVID- 19 Expenses		12,36,666		-
26	182- Accomodation&Meal Charges Etc		9,50,009		15,02,574
27	Stale Cheque		-		1,01,620
28	House Keeping Services		2,66,09,783		2,38,67,082
29	Tradesmen/Manpower Services - Outsource		9,14,78,252		8,41,54,926
Total			13,74,92,998		15,72,29,350
d		Other		CURRENT YEAR	PREVIOUS YEAR
1	Consent Fee of environment Clearance		2,00,000		2,00,000
2	PRC Souvenir Account Expenses		1,97,644		55,300
3	Republic day Celebration Expenses		11,475		76,981
Total			4,09,119		3,32,281

**SCHEDULE XVIII - TRANSPORTATION EXPENSES**

Amount (₹)

Sr. No.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
1	Vehicles (Owned by Educational Institution )	-	40,697
2	Vehicles Taken on Rent/ Lease	1,19,86,823	1,61,98,080
<b>TOTAL</b>		<b>1,19,86,823</b>	<b>1,62,38,777</b>

**SCHEDULE XIX - REPAIRS & MAINTENANCE**

Amount (₹)

Sr. No.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
1	Estate Maintenance	29,09,705	1,28,80,293
2	Office Maintenance and House Keeping	13,94,332	29,72,526
3	Electrical Accessories and Maintenance	71,63,227	1,03,04,587
4	Other Maintenance	61,83,140	57,32,485
<b>TOTAL</b>		<b>1,76,50,404</b>	<b>3,18,89,891</b>

<b>SCHEDULE XX - FINANCE COSTS</b>		
		Amount (₹)
<b>PARTICULARS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
Bank Charges	2,07,590	1,71,236
Foreign Currency Fluctuation	8,87,155	10,53,935
Interest On Loan	7,73,98,912	3,58,81,983
Bank Charges (SRIC)	-	34,230
<b>TOTAL</b>	<b>7,84,93,657</b>	<b>3,71,41,384</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 2020-21												
Sr. No.	Name of the Project	Unutilised Grant as on 31.03.2020 (₹)	Receivable Grant as on 31.03.2020 (₹)	Grant in Aid Received 2020-21 (₹)	Interest 2020-21 (₹)	Total (₹)	Grant in aid Capital Expenditure (₹)	Revenue Expenditure (₹)	Grant Refund (₹)	Total Expenditure (₹)	Unutilised Grant as on 31.03.2021 (₹)	Receivable Grant as on 31.03.2021 (₹)
1	Estimating Quality of Boardband Internet In India	8,467	-	-	148	8,615	-	-	-	-	8,615	-
2	RTBI Project	1,80,816	-	-	3,164	1,83,980	-	-	-	-	1,83,980	-
3	DNA Aptamer Cojugated Gold Nano Partical for targetting Cancer Cells	22,943	-	-	402	23,345	-	-	-	-	23,345	-
4	Nano Photonic System for quantum information processing and Co-herent Central	6,712	-	-	117	6,829	-	-	-	-	6,829	-
5	Development of Polyoxometalates organic hybrids having through-bonds electronic inter-action between cluster and organic units for material and catalytic application	32,442	-	-	568	33,010	-	-	-	-	33,010	-
6	Resist concepts for EUVL at the 16nm node and beyond	2,97,826	-	-	5,212	3,03,038	-	-	-	-	3,03,038	-
7	Glass and Glass - Ceramics for Electrical energy storage Devices	-	8,196	8,196	-	-	-	-	-	-	-	-
8	Engineering Molecular Organic frameworks Crystal Structure and Photohysical Properties	1,98,688	-	-	3,477	2,02,165	-	-	-	-	2,02,165	-
9	Aakash Education Proposal	5,76,816	-	-	10,094	5,86,910	-	-	-	-	5,86,910	-
10	IU- ATC Project	1,199	-	-	21	1,220	-	-	-	-	1,220	-
11	Exploring the Human Microbiome: A hunt for Candidates for Pre and Pro Biotics	5,599	-	-	98	5,697	-	-	-	-	5,697	-
12	Controlled Fabrication of Realistic Nano Nano-circuits using Robust Artificial	-	-	-	-	-	-	-	-	-	-	-
13	Study Of Fractional Order Differencial Equation with Application	9,054	-	-	158	9,212	-	-	-	-	9,212	-
14	ALTAIR	22,920	-	-	401	23,321	-	-	-	-	23,321	-
15	Study of fractional order differential equations with application	75,682	-	-	1,324	77,006	-	-	-	-	77,006	-
16	Molecular Chaperones mediated protein folding using time resolved single molecule Forster Resonance Energy Transfer	1,62,005	-	-	2,835	1,64,840	-	-	-	-	1,64,840	-
17	Dr Neetu Kumari 300Raman PD	167	-	-	3	170	-	-	-	-	170	-
18	Evaluation of MANREGA in Mandi	77	-	-	1	78	-	-	-	-	78	-
19	Electromagnetic radiation response of metals and alloys during deformation at low temperature conditions	-	-	-	-	-	-	-	-	-	-	-
20	Development of a class of Higher Order Compact finite difference schemes and its application to linear shear flows	-	64,000	-	-	-64,000	-	-	-	-	-	64,000
21	DST - FIST	3,81,938	-	-	-	3,81,938	-	-	3,81,938	-	-	-
22	Design Innovation Centre	48,03,174	-	-	83,539	48,86,713	-	29,500	-	29,500	48,57,213	-
23	Modeling of contaminated sediment transport in lake/river	-	-	-	-	-	-	-	-	-	-	-
24	A Multi-dimensional Smart Energy Grids Analysis for Indian Scenario	-	11,38,253	-	-	-11,38,253	-	-	-	-	-	11,38,253
25	Innovation in Science pursuit for inspired research (INSPIRE)	2,22,626	-	-	1,516	2,24,142	-	1,36,000	-	1,36,000	88,142	-
26	The Sixteenth century renaissance in south India	-	7,83,763	-	-	-7,83,763	-	-	-	-	-	7,83,763



Sr. No.	Name of the Project	Unutilised Grant as on 31.03.2020 (₹)	Receivable Grant as on 31.03.2020 (₹)	Grant in Aid Received 2020-21 (₹)	Interest 2020-21 (₹)	Total (₹)	Grant in aid Capital Expenditure (₹)	Revenue Expenditure (₹)	Grant Refund (₹)	Total Expenditure (₹)	Unutilised Grant as on 31.03.2021 (₹)	Receivable Grant as on 31.03.2021 (₹)
27	Building a secure and trustworthy cyberspace: An behavioural game-theoretic approach	1,72,469	-	-	3,018	1,75,487	-	-	-	-	1,75,487	-
28	Carrier Multiplication in Electronically Coupled Nanocrystals and Harvesting	13,294	-	-	233	13,527	-	-	-	-	13,527	-
29	Development of higher order accurate numeri-discontinuities and its application to immers-ed interface problems	33,210	-	-	581	33,791	-	-	-	-	33,791	-
30	Arsenic and Heavy Metal Mapping in Water, Coal and Fly-Ash samples from Urajanchal (Singrauli) Area of Central India	2,014	-	-	35	2,049	-	-	-	-	2,049	-
31	Engineering chemical structure to improve device efficiency: novel organic polymers/macromolecules and their nanocomposites for photovoltaic	-	-	-	-	-	-	-	-	-	-	-
32	Quantum Dots for Novel Solar Solutions	3,766	-	-	-	3,766	-	-	3,766	-	-	-
33	Tata Consultancy Services Research Scholar Program	3,300	-	-	58	3,358	-	-	-	-	3,358	-
34	Vivesvaraya PhD Scheme for Electronics and IT (14-15)	2,44,253	-	12,42,734	-	14,86,987	-	20,23,807	-	20,23,807	-	5,36,820
35	Vivesvaraya PhD Scheme for Electronics and IT (2015-16)	1,47,141	-	-	-	1,47,141	79,379	10,83,012	-	11,62,391	-	10,15,250
36	Effect of dimensionality on the electronic structure of some novel transition metal oxides	-	15,164	1,25,280	947	1,11,063	-	56,000	-	56,000	55,063	-
37	Special Man-Power development program from chips to system design	4,36,008	-	13,67,372	7,787	18,11,167	-	11,35,906	-	11,35,906	6,75,261	-
38	Immuno-modulating effect of Taenia solium cyst antigens on immune reactive cells and their role in pathogenesis	-	1,37,212	4,90,000	1,875	3,54,663	-	2,45,659	-	2,45,659	1,09,004	-
39	Machine Learning and Data Mining for Sales and Analytics in Pharma	1,44,704	-	-	-	1,44,704	-	-	-	-	1,44,704	-
40	Development of High Temperature Thermoelectric Transport Measurements System to Study Chalcogenide Based Thermoelectric Nano-Composites	-	3,592	3,592	-	-	-	-	-	-	-	-
41	Ab-initio search of new Magnetoelectric Multiferroic Materials	10,29,283	-	-	-	10,29,283	-	-	10,29,283	-	-	-
42	Bioinspired Advanced Materials for Enhanced Solar Energy Conversion in Organic Photovoltaics	98,032	-	-	1,716	99,748	-	-	-	-	99,748	-
43	Setting up centre for innovative technologies for himalayan Region under CSTRI Scheme	4,386	-	-	-	4,386	-	-	4,386	-	-	-
44	Investigation of Photocatalytic Activity in Ferroelectric Ceramics & their Composites	10,738	-	-	-	10,738	-	-	10,738	-	-	-
45	Design & Development of High Performance Synchronous Machine (PMSM) based Drives for Motion Control	1,160	-	-	-	1,160	-	-	1,160	-	-	-
46	Detection of Cervical Cancer from rap smear images	4,469	-	-	-	4,469	-	-	4,469	-	-	-
47	Physics of Electromagnos Dynamics probed by Raman Scattering	7,98,274	-	-	917	7,99,191	-	-	7,45,896	-	53,295	-
48	Identification of the Hedgehog pathway modulators in non-small cell lung cancer stem cells	6,174	-	-	108	6,282	-	-	-	-	6,282	-

Sr. No.	Name of the Project	Unutilised Grant as on 31.03.2020 (₹)	Receivable Grant as on 31.03.2020 (₹)	Grant in Aid Received 2020-21 (₹)	Interest 2020-21 (₹)	Total (₹)	Grant in aid Capital Expenditure (₹)	Revenue Expenditure (₹)	Grant Refund (₹)	Total Expenditure (₹)	Unutilised Grant as on 31.03.2021 (₹)	Receivable Grant as on 31.03.2021 (₹)
49	Generating Renewable Energy sources using anthropogenic carbon dioxide for sustainable future	22,393	-	-	392	22,785	-	-	-	-	22,785	-
50	Development of Indigenous DUV photoresists for 180nm process technology at Semi-Conductor Lab (SCL) Mandir: Mank in India	-	18,648	10,00,000	9,666	9,91,018	-	4,29,032	-	4,29,032	5,61,986	-
51	Stimuli Responsive Smart Nanocarriers for Theranostics Application	-	-	-	-	-	-	-	-	-	-	-
52	Intrinsically Disordered Proteins: Folding and Binding Mechanisms of Transactivation Domain of Adenoviral Oncoprotein E1A with its partner TAZ2	-	-	-	-	-	-	-	-	-	-	-
53	Novel Non chemically amplified molecular photoresists for nanoelectronics at the 20nm node or beyond	-	60,769	60,769	-	-	-	-	-	-	-	-
54	Photocatalytic transparent glass nano/micro crystal composites for waste water treatment	-	-	-	-	-	-	-	-	-	-	-
55	Training in Pahari Painting: A step towards the presentation of Himalayan Culture	1,01,557	-	-	1,777	1,03,334	-	-	-	-	1,03,334	-
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	-	-	-	59,798	-	-	-	-	59,798	-
57	Design of Quieter Hard Disk and Optical Drive Using Sonic Crystal	-	1,32,278	-	-	-1,32,278	-	-55,787	-	-55,787	-	76,491
58	Nonlinear thermo-electro-electro-elasticity analysis of geometrically imperfect functionally graded curved panels with material	30,973	-	-	7	30,980	-	30,553	-	30,553	427	-
59	Site specific growth and nanomanufacturing of aligned carbon nanotube (CNT) for device	-	-	-	-	-	-	-	-	-	-	-
60	Layered Chalcogenide Nanocomposites for Thermoelectric Applications	-	-	-	-	-	-	-	-	-	-	-
61	The role of hyperinsulinemia in the pathogenesis of insulin resistance and diabetes	-	1,08,643	1,29,643	-	21,000	-	21,000	-	21,000	-	-
62	Development of indigenous chemical mechanical polishing slurries for microelectronics application at semiconductor laboratory (SCL), Mohali	-	1,60,448	10,80,000	-	9,19,552	-	10,20,547	-	10,20,547	-	1,00,995
63	Controller optimization for differential Algebraic Systems Development of human-performance modeling	3,06,566	-	-	-	3,06,566	-	-	3,06,566	-	-	-
64	framework via physiological and signal processing tools for visual cognitive enhancement in IVD, VR and AR paradigms	-	-	-	-	-	-	-	-	-	-	-
65	Engineering novel plasmonic nanocapsules for cancer therapy and diagnostics	11,649	-	-	204	11,853	-	-	-	-	11,853	-
66	Solar energy storage using phase change material for space heating application	27,101	-	-	-	27,101	-	-	27,101	-	-	-
67	Ramanujan Fellowship	7,66,013	-	-	13,405	7,79,418	-	-	-	-	7,79,418	-

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68	Point of care monitoring of neuroglial-vascular interconnections during spreading depolarizations in brain traumatising simultaneous recording of electroencephalography (EEG)	4,49,925	-	-	7,874	4,57,799	-	-	-	-	4,57,799	-
69	Design of Advanced Big Data Analytics in the CygNet Network Management System for large telecom networks	16,62,278	-	34,83,258	33,433	51,78,969	6,61,896	25,73,162	-	32,35,058	19,43,911	-
70	Silicon solar cells with carrier selective contacts	-	-	-	-	-	-	-	-	-	-	-
71	Next Generation, Cutting-Edge Indigenous EUVL Resists Technology for Semiconductor Industry	49,69,429	-	-	68,722	50,38,151	2,48,252	7,94,231	-	10,42,483	39,95,668	-
72	Eco-Friendly Utilisation of Hazardous Dry Pine Needles for Social Benefit	95,652	-	-	-	95,652	-	-	95,652	-	-	-
73	Study of Synergistic use of Hydrogen and other alternatives fuel in a dual fuel Engine for Emission reduction	-	-	-	-	-	-	-	-	-	-	-
74	Development of adaptive unstructured angular discretisation grid for the finite volume method of radiative transfer equation for collimated beam radiation	1,64,015	-	-	-	1,64,015	-	1,29,161	34,854	1,29,161	-	-
75	Development of Indigenous photoresists technology for semiconductor industries: impact on Indian economy, skilled manpower development and employment possibility	3,42,306	-	51,54,775	38,183	55,35,264	1,92,016	31,04,691	-	32,96,707	22,38,557	-
76	Design and failure analysis of cemented acetabular prosthesis	1,18,020	-	-	-	1,18,020	-	-	1,18,020	-	-	-
77	Optimizing economics of renewable energy using fault-tolerant model predictive control (PARAMPDC)	-	2,34,142	2,77,415	-	43,273	-	43,220	53	43,220	-	-
78	Development of Indigenous photoresist stripping formulation for SCL, Mahal	2,00,412	-	3,30,000	3,059	5,33,471	-	3,55,602	-	3,55,602	1,77,869	-
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	2,00,301	-	-	-	2,00,301	-	45,658	1,54,643	45,658	-	-
80	Integrating Genome scale metabolic analysis of model plant pathogen Ralstonia solanacearum with RNAseq and fluomics	5,70,071	-	-	9,004	5,79,075	-	55,560	-	55,560	5,23,515	-
81	Development of aligned CNT-polymer nanocomposite for light weight and high strength body armor application	30,533	-	-	534	31,067	-	-	-	-	31,067	-
82	Mathematical Modelling of the Epidemiology of Multi-Drug Resistant Tuberculosis (MDR-TB)	-	-	-	-	-	-	-	-	-	-	-
83	Low cost Bioinspired Point-of-Care devices for early detection of diseases using Saliva as diagnostic fluid in rural Himachal areas	-	-	-	-	-	-	-	-	-	-	-
84	Development and evaluation of landslide risk communication solutions in Mandi Distt. of H.P.	-	-	-	-	-	-	-	-	-	-	-
85	Indian Red Cross Society project-IT Mandi collaboration	7,691	-	-	-	7,691	-	-	7,691	-	-	-

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86	Facile low cost- synthesis of Graphene/ Zeolite composite and their application in removal of heavy metals from water	50,687	-	-	12	50,699	-	50,000	-	50,000	699	-
87	Deciphering the molecular mechanisms governing the direct Aβ aggregation inhibition with the serum protein- Transferrin: Implication for Alzheimer's disease	-	5,34,456	-	-	-5,34,456	-	32,419	-	32,419	-	5,66,875
88	Characterization of the Entropy regions for three and four random variables and their application	3,40,825	-	-	-	3,40,825	-	1,71,342	1,69,483	1,71,342	-	-
89	Efficient distributed computation of massive data	59,493	-	-	1,041	60,534	-	-	-	-	60,534	-
90	Automatic analysis of avian acoustics	3,41,610	-	74,204	2,199	4,18,013	-	2,27,307	-	2,27,307	1,90,706	-
91	A microfluidic based point of care testing device for measuring urine albumin using a novel organic dye	6,42,165	-	2,65,000	9,053	9,16,218	19,561	3,70,276	-	3,89,837	5,26,381	-
92	Improving Bio-engineering strategies to achieve soil stability	1,39,812	-	-	-	1,39,812	-	3,05,680	-	3,05,680	-	1,65,868
93	Investigation of phase change nanocomposites for high strain rate resistant armour application	1,37,289	-	-	-	1,37,289	-	82,135	55,154	82,135	-	-
94	Imperfection sensitivity analysis of functionally graded structures featuring parameter uncertainties	-	-	-	-	-	-	-	-	-	-	-
95	Documentation of successful practices and scalable models under MGNREGA in Himachal Pradesh	48,030	-	-	841	48,871	-	-	-	-	48,871	-
96	Investigation of physical properties of multiferroic compounds belonging to double perovskite family	208	-	-	4	212	-	-	-	-	212	-
97	Study of Nernst effect in the superconductors and semi-metallic compounds	8,79,898	-	-	13,416	8,93,314	8,12,844	1,13,298	-	9,26,142	-	32,828
98	Fracture analysis of functionally graded material(FGMs) by coupled FE-Meshfree method	-	-	-	-	-	-	-	-	-	-	-
99	Development of gas sensor devices based on two dimensional transition metal dichalcogenides(TMDs)	83	-	-	1	84	-	-	-	-	84	-
100	Parametric study on pullout resistance of model micro-piles	-	1,32,790	1,46,010	-	13,220	-	13,220	-	13,220	-	-
101	Study of magnetic and magnetocaloric properties of mixed metal oxides and rare-earth intermetallics	-	36,574	-	-	-36,574	-	-	-	-	-	36,574
102	Engineering the electronic structure of possible oxide topological insulators	14,192	-	-	-	14,192	-	14,192	-	14,192	-	-
103	Nanoplasmonic SERS substrate design for trace analysis and detection	1,53,009	-	-	561	1,53,570	-	1,20,935	-	1,20,935	32,635	-
104	Effect of correlation, relativistic interaction and confinement on the photoionization dynamics of atomic systems	4,37,348	-	-	390	4,37,738	-	4,15,052	-	4,15,052	22,686	-
105	Understanding mutational disordered proteins: Transactivation domains of cMyb and p53 from single molecule to	-	16,13,315	18,00,000	1,279	1,87,964	-	5,68,987	6,896	5,68,987	-	3,87,919

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106	Exploring the tunability of magnetic structure in multiferroic compounds YBa1-xSrxCuFeo5 (0 ≤ x ≤ 0.6) and LaBaCuFeO5 (1 ≤ x ≤ 2)	16,938	-	1,64,522	3,063	1,84,523	-	6,450	-	6,450	1,78,073	-
107	Search of new semiconducting heusler alloys for high temprature thermoelectric applications	9,117	-	-	160	9,277	-	-	-	-	9,277	-
108	Semi-Automated framework for preparation of LHZ & LSZ using machine learning techniques	89,256	-	-	-	89,256	-	-	89,256	-	-	-
109	Role of human cathelicidine in gastric carcinogenesis	1,88,199	-	17,85,042	1,571	19,74,812	-	18,83,494	-	18,83,494	91,318	-
110	Stability analysis of Reinforced soil wall under seismic loads a novel method	26,58,840	-	-	46,530	27,05,370	-	-	-	-	27,05,370	-
111	Immunotyping of Tanna solium functional secretome and their response of infection	1,81,375	-	-	3,174	1,84,549	-	-	-	-	1,84,549	-
112	Modeling of hydraulic conductivity and its application in the FE simulation of moisture transport in porous geomaterials	2,37,202	-	-	-	2,37,202	-	3,44,360	-	3,44,360	-	1,07,158
113	Systems analysis of photoautotrophic metabolic phenotypes of plants in response to stress	1,74,081	-	-	-	1,74,081	-	1,02,247	71,834	1,02,247	-	-
114	Investigation of fluid and granular jet impact with erosion effects	22,982	-	-	402	23,384	-	-	-	-	23,384	-
115	Development of nanostructures wear resistant microwave clads to minimise slurry erosion in hydro turbine machinery impeller	9,19,510	-	-	-	9,19,510	-	5,400	9,19,510	5,400	-	5,400
116	Hydro-mechanical impeller for corporate office complex at Shakti	757	-	-	-	757	-	-	-	-	757	-
117	Feasibility study for the extension of structural design for the renovation of existing shed of Mela Graound, IARI Pusa	35,311	-	-	-	35,311	-	-	-	-	35,311	-
118	Efficient query and visualization of Big data	24,845	-	-	-	24,845	-	-	-	-	24,845	-
119	Up-gradation of the existing rope-way system used in rural areas has been signed by Society for Technology and Development	81,950	-	-	-	81,950	-	-	-	-	81,950	-
120	Design and development of efficient solar assisted corrugated box driver	40,143	-	-	703	40,846	-	-	-	-	40,846	-
121	Snow mapping & it's parameter estimation from geospatial (AVIRIS-NW) and field data	-	1,48,447	-	-	-1,48,447	-	-	-	-	-	1,48,447
122	High value products from waste to high value products by integrating microbial bioprocessing and	68,602	-	-	-	68,602	-	68,602	-	68,602	-	-
123	Development of a hand held molecular point-of care test device for infectious diseases	-	22,76,122	-	-	-22,76,122	-	1,55,000	1,01,938	1,55,000	-	25,33,060
124	Democratization of Indian Christianity: Dalit Christian liberation movement in contemporary India	935	-	-	16	951	-	-	-	-	951	-
125	A comparative study on microscopic structure and dynamics near glass transition in linear polymer melt at low & high densities	-	68,276	-	-	-68,276	-	-68,276	-	-68,276	-	-
126	Sustainable waste water treatment through bio-photoelectro catalysis and bio production	52,64,781	-	4,58,568	30,263	57,53,612	48,678	33,24,986	6,20,387	33,73,664	17,59,561	-
127	Novel NIR-1 and NIR-2 dyes and their functionalised nanoparticles for non-invasive imaging, tracking and target delivery of theranostic in progressive liver disease prognosis and therapy	78,582	-	5,53,653	-	6,32,235	4,250	7,13,358	-	7,17,608	-	85,373

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128	Site specific forecasting based on sensor data using machine learning time series prediction modeling	-	2,75,185	2,56,428	-	-18,757	-	-	-	-	-	18,757
129	Suitability of higher modeling approach for reactive solute transport through heterogeneous porous medium: experimental and numerical study	7,80,802	-	-	-	7,80,802	2,76,045	4,92,600	73,363	7,68,645	-	61,206
130	New metal-organic networks as promising electro-active species for energy storage application: from materials developments to prototype fabrication	77,848	-	4,00,000	-	4,77,848	7,350	5,20,974	-	5,28,324	-	50,476
131	MHRD- Unnat Bharat Abhiyan scheme	-	-	-	-	-	-	-	-	-	-	-
132	Non- linear active shape and vibration control of functionally graded structure using functionally graded piezoelectric material	-	61,186	7,59,866	2,383	7,01,063	-	5,62,522	-	5,62,522	1,38,541	-
133	Folding mechanism of trans activation domain of E2APBX1, an intrinsically disordered protein involved in leukemia induction	-	-	-	-	-	-	-	-	-	-	-
134	Magnetic properties and structure transformations in binary Fe- Pb and ternary Fe- Pd-M ( M- Ni, Ga)	55,504	-	-	-	55,504	-	54,752	752	54,752	-	-
135	Development of Gallium oxide based next generation power and sensor device	23,21,912	-	-	37,989	23,59,901	36,839	1,14,300	-	1,51,139	22,08,762	-
136	Development and evaluation of low -cost landslide early warning solutions	53,096	-	-	278	53,374	-	37,200	-	37,200	16,174	-
137	Development and dissemination of Agri- based technologies being optimized at IIT Mandi from lab to farmer's field of mid- Himalayan region	1,52,084	-	5,60,000	-	7,12,084	21,500	7,03,988	1,041	7,25,488	-	14,445
138	Community development through Panchayati Raj Institution (PRIs) under women's leadership	13,168	-	-	230	13,398	-	-	-	-	13,398	-
139	Study and design of broad band frequency selective surface (FSS) structures for various RF and microwave applications	2,85,723	-	1,20,280	2,406	4,08,409	-	2,59,080	-	2,59,080	1,49,329	-
140	Development of modern state-of-the-Art digital Forensic facilities in Forensic science laboratories in Himachal Pradesh	97,240	-	3,10,000	1,709	4,08,949	-	3,09,583	-	3,09,583	99,366	-
141	Development and evaluation of low-cost landslide monitoring solutions	2,61,714	-	1,85,672	1,246	4,48,632	-	3,40,618	-	3,40,618	1,08,014	-
142	Photo- catalytic treatment of wastewater for the removal of Azo dyes: using rGO- TiO2 based cost effective composite technology	24,665	-	-	-	24,665	-	24,665	-	24,665	-	-
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	1,27,465	-	7,31,316	1,008	8,59,789	10,442	7,90,731	-	8,01,173	58,616	-
144	Spatial distribution of uranium and associated water quality parameters in Shimla and Kinnaur	1,81,357	-	9,48,638	4,655	11,34,650	13,523	10,00,458	-	10,13,981	1,20,669	-

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145	Spatial distribution of uranium and associated water quality parameters in Mandi, Kullu and Hamirpur	16,781	-	9,52,503	4,435	9,73,719	-	7,15,841	-	7,15,841	<b>2,57,878</b>	-
146	Capacity building on climate change vulnerability assessment in states of the indian himalayan region	16,451	-	-	-	16,451	-	-	16,451	-	-	-
147	Development of pristine graphene as a catalyst support	1,14,289	-	8,00,000	-	9,14,289	11,170	10,43,031	-	10,54,201	-	1,39,912
148	A low cost high efficiency renewable energy based hybrid power conversion system for rural Himachal residential application	1,48,370	-	-	-	1,48,370	-	-	1,64,760	-	-	16,390
149	Smart Agriculture: Farmer Zone	2,11,43,153	-	-	2,14,323	2,13,57,476	1,74,294	92,25,136	2,86,666	93,99,430	<b>1,16,71,380</b>	-
150	Evaluation of business correspondent model of banking: A case study in Himachal Pradesh	-	97,848	-	-	-97,848	-	-	-	-	-	97,848
151	Detection and quantification of dicentric chromosomes from captured images for triage biosimetry applications	36,723	-	-	643	37,366	-	-	-	-	<b>37,366</b>	-
152	Scalable manufacturing of asymmetric micro supercapacitor for next generation energy storage devices	6,98,716	-	6,40,000	2,846	13,41,562	5,75,745	5,90,980	9,374	11,66,725	<b>1,65,463</b>	-
153	Vigyan Jyoti- A New Initiative of DST for Women	4,12,592	-	-	-	4,12,592	-	-	4,12,592	-	-	-
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	-	-	-	19,841	-	-	-	-	<b>19,841</b>	-
155	Proof checking of the district courts building at gurgaon state PWD	-	-	-	-	-	-	-	-	-	-	-
156	Borrow soil testing for NH-21	2,035	-	-	-	2,035	-	-	-	-	<b>2,035</b>	-
157	Site investigation for finalisation of suitable location of JNV Hostel, Pandoh, Mandi	1,108	-	-	-	1,108	-	-	-	-	<b>1,108</b>	-
158	Matlab simulation of battery energy storage system(BESS) for 17 MW solar PV plant	-	-	-	-	-	-	-	-	-	-	-
159	Application for mining rare diseases and analyzing and predicting patient journeys	9,441	-	-	-	9,441	-	-	-	-	<b>9,441</b>	-
160	Review of design and drawing of dyke wall, fire wall, manhole and barricade structure around oil tank	3,838	-	-	-	3,838	-	-	-	-	<b>3,838</b>	-
161	Enabling Women in the Kamand Valley for Career Development using mobile and internet.	25,08,004	-	-	33,416	25,41,420	-	6,01,823	-	6,01,823	<b>19,39,597</b>	-
162	Development of low cost <del>unconventional water purification</del>	11,29,418	-	10,94,925	17,799	22,42,142	22,490	6,45,882	15,318	6,68,372	<b>15,58,452</b>	-
163	Study of solute transport parameters through porous	10,41,968	-	-	-	10,41,968	2,39,700	5,31,900	14,132	7,71,600	<b>2,56,236</b>	-
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	6,71,831	-	11,75,600	9,774	18,57,205	3,954	7,69,496	-	7,73,450	<b>10,83,755</b>	-
165	High Energy and power density hybrid density hybrid supercapacitors for Grid scale energy storage	57,222	-	-	-	57,222	-	57,200	-	57,200	<b>22</b>	-
166	Time and motion study of MGNREGA in Himachal Pradesh	3,28,140	-	5,00,000	-	8,28,140	42,719	8,43,911	-	8,86,630	-	58,490

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167	Study and research on cultural heritage: Primogeniture in the cold desert of Indian Himalayan region: A fading reality	-	1,97,689	-	-	-1,97,689	-	13,271	-	13,271	-	2,10,960
168	ASIC Chip-Tapeout of Reconfigurable Multiple Radix Paralleled-Turbo Decoder for Next Generation Wireless Communication Systems	1,17,760	-	-	-	1,17,760	-	5,066	1,12,694	5,066	-	-
169	Deployment of sensors for landslide monitoring and early warning	1,27,244	-	-	1,285	1,28,529	-	43,825	-	43,825	84,704	-
170	Design and implementation of a cyber-physical system for high throughput put phenotyping & real time management of crops in the Himalayan region	-	19,892	4,98,968	290	4,79,366	1,80,933	2,81,599	-	4,62,532	16,834	-
171	Translational research on cell-free DNA (cf-DNA) sensing pathways for early diagnosis and development of biomarker for sepsis	1,38,101	-	3,30,000	682	4,68,783	-	4,29,120	-	4,29,120	39,663	-
172	Papping cellular metabolism of agricultural and industrial relevant <i>Xanthomonas spp.</i>	43,285	-	-	757	44,042	-	-	-	-	44,042	-
173	Development of an efficient numerical method for solving stochastic partial differential equation and its application to turbulent flow analysis	48,284	-	5,00,000	1,433	5,49,717	2,200	4,64,197	-	4,66,397	83,320	-
174	FIST Engineering and Technology Level- FIST project	1,01,55,056	-	-	1,70,744	1,03,25,800	3,94,983	3,300	-	3,98,283	99,27,517	-
175	Organic-Inorganic hybrids for photochromic photocatalytic and antioxidant applications	2,92,671	-	5,00,000	1,711	7,94,382	-	7,25,915	-	7,25,915	68,467	-
176	Study of standard noncommuting and commuting dilations of commuting tuples	9,26,212	-	-	-	9,26,212	-	70,000	8,18,712	70,000	37,500	-
177	Curve crossing problems: Semi-analytical method for arbitrary couplings	-	19,212	-	-	-19,212	-	70,000	-	70,000	-	89,212
178	Study of vector-borne diseases under the influence of environmental pollution	1,31,461	-	4,00,000	37	5,31,498	-	1,29,320	-	1,29,320	4,02,178	-
179	Role of micro RNAs controlled by cmyc and Bmi1 in human glioma stem cells	1,43,693	-	-	2,515	1,46,208	-	-	-	-	1,46,208	-
180	Efficient removal of most penetrating particles (dia 350 nm) from air/ water using superionically blown ultrafine PVDF nanofibers	10,09,169	-	4,00,000	2,998	14,12,167	2,97,422	8,00,317	59,554	10,97,739	2,54,874	-
181	Uplifting hilly livelihood through the eco-friendly utilization of Lantana weed	6,49,133	-	-	8,201	6,57,334	-	1,52,182	28,328	1,52,182	4,76,824	-
182	FIST for improvement of S & T infrastructure- FIST project	92,32,463	-	-	60,168	92,92,631	40,99,896	-	-	40,99,896	51,92,736	-
183	Design and fabrication of an interface ASIC for a vibratory gyroscope sensor application	26,74,496	-	-	10,725	26,85,221	14,99,400	5,62,220	-	20,61,620	6,23,601	-
184	Understanding the role of miRNAs and pattern recognition receptors mediated modulation of innate immune cells in neurocysticercosis	14,29,334	-	-	10,206	14,39,540	-	8,46,111	-	8,46,111	5,93,429	-
185	Development of decision support systems integrating parallel adaptive heuristic algorithms of large-scale multi-objective optimization problems for socio-economic and environmental planning	10,77,645	-	-	13,901	10,91,546	-	2,68,710	14,616	2,68,710	8,08,220	-
186	Treatment of acid mine drainage for heavy metal removal	-	683	1,46,300	121	1,45,738	-	1,15,000	23,731	1,15,000	7,007	-



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187	Water and energy efficient reliable irrigation system (water-ERIS): Solar energy and cloud-based decision support systems for automated irrigation system	34,94,388	-	-	35,443	35,29,831	8,84,529	7,26,265	-	16,10,794	19,19,037	-
188	Point of care monitoring of neuro-vascular interaction ( Especially inverse neurovascular coupling) during spreading depolarizations in brain trauma using simultaneous recording of EEG & NIRS	71,640	-	-	-	71,640	-	-	71,640	-	-	-
189	Developing a sensor based real time river flow monitoring framework for forecasting flash floods	5,606	-	2,02,801	327	2,08,734	-	1,89,707	-	1,89,707	19,027	-
190	Low cost ferroelectric material based technology to combat microbial resistance and prevention	-	7,303	7,29,000	316	7,22,013	-	7,03,667	-	7,03,667	18,346	-
191	Development and deployment of low-cost landslide monitoring & warning system in District - Sirmour (H.P.)	39,457	-	-	645	40,102	-	2,599	-	2,599	37,503	-
192	Exciton manipulation in layered dichalcogenides- group II-VI semiconductor nanostructured materials	8,76,509	-	-	303	8,76,812	-	8,59,179	-	8,59,179	17,633	-
193	Implications of disordered regions in Zika virus capsid folding and functions	11,19,490	-	17,09,600	4,794	28,33,884	9,97,500	15,01,018	56,652	24,98,518	2,78,714	-
194	Study the dynamical evolution of spin and valley related many particle electronic states in two dimensional transition metal dichalcogenides using ultrafast time-resolved spectroscopy	32,963	-	6,50,000	92	6,83,055	-	6,77,717	-	6,77,717	5,338	-
195	Large unit cell materials with intrinsically low thermal conductivity for thermoelectric application	16,74,126	-	4,00,000	-	20,74,126	14,02,358	7,31,656	-	21,34,014	-	59,888
196	Socio-economic profile of tribes of Himachal Pradesh	75,069	-	1,00,000	-	1,75,069	1,11,931	63,138	-	1,75,069	-	-
197	Development of high accuracy of high machine learning diagnostics for pest and disease management for agricultural crops	2,312	-	-	40	2,352	-	-	-	-	2,352	-
198	The role of ectopic liver derived systemic factors in regulating betacell function	-	3,09,115	15,29,622	-	12,20,507	9,440	12,67,433	-	12,76,873	-	56,366
199	POWER: Platform for open WLAN experimentation and research	20,58,288	-	11,00,000	29,644	31,87,932	51,739	1,39,499	12,73,098	1,91,238	17,23,596	-
200	Tailoring the nanoscale properties of graphene and its derivatives via strain engineering for next generation nanoelectronics devices	24,89,214	-	8,04,000	1,966	32,95,180	22,82,900	8,13,823	84,162	30,96,723	1,14,295	-
201	Vibration based health monitoring of tensegrity structures incorporating and effects of ambient temperature	4,08,775	-	6,46,830	9,945	10,65,550	11,247	4,76,054	-	4,87,301	5,78,249	-
202	Role of Aadhar in improved last mile delivery of banking services: study of Himachal Pradesh	5,07,938	-	-	4,659	5,12,597	-	2,41,696	-	2,41,696	2,70,901	-
203	Low-Temperature Epitaxial Growth of High Mobility Ge <sub>1-x</sub> Sn <sub>x</sub> Channel material for 'Pt/TiN/high-k/GeOxNY/Ge <sub>1-x</sub> Sn <sub>x</sub> /Ge/Si' Transistor to the integration of Next Generation CMOS and Optoelectronics Devices on Cost effective Si Platform	3,23,222	-	-	5,656	3,28,878	-	-	-	-	3,28,878	-

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204	Development of rainfall intensity duration frequency (IDF) curves over India under nonstationary climatic conditions	9,64,583	-	-	-	9,64,583	-	-	9,64,583	-	-	-
205	BMBF	-	-	-	-	-	-	-	-	-	-	-
206	Proof checking of the two railway flyover bridges design for PWD (B&P) Harvans	94	-	-	-	94	-	-	-	-	94	-
207	Site visit of JNV's for 3rd party inspection to ensure quality / structure soundness of the buildings at Mandi and Chamba	8,400	-	-	-	8,400	-	-	-	-	8,400	-
208	Channelization of skodi khad between the new bridge to suhara Muhalla bridge	494	-	-	-	494	-	-	-	-	494	-
209	Structural analysis and design of the administrative block for ATARI executive Engineer PCD-1 CPWD, Pune MH	-	-	-	-	-	-	-	-	-	-	-
210	Structure design of retaining walls at proposed sites of warehouses at Palampur, Mandi & Reckong Peo (H.P.)	5,456	-	-	-	5,456	-	-	-	-	5,456	-
211	Vetting of structural design and drawings of kendriya vidyalaya building at Saloh (H.P.)	175	-	-	-	175	-	-	-	-	175	-
212	Turbo encoder/decoder IP core for QPDM transceiver	-	-	-	-	-	-	-	-	-	-	-
213	Professional inputs for strengthening of a weir and retrofitting of a pump-house	910	-	-	-	910	-	-	-	-	910	-
214	Battery sizing for load smoothening of a DG plant	614	-	-	-	614	-	-	-	-	614	-
215	Vetting of the structural design of avalanche protection wall for Manali/ Sarchu road in Himachal Pradesh	64,550	-	-	-	64,550	-	-	-	-	64,550	-
216	Site visit to dump site of Gagaj limestone mine, ACC Ltd.	10,550	-	-	-	10,550	-	-	-	-	10,550	-
217	Soil Anchor design and proofchecking	1,53,400	-	-	-	1,53,400	-	1,30,000	-	1,30,000	23,400	-
218	The structural design of IHBT campus at keylong in himachal pradesh	70,000	-	-	-	70,000	-	-	-	-	70,000	-
219	Evaluation of quantitative systems pharmacology and machine learning models for blood glucose prediction	2,74,413	-	5,70,628	-	8,45,041	-	5,67,233	-	5,67,233	2,77,808	-
220	Vulnerability profiles for India: State and District level (Phase-II)	21,59,473	-	-	-	21,59,473	48,802	21,10,671	-	21,59,473	-	-
221	Vetting of the structural analysis and drawings for drawings for MSP B avalanche shed between Manali/ Sarchu Road in Himachal Pradesh	-	-	-	-	-	-	-	-	-	-	-
222	Vetting of the structural analysis and drawings for lift structure proposed at Dalai Lema Temple Mcleodgar D-Shala	-	-	-	-	-	-	-	-	-	-	-
223	A validated CFD model of the Hydrofloat: preliminary modelling and simulation	4,84,113	-	9,33,781	-	14,17,894	-	14,17,894	-	14,17,894	-	-
224	Vetting of drawings & design calculation for tanks	1	-	-	-	1	-	-	-	-	1	-
225	Report on landslide risk mitigation strategy	-	-	1,36,500	-	1,36,500	-	1,36,500	-	1,36,500	-	-
226	Third party site inspection of A-type school building for Kendriya Vidyalaya Saloh, Distt-4	-	-	58,500	-	58,500	-	45,000	-	45,000	13,500	-
227	Programme analysis for optimizing P program	-	-	33,56,577	-	33,56,577	2,12,198	9,19,389	-	11,31,587	22,24,990	-
228	Preparations of report on landslide hazard	-	-	65,000	-	65,000	-	65,000	-	65,000	-	-

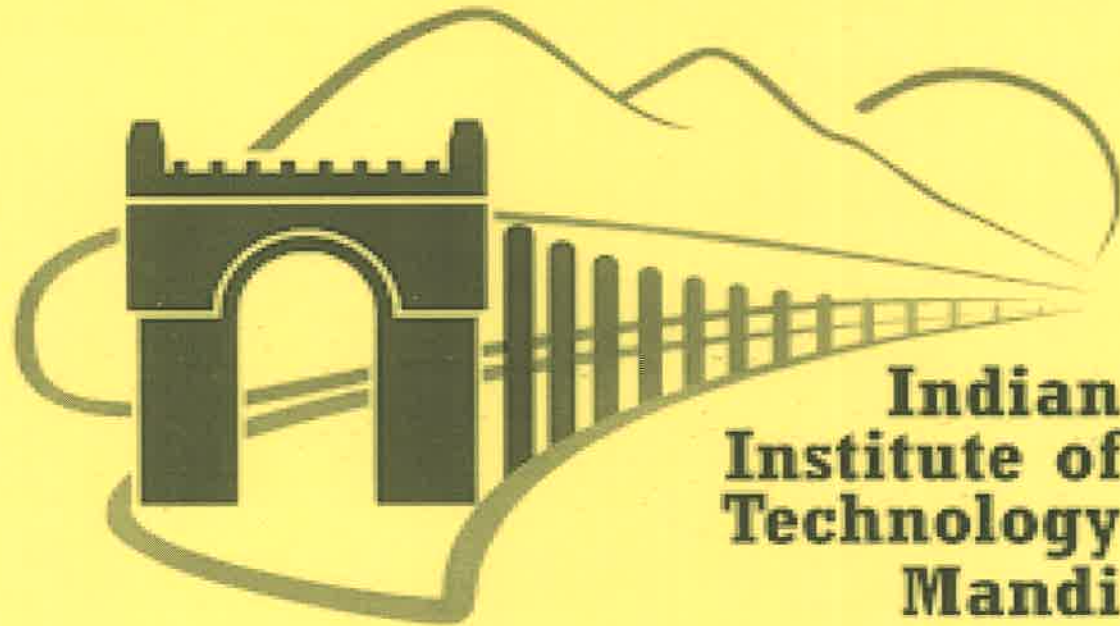
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229	Utilities of Accounts driven towards the M	-	-	52,000	-	52,000	-	40,000	-	40,000	12,000	-
230	Rail structure inspection of a bridge near Guibara	-	-	71,500	-	71,500	-	55,000	-	55,000	16,500	-
231	Structural safety evaluation of the multi-story hostel building at govt. degree college, Thoy	-	-	4,19,492	-	4,19,492	28,523	26,058	-	54,581	3,64,911	-
232	Site visit for structural safety audit for H-1 block of ultratech cement	-	-	23,400	-	23,400	-	1,885	-	1,885	21,515	-
233	Public perception of air pollution and the development and testing of a low cost air pollution sensing and warning system	64,951	-	1,35,936	387	2,01,274	-	1,48,800	-	1,48,800	52,474	-
234	Design of IoT trans- receiver integrated with compact MIMO/ Diversity antenna scheme	2,52,147	-	12,00,000	21,667	14,73,814	16,400	1,94,391	3,243	2,10,791	12,59,780	-
235	High- throughput & energy-efficient flexible- turbo / LDPC decoder for the next generation wireless communication system	6,94,795	-	18,00,000	36,932	25,31,727	-	3,75,000	9,423	3,75,000	21,47,304	-
236	VLSI Chip designing research - Young Faculty Research Fellowship (YPRF)	4,64,363	-	-	-	4,64,363	4,130	7,23,123	-	7,27,253	-	2,62,890
237	Young Faculty Research Fellowship (YPRF)	4,68,497	-	-	-	4,68,497	4,00,000	3,32,867	-	7,32,867	-	2,64,370
238	Next generation dynamic capacitive and inductive power transfer topologies in green e-transportation systems	13,49,002	-	7,00,000	5,701	20,54,703	10,77,708	6,45,526	-	17,23,234	3,31,469	-
239	Modeling and control of the hinglish invasion in India: A mathematical study	2,02,750	-	-	101	2,02,851	1,97,000	-	-	1,97,000	5,851	-
240	Rate-dependent behaviour of sand and its implications on strength prediction from field penetration tests	3,42,766	-	5,38,610	5,337	8,86,713	9,800	5,66,608	-	5,76,408	3,10,305	-
241	Development of carbon fiber reinforced polymer composites using microwave curing	3,81,425	-	2,87,022	7,641	6,76,088	-	5,53,926	10,900	5,53,926	1,11,262	-
242	Development of damage technique for composite laminated structures under varying temperature	4,09,178	-	2,10,498	3,588	6,23,264	6,128	5,44,238	7,584	5,50,366	65,314	-
243	A game theoretic approach involving experimentation and computational modelling of hacker's decision using deception in cyber security	6,10,458	-	15,40,000	29,951	21,80,409	5,000	4,33,946	-	4,38,946	17,41,463	-
244	Design analysis of adhesively bonded composite patch repair of cracked aluminum aircraft panels	2,96,176	-	2,88,841	5,160	5,90,177	34,800	2,51,337	4,017	2,86,137	3,00,023	-
245	Engineering photoluminescence of tungsten sulfide through doping and electrical biasing	2,90,029	-	2,07,751	10,966	5,08,746	-	30,000	2,780	30,000	4,75,966	-
246	Dr. J. Abhyarany Campaign for water security in IHR	8,24,928	-	-	-	8,24,928	-	17,990	8,06,938	17,990	-	-
247	Technology development of compound semiconductor devices for optoelectronic and electronic applications	10,08,884	-	-	15,690	10,24,574	45,240	67,048	-	1,12,288	9,12,286	-
248	Computation modelling of polydisperse multiphase bioreactor system for wastewater treatment	2,34,716	-	-	4,108	2,38,824	-	83,074	-	83,074	1,55,750	-
249	Advancing the fundamentals of electrocatalysis with the use of earth abundant materials for future of energy and transportation	10,13,750	-	-	-	10,13,750	-	-	-	-	10,13,750	-
250	Developing novel strategies to capture Phytopathogen-agricultural host metabolic crosstalk by cell type specific 13 C metabolic phenotyping	9,22,527	-	-	18,036	9,40,563	-	1,738	-	1,738	9,38,825	-

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251	Area deprivation and the prevalence of non-communicable diseases: Analysis at the block level in Punjab	10,13,750	-	-	14,158	10,27,908	-	2,54,136	-	2,54,136	7,73,772	-
252	Developing conducting polymer nanostructures and their nanocomposites as visible light photocatalysts for environmental remediation using flow chemistry	10,11,275	-	-	14,634	10,25,909	-	1,75,035	-	1,75,035	8,50,874	-
253	Biophysics of Zika virus envelope protein, membrane fusion and inhibitor discovery	10,10,708	-	-	6,608	10,17,316	-	6,33,110	-	6,33,110	3,84,206	-
254	Distributed algorithms for formal concept analysis	-	1,05,004	-	-	-1,05,004	-	-	-	-	-	1,05,004
255	Metal organic material (MOM) embedded electrospun carbon nanofiber (CNF)	32,58,026	-	-	2,629	32,60,655	71,800	8,02,972	44,190	8,74,772	23,41,693	-
256	A study of the intersections of oral history and religion for sustainable development in the fragile Himalayas located in Himachal Pradesh	26,268	-	1,50,000	2,056	1,78,324	-	-	-	-	1,78,324	-
257	Modeling, Analysis, Design and control of a high frequency DC-DC converter for internet of things applications	9,60,167	-	-	5,296	9,65,463	6,12,904	44,661	-	6,57,565	3,07,898	-
258	Multimodal Bird Analytics	19,47,735	-	-	-	19,47,735	7,33,032	9,28,287	-	16,61,319	2,86,416	-
259	Classification of sonar signals using deep convolution neural networks	8,74,127	-	-	267	8,74,394	4,75,000	3,72,000	11,856	8,47,000	15,538	-
260	Photocatalytic active transparent glass ceramics for waste water treatment	10,75,330	-	-	-	10,75,330	9,500	3,98,000	-	4,07,500	6,67,830	-
261	Documentation of successful case studies of initiatives for water conservation under MGNREGS	-	40,000	2,49,700	397	2,10,097	-	1,87,000	-	1,87,000	23,097	-
262	Advanced coordinated control and protection of intelligent DC microgrids	5,60,096	-	-	9,332	5,69,428	-	26,840	-	26,840	5,42,588	-
263	Solar Light driven waste water remediation using graphene ferroelectric composites	1,47,260	-	-	-	1,47,260	1,51,068	1,44,135	-	2,95,203	-	1,47,943
264	Micronization and Encapsulation of explosive by expansion of CO2-expanded liquid solutions	8,94,127	-	-	10,545	9,04,672	-	2,91,545	-	2,91,545	6,13,127	-
265	Investigations of chugging phenomenon in direct contact condensation towards mitigation of the pressure amplitude and oscillations	22,51,533	-	1,95,350	7,291	24,54,174	14,88,775	5,28,000	-	20,16,775	4,37,399	-
266	Engineering Nobel nanocomposite for energy storage and conversion	10,13,750	-	-	17,741	10,31,491	-	-	-	-	10,31,491	-
267	Design & synthesis of Cp* based half sandwich complexes of first row transition metals for sp2 and sp3 C-H activation	6,32,371	-	-	50	6,32,421	-	-	6,29,486	-	2,935	-
268	Visual scene understanding	7,21,356	-	8,60,000	9,124	15,90,480	2,99,985	7,60,000	-	10,59,985	5,30,495	-
269	Electron solvation by a layer of solar adsorbates realistic model	1,33,815	-	-	2,342	1,36,157	-	-	-	-	1,36,157	-
270	Vulnerability profiles for India: State and district level	57,07,708	-	-	92,256	57,99,964	-	4,35,930	-	4,35,930	53,64,034	-
271	Designing functional nanomaterials for drug delivery	10,19,612	-	-	7,865	10,27,477	2,03,973	3,66,201	-	5,70,174	4,57,303	-
272	Next- generation WLANs	8,55,843	-	-	14,977	8,70,820	-	-	-	-	8,70,820	-
273	Function and mechanisms of sorcin in diet induced fatty liver diseases and lipid metabolism	15,26,757	-	4,00,000	295	19,27,052	9,52,512	9,57,376	-	19,09,888	17,164	-

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274	Mechenistic insights into the folding and function of Zika virus NS1 protein: implications for replication complex formation	19,66,114	-	4,00,000	26,653	23,92,767	-	8,43,064	-	8,43,064	15,49,703	-
275	Evaluation and design of novel synthetic microbial consortia for bioprocessing of rubber and plastic waste to industrial biomolecules	15,05,669	-	-	18,575	15,24,244	-	4,44,236	-	4,44,236	10,80,008	-
276	Identification problem on dynamic equation on time scale	2,00,916	-	-	3,341	2,04,257	-	10,000	-	10,000	1,94,257	-
277	Cyber-physical attack resilience based coherent power management in smart districts (ECONOMETRICS)	2,00,916	-	-	2,274	2,03,190	8,499	62,493	-	70,992	1,32,198	-
278	Low cost flexible and rechargeable Zn-air battery for portable device application	26,23,301	-	-	41,415	26,64,716	-	2,33,187	-	2,33,187	24,31,529	-
279	Farming of unexplored herbs of mid-Himalayan region and develop a sustainable supply model involving local farmer in the mid-Himalayan region	4,26,600	-	-	3,443	4,30,043	1,560	2,28,320	-	2,29,880	2,00,163	-
280	National mission on interdisciplinary cyber physical system (NM-ICPS) implementation mechanisms- Technology innovation hubs (TIHs)	7,25,00,000	-	-	18,75,390	7,43,75,390	2,78,135	7,78,438	7,33,18,817	10,56,573	-	-
281	Do health policies require to address gender related unique needs to control non-communicable disease in India? An investigation in Punjab	4,04,950	-	3,00,000	1,577	7,06,527	-	4,02,123	-	4,02,123	3,04,404	-
282	Study of mode-wise thermal conductivity and surface- state transport in bismuth- antimony chalcogenide samples of DLJ using Raman Spectroscopy and physical property measurement system	-	-	15,24,000	10,322	15,34,322	76,210	5,63,032	-	6,39,242	8,95,080	-
283	OPARE- India Ferturable natural Ambersh- F	-	-	6,00,000	10,500	6,10,500	-	-	-	-	6,10,500	-
284	High-throughput phenotyping technologies for agricultural crops	-	-	5,00,000	3,782	5,03,782	-	1,75,837	-	1,75,837	3,27,945	-
285	Evaluation of laboratory/ analytical procedure and performance of water testing laboratories of Jal Shakti Vibhag in Himachal Pradesh	-	-	3,67,488	-	3,67,488	15,750	2,78,279	-	2,94,029	73,459	-
286	Modeling COVID-19 to study the impact of various societal factors on the control of pandemic	-	-	4,30,000	3,708	4,33,708	1,68,102	50,000	-	2,18,102	2,15,606	-
287	Phase selective CVD growth with controllable 1T- to- 1H phase transition in WS2 monolayer for optoelectronic device applications	-	-	29,26,000	40,781	29,66,781	-	5,95,639	-	5,95,639	23,71,142	-
288	Chemical speciation and airways deposition modeling of bulk and size-segregate aerosols in residential microenvironments from three northeast Indian states: implications for human exposure	-	-	8,67,395	7,519	8,74,914	-	1,94,433	28,464	1,94,433	6,52,017	-
289	LakshmanRekha: AI- biometric driven home quarantine management application using mobile based continuous recognition and geofencing	-	-	10,00,000	14,277	10,14,277	83,990	1,00,179	-	1,84,169	8,30,108	-

Sr. No.	Name of the Project	Unutilised Grant as on 31.03.2020 (₹)	Receivable Grant as on 31.03.2020 (₹)	Grant in Aid Received 2020-21 (₹)	Interest 2020-21 (₹)	Total (₹)	Grant in aid Capital Expenditure (₹)	Revenue Expenditure (₹)	Grant Refund (₹)	Total Expenditure (₹)	Unutilised Grant as on 31.03.2021 (₹)	Receivable Grant as on 31.03.2021 (₹)
290	Spring Rejuvenation for water security in Himalaya	-	-	13,61,600	23,109	13,84,709	-	41,100	-	41,100	13,43,609	-
291	Computation design of non-noble metal catalysts for photocatalytic N2 activation	-	-	17,51,000	28,498	17,79,498	26,400	96,117	-	1,22,517	16,56,981	-
292	A low- cost MEMS based and video- based monitoring and early warning system for rainfall induced landslides	-	-	21,09,345	21,344	21,30,689	6,13,623	2,72,953	-	8,86,576	12,44,113	-
293	Human performance enhancement via tDCS in VR and performance forecasting via machine learning methods	-	-	31,06,893	45,317	31,52,210	2,76,000	2,41,361	-	5,17,361	26,34,849	-
294	Design and synthesis of iminosugar- base seven membered fused deazapurine nucleosides and nucleotides	-	-	11,38,000	10,093	11,48,093	87,478	4,98,773	-	5,86,251	5,61,842	-
295	Designing functional microgels based agrochemical delivery systems with moisture preservation	-	-	19,21,000	24,540	19,45,540	2,03,884	2,74,538	-	4,78,422	14,67,118	-
296	Control of permanent magnet synchronous machine for efficient operation of electric vehicle	-	-	23,58,710	22,163	23,80,873	9,03,126	1,89,150	-	10,92,276	12,88,597	-
297	Disorder, topology and correlations in dirac matter	-	-	7,98,686	8,088	8,06,774	2,28,090	1,08,426	-	3,36,516	4,70,258	-
298	Total synthesis of Indolizine, Quinolizone and Quinazolinone based natural products via cp*co(III)- Catalyzed cascade C-H functionalization	-	-	22,07,000	18,598	22,25,598	2,14,532	4,38,688	-	6,53,220	15,72,378	-
299	Exploration of physical properties of heusler alloys a prospective class of multi- functional material	-	-	31,09,000	1,636	31,10,636	-	6,72,252	-	6,72,252	24,38,384	-
300	Design of novel layered materials in bulk and 2D form for thermal energy harvesting	-	-	9,18,000	9,535	9,27,535	-	1,00,678	-	1,00,678	8,26,857	-
301	Theory of wavelets on local fields and shearlet coordbit spaces	-	-	2,20,000	2,333	2,22,333	-	20,000	-	20,000	2,02,333	-
302	Unique fluorescent nanodots as a marker to ease the method of correlative super resolution microscopy	-	-	45,77,400	43,877	46,21,277	31,595	7,84,939	-	8,16,534	38,04,743	-
303	High performance code generation using speculation	-	-	19,59,010	29,582	19,88,592	-	2,68,613	-	2,68,613	17,19,979	-
304	Livelihood generation and improvement for women entrepreneurs in small scale fruits and vegetable farming and post-harvesting management	-	-	14,56,340	24,108	14,80,448	-	78,760	-	78,760	14,01,688	-
305	Systems and methods for fast charging and efficient power management of electric vehicles	-	-	25,46,750	25,277	25,72,027	1,99,700	1,80,489	-	3,80,189	21,91,838	-
306	Electric 3- wheeler charging strategies: assuring range in hill states	-	-	4,10,140	3,183	4,13,323	-	1,37,280	-	1,37,280	2,76,043	-
307	Unraveling the role of inter-tissue stress communication in maintaining organism-wide proteostasis during stress and aging	-	-	10,50,000	11,667	10,61,667	-	50,000	-	50,000	10,11,667	-
308	Low-cost extensometer- based landslide monitoring and early warning device	-	-	26,45,500	28,354	26,73,854	-	2,15,140	-	2,15,140	24,58,714	-
309	Evaluation of risk perception, fear, social distancing, masks and treatments regarding Covid-19 in India	-	-	81,250	948	82,198	-	-	-	-	82,198	-
310	Designing 3D printable smart composite hydrogel- inks for tissue	-	-	12,39,901	13,437	12,53,338	-	88,141	-	88,141	11,65,197	-

Sr. No.	Name of the Project	Unutilised Grant as on 31.03.2020 (₹)	Receivable Grant as on 31.03.2020 (₹)	Grant in Aid Received 2020-21 (₹)	Interest 2020-21 (₹)	Total (₹)	Grant in aid Capital Expenditure (₹)	Revenue Expenditure (₹)	Grant Refund (₹)	Total Expenditure (₹)	Unutilised Grant as on 31.03.2021 (₹)	Receivable Grant as on 31.03.2021 (₹)
311	Sustainable irrigation advisories for mid-himalayan farmers using	-	-	23,79,690	25,750	24,05,440	-	1,72,570	-	1,72,570	22,32,870	-
312	Optical control of valleytronics materials	-	-	16,06,500	18,743	16,25,243	-	-	-	-	16,25,243	-
313	Flavivirus RNA interacting stress granule complex as determinants of host adaptation and infectivity	-	-	12,80,000	13,693	12,93,693	-	1,06,290	-	1,06,290	11,87,403	-
314	Drug discovery and folding mechanism against RNA dependent RNA polymerase of Japanese encephalitis virus	-	-	5,66,500	6,417	5,72,917	-	16,500	-	16,500	5,56,417	-
315	Metamaterial walls for improved acoustic performance in green building	-	-	14,15,139	12,353	14,27,492	-	2,28,929	1,27,373	2,28,929	10,71,190	-
316	Metamaterial walls for improved acoustic performance in green building	-	-	18,40,000	-	18,40,000	-	-	-	-	18,40,000	-
317	Deployment of low cost landslide monitoring and warning systems	-	-	49,20,000	825	49,20,825	-	-	-	-	49,20,825	-
318	Entropy region information inequalities and their Application	-	-	14,98,950	-	14,98,950	-	-	-	-	14,98,950	-
<b>TOTAL(₹)</b>		<b>22,83,02,715</b>	<b>88,08,205</b>	<b>11,59,20,655</b>	<b>40,66,189</b>	<b>33,94,81,354</b>	<b>2,62,30,077</b>	<b>8,39,17,670</b>	<b>8,44,67,964</b>	<b>11,01,47,747</b>	<b>15,43,04,874</b>	<b>94,39,231</b>



**Indian  
Institute of  
Technology  
Mandi**

**RECEIPTS AND PAYMENTS ACCOUNTS  
FOR  
THE FINANCIAL YEAR, 2020-21**









INDIAN INSTITUTE OF TECHNOLOGY MANDI

KAMAND, MANDI H.P. - 175005

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

RECEIPTS	AMOUNT (₹)	AMOUNT (₹)	PAYMENTS	AMOUNT (₹)	AMOUNT (₹)
<b>OPENING BALANCE:</b>			<b>EXPENSES:</b>		
PNB FLC Account	5,88,10,958		Purchase of Fixed Assets		1,18,92,23,299
SBI Mandi Fee Collection Account	3,18,21,141		Investment Corpus Fund		3,95,00,000
SBI Mandi Main Account	3,70,09,050		Repayment of HEFA Loan		30,59,30,000
IIT Mandi SBI FLC Account	9,62,272		Admenestrative & Others Edu Expenses		17,86,35,572
IIT MANDI JEE CELL SBI	10,15,854		Academics & Other Expenses		17,72,09,710
IIT Mandi Escrow Account 3(Canara Bank )	10,72,61,752		Establishment Cost		32,70,28,707
IIT Mandi Escrow Account 4(Canara Bank )	1,52,39,968		Transportation		1,19,86,823
SBI Statutory Payment Account	51,436		Repair & Maintaince		1,76,50,404
SBI IIT Mandi Grant In Aid Recievables account	16,31,31,900		Finance Cost		6,52,35,604
POS COLLECTION HDFC ACCOUNT	6,86,714		Donation Paid		65,027
SBI Aluminai Account	50,544		Security Deposits		26,03,026
SBI Corpus Fund A/c	3,34,42,167		Statutory Payment		17,05,406
SBI Donation Account	2,91,753	44,97,75,509			
<b>RECEIPTS:</b>			<b>Closing Balance:</b>		
Capital Grant		7,50,00,000	PNB FLC Account	5,04,64,964	
Revenue Grant		80,06,00,000	SBI Mandi Fee Collection Account	2,77,03,571	
Grant for Repayment of HEFA Loan (Principle)		22,94,47,500	SBI Mandi Main Account	6,71,49,204	
Grant for Repayment of Interest HEFA Loan		6,50,42,072	IIT Mandi SBI FLC Account	10,01,781	
Interest on Earmark Saving Account Fund		6,79,938	IIT MANDI JEE CELL SBI	10,60,226	
Interest on Investment Donation		13,973	IIT Mandi Escrow Account 3(Canara Bank )	14,56,63,301	
Donation Received		4,17,730	IIT Mandi Escrow Account 4(Canara Bank )	1,57,22,166	
Donation Received Corpus Fund		63,23,114	SBI Statutory Payment Account	42,39,784	
Sale of Fixed assets		65,544	SBI IIT Mandi Grant In Aid Recievables A/C	30,73,11,323	
Academic/Educational		9,16,44,630	POS COLLECTION HDFC ACCOUNT	3,48,891	
Interest Received		1,60,13,925	SBI Aluminai Account	57,877	
Others Misc Receipts		1,64,81,423	SBI Corpus Fund A/c	9,45,219	
Grant in Transit		6,00,00,000	SBI Donation Account	6,58,429	
HEFA Loan Availed During The Year		96,37,12,180	HDFC FLC Account	2,44,78,598	
Capital Advance Adjusted		8,20,53,140			64,68,05,334
Deposit From Student		28,21,000			
Other Receipts		10,34,87,234			
<b>TOTAL</b>		<b>2,96,35,78,911</b>	<b>TOTAL</b>		<b>2,96,35,78,911</b>

 (Vinod Chauhan) Associated Chartered Accountant Partner Soni & Rastogi  (J. R. Sharma) Finance & Accounts Officer	 (C.L. Sharma) Deputy Registrar (Audit & Legal)	 (Vinod Malik) Deputy Registrar (Finance & Accounts)
 (Dr. Vishal Singh Chauhan) Dean (Finance & Accounts)	 (Prof. A.K. Chaturvedi) Director	



**Indian  
Institute of  
Technology  
Mandi**

**SIGNIFICANT ACCOUNTING POLICIES  
&  
NOTES ON ACCOUNTS FOR THE  
FINANCIAL YEAR 2020-21**

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

**Schedule: XXIII** : SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDING 31<sup>ST</sup> MARCH, 2021

<b><u>SCHEDULE: XXIII</u></b> <b><u>SIGNIFICANT ACCOUNTING POLICIES</u></b>		
<b>Sr. No</b>	<b>ITEMS COVERED</b>	<b>PARTICULARS</b>
1.	<b>BASIS FOR PREPARATION OF ACCOUNTS</b>	The financial statements are prepared on the basis of Historical Cost Convention and generally on the Accrual basis of accounting unless or otherwise stated.
2.	<b>REVENUE RECOGNITION</b>	
2.1		a) The Student Fee has been accounted for on accrual basis. b) The interest earned, overhead charges and other receipts pertaining to Earmarked funds have been credited to respective funds.
2.2		Interest on investments in term deposits is accounted for on accrual basis.

	2.3	The Statement of Accounts have been prepared on the basis of Proforma prescribed by the Ministry of Education. The necessary adjustment, if any, have been shown as "Adjustments Relating to previous year, wherever required, in various schedules to depict figures as per prescribed Proforma.																								
<b>3. 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 (SLM) on the pro rates basis on the following rates prescribed under the Income Tax Act, 1961.</p> <table border="1" data-bbox="831 783 1973 1404"> <thead> <tr> <th data-bbox="831 783 954 922"><b>Sr. No.</b></th> <th data-bbox="954 783 1682 922"><b>Tangible Assets</b></th> <th data-bbox="1682 783 1973 922"><b>Percentage current (straight method) year line</b></th> </tr> </thead> <tbody> <tr> <td data-bbox="831 922 954 991">1</td> <td data-bbox="954 922 1682 991">Land</td> <td data-bbox="1682 922 1973 991">0%</td> </tr> <tr> <td data-bbox="831 991 954 1059">2.</td> <td data-bbox="954 991 1682 1059">Site Development</td> <td data-bbox="1682 991 1973 1059">0%</td> </tr> <tr> <td data-bbox="831 1059 954 1128">3.</td> <td data-bbox="954 1059 1682 1128">Buildings</td> <td data-bbox="1682 1059 1973 1128">2%</td> </tr> <tr> <td data-bbox="831 1128 954 1197">4.</td> <td data-bbox="954 1128 1682 1197">Road and Bridges</td> <td data-bbox="1682 1128 1973 1197">2%</td> </tr> <tr> <td data-bbox="831 1197 954 1265">5.</td> <td data-bbox="954 1197 1682 1265">Tube wells and Water Supply</td> <td data-bbox="1682 1197 1973 1265">2%</td> </tr> <tr> <td data-bbox="831 1265 954 1334">6.</td> <td data-bbox="954 1265 1682 1334">Sewerage &amp; Drainage</td> <td data-bbox="1682 1265 1973 1334">2%</td> </tr> <tr> <td data-bbox="831 1334 954 1404">7.</td> <td data-bbox="954 1334 1682 1404">Electrical Installation and Equipment</td> <td data-bbox="1682 1334 1973 1404">5%</td> </tr> </tbody> </table>	<b>Sr. No.</b>	<b>Tangible Assets</b>	<b>Percentage current (straight method) year line</b>	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%
<b>Sr. No.</b>	<b>Tangible Assets</b>	<b>Percentage current (straight method) year line</b>																								
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7.	Electrical Installation and Equipment	5%																								

	8.	Plant Machinery including 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%
	<b>INTANGIBLE ASSETS</b>		
	1.	Computer Software	40%
	2.	E- Journals	40%
	i) The depreciation has been provided for full year on the additions made during the year irrespective of the date of addition.		
	ii) 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.		
	iii) 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.		

		<p>a) The e-Journals and Computer Software are grouped under Intangible Assets.</p>
		<p>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.</p>
		<p>c) The software has 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.</p>
		<p>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.</p>
3.4		<p>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 buildings have been capitalized on the basis of annual utilization certificates / information provided by various executing agencies at the end of the year instead of individual asset/ building and the depreciation has been charged on the basis of date of completion. The difference of the buildings capitalized will be adjusted at the time of finalization of cluster buildings.</p>
3.5	<b>Lease Hold Land</b>	<p>539 acres of land was earmarked to IIT Mandi for campus and buildings 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 Rupees One. 19 acre of land allotted by Govt. of Himachal Pradesh is under litigation. Further, 308 acre of land has now been transferred to the institute on receipt of permission from the Hon'ble Supreme Court. The process of acquisition of 38 acre of land is under process. However, it has no impact on financial statements.</p>

3.6		At the inception, the Institute was being run from Transit campus at Govt. College Mandi and other buildings handed over by State Govt. Certain capital expenditure was incurred on fixtures in the buildings relating to college, hostels and administrative block at Mandi for making worth imparting higher technical education to the students and scholars. Most of the assets installed there were shifted to the permanent campus at Kamand. However, certain assets which could not be detached were left over as it were to avoid loss to the buildings. The necessary details are being worked to ascertain the value and W.D.V. of such fixtures and adjustment will be made for the same in due course.
<b>4.</b>	<b>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.
<b>5.</b>	<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.

<b>6.</b>	<b>RETIREMENT BENEFITS:</b>	
6.1		<p>a) The Provision for leave encashment was being made up to 31.03.2020 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. However during the current year, the provision of Gratuity &amp; leave encashment has been made on the bases of actuarial valuation.</p> <p>b) 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.</p>
6.2		In case of employees on deputation, the retirement benefits are provided on basis of information provided by the parent department.
6.3		The Institute has not created any trust for provident Fund, New Pension Scheme. The same are deposited with the concerned authorities on monthly basis. Hence the separate accounts have not been maintained and as such no Balance Sheets and Income and Expenditure accounts have been drawn.
<b>7.</b>	<b>CORPUS FUND</b>	The balance of fund is represented by balance in a Separate Bank Account, Investments and accrued interest on investments.
<b>8.</b>	<b>GOVERNMENT GRANTS</b>	
8.1		<p>a) In previous years the grant received for revenue expenditure was credited to profit and loss account and the capital grant received was being credited to Capital Fund Account thus the un-utilized grant was not determined and not shown as such in the current liabilities/ current assets as the case may be. However during the current year the exercise for determining the unutilized grant has been carried out since inception</p>



		<p>of the institute and the same has been depicted in schedule no 10 i.e. unutilized grant/subsidies by way of adjustment relating to earlier years and corresponding effect of the same has been given in Schedule No. 1 i.e. Capital Fund.</p> <p>b) The depreciation on fixed assets is met out of the Capital Fund.</p>
	8.2	The excess of expenditure over income ,if any , is met out of Capital Fund
	8.3 <b>EARMARKED/ENDOWMENT FUND</b>	<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>
	8.4	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.
	8.5	The interest earned against various grants is considered part of the concerned grant.
	<b>9</b>	<b>CURRENT LIABILITIES</b>
		The CPWD has invoked a bank guarantee of Rs. 12.35 crores in case of one of the contractor M/S Supreme Infrastructure Ltd. for non-execution of work. The amount of such bank guarantee has been utilized for execution of work of various buildings by CPWD and an amount of Rs.744.40 lacs is lying payable to CPWD Project division. The case is stated to be under litigation/arbitration between CPWD and Contractor, the accounting entries relating to dispute shall be adjusted at the time of final settlement.

<b>10</b>	<b>SPONSORED PROJECTS</b>	
	<b>10.1</b>	Certain Sponsored Research Projects have been completed. However, the matter regarding refund of balance amounts of some projects are under settlement with the sponsoring agencies. The final adjustment will be made in the books of accounts only after final decision.
	<b>10.2</b>	For Projects/ Consultancies undertaken on advance funding basis the amounts received from sponsors are credited to the Current Liabilities and Provisions. As and when the expenditure including overheads is debited to the concerned projects and the balance is shown as current liability and if the expenditure is more than the amounts received from sponsors then the same is shown as recoverable under Current Assets.
	<b>10.3</b>	As per the Proforma of Statement of accounts prescribed by Ministry of Education, the assets purchased /acquired / constructed out of amounts received from the sponsors and where the ownership is vested with the Institute are also to be shown under Capital Fund as Assets purchased out of the Sponsored Projects. Keeping in view the same the total WDV of assets under SRIC have been transferred to Capital Fund and consequently the equal amount of WDV of such assets has also been transferred to Capital Fund.
	<b>10.4</b>	The Institute has received grants under sponsored projects from a number of Institutions /departments. Since the number of such projects ranges from 250 to 300 hence it is not possible to maintain bank accounts for each and every project. The interest earned from the unutilized funds has been credited to various projects on proportionately basis.
<b>11</b>	<b>FOREIGN CURRENCY TRANSACTIONS:</b>	
	<b>11.1</b>	Foreign Currency Transactions are accounted for at the rate of exchange prevailing on the dates of such transactions generally.
	<b>11.2</b>	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>12.</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>13.</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>14.</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.
<b>15.</b>	<b>LOAN FROM HEFA</b>	A term loan of Rs. 336.86 crore has been sanctioned by HEFA for acquiring/ construction of various assets. Out of this the Institute has availed a loan of Rs. crores Rs. 191.67 upto 31.3.2021. As per terms and conditions, the interest on such loan and 75% of repayment of loans is to be borne by Ministry of Education. 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.

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

**Schedule: XXIV : CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS FOR THE YEAR ENDING  
AS ON 31<sup>ST</sup> MARCH, 2021**


<b>SCHEDULE: XXIV-A CONTINGENT LIABILITIES</b>					
<b>A</b>	<b>CONTINGENT LIABILITIES</b>	<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

<b>B</b>	<b>CAPITAL COMMITMENTS</b>	Estimated value of contracts remaining to be executed on capital account and not provided for (net of advances HEFA Term Loan)	Rs. Crore	Rs. 179.71 Crore
<b>C</b>	<b>LEASING OBLIGATIONS</b>	Future obligations for rental under finance lease agreement for plant and machinery	Rs. Nil	Rs. Nil
<b>SCHEDULE: XXIV-B</b>				
<b>NOTES TO ACCOUNTS</b>				
<b>1</b>	<b>CURRENT ASSETS, LOANS AND ADVANCES</b>	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.		
<b>2</b>	<b>FIXED ASSETS</b>	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.		
	<b>3.1</b>	Previous year's figures are re-grouped and rearranged wherever required.		
	<b>3.2</b>	There are no Non plan receipts or payment during the year hence the same may be considered as Nil.		
	<b>3.3</b>	Schedules 1 to 20 form an integral part of the accounts and have been duly authenticated.		
	<b>3.4</b>	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	<b>FOREIGN CURRENCY TRANSACTIONS</b>	Value of Imports calculated on CIF basis	<b>Current year</b>	<b>Previous year</b>
		- Laboratory Equipments	82.67 lakhs	452.38 lakhs
		- Stores, Spares and Consumables	13.19 lakhs	51.90 lakhs
		- E-Books/Journals	257.98 lakhs	612.13 lacs
	<b>EXPENDITURE IN FOREIGN CURRENCY</b>	Foreign Currency Transactions are accounted for at the rate of exchange prevailing on the dates of such transaction.		
	<b>EARNINGS</b>	Value of Exports on FOB basis	0.00	0.00
5.	<b>REMUNERATION TO AUDITORS</b>	As Auditors -Taxation matters -For Management services -For certification	1.50 lacs	1.50 lacs
		Others	0.00	0.00


  
  
 (Vinod Chauhan)  
 Associated Chartered Accountant  
 Partner Soni & Rastogi

  
 (J.R. Sharma)  
 Finance & Accounts Officer

  
 (C.L. Sharma)  
 Deputy Registrar (Audit & Legal)

  
 (Dr. Vishal Singh Chauhan)  
 Dean (Finance & Accounts)

  
 (Vinod Malik)  
 Deputy Registrar (Finance & Accounts)

  
 (Prof. A.K. Chaturvedi)  
 Director



# Indian Institute of Technology Mandi

## VISION

To be a leader in science and technology education, knowledge creation and innovation, in an India marching towards a just, inclusive and sustainable society

## MISSION

1. To create knowledge through team effort and individually for the benefit of society.
2. To impart education to produce professionals capable of leading efforts towards innovative products and processes for the development of the Himalayan region in particulars and our country and humanity in general.
3. To inculcate a spirit of entrepreneurship and to impart the ability to devise globally recognized solutions for the problems of society and industry, particularly in the fragile eco-system of the Himalayas.
4. To train teachers capable of inspiring the next generation of engineers, scientists and researchers.
5. To work intensely with industry in pursuit of the above goals of education and research, leading to the development of cutting edge and commercially-viable technologies.
6. To operate in an ambience marked by overriding respect for ability and merit.