

Audited Statements of Accounts as on 31st March 2025

INSTITUTE FOR PLASMA RESEARCH

Registration No. GUJ/88/GANDHINAGAR



INDEPENDENT AUDITOR'S REPORT: 2024-25

To the Board of Directors of Institute for Plasma Research, Bhat, Gandhinagar

Opinion

We have audited the Consolidated Financial Statements of Institute for Plasma Research, Bhat, Gandhinagar-382428, which comprises of Balance Sheet as at 31st March 2025, and the Statement of Income and Expenditure, the Statement of Receipt and Payments for the year ended on 31st March 2025.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements contain the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India.

Responsibility of Management for Financial Statements

The Institute's Management is responsible for the preparation of these Financial Statements that gives a true and fair view of the financial position, financial performance, Receipt and Payments of the Institute in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Institute and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to preparation and presentation of the financial statement that gives a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. These standards require that we comply with relevant ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence regarding the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment.

Head Office : 177, Block-R, LGF, Greater Kailash-1, New Delhi -110048

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- Overseas :- Vancouver (Canada)



including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. However, such an assessment is not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit also includes evaluating the appropriateness of the accounting policies used, the reasonableness of the accounting estimates made by management, and the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

For Chandra Gupta & Associates
Chartered Accountants
FRN: 000259N


CA Ashok Kumar Gupta
Partner
M. No. 014845



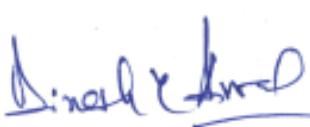
UDIN: 25014845BMKSBB3107

Date: 30.06.2025

Place: New Delhi



BALANCE SHEET AS AT 31ST MARCH, 2025

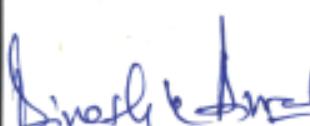
CORPUS/CAPITAL FUND AND LIABILITIES	SCH	2024-2025	2023-2024
CORPUS/CAPITAL FUND	1	7,45,09,13,082.00	7,00,86,10,438.00
RESERVES AND SURPLUS	2	3,41,82,22,780.00	13,59,65,53,678.00
EARMARKED/ ENDOWMENT FUNDS	3	33,45,59,863.00	23,59,20,505.00
CURRENT LIABILITIES AND PROVISIONS	4	7,81,57,09,963.00	7,55,61,48,080.00
TOTAL		19,01,94,05,688.00	28,39,72,32,701.00
ASSETS			
FIXED ASSETS	5	8,97,03,59,614.00	8,93,86,77,878.00
CURRENT ASSETS, LOANS, ADVANCES ETC.	6	10,04,90,46,074.00	19,45,85,54,823.00
TOTAL		19,01,94,05,688.00	28,39,72,32,701.00
Excess of Income over Expenditure			
SIGNIFICANT ACCOUNTING POLICIES	13		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	14		
			As per our report of even date attached.
			For Chandra Gupta & Associates
 Dr. D.K. Aswal			 Dr. Subroto Mukherjee
Director	Dean	Accounts Officer-II	Partner
Place : Bhat, Gandhinagar	Date : 30/06/20		Membership No:014845
UDIN: 250148458MK888 3107			



CA Ashok Kumar Gupta

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

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED ON 31ST MARCH, 2025

A.INCOME	SCH.	2024-2025	2023-2024		
Grants- Department of Atomic Energy, Govt. of India	7	10,31,92,66,262.00	11,95,95,66,421.00		
Interest Earned	8	9,09,44,483.00	8,02,54,909.00		
Scientific & Technical Receipts	9	6,91,70,226.00	40,98,406.00		
Other Income	9	1,26,12,722.00	8,20,59,974.00		
TOTAL (A)		10,49,19,93,693.00	12,12,59,79,710.00		
B. EXPENDITURE					
Establishment Expenses	10	2,36,86,51,667.00	2,97,51,69,887.00		
Other Administrative Expenses	11	61,19,71,530.00	69,07,30,507.00		
Depreciation & Ammortisation of Intangible Assets	12	67,61,98,801.00	56,13,18,714.00		
Less : Transfer from Corpus/Capital Fund		-67,61,98,801.00	-56,13,18,714.00		
National Fusion Programme (HRD)		24,24,992.00	15,49,188.00		
Cash Contribution to ITER IO		5,43,60,79,473.00	7,06,52,78,734.00		
In-Kind Contribution to ITER IO		10,95,47,41,622.00	10,45,54,17,379.00		
TOTAL (B)		19,37,38,69,284.00	21,18,81,45,695.00		
Balance being excess of Income over Expenditure/ (Excess of Expenditure over Income)		-8,88,18,75,591.00	-9,06,21,65,985.00		
Transfer to Corpus Fund for addition to Movable & Immovable Properties		1,12,03,38,338.00	45,31,20,357.00		
Transfer From Corpus Fund for w/oFF to Movable & Immovable Properties		18,36,893.00	45,245.00		
Transfer to Iter-India Fund (Interest Earned)					
Transfer to/from unspent Grant A/c		-10,00,03,77,036.00	-9,51,52,41,097.00		
SIGNIFICANT ACCOUNTING POLICIES	13	As per our report of even date attached.			
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	14				
    Dr.D.K.Aswal Dr.Subroto Mukherjee Falguni Shah CA Ashok Kumar Gupta Director Dean Accounts Officer-II Partner Place : Gandhinagar Date : 30/06/25					
  Chandra Gupta & Associates Chartered Accountants New Delhi FRN.000259N INSTITUTE FOR PLASMA RESEARCH GANDHINAGAR GUJARAT/INDIA					



RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED ON 31ST MARCH, 2025

RECEIPTS	2024-2025	2023-2024	PAYMENTS	2024-2025	2023-2024
I. Opening Balances			I. Expenses		
a) Cash in hand		51.00	a) Establishment Expenses	2,12,24,39,288.00	1,99,91,13,353.00
b) Bank Balances			b) Administrative Expenses	59,73,83,254.00	67,81,41,257.00
i) In Current accounts	64,83,648.00	1,19,53,648.00	c) Interest Income paid to DAE	19,56,41,795.00	23,10,77,685.00
ii) In deposit accounts	83,81,51,552.00	74,49,61,536.00	d) Cash Contribution to ITER-IO	5,43,60,79,473.00	7,06,52,78,734.00
iii) Savings accounts	11,20,802.00	2,09,853.00	e) In-Kind-Contributions to ITER-IO	31,99,61,786.00	31,47,39,783.00
			II. Exp. on Fixed Assets, Cap.WIP & Others		
			Purchase of Fixed Assets & other exp.	1,11,85,67,379.00	45,41,82,796.00
II. Grant Received			b) Expenditure on Capital WIP	10,22,41,58,929.00	3,65,73,95,881.00
a) From Govt. of India- DAE	10,34,33,18,591.00	11,96,71,72,799.00			
III. Interest Received			III. Refund of Surplus money / Loans		
a) On Bank Deposits	8,21,70,084.00	7,75,72,891.00	Deposits with Government Auth. & Suppliers	1,00,000.00	
b) Loans, Advances etc.	21,62,696.00	18,23,947.00	b) Payments against Earmarked Funds	14,34,04,921.00	19,29,29,890.00
c) Int on I.T Refund	26,995.00	60,737.00	c) Security Deposits	52,01,537.00	1,17,25,352.00
IV. Other Income			IV. Other Payments (Specify)		
a) Misc Income	1,03,21,801.00	21,04,120.00	Advances to Contractors & Suppliers (Including Adv. for Capital Works)	6,64,381.00	19,99,44,042.00
b) Royalty & Transfer Fee Income	22,90,921.00	19,94,286.00	b) Stock (Change in closing Bal.)	-1,02,93,064.00	-38,79,654.00
c) Scientific & Technical Receipts	6,91,70,226.00	8,20,59,974.00	c) Payment of LT Advances to Empl.	67,80,000.00	
V. Any Other receipts			d) Unspent Fund Refund to IPR	2,40,52,329.00	76,06,378.00
a) Amount received for Earmarked / Endowment Funds	24,20,44,280.00	35,04,49,311.00	e) Others (Including inter branch)	7,48,25,375.00	1,70,26,194.00
b) Security Deposits	24,63,601.00	54,56,776.00	f) National Fusion Programme (HRD Exp)	24,24,992.00	15,49,188.00
c) Stock (Change in closing Bal.)	8,47,747.00	22,207.00			
d) Advances to Contractors & Suppliers (Including Adv. for Capital Works)	9,70,63,52,691.00	2,39,17,72,135.00			
e) Receipt of LT Adv. to Empl.	31,69,138.00	20,47,955.00	V. Cash in Hand		
f) Sale of Capital Assets	1,09,096.00	45,245.00	VI. Bank Balances		
g) Deposits with Government Auth. & Suppliers		10,00,000.00	i) In Current accounts	63,95,159.00	64,83,648.00
h) Others (Including inter branch)	2,04,85,192.00	3,18,79,350.00	ii) In deposit accounts	1,06,28,67,535.00	83,81,51,552.00
			iii) Savings accounts	33,992.00	11,20,802.00
TOTAL	21,33,06,89,061.00	15,67,25,86,821.00			
				21,33,06,89,061.00	15,67,25,86,821.00

Dr. D.K. Aswal
DirectorPlace : Gandhinagar
Date : 30/06/25Dr. Subroto Mukherjee
DeanF. A. Shah
Accounts Officer - IICA Ashok Kumar Gupta
Partner
Membership No. 014845
UDIN: 250148458MKS

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SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2025

PARTICULARS	2024-2025		2023-2024	
SCHEDULE 1 - CORPUS/CAPITAL FUND :				
Balance as at the beginning of the year		7,00,86,10,438.00		7,11,70,34,430.00
Add :				
Contribution towards Corpus/Capital Fund	1,12,03,38,338.00		45,31,20,357.00	
Less :				
Adjustement to Fixed Assets In-Kind Support from External Agencies				
(Deduct) : Depreciation & Ammortisation charged on	(67,61,98,801.00)		(56,13,18,714.00)	
Addition/Deduction in Fixed Assets during the year	18,36,893.00	44,23,02,644.00	2,25,635.00	(10,84,23,992.00)
BALANCE AS AT 31ST MARCH, 2025		7,45,09,13,082.00		7,00,86,10,438.00
SCHEDULE 2 - RESERVE AND SURPLUS :				
1. Unspent Grant :				
a) As per last Account	13,59,65,53,678.00		23,34,26,92,028.00	
Less : Previous year Interest income transferred to DAE	(19,56,41,795.00)		(4,61,28,013.00)	
Addition/Deduction during the year (transfer to/from I & E A/c)	(10,00,03,77,036.00)		(9,51,52,41,097.00)	
Previous Year Depreciation W/o/f to Movable & Immovable Properties			1,80,390.00	
Addition/Deduction during the year	1,76,87,933.00	3,41,82,22,780.00	(18,49,49,630.00)	13,59,65,53,678.00
BALANCE AS AT 31ST MARCH, 2025		3,41,82,22,780.00		13,59,65,53,678.00





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SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2025

SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS :	a) Opening Balance of the fund 01-04-2024	b) Additions to the Funds	TOTAL (a+b)	c) Utilisation/Expenditure towards objectives of funds	NET BALANCE AS AT 31ST MARCH, 2025 (a+b-c)	NET BALANCE AS AT 31ST MARCH, 2024
Sponsored Projects:						
1 9106 BRNS - EPIA - AD	38,876.00		38,876.00	-	38,876.00	38,876.00
2 9109 TIFAC - EMF	3,20,782.00	-	3,20,782.00	-	3,20,782.00	3,20,782.00
3 9204 DST - DADD	96,097.00	-	96,097.00	96,097.00	-	96,097.00
4 9222 BRNS-SRC-DIA-SP	30,01,566.00	-	30,01,566.00	30,01,566.00	-	30,01,566.00
5 9224 INSA Senior Scientist Position	98,565.00	1,00,000.00	1,98,565.00	98,565.00	1,00,000.00	98,565.00
6 9335 FC IPT MOEF	3,59,382.00	-	3,59,382.00	3,59,382.00	-	3,59,382.00
7 9339 VSSC-MoU-IPR	-	-	-	-	-	-
8 9347 FC IPT-DST-TEX	1,99,434.00		1,99,434.00	-	1,99,434.00	1,99,434.00
9 9352 FC IPT-II SUPNS	8,32,369.00		8,32,369.00	-	8,32,369.00	8,32,369.00
10 9355 FC IPT-LIM	56,872.00		56,872.00	-	56,872.00	56,872.00
11 9357 FC IPT-AAU-DBD	3,39,563.00		3,39,563.00	-	3,39,563.00	3,39,563.00
12 9358 FC IPT-ABREF	93,531.00		93,531.00	93,531.00	-	93,531.00
13 9361 FC IPT-VEGPL	12,773.00		12,773.00	-	12,773.00	12,773.00
14 9363 FC IPT-NPCIL	48,670.00		48,670.00	-	48,670.00	48,670.00
15 9364 FC IPT-IITGN-INP	-	-	-	-	-	-
16 9365 FC IPT-PSED-SERB-CZTS	-	2,78,915.00	2,78,915.00	2,13,596.00	65,319.00	-
17 9367 FC IPT CIPET	1,51,331.00		1,51,331.00	-	1,51,331.00	1,51,331.00
18 9368 Dr. Amreen Ara Hussain-DST Inspire	13,59,635.00	-	13,59,635.00	13,59,635.00	-	13,59,635.00
19 9369 ADARD	98,302.00	-	98,302.00	98,302.00	-	98,302.00
20 9370 CPI5-SAC-CP	23,09,571.00	-	23,09,571.00	3,17,917.00	19,91,654.00	23,09,571.00
21 9372 FC IPT-PSED-SU	1,96,813.00		1,96,813.00	-	1,96,813.00	1,96,813.00
22 9373 FC IPT-PSED-NU	1,24,688.00		1,24,688.00	1,24,688.00	-	1,24,688.00
23 9374 IPR-TBRI-CGN	-	-	-	-	-	-
24 9375 IPR-AAU-VS	1,03,456.00		1,03,456.00	-	1,03,456.00	1,03,456.00
25 9376 FC IPT-SPX-III	88,42,339.00	49,50,000.00	1,37,92,339.00	22,56,133.00	1,15,36,206.00	88,42,339.00
26 9378 FC IPT-IXS-WMD	1,52,763.00		1,52,763.00	-	1,52,763.00	1,52,763.00
27 9379 FC IPT-APD-NSSPL	10,725.00		10,725.00	-	10,725.00	10,725.00
28 9381 SERB-2020	1,50,000.00	-	1,50,000.00	-	1,50,000.00	1,50,000.00
29 9382 PSED-IGCAR-PS	27,68,133.00	-	27,68,133.00	27,68,133.00	-	27,68,133.00
30 9383 BRNS-Portal-OM	60,168.00	-	60,168.00	37,500.00	22,668.00	60,168.00
31 9384 FC IPT-UEA-FeAI	1,56,954.00	-	1,56,954.00	23,731.00	1,33,223.00	1,56,954.00
32 9385 EMC3-ITER Service Contract	46,30,638.00	-	46,30,638.00	-	46,30,638.00	46,30,638.00
33 9386 FC IPT-ACCUMAX	1,93,737.00	-	1,93,737.00	61,486.00	1,32,251.00	1,93,737.00
34 9387 RPY-SEBR	5,05,782.00	-	5,05,782.00	5,05,782.00	-	5,05,782.00
35 9388 ITER-SCPWG	1,24,99,395.00	18,89,391.00	1,43,88,786.00	-	1,43,88,786.00	1,24,99,395.00
36 9389 ICMR-AI	2,26,600.00	-	2,26,600.00	-	2,26,600.00	2,26,600.00
37 9389 Indian Council of Medical Research	-	-	-	-	-	-
38 9390 ECRIS-2022	-	-	-	-	-	-
39 9393 New ADARD	33,82,889.00	37,89,506.00	71,72,395.00	34,10,643.00	37,61,752.00	33,82,889.00
40 9394 IPR-GUJTEX	4,91,611.00	-	4,91,611.00	-	4,91,611.00	4,91,611.00
41 9395 FC IPT-APD-NUIP	2,40,666.00	-	2,40,666.00	9,660.00	2,31,006.00	2,40,666.00
42 9397 IPR-VED	6,88,499.00	-	6,88,499.00	77,400.00	6,11,099.00	6,88,499.00
43 9398 IPR-TPS-EXCEL	7,37,400.00	-	7,37,400.00	1,07,619.00	6,29,781.00	7,37,400.00
44 9401 DDF5-Selbin Augustin	-	-	-	-	-	-
45 9402 IPR-SPL1	(5,14,747.00)	1,18,08,200.00	1,12,93,453.00	19,02,705.00	93,90,748.00	(5,14,747.00)





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SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2025

SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS:	a) Opening Balance of the fund 01-04-2024	b) Additions to the Funds	TOTAL (a+b)	c) Utilisation/Expenditure towards objectives of funds	NET BALANCE AS AT 31ST MARCH, 2025	NET BALANCE AS AT 31ST MARCH, 2024
46 9403 SAC-LN2-GYRO	33,12,400.00	-	33,12,400.00	33,800.00	32,78,600.00	33,12,400.00
47 9404 APD-AWES-1	13,80,000.00	-	13,80,000.00	57,666.00	13,22,334.00	13,80,000.00
48 9405 APPJ-BIT	2,89,776.00	100.00	2,89,876.00	64,221.00	2,25,655.00	2,89,776.00
49 9801 IPR-MOU-VSSC-New	-	8,88,000.00	8,88,000.00	-	8,88,000.00	-
50 9802 IPR-SGIP	-	9,60,000.00	9,60,000.00	1,31,024.00	8,28,976.00	-
51 9901 AJC_IPR_Plasmatech Innovative Foundation	-	8,94,824.00	8,94,824.00	8,94,824.00	-	-
52 9915 DST/PAC	1,63,391.00	-	1,63,391.00	-	1,63,391.00	1,63,391.00
53 - DAE-LIGO	40,36,219.00	57,00,000.00	97,36,219.00	83,470.00	96,52,749.00	40,36,219.00
54 - DST-LIGO	2,89,600.00	-	2,89,600.00	-	2,89,600.00	2,89,600.00
55 - RAC-S (GU PROJECT)	3,08,528.00	-	3,08,528.00	1,33,499.00	1,75,029.00	3,08,528.00
56 - IO-TBM Project Fund	2,11,39,228.00	-	2,11,39,228.00	-	2,11,39,228.00	2,11,39,228.00
57 - IO-TA-C31T020FI_TCVB	38,70,350.00	-	38,70,350.00	-	38,70,350.00	38,70,350.00
58 - IO-TA-4500000170_HNBV	16,99,44,982.00	12,22,99,826.00	29,22,44,808.00	5,22,73,428.00	23,99,71,380.00	16,99,44,982.00
59 - IO-TA-4500000171_H-X-Ray	11,12,610.00	27,20,572.00	38,33,182.00	38,33,182.00	-	11,12,610.00
60 - IO-TA-4500000180-ITER ADS	1,03,70,687.00	1,05,21,990.00	2,08,92,677.00	1,88,861.00	2,07,03,816.00	1,03,70,687.00
61 - IO-TA-4500000191-SCWS	50,39,340.00	81,32,339.00	1,31,71,679.00	13,33,807.00	1,18,37,872.00	50,39,340.00
62 - IO-TA-4500000201-Rupture Disc Assembly	1,12,91,995.00	2,47,75,422.00	3,60,67,417.00	3,61,31,126.00	(63,709.00)	1,12,91,995.00
63 - IO-25-TA-4500000225_PPAW	-	1,50,50,374.00	1,50,50,374.00	1,04,22,172.00	46,28,202.00	-
64 - IO-23-CT-4300002936-PWG IPR	-	1,19,53,227.00	1,19,53,227.00	1,19,53,227.00	-	-
65 - IO-24-CT-4300003038-VVPSS	-	67,76,608.00	67,76,608.00	40,44,304.00	27,32,304.00	-
66 - IO-23-TA-4500000194-CMW	-	71,87,712.00	71,87,712.00	71,87,712.00	-	-
67 - IO-24-TA-4500000205-MCTB	-	17,00,436.00	17,00,436.00	7,32,300.00	9,68,116.00	-
68 - Neutral Beam Test Facility (NBTF)	-	71,27,665.00	71,27,665.00	65,51,169.00	5,76,496.00	-
69 - IPA-On-site	-	3,29,69,576.00	3,29,69,576.00	3,29,69,576.00	-	-
70 - IPA-Off-Site	-	1,20,33,521.00	1,20,33,521.00	1,20,33,521.00	-	-
Sub Total (a)	27,76,14,934.00	29,45,08,204.00	57,21,23,138.00	19,79,76,950.00	37,41,46,178.00	27,76,14,934.00
1 9069 F.C.I.P.T. - DST - UP	(8,20,592.00)	-	(8,20,592.00)	-	(8,20,592.00)	(8,20,592.00)
2 9081 F.C.I.P.T. - RHVPS	(1,14,50,056.00)	-	(1,14,50,056.00)	-	(1,14,50,056.00)	(1,14,50,056.00)
3 9095 F.C.I.P.T. - DST2	(55,69,425.00)	-	(55,69,425.00)	-	(55,69,425.00)	(55,69,425.00)
4 9164 BARC - EED - Project	(15,50,420.00)	-	(15,50,420.00)	-	(15,50,420.00)	(15,50,420.00)
5 9203 DST - TSG - GYRO- RF	(20,26,752.00)	-	(20,26,752.00)	-	(20,26,752.00)	(20,26,752.00)
6 9211 DGFS-PHD	(1,92,79,176.00)	1,17,45,081.00	(75,34,145.00)	94,17,223.00	(1,69,51,368.00)	(1,92,79,176.00)
7 9215 DST-WGSA	(6,68,809.00)	-	(6,68,809.00)	-	(6,68,809.00)	(6,68,809.00)
8 9306 FDIPT-DST-IPT	(90,254.00)	-	(90,254.00)	-	(90,254.00)	(90,254.00)
9 9343 DST-PKX-GITA	(3,17,725.00)	-	(3,17,725.00)	-	(3,17,725.00)	(3,17,725.00)
10 9380 FDIPT-APD-BN	(1,15,142.00)	-	(1,15,142.00)	-	(1,15,142.00)	(1,15,142.00)
11 9405 IPR-TARE-VIB	2,41,501.00	-	2,41,501.00	2,67,273.00	(25,772.00)	2,41,501.00
12 - IO-TA-4500000202-QCI Inox	(47,580.00)	49,61,271.00	49,13,691.00	49,13,691.00	-	(47,580.00)
Sub Total (b)	(4,16,94,430.00)	1,67,06,302.00	(2,49,88,128.00)	1,45,98,187.00	(3,95,86,315.00)	(4,16,94,430.00)
BALANCE FOR YEAR 2024-25 (a+b)	23,59,20,504.00	31,12,14,506.00	54,71,35,010.00	21,25,75,147.00	33,45,59,863.00	23,59,20,505.00





SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2025

PARTICULARS	2024-2025	2023-2024
SCHEDULE 4 - CURRENT LIABILITIES AND PROVISIONS:		
A. CURRENT LIABILITIES :		
1 Sundry Creditors		
a) For Goods	10,81,113.00	30,12,686.00
b) Others	1,01,414.00	58,250.00
2 Other Current Liabilities		
a) Security Deposits	1,43,66,618.00	1,72,05,678.00
b) Other Liabilities	1,50,02,690.00	96,60,657.00
c) Outstanding Expenses	6,27,18,891.00	5,25,54,620.00
d) Salary Payable	9,10,53,968.00	9,16,71,750.00
e) Gratuity/Pension Contribution Payable to DAE	59,93,088.00	9,85,084.00
f) Staff Advance - Payable	57,75,701.00	-
Total (A)	19,60,93,483.00	17,51,48,725.00
B. PROVISIONS:		
1 Gratuity	62,81,19,542.00	51,77,12,545.00
2 Superannuating / Pension	6,29,98,49,523.00	6,12,87,98,621.00
3 Accumulated Leave Encashment	69,16,47,415.00	73,44,88,189.00
Total (B)	7,61,96,16,480.00	7,38,09,99,355.00
Total (A+B)	7,81,57,09,963.00	7,55,61,48,080.00





SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2025

SCHEDULE 5 - FIXED ASSETS

DESCRIPTION	Rate	Cost as at beginning of the year	Addition during the year	Ded. (Adj) during the year	GROSS BLOCK		DEPRECIATION		At the Current year - end	At the Previous year - end
					Cost as at the year end	Up-to beginning of the year	for the year	on deduction/(Adj)		
A. FIXED ASSETS:										
1. BUILDINGS:										
On Freehold Land					9,29,41,396	1,42,43,423	15,14,943	1,57,58,366	7,71,82,870	7,86,97,815
a) Additional Building	1.63%				39,27,112	8,00,150	64,012	8,64,162	30,62,950	31,26,952
b) Approach Road	1.63%				23,99,47,239	9,90,94,487	39,29,860	10,30,34,347	11,69,22,890	14,08,52,752
c) Bhat Main/ADMN Building	1.63%				4,23,16,945	1,7,24,415	6,89,766	24,14,181	3,99,02,762	4,05,92,530
d) Canteen Building	1.63%				8,83,76,228	1,73,79,735	14,40,533	1,88,10,268	6,95,55,962	7,09,96,493
e) FCIPT Building	1.63%				6,34,10,013	1,42,78,280	10,54,058	1,58,12,308	4,80,77,675	4,91,31,733
f) Hostel-Guest House Building	1.63%				1,21,77,052	16,34,797	1,98,485	18,11,282	1,03,45,770	1,05,44,255
g) HVDC Building	1.63%				22,00,08,627	5,83,410	1,35,413	3,95,72,983	35,63,707	4,31,36,690
h) IITER Lab Building	1.63%				80,46,21,922			7,25,29,116	1,33,23,475	8,58,52,591
i) Laboratory & Ausi. Building	1.63%				1,76,23,290			27,20,194	2,87,260	30,07,454
j) MSH Building	1.63%				1,35,64,065			16,72,558	2,21,095	18,93,653
k) Pre Feto Building					28,55,711			18,85,194	46,548	1,16,70,412
l) Staff quarters	1.63%								19,31,742	1,18,91,507
									9,23,569	9,70,517
2. FURNITURE, FIXTURES										
a) Hostel Guest House Furniture	6.33%				66,28,226	61,47,012	1,49,803	-	62,56,815	3,31,411
b) Office Furniture	6.33%				11,73,65,260	7,98,50,492	56,47,378	-	8,55,07,870	3,17,57,592
c) Student Hostel Furniture	6.33%				14,90,239	9,36,983	63,895	-	10,00,878	4,89,361
3. LAND:										
a) Freehold						4,36,440	-	-	4,36,440	4,36,440
1. Bhat Land						56,75,519	-	-	56,75,519	56,75,519
2.GIDC Land						83,52,433	-	-	83,52,433	83,52,433
4. LIBRARY BOOKS/ JOURNALS										
a) Library Books	4.75%				8,83,95,887	5,26,87,447	31,70,128	-	5,58,57,575	3,25,38,310
b) Library Journals	4.75%				42,83,45,679	17,17,58,894	1,66,05,533	-	18,83,64,417	23,98,81,252
									3,49,70,544	23,15,03,053





SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2025

SCHEDULE 5 - FIXED ASSETS		GROSS BLOCK			DEPRECIATION			NET BLOCK	
DESCRIPTION	Rate	Cost as at beginning of the year	Addition during the year	Cost as at the year end	Up to beginning of the year	for the year	on deduction/(Ad)	Total up to the year end	As at the Current year - and As at the previous year - and
5 OFFICE/GEN. EQUIPMENTS	4.75%	27,70,886	-	27,70,886	11,28,201	1,31,617	-	12,59,818	15,11,068
a) Air Conditioning System	4.75%	15,59,314	-	15,59,314	7,61,277	65,179	-	8,26,456	7,32,662
b) Canteen Equipment	4.75%	26,57,876	-	26,57,876	25,32,650	847	-	25,33,497	1,24,379
c) DPO	4.75%	29,41,623	-	29,41,623	27,99,868	2,110	-	28,01,978	1,39,645
d) DPF	4.75%	15,16,194	-	15,16,194	14,46,512	474	-	14,46,986	69,148
e) Dusty	4.75%	22,11,481	-	22,11,481	20,76,940	6,152	-	20,83,092	1,28,389
f) Venting	4.75%	11,76,515	-	11,76,515	11,12,514	1,261	-	11,13,775	62,740
g) TPI	4.75%	12,318	-	12,318	11,702	-	-	11,702	616
h) Garden Equipment	4.75%	7,30,175	-	7,30,175	5,40,192	26,869	-	5,67,061	1,63,115
i) Guest House Equipment	4.75%	13,93,911	-	13,93,911	11,02,656	42,892	-	11,45,548	2,48,363
j) Hotel Equipment	4.75%	6,55,82,387	21,12,516	6,76,34,853	3,30,84,583	30,56,528	-	3,61,41,111	3,15,53,738
k) Office Equipment	4.75%	6,319	-	6,319	6,003	-	-	6,003	316
m) Staff Quarter Equipment	4.75%	-	-	-	-	-	-	-	316
6 PLANT, MACHINERY & EQUIPMENTS									
a) Scientific Equipments	4.75%	9,74,22,48,847	1,04,16,85,659	23,26,945	10,78,16,07,561	4,86,17,85,502	51,39,17,290	11,31,451	5,37,45,71,341
b) Workshop Equipments	4.75%	9,18,0,881	-	9,18,0,881	9,18,0,881	58,15,273	2,90,993	-	61,06,266
c) CPP-Machinery & Equip	4.75%	1,01,23,804	-	1,01,23,804	1,01,23,804	93,84,801	79,132	94,63,933	6,59,871
d) Workshop Tools	4.75%	1,60,070	-	1,60,070	1,55,544	1,086	-	1,56,630	3,440
e) CPP-Mechanical Works	4.75%	3,94,390	-	3,94,390	3,77,046	-	-	3,77,048	17,342
7 COMPUTERS									
COMPUTER / PERIPHERALS*	26.41%	97,51,50,610	1,06,32,800	91,36,458	97,66,46,972	75,46,42,011	7,75,89,165	86,28,472	82,36,02,704
8 ELECTRIC INSTALLATION									
ELECTRIC INSTALLATION	4.75%	6,28,83,839	35,727	-	6,29,09,566	2,42,78,208	26,51,671	-	2,69,19,879
TOTAL FOR CURRENT YEAR		33,10,86,85,808	3,08,79,16,777	1,15,96,816	14,18,44,03,769	6,28,19,65,645	64,38,33,745	97,59,923	6,92,20,39,467
									3,59,79,487
									3,86,05,631
									6,82,61,18,437





SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2015

SCHEDULE 5 - FIXED ASSETS

DESCRIPTION	Rate	GROSS BLOCK		DEPRECIATION		NET BLOCK		
		Cost as at beginning of the year	Addition during the year	Ded.(Ad)	Up-to beginning of the year	for the year	on deductions/(Ad)	
B. INTANGIBLE ASSETS								
1 Computer Softwares*	29,20,36,884	3,21,92,401	-	-	32,42,29,265	26,81,51,748	1,30,69,555	28,12,23,303
2 Patents	3,76,317	2,29,150	-	6,05,477	2,95,547	97,491	-	3,93,038
TOTAL FOR CURRENT YEAR	29,24,13,201	3,24,21,561	-	32,48,34,762	26,84,49,295	1,31,67,046	-	28,16,16,341
C. ASSETS - EXTERNAL PROJECTS								
1 COMPUTER / PERIPHERALS*	16.21%	26,35,247	-	-	26,35,247	25,03,486	-	25,03,486
2 OFFICE/GEN. EQUIPMENTS	4.75%	4,71,106	-	-	4,71,106	3,28,773	-	3,49,090
3 FURNITURE, FIXTURES	6.33%	5,04,198	-	-	5,04,198	4,72,398	-	4,73,017
4 Scientific Equipments	4.75%	3,37,82,937	-	-	3,37,82,937	2,10,34,198	15,44,347	2,25,78,545
TOTAL FOR CURRENT YEAR	3,75,93,488	-	-	3,73,93,488	2,43,38,855	15,65,283	-	2,59,04,138
D. ASSETS AT IGCAR								
1 Building	1.65%	3,35,57,457	-	-	3,35,57,457	60,19,676	5,47,149	65,66,825
2 Computers	16.21%	1,67,738	-	-	1,67,738	1,59,351	-	1,59,351
3 Office Furniture at IGCAR	6.33%	4,86,673	-	-	4,84,673	2,23,129	30,680	2,53,809
4 Office & General Equipment	4.75%	1,92,46,116	-	-	1,92,46,116	94,34,521	9,14,190	1,03,49,111
5 Scientific Equipments at IGCAR	4.75%	20,70,54,464	-	-	20,70,54,464	9,92,09,917	1,01,40,708	10,93,50,635
TOTAL FOR CURRENT YEAR	26,05,20,448	-	-	26,05,20,448	11,50,46,994	1,16,32,727	-	12,66,79,771
E. CAPITAL WORK-IN-PROGRESS								
TOTAL	1,93,00,67,443	10,78,10,36,144	11,19,36,57,051	1,51,94,46,541	-	-	-	1,51,94,46,541
PREVIOUS YEAR	15,62,36,78,393	11,90,13,74,482	11,20,52,53,867	16,32,65,99,008	6,68,98,00,789	6,161,98,001	97,59,923	7,35,62,39,567
	21,65,08,19,401	4,91,38,36,151	10,94,56,77,161	15,61,84,78,381	6,13,06,16,478	56,13,18,714	21,94,403	6,68,98,00,789
								6,93,86,77,878



Gupta & Associates
 Chartered Accountants
 New Delhi



INSTITUTE FOR PLASMA RESEARCH

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Registration No.GUJ/88/GANDHINAGAR

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2025

PARTICULARS	2024-2025	2023-2024
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SCHEDULE 6 - CURRENT ASSETS, LOANS, ADVANCES ETC:

A. CURRENT ASSETS :

1 Inventories:

a) Stores and spares	9,27,09,456.00	10,38,50,267.00
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2 Sundry Debtors:

a) Debts outstanding for a period exceeding six months	8,13,81,507.00	1,09,77,234.00
b) Debts outstanding for a period less than six months	-	2,21,621.00

3 Bank Balances:

a) With Scheduled Banks:

- On Current Accounts

State Bank of India, IPR.Branch, Ahmedabad A/c.30185519770	24,18,711.00	27,23,925.00
State Bank of India, IPR.Branch, Ahmedabad A/c.30360884053	22,26,583.00	20,01,796.00
State Bank of India, Naroda Branch, Ahmedabad A/c.10159920115	7,29,054.00	10,15,188.00
State Bank of India, Naroda Branch, Ahmedabad A/c.30360272380	10,10,811.00	7,32,739.00
State Bank of India, A/c No.35052592927	10,000.00	10,000.00
Reserve Bank of India, A/c No.10686601002	-	1.00

- On Deposit Accounts

State Bank of India	1,06,28,67,535.00	83,81,51,552.00
- On Savings Accounts	-	-
State Bank of India, A/c No. 30767137485	11,708.00	10,63,058.00
SBI (ECRIS-2022) A/c No.40851877961	-	-
State Bank of India, A/c No. 31012661865	22,284.00	57,743.00

TOTAL (A)

1,24,33,87,649.00

96,08,05,124.00

B. LOANS, ADVANCES AND OTHER ASSETS :

1 Loans:

a) Staff

House Building Advance (Including accrued interest)	1,99,01,533.00	1,68,61,448.00
Computer Advance (Including accrued interest)	15,18,666.00	21,60,502.00
Vehicle Advance (Including accrued interest)	6,85,204.00	8,40,471.00

2 Advances and amounts recoverable in cash or in kind or for value to be received:

a) Advances to Non Govt. Contractors & Suppliers [(Including adv. For Capital Works)]	8,69,37,25,066.00	18,20,25,74,638.00
b) Advances to Govt. Institutions/Organisations (Refer Note 5 of Schedule-14)	72,24,347.00	20,33,00,685.00
c) Deposit with Government Authorities	1,73,65,521.00	1,73,66,645.00
d) Deposit with Others	69,28,592.00	69,28,592.00
e) TDS Receivable	14,04,316.00	14,80,331.00
f) Patents Applied for	-	2,63,400.00
g) Advance for Travelling Expenses	22,48,249.00	52,41,789.00
h) General Advance *	1,11,63,004.00	9,57,715.00
i) IGST/SGST/CGST Receivable	515.00	515.00
ii) LTC Advance	9,16,715.00	10,77,830.00
k) Refixation Recovery	2,53,24,746.00	2,83,83,300.00
l) CPP-IPR/IPR	-	-
m) Medical Recovery	657.00	916.00
n) Professional Tax	208.00	-
o) Prepaid Expenses	26,20,231.00	36,33,775.00

3 Income Accrued:

a) On Bank Fixed Deposits

1,46,30,855.00

66,77,147.00

TOTAL (B)

8,80,56,58,425.00

18,49,77,49,699.00

TOTAL (A+B)

10,04,90,46,074.00

19,45,85,54,823.00

* Gratuity amount adjusted against recoveries to be made from the respective pensioners for previous year



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SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2025		
PARTICULARS	2024-2025	2023-2024
SCHEDULE 7 - GRANTS/SUBSIDIES :		
(Irrevocable Grants & Subsidies Received)		
1] Central Government [Dept. of Atomic Energy, Govt. of India]	10,31,92,66,262.00	11,95,95,66,421.00
TOTAL	10,31,92,66,262.00	11,95,95,66,421.00
SCHEDULE 8 - INTEREST EARNED :		
1] On Term Deposits & Savings Deposits:		
a] With Scheduled Banks- State bank of India	9,01,23,792.00	7,93,12,208.00
2] On Loans:		
a] Employees/Staff		
- On Vehicle Advance	21,297.00	21,553.00
- On Computer Advance	17,756.00	34,836.00
- On House Building Advance	7,54,643.00	8,25,575.00
3] Interest on TDS refund	26,995.00	60,737.00
TOTAL	9,09,44,483.00	8,02,54,909.00
SCHEDULE 9 - OTHER INCOME :		
1) Miscellaneous Income	99,23,096.00	17,81,714.00
2) Rent	3,98,705.00	3,22,406.00
3) Royalty & Technology Tranfer Fee Income	2,000.00	11,72,000.00
4) Other receipts for Facility utilisation	22,88,921.00	8,22,286.00
5) Surplus on Sale of Assets		
6) Scientific & Technical Receipts		
a] Domestic		
b] International	2,68,32,532.00	4,03,83,253.00
7) ITER Project Associates (IPAs) Receipts	4,23,37,694.00	4,16,76,721.00
TOTAL	8,17,82,948.00	8,61,58,380.00





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SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2025		
PARTICULARS	2024-2025	2023-2024
SCHEDULE 10 - ESTABLISHMENT EXPENSES :		
a) Salaries and Wages	91,66,32,392.00	89,04,54,620.00
b) Allowances and Bonus	89,87,63,298.00	1,02,92,09,341.00
c) Contribution to Provident Fund (Including NPS Contribution)	10,16,74,942.00	7,54,29,261.00
d) Expenses on Employees' Retirement and Terminal Benefits	40,95,83,024.00	94,40,97,444.00
e) Medical Expenses	3,94,29,251.00	4,17,30,718.00
f) NPS charges	93,140.00	65,748.00
g) Staff Welfare Expenses	24,75,620.00	9,97,213.00
h) Less: PF Contribution Receipt for PF Trust on Option change CPF to GPF		-68,14,458.00
TOTAL	2,36,86,51,667.00	2,97,51,69,887.00
SCHEDULE 11 - OTHER ADMINISTRATIVE EXPENSES ETC. :		
a) Admiry/Office Exp	16,46,516.00	12,04,466.00
b) Advertisement and Publicity	10,18,963.00	15,19,824.00
c) Auditors Remuneration - Internal	80,533.00	80,533.00
d) Auditors Remuneration - Statutory	1,30,343.00	2,36,000.00
e) Bank Charges	5,36,055.00	6,18,776.00
f) Canteen Subsidy / Main	67,81,231.00	37,61,187.00
g) Collaborative Research Expenses	43,180.00	49,71,243.00
h) Electricity and Power	12,37,58,183.00	12,93,82,722.00
i) Expenses on Academic Programmes	52,90,144.00	47,97,496.00
ii) Expenses on Seminar/Workshops	61,87,694.00	29,09,768.00
k) Honorarium	20,07,595.00	30,13,270.00
l) Loss on sale of capital assets/A Wo	2,92,241.00	-
m) Membership	35,715.00	22,653.00
n) Postage & Telegraph	1,02,151.00	1,45,957.00
o) Printing and Stationary	31,16,113.00	41,20,038.00
p) Professional/Legal Charges	20,12,125.00	40,83,636.00
q) Purchases- Consumable Stores & Spares	9,95,67,775.00	17,23,97,045.00
r) Reimbursement of Exp to IO	1,51,95,068.00	1,89,37,627.00
s) Remuneration & Wages	2,75,87,184.00	2,75,57,804.00
t) Rent, Rates and taxes	3,10,68,685.00	2,95,30,509.00
u) Repairs and Maintenance	14,97,42,828.00	14,73,95,620.00
v) Security Expenses	7,32,05,458.00	6,06,18,080.00
w) Service Charges on Scap Sale	81,603.00	43,850.00
x) TA to Candidate		48,404.00
y) Technical & Professional Consultancy	12,92,553.00	16,72,883.00
z) Telephone and Trunk	47,12,464.00	40,13,750.00
aa) Transport Hire Charges	1,76,64,539.00	1,79,70,735.00
ab) Travelling and conveyance Expenses	1,82,58,086.00	2,39,27,950.00
ac) Travelling Expenses-International	1,97,29,426.00	2,36,03,901.00
ad) Visiting Scientist Expenses	8,27,079.00	21,44,770.00
TOTAL	61,19,71,530.00	69,07,30,507.00
TOTAL EXPENSES	2,94,06,23,197.00	3,66,59,00,394.00



**INSTITUTE FOR PLASMA RESEARCH****INSTITUTE FOR PLASMA RESEARCH,****BHAT, GANDHINAGAR- 382 428**

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

Registration No.GUJ/88/GANDHINAGAR

**SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED
31ST MARCH, 2025**

PARTICULARS	2024-2025	2023-2024
SCHEDULE 12 - DEPRECIATION ON FIXED ASSETS:		
* Building		
a) Additional Office Building	15,14,943.00	15,14,943.00
b) ADMN Building/Main Building	39,29,860.00	39,29,860.00
c) Approach Road	64,012.00	64,012.00
d) Canteen Building	6,89,766.00	6,89,766.00
e) FCIPT Building	14,40,533.00	14,40,533.00
f) Guest House / Hostel Building	10,54,058.00	10,54,058.00
g) HVDC Building	1,98,485.00	1,98,485.00
h) ITER Lab Building	35,63,707.00	35,86,139.00
i) Lab & Aux. Building	1,33,23,475.00	1,33,23,475.00
j) MSH Building	2,87,260.00	2,87,260.00
k) Pre-Fab Building	2,21,095.00	2,21,095.00
l) Staff Quarters Building	46,548.00	46,548.00
* Furniture & Fixtures		
m) Office Furniture	56,47,378.00	54,94,968.00
n) Hostel Guest House Furniture	1,95,742.00	3,60,237.00
o) Student Hostel Furniture	17,956.00	17,956.00
* Library Books & Journals		
p) Library Books	31,70,128.00	32,05,709.00
q) Library Journals	1,66,05,533.00	1,55,82,316.00
* Office & General Equipments		
r) Air Conditioning System	1,31,617.00	1,31,617.00
s) Canteen Equipment	65,179.00	65,184.00
t) DPD	847.00	847.00
u) DPF	2,110.00	2,112.00
v) Dusty	474.00	474.00
w) Guest House Equipment	26,869.00	26,869.00
x) Hostel Equipment	42,892.00	42,892.00
y) Nitriding	6,152.00	6,152.00
z) Office Equipment	30,56,528.00	29,67,616.00
aa) TPL	1,261.00	1,261.00





INSTITUTE FOR PLASMA RESEARCH

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Registration No.GUJ/88/GANDHINAGAR

SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2025		
PARTICULARS	2024-2025	2023-2024
SCHEDULE 12 - DEPRECIATION ON FIXED ASSETS:		
* <u>Plant, Machinery & Equipments</u>		
ab] CPP-IPR Machinery & Equipments	79,132.00	(1,828.00)
ac] Scientific Equipments	51,39,17,290.00	39,97,11,626.00
ad] Workshop Equipments	2,90,993.00	3,01,094.00
ae] Workshop Tools	1,086.00	1,086.00
* <u>Computers</u>		
af] Computers	7,75,89,165.00	8,30,78,240.00
* <u>Electric Installations</u>		
ag] Electric Installations	26,51,671.00	26,75,960.00
TOTAL (A)	64,98,33,745.00	54,00,28,562.00
AMMORTISATION ON INTENGIBLE ASSETS :		
a) Computer Softwares	1,30,69,555.00	78,61,857.00
b) Patents	97,491.00	2,14,167.00
TOTAL (B)	1,31,67,046.00	80,76,024.00
ASSETS -External Projects		
a) Office Equipment	20,317.00	20,317.00
b) Office Furniture	619.00	2,951.00
c) Scientific Equipments	15,44,347.00	15,58,133.00
TOTAL (D)	15,65,283.00	15,81,401.00
ASSETS AT IGCAR		
a) Building	5,47,149.00	5,47,149.00
b) Office Furniture	30,680.00	30,680.00
c) Office & General Equipment	9,14,190.00	9,14,190.00
d) Scientific Equipments	1,01,40,708.00	1,01,40,708.00
TOTAL (C)	1,16,32,727.00	1,16,32,727.00
TOTAL (A+B + C + D)	76,61,98,801.00	56,13,18,714.00





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SIGNIFICANT ACCOUNTING POLICIES

SCHEDULE- 13:

1 BASIS FOR PREPARATION OF ACCOUNTS

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

2 INVENTORY VALUATION

Stores & spares are valued at the weighted average cost.

3 INVESTMENT

Investments are valued at cost.

4 FIXED ASSETS

a) Tangible Assets

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

b) Intangible Assets

i) Softwares are recorded at cost which includes incidental expenses incurred up to the date of Commissioning.

ii) Patents are recorded at legal cost in the year in which granted. Legal cost includes Government fees & lawyer's Fees etc., incurred on getting patents.

5 DEPRECIATION

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

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

6 AMMORTISATION

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

ii] Patents are ammortised during the period of 10 years from the date of awarded.

7 GOVERNMENT GRANTS

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

8 FOREIGN CURRENCY TRANSACTION

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

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

9 CONTRIBUTIONS TO PROJECTS

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

10 EXTERNALLY FUNDED PROJECTS

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

11 RESEARCH & DEVELOPMENT

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

12 RETIREMENT BENEFITS

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

Institute for Plasma Research
Bhat, Gandhinagar

Dr. D.K. Aswal
Director

Dr. Subroto Mukherjee
Dean

F. A. Shah
Accounts Officer-II

Place : Gandhinagar
Date : 30/06/25



As per our report of even date attached.
For Chandra Gupta & Associates
Chartered Accountants
FRN:000259N
CA Ashok Kumar Gupta
Partner
Membership No.014845

UDIN: 25014845BMKSA883107

**INSTITUTE FOR PLASMA RESEARCH**

INSTITUTE FOR PLASMA RESEARCH,

BHAT, GANDHINAGAR- 382 428

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

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NOTES TO THE ACCOUNTS**SCHEDULE- 14:**

Hitherto, as per rules of ITER-India Empowered Board, separate set of accounts & records were to be maintained and separate Audited Statement of Accounts were to be presented for the ITER-India Project w.e.f. April 1, 2008. However in accordance with Department of Atomic Energy directive vide their letter No. 18/1/2010-R&D-II/9309 dated October 5, 2010, Audited Statements of Accounts for ITER-India project presented on branch accounting concept. Accordingly, balance of IPR being of current nature, is shown under Current Assets / Liabilities as the case may be.

2 CONTINGENT LIABILITIES:

- (i) Contingent Liabilities in respect of claims against the IPR not acknowledged as debts Rs.--NIL-- (Previous year - Rs.NIL).
- (ii) Guarantees and Letter of Credits given by Bank on behalf of the Institute for Plasma Research is Rs.7638.29 Lakh (Previous Year 11419.70 Lakh).

3 CAPITAL COMMITMENTS

Estimated value of Contracts remaining to be executed on Capital Account and not provided for Rs.36109.64 Lakhs (Previous Year Rs.62989.85 Lakhs).

4 DEPRECIATION

Depreciation for the year 2024-2025 Rs.67,61,98,801.00 [Previous Year Rs. 56,13,18,714.00] has been debited to the Income & Expenditure Account and the like amount has been transferred from the Corpus Fund to the Income & Expenditure Account

5 ACCOUNTING OF PROJECT ASSETS

Fixed Assets set out in the Schedule-5 do not include Scientific Equipment of Rs.3,98,56,235.00 [Previous Year Rs. 3,98,56,235.00 as on 31.03.2024 purchased out of funds of closed sponsored projects as on 31.03.2025, held and used by Institute, as Project sanctions include stipulations that all such assets purchased out of the project funds will remain the property of the sponsors.

6 FOREIGN CURRENCY TRANSACTION

	2024-2025	2023-2024
- Capital Goods	188,20,869.00	311,57,381.00
- Consumables & Spares	6,47,386.00	228,50,438.00
(i) Expenditure in foreign currency :		
- Travel	183,27,237.00	128,33,159.00
- Cash Contribution to ITER-Organization	577,12,36,327.00	739,69,93,542.00
- Technical Consultancy		198,791.00
(ii) Earnings:		
- Value of Exports on F.O.B. basis	NIL	NIL
- Value of Exports Services	691,70,226.00	820,59,974.00

7 Total demand outstanding of In-Cash-Contributions to ITER Organization as on 31.03.2025 is Euro 800000.00 (Aprox. Rs.7.39 Crores taking SBI TT Selling rate Rs.92.325 per Euro as on 31.03.2025)

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

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

10 Previous year's figures have been regrouped wherever necessary to correspond with the current year's figures.

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

Institute for Plasma Research

Bhat, Gandhinagar

Dr. D.K. Aswal
Director

Place : Gandhinagar
Date : 30/06/25

Dr. Subroto Mukherjee
Dean

Falguni A. Shah
Accounts Officer - II



Chandra Gupta
Chartered Accountants
New Delhi
CA Ashok Kumar Dupta
Partner
Membership No.014845

UDIN: 25014845 BMKS883107

Audited Statements of Accounts as on 31st March 2025

INSTITUTE FOR PLASMA
RESEARCH

Employees Provident Fund



IPR EMPLOYEE'S PROVIDENT FUND.

BALANCE SHEET AS AT 31ST MARCH, 2025

2023-2024	CORPUS/CAPITAL FUND AND LIABILITIES		2024-25
MEMBERS PF SUBSCRIPTION :			
57,24,70,824.30	(Net of Loans & including Interest on Subscription)		
9,59,82,514.00	Balance as on 1st April 2024	62,03,72,349.30	
4,80,80,989.00	Addition During the year	9,28,85,321.00	
	Less : Debit During the year	7,12,19,149.00	64,20,38,521.30
INSTITUTE'S PF CONTRIBUTION :			
32,480.15	(Including Interest)		
	Balance as on 1st April 2024	32,480.15	
	Addition during the year		
32,480.15	Less : Debits during the year	32,480.15	0.00
INCOME & EXPENDITURE A/c			
2,62,61,802.22	Opening Balance	2,16,62,132.22	
	Add/Less : Received from IPR	45,99,670.00	
-45,99,670.00	Add/Less : Transfer from Income & Expenditure A/c	16,88,803.15	2,79,50,605.37
64,20,66,961.67	TOTAL		66,99,89,126.67
ASSETS			
60,03,95,026.00	FIXED DEPOSIT with State Bank Of India / Public Financial Institute.	63,18,58,325.00	
	S/B A/c with :		
5,06,005.54	State Bank Of India	4,77,951.54	63,23,36,276.54
CURRENT ASSETS :			
31,62,702.00	Sundry Debit Balances.		
31,62,702.00	IPR	33,22,544.00	33,22,544.00
3,78,54,932.13	Interest accrued but not due on Fixed Deposits with a Scheduled Bank / Public Financial Institute.	3,43,30,306.13	3,43,30,306.13
1,48,296.00	Income-Tax Deducted at source :		
	Balance as on 1st April 2024	1,48,296.00	
	Addition during the year		
1,48,296.00	Less : Refund Received	1,48,296.00	0.00
64,20,66,961.67	Total		66,99,89,126.67

Note : Loan transactions are merged with members subscription accounts. Rs. -25,19,849/- were given during the year ended as on 31st March 2025, Rs.88,39,205/- are outstanding in loan accounts.

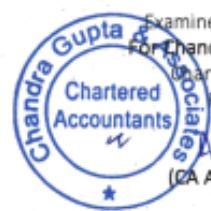
Subroto Mukherjee

(Dr. Subroto Mukherjee)
Senior Professor - H
Chairman

Place : Bhat, Gandhinagar
Dated : May 20, 2025

*F. A. Shah*

(Falguni Shah)
Accounts Officer-II, IPR
Member



Examined and Found correct.
For Chandra Gupta & Associates
Chartered Accountants
FRN: 000259N
(CA Ashok Kumar Gupta)
Partner
Membership No. 014845

UDIN: 2504058MKRZW7034



IPR EMPLOYEE'S PROVIDENT FUND.

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD
ENDED ON 31ST MARCH, 2025

2023-24	<u>INCOME</u>	2024-25
1,70,237.00	Interest On Savings Bank Account & Others	2,16,365.00
3,64,08,090.00	Interest On Fixed Deposit	4,49,72,898.00
45,99,670.00	Excess of Expenditure over Income transferred to Income & Expenditure A/c	
4,11,77,997.00	TOTAL	4,51,89,263.00
<hr/>		
<u>EXPENDITURE</u>		
4,11,77,997.00	Interest on Members Subscription	4,35,00,459.85
-	Excess of Income over Expenditure transferred to Income & Expenditure A/c	16,88,803.15
4,11,77,997.00	TOTAL	4,51,89,263.00

Examined and Found correct.

For Chandra Gupta & Associates
Chartered Accountants
FRN. 000259N(CA Ashok Kumar Gupta)
Partner
Membership No.014845(Dr. Subroto Mukherjee)
Senior Professor - H
ChairmanF.A.Shah
(Falguni Shah)
Accounts Officer-II. IPR
MemberPlace : Bhat, Gandhinagar
Dated : May 20, 2025

UDIN: 25014845BMKRW7034