

Audited Statements of Accounts

as on 31st March 2023

INSTITUTE FOR PLASMA RESEARCH

Registration No. GUJ/88/GANDHINAGAR

Goyal Parul & Co.

Chartered Accountants

H.O. : # 78, J Extension, 3rd Floor,
Near Guru Ramdass Nagar School
Laxmi Nagar, **DELHI**-110092,
Ph.: 91-7017759459, 9811324387

B.O. : # 7, Gitanjali Society, Ranip, **Ahmedabad**
: # Mahavir B, 100 Shed Area, **Vapi**
: # B-11 Padam Arcade 2, Choki Sheri, **Surat**

E-mail : capgoyal@gmail.com, goyalparul.vb@gmail.com

INDEPENDENT AUDITORS'S REPORT

To
The Director,
Institute for Plasma Research
Bhat, Gandhinagar,
Gujarat-382428

We have audited the attached Financial Statements of **Institute for Plasma Research Consolidated, Bhat, Gandhinagar-382428** which comprises of Balance Sheet as at 31st March, 2023, the Statement of Income and Expenditure Account, the Statement of Receipt and Payments Account for the year ended on that date thereto.

Management Responsibility for The Financial Statements

The Institute's Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and Receipts 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 control that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards on auditing issued by Institute of Chartered Accountants of India. Those standards require that we comply with the ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Other Offices:

Dehradun | Chandigarh | Ludhiana | Pune | Ramgarh | Bhagalpur | Bhopal | Noida | Guwahati | Jabalpur | Nagpur
Bengaluru | Amravati | Noida | Gurgaon | Mumbai | Surat | Lucknow | Jamshedpur | Indore | Kolkata | Shamli |
Jaipur | Kathua | Leh Ladakh | Gwalior | Agartala | Vapi | Ahmedabad |



An audit involves performing procedures to obtain audits, evidence about the amounts and disclosures in the financial statements. An audit also includes assessing the appropriateness of policies used and the reasonableness of the accounting estimates made by management as well as evaluating the overall presentation of the financial statements. An audit also includes evaluating the appropriateness of accounting policies used. The procedure selected depend on the auditor's judgment including the assessment of risk of material misstatement of financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Institute's preparation and fair presentation of the Financial Statements in order to design audit procedure that are appropriate in the circumstances. An Audit also include evaluating the appropriateness of accounting policies used and reasonableness of accounting estimates made by the management as well as evaluating 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.

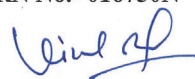
Opinion

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

- a) In case of Balance Sheet of the state of affairs of the Institute as at 31st March, 2023;
- b) In case of the Income and Expenditure Account, of the excess of Income over Expenditure for the year ended on that date;
- c) In case of Receipts and Payments Account of the receipt and payment for the year ended on that date.

Date: 28th June, 2023
Place: Gandhinagar

For GOYAL PARUL & Co
Chartered Accountants
FRN No.- 016750N



(VIPUL BANSAL)
Partner
M.No-436956
UDIN-23436956BGYZRE4902



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

BALANCE SHEET AS AT 31ST MARCH, 2023

<u>CORPUS/CAPITAL FUND AND LIABILITIES</u>	<u>SCH.</u>	<u>2022-2023</u>	<u>2021-2022</u>
CORPUS/CAPITAL FUND	1	7,11,70,34,430.00	7,15,35,78,655.00
RESERVES AND SURPLUS	2	23,34,26,92,028.00	27,91,37,92,597.00
EARMARKED/ ENDOWMENT FUNDS	3	7,84,01,024.00	2,02,13,764.00
CURRENT LIABILITIES AND PROVISIONS	4	6,58,89,52,859.00	6,12,94,73,455.00
TOTAL		37,12,70,80,341.00	41,21,70,58,471.00
<u>ASSETS</u>			
FIXED ASSETS	5	15,53,02,03,196.00	16,77,61,13,526.00
CURRENT ASSETS, LOANS, ADVANCES ETC.	6	21,59,68,77,145.00	24,44,09,44,945.00
TOTAL		37,12,70,80,341.00	41,21,70,58,471.00
Excess of Income over Expenditure		-	-
SIGNIFICANT ACCOUNTING POLICIES	13		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	14		

As per our report of even date attached.

A. B. Chaturvedi
(Dr. Shashank Chaturvedi)
Director

Subroto Mukherjee
(Dr. Subroto Mukherjee)
Dean

F. A. Shah
(Falguni Shah)
Accounts Officer-I

Vipul Bansal
For Goyal Parul & Co
Chartered Accountants
Firm Registration No.016750N
(Vipul Bansal)
Partner

Membership No.436956

UDIN - 234369568422RE4902

Place : Gandhinagar
Date : 28/06/2023



**INSTITUTE FOR PLASMA RESEARCH,
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(Sponsored 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, 2023**

A. INCOME	SCH.	2022-2023	2021-2022
Grants- Department of Atomic Energy, Govt. of India	7	18,25,81,53,948.00	11,46,19,86,551.00
Interest Earned	8	10,35,60,901.00	7,81,20,962.00
Other Income	9	9,95,97,950.00	8,34,02,433.00
TOTAL (A)		18,46,13,12,799.00	11,62,35,09,946.00
B. EXPENDITURE			
Establishment Expenses	10	2,27,97,17,488.00	2,75,21,91,538.00
Other Administrative Expenses	11	96,74,88,349.00	58,80,51,644.00
Depreciation & Ammortisation of Intangible Assets	12	62,85,55,874.00	58,26,77,236.00
Less : Transfer from Corpus/Capital Fund		-62,85,55,874.00	-58,26,77,236.00
National Fusion Program (HRD Exp)		10,82,493.00	-
Cash Contribution to ITER IO		15,53,63,49,015.00	2,61,59,05,136.00
In-Kind Contribution to ITER IO		3,27,71,86,226.00	70,45,41,634.00
TOTAL (B)		22,06,18,23,571.00	6,66,06,89,952.00
Balance being excess of Income over Expenditure/ (Excess of Expenditure over Income)		(3,60,05,10,772.00)	4,96,28,19,994.00
Transfer to Corpus Fund for addition to Movable & Immovable Properties		59,45,70,620.00	78,00,01,727.00
Transfer From Corpus Fund for w/off to Movable & Immovable Properties		25,58,971.00	2,72,85,552.00
Transfer to Iter-India Fund (Interest Earned)		-	3,47,44,656.00
Transfer to/from unspent Grant A/c		(4,19,25,22,421.00)	4,17,53,59,163.00
SIGNIFICANT ACCOUNTING POLICIES	13		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	14		

As per our report of even date attached.

For Goyal Parul & Co
Chartered Accountants
Firm Registration No.016750N

Vipul Bansal
(Vipul Bansal)
Partner

Membership No.436956
UDIN - 234369568492964902

A. Shashank
(Dr. Shashank Chaturvedi)
Director

Dr. Subroto Mukherjee
(Dr. Subroto Mukherjee)
Dean

F.A. Shah
(Falguni Shah)
Accounts Officer-I

Place : Gandhinagar
Date : 28/06/2023



INSTITUTE FOR PLASMA RESEARCH, (Conso)

BHAT, GANDHINAGAR- 382 428

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

Registration No.GUJ/88/GANDHINAGAR

RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED ON 31ST MARCH, 2023

RECEIPTS	2022-2023	2021-2022	PAYMENTS	2022-2023	2021-2022
I. Opening Balances			I. Expenses		
a) Cash in hand	22,756.00	28,140.00	a) Establishment Expenses	1,85,15,94,616.00	1,53,04,53,175.00
b) Bank Balances			b) Administrative Expenses	96,82,23,398.00	55,65,47,497.00
i) In Current accounts	2,47,52,823.00	2,23,62,973.00	c) Interest Income paid to DAE	37,85,78,148.00	8,50,05,515.00
ii) In deposit accounts	2,58,02,05,247.00	93,43,39,486.00	d) Cash Contribution to ITER-IO	15,53,63,49,015.00	2,61,59,05,136.00
iii) Savings accounts	31,02,990.00	46,49,259.00	e) Sci & Tech receipts transferred to DAE	-	46,66,74,583.00
			f) In-Kind-Contribution to ITER-IO	-	70,45,41,634.00
II. Grant Received			II. Exp. on Fixed Assets, Cap. WIP & Others		
a) From Govt. of India- DAE	18,25,81,87,912.00	11,46,19,86,551.00	a) Purchase of Fixed Assets & other exp.	31,24,04,440.00	59,26,54,438.00
			b) Expenditure on Capital WIP	2,34,83,52,481.00	56,95,78,478.00
III. Interest Received			III. Refund of Surplus money/Loans		
a) On Bank Deposits	13,16,56,186.00	5,28,90,263.00	a) Deposits with Government Auth. & Suppliers	4,61,810.00	1,90,85,883.00
b) Loans, Advances etc.	28,21,064.00	33,45,002.00	b) Payments against Earmarked Funds	13,24,80,762.00	7,42,74,878.00
c) Int on LT Refund	51,561.00	-	c) Refund to Security Deposits	3,02,28,595.00	27,46,171.00
IV. Other Income			IV. Other Payments (Specify)		
a) Misc Income	41,11,372.00	70,43,169.00	a) Advances to Contractors & Suppliers (Including Adv. for Capital Works)	8,55,85,318.00	2,79,09,99,750.00
b) Royalty & Transfer Fee Income	23,03,281.00	50,49,190.00	b) Stock (Change in closing Bal.)	-	10,36,55,585.00
c) Scientific & Technical Receipts	9,29,56,529.00	7,13,10,074.00	c) Others (Including inter Branch)	3,86,54,051.00	42,24,011.00
V. Any Other receipts			d) Unspent fund refunded to IPR	33,964.00	1,55,49,519.00
a) Amount received for Earmarked / Endowment Funds	19,06,68,022.00	3,04,34,098.00	e) Payment of LT Advance to Empl	1,00,000.00	-
b) Security Deposits	1,81,52,577.00	26,14,059.00	f) National Fusion Programm (HRD Exp)	10,82,493.00	-
c) Stock (Change in closing Bal.)	2,96,953.00	26,540.00	a) Cash in hand	51.00	22,756.00
d) Advances to Contractors & Suppliers (Including Adv. for Capital Works)	1,10,99,65,983.00	7,12,65,433.00	b) Bank Balances		
e) Receipt of LT Adv. to Empl.	24,45,975.00	28,50,064.00	i) In Current accounts	1,19,53,648.00	2,47,52,823.00
f) Sale of Capital Assets	10,15,000.00	55,94,053.00	ii) In deposit accounts	74,49,61,536.00	2,58,02,05,247.00
g) Others (including Inter Branch)	1,85,37,948.00	4,86,42,196.00	iii) Savings accounts	2,09,853.00	31,02,990.00
h) Fund refunded by CPP-IPR		1,55,49,519.00			
TOTAL	22,44,12,54,179.00	12,73,99,80,069.00		22,44,12,54,179.00	12,73,99,80,069.00

(Dr. Shashank Chaturvedi)

Director

Place : Gandhinagar

Date : 28/06/2022

(Dr. Subroto Mukherjee)

Dean

F.A. Shah

(Falguni Shah)

Accounts Officer-I

For Goyal Parul & Co
Chartered Accountants
Firm Registration No. 016750N

(Vipul Bansal)

Partner

Membership No. 436956

UDIN - 2343635684224902



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Registration No.GUJ/88/GANDHINAGAR

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023

PARTICULARS	2022-2023		2021-2022	
SCHEDULE 1 - CORPUS/CAPITAL FUND :				
Balance as at the beginning of the year		7,15,35,78,655.00		6,98,35,39,716.00
Add : Contribution towards Corpus/Capital Fund	59,45,70,620.00		78,00,01,727.00	
Less : Adjustment to Fixed Assets In-Kind Support from External Agencies				
(Deduct) : Depreciation & Ammortisation charged on Capital Assets for FY 2022-23 transferred to Income & Expenditure A/c	(62,85,55,874.00)		(58,26,77,236.00)	
Addition/Deduction in Fixed Assets during the year (transfer to/from I & E Account)	25,58,971.00	(3,65,44,225.00)	2,72,85,552.00	17,00,38,939.00
BALANCE AS AT 31ST MARCH, 2023		7,11,70,34,430.00		7,15,35,78,655.00
SCHEDULE 2 - RESERVE AND SURPLUS :				
1. Unspent Grant :				
a) As per last Account	27,91,37,92,597.00		23,76,03,06,635.00	
Less : Previous year Interest income traf to DAE	(37,85,78,148.00)		(5,66,17,857.00)	
Addition/Deduction during the year (transfer to/from I & E A/c)	(4,19,25,22,421.00)		4,17,53,59,163.00	
Addition/Deduction during the year		23,34,26,92,028.00	-	27,87,90,47,941.00
2. Interest earned on Unspent Grant (ITER INDIA FUND):				
As per last Account			2,83,87,658.00	
Addition during the year (Transfer from I & E A/c)			3,47,44,656.00	
Deduction during the year (Balance of Interest Earned Transferred to DAE)			2,83,87,658.00	3,47,44,656.00
BALANCE AS AT 31ST MARCH, 2023		23,34,26,92,028.00		27,91,37,92,597.00

* During FY 2022-23 Interest Earned on Unspent Grant (ITER-India Fund) has been closed and transferred to Unspent Grant



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SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023**SCHEDULE-3A - ENDOWMENT FUND**

Dr.Parvez Guzdar Memorial Endowment Fund	2022-2023	2021-2022
a) Opening Balance of the fund	5,65,689	5,86,036
b) Additions to the Funds		
i. Donation/Grants		
ii. Income from Investments made on account of fund	23,438	29,653
iii. Other additions		
TOTAL (a+b)	5,89,127	6,15,689
c) <u>Utilisation/Expenditure towards objectives of the fund</u>		
i. Revenue Expenditure		
<i>Dr.Parvez Guzdar Memorial award for Plasma physics</i>	5,89,127	50,000
ii. Capital Expenditure		
TOTAL (c)	5,89,127	50,000
NET BALANCE AS AT THE YEAR END (a+b-c)	-	5,65,689

Represented by

Cash And Bank Balance	-	6,581
Investments - FD with SBI	-	6,00,000
Interest Accrued but not due	-	19,327
	-	6,25,908
CURRENT YEAR (2022-2023)	-	-60,219.00



SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023						
SCHEDULE 3B - FARMARKED/ ENDOWMENT FUNDS:	a) Opening Balance of the fund 01-04-2022	b) Additions to the Funds	TOTAL (a+b)	c) Utilisation/ Expenditure towards objectives of funds	NET BALANCE AS AT 31ST MARCH, 2023 (a+b-c)	NET BALANCE AS AT 31ST MARCH, 2022
<u>Sponsored Projects</u>						
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-OIA-SP	30,01,566.00	-	30,01,566.00	-	30,01,566.00	30,01,566.00
5 9224 INSA Senior Scientist Position	98,567.00	1,00,000.00	1,98,567.00	99,509.00	99,058.00	98,567.00
6 9335 FCIPT MOEF	3,59,382.00	-	3,59,382.00		3,59,382.00	3,59,382.00
7 9339 VSSC-MoU-IPR	89,083.00	-	89,083.00	89,083.00	-	89,083.00
8 9347 FCIPT-DST-TEX	1,99,434.00		1,99,434.00		1,99,434.00	1,99,434.00
9 9352 FCIPT-IISUPNS	9,04,872.00		9,04,872.00	72,503.00	8,32,369.00	9,04,872.00
10 9355 FCIPT-LXM	2,55,885.00		2,55,885.00		2,55,885.00	2,55,885.00
11 9357 FCIPT-AAU-DBD	3,39,563.00		3,39,563.00		3,39,563.00	3,39,563.00
12 9358 FCIPT-ABREF	93,531.00		93,531.00		93,531.00	93,531.00
13 9361 FCIPT-VEGPL	12,773.00		12,773.00		12,773.00	12,773.00
14 9363 FCIPT-NPCIL	48,670.00		48,670.00	-	48,670.00	48,670.00
15 9364 FCIPT-IITGN-INP	2,75,131.00	-	2,75,131.00	2,75,131.00	-	2,75,131.00
16 9365 FCIPT-PSGD-SERB-CZTS	65,319.00	-	65,319.00	-	65,319.00	65,319.00
17 9367 FCIPT CIPET	8,21,042.00		8,21,042.00	1,98,564.00	6,22,478.00	8,21,042.00
18 9368 Dr. Amreen Ara Hussain-DST Inspire	2,44,886.00	17,33,372.00	19,78,258.00	5,09,882.00	14,68,376.00	2,44,886.00
19 9369 AOARD	11,33,225.00		11,33,225.00	-	11,33,225.00	11,33,225.00
20 9370 CPIS-SAC-CP	23,09,571.00	-	23,09,571.00	-	23,09,571.00	23,09,571.00
21 9372 FCIPT-PSGD-SU	1,96,813.00		1,96,813.00	-	1,96,813.00	1,96,813.00
22 9373 FCIPT-PSGD-NU	1,24,688.00		1,24,688.00		1,24,688.00	1,24,688.00
23 9374 IPR-TBRL-CGN	8,89,677.00		8,89,677.00	5,55,000.00	3,34,677.00	8,89,677.00
24 9375 IPR-AAU-VS	1,06,823.00		1,06,823.00	3,367.00	1,03,456.00	1,06,823.00
25 9376 FCIPT-SPIX-III	1,43,13,015.00		1,43,13,015.00	8,18,476.00	1,34,94,539.00	1,43,13,015.00
26 9378 FCIPT-IXS-WMD	1,52,763.00		1,52,763.00	-	1,52,763.00	1,52,763.00
27 9379 FCIPT-APD-NSSPL	95,129.00		95,129.00	84,404.00	10,725.00	95,129.00
28 9380 FCIPT-APD-BN	11,61,042.00	-	11,61,042.00	12,27,504.00	(66,462.00)	11,61,042.00
29 9381 SERB-2020	1,50,000.00	3,08,610.00	4,58,610.00	3,08,610.00	1,50,000.00	1,50,000.00
30 9382 PSRD-IGCAR-PS	25,48,000.00	26,07,000.00	51,55,000.00	22,10,102.00	29,44,898.00	25,48,000.00
31 9383 BRNS-Portal-OM	1,66,078.00	-	1,66,078.00	99,900.00	66,178.00	1,66,078.00
32 9384 FCIPT-UEA-FeAI	2,42,869.00		2,42,869.00	39,648.00	2,03,221.00	2,42,869.00
33 9385 EMC3-ITER Service Contract	-	32,64,920.00	32,64,920.00	28,196.00	32,36,724.00	-
34 9386 FCIPT-ACCUMAX	6,00,000.00	-	6,00,000.00	95,250.00	5,04,750.00	6,00,000.00
35 9387 RPY-SEBR	34,87,260.00	69,945.00	35,57,205.00	8,96,692.00	26,60,513.00	34,87,260.00
36 9388 ITER-SCPWG	-	51,59,138.00	51,59,138.00	2,218.00	51,56,920.00	-
37 9389 ICMR-AI	-	6,75,000.00	6,75,000.00	4,48,400.00	2,26,600.00	-
38 9389 Indian Council of Medical Research	6,75,000.00	-	6,75,000.00	6,75,000.00	-	6,75,000.00
39 9390 ECRIS-2022	-	9,42,350.00	9,42,350.00	9,42,350.00	-	-
40 9393 New AOARD	-	37,03,121.00	37,03,121.00	8,22,915.00	28,80,206.00	-
41 9394 IPR-GUJTEX	-	2,80,000.00	2,80,000.00	-	2,80,000.00	-
42 9395 DDFS-PHD-Tapan Kumar	-	7,60,000.00	7,60,000.00	1,21,935.00	6,38,065.00	-
43 9396 FCIPT-APD-NUIP	-	3,64,000.00	3,64,000.00		3,64,000.00	-
44 9915 DST/PAC	1,63,391.00		1,63,391.00	-	1,63,391.00	1,63,391.00
45 - DAE-LIGO	2,02,59,020.00	1,09,70,000.00	3,12,29,020.00	7,96,549.00	3,04,32,471.00	2,02,59,020.00
46 - DST-LIGO	10,66,169.00	25,515.00	10,91,684.00	8,02,084.00	2,89,600.00	10,66,169.00
47 - RAC-S (GU Project)	-	5,00,000.00	5,00,000.00	1,58,457.00	3,41,543.00	-
48 - TBM Project Team Fund for IO	-	2,24,91,136.00	2,24,91,136.00	13,51,908.00	2,11,39,228.00	-
49 - IO-TA-C31TD20FL_TCVB	16,75,533.00	-	16,75,533.00	12,705.00	16,62,828.00	16,75,533.00
50 - IO-TA-C26TD176FL_DMS Cryolines	1,12,14,175.00	2,02,88,478.00	3,15,02,653.00	3,15,02,653.00	-	1,12,14,175.00
51 - IO-LGA-2022-A-28 (PCR-I189)	-	2,90,98,027.00	2,90,98,027.00	40,292.00	2,90,57,735.00	-
52 - IO-TA-C19TD55FL_TSC	-	2,06,888.00	2,06,888.00	2,06,888.00	-	-
53 - IO-TA-4500000179_TCWS	-	37,13,985.00	37,13,985.00	37,13,985.00	-	-
54 - IO-TA-4500000180_ITER ADS	-	25,89,343.00	25,89,343.00	5,046.00	25,84,297.00	-
Sub Total (a)	6,99,95,700.00	10,98,50,828.00	17,98,46,528.00	4,92,15,206.00	13,06,31,322.00	6,99,95,700.00

**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 BALANCE SHEET AS AT 31ST MARCH, 2023						
SCHEDULE 3B - EARMARKED/ ENDOWMENT FUNDS :	a) Opening Balance of the fund 01-04-2022	b) Additions to the Funds	TOTAL (a+b)	c) Utilisation/ Expenditure towards objectives of funds	NET BALANCE AS AT 31ST MARCH, 2023 (a+b-c)	NET BALANCE AS AT 31ST MARCH, 2022
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	(2,58,31,407.00)	1,21,935.00	(2,57,09,472.00)	37,03,335.00	(2,94,12,807.00)	(2,58,31,407.00)
7 9215 DST-WOSA	(6,68,809.00)	-	(6,68,809.00)	-	(6,68,809.00)	(6,68,809.00)
8 9216 DST-INSPIRE	(60,009.00)	-	(60,009.00)	-	(60,009.00)	(60,009.00)
9 9226 IPR-DDT-TBRL	(24,999.00)	24,999.00	-	-	-	(24,999.00)
10 9227 APD-CEBS	(9,31,695.00)	9,31,695.00	-	-	-	(9,31,695.00)
11 9306 FCIPT-DST-IPT	(90,254.00)	-	(90,254.00)	-	(90,254.00)	(90,254.00)
12 9334 FCIPT-DST INT ITALY	(3,57,849.00)	1,91,900.00	(1,65,949.00)	97,500.00	(2,63,449.00)	(3,57,849.00)
13 9337 FCIPT-CSMCRI-MoU	(14,125.00)	14,125.00	-	-	-	(14,125.00)
14 9343 DST-PKK-GITA	(3,17,725.00)	-	(3,17,725.00)	-	(3,17,725.00)	(3,17,725.00)
15 9391 PSAA-2022	-	6,13,456.00	6,13,456.00	6,13,456.00	-	-
16 9392 DAE ICONIC WEEK-AKAM	-	1,00,000.00	1,00,000.00	1,00,000.00	-	-
17 - IO-TA-C26TD19FL_CCWS-6	(7,600.00)	7,62,67,888.00	7,62,60,288.00	7,62,60,288.00	-	(7,600.00)
	-	-	-	-	-	-
Sub Total (b)	(4,97,21,717.00)	7,82,65,998.00	2,85,44,281.00	8,07,74,579.00	(5,22,30,298.00)	(4,97,21,717.00)
Dr. Parvez Guzdar Fund (3a)	(60,219.00)	25,51,196.00	24,90,977.00	24,90,977.00	-	(60,219.00)
BALANCE FOR YEAR 2022-23 (3a + 3b)	2,02,13,764.00	19,06,68,022.00	21,08,81,786.00	13,24,80,762.00	7,84,01,024.00	2,02,13,764.00
(*) Note: As per Empowerd Board ('EB') decision in 33rd EB Meeting, balane amount of Surplus Fund on Task was transferred to DAE in FY 2022-2023. (#) Note: Unutilized amount was transferred to DAE in FY 2021-2022						



**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 BALANCE SHEET AS AT 31ST MARCH, 2023

PARTICULARS	2022-2023	2021-2022
<u>SCHEDULE 4 - CURRENT LIABILITIES AND PROVISIONS:</u>		
A. <u>CURRENT LIABILITIES :</u>		
1. Sundry Creditors		
a) For Goods	30,12,686.00	36,06,721.00
b) Others	11,20,694.00	2,22,361.00
2. Other Current Liabilities		-
a) Security Deposits	2,34,58,254.00	1,45,37,094.00
b) Other Liabilities	47,08,247.00	5,02,179.00
c) Outstanding Expenses	4,49,21,195.00	4,53,65,294.00
d) Salary Payable	7,82,80,750.00	7,49,92,751.00
3) Divisions		
a) CPP-IPR	19,086.00	-
a) ITER-India	1,61,24,763.00	-
c) IPR A/c	-	-
<u>TOTAL (A)</u>	<u>17,16,45,675.00</u>	<u>13,92,26,400.00</u>
B. <u>PROVISIONS</u>		
1. Gratuity	48,91,81,730.00	46,57,34,069.00
2. Superannuating/Pension	5,33,32,58,801.00	4,97,92,11,687.00
3. Accumulated Leave Encashment	59,48,66,652.00	54,53,01,299.00
<u>TOTAL (B)</u>	<u>6,41,73,07,183.00</u>	<u>5,99,02,47,055.00</u>
<u>TOTAL (A+B)</u>	<u>6,58,89,52,858.00</u>	<u>6,12,94,73,455.00</u>



INSTITUTE FOR PLASMA RESEARCH,
BHAT, GANDHINAGAR- 382 428
(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)
Registration No. G11/88/GANDHINAGAR

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31 ST MARCH, 2023											
SCHEDULE 5 - FIXED ASSETS											
DESCRIPTION	Rate	GROSS BLOCK				DEPRECIATION			NET BLOCK		
		Cost as at beginning of the year	Addition during the year	Ded./Adj. during the year	Cost as at the year end	Up-to beginning of the year	for the year	on deductions/Adj.	Total up to the year end	As at the Current year - end	As at the Previous year - end
C. ASSETS AT IGCCAR											
1 Building	1.63%	3,35,67,457.00	-	-	3,35,67,457.00	49,25,378.00	5,47,149.00	-	54,72,527.00	2,80,94,930.00	2,84,42,079.00
2 Computers	16.21%	1,67,738.00	-	-	1,67,738.00	1,63,140.00	(3,789.00)	-	1,59,351.00	8,387.00	4,598.00
3 Office Furniture at IGCCAR	6.33%	4,84,673.00	-	-	4,84,673.00	1,61,769.00	30,680.00	-	1,92,449.00	2,92,224.00	3,22,904.00
4 Office & General Equipment	4.75%	1,92,46,116.00	-	-	1,92,46,116.00	7,60,654.00	9,14,190.00	-	85,20,731.00	1,07,25,385.00	1,16,39,575.00
5 Scientific Equipments	4.75%	20,70,54,464.00	-	-	20,70,54,464.00	7,89,28,501.00	1,01,40,708.00	-	8,90,69,209.00	1,17,98,525.00	1,28,12,963.00
CURRENT YEAR		26,05,20,448.00	-	-	26,05,20,448.00	9,17,85,329.00	1,16,28,938.00	-	10,34,14,267.00	15,71,06,181.00	16,87,35,119.00
D. ASSETS - External Projects											
1 COMPUTER / PERIPHERALS*	16.21%	26,35,247.00	-	-	26,35,247.00	25,24,691.00	-	-	25,24,691.00	1,10,556.00	1,10,556.00
2 COMPUTER SOFTWARE	16.67%	-	-	-	-	-	-	-	-	-	-
3 OFFICE/GEN. EQUIPMENTS	4.75%	4,71,106.00	-	-	4,71,106.00	2,66,934.00	20,317.00	-	2,87,251.00	1,83,855.00	2,04,172.00
4 FURNITURE FIXTURES	6.33%	5,04,198.00	-	-	5,04,198.00	4,65,343.00	4,104.00	-	4,69,447.00	34,751.00	38,855.00
5 Scientific Equipments	4.75%	3,37,82,937.00	-	-	3,37,82,937.00	1,79,01,174.00	15,74,891.00	-	1,94,76,065.00	1,43,06,872.00	1,58,81,763.00
CURRENT YEAR		3,73,93,488.00	-	-	3,73,93,488.00	2,11,58,142.00	15,99,312.00	-	2,27,57,454.00	1,46,36,034.00	1,62,35,346.00
D. CAPITAL WORK-IN-PROGRESS											
		9,62,25,34,875.00	3,47,96,64,084.00	4,68,88,49,797.00	8,41,33,49,162.00	-	-	-	-	8,41,33,49,162.00	9,62,25,34,875.00
TOTAL		12,66,76,47,596.00	4,07,42,34,704.00	4,70,35,97,774.00	21,66,08,19,401.00	5,51,40,69,220.00	62,87,56,264.00	1,21,89,006.00	6,13,06,16,478.00	15,53,02,03,198.00	16,77,61,13,526.00
PREVIOUS YEAR		21,24,44,18,906.00	2,69,57,18,844.00	1,64,95,01,314.00	22,29,06,36,436.00	5,02,17,19,982.00	58,26,77,236.00	8,98,74,033.00	5,51,45,23,185.00	16,77,61,13,526.00	



INSTITUTE FOR PLASMA RESEARCH,
BHAT, GANDHINAGAR- 382 038
(Sponsored by Dept. of Atomic Energy, Govt. of India, Mumbai)
Registration No. GUJ/88/GANDHINAGAR

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023											
SCHEDULE 5 - FIXED ASSETS											
DESCRIPTION	Rate	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		Cost as at beginning of the year	Addition during the year	Ded./Adj. during the year	Cost as at the year end	Up-to beginning of the year	for the year	on deductions/Adj.	Total up to the year end	As at the Current year - end	As at the Previous year - end
A. FIXED ASSETS:											
1. LAND:											
a) Freehold	-	4,36,440.00	-	-	4,36,440.00	-	-	-	-	4,36,440.00	4,36,440.00
1. Bhat Land	-	56,75,519.00	-	-	56,75,519.00	-	-	-	-	56,75,519.00	56,75,519.00
2.GIDC Land	-	83,52,433.00	-	-	83,52,433.00	-	-	-	-	83,52,433.00	83,52,433.00
2. BUILDINGS:											
On Freehold Land											
a) Additional Office Building	1.63%	9,29,41,236.00	-	-	9,29,41,236.00	1,12,13,537.00	15,14,943.00	-	1,27,28,480.00	8,02,12,756.00	8,17,27,699.00
b) Approach Road	1.63%	39,27,112.00	-	-	39,27,112.00	6,72,126.00	64,012.00	-	7,36,138.00	31,90,974.00	32,54,986.00
c) Bhat Main Building/ADMIN	1.63%	23,99,47,239.00	-	-	23,99,47,239.00	9,12,34,532.00	39,30,095.00	-	9,51,64,627.00	14,47,82,612.00	14,87,12,707.00
d) Canteen Bldg	1.63%	4,23,16,945.00	-	-	4,23,16,945.00	3,44,883.00	6,89,766.00	-	10,34,649.00	4,12,82,296.00	4,19,72,062.00
e) FCPT Building	1.63%	8,83,76,228.00	-	-	8,83,76,228.00	1,44,98,669.00	14,40,533.00	-	1,59,39,202.00	7,24,37,026.00	7,38,77,559.00
f) Guest House/Hostel Building	1.63%	6,34,10,013.00	-	-	6,34,10,013.00	1,21,70,164.00	10,54,038.00	-	1,32,24,222.00	5,01,85,791.00	5,12,39,849.00
g) HVAC Building	1.63%	1,21,77,052.00	-	-	1,21,77,052.00	12,35,827.00	1,98,485.00	-	14,34,312.00	1,07,42,740.00	1,09,41,225.00
h) ITER Lab Building	1.63%	22,00,08,627.00	-	-	22,00,08,627.00	3,24,00,705.00	35,86,139.00	-	3,59,86,844.00	18,40,21,783.00	18,76,07,922.00
i) Laboratory & Auxil. Building	1.63%	80,46,21,922.00	-	-	80,46,21,922.00	4,58,43,808.00	1,33,41,833.00	-	5,92,05,641.00	74,54,16,281.00	75,87,58,114.00
j) MSH Building	1.63%	1,76,23,290.00	-	-	1,76,23,290.00	21,45,674.00	2,87,260.00	-	24,32,934.00	1,51,90,356.00	1,54,77,616.00
k) Pre Feb Building	1.63%	1,35,64,065.00	-	-	1,35,64,065.00	12,30,368.00	2,21,095.00	-	14,51,463.00	1,21,12,602.00	1,23,33,697.00
l) Staff quarters	1.63%	28,55,711.00	-	-	28,55,711.00	17,92,098.00	46,548.00	-	18,38,646.00	10,17,065.00	10,63,613.00
3. COMPUTER / PERIPHERALS*											
4. ELECTRIC INSTALLATION	16.21%	85,79,42,442.00	4,30,53,760.00	1,17,74,414.00	88,92,21,788.00	61,12,97,044.00	7,35,89,450.00	1,11,94,562.00	67,36,91,932.00	21,55,29,856.00	24,66,45,398.00
5. FURNITURE FIXTURES	4.75%	6,27,95,769.00	60,270.00	-	6,28,56,039.00	1,88,93,818.00	27,08,430.00	-	2,16,02,248.00	4,12,53,791.00	4,30,01,951.00
6. OFFICE/GEN. EQUIPMENTS	6.33%	11,40,67,253.00	23,88,422.00	-	11,64,55,675.00	7,51,56,587.00	59,14,739.00	-	8,10,71,326.00	3,89,10,666.00	3,89,10,666.00
7. LIBRARY BOOKS/ JOURNALS	4.75%	8,02,75,555.00	12,00,972.00	-	8,14,76,527.00	4,00,92,212.00	32,65,862.00	-	4,33,58,074.00	3,81,18,753.00	4,01,83,641.00
8. PLANT MACHINERY & EQUIPMENTS	4.75%	42,20,04,155.00	3,77,45,876.00	-	45,97,49,731.00	18,80,33,928.00	1,76,24,388.00	-	20,56,58,316.00	25,40,91,415.00	23,39,70,227.00
a) Scientific Equipments	4.75%	8,92,18,01,788.00	50,32,14,344.00	29,73,563.00	9,42,20,42,569.00	3,98,44,79,809.00	47,85,94,753.00	9,94,444.00	4,46,20,80,118.00	4,95,99,62,451.00	4,93,73,21,979.00
b) Workshop Equipments	4.75%	9,18,081.00	-	-	9,18,081.00	51,98,803.00	3,15,376.00	-	55,14,179.00	36,66,977.00	39,82,353.00
c) CPP Machinery & Equip.	4.75%	1,01,23,804.00	-	-	1,01,23,804.00	92,26,538.00	1,60,091.00	-	93,84,629.00	7,37,175.00	8,97,266.00
d) Workshop Tools	4.75%	1,60,070.00	-	-	1,60,070.00	1,53,372.00	1,086.00	-	1,54,458.00	5,612.00	6,698.00
e) CPP Mechanical Works	4.75%	3,94,390.00	-	-	3,94,390.00	3,77,045.00	3.00	-	3,77,048.00	17,342.00	17,345.00
CURRENT YEAR											
		12,09,49,80,239.00	58,76,63,344.00	1,47,47,977.00	12,66,78,95,606.00	51,47,71,547.00	60,85,48,945.00	1,21,89,006.00	5,74,40,71,486.00	6,92,38,24,395.00	6,94,72,68,965.00
B. INTANGIBLE ASSETS											
1. Computer Softwares*		27,46,72,041.00	69,07,276.00	-	28,15,79,317.00	25,33,32,822.00	69,59,069.00	-	26,02,91,891.00	2,12,87,426.00	2,13,39,219.00
2. Patents		81,380.00	-	-	81,380.00	81,380.00	-	-	81,380.00	-	-
CURRENT YEAR											
		27,47,53,421.00	69,07,276.00	-	28,16,60,697.00	25,34,14,202.00	69,59,069.00	-	26,03,73,271.00	2,12,87,426.00	2,13,39,219.00



SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2023

PARTICULARS	2022-2023	2021-2022
SCHEDULE 6 - CURRENT ASSETS, LOANS, ADVANCES ETC:		
A. CURRENT ASSETS :		
1 <u>Inventories:</u>		
a) Stores and spares	10,77,52,128.00	10,80,49,080.00
2 <u>Sundry Debtors:</u>		
a) Debts outstanding for a period exceeding six months	4,90,000.00	4,90,000.00
b) Debts outstanding for a period less than six months	2,07,65,261.00	1,27,53,528.00
c) Others		
3 <u>Cash balances in hand</u> (including cheques/drafts and imprest)	51.00	22,756.00
4 <u>Bank Balances:</u>		
a) <u>With Scheduled Banks:</u>		
- <u>On Current Accounts</u>		
State Bank of India, IPR.Branch, Ahemdabad A/c.30185519770	71,75,792.00	89,18,506.00
State Bank of India, IPR.Branch, Ahemdabad A/c.30360884053	7,38,564.00	1,47,79,145.00
State Bank of India, Naroda Branch, Ahemdabad A/c.10159920115	36,58,808.00	67,661.00
State Bank of India, Naroda Branch, Ahemdabad A/c.30360272380	3,57,284.00	8,77,511.00
State Bank of India, A/c No.35052592927	23,200.00	10,000.00
State Bank of India, A/c No.39503998940 (GEM A/c)	-	1,00,000.00
Reserve Bank of India A/c No.10686601002	4.00	2.00
- <u>On Deposit Accounts</u>		
State Bank of India	74,49,61,536.00	2,58,02,05,247.00
- <u>On Savings Accounts</u>		
State Bank of India, A/c No. 30767137485	13,781.00	13,415.00
SBI (ECRIS-2022) A/c No.40851877961	1,85,422.00	10,000.00
State Bank of India, A/c No. 31012661865	10,646.00	30,79,573.00
TOTAL (A)	88,61,32,477.00	2,72,93,76,424.00
B. LOANS, ADVANCES AND OTHER ASSETS :		
1 <u>Loans:</u>		
a) Staff		
House Building Advance (Including accrued interest)	1,88,90,745.00	2,20,67,436.00
Computer Advance (Including accrued interest)	29,59,119.00	36,97,107.00
Vehicle Advance (Including accrued interest)	9,79,573.00	11,25,391.00
2 <u>Advances and amounts recoverable in cash or in kind or for value to be received:</u>		
a) Advances to Non Govt. Contractors & Suppliers (Incl adv. For Capital Works)	20,50,59,09,733.00	21,55,35,82,076.00
b) Advances to Govt.Institutions/Organisations (Refer Note 5 of Schedule-14)	9,07,88,104.00	6,80,62,518.00
c) Deposit with Government Authorities	1,83,50,645.00	1,78,88,835.00
d) Deposit with Others	69,28,592.00	69,28,592.00
e) TDS Receivable	14,85,178.00	17,29,970.00
f) Patents Applied for	5,74,644.00	5,74,644.00
g) Advance for Travelling Expenses	6,03,103.00	10,50,555.00
h) General Advance *	25,70,273.00	(37,40,038.00)
i) Project Leader Imprest Advance	-	-
j) LTC Advance	14,35,313.00	51,699.00
k) Refixation Recovery	3,37,69,962.00	-
l) CPP-NPS	7,77,016.00	-
m) ITER-India	-	-
n) RCM CGST Receivable	-	2,56,735.00
o) RCM SGST Receivable	-	2,56,735.00
p) GST	-	5,13,076.00
q) GSLI	-	5,445.00
r) IPR	1,61,24,763.00	-
s) Prepaid Expenses	36,37,191.00	32,45,912.00
3 <u>Income Accrued:</u>		
a) On Bank Fixed Deposits	49,60,714.00	3,42,71,833.00
TOTAL (B)	20,71,07,44,668.00	21,71,15,68,521.00
TOTAL (A+B)	21,59,68,77,145.00	24,44,09,44,945.00

* Gratuity amount withhold against recoveries to be made from the respective employees

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

PARTICULARS	2022-2023	2021-2022
<u>SCHEDULE 7 - GRANTS/SUBSIDIES :</u>		
(Irrevocable Grants & Subsidies Received)		
1) Central Government (Dept. of Atomic Energy, Govt. of India)	18,25,81,53,948.00	11,46,19,86,551.00
<u>TOTAL</u>	18,25,81,53,948.00	11,46,19,86,551.00
<u>SCHEDULE 8 - INTEREST EARNED :</u>		
1) On Term Deposits & Savings Deposits:		
a) With Scheduled Banks- State bank of India	10,23,95,342.00	7,68,17,964.00
2) On Loans:		
a) Employees/Staff		
- On Vehicle Advance	29,323.00	39,461.00
- On Computer Advance	53,609.00	68,876.00
- On House Building Advance	10,31,066.00	11,94,661.00
3) Interest on TDS refund	51,561.00	-
<u>TOTAL</u>	10,35,60,901.00	7,81,20,962.00
<u>SCHEDULE 9 - OTHER INCOME :</u>		
1) Miscellaneous Income	34,85,230.00	68,88,902.00
2) Rent	3,53,243.00	1,20,425.00
3) Royalty & Technology Transfer Fee Income	21,08,399.00	1,48,347.00
4) Other receipts for Facility utilisation	4,67,781.00	49,34,685.00
5) Surplus on Sale of Assets	2,26,768.00	-
6) Scientific & Technical Receipts		
a) Domestic	10,07,855.00	5,23,224.00
b) International	4,43,06,878.00	1,94,94,188.00
7) ITER Project Associates (IPAS) Receipts	4,76,41,796.00	5,12,92,662.00
<u>TOTAL</u>	9,95,97,950.00	8,34,02,433.00



Annual Report 2022 - 2023

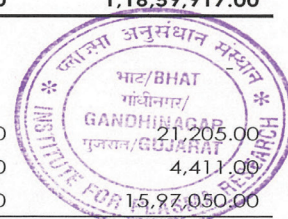
SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH, 2023

PARTICULARS	2022-2023	2021-2022
SCHEDULE 10 - ESTABLISHMENT EXPENSES :		
a) Salaries and Wages	82,35,43,101.00	84,46,33,072.00
b) Allowances and Bonus	87,42,40,654.00	53,60,92,121.00
c) Contribution to Provident Fund (Including NPS Contribution)	7,14,49,020.00	6,31,11,756.00
d) Expenses on Employees' Retirement and Terminal Benefits	47,18,39,440.00	1,26,59,88,227.00
e) Medical Expenses	3,85,29,623.00	4,20,43,456.00
f) NPS charges	43,910.00	76,347.00
g) Staff Welfare Expenses	13,33,447.00	2,46,559.00
h) Less: PF Contribution Receipt for PF Trust on Option change CPF to GPF	-12,61,707.00	-
TOTAL	2,27,97,17,488.00	2,75,21,91,538.00
SCHEDULE 11 - OTHER ADMINISTRATIVE EXPENSES ETC. :		
a) Admin/Office Exp	7,58,650.00	4,28,245.00
b) Advertisement and Publicity	16,33,269.00	18,25,448.00
c) Auditors Remuneration - Internal	2,06,500.00	2,06,500.00
d) Auditors Remuneration - Statutory	2,36,000.00	2,36,000.00
e) Bank Charges	4,32,791.00	13,69,956.00
f) Canteen Subsidy / Main	35,86,166.00	30,87,798.00
g) Collaborative Research Expenses	18,04,484.00	33,99,821.00
h) Electricity and Power	12,52,86,181.00	11,07,70,838.00
i) Expenses on Academic Programmes	45,25,029.00	44,54,885.00
j) Expenses on Seminar/Workshops	53,70,416.00	26,14,569.00
k) Freight and Cartage Expenses	1,05,372.00	5,83,222.00
l) GST Expense	10,16,053.00	-
m) Honorarium	17,12,514.00	23,82,484.00
n) Loss on sale of capital assets/A Wo	-	1,69,61,681.00
o) Membership	38,383.00	17,008.00
p) Postage & Telegraph	1,86,129.00	2,68,397.00
q) Printing and Stationary	46,09,003.00	38,74,444.00
r) Professional/Legal Charges	33,57,847.00	66,36,054.00
s) Purchases- Consumable Stores & Spares	12,98,37,002.00	13,90,42,043.00
t) Remuneration & Wages	2,34,87,444.00	1,82,22,236.00
u) Rent, Rates and taxes	40,16,42,928.00	3,14,69,402.00
v) Repairs and Maintenance	11,70,80,257.00	11,24,40,572.00
w) Rimbursment of Exp to IO	2,82,18,817.00	4,50,71,308.00
x) Security Expenses	5,87,27,865.00	5,94,66,763.00
y) Service Charges on Scap Sale	1,09,589.00	2,14,805.00
z) TA to Candidate	-7,40,522.00	-2,43,052.00
aa) Technical & Professional Consultancy	40,78,930.00	16,28,068.00
ab) Telephone and Trunk	40,99,497.00	33,32,292.00
ac) Transport Hire Charges	1,79,44,971.00	1,34,15,760.00
ad) Travelling and conveyance Expenses	1,81,87,449.00	32,63,006.00
ae) Travelling Expenses-International	91,45,688.00	13,34,861.00
af) Visiting Scientist Expenses	8,03,647.00	2,76,230.00
TOTAL	96,74,88,349.00	58,80,51,644.00
TOTAL EXPENSES	3,24,72,05,837.00	3,34,02,43,182.00



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

PARTICULARS	2022-2023	2021-2022
SCHEDULE 12 - DEPRECIATION ON FIXED ASSETS:		
a) Additional Office Building	15,14,943.00	15,14,943.00
b) Approach Road	64,012.00	64,012.00
c) Bhat Main Building/Admin Building	39,30,095.00	39,30,095.00
d) Canteen Building	6,89,766.00	3,44,883.00
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) HVAC Building	1,98,485.00	1,98,485.00
h) ITER Lab Building	35,86,139.00	35,86,139.00
i) Laboratory & Auxiliary Building	1,33,41,833.00	1,32,94,374.00
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	46,548.00	46,548.00
m) Computers/Peripherals	7,35,89,450.00	7,52,24,763.00
n) CPP-IPR Machinery & Equipment	1,60,091.00	1,60,091.00
o) CPP-IPR Mechanical Works	3.00	12,163.00
p) Electric Installations	27,08,430.00	26,55,410.00
q) Furniture & Fixture	59,14,739.00	59,29,621.00
r) Library Books/Journals	1,76,24,388.00	1,61,41,070.00
s) Office/General Equipments	32,65,863.00	31,60,121.00
t) Scientific Equipments	47,84,14,363.00	37,75,63,483.00
u) Workshop Equipments	3,15,376.00	3,36,734.00
v) Workshop Tools	1,086.00	1,086.00
TOTAL (A)	60,83,68,556.00	50,71,66,967.00
AMMORTISATION ON INTANGIBLE ASSETS :		
a) Computer Softwares	69,59,069.00	6,22,27,686.00
b) Patents	-	-
TOTAL (B)	69,59,069.00	6,22,27,686.00
ASSETS AT IGCAR		
a) Building	5,47,149.00	5,47,149.00
b) Computer	(3,789.00)	27,190.00
c) Office & General Equipment	9,14,190.00	9,14,190.00
d) Office Furniture at IGCAR	30,680.00	30,680.00
e) Scientific Equipments	1,01,40,708.00	1,01,40,708.00
TOTAL (C)	1,16,28,938.00	1,16,59,917.00
ASSETS - External Projects		
a) Computer	-	-
b) Computer Software	-	-
b) Office Equipment	20,316.00	21,205.00
c) Office Furniture	4,104.00	4,411.00
d) Scientific Equipments	15,74,891.00	15,97,050.00
TOTAL (D)	15,99,311.00	16,22,666.00
TOTAL (A+B + C + D)	62,85,55,874.00	58,26,77,236.00



Annual Report 2022 - 2023

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) 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 Depreciation
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%

ii) Asset Costing Rs.5000.00 or less each are fully depreciated.

Depreciation on additions to Assets other than Buildings and Library Books/Journals is provided on prorata basis from the month of addition. Depreciation on additions to Buildings and Library Books/Journals is provided at 50% of the applicable rate.

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 application.

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.

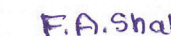
As per our report of even date attached.

Institute for Plasma Research
Bhat, Gandhinagar


(Dr. Shashank Chaturvedi)
Director

Place : Gandhinagar
Date : 28/06/2023


(Dr. Subroto Mukherjee)
Dean

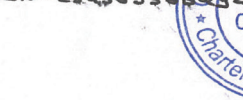

(F.A. Shah)
Accounts Officer



For Goyal Parul & Co.,
Chartered Accountants
Firm Registration No. 016750N


(Vipul Bansal)
Partner

Membership No. 436956



NOTES TO THE ACCOUNTS

SCHEDULE- 14:

Hitherto, as per rules of ITER-India Empowered Board, seprate 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 are to be presented on branch accounting concept.

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.13340.34 Lakh (Previous Year Rs. 14978.04 Lakh).

3 CAPITAL COMMITMENTS

Estimated value of Contracts remaining to be executed on Capital Account and not provided for Rs.54674.57 Lakhs (Previous Year Rs.51751.60 Lakhs).

4 DEPRECIATION

Depreciation for the year 2022-2023 Rs.62,85,55,874.00 (Previous Year Rs. 58,26,77,236.00) 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 31.03.2023 purchased out of funds of closed sponsored projects as on 31.03.2022, 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

i) <u>Value of Imports Calculated on C.I.F. Basis :</u>	2022-2023	2021-2022
- Capital Goods	2,34,42,896.00	10,34,42,455.00
- Consumables & Spares	75,63,855.00	2,15,78,180.00
ii) <u>Expenditure in foreign currency :</u>		
- Travel	37,42,686.00	9,30,598.00
- Cash Contribution to ITER-Organisation	18,84,17,54,058.00	3,36,55,18,078.00
- Technical Consultancy	-	-
iii) <u>Earnings :</u>		
- Value of Exports on F.O.B. basis	Nil	Nil

7 Advance to Govt.Institutions / Organisation stated in Schedule - 6B.2.b) includes:

An amount of Rs. 3.40 Crore (Previous year Rs. 3.40 Crore) has been paid to Indira Gandhi Centre for Advance Atomic Research for collaborative research on Development of ITER Test Blanket Modules which is pending for adjustment in absence of information regarding its utilisation.

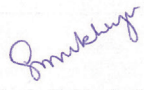
8 Total demand outstanding of In-Cash Contribution to ITER Organisation as on 31.03.2023 is Euro 52,570,084.80 (Approx Rs.471.00 Crores taking SBI TT Selling rate Rs.89.67 per Euro as on 31.03.2023**9 One reactor for aprox. Rs. 8.00 Lacs (Rupees Eight Lacs) included in present value of Assets is lost. 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.****10 No Insurance Policy is taken for the Movable & Immovable assets as per the usual practice.****11 Previous year's figures have been regrouped wherever necessary to correspond with the current year's figures.****12 Balances of Suppliers/Contractors are subject to confirmations & adjustment, if any.**

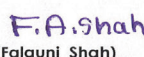

As per our report of even date attached.

Institute for Plasma Research
Bhat, Gandhinagar

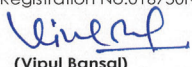

(Dr.Shashank Chaturvedi)
Director

Place : Gandhinagar
Date : 28/06/2023


(Dr.Subroto Mukherjee)
Dean


(F.A. Shah)
Accounts Officer


For Goyal Parul & Co.,
Chartered Accountants
Firm Registration No.016750N


(Vipul Bansal)
Partner
Membership No. 436956
UDIN / 234369568422E4902



Audited Statements of Accounts

as on 31st March 2023

INSTITUTE FOR PLASMA RESEARCH

Employees Provident Fund

IPR EMPLOYEE'S PROVIDENT FUND.

BALANCE SHEET AS AT 31ST MARCH, 2023

2021-2022	CORPUS/CAPITAL FUND AND LIABILITIES	2022-23
MEMBERS PF SUBSCRIPTION : (Net of Loans & including Interest on Subscription)		
51,58,96,731.30	Balance as on 1st April 2022	54,11,64,843.30
7,74,20,864.00	Addition During the year	8,28,05,816.00
5,21,52,752.00	Less : Debit During the year	5,14,99,835.00
54,11,64,843.30		57,24,70,824.30
INSTITUTE'S PF CONTRIBUTION : (Including Interest)		
1,80,526.15	Balance as on 1st April 2022	1,80,526.15
-	Addition during the year	-
-	Less : Debits during the year	1,48,046.00
1,80,526.15		32,480.15
LAPSE & FORFEITURE A/c		
16,42,343.49	Balance as on 1st April 2022	16,42,343.49
-	Forfeited during the year	(16,42,343.49)
16,42,343.49		0.00
CURRENT LIABILITIES :		
95,862.00	Sundry Credit Balances.	0.00
6,000.00	IPR	31,98,174.00
95,862.00		31,98,174.00
INCOME & EXPENDITURE A/c		
3,53,31,887.72	Opening Balance	3,24,05,531.72
-29,26,356.00	Add/Less : Transfer from Income & Expenditure A/c	-61,43,729.50
3,24,05,531.72		2,62,61,802.22
57,54,95,106.66	TOTAL	59,55,66,932.67
ASSETS		
53,23,68,132.00	FIXED DEPOSIT with State Bank Of India / Public Financial Institute.	53,91,75,139.00
81,39,998.53	S/B A/c with : State Bank Of India	9,64,718.54
3,48,38,680.13	Interest accrued but not due on Fixed Deposits with a Scheduled Bank / Public Financial Institute.	5,52,78,779.13
Income-Tax Deducted at source :		
1,48,296.00	Balance as on 1st April 2022	1,48,296.00
-	Addition during the year	-
-	Less : Refund Received	-
1,48,296.00		1,48,296.00
57,54,95,106.66	Total	59,55,66,932.67

Note : Loan transactions are merged with members subscription accounts. Rs. 18,45,059/- were given during the year ended as on 31st March 2023, Rs.1,05,77,249/- are outstanding in loan accounts.

(Dr. Subroto Mukherjee)
Senior Professor - H
Chairman

Place : Bhat, Gandhinagar
Dated : June 26, 2023



F. A. Shah
(Falguni Shah)
Accounts Officer-I, IPR
Member

Examined and Found correct.
For Goyal Parul & Co.
Chartered Accountants
FRN. 016750N

(Vipul Bansal)
Partner

Membership No. 436956


UPIN - 2343695684422388




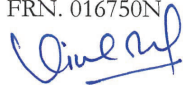
IPR EMPLOYEE'S PROVIDENT FUND.

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD
ENDED ON 31ST MARCH, 2023

2021-22	INCOME	2022-23
2,15,362.00	Interest On Savings Bank Account & Others	1,34,830.00
3,27,57,097.00	Interest On Fixed Deposit	3,10,45,487.00
29,26,356.00	Excess of Expenditure over Income transferred to Income & Expenditure A/c	61,43,729.50
3,58,98,815.00	TOTAL	3,73,24,046.50
EXPENDITURE		
3,58,98,815.00	Interest on Members Subscription	3,73,23,781.00
-	Bank Charges	265.50
-	Interstet on Institute's Contribution	-
3,58,98,815.00	TOTAL	3,73,24,046.50


(Dr. Subroto Mukherjee)
Senior Professor - H
Chairman


(F. A. Shah)
Accounts Officer-I. IPR
Member

Examined and Found correct.
For Goyal Parul & Co.
Chartered Accountants
FRN. 016750N

(Vipul Bansal)
Partner
Membership No. 436956
UDIN-23436356844211388

Place : Bhat, Gandhinagar
Dated : June 26, 2023



