304, SSR Corporate Park 13/6, Mathura Road, Faridabad (Haryana)- 121003

Ph: 0129-2254007-11, Fax: 0129-2254006

### **AUDITOR'S REPORT**

To
Executive Director
TRANSLATIONAL HEALTH SCIENCE AND TECHNOLOGY INSTITUTE
FARIDABAD

- 1. We report that we have audited the Balance Sheet of "TRANSLATIONAL HEALTH SCIENCE AND TECHNOLOGY INSTITUTE" as at 31 March 2018 and the relative Income & Expenditure Account & Receipt & Payment Account for the period ended on that date, annexed there to. These financial statements are responsibilities of the society management. Our responsibility is to express an opinion on these financial statements based on our audit.
- 2. We 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
- 3. Further to our comments as follows, we report that:
  - a) 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.
  - b) In our opinion, proper books of account have been kept as required by law so far, as appears from our examination of those books.
  - c) The Balance Sheet and Income & Expenditure Account and Receipt & Payment Account dealt with by this report are in agreement with the books of accounts.
  - d) In our opinion, the balance sheet and the Income & Expenditure account and Receipt & Payment Account deal with by this report comply with the Accounting Standards issued by the Institute of Chartered Accountant of India, to the extent applicable.
  - e) In our opinion and best to the information and according to the explanation given to us, the said account a true and fair view in conformity with the accounting principles generally accepted in India

- i. In the case of the balance sheet, of the state of affairs of the Institute as at 31"March 2018;and
- ii. In the case of Receipt & Payment Account, of the receipt for the period ended on that date.
- iii. In the case of Income and expenditure Account, excess of Income over Expenditure for the period ended on that date.

For Kumar Vijay Gupta &Co. Chartered Accountants

M.No.086469

CA-Myley Agrawal (Partner)

Place: Faridabad

Date:24/09/2018

### TRANSLATIONAL HEALTH SCIENCE AND TECHNOLOGY INSTITUTE, FARIDABAD BALANCE SHEET AS AT 31ST MARCH, 2018

### Amount (In Rs.)

LIABILITIES	Schedule	31.03.2018	31.03.2017
Corpus / Capital Fund	1	1,58,48,12,511	1,55,06,53,102
Reserves and Surplus	2	11,40,76,493	12,53,16,862
Earmarked/Endowment Funds	3	-	-
Secured Loans and Borrowings	4	-	-
Unsecured Loans and Borrowings	5	-	-
Deferred Credit Liabilities	6	-	° e <del>a</del>
Current Liabilities and Provisions	7	44,82,98,120	27,28,80,968
TOTAL	1	2,14,71,87,124	1,94,88,50,932
ASSETS			
Fixed Assets	8	1,60,37,86,179	1,53,41,01,018
Investment From Earmarked/Endowment Funds	9		-
Investment-Others	10	2,700	100
Current Assets, Loans, Advances etc.	11	54,33,98,245	41,47,49,914
Miscellaneous Expenditure		-	×
(to the extent not written off or adjusted)			
TOTAL		2,14,71,87,124	1,94,88,50,932
SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS	24		
CONTINGENT LIABILITIES	-		

Schedules 1 to 24 form an integral parts of Accounts

(C.B.YADAV)

FINANCE & ACCOUNTS OFFICER

(M.V.SANTO)

HEAD ADMINISTRATION

(Dr.GAGANDEEP KANG)

EXECUTIVE DIRECTOR

As per our separate Report of even date attached For Kumar Vijay Gupta & Co Chartered Accountants

(M.L.AGRAWAL)

PARTNER

Place: Faridabad

Date: 24/09/2018

एम. वी. सेंटो / M. V. Santo प्रधान - प्रशासन / Head - Administration

ट्रासलेशनल स्वास्थ्य विज्ञान एवं फ्राँच्योगिकी संस्थान

डा. गगनदीप कंग / Dr. Gagandeep Kang No.086469 कार्यकारी निदेशक / Executive Director ट्रासलेशनल स्वास्थ्य विज्ञान एव प्रीयुग्णिकी संस्थान

(भारत सरकार के विज्ञान एवं प्रीव्योगिकी दिशाग का एक स्वायता संस्थानित सरकार के विज्ञान स्वायता सरकार के विज्ञान स्वायता सरकार के विज्ञान स्वायता सरकार के विज्ञान स्वायता सरकार के विज्ञान स्वयता सरकार स्वायता सरकार सरकार स्वायता सरकार स्वायता सरकार सरकार सरकार सरकार सरकार स्वायता सरकार सरकार सरकार सरकार सरकार सरकार सरकार स्वायता सरकार Translational Health Science and Technology Institute (An autonomous institute of the Lept. of Biotechnology, Govi of India)
NOR Biotech Science Cluster, 3rd Milestone, Faridabad-C:
PO Box No. 04, Faridabad-121001 Haryana, NOR Biotechnology Box No. 04, Faridabad-121001 Haryana, India

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2018

Amount (in Rs.)

INCOME	Schedule	31.03.2018	31.03.2017
Income from Sales/ Services	12	1,25,08,532	33,91,229
Grants/Subsides	13	21,50,00,000	22,00,00,000
Fees/Subscriptions	14	68,000	69,500
Income from Investments	15	·	-
Income from Royalty, Publication etc.	16		-
Interest Earned	17	80,51,229	59,14,358
	18	25,61,477	29,43,876
Other Income Increase/(Decrease) in stock of Finished goods and works in progress	19	20,02,	-
Deferred Income-Fixed Assets		9,16,34,124	8,73,83,256
TOTAL (A)		32,98,23,362	31,97,02,219
EXPENDITURE			
Establishment Expenses	20	8,40,09,924	5,86,75,196
Other Administrative Expenses etc.	21	14,52,50,684	12,60,93,066
and the second s	22		-
Expenditure on Grants , Subsidies etc.	23	_	_
Interest Depreciation (Net Total at the year-end-corresponding to Schedule 8)	20	9,16,34,124	8,73,83,256
Prior period Adjustment A/c (ANN-A)		-	-
TOTAL(B)		32,08,94,732	27,21,51,518
Balance being excess of Income Over Expenditure (A-B)		89,28,630	4,75,50,701
Transfer to special Reserve(Specify each)		-	발
Transfer to /from General Reserve		89,28,630	4,75,50,701
BALANCE BEING SURPLUS / DEFICIT CARRIED TO CORPUS/CAPITAL FUND		-	
SIGNIFICANT ACCOUNTING POLICIES AND NOTES	24		
ON ACCOUNTS			
CONTINGENT LIABILITIES	_		

Schedules 1 to 24 form an integral parts of Accounts

(C.B.YADAV)

(M.V.SANTO) HEAD ADMINISTRATION

(Dr.GAGANDEEP KANG) EXECUTIVE DIRECTOR

(M.L.AGRAWAL) PARTNER

As per our separate Report of even date attached For Kumar Vijay Gupta & Co Chartered Accountants

FINANCE & ACCOUNTS OFFICER

एम. वी. सेंटो / M. V. Santo प्रमान - प्रकालन / Head - Administration द्वारालोधनल स्वारम्य निकान एवं प्रीद्योगिकी संस्थान

डा. गगनदीप कंग / Dr. Gagandeep Kang-कार्यकारी निरंशक / Executive Director

ट्रासलेशनल स्वास्थ्य विलान एवं प्रविधानिकी संस्थान (भारत सरकार के जिल्हा को प्रीयुव्योजिकी विभाग का एक स्वापना संस्थान) द्वासलेशनल स्वास्थ्य विस्था के दिशान के एक स्वापना संस्थान)
Translation of the second part Technology instituted सरकार के विद्यात एक देशिया के एक स्वापना स्वापना के प्राप्त सरकार के विद्यात एक देशिया के एक स्वापना स्वापना के प्राप्त सरकार के विद्यात एक देशिया के एक स्वापना स्वापना के एक स्वापना सरकार के विद्यात एक प्राप्त के एक स्वापना सरकार के विद्यात एक स्वापना के एक स्वापना सरकार के विद्यात एक के एक स्वापना सरकार सरकार के विद्यात एक स्वापना के एक स्वापना सरकार के विद्यात एक स्वापना के एक स्वापना सरकार के विद्यात एक स्वापना सरकार के विद्यात एक स्वापना के एक स्वापना सरकार के विद्यात सरकार के विद्यात एक स्वापना सरकार के विद्यात सरकार के विद्यात एक स्वापना सरकार के विद्यात सरकार के विद्यात एक स्वापना सरकार के विद्यात सरकार के विद्यात एक स्वापना सरकार के विद्यात एक स्वापना सरकार के विद्यात एक स्वापना सरकार के विद्यात सरकार सरकार के विद्यात सरकार सरकार के विद्यात सरकार के विद्यात सरकार सरकार के विद्यात सरकार सरकार के विद्यात सरकार सरकार के विद्यात सरकार सरकार स्वापन सरकार सरकार सरकार सरकार सरकार सरकार सरकार स्वापन सरकार सरकार सरकार सरकार सरकार सरकार स्वापन सरकार सरकार सरकार सरकार स्वापन सरकार सरकार सरकार सरकार सरकार सरकार सरकार स्वापन सरकार सरकार सरक

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Dept. of the Dept. of t PO Box No. 04, Faridabad-121001 Haryana, India

Place: Faridabad Date: 24/09/2018

### SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2018

Amount (In Rs.)

	31.03	2018	31.03.	2017
Schedule 1-Corpus/Capital Fund :				
Grant in Aid Non Recurring ( core)  Balance as per Beginning of the year  Add:- Contribution towards corpus/Capital Fund  Less: Reduced during the year  Balance at the end of the year	3,65,79,426 10,00,00,000 11,30,71,332	2,35,08,094	2,53,53,330 8,00,00,000 6,87,73,904	3,65,79,426
Grant in Aid Non Recurring (Project)  Balance as at the begging of the year Add: Contribution received during the year Less: Reduced during the year (Depreciable fixed Assets) Less: Reduced during the year (Transfer/Refund of Grant) Balance at the end of the year	5,93,54,131 2,58,06,133 4,88,50,180 12,600	3,62,97,484	21,58,67,929 15,52,34,454 24,15,69,526 7,01,78,726	5,93,54,131
Fixed Assets Fund- A: Core Grant  Balance as per Beginning of the year Add: Fixed Assets Purchased from Core Fixed Assets Fund Less: Reduced during the year Less: Depreciation Charged during the year Balance at the end of the year  B: Project Grant  Balance as per Beginning of the year Add: Fixed Assets Purchased from Projects Fixed Assets Fund Less: Reduced during the year Less: Depreciation Charged during the year	92,30,42,526 11,30,71,332 - 3,04,66,799 53,16,77,019 4,88,50,180 - 6,11,67,325	1,00,56,47,059 51,93,59,874	88,09,62,946 6,87,73,904 - 2,66,94,324 28,07,39,924 31,16,26,027 - 6,06,88,932	92,30,42,526 53,16,77,019
Balance at the end of the year  BALANCE AS AT THE YEAR-END		1,58,48,12,511		1,55,06,53,102

	31.03.2	018	31.03.20	017
Schedule 2-Reserves And Surplus:				
1.Capital Reserves :				
As per Last Account	8,00,00,000		8,00,00,000	
Addition during the year			(-)	2 22 22 222
Less :- Deduction during the year	-	8,00,00,000	-	8,00,00,000
2.Revaluation Reserve:				
As per Last Account	5		-	
Addition during the year	-		-	
Less:- Deduction during the year	-	-		-
3.Special Reserves :				
As per Last Account	-		151	
Addition during the year	- 1			
Less:- Deduction during the year	<u> </u>	-	[-]	
4.General Reserve :-				
As per Last Account	4,53,16,862		(22,33,839)	
Addition during the year	89,28,630		4,75,50,701	
Less :- Deduction during the year	2,01,69,000	3,40,76,493		4,53,16,862
TOTAL		11,40,76,493		12,53,16,862

FINANCE & ACCOUNTS OFFICER

Place: Faridabad Date: 24/09/2018

(M.V.SANTO) HEAD ADMINISTRATION

एम. वी. सीटो / M. V. Santo

प्रधान - प्रशासन / Head - Administration

(Dr.GAGANDEEP KANG) EXECUTIVE DIRECTOR

(M.L.AGRAWAL) PARTNER

As per our separate Report of even date attached For Kumar Vijay Gupta & Co Chartered Accountants

डा. गगनदीय की I Dr Gagar (Countai) सदेसरी विदेशक Executive (seacon

ट्रास्ट्रशनत खन्ना प्रस्था १३ व्यक्तात स्वाधान

्रियात शरकार के विज्ञान एवं प्रीक्षिणिकी शंखान (भारत) सरकार के विज्ञान के विज्ञान एवं प्रीक्षिणिकी विभाग का एक स्थापन (भारत) सरकार के विज्ञान एवं प्रीक्षिणिकी विभाग का एक स्थापन (भारत) सरकार के विज्ञान के दिल्ला के कि उन्हें के विज्ञान एवं प्रीक्षिणिकी विभाग का एक स्थापन (भारत) सरकार के विज्ञान के विज्ञान एवं प्रीक्षिणिकी विभाग का एक स्थापन (भारत) स्थापन (भारत) के विज्ञान के विज्ञा द्रारालेशनल स्वास्थ्य विज्ञान एवं प्रीद्योगिकी संस्थान

### SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2018

(Amount - Rs )

				ount - Rs.)
	31.03.	2018	31.03	.2017
Schedule 3-EARMARKED/ENDOWMENT FUNDS				
A) Opening Balance of the Funds	-		-	
B) Addition to the Funds	_		-	
1) Donation/grants	-		-	
2) Income from investment made on account of				
funds	-		_	
3) other additions(specify nature)	-		-	
-1 sections continues to a				
TOTAL(A+B)				
C) Utilisation / Expenditure towards objective of				
funds				
1) Capital Expenditure	-		-	
Fixed Assets	=		-	
Other	-		-	
2) Revenue Expenditure	-		-	
Salaries, Wages and Allowance	-		-	
Rent	=		-	
Other Administrative expense	-		-	
TOTAL (C)	-		-	
NET BALANCE AS AT THE YEAR ENDED (A+B-	-		-	
C)				

As per our separate Report of even date attached For Kumar Vijay Gupta & Co **Chartered Accountants** 

(M.V.SANTO) FINANCE & ACCOUNTS OFFICER HEAD ADMINISTRATION

(Dr.GAGANDEEP KANG) EXECUTIVE DIRECTOR

(M.L.AGRAWAL) PARTNER

Place: Faridabad Date: 24/09/2018

एम. वी. सैंटो / M. V. Santo प्रधान - प्रशासन / Head - Administration द्रासनेशनल स्वास्थ्य विद्वान एवं प्रीद्योगिकी संस्थान डा. गगनदीप कंग / Dr. Gagandeep Kang-कार्यकारी निरंशक / Executive Director ट्रासलेशनल स्वास्थ्य विज्ञान एव प्रौद्याने 🖰 स्स्थान

(भारत सरकार के विज्ञान एवं प्रीद्योगिकी विभाग का एक स्थापता संस्थान) (भारत सरकार के विज्ञान एवं प्रौद्योगिकी विभाग का एक स्वायतः सर्थान) Translational Health Science and Technology Institute Translational Health Science and Technology Institute (An author of the Dept. of Biotechnology, Govt. of India) (An author of the Dept. of Biotechnology, Govt. of India) NCR Biotechnology and Fandard Congram NCR Biotech Science Cluster, 3rd Milestone, Fandabad-Gurgaon Expressway, PO Box No. 04, Fandabad-121001 Haryana, India

### SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2018

(Amount - Rs.)

	31.0	3.2018	31.03	3.2017
Schedule 4-SECURED LOANS AND BORROWINGS				
1.Central Government	-	-	-	-
2.State Government(Specific)	-	-	-	-
3.Financial Institutions a.Term Loans b. Interest accrued and Due	-	-		
4.Banks a.Term Loans b.Other Loans (Specific)	- -	-	- -	-
5.Other Institutions and Agencies	-	,	<b>≅</b> ∂	E
6.Debentures and Bonds	-	Ξ.	-	20
7.Others	=	<u> </u>	:	-
Total	-	-	-	-

As per our separate Report of even date attached For Kumar Vijay Gupta & Co **Chartered Accountants** 

(C.B.YADAV)

FINANCE & ACCOUNTS OFFICER

(M.V.SANTO) HEAD ADMIN (Dr.GAGANDEEP KANG) EXECUTIVE DIRECTOR (M.L.AGRAWAL) PARTNER

Place: Faridabad

Date: 24/09/2018

एम. वी. सैंटो / M. V. Santo प्रमान - प्रसासन / Head - Administration

द्वाराहेशनत स्थासय विद्यान एवं प्रीय्योगिको राज्यान

डा. गगनदीप कंग / Dr. Gagandeep Kang कार्यकारी निदेशक / Executive Director ट्रासलेशनल स्वास्थ्य विज्ञान एव प्रौत्यानक सम्मान

(भारत सरकार के विज्ञान पूर्व बीस्प्रोतिकी विधाय का एक स्थापना चिन्धान) (भारत सरकार के विज्ञान एवं बीद्योगिकी विभाग का एक स्थापना संस्थान)

Translational Health Celence and Technology institute
(An authorized the Dept. of Biotechnology institute)
(An authorized the Dept. of Biotechnology, Sevi of India)
(NCK BIOCEN Sev. of Translational Health Science and Technology institute
(An authorized the Dept. of Biotechnology, Sevi of India)
(NCK BIOCEN Sev. of Translational Health Science Cluster, 3rd Milestone, Fandabad-Gurgaon Expressway,
PO Box No. 04, Fandabad-121001 Haryana, India

### SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2018

(Amount - Rs.)

	31.03.2018	31.03.2017
Schedule 5-UNSECURED LOANS AND BORROWINGS		
1.Central Government	-	-
2.State Government(Specific)	-	-
3.Financial Institutions	. <del></del>	÷
4.Banks a.Term Loans b.Other Loans (Specific)	-	-
5.Other Institutions and Agencies		÷
6.Debentures and Bonds	æ	
7.Fixed Deposit	-	-
8.Others	-	-
<u>Total</u>	-	-

Schedule 6 DEFERRED CREDIT LIABILITIES	31.03.2018	31.03.2017
A) Acceptances secured by hypothecation of capital equipment & other assets B) Others	-	-
<u>Total</u>	-	-

As per our separate Report of even date attached For Kumar Vijay Gupta & Co

Chartered Accountants

(C.B.YADAV) FINANCE & ACCOUNTS OFFICER

(M.V.SANTO) HEAD ADMINISTRATION

(Dr.GAGANDEEP KANG) EXECUTIVE DIRECTOR

(M.L.AGRAWAL) PARTNER

Place: Faridabad Date: 24/09/2018

एम. वी. सैंटो / M. V. Santo प्रधान - प्रशासन / Head - Administration टासवेशनल स्वासय विद्वान एवं प्रीदयोगिकी संस्थान

डा. गगनदीप कंग / Dr. Gagandeep Kang कार्यकारी निदेशक / Executive Oirector ट्रासलेशनल स्वास्थ्य विज्ञान एव पीटपालेकी रूम्थान

(भारत सरकार है दिहान एवं ग्री ट्रांनिकी दिवाग का एक स्वानत संस्था (भारत सरकार के विज्ञान एवं प्रौदयोगिकी विभाग का एक स्वापन पशान)

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(An autoponate section of Statestine 1997, Gevit of Indianal Health Science and Technology Inc. 1.19
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### SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2018

(Amount - Rs)

	31.	03.2018	31.03.	2017
Schedule 7-CURRENT LIABILITIES				
A.Current Liabilities				
1.Acceptances				
2.Sundry Creditors				
(a) For Goods	2,37,54,545		12,37,440	
(b) For Others				
		2,37,54,545		12,37,440
3.Advances Received				
(a) Security Deposit (Received)	49,17,778	de receivo co escuela cucadados	21,05,757	
(b) Earnest Money Deposit	53,31,402	1,02,49,180	73,05,193	94,10,950
4. Projects Grant/ Fellowships				
DBT & Other Institutions	36,34,68,466		21,89,54,066	
		36,34,68,466	_	21,89,54,066
5.Interest accrued but not due on				
a) Secured Loans / borrowings	1.5		-	
b) Unsecured Loans / borrowings	-	~		-
6.Statutory Liabilities				
a) Overdue	:=:		-	
b) Duties and Taxes	=		-	
TDS on Foreign Payment (U/s 195)	-		-	
Service Tax Payable	-		- 0.4 505	
Work Contract Tax Payable	-		84,507	
Goods and Service Tax Payable	72,432	,	0.11.064	
TDS Payable-Consultancy	1,19,410		3,11,964	
TDS Payable - Contractor	2,09,522		62,061	
TDS Payable- Rent	=		7,260	
TDS Payable-Foreign Payment	22,212			
TDS Payable-Salary	14,55,398	18,78,974	91,930	5,57,722
7.Other current liabilities				
Other payables and liabilities	67,39,703		68,40,753	
		67 20 702		68,40,753
a a		67,39,703		00,40,733
TOTAL (A)		40,60,90,868		23,70,00,931
(B) PROVISIONS		.5,50,50,000		
1.For Taxation		_		-
2.Gratuity		1,05,24,099		74,08,835
3.Accumulated Leave Encashment		2,09,28,782		1,52,63,811
4.Superannuation/Pension		_,05,_0,,02		-,,,
5.Provision for Expenses		1,07,54,371	5.	1,32,07,391
TOTAL (B)		4,22,07,252		3,58,80,037
		.,,_,		-,,,

FINANCE & ACCOUNTS OFFICER

Place: Faridabad Date: 24/09/2018

(M.V.SANTO) HEAD ADMINISTRATION

एम. वी. भैटो / M. V. Santo प्रवाद - प्रशासन / Nead - Administration

्रियात सरकार के दिशान पूर्व और्थों कि विसान का एक रक्षणन संख्यान)
Translational Health Science and Technology institute
(An administrate Guesta, 3rd Minestons, Faridabad-Gurgaon Expressive An autonomous institute of the Deptt. of Biotechnology, Govt. of India)
NCR beneath Science Guesta, 3rd Minestons, Faridabad-Gurgaon Expressive An autonomous institute of the Deptt. of Biotechnology, Govt. of India)
NCR Biotech Science Cluster, 3rd Milestone, Faridabad-Gurgaon Expressively, PO Box No. 04, Faridabad-121001 Haryana, India

As per our separate Report of even date attached For Kumar Vijay Gupta & Co

Chartered Accountants

(M.L.AGRAWAL) PARTNER

(Dr. GAGANDEEP KANG) EXECUTIVE DIRECTOR

> डा. गगनदीप कंग / Dr. Gagandeep Kang कार्यकारी निदेशक / Executive Director

TRENSERITORAL REMALES SU-CNC. AND TEL-INC. OG. AND ITO. ( . .ST.

# DEPRECIATION SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31st March 2018

SCHEDULE - FIXED ASSETS & DEPRECIATION

				Additions/Sales				
ASSETS	RATE	W.D.V.as on 01/04/2017	Upto 30/09/2017	On or After 01/10/2017 (Rs)	Sales/Transfer Out /Adjustment (Rs.)	Total As on 31/03/2018	Depreciation for the year (Rs.)	W.D.V. as on 31/03/2018 (Rs)
A. Fixed Assets								
1.Plant & Machinery / Lab Equipments								
(b)Lab Equipments(Projects)	15%	33,66,45,825	2,09,51,950	2,67,51,608	1	38,43,49,383	5,56,46,036	32,87,03,347
2.Vehicles								
3.Furniture & Fixtures								
(b))Furniture and Fixtures (Projects)	10%	1,33,07,326	3,40,352		1	1,36,47,678	13,64,772	1,22,82,906
4.Office Equipments								
(b))Office Equipments (Projects)	15%	1,32,28,801	006'86	34,438	T.	1,33,62,139	20,01,739	1,13,60,400
5.Computer / Peripherals								
(b)Computer & Peripherals (projects)	40%	48,79,270	3,42,420	3,30,512	1	55,52,202	21,54,778	33,97,424
7.Books & Scientific Journals								
(a)Books & Scientific Journals (projects)	40%	1		1	î		7	
8.Lease Hold Improvement								
(a)Lease Hold Improvement (projects)	40%	5,91,619	-	r	5,91,619		C	Ū
TOTAL (A)		52,66,61,601	3,37,58,607	9,81,62,905	6,02,227	65,79,80,886	9,16,34,124	56,63,46,762
B.Capital Work in Progress								
(I) Land								
(a) Land - (Project)		8,00,00,000		3	1	8,00,00,000	1	8,00,00,000
(2)Building								
(a) Building (Core)		76,44,90,255	ī	3,00,00,000		79,44,90,255	*	79,44,90,255
(b) Building - (Project)		16,29,49,162	(I)	S.	j	16,29,49,162		16,29,49,162
Total (B)		1,00,74,39,417		3,00,00,000		1,03,74,39,417	-1	1,03,74,39,417
GRAND TOTAL (A+B)		1,53,41,01,018	3,37,58,607	12,81,62,905	6,02,227	1,69,54,20,303	9,16,34,124	1,60,37,86,179

As per our separate Report

For Kumar Vijay Gupta & Co Chartered Accountants of even date attached

> EXECUTIVE DIRECTOR (Dr.GAGANDEEP KANG)

> > (M.V.SANTO)

FINANCE & ACCOUNTS OFFICER (C.B.YADAV)

Date: 24/09/2018 Place: Faridabad

(An autonomous institute of the Deptt. of Brotechnology, Govt. of India) NCR Biotech Scionce Cluster, 3rd Milestone, Fandabad-Guigaon Expressway, PO Box No. 04, Fandabad-121001 Haryana, India (मारत सरकार के विज्ञान एवं प्रीययोगेकी विभाग का एक स्वायता संस्थान) Translational Health Science and Technology Institut डा. गगनदीप कंग / Dr. Gagandeep Kang-ट्रासनेशनल स्वास्थ्य विज्ञान एव प्रौद्योगिकी नम्थान कार्यकारी निदेशक / Executive Director

(माग कारकर दे दिवान एवं ब्रोद्धोगिकी निमां का एक स्वाप्त संस्थान Transitional Health Science and Technology Institut HEAD ADMINISTRATION

### SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2018

Amount - Rs

SCHUDULE -9 INVESTMENTS FROM EARMARKED / ENDOWNMENT FUNDS	31.03.2018	31.03.2017
1. In Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds		-
5. Subsidiaries & Joint Ventures		-
6. Others(to be specified)		-
<u>Total</u>	-	-

SCHUDULE -10 INVESTMENTS -OTHER	31.03.2018	31.03.2017
1. In Government Securities	-	-
2. Other approved Securities		-
3. Shares	2,700.00	1-
4. Debentures and Bonds	_	-
5. Subsidiaries & Joint Ventures	-	:=
6. Others(to be specified)	-	:-
Total	2,700.00	-

As per our separate Report of even date attached For Kumar Vijay Gupta & Co. Chartered Accountants Y

(C.B.YADAV)

(M.V.SANTO) FINANCE & ACCOUNTS OFFICER HEAD ADMINISTRATION

(Dr.GAGANDEEP KANG) EXECUTIVE DIRECTOR (M.L.AGRAWAL) PARTNER

Place: Faridabad Date: 24/09/2018

एम. वी. सेंटो / M. V. Santo प्रवान - प्रशासन / Head - Administration ट्रासलेशनल स्वाएध्य विज्ञान एवं प्रीव्योगिकी संस्थान डा. गगनदीप कंग / Dr. Gagandeep Kang कार्यकारी निदेशक / Executive Director द्रासलेशनल स्वास्थ्य दिनाम एव दौ यानेकी संस्थान

(भारत सरकार के विहान पढ़ प्रांत्योगिकी विभाग का एक स्वापना संस्थान) (भारत सरकार के विज्ञान एक प्रोदयोगिकी विभाग का एक स्वापना अंख्यान) (भारत सरकार के विज्ञान एक प्रोदयोगिकी विभाग का एक स्वापना अंख्यान) Translation of the structure of the states of the structure of the struct PO Box No. 04, Faridabad-121001 Haryana, India

### SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2018

Amount - Rs

Amount - Rs				
Schedule 11-CURRENT ASSETS, LOANS AND ADVANCES	31.03.2018		31.	03.2017
A. Current Assets.  1. Inventories     a) Stores & Spares     b) Loose Tools     c) Stock-in-Trade         Finished Goods         Works-in-progress         Raw Material  2.Sundry Debtors				-
a) Debts outstanding for a period exceeding six months     b) Others  3.Cash balance in hand (include)	-	-	-	-
cheque/draft and imprest)  Imprest Cash in hand 4.Bank Balance a) with Scheduled Banks	1,21,043	1,21,043	4,68,842	4,68,842
On Current accounts On Deposit Accounts On Saving Accounts	17,44,01,676 34,59,91,847	52,03,93,523	28,14,38,647 11,45,79,570	39,60,18,217
b) With non scheduled Banks On Current accounts On Deposit Accounts On Saving Accounts		-		н
Total (A)		52,05,14,566		39,64,87,059

(C.B.YADAV)
FINANCE & ACCOUNTS OFFICER

(M.V.SANTO)
HEAD ADMINISTRATION

(Dr.GAGANDEEP KANG) EXECUTIVE DIRECTOR For Kumar Vijay Gupta & Co Chartered Accountants

(M.L.AGRAWAL)

Place: Faridabad Date: 24/09/2018

एम. वी. सैंटो / M. V. Santo प्रधान - प्रशासन / Head - Administration द्वारातेशनल स्वास्थ्य विज्ञान एवं क्षीर्योग से सत्धान

NCR biotech Science Cluster,
PC box No. 94, 15 and 50 and 100

डा. गगनदीप कंग / Dr. Gagandeep Kang-कार्वकारी निरंशक / Executive Director द्रास्तेरानत स्वास्थ्य विज्ञान एव चैट्याणकी सम्बान

Translational Health Science के निर्माण के प्रिकार के प्रिकार के विज्ञान एवं प्रदेशांगकी विभाग के एक स्वायान गरधान) Translational Health Science के निर्माण के प्रकार के प्रकार के विज्ञान एवं प्रदेशांगकी विभाग के एक स्वायान गरधान त publications institute of

(Appellenamous institute of the Ceptt, of Biotechnology, Govt, of India)

Library, In. NCR Biotech Science Cluster, 3rd Milessone, Fandabad Gurgaon Expressway,
PO Box No. 04, Fandabad-121001 Haryana, India

### SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2018

Amount - Rs.

Schedule 11-CURRENT ASSETS,LOANS AND ADVANCES ETC	31	03.2018	31	1.03.2017
B.Loans Advance & Other Assets  1. Loans: a) Staff b) Other Entities engaged in activities/	1		-	
objective similar to that of the Entity c) Other	8.	-	-	-
2. Advances & other amounts recoverable in cash or in kind or for value to be received a) On capital Account b) Prepaid insurance c) Advance to supplier/contractor d) staff advance e) Others f) Advance for Fixed Assets	9,603 1,32,33,411 22,80,979 25,25,296		8,304 1,08,35,744 18,88,875 12,26,800	
		1,80,49,289		1,39,59,723
3.Security deposit a) Security deposit (paid)	40,400	40,400	1,00,400	1,00,400
4.Income Accrued a) On Investment from Earmarked/Endowment funds b) On Investment -other c) on Loans and advance d) Accrued interest on saving bank	- - - 7,276			
account e) Accrued interest on FD's	5,82,344	5,89,620	7,43,954	7,43,954
5. TDS Receivable	42,04,370	42,04,370	34,58,779	34,58,779
6. Claims Receivable	-	( <del>-</del>	<u>u</u>	(-
Total(B)		2,28,83,679		1,82,62,856
Total(A+B)		54,33,98,245		41,47,49,914

(C.B.YADAV) FINANCE & ACCOUNTS OFFICER

(An autonomou.

(M.V.SANTO) HEAD ADMINISTRATION

(Dr. GAGANDEEP KANG) EXECUTIVE DIRECTOR

As per our separate Report of even date attached For Kumar Vijay Gupta & Co Chartered Accountants

> (M.L.AGRAWAL) PARTNER

Place: Faridabad Date: 24/09/2018

एम. वी. सेंटो / M. V. Santo प्रवान - प्रशासन / Head - Administration ट्रासलेशनल स्वास्थ्य विकास एवं प्रीमुखानिकी संस्थान

डा. गगनदीप कंग / Dr. Gagandeep Kang कार्यकारी निरंशक / Executive Director ट्रासलेशनल खाम्थ्य विज्ञान एव पीट्यानिकी सम्भान (भारत सरकार के विज्ञान एवं हो रहिन्दी कि तब का एक स्थापन संस्थान) (मारत सरकार के विज्ञान एवं प्रीर्थानिकी विभाग का एक स्थापन सरकार)

Translational Mark के विज्ञान पूर्व प्रतिस्थान के प्रकार के विज्ञान पूर्व प्रतिस्थान के किया प्रतिस्थान के प्रतिस

### SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR YEAR ENDED 31st MARCH, 2018

(Amount - Rs.)

SCHEDULE 12-INCOME FROM SALES/SERVICES	31.03.2018	31.03.2017
1. Income From Sales		
a) Sale of Finished Goods		-
b) Sales of Raw Material		~
c) Sales of Scraps	62,400	1,61,500
2. Income From Services		
a) Labour and processing charges	-	-
b) Professional/ Consultancy Services	1,37,800	5,89,800
c) Overhead	1,13,07,856	16,27,208
d) Maintenance services	-	-
e)Rental/Licence Fees /Usage Charges	10,00,476	10,12,721
TOTAL	1,25,08,532	33,91,229

SCHEDULE 13-GRANTS / SUBSIDIES	31.03.2018	31.03.2017
Central Government	21,50,00,000	22,00,00,000
State Government	-	-
Government Agencies		=
Institutions/ Welfare bodies	~	-
International Organizations	=	<u> </u>
Others	-	-
		20
TOTAL	21,50,00,000	22,00,00,000

FINANCE & ACCOUNTS OFFICER HEAD ADMINISTRATION

(M.V.SANTO)

प्रमान - प्रशासन / Head - Administration

द्रास्तवेशनल खारध्य दिज्ञान एवं प्रीत्याताः, संस्थान (भारत सरकार के दिहान एवं प्रीद्योगिकी दिश्तन का ६३ स्टाउड

Place: Faridabad Date: 24/09/2018

(Dr.GAGANDEEP KANG) EXECUTIVE DIRECTOR एम. वी. विटो / M. V. Santo

(M.L.AGRAWAL) PARTNER

As per our separate Report of even date attached

For Kumar Vijay Gupta & Co Chartered Accountants GUP

हा. गगनदीप कंग / Dr Gagandeer Kang बावहारी निकास / Executive Disertor मार्थन विकास स्थापन करी एक स्थापन विकास

(मीरत सरकर के विज्ञान एवं औद्योगिका दिनार का एवं स्वागल संस्थान) Translational Health Science and Technology Institute

(An authonomous institute of the Deptt. of Biotechnology, Gov. of India)

NCR Biotech Science Cluster, 3rd Milestone, Faridabad-Gurgaon Expressway,

PO Box No. 04, Faridabad-121001 Haryana, India

# SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR YEAR ENDED 31st MARCH, 2018

(Amount - Rs.)

SCHEDULE 14 - FEES / SUBSCRIPTIONS	31.03.2018	31.03.2017
Short Term Training Programme/Application Fees Annual Fees/Subscription /PVJ Fees	68,000	69,500
Seminar/Program Fees	-	ā
Consultancy Fees/DUS Fees		<u>=</u>
Fees For Notice of Opposition	-	2
Others	-	-
TOTAL	68,000	69,500

SCHEDULE 15 - INCOME FROM INVESTMENTS	Investment from Earmarked Fund		Investment - Others	
	31.03.2018	31.03.2017	31.03.2018	31.03.2017
<ol> <li>Interest         <ul> <li>a) On Govt. Securities</li> <li>b) Other Bonds/Debenture</li> </ul> </li> <li>Dividends         <ul> <li>a) On shares</li> <li>b) On Mutual Funds Securities</li> </ul> </li> <li>Rents</li> </ol>	-	-	-	-
4. Others	-	-	-	
TOTAL TRANSFERRED TO	-	-	-	-
EARMARKED/ENDOWMENT FUNDS	-	-		

(C.B.YADAV)
FINANCE & ACCOUNTS OFFICER

Place: Faridabad Date: 24/09/2018 (M.V.SANTO)
HEAD ADMINISTRATION

(Dr.GAGANDEEP KANG) EXECUTIVE DIRECTOR Chartered Accountants

As per our separate Report of even date attached For Kumar Vijay Gupta & Co

(M.L.AGRAWAL)

एम. वी. सैंटो / M. V. Santo

प्रधान - प्रशासन / Head - Administration द्रासकेशनल स्वास्थ्य विराम एवं ही जीवारी संस्थान (भारत सहकार के विज्ञान एवं ही दुर्वक है होता है जा का का का का स्थापन होस्थान)

डा. गगनदीप कंग / Dr. Gagandeep Kang-कार्यकारी निरेशक / Executive Director ट्रासतेशनल स्वास्थ्य विज्ञान एवं पीट्यानिकी सम्बान

and Survivant of (पारिको सरकार के विज्ञान एवं प्रौदर्शामिकी विभाग उन्न एक सवायत सम्यान) अवन Surgican Expressional Health Science and Technology Institute

(An autonomous institute of the Deptt. of Brotechnology, Goxt. of India)

NCR Biotech Science Cluster, 3rd Milestone, Fandabad-Gurgaon Expressway,
PO Box No. 04, Fandabad-121001 Haryana, India

### SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR YEAR ENDED 31st MARCH, 2018

(Amount - Rs.)

SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC.	31.03.2018	31.03.2017
To the Development of the Control of		_
Income from Royalty Income from Publication	-	2
Others	-	<del>2</del> °
TOTAL	-	-

SCHEDULE 17 - INTEREST EARNED	31.03.2018	31.03.2017
1. On Term Deposit		
With Scheduled Banks	16,67,051	24,40,108
With Non -Scheduled bank		-
With Institutions	-	-
Others	-	-
2. On Saving Accounts		
With Scheduled Banks	62,28,588	34,24,687
With Non -Scheduled bank	-6	=
Post office savings accounts	-	-
Others	-	-
3. On Loan		
Employees/Staff	-	-
Others	-	-
4. Interest on debtors and other Receivable	-	-
5. Interest on Income Tax Refund	1,55,590	49,563.00
TOTAL	80,51,229	59,14,358

As per our separate Report of even date attached For Kumar Vijay Gupta & Co Chartered Accountants

(C.B.YADAV)

(M.V.SANTO) FINANCE & ACCOUNTS OFFICER HEAD ADMINISTRATION

(Dr.GAGANDEEP KANG) EXECUTIVE DIRECTOR

(M.L.AGRAWAL) PARTNER

Place: Faridabad Date: 24/09/2018

एम. वी. सैंटो / M. V. Santo жня - кака / Head - Administration ट्रासक्रियनस्य स्थानस्य विज्ञान एवं शासुमारः सः सस्यान (भारत सम्बद्ध है जिल्लाम एवं प्रीट्यांच्ये विकास का एवं बहार संबद्धान)

डा. गगनदीप कंग / Dr. Gagandeep Kang कार्यकारी निवेशक / Executive Director ट्रासनेशनल स्वास्थ्य दिज्ञान एव केन्द्रणवर्दः सम्बान

িমার প্রথম ও নার্চার পুর সাংক্ষার করা বিভাগের বিভাগের বিভাগের প্রথম বিভাগের প্রথম করা বিভাগের বিভাগের

### SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR YEAR ENDED 31st MARCH, 2018

(Amount	-	Rs.	)
AND RESIDENCE OF THE PERSON NAMED IN	_		•

SCHEDULE 18- OTHER INCOME	31.03.2018	31.03.2017
Profit on sale/disposal		
Owned assets		_
Assets acquired out of grant, or received		-
free of cost		
Other Receipt	_	<i>□</i>
Sale of Old Newspaper & Periodicals	-	
Miscellaneous Income (Others)	23,25,177	27,81,276
	4,300	35,100
Recruitment Fee	1,65,000	1,27,500
Tender Fees		-, , , -
Vendor Registration Fees	67,000	00 40 976
TOTAL	25,61,477	29,43,876

SCHEDULE 19- INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS	31.03.2018	31.03.2017
Closing Stock		
Finished Goods	-	-
Work in Progress	-	
Opening Stock		NOV.
Finished Goods	₩:	-
Work in Progress	-	3
NET INCREASE / (DECREASE)		-

SCHEDULE 20- ESTABLISHMENT EXPENSES	31.03.2018	31.03.2017
Salary and Wages and allowances Contribution to New Pension Scheme Gratuity Leave Encashment Award Money Staff Welfare Expenses	6,63,83,284 48,57,217 30,79,492 62,35,446 33,00,000 1,54,485	4,65,63,509 34,53,776 13,54,506 33,96,958 39,00,000 6,447
TOTAL	8,40,09,924	5,86,75,196

As per our separate Report of even date attached For Kumar Vijay Gupta & Co **Chartered Accountants** 

(M.V.SANTO) FINANCE & ACCOUNTS OFFICER HEAD ADMINISTRATION (Dr.GAGANDEEP KANG) EXECUTIVE DIRECTOR (M.L.AGRAWAL) PARTNER

Place: Faridabad Date: 24/09/2018

एम. ची. सेंटो / M. V. Santo प्रवास - प्रधारन / Mead - Administration हामकेशनस स्थापन विकास पर्व होत्यांन व सरवान

डा. गगनदीप कंग / Dr. Gagandeep Kang-कार्यकारी निदेशक / Executive Director ट्रासलेशनल स्वास्थ्य विहान एव प्रौद्यागिकी सम्धान

PO Box No. 04, Faridabad-121001 Haryana, India

### SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR YEAR ENDED 31st MARCH, 2018

(Amount - Rs.)

SCHEDULE-21 - OTHER ADMINISTRATIVE		(Amount - Rs.)
EXPENSES ETC.	31.03.2018	31.03.2017
EAFENSES ETC.		
Consumables	4,49,04,653	3,94,26,120
Administrative Expense	4,49,04,000	0,71,20,120
Annual Fee		6,00,000
Audit Fees	59,000	59,000
Advertisement Exp.	10,61,482	14,18,932
Bank Charges	4,71,454	7,11,281
Car Hiring Charges	27,60,517	47,53,858
Carriage & Handling Charges	10,76,639	5,53,730
Conveyance	4,38,690	3,00,176
	2,63,757	2,35,618
Courier Expense		97,550
Designing & Development Website Charges	34,500	
Electricity Charges	1,82,16,726	2,05,52,632
Electro Mechanical Expenses	58,62,707	67,34,776
Fellowship	34,88,269	5,11,200
Generator Running Expense	27,43,733	35,28,688
Guest House Charges	1,000	76,066
Honorarium	98,000	23,450
Hospitality Expense	3,50,391	50,207
House Keeping Charges	1,01,19,098	79,15,346
Hostel Expense	1,30,718	11,40,300
Horticulture Expenses	22,16,120	7,83,854
Insurance Expenses	12,100	37,188
Interest on Taxes	10,200	69,974
Internet Charges	4,20,829	6,18,909
Local Meeting Expenses	6,88,572	4,19,281
Manpower Outsourced Charges	1,37,17,480	91,24,796
Membership THSTI	-	1,510
Miscellaneous Exp.	4,22,745	1,71,185
NPS Charges	9,881	21,731
Office Expense	8,47,158	4,02,931
Office Shifting Expense	-	35
Patent Filling Fess	4,00,618	1,31,420
Petrol & Fuel Exp.	1,41,800	95,859
Printing & Stationery	2,32,251	5,90,911
Professional /Consultancy Charges	30,29,053	3,73,502
Publication Expenses	25,08,703	15,00,899
Rent	=	5,11,902
Repair and Maintenance	1,37,69,720	77,56,417
Recruitment Expenses	1,22,662	1,46,392
Registration Fee	2,01,650	47,000
Security Charges	82,67,264	61,41,551
Seminar Conference/ Workshop	3,94,451	27,60,968
Sitting Fees	4,75,540	4,33,950
Sponsorship Exp	1,70,010	-
Transport Charges	28,58,534	11,24,904
Telephone Expenses	10,58,162	9,09,449
Training Exp.	1,29,870	2,02,742
o .		1 50 100
Travelling Expenses	8,77,650 3,56,336	4,58,400 27,69,253
Travelling Expenses- Foreign	14,52,50,684	12,60,93,066
Total	17,52,50,064	12,00,93,000

As per our separate Report of even date attached For Kumar Vijay Gupta & Co Chartered Accountants

(C.B.YADAV)

FINANCE & ACCOUNTS OFFICER HEAD ADMINISTRATION EXECUTIVE DIRECTOR

(M.V.SANTO)

(Dr.GAGANDEEP KANG)

(M.L.AGRAWAL)

PARTNER

एम. वी. बँटो / M. V. Santo

डा. गगनदीप कंग / Dr. Gagandeep Kang कार्यकारी निकेतन / Executive Director

Place: Faridabad Date: 24/09/2018

प्रवान - प्रशासन / Head - Administration कार्यकारी निजेशन / Executive Director ह्याउनेजार राज्यान विकास एवं प्रीक्षेत्रिकी बोल्यान ट्रामनेशान स्वास्थ्य विज्ञान एवं प्रीक्षेत्रिकी बोल्यान (भारत सरकार के विज्ञान एवं प्रीक्षोत्रिकी विभाग का एक स्वासन संस्थान) Translational Academy as a second and Mary Institute Translational Health Science and Technology Institute

(An autonomous institute of the Deptt. of Biotechnology, Govt. of India)

NCR Biotech Science Cluster, 3rd Milestone, Faridabad-Gurgaon Expressway,

PO Box No. 04, Faridabad-121001 Haryana, India PO Box No. 04, Farmound-121501 Horyana, Incia

# SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR YEAR ENDED 31st MARCH, 2018

(Amount - Rs.)

SCHEDULE-22-EXPENDITURE ON GRANTS, SUBSIDIES ETC.	31.03.2018	31.03.2017
Grants given to Institutions / Org. Subsidies given to Institutions / Org.	-	 
TOTAL	-	-

SCHEDULE-23-INTEREST	31.03.2018	31.03.2017
On Fixed Loan	-	-
On Other specific (include Bank Charge)	=	
Other(Specify)	-	:-
TOTAL	-	-

As per our separate Report of even date attached For Kumar Vijay Gupta & Co Chartered Accountants

(C.B.YADAV)

FINANCE & ACCOUNTS OFFICER HEAD ADMINISTRATION

(Dr.GAGANDEEP KANG)
EXECUTIVE DIRECTOR

(M.L.AGRAWAL)

PARTNER

Place: Faridabad Date: 24/09/2018 एम. वी. सैंटो / M. V. Santo प्रमान - प्रशासन / Head - Administration द्रासकेशनक स्वास्थ्य विद्यान एवं प्रीयोगी का कार्यान (भारत सरकार के विद्यान एवं प्रीयोगी की विकास कार्यान) Translational Health Science

(M.V.SANTO)

डा. गगनदीप कंग / Dr. Gagandeep Kang-कार्यकारी निरंशक / Executive Director ट्रासलेशनल स्वास्थ्य विज्ञान (व प्रीव्यानिकी सम्भान

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# ACCOUNTING POLICIES AND NOTES FORMING PARTS OF THE BALANCE SHEET AS AT AND INCOME & EXPENDIUTRE ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2018

- 1. The annual accounts have been prepared in the revised format of accrual system of accounting, except for extramural funds and Govt. grants.
- 2. (a) Recurring Grants have been recognized in the Income & Expenditure account and non-recurring Grants have been shown as addition to grants in aid in the year of receipts.
  - (b) Grants relatable to depreciable fixed assets are treated as deferred income and recognized in the Income & Expenditure Account on a systematic and rational basis over the useful life of such assets i.e. such grants are allocated to income over the periods and in the proportions in which depreciation is charged. During the year income recognized in respect of such Grants amount to Rs. 9,16,34,124/-.
- 3. The depreciation has been provided on written down value method as per the rates given below:-

S.No	Assets	Rate of
		Depreciation
1	Plant and machinery/Lab Equipment's	15%
2	Vehicles	15%
3	Furniture & Fixtures	10%
4	Office Equipment's	15%
5	Computer / Peripheral	40%
6	Books & Scientific Journal	40%
7	Lease hold improvements	40%

Note: Asset acquired prior to 30/09/2016 has been charged in full and for the remaining period charged at the rate of 50% of the depreciation rates as above. Individual assets costing upto Rs.5000.00 are depreciated in full in the year of purchase.

- 5. Fixed assets have been created with grants received from the Department of Biotechnology. The condition of these grants, inter alia, stipulates that assets will be the property of Government, who will be free to sale or dispose off the same. The Govt. of India has the discretion to gift the assets to the Institute if it considers appropriate, but no such gifts have been made so far. Therefore, in effect the ownership of the assets lies with Govt. of India and not with the Institute.
- 6. All purchase of chemicals, glassware, consumables and stationery have been consumed at the time of purchase, hence no closing stock for the same at the end of the year.
- 7. Retirement Benefit to employees:-

The liability in respect of defined benefits in the form of gratuity, leave encashment, New Pension Scheme is provided based on the guidelines notified by the Government of India.

- a. A Government servant who retires from service is entitled for the payment of a lumsum amount termed "Gratuity" (otherwise called Service Gratuity). Rule 50 of CCS (Pension) Rule, 1972 deals with the amount of retirement's gratuity and death gratuity permissible to the Government servant. Institute has provided provision for gratuity amounting to Rs 30,79,492/-. Liabilities with regard to gratuity are determined by actuarial valuation, performed by an independent actuary.
- b. The Institute has provided provision for Leave encashment amounting to Rs 66,22,741/-, liabilities with regard to leave encashment are determined by actuarial valuation, performed by an independent actuary.
- c. The pension of the Government servant appointed on or after 01.01.2004 is regulated by the new defined contribution pension system (known as national pension system), notified by the Ministry of Finance, Government of India.

- 8. Transactions in foreign currency are accounted for at the exchange rate prevailing on the date of payment. Import duty paid on acquirement of assets has been capitalized.
- 9. Capital Advance of Rs. 3.00 crore given to Regional Center for Biotechnology (RCB) during the year for the construction of Building situated at Faridabad is shown under head Capital Work in Progress.
- 10. Institute is carrying forwards debit balance of Rs. 844.39 Lakhs in project accounts being excess of expenditure over released grant. Correspondences are underway with the respective funding agencies for release of grant.
- 11. The Institute has received 150 shares from M/s Apta Bharat Innovation Pvt Ltd and 120 shares from M/s Tritek Innovation Pvt Ltd of Rs 10/- each, on free of cost basis as donation, and it has been accounted on the face value of Rs 2,700/-.
- 12. Interest earned on saving bank account and fixed deposits during the financial year 201%-1% of Rs 198.38 Lakhs has allocated to the respective projects on pro-rata basis.
- 13. Physical verification of fixed assets is in progress as reported.

14. Previous year figures have been regrouped/rearranged wherever considered necessary.

> For Kumar Vijay Gupta & Co. **Chartered Accountants**

Finance &

**Accounts Officer** 

(M.V Santo)

Head

Administration

(Dr. Gagandeep Kang)

**Executive Director** 

Partner

एम. वी. सँटो / M. V. Santo

प्रधान - प्रशासन / Head - Administration Place: Faridabad

द्रासलेशनल स्वास्थ्य विज्ञान एवं प्रीव्योगिकी संस्थान Date: 24/09/2018 तकार के विज्ञान एवं प्रीट्योनिकी हिनाए का एक स्वारत संस्थान मारत सरकार के विज्ञान एवं प्रीट्योनिकी विनार का एक स्वारत संस्थान मारत सरकार के विज्ञान एवं प्रीट्योनिकी विनार का एक स्वारत संस्थान मारत सरकार के विज्ञान एवं प्रीट्योनिकी विनार का एक स्वारत संस्थान मारत सरकार के विज्ञान एवं प्रीट्योनिकी विनार का एक स्वारत संस्थान

डा. गगनदीप कंग / Dr. Gagandeep Kang-कार्यकारी निरेशक / Executive Director ट्रासलेशनल स्वास्थ्य विज्ञान एव पीट्यांमकी गम्भान

Translational Health Science and Technology Institute नाराज्य सरकार के विज्ञान एवं प्राप्तकारक and Technology Institute reutenomous institute of the final of the first of Biotechnology Govt. of Ind NCR Biolech Science Cluster, see the state of Each ology Instituted renstational Health Science and Technology Instituted renstational Health Science and Technology Instituted Renstational Health Science and Technology Govt. of India)

NCR Biolech Science Cluster, see the seed of Each of Eight Common Science Cluster and Miestone, Fandabad-Gurgaon Expressway, PO Box No. 64, Tanabased-121001 Haryana, India