

ANNUAL ACCOUNTS

IISc 2019-20



INDIAN INSTITUTE OF SCIENCE





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INDIAN INSTITUTE OF SCIENCE
BANGALORE

BALANCE SHEET AS AT 31.03.2020

Amount in Rupees

SOURCES OF FUNDS	Schedule	2019-20	2018-19
CORPUS / CAPITAL FUND	1	22,44,18,34,666	22,16,04,47,270
DESIGNATED / EARMARKED / ENDOWMENT FUNDS	2 & 2A	8,20,27,77,449	7,20,38,33,000
CURRENT LIABILITIES & PROVISIONS	3	9,27,12,50,216	9,11,01,76,019
TOTAL		39,91,58,62,331	38,47,44,56,289
APPLICATION OF FUNDS	Schedule	2019-20	2018-19
FIXED ASSETS			
Tangible Assets	4	13,53,94,83,984	13,27,07,89,610
Intangible Assets	4	15,33,17,780	25,66,23,932
Capital Works-In-Progress	4	1,00,03,84,823	1,44,83,23,474
INVESTMENTS FROM EARMARKED / ENDOWMEN FUNDS			
Long Term	5 & 5(a)	14,43,31,79,735	13,10,01,26,492
Short Term			
INVESTMENTS - OTHERS	6	30,00,00,000	30,00,00,000
CURRENT ASSETS	7	7,51,81,07,674	7,62,78,51,809
LOANS, ADVANCES & DEPOSITS	8	2,97,13,88,335	2,47,07,40,972
TOTAL		39,91,58,62,331	38,47,44,56,289
Significant Accounting Policies	17	-	-
Contingent Liabilities and Notes to Accounts	18		

Ms. INDUMATI SRINIVASAN
Financial Controller

Prof. GOVINDAN RANGARAJAN
Director



INDIAN INSTITUTE OF SCIENCE
BANGALORE

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

Amount in Rupees

Particulars	Schedule	2019-20	2018-19
A . INCOME		** `	** `
Academic Receipts	9	9,47,20,082	4,30,13,219
Grants / Subsidies		*	*
a) Grants from Govt. of India - MHRD	10	4,91,87,83,952	*4,89,98,58,604
b) Grants from State Govts	10	-	3,10,000
Income from Investments	11	42,24,99,818	40,05,07,656
Interest Earned	12		
Other Income	13	14,34,39,684	8,26,69,879
Project Earnings (300206 to 300210)		15,09,332	15,22,56,723
Project Earnings (300297) - CSSP		13,49,95,683	
Prior Period Income	14	-	-
TOTAL - A	-	5,71,59,48,551	5,57,86,16,081
B. EXPENDITURE			
Staff Payments & Benefits (Establishment Expenses)	15	3,22,34,77,491	2,82,88,79,237
Pension & Pensionary Benefits	15A	28,07,29,246	71,16,00,811
Academic Expenses	16	33,78,38,889	30,35,03,832
Administrative Expenses & General Expenses	17	50,74,34,269	51,63,29,424
Transportation Expenses	18	-	-
Repairs & Maintenance	19	9,88,69,792	5,45,28,452
Finance Costs	20	7,93,485	-
Other Expenses - Students Scholarships	21	70,14,40,369	60,30,88,314
Prior Period Expenses	22	63,60,177	79,21,632
Expenditure against Project Earnings (300206 to 300210)		39,37,920	20,14,54,570
Expenditure against Project Earnings (300297) - CSSP		9,87,27,434	-
Depreciation	4	1,65,18,78,120	1,15,92,46,070
TOTAL - B	-	6,91,14,87,192	6,38,65,52,342
Balance being excess of Income over Expenditure (A - B) transferred to / from Designated Fund	-	(1,19,55,38,641)	(80,79,36,261)
a) Building Fund		-	-
b) Others - Research & Innovation Fund		45,63,39,479	35,13,09,809
Balance being Deficit Carried to Capital Fund		1,65,18,78,120	1,15,92,46,070

* Total Revenue Expenditure

1) Grant-in-aid General (OH-31)	1,92,71,06,050	2,18,90,50,833
2) Grant-in-aid Salaries (OH-36)	3,22,34,77,491	2,82,88,79,237
3) Prior Period Expenditure	63,60,177	79,21,632
	5,15,69,43,718	5,02,58,51,702
Less: Income used for revenue Expenditure (Schedule 9, 13, 14)	23,81,59,766	12,59,93,098
MHRD Grants utilised for Revenue Expenditure	4,91,87,83,952	4,89,98,58,604

** Net academic receipts after charging expenditure as shown in Schedule 9

SCHEDULE - 1



INDIAN INSTITUTE OF SCIENCE
BANGALORE

CORPUS/CAPITAL FUND

Amount in Rupees

Particulars	SAP GL Code	2019-20	2018-19
A. CORPUS FUND			
Balance at the beginning of the year	100003	7,05,58,73,625	6,48,51,55,466
Additions during the year			
a) Donations	100003	1,13,941	2,45,91,648
b) Capital Gain	102016	4,12,97,196	8,78,79,120
c) Premium paid for HDFC / SBI Perpetual Bonds			(5,58,908)
d) Amortisation of Bonds	105201	(13,25,611)	
e) Interest - Savings Bank A/c	102001	17,69,293	59,06,022
f) Interest on Investments	102001	52,20,83,007	45,29,00,277
Balance at the year end - (A)		7,61,98,11,451	7,05,58,73,625
B. CAPITAL FUND			
Balance at the beginning of the year	100002	15,10,45,73,645	14,01,82,66,799
Add: Grants utilised to the extent of Capital Expenditure - Additions to Capital Fund			
1. Capital Grants from MHRD, Govt. of India		50,99,82,756	43,90,18,042
2. Sponsored Projects , where ownership vests in the Institute		38,91,37,172	1,01,44,40,494
3. Others / HEFA		3,34,47,960	15,58,02,573
4. Capital Works-in-progress - MHRD			
5. a) Buildings - Capital Grants MHRD		13,78,89,141	21,53,58,318
b) Buildings - Other Grants		19,45,03,192	25,12,41,909
c) Buildings - HEFA Loan		10,43,67,469	18,19,64,602
6. Buildings - from Capital WIP		88,46,98,453	34,42,67,379
Total		17,35,85,99,788	16,62,03,60,116
Less: Value of Assets written off		-	1,22,73,022
Less: Works-in-progress transferred to Buildings A/c		88,46,98,453	34,42,67,379
Less: Deficit transferred from the Income & Expenditure Account		1,65,18,78,120	1,15,92,46,070
Balance at the year end - (B)		14,82,20,23,215	15,10,45,73,645
BALANCE AT THE YEAR END - (A + B)		22,44,18,34,666	22,16,04,47,270

SCHEDULE - 2



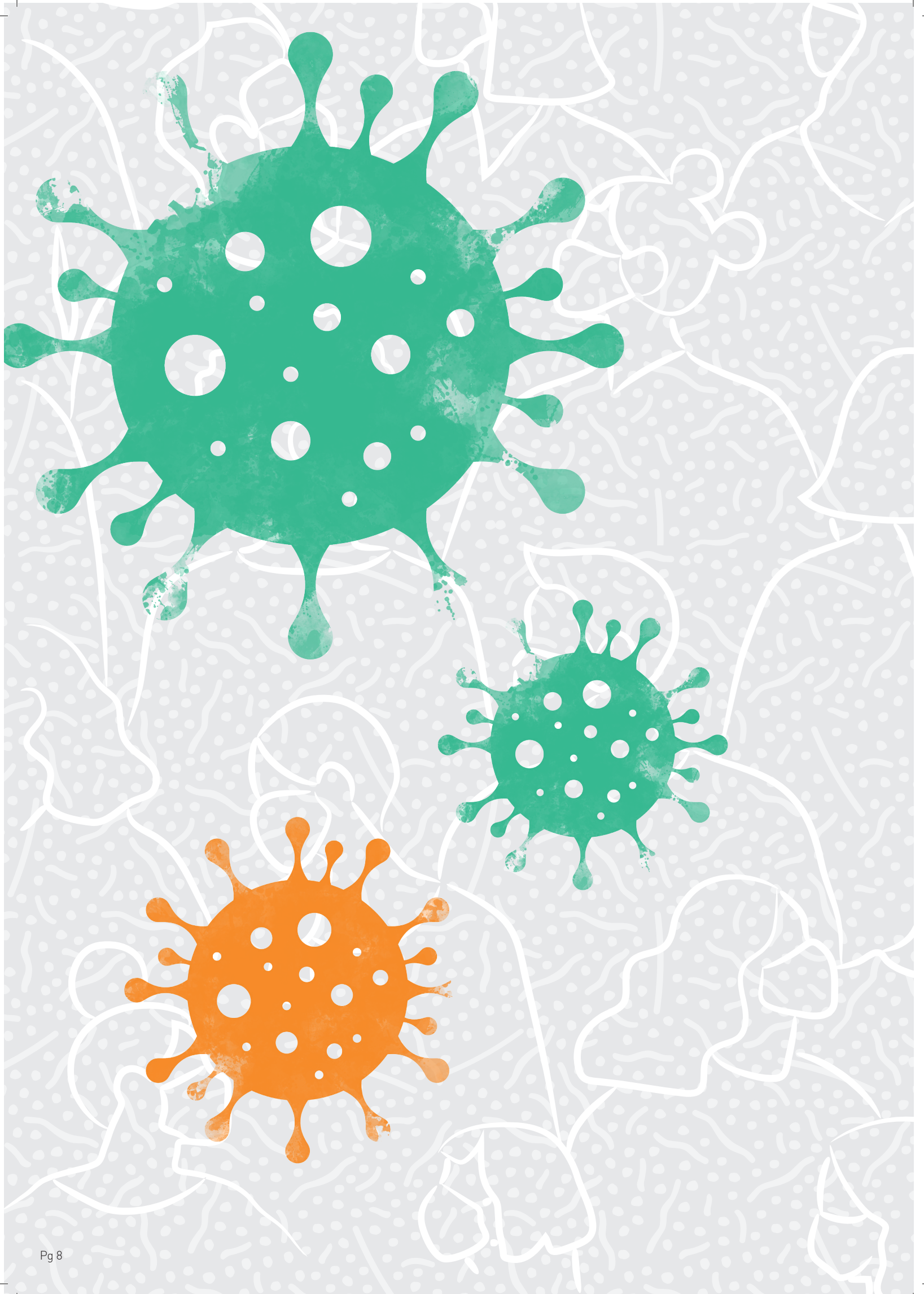
INDIAN INSTITUTE OF SCIENCE
BANGALORE

DESIGNATED FUNDS

Amount in Rupees

Sl. No	PARTICULARS	FUND WISE BREAK UP			TOTAL	
		Fund for Applied Research	Research & Innovation Fund	IISc Centenary Fund	2019-20	2018-19
A	a) Opening Balance	34,15,32,754	4,57,98,66,136	4,52,93,237	4,96,66,92,127	4,20,68,50,397
	b) Additions during the year	67,83,792	31,38,592		99,22,384	5,03,76,962
	c) Income from Investments made of the funds	1,22,78,428	26,78,58,520	26,74,796	28,28,11,744	21,20,60,808
	d) Accrued Interest on Investments	1,32,04,885	6,57,12,654	5,34,673	7,94,52,212	5,47,62,599
	e) Interest on Savings Bank A/cs		19,52,914		19,52,914	54,25,116
	f) Capital gain		4,60,82,189		4,60,82,189	8,50,13,145
	g) Others additions (Refer SAP)				-	53,12,425
	h) Excess of Income over Exp.		45,63,39,479		45,63,39,479	35,13,09,809
	Total - (b to h)	3,22,67,105	84,10,84,348	32,09,469	87,65,60,922	76,42,60,864
	TOTAL (A)	37,37,99,859	5,42,09,50,484	4,85,02,706	5,84,32,53,049	4,97,11,11,261
B	Utilisation/Expenditure towards objectives of funds					
	i) Capital Expenditure / Gain	8,307	49,00,045	5,71,007	54,79,359	
	ii) Revenue Expenditure / Premium			30,10,341	30,10,341	44,19,134
	TOTAL (B)	8,307	49,00,045	35,81,348	84,89,700	44,19,134
	Closing Balance at the Year End (A - B)	37,37,91,552	5,41,60,50,439	4,49,21,358	5,83,47,63,349	4,96,66,92,127

Represented by:						
1	Cash And Bank Balances	1,37,54,974	46,32,40,458	43,86,685	48,13,82,117	38,47,38,262
2	Investments	34,68,31,693	4,88,70,97,327	4,00,00,000	5,27,39,29,020	4,52,71,60,474
3	Interest accrued but not received / TDS	1,32,04,885	6,57,12,654	5,34,673	7,94,52,212	5,47,93,391
	Total	37,37,91,552	5,41,60,50,439	4,49,21,358	5,83,47,63,349	4,96,66,92,127



SCHEDULE - 2A
EARMARKED / ENDOWMENT FUNDS



INDIAN INSTITUTE OF SCIENCE
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Amount in Rupees

Sl. No	Particulars	FUND WISE BREAK UP											TOTAL	
		Fund for House Building Advance	Tata Trust Fund for Housing	Tata Trust Revolving Fund (SDTT)	Amenities Fund	Tata Welfare Trust - CCS	Students Emergency Relief Fund	Students Aid Fund	CISTUP	SID Research Support Fund	Tata Trusts Fund for Chairs	Prizes, Medals & Endowments Fund	2019-20	2018-19
A	a) Opening Balance	2,53,69,406	2,88,35,740	57,37,700	33,60,55,415	1,34,67,113	36,19,693	69,49,709	30,00,00,000	11,12,19,672	13,41,10,641	1,27,17,75,784	2,23,71,40,873	1,90,73,81,113
	b) Additions during the year	1,28,397		1,39,208	90,73,506		5,85,300			2,00,00,000		2,10,73,662	5,10,00,073	26,25,92,675
	c) Income from Investments made of the funds		16,15,969		1,28,96,665	5,19,581		1,54,915	2,46,90,000	31,00,802	80,13,802	8,14,38,394	13,24,30,128	11,57,88,395
	d) Accrued Interest on Investments		3,25,760		44,20,007	3,81,682		37,611	16,387	11,60,048	16,14,611	1,96,27,258	2,75,83,364	2,61,41,083
	e) Accrued Int. paid on acquisitions												-	(4,85,106)
	f) Capital Gain												-	1,30,500
	g) Others additions (Refer SAP)												-	-
	Total - (b to g)	1,28,397	19,41,729	1,39,208	2,63,90,178	9,01,263	5,85,300	1,92,526	2,47,06,387	2,42,60,850	96,28,413	12,21,39,314	21,10,13,565	40,41,67,547
	TOTAL (A)	2,54,97,803	3,07,77,469	58,76,908	36,24,45,593	1,43,68,376	42,04,993	71,42,235	32,47,06,387	13,54,80,522	14,37,39,054	1,39,39,15,098	2,44,81,54,438	2,31,15,48,660
B	Utilisation/Expenditure towards objectives of funds													
	i) Capital Expenditure	-	-		-	-	-	-	-	-	-	-	-	-
	ii) Revenue Expenditure			6,00,000			9,58,110			4,86,881		3,40,553	23,85,544	
	iii) Revenue Expenditure	-	-		46,85,829		15,60,905		2,46,90,000	2,02,64,685		2,65,53,375	7,77,54,794	7,44,07,787
	TOTAL (B)	-	-	6,00,000	46,85,829	-	25,19,015	-	2,46,90,000	2,07,51,566	-	2,68,93,928	8,01,40,338	7,44,07,787
	Closing Balance at the Year End (A - B)	2,54,97,803	3,07,77,469	52,76,908	35,77,59,764	1,43,68,376	16,85,978	71,42,235	30,00,16,387	11,47,28,956	14,37,39,054	1,36,70,21,170	2,36,80,14,100	2,23,71,40,873
	Represented by:													
1	Cash And Bank Balances	2,54,97,803	62,51,709	52,76,908	13,74,91,762	27,49,954	16,85,978	47,04,624	-	4,33,40,869	2,21,24,443	8,10,56,101	33,01,80,151	24,04,08,139
2	Investments		2,42,00,000		21,58,47,995	1,12,36,740		24,00,000	30,00,00,000	7,02,28,039	12,00,00,000	1,26,63,37,811	2,01,02,50,585	1,97,05,91,651
3	Interest accrued but not received				44,20,007	3,81,682		37,611	16,387	11,60,048	16,14,611	1,96,27,258	2,75,83,364	2,61,41,083
	Total	2,54,97,803	3,07,77,469	52,76,908	35,77,59,764	1,43,68,376	16,85,978	71,42,235	30,00,16,387	11,47,28,956	14,37,39,054	1,36,70,21,170	2,36,80,14,100	2,23,71,40,873

SCHEDULE - 3



INDIAN INSTITUTE OF SCIENCE
BANGALORE

CURRENT LIABILITIES, LOANS & PROVISIONS

Amount in Rupees

Sl. No.	Particulars	SAP GL Code	As on 31/03/2020	As on 31/03/2019
A	CURRENT LIABILITIES			
1	Deposits from Staff			
	a) Life Insurance Corporation of India	100101	(42)	12,50,206
	b) Postal Life Insurance	100102/100128	(81,036)	1,94,464
	c) Bank Loans	100103	70,093	2,46,780
	d) Deputation Deposits	100104	4,87,968	4,94,001
	e) PM / CM Relief Fund	100319	28,997	28,997
	f) Others	100407/100131	62,70,299	57,29,173
	g) PI/IISc-18-1946	105001	77,210	
	Total - 1		68,53,489	79,43,621
2	Deposits from Students			
	a) Library Deposit	100109/141	3,04,71,500	2,50,00,000
	b) Statutory Deposit	100110/140	3,07,15,480	2,51,21,980
	c) Hostel Establishment	100112	40,00,087	40,00,087
	Total - 2		6,51,87,067	5,41,22,067
3	Sundry Creditors			
	a) For Goods & Services		(5,42,18,580)	12,05,83,043
	b) For Third Party Insurance Agents	100303	11,08,304	3,76,095
	c) Academic Departments / Units / Centres / Others		45,35,908	42,72,825
	d) For Others	200207	29,72,136	29,72,136
	e) GR/IR Clearing	100421	11,44,54,997	
	F) SID	100309/10	47,52,390	
	g) CSSP Vendors	200358	2,23,41,852	
	Total - 3		9,59,47,007	12,82,04,099
4	Deposits - Others (including EMD, Security Deposit)			
	a) Earnest Money Deposit	100113/132	2,88,78,195	3,57,70,620
	b) Security Deposit Staff Deposit	100114/133/137	10,76,04,575	7,08,11,411
	c) Royalty Charges		52,395	52,395
	d) Royalty Charges - Contractors	100204	19,50,000	8,13,811
	Total - 4		13,84,85,165	10,74,48,237
5	Statutory Liabilities			
	a) Income tax from Staff / Pensioners	100218 / 220	15,01,456	3,14,96,203
	b) Income tax from Contractors / Suppliers	100202, 215 & 227	51,45,526	16,73,811
	c) Profession Tax	100203	1,73,900	2,25,400
	d) Luxury Tax	100205	47,750	47,750
	e) Service Tax	100210	64,230	64,230
	f) GST	106001/02/03/10/11/12	1,18,23,800	70,40,014
	g) TDS on GST	106005/06/07	24,74,154	32,82,550
	h) 1% Labour Cess from Contractors	100117/106009/106514	16,03,739	6,31,654
	i) Provident Fund A/c	100304, 314	14,80,645	1,41,55,458
	j) MBF/NDCPS A/c	100121, 306, 307,316	99,78,209	45,56,349
	k)NDCPS W.T & GL	100316	-	
	l) Commutation Recovery	100317	-	

SCHEDULE - 3



INDIAN INSTITUTE OF SCIENCE
BANGALORE

CURRENT LIABILITIES, LOANS & PROVISIONS

Sl. No.	Particulars	SAP GL Code	As on 31/03/2020	As on 31/03/2019
	m) CPF	100315	-	
	n) Others	100413	51,820	
	o) Input GST	206001-03	35,87,315	
	p) Other Deductions	100125/130	86,49,571	
	q) CSSP Reimbursement	105004	2,05,539	
	Total - 5		4,67,87,654	6,31,73,419
6	Other current liabilities			
	a) (i) MHRD - Grants - (Revenue & Capital)		-	-
	(ii) MHRD - Grants - IOE	100504/507	25,88,66,758	21,52,86,110
	b) Receipts against Sponsored Research Schemes		5,60,55,80,460	6,06,57,98,788
	c) Receipts against Developmental Projects (Annexure - B)		1,57,93,69,604	1,21,16,08,329
	d) Centre for Continuing Education		3,82,99,201	3,44,75,292
	e) Faculty Club / TMC / Gymkhana	100105, 107, 106,120	55,92,188	10,63,760
	f) SSB Award	100305	19,76,726	43,36,726
	g) Receipts against Sponsored fellowships & scholarships		8,91,06,171	8,55,85,028
	h) Unidentified Receipts	100313	9,39,37,383	18,39,00,425
	i) Conferences & Workshops		4,87,55,412	2,33,59,131
	j) Departmental Initiatives		15,25,96,682	10,87,65,796
	k) Consultancy Projects		24,42,39,073	27,81,16,881
	l) ODAA Projects		29,38,69,108	26,34,74,288
	m) Central Facilities		4,32,73,760	1,75,60,119
	n) Travel Support by Other Agencies	100108/111	23,96,678	18,62,573
	o) Salary Payable	100302	-	6,83,95,192
	p) Vendor Control A/c	100219	14,82,538	14,82,538
	q) Star Health	100134	97,970	-
	r) Salary Posting A/c	100402	1,88,859	
	s) Scholarship Posting A/c	100403	1,84,95,876	
	t) Sales	300251	7,84,66,136	
	u) Scholarship	300252	91,48,206	
	v) Invoice Rounding Off	400365	2,22,504	
	w) SID	100309/310	47,52,390	
	x) Customs / Freight Claring	106504/506	12,26,335	
	y) MHRD - PMRF Scholarships		3,10,67,915	
	z) F&A Receipts - Profit Centre	105001	1,71,63,979	
	Total - 6		8,62,01,71,912	8,56,50,70,976
	TOTAL (A)		8,97,34,32,294	8,92,59,62,419
B	HEFA Loan (Canara Bank)	100416	29,66,50,282	18,33,63,600

SCHEDULE - 3INDIAN INSTITUTE OF SCIENCE
BANGALORE**CURRENT LIABILITIES, LOANS & PROVISIONS**

Sl. No.	Particulars	SAP GL Code	As on 31/03/2020	As on 31/03/2019
C	PROVISIONS			
	1. For Taxation		-	-
	2. For 7th CPC HRA Arrears		-	-
	3. Gratuity		-	-
	4. Superannuation Pension		-	-
	5. Accumulated Leave Encashment		-	-
	6. Trade Warranties / Claims / Security Charges		-	-
	7. Audit Fee	100308	11,67,640	8,50,000
	TOTAL (C)		11,67,640	8,50,000
	TOTAL (A + B + C)		9,27,12,50,216	9,11,01,76,019

SCHEDULE - 3(a)



INDIAN INSTITUTE OF SCIENCE
BANGALORE

**UNUTILISED GRANTS FROM MHRD, GOVT. OF INDIA /
STATE GOVERNMENTS**

Sl. No.	Particulars	2019-20	2018-19
A	MHRD, Government of India - Grant-in-aid General (OH-31) - Revenue Expenditure		
	Balance B/F	(35,46,08,262)	(8,36,28,895)
	Interest credited for the Financial Year 2019-20		
	Add: Grants released during the year	2,31,00,00,000	1,80,00,00,000
	Add: Academic and Other Income / Prior Period Income	-	12,59,93,098
	Total (a)	1,95,53,91,738	1,84,23,64,203
	Less: Refunds	-	-
	Less: Utilized for Revenue Expenditure	1,93,34,66,227	2,19,69,72,465
	Less: Utilized for Capital Expenditure	-	-
	Total (b)	1,93,34,66,227	2,19,69,72,465
	Unutilized carried forward (a-b) to Schedule 10	2,19,25,511	(35,46,08,262)
B	MHRD, Government of India - Grant-in-aid Salaries (OH-36) - Revenue Expenditure		
	Balance B/F	(5,32,62,856)	32,56,16,381
	Add: Grants released during the year	2,92,13,25,000	2,45,00,00,000
	Add: Academic and Other Income / Prior Period Income	23,81,59,766	
	Total (a)	3,10,62,21,910	2,77,56,16,381
	Less: Refunds	-	-
	Less: Utilized for Salaries	3,22,34,77,491	2,82,88,79,237
	Total (b)	3,22,34,77,491	2,82,88,79,237
	Negative Balance carried forward (a-b) to Schedule 10	(11,72,55,581)	(5,32,62,856)
C	MHRD, Government of India - Grant-in-aid for Creation of Capital Assets (OH-35) - Capital Expenditure		
	Balance B/F	(20,28,31,938)	(18,84,26,093)
	Interest credited for the Financial Year 2019-20	-	-
	Add: Grants released during the year	45,45,00,000	55,45,00,000
	Total (a)	25,16,68,062	36,60,73,907
	Less: Utilized for Capital Expenditure	45,85,43,885	56,89,05,845
	Total (b)	45,85,43,885	56,89,05,845
	Negative Balance carried forward (a-b) to Schedule 10	(20,68,75,823)	(20,28,31,938)
	GRAND TOTAL (A + B + C) - C/f. to Sch. 8.8(b)	(30,22,05,893)	(61,07,03,056)

SCHEDULE - 4 FIXED ASSETS



INDIAN INSTITUTE OF SCIENCE
BANGALORE

Sl. No	Assets Heads	SAP Code	GROSS BLOCK				DEPRECIATION FOR THE YEAR				NET BLOCK		
			Opening Balance 01.4.2019	Additions	Deductions	Closing Balance 31.3.2020	Rate %	SAP Code	Opening Balance 01.4.2019	Depreciation for the year (2019-20)	Total Depreciation	As on 31.03.2020	Closing Balance 31.3.2019
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	a) Freehold Land	200001	41,00,230	-	-	41,00,230	0%		-	-	-	41,00,230	41,00,230
	b) Land @ Challakere	200001	4,50,00,000	-	-	4,50,00,000	0%		-	-	-	4,50,00,000	4,50,00,000
2	Site Development		-	-	-	-	0%		-	-	-	-	-
3	Buildings (Annexure - G)	200002/911	4,04,17,58,799	88,46,98,453		4,92,64,57,252	2%	211002/410602	8,08,35,085	9,85,29,054	17,93,64,139	4,74,70,93,113	3,96,09,23,714
4	Plant & Machinery	200111/912	19,55,47,267	1,98,48,082		21,53,95,349	5%	211111/410611	3,42,82,354	84,64,132	4,27,46,486	17,26,48,863	16,12,64,913
5	Electrical Installation		-	-	-	-	2%		-	-	-	-	-
6	Tube wells & Water Supply System		-	-	-	-	2%		-	-	-	-	-
7	Office Equipment	200115/913	1,07,15,841	48,21,071		1,55,36,912	7.50%	211115/410615	22,74,862	8,64,372	31,39,234	1,23,97,678	84,40,979
8	Laboratory & Scientific Equipment	200101/914	11,48,96,46,298	51,17,33,876		12,00,13,80,174	8%	211101/410601	3,75,21,55,012	95,95,87,903	4,71,17,42,915	7,28,96,37,259	7,73,74,91,286
9	Audio Visual Equipment	200113/915	13,33,82,663	2,25,05,949		15,58,88,612	7.50%	211113/410613	7,98,56,808	1,97,91,252	9,96,48,060	5,62,40,552	5,35,25,855
10	Furniture, Fixtures & Fittings	200116/916	26,46,13,858	2,01,43,488		28,47,57,346	7.50%	211116/410616	6,76,80,401	1,75,13,000	8,51,93,401	19,95,63,945	19,69,33,457
11	Computers / Peripherals / Printers / Servers / UPS	200109/917	1,17,46,94,010	18,53,71,688		1,36,00,65,698	20%	211109/410609	58,09,72,097	22,40,34,896	80,50,06,993	55,50,58,705	59,37,21,913
12	Sports Equipment	200114	3,01,111			3,01,111	8%	211114/410614	66,640	20,389	87,029	2,14,082	2,34,471
13	Vehicles	200127/918	88,57,350	9,99,847		98,57,197	10%	211127/410627	31,04,554	7,65,217	38,69,771	59,87,426	57,52,796
14	Books & Scientific Journals	200122/919	55,93,33,326	45,28,298		56,38,61,624	10%	211122/410622	5,59,33,332	5,63,86,163	11,23,19,495	45,15,42,129	50,33,99,994
	Total (A)		17,92,79,50,753	1,65,46,50,752	-	19,58,26,01,505			4,65,71,61,146	1,38,59,56,378	6,04,31,17,523	13,53,94,83,984	13,27,07,89,609
15	Capital Works - in - Progress (B)	200107	1,44,83,23,474	43,67,59,802	88,46,98,453	1,00,03,84,823					-	1,00,03,84,823	1,44,83,23,474
Sl. No	Intangible Assets		Opening Balance 01.4.2019	Additions during the year	Deductions during the year	Closing Balance 31.3.2020	Rate %		Opening Balance 01/04/2019	Amortisation for the year 2019-20	Total Amortisation / Adjustments	31/03/20	31/03/19
16	Computer Software	200901	31,64,68,688	3,35,19,393	-	34,99,88,081	40%	211901/410698	24,92,95,116	8,79,83,024	33,72,78,140	1,27,09,941	6,71,73,572
17	E-Journals	200902	31,57,50,600	12,90,96,196	-	44,48,46,796	40%	211902/410699	12,63,00,239	17,79,38,718	30,42,38,957	14,06,07,839	18,94,50,360
18	Patents & Copyrights		-	-	-	-			-	-	-	-	-
	Total (C)		63,22,19,288	16,26,15,589	-	79,48,34,877			37,55,95,355	26,59,21,742	64,15,17,097	15,33,17,780	25,66,23,932
	GRAND TOTAL (A+B+C)		20,00,84,93,516	2,25,40,26,143	88,46,98,453	21,37,78,21,205	-		5,03,27,56,501	1,65,18,78,120	6,68,46,34,620	14,69,31,86,587	14,97,57,37,017

SCHEDULE - 5



INDIAN INSTITUTE OF SCIENCE
BANGALORE

INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS

Particulars		As on 31.03.2020	As on 31.03.2019
		`	`
1	In Central Government Securities	4,83,71,00,000	4,83,71,00,000
2	In State Government Securities	23,06,25,000	23,06,25,000
3	Other approved Securities	5,93,39,77,243	2,76,04,02,262
4	Shares	-	-
5	Debenture and Bonds	-	-
6	Term Deposit with Banks	31,39,02,150	94,80,52,150
7	Financial Institutions	2,79,14,70,000	2,77,35,70,000
8	Public Sector Undertakings	-	-
9	Units in Mutual Funds	62,61,05,342	1,55,03,77,080
	Total	14,73,31,79,735	13,10,01,26,492

SCHEDULE - 5 (a)INDIAN INSTITUTE OF SCIENCE
BANGALORE**INVESTMENTS FROM EARMARKED /
ENDOWMENT FUNDS (FUND WISE)**

Particulars		SAP Code	As on 31.03.2020	As on 31.03.2019
			`	`
1	Corpus Fund	230001	7,44,90,00,131	6,90,23,74,367
2	Fund for Applied Research	230003	34,68,31,693	30,14,50,000
3	Research & Innovation Fund	230005	4,88,70,97,327	4,18,57,10,474
4	IISc. Centenary Fund	230009	4,00,00,000	4,00,00,000
5	Tata Housing Fund	230004	2,42,00,000	2,42,00,000
6	Tata Welfare Trust Fund (CCS)	230007	1,12,36,740	1,12,36,740
7	Students Aid Fund	230008	24,00,000	24,00,000
8	Endowment Fund Investments	230002	1,26,63,37,811	1,22,94,06,916
9	Amenities Fund	230006	21,58,47,995	21,58,47,995
10	Tata Trust Fund for Chairs	201101/102/103	12,00,00,000	12,00,00,000
11	SID Research Support Fund	230010	7,02,28,039	6,75,00,000
	Total		14,43,31,79,736	13,10,01,26,492

SCHEDULE - 6

INVESTMENTS - OTHERS



INDIAN INSTITUTE OF SCIENCE
BANGALORE

Particulars		As on 31.03.2020	As on 31.03.2019
1	CISTUP	30,00,00,000	30,00,00,000
	Total	30,00,00,000	30,00,00,000

SCHEDULE - 7



INDIAN INSTITUTE OF SCIENCE
BANGALORE

CURRENT ASSETS

Sl. No.	Particulars	SAP GL Code	As on 31/03/2020	As on 31/03/2019
			-	-
1	Stock			
	a) Stores & Spares	200653	-	-
	b) Loose Tools / Hardware Items	200654	1,68,443	9,94,453
	c) Computer Peripherals	200601	1,25,624	
	d) Laboratory Chemicals, Consumables & Glass Ware	200656	48,59,049	47,40,701
	e) Other Material	200602	6,26,037	
	f) Electrical Items	200658	13,99,330	13,37,898
	g) Stationery	200659	13,36,291	7,71,448
	h) Water Supply Material			
	i) Medicines	200662	37,40,120	37,35,080
	Total - 1		1,22,54,894	1,15,79,580
2	Sundry Debtors			
	a) Debts Outstanding for a period exceeding six months			
	b) Others			
3	Cash and Bank Balances			
	a) Cash on Hand - Main A/cs	202001	1,02,094	2,33,948
	b) Cash on Hand - CSSP (Schemes)	202011	-	-
	Bank Balances			
	a) With Scheduled Banks			
	In Current Accounts - (as per Annexure - I)		2,38,98,234	80,33,100
	In Multi Option Deposit Accounts with SBI, IISc Campus	202250	99,04,80,840	-
	In Flexi Deposit Accounts with Canara Bank, IISc Campus	202260	34,23,93,245	-
	In Term Deposit Accounts (as per Annexure - D)	202160	6,07,50,00,000	6,63,00,00,000
	In Savings Accounts - (as per Annexure - I)		4,00,73,721	96,33,48,970
	In Escrow A/c - HEFA		3,38,58,302	1,46,09,864
	b) With Non-Scheduled Banks			
	In Term Deposit Accounts		-	-
	In Savings Accounts		-	-
	i) In Current Accounts		-	-
	ii) In Term Deposit accounts (Fixed Deposits - Annexure-D)		-	-
	iii) In Savings Accounts (Annexure - I)		-	-
4	Post Office - Savings Accounts		-	-
5	Postal Franking Machine	200784	46,344	46,344
	Total - 2 to 5		7,50,58,52,780	7,61,62,72,226
	TOTAL		7,51,81,07,674	7,62,78,51,806

SCHEDULE - 8



INDIAN INSTITUTE OF SCIENCE
BANGALORE

LOANS, ADVANCES & DEPOSITS

Sl. No.	Particulars	SAP GL Code	As on 31/03/2020	As on 31/03/2019
			-	-
1	Advances to Employees (Non-interest bearing)			
	a) Salary		-	-
	b) Festival	200203	17,79,094	29,90,800
	c) Medical Advance		-	-
	d) LTC	200205	(4,82,981)	4,75,083
	e) Travel	200356	77,28,875	17,00,236
	f) Travel	200354	-	
	f) Others	200208	45,21,000	24,05,000
	g) PF Loan	200211	36,09,865	
2	Long Term Advances to employees (Interest Bearing)			
	a) Vehicle Loan			
	b) Home Loan			
	c) Others			
	d) TDS Payable Salaries - CSSP	100220	3,05,962	
3	Advances to Students (Non-interest bearing)			
	a) Travel	200206/302	2,01,43,723	75,27,073
	b) Others	200302/312	12,29,982	13,46,857
4	Advances and other amounts recoverable in cash or kind or for value to be received:			
	a) Suppliers (Local & Foreign)	200210 / 351 / 352	41,36,77,014	30,41,85,473
	b) Mobilisation Advance	200785	43,75,840	2,29,73,160
	c) Academic Departments / Units / Centres / Others	200354/355	2,49,27,370	30,40,756
	c) Academic Departments / Units / Centres / Others	100406	(5,000)	
	d) Prepaid Cards			2,88,678
	e) Scheme Transfer	100138	62,46,183	
	f) Scheme	100301	1,97,072	
	g) Stale Cheque - CSSP	100320	2,71,860	
	h) Overheads - CSSP	100405	11,353	
	i) F&A to CSSP Transfer	100138	84,61,291	
	j) RTGS CB Payment	106515	2,66,039	
	k) CSSP Projects	105001	89,544	
	l) SR/MHRD-19-0001	105001	82,994	
	m) Salary Payable	100302	-	
	n) Library Books	200101	4,791	
	o) SG MHRD	200105	7,16,973	
	p) Data Migrated Items		(14,75,969)	

SCHEDULE - 8



INDIAN INSTITUTE OF SCIENCE
BANGALORE

LOANS, ADVANCES & DEPOSITS

Sl. No.	Particulars	SAP GL Code	As on 31/03/2020	As on 31/03/2019
5	Prepaid Expenses			
	a) E-Journals	200304	2,83,46,692	9,66,85,439
	b) Medical Insurance	200311/100119	1,25,71,868	1,12,49,333
	c) AMC for SAP	200303	68,22,702	68,22,702
	d) AMC - Ramco	200308	2,95,000	2,95,000
	e) Agency Reconciliation	200307	15,57,678	
6	Deposits			
	a) Electricity - BESCOM	200705	6,89,53,347	5,67,56,927
	b) DCIT, TDS (Income Tax Department)			-
	c) Telephone			-
7	Interest Income Accrued:			
	a) On Investments from Earmarked / Endowment Funds		27,68,70,790	21,03,20,336
	b) On Investments - Others			-
	c) On Term Deposit Accounts	200409	12,32,92,595	14,87,67,789
8	Others Current assets receivable			
	a) Grants from MHRD	220001	67,41,00,000	32,00,00,000
	b) Debit Balances - MHRD Grants (Revenue & Capital)		30,22,05,893	61,07,03,056
	c) Debit Balances - MHRD Grants - Interest on HEFA Loan		1,17,36,402	
	c) Debit balances in Developmental Projects (As per Annexure-B)	200215	5,46,24,965	5,46,24,965
	d) Debit balances in Sponsored Research Schemes		41,48,28,338	41,51,18,564
	e) HEFA Expenditure	200136/137/141	31,97,80,031	18,19,64,602
	f) SID	100310	-	2,74,372
	g) Faculty Grant		2,05,60,696	
	h) PI/IISc-OH & PDA		1,20,87,369	
	i) Salary Payable	106509	7,18,48,155	
	j) HR Payable	106517	4,52,70,673	
9	Others receivable			
	a) Income Tax Refund - AY 2017-18	200503	17,45,596	17,45,596
	b) Income Tax Refund - AY 2018-19	200504	32,11,175	32,11,175
	c) Income Tax Refund - AY 2019-20	200505	52,68,000	52,68,000
	d) Income Tax Refund - AY 2020-21	200506	1,87,27,495	-
	TOTAL - (1 to 9)		2,97,13,88,335	2,47,07,40,972

NOTE:

If revolving funds have been created for House Building, Computer and Vehicle advances to employees, the advances will appear as part of Earmarked / Endowment Funds. The balance against these interest bearing advances will not appear in this schedule

SCHEDULE - 9



INDIAN INSTITUTE OF SCIENCE
BANGALORE

ACADEMIC RECEIPTS

Sl. No.	Particulars	SAP Code	2019-20	2018-19
1	Tuition Fee	300001	6,20,67,797	6,72,78,958
2	Hostel Fee	300002	1,65,02,837	1,97,80,492
3	Thesis Fee	300003	17,25,000	17,24,000
4	Hostel Establishment	300004	45,03,997	62,63,254
5	Other Students Receipts	300005	99,20,451	9,89,668
6	Less: Student related expenditure charged to Tuition Fee			(5,30,23,153)
	TOTAL		9,47,20,082	4,30,13,219

SCHEDULE - 10



INDIAN INSTITUTE OF SCIENCE
BANGALORE

MHRD GRANTS - REVENUE AND CAPITAL 2019-20

Particulars	REVENUE			CAPITAL	Total
	Grant-aid-General (OH-31)	Grant-aid-Salaries (OH-36)	Interest on HEFA Loan	Grant-aid-Creation of Capital Assets (OH-35)	
Balance B/f as on 01.04.2019	(35,46,08,262)	(5,32,62,856)		(20,28,31,938)	(61,07,03,056)
Add: a) Grants released by MHRD during the year	2,31,00,00,000	2,92,13,25,000		45,45,00,000	5,68,58,25,000
b) Grants released by MHRD for Interest on HEFA Loan			98,52,000		98,52,000
c) State Govt. Grants					-
d) Academic & Other Receipts utilised for Revenue Expenditure (Schedule - 9,13 & 14)		23,81,59,766		-	23,81,59,766
TOTAL	1,95,53,91,738	3,10,62,21,910	98,52,000	25,16,68,062	5,32,31,33,710
Less: Utilised for Expenditure	1,92,71,06,050	3,22,34,77,491		45,85,43,885	5,60,91,27,426
Less: Interest paid to HEFA			2,15,88,402		2,15,88,402
Less: Prior Period Expenditure	4,47,116				4,47,116
Less: Prior Period Expenditure	59,13,061				59,13,061
Balance C/F as on 31.03.2020	2,19,25,511	(11,72,55,581)	(1,17,36,402)	(20,68,75,823)	(31,39,42,295)
SAP Code	220002	220003			
Expenditure under OH-35 appears as additions to Capital Fund as well as to Fixed Assets during the year					
Expenditure under OH-31 & OH-36 appears as income in the Income & Expenditure Account					
(i) Debit Balance of Rs. 31,39,42,295/- Carried over to "loans, Advances & Deposits" (Sch.8) in the Balance Sheet and will become O/B for 2020-21					

SCHEDULE - 10



INDIAN INSTITUTE OF SCIENCE
BANGALORE

MHRD GRANTS - INSTITUTION OF EMINENCE - WORLDCLASS INSTITUTIONS

Particulars	REVENUE			CAPITAL	Total
	Grant-aid-General (OH-31)	Grant-aid-Salaries (OH-36)		Grant-aid-Creation of Capital Assets (OH-35)	
Balance B/f as on 01.04.2019	(12,22,75,375)	-		33,75,61,485	21,52,86,110
Grants released by MHRD during the year	60,00,00,000	-			60,00,00,000
Interest Earnings (SB & Flexi Deposit)	1,65,88,157				1,65,88,157
					-
TOTAL	49,43,12,782	-		33,75,61,485	83,18,74,267
Less: Utilised for Expenditure	38,36,79,497			18,93,28,012	57,30,07,509
Less: Prior Period Expenditure	-	-		-	-
Balance C/F as on 31.03.2020	11,06,33,285	-		14,82,33,473	25,88,66,758
SAP Code	100504			100507	
Unspent Balance of Rs. 25,88,66,758/- Carried over to Current Liabilities in the Balance Sheet and will become O/B for 2020-21					

SCHEDULE - 11



INDIAN INSTITUTE OF SCIENCE
BANGALORE

INCOME FROM INVESTMENTS

Particulars	Earmarked / Endowment Funds		Other Investments	
	Current Year	Previous Year	Current Year	Previous Year
1. Interest				
a) On Government Securities	40,64,77,810	39,84,67,240		
b) Other Bonds / Debentures	36,68,85,197	14,47,89,955	-	-
c) Financial Institutions / PSUs	23,81,46,811	24,98,25,472		
2. Interest on Term Deposits	2,83,96,416	4,09,44,093	42,24,99,818	40,05,07,656
3. Income accrued but not due on Term Deposits / Interest bearing advances to employees		-		
4. Interest on Savings Bank Accounts	37,22,207	1,13,31,138		1,58,06,493
5. Income from Mutual Funds	8,80,14,354	17,30,22,765	-	-
Total	1,13,16,42,795	1,01,83,80,663	42,24,99,818	41,63,14,149
Transferred to Earmarked / Endowment Funds	1,13,16,42,795	1,01,83,80,663	42,24,99,818	41,63,14,149
Balance	Nil	Nil	Nil	Nil

SCHEDULE - 12



INDIAN INSTITUTE OF SCIENCE
BANGALORE

INTEREST EARNED

Particulars	Current Year	Previous Year
	-	-
1. a) On Savings Accounts with Scheduled Banks - Funds	37,22,207	1,13,31,138
b) On Savings Accounts with Scheduled Banks - Others	1,32,44,133	1,58,06,493
2. On Loans		
a) Employees / Staff	-	-
b) Others		
3. On Debtors and Other Receivables	-	-
Total	1,69,66,340	2,71,37,631

Note:

1. The amount against item 1 (a) , in respect of bank accounts of earmarked / endowment funds is dealt within Schedule 11 (First Part) and Schedule 2.
2. The amount against item 1 (b), in respect of bank accounts of daily transactions is dealt within Schedule 13 (Sl. No.8).
3. Item 2(a) is applicable only if revolving funds have not been constituted for such advances

SCHEDULE - 13



INDIAN INSTITUTE OF SCIENCE
BANGALORE

OTHER INCOME

Sl. No.	Particulars	SAP Code	2019-20	2018-19
			`	`
1	Recovery from Staff	300101 & 102	3,66,004	57,74,827
2	Centage on Stores	300211	-	2,54,978
3	Licence Fee from Outside Agencies	300214	31,84,228	39,12,685
4	Auction Sale Proceeds	300215	57,28,850	11,63,307
5	Subscription received for IISc Journals	300202	80,050	54,535
6	Miscellaneous		7,31,46,287	4,97,35,231
7	Interest on Mobilisation Advance	300228	10,66,922	29,83,063
8	Interest on Savings Bank A/counts	300302	1,32,44,133	1,58,06,493
9	Interest on Multi Option Deposit - SBI	300361	2,22,43,063	-
10	Royalty	300231	-	16,688
11	Interest on Electricity Deposit	300233	-	27,49,503
12	Buy Back Value	300235	2,29,462	2,18,569
13	CHSS Subscription	300242	2,41,50,685	-
	TOTAL		14,34,39,684	8,26,69,879

SCHEDULE - 14



INDIAN INSTITUTE OF SCIENCE
BANGALORE

PRIOR PERIOD INCOME

Sl. No.	Particulars	2019-20	2018-19
1	Academic Receipts	-	-
2	Income from Investments	-	-
3	Interest Earned	-	-
4	Other Income	-	-
	TOTAL	-	-

SCHEDULE - 15A

INDIAN INSTITUTE OF SCIENCE
BANGALORE

**REVENUE EXPENDITURE OTHER THAN SALARIES
Grant-in-aid General (OH-31)****EMPLOYEES RETIREMENT AND TERMINAL BENEFITS**

Sl. No.	Particulars	2019-20	2018-19
1	Pension Arreras - 7th CPC	-	23,22,57,582
2	Gratuity & Commutation of Pension	20,61,96,837	43,02,79,108
3	Contribution to Provident Fund & Pension Fund	7,45,32,409	4,90,04,121
4	DLI & Composite Travel Grant	-	60,000
	Total	28,07,29,246	71,16,00,811

SCHEDULE - 15



INDIAN INSTITUTE OF SCIENCE
BANGALORE

STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES) Grant-in-aid Salaries (OH-36)

Sl. No.	Particulars	SAP Code	2019-20	2018-19
1	Pay & Allowances (Academic Departments / Centres)	400001	1,80,35,30,091	1,54,06,58,234
2	Pay & Allowances (Administrative Units)	400001		10,02,38,956
3	7th Central Pay Commission Arrears	400017 & 18	15,81,00,497	7,04,72,482
4	Leave Travel Concession	400010	99,21,367	2,83,78,657
5	Leave Salary	400005	8,65,82,346	8,75,79,731
6	CPDA	PI/IISC-1946.18	2,92,41,344	4,23,43,860
7	Man Power & Job Contract	400401 & 402	25,94,71,684	21,56,41,332
8	Children Education Allowance	400011	63,69,215	40,62,437
9	Medical Reimbursement		6,58,37,004	4,45,90,937
10	Pension	400002	80,44,23,943	69,49,12,611
	TOTAL		3,22,34,77,491	2,82,88,79,237

SCHEDULE - 16



INDIAN INSTITUTE OF SCIENCE
BANGALORE

REVENUE EXPENDITURE OTHER THAN SALARIES Grant-in-aid General (OH-31)

Sl. No.	Particulars	2019-20	2018-19
A	Academic Expenses		
1	Working Expenses	26,15,54,824	28,94,73,352
2	General Academic & Research Provisions	4,46,66,748	1,40,30,480
	Total - A	30,62,21,572	30,35,03,832
B	Administrative & General Expenses		
1	Administration	3,16,17,317	2,85,82,312
2	Auditors Remuneration	11,99,950	10,48,780
3	Finance Costs	7,93,485	
4	Interest on HEFA Loan - Refer to Schedule 10	-	13,98,998
	Total - B	3,36,10,752	3,10,30,090
C	Electricity & Water Charges		
1	Electricity Charges	37,54,10,090	34,64,86,762
2	Water Charges	13,08,24,229	13,88,12,572
	Total - C	50,62,34,319	48,52,99,334
D	Estate Maintenance including Infrastructure Works	9,88,69,792	5,45,28,452
E	Scholarships to Students	70,14,40,369	60,30,88,314
F	Pension & Pensionary Benefits		
1	Pension Arreras - 7th CPC		23,22,57,582
2	Gratuity & Commutation of Pension	20,61,96,837	43,02,79,108
3	Contribution to Provident Fund & Pension Fund	7,45,32,409	4,90,04,121
4	DLI & Composite Travel Grant		60,000
	Total - F	28,07,29,246	71,16,00,811
	TOTAL	1,92,71,06,050	2,18,90,50,833

SCHEDULE - 16



INDIAN INSTITUTE OF SCIENCE
BANGALORE

REVENUE EXPENDITURE OTHER THAN SALARIES Grant-in-aid General (OH-31)

ACADEMIC EXPENSES

Sl. No.	Particulars	2019-20	2018-19
1	Working Expenses	29,31,72,141	28,94,73,352
2	General Academic & Research Provisions	4,46,66,748	1,40,30,480
	Total	33,78,38,889	30,35,03,832

SCHEDULE - 17



INDIAN INSTITUTE OF SCIENCE
BANGALORE

REVENUE EXPENDITURE OTHER THAN SALARIES Grant-in-aid General (OH-31)

ADMINISTRATIVE AND GENERAL EXPENSES

Sl. No.	Particulars	2019-20	2018-19
A	Infrastructure		
	a) Electricity and Powwer	37,54,10,090	34,64,86,762
	b) Water Charges	13,08,24,229	13,88,12,572
	c) Administration		2,85,82,312
B	Others		
	a) Auditors Remuneration	11,99,950	10,48,780
	b) Interest on HEFA Loan		13,98,998
	Total	50,74,34,269	51,63,29,424

SCHEDULE - 18



INDIAN INSTITUTE OF SCIENCE
BANGALORE

REVENUE EXPENDITURE OTHER THAN SALARIES Grant-in-aid General (OH-31)

TRANSPORTATIONS EXPENSES

Sl. No.	Particulars	2019-20	2018-19
		-	-
1	Vehicles - Owned	-	-
2	Vehicles - On lease	-	-
3	Hiring of Vehicles	-	-

SCHEDULE - 19



INDIAN INSTITUTE OF SCIENCE
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REVENUE EXPENDITURE OTHER THAN SALARIES Grant-in-aid General (OH-31)

REPAIRS & MAINTENANCE

Sl. No.	Particulars	2019-20	2018-19
1	Estate Maintenance including Infrastructure Works	9,88,69,792	5,45,28,452
	Total	9,88,69,792	5,45,28,452

SCHEDULE - 20



INDIAN INSTITUTE OF SCIENCE
BANGALORE

REVENUE EXPENDITURE OTHER THAN SALARIES Grant-in-aid General (OH-31)

FINANCE COSTS

Sl. No.	Particulars	2019-20	2018-19
		-	-
	a) Bank Charges	7,93,485	-
	b) Others	-	-
	Total	7,93,485	-

SCHEDULE - 21



INDIAN INSTITUTE OF SCIENCE
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REVENUE EXPENDITURE OTHER THAN SALARIES Grant-in-aid General (OH-31)

OTHER EXPENSES

Sl. No.	Particulars	2019-20	2018-19
		‘	‘
	a) Provision for Bad and Doubtful Debts / Advances	-	-
	b) Irrecoverable Balances Written Off	-	-
	c) Grants/Subsidies to Other Institutions	-	-
	d) Scholarships to Students	70,14,40,369	60,30,88,314
	Total	70,14,40,369	60,30,88,314

SCHEDULE - 22



INDIAN INSTITUTE OF SCIENCE
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REVENUE EXPENDITURE OTHER THAN SALARIES Grant-in-aid General (OH-31)

PRIOR PERIOD EXPENSES

Sl. No.	Particulars	2019-20	2018-19
1	Establishment Expenses	51,57,923	
2	Academic Expenses	-	
3	Administrative Expenses	-	
4	Transportation Expenses	-	
5	Repairs & Maintenance	-	
6	Other Expenses	12,02,254	79,21,632
	Total	63,60,177	79,21,632



REVENUE EXPENDITURE OTHER THAN SALARIES

Grant-in-aid General (OH-31)

- 1 Revised Format of Accounts for Central Educational Institutions (CEIs) as prescribed by MHRD has been adopted. The new system of Accounting & Financial reporting as per MHRD Letter No.29-4/2012-IFD dated 17/04/2015 has been implemented.
- 2 Grants from the Ministry are accounted for on accrual basis. Grants utilized for revenue expenditure are shown as revenue income in the Income & Expenditure Account.
- 3 Capital Fund additions include the amounts appropriated out of MHRD Grants and Project grants for capital expenditure, and are appropriately depicted in the Annexure to the Assets Schedule.
- 4 Unspent Balance / Negative Balances under Revenue and Capital Grants released by MHRD are carried forward and depicted under Current Liabilities / Loans & advances, respectively in the Balance Sheet.
- 5 Endowment funds & Earmarked funds for specific purposes, are shown in the Schedule for Endowment and Earmarked funds. All receipts, including interest earned and payments from these funds are shown directly as credit or debit to the funds.
- 6 The Academic Receipts like Tuition Fees, Guest House Charges, and other internal resources are taken into account on cash receipt basis.
- 7 The Donations received by the Institute have been credited to the Corpus. In addition to donations, interest on corpus fund investments and 5% of the Fees of CCE courses are credited to Corpus.
- 8 From the financial year 2019-20, depreciation has been provided on Straight Line Method at the following rates as per MHRD Format

01. Buildings	- 2%
02. Plant & Machinery	- 5%
03. Office Equipment	- 7.50%
04. Laboratory & Scientific Equipment	- 8%
05. Audio Visual Equipment	- 7.50%
06. Furniture & Fixtures & Fittings	- 7.50%
07. Computers & Peripheral	- 20%
08. Vehicles	- 10%
09. Books & Scientific Journals	- 10%
10. Computer Software	- 40%

- | | |
|----------------------|-------|
| 11. E - Journals | - 40% |
| 12. Sports Equipment | - 8% |

Full Depreciation is provided on additions during the year

Individual assets valued upto Rs.25,000/- are treated as fully depreciated and charged as expenditure during the same financial year

- 9 All Investments are valued at cost
- 10 Fund for Applied Research – 40% of Technical & Professional fee towards Consultancy, Test Projects, and Interest earnings are credited to this fund.
- 11 Prizes, Medals & Endowments Fund: The amounts are received from Agencies/Institutions/Individuals as Corpus and are for specific purpose like Scholarships, Chair, & Medals. The payments are made out of the annual interest earnings.
- 12 Fund for House Building Advance: This operates as a revolving fund for loans given to staff for purpose of construction of houses. The recovery towards loan and interest are credited back to this fund
- 13 Tata Trust Fund for Housing: The interest earned on the corpus amount of Rs 50.00 lakhs given by the Tata Trust are used to provide interest subsidy for loans taken by staff towards construction of Houses and procurement of vehicles. The recoveries of loan and interest earned are credited to the fund.
- 14 Sir Dorabji Tata Trust Revolving Fund – The amount of Rs 50.00 lakhs from Sir Dorabji Tata Trust is meant for grant of Loans to low paid staff for purchase of housing sites. Recoveries of loan & interest are credited back to the fund.
- 15 Research & Innovation Fund: For the year 2019-20 excess of Income over expenditure and accrued interest on RIF investments are credited to RIF. 32% of the Royalty & Technology Transfer Fee received from ABETS is also credited to RIF. The amounts are to be used for development activities of the Institute as laid down by the Council.
- 16 Amenities Fund: The fund is created out of amounts collected from the students and Interest Earnings, to be utilised for improvements to the Hostel & Messes and student related expenditure.
- 17 Tata Welfare Trust - CCS: An amount of Rs 50.00 lakhs was given by the Tata Trust as corpus and the interest earnings are used for welfare activities of the staff under Centre for Counselling & Support
- 18 Students Emergency Relief Fund: The amounts are contributed by students for meeting unforeseen emergencies like medical expenses, etc., of students.
- 19 Students Aid Fund: The fund is generated from the students contribution for providing financial assistance to students as recoverable loans.
- 20 IISc Centenary Fund: This fund was created during 2007-08 as part of Centenary Year. The interest earnings on investments are being credited to this fund.



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- 21 SID Research Support Fund: The fund is created to encourage & develop research in natural or applied sciences and to undertake training and HRD activities in all related fields for development of know-how and innovations.
- 22 Inventory of materials and chemicals in Central Stores are valued on weighted average basis
- 23 Assets created out of funds of sponsored projects, where the ownership of such assets vests with the Institute, are merged with the Fixed Assets of the Institute. Depreciation is charged at the rates applicable to the respective assets.
- 24 The overheads on projects has been accounted as income in full for the year, irrespective of the percentage of completion of the project



CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

- 01 The previous year figures have been adjusted in the current year's Statements of Accounts, in order to make the figures comparable in the Revised Accounting formats for Central Educational Institutions (CEIs).
- 02 The Institute's Provident Fund has been recognized under Section 8 (2) of the Provident Fund Act 1925.
- 03 The Income of the Institute is exempt from Income Tax under the provision of Section 10(23C) (iiiab) READ with Rule 2BBB of the Income Tax Act. Hence, no provision has been made for Income Tax.
- 04 Contributions/donations to the Indian Institute of Science are exempted under Section 35(1) (ii) of the Income Tax Act.
- 05 Contributions/donations to the Indian Institute of Science are exempted under Section 80G(2)(a)(iiiif) of the Income Tax Act, approving the IISc as Institute of National Eminence. (Sl.No.168 of the Notification)
- 06 Indian Institute of Science is registered as Public Funded Research Institution for the purposes of availing Customs/ Central Excise duty exemption by Department of Scientific and Industrial Research, Ministry of Science & Technology, Govt. of India, vide notification No.TU/V/RG-CDE(38)/2016 Dated 24th August 2016.
- 07 The Institute is exempted from the provisions of the Foreign Contribution Regulation Act 1976 as per Govt. of India, Ministry of Home Affairs letter No.II/21022/14(3)/94-FCRA.I Dated 23rd December 1994.
- 08 The Institute has obtained an actuarial valuation of retirement benefits for the period ended 31st March 2020. The liability on retirement benefits, as on 31/03/2020 works out to Rs.107,33,18,854/- towards leave salary, Rs. 93,10,25,155/-towards gratuity and Rs.12,06,40,43,226/- towards pension. This has not been provided for, since MHRD is fully funding annually for retirement benefits.
- 09 The value of Fixed Assets does not include the value of Houses and Landed property in the city of Mumbai which are vested with the Trustees of the Board of Management of Bombay Properties registered under the Charitable Endowments Act 1890. The Trust manages the property and the net amount is transferred to the institute.
- 10 An amount of `12,41,450/- being the Investments held by Charitable Endowments, Mumbai, transferred by the Board of Management of the Bombay Properties of the Institute, has not been reflected in the Investment Register.
- 11 Provision for Audit Fee has been made in the books of accounts for the financial year 2019-20 on the basis of payment of audit fee for the financial year 2018-19 to Principal Director, CAB, Karnataka, Bangalore
- 12 As on 31/03/2020 the Institute is holding 48 Indian Patents in force and 48 Foreign Patents in force. The patents held by IISc are not valued since they are research patents and expenditure incurred is being charged off to the respective projects. Patent is only incidental to the research activity.
- 13 The Institute is exempted from sales tax / VAT in respect of amounts payable by it towards any works contract vide letter No.KSA-CR-341/02-03, from the Office of the Commissioner of Commercial Taxes.
- 14 Payments towards insurance premium which will spread over to subsequent financial year for AMC on various types of equipments which has been procured on various dates during the financial year which normally spreads over to two financial years, is charged to final head, since these are small amounts, and not treated as "paid in advance"



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- 15 Some of the agencies have deducted tax at source against the Institute PAN, even though the income of the Institute is exempt from Income Tax under Section 10(23C) (iiiab) of the Income Tax Act. A sum of Rs.1,87,27,495/- being TDS as per 26AS for the financial year 2019-20 is due from the Income Tax Department to be claimed as refund by filing IT returns for the assessment year 2020-21, after certification of annual accounts by the C&AG
- 16 The Institute is exempt from payment of KVAT on sale of application forms, prospectus and brochures, vide Notification No.FD 125 CSL 2014 Dated 17th December 2015 issued by the Karnataka Government.
- 17 An amount of Rs. 2,87,90,572/- has been credited to Miscellaneous Receipts being the unidentified receipts upto 31st March 2018 during the financial year 2019-20.
- 18 From the financial year 2019-20, depreciation has been provided on Straight Line Method at the following rates as per MHRD Format
- | | |
|--------------------------------------|---------|
| 1. Buildings | - 2% |
| 2. Plant & Machinery | - 5% |
| 3. Office Equipment | - 7.50% |
| 4. Laboratory & Scientific Equipment | - 8% |
| 5. Audio Visual Equipment | - 7.50% |
| 6. Furniture & Fixtures & Fittings | - 7.50% |
| 7. Computers & Peripherals | - 20% |
| 8. Vehicles | - 10% |
| 9. Books & Scientific Journals | - 10% |
| 10. Computer Software | - 40% |
| 11. E - Journals | - 40% |
| 12. Sports Equipment | - 8% |
- 19 In the absence of value of Gross Block of assets as on 1st April 2019, the opening balance as on 01/04/2018 has been considered as Gross Block. Due to this the variation is of the order of Rs.529,61,88,702/-
- 20 As per the decision of the Governing Council Meeting held in March 2020, accrued interest has been credited to the respective projects at the prevailing savings bank account rate, from the financial year 2019-20.
- 21 Institute receives overheads on Consultancy Projects. 90% of the overheads are treated as Income and accounted under Income & Expenditure and the balance 10% remains in the project for use and is treated as "Current Liabilities"
- 22 The new integrated ERP Software (SAP) calculates the accrued interest on simple interest method. Few agencies are computing interest on compounded basis and the difference between the compounded and simple interest has been accounted on actual basis.
- 23 Precious Metals were disposed after auctioning in the Month of March 2020 through MSTC. An amount of Rs.47,54,745/- was realised and the same has been credited to miscellaneous income of the Institute.
- 24 Letters of credit established by State Bank of India, IISc Campus Branch, on behalf of the Institute and outstanding as on 31st March 2020 amounts to Rs.9,93,98,126/- (SB A/c.No.31728098170) and Rs.5,51,49,851/- (10270577007) pertaining to CSSP



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- 25 An amount of Rs.62,61,05,142/- has been invested in units of Mutual Funds has been shown at cost (Schedule-5). The market value as on 31st March 2020 amounts to Rs.73,78,82,564/-.
- 26 The closing of Annual Accounts for the Financial Year 2019-20 was delayed due to COVID 2019 (Lockdown period of 100 days - between 15th March 2020 to 1st August 2020)) and implementation of new integrated ERP Software w.e.f. 3rd June 2019. The migration of the financial data as on 31st March 2019 consumed considerable amount of time.
- 27 Figures in brackets indicate negative balances
- 28 Since separate Balance Sheets have been prepared for Provident Fund, New Pension Scheme (NDCPS), and Mutual Benefit Fund, the same do not constitute part of the Main Accounts of the Institute.



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RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

Sl. No.	Receipts	2019-20	Sl. No.	Payments	2019-20
1	Opening Balance		1	Revenue & Capital	
	a) i. Cash in hand - Main A/c	2,33,948		a) Revenue	48,71,26,910
	ii. Cash in hand - CSSP	-			
	b) Bank Balances-Current A/c				
	i) State Bank of India, IISc Campus	78,78,108			
	ii) Canara Bank	1,47,64,856			
	a) Savings Bank A/cs	69,89,68,882			
	b) Bank A/cs - CSSP	26,43,80,088			
	iii) Franking Machine	46,344			
	Total I	98,62,72,226			
2	a) Grants Received from MHRD (Revenue & Capital)	5,37,17,25,000			
	b) Grants Received from MHRD (IOE - R&C)	36,65,88,157			
3	Internal Resources	15,55,38,414			
4	Receipts against Earmarked Funds	1,42,04,93,877	2	Payments against Earmarked Funds	31,52,90,393
5	Receipts against Projects / Others	1,57,26,83,340	3	Payments against Projects / Others	32,15,78,503
6	CSSP Projects	4,02,73,08,088	4	CSSP Projects	1,05,00,71,353
7	Sponsored Fellowships & Scholarships	1,06,000	5	Sponsored Fellowships & Scholarships	5,64,000
8	Deposits & Advances	3,24,24,08,997	6	Deposits, Advances, & Sr.Creditors-Suppliers	30,52,37,27,094
9	Fixed Assets	2,18,98,927	7	Fixed Assets	5,97,79,469
10	Interest on HEFA Loan	98,52,000			
11	Interest on Term Deposits	44,79,75,012			
12	Investments Withdrawal	10,67,45,88,467	8	Investments Made	3,30,48,81,375
13	HEFA Loan	1,59,86,581	9	HEFA Loan	4,61,17,149
14	Inter Bank Transfers	1,03,44,81,81,024	10	Inter Bank Transfers	95,32,36,79,054
				Total 1 to 9	1,31,43,28,15,300
			11	Closing Balance	
				a) i. Cash in hand - Main A/c	1,02,094



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			ii. Cash in hand - CSSP	-
			b) Bank Balances-Current A/c	
			i) State Bank of India, IISc Campus	31,05,243
			ii) Canara Bank	5,46,51,293
			a) Savings Bank A/cs	15,95,51,466
			b) Bank A/cs - CSSP	11,13,34,369
			iii) Franking Machine	46,344
	Total 2 to 14	1,30,77,53,33,884	Total - 11	32,87,90,809
	GRAND TOTAL	1,31,76,16,06,110	GRAND TOTAL	1,31,76,16,06,110

SEPARATE AUDIT REPORT OF COMPTROLLER AND AUDITOR GENERAL OF INDIA ON THE ACCOUNTS OF INDIAN INSTITUTE OF SCIENCE, BANGALORE FOR THE YEAR ENDED 31ST MARCH 2020

We have audited the attached Balance Sheet of Indian Institute of Science (IISc), Bangalore as at 31 March 2020 and the Income & Expenditure Account / Receipts & Payment Account for the year ended on that date under Section 20(1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The audit has been entrusted from 2017-18 to 2021-22. These financial statements are the responsibility of the Institute's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules and Regulations (Propriety and Regularity) and efficiency-cum-performance aspects etc., if any, are reported through Inspection Reports / CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statements. An audit includes examining on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

- i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- ii) The Balance Sheet and Income & Expenditure Account/Receipt & Payment Account dealt with by this report have been drawn up in the format prescribed by the Government of India, Ministry of Education (erstwhile Human Resource Development)

iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Institute in so far as it appears from our examination of such books.

iv) We further report that:

A. Comments on Accounts:

1. Revision of Accounts: The Institute revised the accounts based on the basis of audit observations and submitted the revised accounts on 12th April, 2021. Due to revision, the Sources of funds and Application of funds decreased by Rs 66.14 crore from Rs 4057.72 crore to Rs 3991.58 crore.

2. Balance Sheet:

2.1 Schedule-3-Current Liabilities & Provisions- Rs. 927.13 crore :

The above includes Rs.0.77 lakh being PI/IISC-18-1946 (code 10501-F&A Projects¹ Receipt), for which description has not been depicted. However, the balance of F&A Projects Receipt as per General Ledger is Rs.39043.70 lakh. The difference has not been reconciled.

The Management while noting the observation replied that the necessary correction would be carried out in the financial year 2020-21.

2.2 Schedule-8- Loans, Advances & Deposits- Rs.340.19 crore:

The above included Salary payable Rs.718.48 lakh (Sl.No.8i) and Human Resources (HR) Payable Rs.452.71 lakh (Sl.No.8j). These items are a part of current liabilities and should have been shown under Current Liabilities. However these items have not been reconciled.

3. Income & Expenditure A/c-

Depreciation-Schedule-4-Rs.165.19 crore

The depreciation for the year 2019-20 shown under Schedule-04 is Rs.16518.78 lakh. Full depreciation is provided to the assets added during the year as per Significant Accounting Policies. However, a check of Schedule-04, showed that under the column "depreciation for the year 2019-20" there is an arithmetical error in calculation of depreciation vis-à-vis the Rate of depreciation noted against each (detailed vide **Annexure-B**).

¹ Finance and Accounts Projects

This has resulted in understatement of deprecation to the extent of Rs.9,90,87,983 and understatement of expenditure and consequent overstatement of Assets.

4. General observations:

4.1 The Institute, as per note number 8 of the Notes to Accounts stated that the institute has not provided for the liability towards gratuity, leave encashment and pension amounting to Rs 1406.83 crore as MHRD fully funding for the retirement benefits. The non-provision of retirement benefits was in contravention to the Accounting Standard 15 issued by ICAI and Format of Accounts prescribed by MHRD.

4.2 Non-Conformity to the format of accounts prescribed by MHRD

Institute has not prepared Schedule 3A (Sponsored projects) and Schedule 3B (Sponsored Fellowships and Scholarship) as prescribed in Format of Accounts by MHRD.

5. Management Letter: Deficiencies which have not been included in the Audit Report have been brought to the notice of IISc, Bengaluru through a management letter issued separately for remedial/corrective action.

B. GRANTS-IN-AID:

During the financial year 2019-20, IISc received a total grant of Rs.569.57 crore (Capital grants – Rs. 45.45 crore, Revenue grants – Rs.523.14 crore & grants released by MHRD for interest on HEFA Loan – Rs.0.98 crore). Further with the internally generated funds through academic and other receipts of Rs.23.81 crore, the fund availability stood at Rs.593.38 crore. Out of this, Rs.563.70 crore was utilized (including previous years' negative balance of Rs.61.07 crore) leaving a negative balance of Rs.31.39 crore as on 31st March 2020.

v) We report that the Balance sheet and Income & Expenditure Account/Receipt & Payment Account dealt with by this report are in agreement with the books of accounts.

vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts and subject to significant matters stated above and the matters mentioned in

Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India.

- a. In so far as it relates to the Balance Sheet, of the state of affairs of the Indian Institute of Science, Bangalore as at 31 March 2020 and
- b. In so far as it relates to Income & Expenditure Account of the deficit for the year ended on that date.

For and on behalf of the C&AG of India



PRINCIPAL DIRECTOR OF AUDIT (CENTRAL)
BANGALORE





Annexures

ANNEXURE-A

Adequacy of Internal Audit: The Internal Audit department of IISC is adequate as it deals with pre-audit of purchases made from National, International and empanelled vendors. Scrutiny of establishment matters, indents given by the departments, works bills, TA bills and post Audit of Manpower bills.

Adequacy of Internal Control System:

1. Internal control is weak to the extent:

- No physical verification of fixed assets for the year 2019-20 was conducted.
- Out of 17 Bank Accounts, Bank Reconciliation Statement (BRS) of two major bank accounts (SBI -Transaction account- SB A/cNo.31728098170 and Canara Bank Transaction account-SB- A/c No.683101027696) has not been prepared.
- No separate Fixed assets register is maintained.
- The Internal Audit Wing was excluded from the preparation of the annual accounts.
- The process of migrating to a new accounting software viz., ERP/SAP is completed but number of items needs to be reconciled.

2. System of physical verification of fixed assets: No physical verification of Fixed Assets and inventories carried out during the year 2019-20.

3. Fixed Asset Register: No separate Fixed Asset Register is maintained. The figures relating to Fixed Assets maintained in SAP have not been reconciled with the account figures depicted in Sch-4 Fixed Assets.

4. Regularity in payment of statutory dues: All the statutory dues of the Institute are collected and remitted within the stipulated date.

**PRINCIPAL DIRECTOR OF AUDIT (CENTRAL)
BANGALORE**

ANNEXURE - B


Sl. No	Particulars	Assets-Closing balance as on 31.3.2020	Rate of depreciation (%)	Depreciation for 2019-20 as shown in Accounts	Actual Depreciation	Difference
1	Buildings (Annexure-G)	4,92,64,57,252	2	9,85,29,054	9,85,29,145	91
2	Plant and Machinery	21,53,95,349	5	84,64,132	1,07,69,767	23,05,635
3	Office Equipment	1,55,36,912	7.5	8,64,372	11,65,268	3,00,896
4	Laboratory and * Scientific Equipment	12,00,13,80,174	8	95,95,87,903	96,01,10,414	5,22,511
5	Audio Visual Equipment	15,58,88,612	7.50	1,97,91,252	1,16,91,646	-80,99,606
6	Furniture, Fixtures and & Fittings	28,47,57,346	7.50	1,75,13,000	2,13,56,801	38,43,801
7	Computers/ Peripherals/ Printers/ Servers/ UPS	1,36,00,65,698	20	22,40,34,896	27,20,13,130	4,79,78,244
8	Sports Equipment	3,01,111	8	20,389	24,089	3,700
9	Vehicles	98,57,197	10	7,65,217	9,85,720	2,20,503
10	Books and Scientific Journals	56,38,61,624	10	5,63,86,163	5,63,86,163	0
11	Computer Software	34,99,88,081	40	8,79,83,024	13,99,95,232	5,20,12,208
12	E-Journals	44,48,46,796	40	17,79,38,718	17,79,38,718	0
Total				1,65,18,78,120	1,75,09,66,102	9,90,87,983

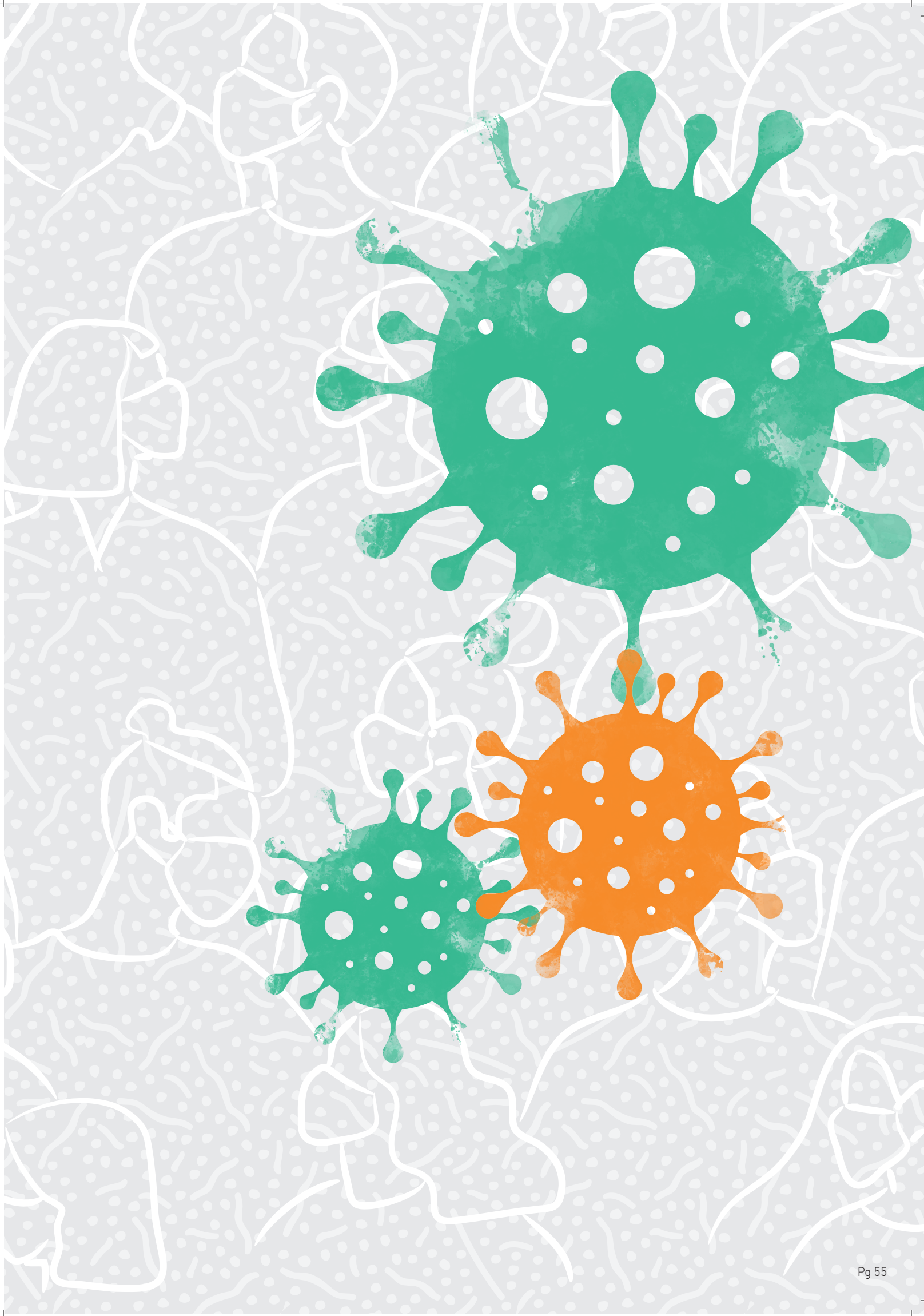

DEPUTY DIRECTOR/CAB

PROFORMA

(Referred in Para 10.06 of the Manual of Instructions for Audit of Autonomous Bodies)
Proforma on progress of audit to be sent to the office of the Comptroller and Auditor General along with the audited accounts and Audit Report:

	Name of the Autonomous Body	The Indian Institute of Science, Bangalore for the year 2019-20						
1.	Date of submission of the accounts to the audit by the Autonomous Body	01.12.2020						
2.	Where applicable, reasons for returning the accounts for revision indicating why the accounts could not be certified with qualifications	--						
3.	Date of submission of revised accounts to audit where revision was considered essential	12.04.2021						
4.	Dates on which audit was taken up and completed	02.12.2020 to 23.12.2020						
5.	Date of issue of draft SAR to Autonomous Body for replies/comments	.04.2021						
6.	Date of receipt of replies/comments from Autonomous Body (if received)	.05.2021						
7.	Date of issue of final draft SAR including replies/comments of Autonomous Body along with an Aide-Memoire to CAG's Office for approval	.05.2021						
8.	(a)Date of CAG's office letter communicating approved SAR	15.06.2021						
	(b)Date of receipt of letter and approval at 8(a)	16.06.2021						
9.	Date of issue of final Audit Report to Government of India/State Government/CAG's Office	17.06.2021						
10.	Reasons for delay, if any at various stages	--						
11.	Dates of presentation of the previous Audit Report before Parliament/Legislature (where the Audit Reports for previous years have not been placed, years to which these pertain, may also be indicated)	<table><tr><th>Year</th><th>Lok Sabha</th><th>Rajya Sabha</th></tr><tr><td>2018-19</td><td colspan="2">Not yet confirmed</td></tr></table>	Year	Lok Sabha	Rajya Sabha	2018-19	Not yet confirmed	
Year	Lok Sabha	Rajya Sabha						
2018-19	Not yet confirmed							


**PRINCIPAL DIRECTOR OF AUDIT (CENTRAL)
BANGALORE**



ANNEXURE - DINDIAN INSTITUTE OF SCIENCE
BANGALORE**FIXED DEPOSITS**

Sl. No.	Particulars	As on 31-03-2019	Investments during the year	Withdrawals during the year	As on 31-03-2020
	FIXED DEPOSITS WITH SCHEDULED BANKS				
1	State Bank of India IISc. Bangalore	2,35,00,00,000	2,72,50,00,000	2,97,50,00,000	2,10,00,00,000
2	Canara Bank IISc.Bangalore	1,54,50,00,000	1,50,50,00,000	2,02,50,00,000	1,02,50,00,000
3	Axis Bank	75,00,00,000	1,50,00,00,000	1,37,50,00,000	87,50,00,000
4	HDFC Bank	75,00,00,000	2,32,50,00,000	1,52,50,00,000	1,55,00,00,000
5	Central Bank of India	35,50,00,000	-	35,50,00,000	-
6	Oriental Bank of Commerce	88,00,00,000	82,50,00,000	1,18,00,00,000	52,50,00,000
	Total	6,63,00,00,000	8,88,00,00,000	9,43,50,00,000	6,07,50,00,000

ANNEXURE - E



INDIAN INSTITUTE OF SCIENCE
BANGALORE

INTEREST RECEIVABLE

Sl. No.	Particulars	SAP Code	As on 31-03-2020	As on 31-03-2019
1	Fund for Applied Research	200403	1,32,04,885	1,15,03,679
2	a) Prizes, Medals & Endowments Fund	200404	1,96,27,258	1,94,18,522
	b) Tata Chairs	200411/412/413	16,14,611	15,88,301
3	CISTUP	200408	16,387	-
4	Tata Welfare Trust - Centre for Counselling Support	200407	3,81,682	3,79,219
5	Students Aid Fund	200405	37,611	37,085
6	Tata Trust Fund for Housing	200406	3,25,760	3,20,455
7	Research & Innovation Fund	200401	6,57,12,654	4,27,33,015
8	Corpus Fund	200402	16,98,35,214	12,94,16,654
9	Interest on Short Term Deposits (Interest Earnings)	200409	12,32,92,595	14,87,67,789
10	Amenities Fund	200410	44,20,007	43,72,690
11	IISc Centenary Fund	200415	5,34,673	5,25,905
12	SID Research Support Fund	200414	11,60,048	24,811
	Total		40,01,63,385	35,90,88,125



ANNEXURE - G



INDIAN INSTITUTE OF SCIENCE
BANGALORE

Statement Showing the Value of Buildings as on 31.3.2020

Sl. No.	Name of the Building	As on 31-03-2019	Expenditure during the year	Depreciation for 2019-20	As on 31-03-2020
1	Admn. Block (main Building)	69,84,419	4,49,591	1,48,680	72,85,330
2	Admn. Block (Fin. & Accounts)	14,27,128		28,543	13,98,585
3	Inorganic & Phy. Chemistry	69,75,872		1,39,517	68,36,354
4	Organic Chemistry	53,08,905		1,06,178	52,02,727
5	Chemical Stores	3,56,427		7,129	3,49,299
6	Chemical Engineering	83,55,703		1,67,114	81,88,589
7	Carpentry Shed	12,948		259	12,689
8	Biochemistry	58,97,730		1,17,955	57,79,776
9	Centre for Energy Research (Old MCB)	89,36,120		1,78,722	87,57,397
10	Mechanical Engineering/CPDM	2,49,39,520		4,98,790	2,44,40,730
11	Coffee Board/Tata Book House	7,12,988		14,260	6,98,728
12	Materials Engg. (Metallurgy)	5,65,44,524		11,30,890	5,54,13,633
13	Power Engineering	18,55,184		37,104	18,18,080
14	Thermal Power Station	7,15,699		14,314	7,01,385
15	High Voltage Engineering	17,68,936		35,379	17,33,557
16	a) Civil Engineering	1,04,76,264		2,09,525	1,02,66,739
	b) New Hydraulics Building		9,05,96,413	18,11,928	8,87,84,485
17	Innovation Centre	24,09,775		48,196	23,61,580
18	Instrumentation & Applied Physics	1,19,24,418		2,38,488	1,16,85,930
19	Soil Mechanics Building	1,07,142		2,143	1,04,999
20	Administration Block (Old AE Bldg)	3,60,70,074		7,21,401	3,53,48,672
21	a) Physics (including SAIF)	3,39,94,165		6,79,883	3,33,14,282
	b) Physics (Plt.Jub)/CCT/BTIS	26,19,199		52,384	25,66,815
22	Library	20,10,879		40,218	19,70,661
23	a) Electrical Commn. Engineering	1,17,32,167		2,34,643	1,14,97,524
	b) New Block for Electrical Commn. Engineering	6,40,36,709		12,80,734	6,27,55,975
24	Electrical Engineering	82,25,674		1,64,513	80,61,160
25	Management Studies	75,97,893	31,61,935	2,15,197	1,05,44,632
26	Rockets & Missiles Lab.	14,58,775		29,176	14,29,600
27	Computer Science & Automation	3,91,91,047	4,05,162	7,91,924	3,88,04,285
28	Centre for Info. Processing	6,57,175		13,144	6,44,032
29	CSIC Auditorium	34,04,144		68,083	33,36,061
30	Molecular Biophysics Unit	41,98,416		83,968	41,14,447
31	Material Research Centre	82,38,787		1,64,776	80,74,012
32	Solid State & Str. Chem. Unit	51,72,159		1,03,443	50,68,716
33	ISRO-IISC. Space Tech. Cell	35,01,957		70,039	34,31,918
34	Centre for Ecological Sciences	62,94,804		1,25,896	61,68,908
35	ISRO-DRDL Cell including Rocket Test House (JATP)	15,65,367		31,307	15,34,060
36	Dept. of Electronic Systems Engg. (CEDT)	4,29,13,090		8,58,262	4,20,54,828

Sl. No.	Name of the Building	As on 31-03-2019	Expenditure during the year	Depreciation for 2019-20	As on 31-03-2020
37	Lec. Room Block & Admn. Bldg.	10,75,909		21,518	10,54,391
38	Students Hostel -ABCD (NESARA)	2,73,34,099		5,46,682	2,67,87,417
39	-do- - E	3,99,342		7,987	3,91,355
40	-do- - F & G	3,66,603		7,332	3,59,271
41	-do- - H	3,67,651		7,353	3,60,298
42	-do- - J	65,309		1,306	64,002
43	-do - M&N Block	1,48,55,826		2,97,117	1,45,58,710
44	Men Stud. Hostel (R Block)	13,95,508		27,910	13,67,598
45	Married Students Hostel	14,71,084		29,422	14,41,663
46	Men Stud. Hostel - K&P Block	37,85,656		75,713	37,09,943
47	Lady Stud. Hostel (Ashwini)	6,32,019		12,640	6,19,378
48	-do- (Bharani)	8,13,592		16,272	7,97,320
49	Department of Mathematics	2,78,44,294	7,60,614	5,72,098	2,80,32,810
50	CTS Building (JNC Admn Block)	23,76,410		47,528	23,28,882
51	Married Students Block	26,75,581		53,512	26,22,070
52	Lady Stud. Hostel (Kruthika)	39,58,474		79,169	38,79,305
	Total C/o	52,80,09,542	9,53,73,715	1,24,67,665	61,09,15,592
	Total B/f	52,80,09,542	9,53,73,715	1,24,67,665	61,09,15,592
53	Hoysala House	52,60,447		1,05,209	51,55,238
54	Married Teachers & RF Apart.	5,55,808		11,116	5,44,692
55	Studio Apartments	10,61,775		21,236	10,40,540
56	Bungalow No.1 with OH Tank	6,10,083		12,202	5,97,881
57	2 (Nano Science)	27,62,117		55,242	27,06,874
58	3 (AFMM)	51,97,751		1,03,955	50,93,796
59	5	3,35,650		6,713	3,28,937
60	7	5,20,923		10,418	5,10,504
61	8	11,35,403		22,708	11,12,695
62	9	2,32,273		4,645	2,27,627
63	10	1,57,965		3,159	1,54,806
64	11 - Faculty Club	11,79,386		23,588	11,55,798
65	12	1,03,045		2,061	1,00,984
66	13	49,574		991	48,583
67	14	39,654		793	38,860
68	15	0		0	0
69	Kitchen & Dining Rooms	20,28,504		40,570	19,87,934
70	Married Sci.Apart.(CSICHostel)	5,77,247		11,545	5,65,702
71	Staff Quarters	(0)		(0)	(0)
72	New Guest House	98,84,200		1,97,684	96,86,516
73	Servants Quarters	13,87,987		27,760	13,60,227
74	New Housing Colony	2,03,09,390		4,06,188	1,99,03,202
75	Health Centre	35,93,584		71,872	35,21,713
76	Infectious Disease Ward	3,437		69	3,368
77	Infectious Animal Building	1,49,078		2,982	1,46,096



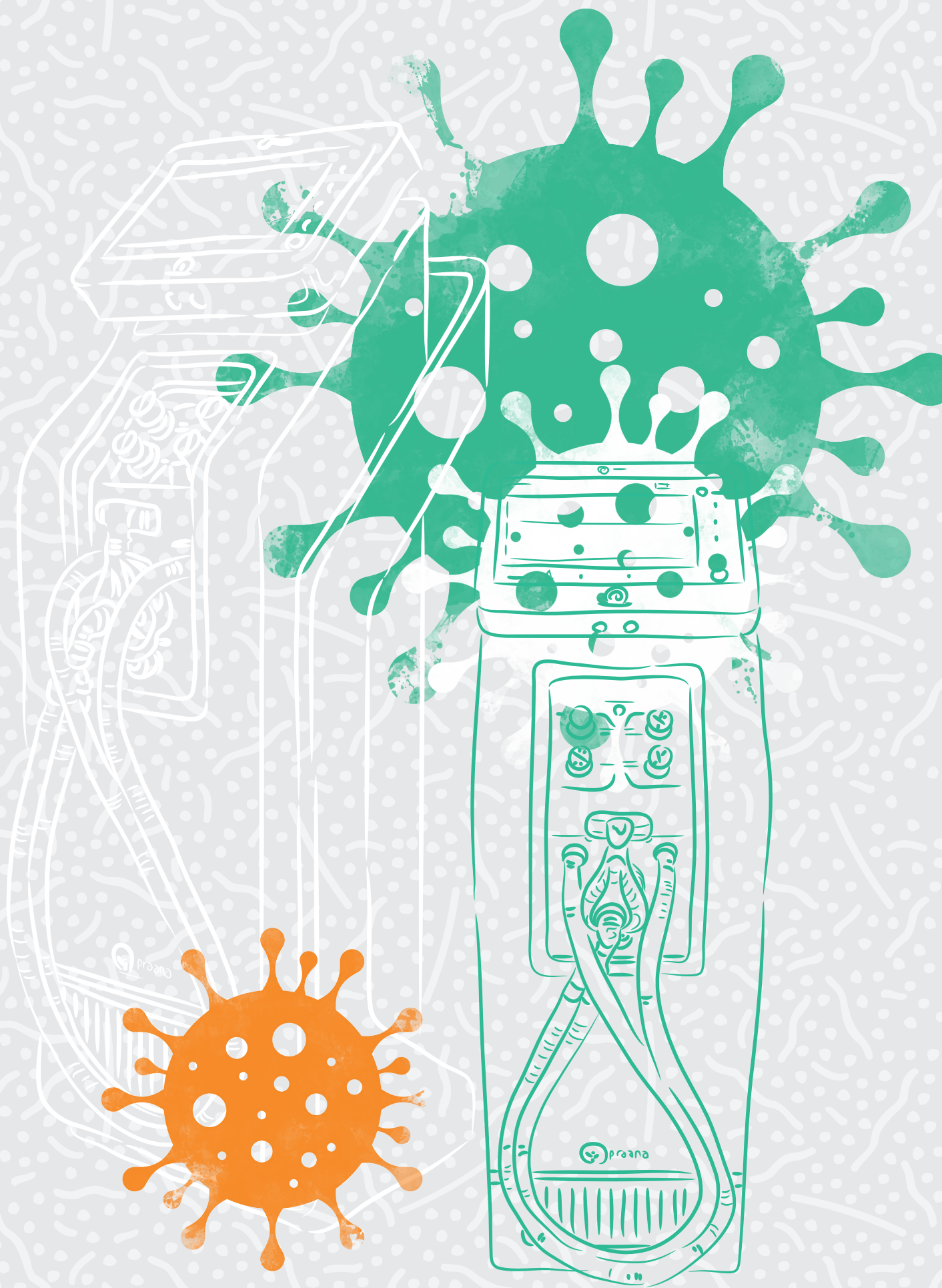
INDIAN INSTITUTE OF SCIENCE
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Sl. No.	Name of the Building	As on 31-03-2019	Expenditure during the year	Depreciation for 2019-20	As on 31-03-2020
78	Stores for Inflammable Article	27,787		556	27,231
79	Gas House	21,312		426	20,885
80	Gymkhana Building	92,08,423		1,84,168	90,24,255
81	Amenities Hall	5,46,686		10,934	5,35,752
82	Peripheral Fencing Comp. Wall	30,92,034		61,841	30,30,193
83	Augmentation of Water Supply	24,31,518		48,630	23,82,887
84	11 KV Ring Supply Main Changeover	10,34,083		20,682	10,13,401
85	Kendriya Vidyalaya	3,14,68,237		6,29,365	3,08,38,872
86	Faculty Housing	33,79,921		67,598	33,12,322
87	Cement Godown	1,77,290		3,546	1,73,744
88	PE-cum-EO's Office	1,96,815		3,936	1,92,879
89	Electrical Substation	24,82,006		49,640	24,32,366
90	Radio Active Dump	72,832		1,457	71,375
91	KSCST Building	3,70,583		7,412	3,63,171
92	Genetic Engineering	23,85,306		47,706	23,37,600
93	Nursery Building	1,33,770		2,675	1,31,094
94	TMSC including Canteen	12,95,240		25,905	12,69,335
95	Diesel Generator Room Bldg.	1,31,408		2,628	1,28,780
96	Low Cost Houses	43,031		861	42,170
97	W&W Shed - Housing Colony	37,480		750	36,731
98	Primate Reserch Lab.	27,37,933		54,759	26,83,175
99	60-70 Fac. Apart.-Vijnanapura	1,17,53,293		2,35,066	1,15,18,227
100	Concourse Open Air Auditorium	2,33,357		4,667	2,28,690
101	Accommodation - Class IV Employees (Subedarpalya)	43,12,366		86,247	42,26,119
102	Coffee Corner	29,03,817		58,076	28,45,740
103	Car Garage behind CTS	1,13,529		2,271	1,11,258
104	Centre for Continuing Edn.Bldg.	36,70,669		73,413	35,97,255
	Total C/o	66,94,05,547	9,53,73,715	1,52,95,585	74,94,83,676
	Total B/f	66,94,05,547	9,53,73,715	1,52,95,585	74,94,83,676
105	Supercomputer Building	6,57,58,577		13,15,172	6,44,43,405
106	Electricity Supply	2,81,39,617	-	5,62,792	2,75,76,825
107	Security Office at Gate	5,79,319	-	11,586	5,67,732
108	200 Room Hostel for Post-Doctoral Fellows (KRVH)	98,20,590	-	1,96,412	96,24,178
109	Hostel Accommodation for Lady Students	1,06,21,010	-	2,12,420	1,04,08,589
110	Shopping Complex	6,39,550	-	12,791	6,26,759
111	Government School	4,62,353	-	9,247	4,53,106
112	Swimming Pool (Filter House)	5,18,836	-	10,377	5,08,459
113	National Sci. Seminar Complex	4,04,40,144		8,08,803	3,96,31,341
114	Footover Bridge across National Highway	12,51,076	-	25,022	12,26,054



INDIAN INSTITUTE OF SCIENCE
BANGALORE

Sl. No.	Name of the Building	As on 31-03-2019	Expenditure during the year	Depreciation for 2019-20	As on 31-03-2020
115	Security Wall-Vijnanapura Campus	4,79,787	-	9,596	4,70,191
116	Sump and Overhead Tank - Vijnanapura	8,53,789	-	17,076	8,36,713
117	Staff Quarters - Old Lines	45,09,210	-	90,184	44,19,026
118	Molecular Reproduction Development & Genetics (Old)	1,16,97,715	-	2,33,954	1,14,63,761
119	Students Amenities Hall	41,05,062	-	82,101	40,22,961
120	Faculty Quarters - Vijnanapura (VIII Plan)	44,59,389	-	89,188	43,70,202
121	Sound Barrier Compound Wall	5,71,349	-	11,427	5,59,922
122	Men Students Hostel (VIII Plan)	56,42,724	-	1,12,854	55,29,869
123	Road from TMSC to D Gate (VIII Plan)	6,83,000	-	13,660	6,69,340
124	National Centre for Science Information	26,14,752	-	52,295	25,62,457
125	CES/CAS Building	32,81,613	-	65,632	32,15,981
126	Jaya Jayanth Library Building	2,61,316	-	5,226	2,56,089
127	Housing Colony - Vijnanapura (VIII Plan)	52,02,888	-	1,04,058	50,98,830
128	Out-Door Stadium	3,48,960	-	6,979	3,41,980
129	Developmental Biology & Genetics Laboratory	1,73,382	-	3,468	1,69,915
130	Raman Building - Physics	7,67,308	-	15,346	7,51,962
131	Tata Trust - Library Annexe	67,87,644	-	1,35,753	66,51,891
132	Engineering Stores	5,47,731	-	10,955	5,36,777
133	8th Plan RIC Trainee Hostel	14,44,517	-	28,890	14,15,627
134	Improvements to Distribution System	64,15,924	-	1,28,318	62,87,606
135	ASTRA / CST	23,81,592	-	47,632	23,33,960
136	D & E type Staff Quarters	50,82,923	-	1,01,658	49,81,265
137	Infectious Block - CAF	24,34,582	-	48,692	23,85,890
138	Disinfectant Tank	86,090	-	1,722	84,368
139	Cow & Sheep Shed - CAF	80,672	-	1,613	79,058
140	'B' Type Quarters	78,77,269	-	1,57,545	77,19,723
141	Sub-way	4,80,174	-	9,603	4,70,570
142	Toilet Block/various Depts	40,16,859	-	80,337	39,36,522
143	1000 Rooms Hostel Block	14,48,34,554	-	28,96,691	14,19,37,863
144	MHRD Hostel Block & Studio Apartments	1,54,25,427	-	3,08,509	1,51,16,919
145	MHRD Scientists Hostel	25,35,108	-	50,702	24,84,405
146	Infectious Animal Facility Bldg	35,45,483	-	70,910	34,74,573
147	Sub-way near Central School	21,62,666	-	43,253	21,19,412
148	NMR Research Centre	4,71,341	-	9,427	4,61,914
149	Centre for Ultrafast Laser Appl.Lab	21,56,485	-	43,130	21,13,355
Total C/o		1,08,20,55,900	9,53,73,715	2,35,48,592	1,15,38,81,023



ANNEXURE - H



INDIAN INSTITUTE OF SCIENCE
BANGALORE

VALUE OF CAPITAL WORKS IN PROGRESS AS ON 31.03.2020

Sl. No.	Particulars	As on 31-03-2020	As on 31-03-2019
		-	-
1	Construction of Chemical Sciences Building (12th Plan)	53,49,88,722	50,81,17,174
2	Combined Sewage / Effluent Treatment Plant @ Chemical Sciences Building	18,11,950	-
3	Utility Block - New Animal Facilities Building	1,48,12,733	54,06,639
4	New Hydraulics Building for Civil Engineering	-	8,36,94,760
5	New Hydraulics Building for Civil Engineering - Elevator	-	16,77,780
6	Centre for Neuroscience	-	7,85,41,581
7	Constn. Of Skill Development Centre @ Challakere (HAL)	-	44,25,15,525
8	Construction of 500 Room Ladies Hostel Building	36,16,79,008	12,32,09,783
9	Construction of CPDM Building - HEFA	83,02,192	12,60,000
10	Roads	-	98,16,529
11	Construction of JATP Building	1,81,699	1,81,699
12	Construction of Research Park	57,32,102	1,47,500
13	Construction of C-Belt Dormitory & Care Takers Qtrs (CSSP)	-	57,52,563
14	Construction of Raw Water Sump @ Challakere	34,13,000	34,13,000
15	Water Supply System - Challaker Campus - HEFA	-	4,11,13,025
16	Water Bound Roads - Challaker Campus - HEFA	-	10,23,24,700
17	HT Power Power Distribution & Street Lights - Challakere Campus - HEFA	-	3,85,26,877
	Electrical Works		
1	Revamping & Strengthening the Power System	27,73,291	26,24,339
2	Conversion of 66KV existing Overhead Line to UG Cable - HEFA	6,66,89,326	-
	Total	1,00,03,84,023	1,44,83,23,474

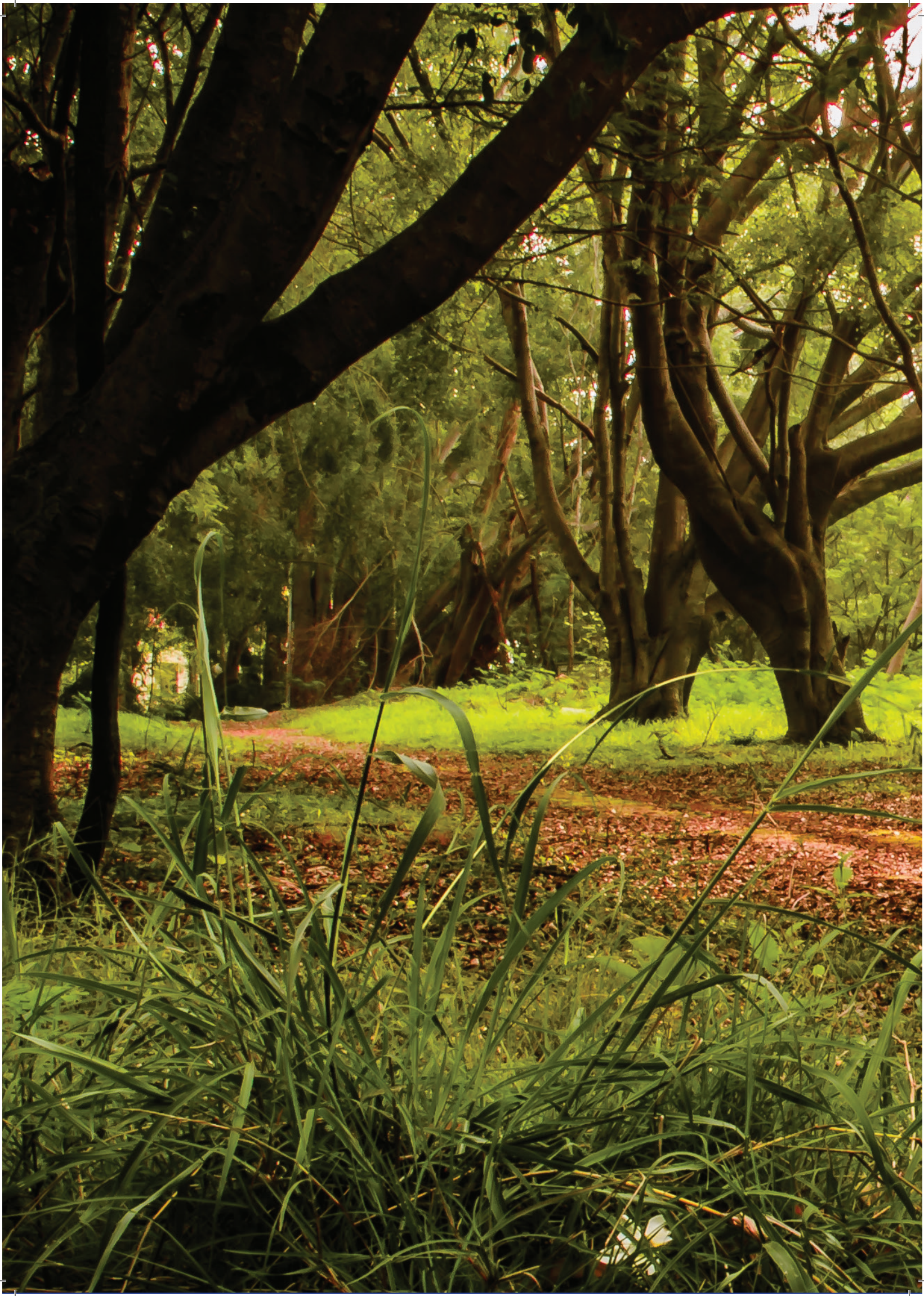
ANNEXURE - I



INDIAN INSTITUTE OF SCIENCE
BANGALORE

BANK BALANCES OF VARIOUS BANK ACCOUNTS

Particulars		Nature of A/c	Account No.	SAP Code	As on 31-03-2020	As on 31-03-2019
1	State Bank of India, IISc Campus	Current	10270575317	202020-24	(6,72,938)	78,78,108
2	Canara Bank, IISc	Current	0683201000073	202030-34	2,07,92,991	1,54,992
3	State Bank of India, IISc Campus	Savings	10270577018	202040-44	2,77,697	8,16,382
4	Canara Bank, IISc	Savings	0683101006975	202050-54	29,83,643	32,24,364
5	State Bank of India, IISc Campus (Corpus Fund)	Savings	10270577154	202140 - 144	39,208	2,40,82,605
6	State Bank of India, IISc Campus (RIF)	Savings	30204095148	202080-84	30,06,025	35,13,91,855
7	State Bank of India, IISc Campus (CSSP)	Savings	10270577007	202070-74	(12,33,90,405)	11,95,77,081
8	State Bank of India, IISc Campus (Transaction A/c)	Savings	31728098170	202090-94	(8,19,23,680)	2,59,20,817
9	Canara Bank, IISc (Transaction A/c)	Savings	683101027696	202100-04	(7,49,23,326)	1,85,45,778
10	State Bank of India, IISc Campus (CSSP) - Tata Trust A/c	Savings	33799634921	202110-14	23,44,64,116	14,29,74,960
11	State Bank of India, IISc Campus (KVPY-CSSP)	Savings	10270577392	202120-24	2,60,658	18,28,047
12	State Bank of India, IISc Campus (IISc. Tata Fund - F&A)	Savings	35649065439	202130-34	6,97,31,432	5,62,78,507
13	Canara Bank, IISc (Institution of Eminence A/c)	Savings	683101033917	202180-84	94,47,742	21,82,05,697
14	Canara Bank, IISc (Challakere Transaction A/c)	Savings	683101033775	202240-44	1,00,611	5,02,877
15	Canara Bank Escrow Account for Repayment of HEFA Loan Principal	Current	683201000334	202220-24	3,38,54,910	1,46,04,982
16	Canara Bank Escrow Account for Repayment of HEFA Loan Interest	Current	683201000335	202230-34	3,392	4,882
17	State Bank of India Bharat Kosh (CSSP)	Current	38318885482	202270-74	37,78,181	-
	Total				9,78,30,257	98,59,91,934



A photograph of a forest scene. In the foreground, there are green ferns and grasses growing over a bed of brown fallen leaves. In the middle ground, a field of bright yellow wildflowers stretches across the frame. Several large, dark tree trunks are visible, with sunlight filtering through the dense canopy of green leaves in the background, creating a warm, dappled light effect.

Provident Fund Account

PROVIDENT FUND ACCOUNT BALANCE SHEET AS AT 31.03.2020



INDIAN INSTITUTE OF SCIENCE
BANGALORE

SOURCES OF FUNDS	Schedule	SAP Code	2019-20	2018-19
			-	-
Member's Subscription with Interest		1102	1,34,14,39,368	1,25,58,78,633
Employer's Contribution with Interest		1101	13,02,43,055	13,45,94,697
Unclaimed Dues	1	1105	5,88,388	5,88,388
Excess of Income over Expenditure		1106	25,80,68,686	24,31,13,133
TOTAL			1,73,03,39,497	1,63,41,74,851
APPLICATION OF FUNDS	Schedule		2018-19	2017-18
Investments	2	1205	1,64,99,51,243	1,55,85,67,495
Loans Outstanding		1212	94,31,340	1,34,23,525
Interest Receivable on Investments		1206	6,87,09,488	5,43,09,781
Cash in Bank - SBI IISc. (A/c. No.10270577290)		1220-24	22,47,426	78,74,050
TOTAL			1,73,03,39,497	1,63,41,74,851
Significant Accounting Policies			-	-
Notes on Accounts				

PROVIDENT FUND ACCOUNT INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2020



INDIAN INSTITUTE OF SCIENCE
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Particulars	SAP Code	2019-20	2018-19
INCOME			
Interest earned on Investments	1301	11,56,86,094	9,47,41,896
Capital Gain	1152	36,22,069	2,07,63,627
TOTAL		11,93,08,163	11,55,05,523
EXPENDITURE			
Interest Credited to :			
Provident Fund A/c - Member's Subscription	1301	9,92,19,865	9,36,66,441
Provident Fund A/c - Employer's Contribution	1301	42,37,463	38,97,025
Bank Charges	1401	1,180	-
Amortised Premium on Investments	1151	8,94,102	
Excess of Income over Expenditure	1106	1,49,55,553	1,79,42,057
TOTAL		11,93,08,163	11,55,05,523

SCHEDULE - 1



INDIAN INSTITUTE OF SCIENCE
BANGALORE

PROVIDENT FUND UNCLAIMED DUES AS ON 31/03/2020

	Particulars	Date of leaving Service	As on 31-03-2020	As on 31-03-2019
1	Joseph	22/10/03	17,277	17,277
2	Shalini D.S	08/12/06	16,440	16,440
3	Sambasivan C	02/12/06	40,345	40,345
4	Shailaja B.K.	24/03/03	1,59,302	1,59,302
5	Kumar N. Shivarajan	01/05/00	961	961
6	R. Nagaraja	09/01/15	3,54,063	3,54,063
	TOTAL		5,88,388	5,88,388

SCHEDULE - 2



INDIAN INSTITUTE OF SCIENCE
BANGALORE

PROVIDENT FUND INVESTMENTS

Particulars		As on 31-03-2020	As on 31-03-2019
		‘	‘
1	Central Government Securities	-	1,00,00,000
2	GOI 8% Savings (Taxable) Bonds 2003	79,21,80,000	79,21,80,000
3	7.33% MSDL 2027	19,80,31,925	19,80,31,925
4	8.16% GSDL 2029	5,04,74,876	5,05,28,661
5	8.70% LICHFL 2029	10,13,70,369	10,15,23,328
6	8.75% LICHL 2028	30,75,278	30,83,959
7	8.79% LICHL 2024	1,01,79,972	1,02,25,874
8	8.97% LICHFL 2028	1,24,51,357	1,25,03,751
9	9.05% HDFC Bank 2028	10,31,23,682	10,34,89,997
10	8.75% LICHL 2028	4,07,93,999	-
11	7.24% HSDL 2029	2,42,34,412	-
12	8.55% TCFSL 2027	9,06,05,870	-
13	State Bank of India	3,80,00,000	15,55,00,000
14	Kotak Mahindra Mutual Fund	1,60,00,000	3,00,00,000
15	SBI Magnum Gilt STP	6,27,00,000	6,27,00,000
16	8.16% KSDL 2029	10,67,29,503	-
17	HDFC Medium Term Opportunities Fund	-	2,88,00,000
TOTAL		1,64,99,51,243	1,55,85,67,495

MUTUAL BENEFIT FUND ACCOUNT BALANCE SHEET AS AT 31.03.2020



INDIAN INSTITUTE OF SCIENCE
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SOURCES OF FUNDS	Schedule	SAP Code	2019-20	2018-19
			-	-
Member's Subscription with Interest (New MBF)		2102	1,23,39,083	1,20,93,796
Excess of Income over Expenditure		2302	3,72,77,674	3,36,48,744
Member's Subscription (Old MBF)		2101	8,28,358	8,05,031
Current Liability			5,510	-
TOTAL			5,04,50,625	4,65,47,571
APPLICATION OF FUNDS	Schedule		2019-20	2018-19
Investments	1	2205	5,00,80,075	4,42,80,075
Loans Outstanding				-
Interest Receivable		2206	3,66,825	3,56,498
Cash in Bank - SBI IISc. (A/c. No.10270577278)		2220-24	3,725	19,10,998
TOTAL			5,04,50,625	4,65,47,571
Significant Accounting Policies			-	-
Notes on Accounts				



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MUTUAL BENEFIT FUND (NEW) INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31.3.2020

Particulars	SAP Code	2019-20	2018-19
INCOME			
Interest earned on Investments	2,301	35,28,966	29,98,110
Interest earned on Savings Bank A/c	2,301	1,00,141	3,80,527
TOTAL		36,29,107	33,78,637
EXPENDITURE			
Bank Charges		177	-
Excess of Income over expenditure	2,302	36,28,930	33,78,637
TOTAL		36,29,107	33,78,637

SCHEDULE - 1



INDIAN INSTITUTE OF SCIENCE
BANGALORE

NEW MUTUAL BENEFIT FUND INVESTMENTS

Particulars		As on 31-03-2020	As on 31-03-2019
		-	-
1	GOI 8% Savings (Taxable) Bonds 2003	1,97,00,000	1,97,00,000
2	State Bank of India	58,00,000	-
3	7.33% MSDL 2027	2,45,80,075	2,45,80,075
TOTAL		5,00,80,075	4,42,80,075

NEW DEFINED CONTRIBUTORY PENSION SCHEME BALANCE SHEET AS AT 31.03.2020



INDIAN INSTITUTE OF SCIENCE
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SOURCES OF FUNDS	Schedule	SAP Code	2019-20	2018-19
			-	-
Member's Subscription with Interest		3101	54,08,886	70,49,348
Employer's Contribution with Interest		3104	1,10,08,516	70,49,348
Excess of Income over Expenditure		3302	62,20,895	53,79,209
TOTAL			2,26,38,297	1,94,77,905
APPLICATION OF FUNDS	Schedule		2019-20	2018-19
Cash in Bank - SBI IISc. (A/c. No.3020495794)		3220-24	2,26,38,297	1,94,77,905
TOTAL			2,26,38,297	1,94,77,905
Significant Accounting Policies			-	-
Notes on Accounts				

Ms. INDUMATI SRINIVASAN
Financial Controller

Prof. GOVINDAN RANGARAJAN
Director

NEW DEFINED CONTRIBUTORY PENSION SCHEME INCOME & EXPENDITURE A/C FOR THE YEAR ENDED 31.3.2020



INDIAN INSTITUTE OF SCIENCE
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Particulars	SAP Code	2019-20	2018-19
INCOME		-	-
Interest on Savings Bank A/c	3301	8,41,686	9,67,016
TOTAL		8,41,686	9,67,016
EXPENDITURE			
Bank Charges		-	-
Interest Credited to :			
Member's Subscription		-	-
Employer's Contribution		-	-
Excess of Expenditure over Income / Income over Expenditure	3301	8,41,686	9,67,016
TOTAL		8,41,686	9,67,016

NEW DEFINED CONTRIBUTORY PENSION SCHEME RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020



INDIAN INSTITUTE OF SCIENCE
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Sl. No.	Receipts	2018-19	Sl. No.	Payments	2018-19
I	Opening Balance				
	Bank Balance - S.B. A/c				
	(A/c. No.3020495794)	1,99,62,681			
II					
1	Subscription - Members	4,67,69,173	1	Remittance of Employee Subscription	4,74,95,069
2	Contribution - Employer	4,67,69,173	2	Remittance of Employer Contribution	4,74,95,069
3	Interest on Savings Bank A/c	9,67,016	3	Remittance of Interest on Employee Subscription	-
			4	Remittance of Interest on Employer Contribution	-
			5	Bank Charges	-
				Total I	9,49,90,138
				Closing Balance	
				Bank Balance - S.B. A/c	
				(A/c. No.3020495794)	1,94,77,905
	Total II	9,45,05,362			
	GRAND TOTAL	11,44,68,043		GRAND TOTAL	11,44,68,043





