



INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF
INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG
LAWMALI:PASTEUR HILL:SHILLONG

1. Report on the Financial Statements:

We have audited the accompanying financial statements of **INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG : LAWMALI : PASTEUR HILL : SHILLONG**, which comprises consolidated Balance Sheet as at 31.03.2023 and the consolidated Income & Expenditure Account and consolidated Receipts & Payments Account for the year ended on that date.

2. Management's Responsibility for the Financial Statements:

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Institute in accordance with the accounting principles generally accepted in India including Accounting Standards as would be applicable for a Branch. This responsibility includes the design, implementation and maintenance of internal control relevant to preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

3. Auditors' Responsibility:

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

4. Opinion:

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by law in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India :

- i) In the case of the consolidated Balance Sheet, of the state of affairs of the above named Institute as at 31.03.2023.

And

- ii) In the case of the consolidated Income & Expenditure Account, of the Excess of income over expenditure for the year ended on that date.





:2:

And

- iii) In the case of consolidated Receipts & Payments Account, of the receipts and payments of funds during the year.

5. Report on Other Legal and Regulatory Requirements:

As per our Audit, 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 accounts as required by law have been kept by the Institute, so far as appears from our examination of the books.
- c) Subject to our comments / remarks given in this report, the consolidated Balance Sheet and the consolidated Income & Expenditure Account and consolidated Receipts & Payments Account dealt by this Report are in agreement with the books of accounts.
- d) In our opinion, the consolidated Balance Sheet and the consolidated Income & Expenditure Account and consolidated Receipts & Payment Account comply with the Accounting Standards referred as would be applicable for an Institute of this nature.

Place: Shillong
Date: 07.08.2023

for KIRON JOSHI & ASSOCIATES
Chartered Accountants.
(FRN: 313048 E)

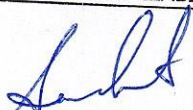




KIRON JOSHI
Partner
(Membership No. 051046)
UDIN:23051046BGPXFR5497

INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG
LAWMALI : PASTEUR HILLS : SHILLONG

CONSOLIDATED BALANCE SHEET AS AT 31.03.2023

CORPUS/CAPITAL FUND AND LIABILITIES:	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	42020646.75	20512333.53
RESERVE AND SURPLUS	2	-	-
EARMARKED/ENDOWMENT FUNDS	3	-	-
SECURED LOANS AND BORROWINGS	4	-	-
UNSECURED LOANS AND BORROWINGS	5	-	-
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS	7	118399.00	(6641.00)
TOTAL ₹		42139045.75	20505692.53
ASSETS			
FIXED ASSETS	8	3737189.00	879955.00
INVESTMENTS - FROM EARMARKED/ENDOWMENT FUNDS	9	-	-
INVESTMENTS - Fixed Deposits with Scheduled Bank	10	-	-
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	38401856.75	19625737.53
MISCELLANEOUS EXPENDITURE (To the extent not written off or adjusted)		-	-
TOTAL ₹		42139045.75	20505692.53
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		


Prof. SANDRA ALBERT
Director


Dr. TIAMEREN JAMIR
Finance Officer (Acting)

Registrar
Indian Institute of Public Health Shillong

Member Secretary
Indian Institute of Public Health, Shillong Society
Shillong

In terms of our report of even date
for KIRON JOSHI & ASSOCIATES
Chartered Accountants
(FRN: 313048E)



KIRON JOSHI
Partner
(Membership No. 051046)
UDIN:23051046BGPXFR5497

Place : Shillong
Date : 07.08.2023

INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG
LAWMALI : PASTEUR HILLS : SHILLONG

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

INCOME		Schedule	Current Year	Previous Year
Income from Sales/Services		12	-	-
Grants/Subsidies		13	33051934.00	23675956.00
Fees/Subscriptions		14	13052370.00	4455810.00
Income from Investments (Income on Invest. From earmarked/endow. Funds Transferred to Funds)		15	-	-
Income from Royalty, Publication etc.		16	-	-
Interest Earned		17	528605.00	133740.00
Other Income		18	2.00	3.00
Increase/(decrease) in stock of Finished goods and works-in-progress		19	-	-
TOTAL (A) ₹			46632911.00	28265509.00
EXPENDITURE:				
Establishment Expenses		20	16734632.50	10447865.00
Other Administrative Expenses etc.		21	5035995.28	3087869.64
Expenditure on Grants, Subsidies etc.		22	1628703.00	62555.00
Bank Charges		23	1180.00	1888.00
Depreciation		8	773555.00	196020.00
TOTAL (B) ₹			24174065.78	13796197.64
Balance being excess of Income over Expenditure (A - B)			22458845.22	14469311.36
Transfer to Special Reserve (Specify each)			-	-
Transfer to / from General Reserve			-	-
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND			22458845.22	14469311.36
SIGNIFICANT ACCOUNTING POLICIES		24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS		25		

Prof SANDRA ALBERT
Director

Dr. TIAMEREN JAMIR
Finance Officer (Acting)

Registrar

Member Secretary
Indian Institute of Public Health, Shillong Society
Shillong

Indian Institute of Public Health Shillong

In terms of our report of even date
for KIRON JOSHI & ASSOCIATES
Chartered Accountants
(FRN: 313048E)



KIRON JOSHI
Partner

(Membership No. 051046)

UDIN:23051046BGPXFR5497

Place : Shillong

Date : 07.08.2023

INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG
LAWMAJI : PASTEUR HILLS : SHILLONG

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2023

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I. Opening Balances:			I. Expenses:		
a) Cash	-	-	a) Establishment Expenses	16732520.00	10447865.00
b) Bank Balances			b) Administrative Expenses	5035995.28	3087869.64
i) In Current Account	2296546.86	4320416.00			
ii) In Savings Account	17319949.17	1535075.17			
II. Grant Received			II. Expenditure on Grants, Subsidies Etc.		
a) Department of Health Research, Ministry of Health and Family Welfare, GOI, New Delhi	5000000.00	6695208.00	a) Grants given to Institution/Organisations	-	-
b) DBT Welcome Trust, India Alliance, Hyderabad	24536994.00	13615510.00	b) Expenses on Seminars/Workshops/ Programmes/Projects/training, etc	217062.00	62555.00
c) Indian Council of Medical Research(ICMR), Bengaluru	807125.00	1473700.00	c) Other Payments:		
d) Christian Medical College, Vellore	500000.00		Payment made to ICAR	1411641.00	-
e) Indian Institute of Public Health, Gandhinagar	817740.00	1891538.00			
e) Commissioner of Food Safety, Government of Meghalaya	300000.00	-	III. Investments and Deposits made:		
f) Meghalaya Aids Control Society, Government of Meghalaya	93100.00	-	a) Out of Earmarked/Endowment Funds	-	-
g) St John Research Institute, Bengaluru	1121715.00	-	b) Out of Own Funds (Other Investments)	-	-
III. Fees & Subscription			IV. Expenditure on Fixed Assets and Capital Work-in-Progress:		
viii) Membership fees	-		a) Purchase of Fixed Assets		
ix) Fees from students	13052370.00	4455810.00	i. Room Heater	-	10500.00
IV. Income on Investment from			ii. Furniture & Fixtures	5000.00	62089.00
a) Earmarked/Endowment Funds.	-	-	iii. Books	3294.00	90502.00
b) Own Funds (Other Investments)	-	-	iv. Computer & Peripherals	276287.00	228999.00
V. Interest Received:			v. Office Equipments	-	17631.00
a) On Bank Deposits			vi. Software	468446.00	425254.00
In Savings Account	528605.00	133740.00	vii. Mobile Phones	-	27999.00
b) On Loans, Advances etc.	-	-	viii. Voice Recorder	-	25470.00
VI. Other Income (Specify):			ix. Tab	46497.00	-
Miscellaneous Receipt	2.00	3.00	x. Laboratory Equipments	2871378.00	-
VII. Any Other Receipts			xi. Heater	16000.00	-
i) Internal Loan refunded	-	-	V. Refund of Surplus money/Loan	-	-
ii) TDS Recovered	988190.00	656531.00	VI. Finances Charges (Bank Charges)	1180.00	1888.00
iii) Advance refunded	116129.00	-	VII. Other Payments (specify)		
VIII. Loan from PHFI			i. TDS paid	987890.00	663172.00
Income Tax refund :			ii. Loans & Advances	424899.00	7129.00
a) A/Y 2021-22	130450.00	-	iii. Staff Advance	4000.00	2112.50
b) A/Y 2022-23	404150.00	-	TDS on		
Excess of refund from purchase of books	62348.00	-	a) Fees Received	1305237.00	
			b) Grant Received	186130.00	
			VIII. Closing Balances:		
			a) Cash	-	-
			b) Bank Balances		
			i) In Current Account	486374.86	2296546.86
			ii) In Savings Account	37595582.89	17319949.17
			c) Petty cash	-	-
TOTAL ₹	68075414.03	34777531.17	TOTAL ₹	68075414.03	34777531.17

Prof SANDRA ALBERT
Director

Dr. TIAMEREN JAMIR
Finance Officer (Acting)

Registrar

Member Secretary
Indian Institute of Public Health, Shillong Society
Shillong

Indian Institute of Public Health Shillong

In terms of our report of even date
for KIRON JOSHI & ASSOCIATES
Chartered Accountants
(FRN: 313046E)



KIRON HOSHI
Partner
(Membership No. 051046)
UDIN:23051046BGPXFR5497
Place : Shillong
Date : 07.08.2023

INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG
LAWMALI : PASTEUR HILLS : SHILLONG

SCHEDULES FORMING PART OF THE CONSOLIDATED BALANCE SHEET AS AT 31.03.2023

(Amount ₹)

<u>SCHEDULE 1 - CORPUS/CAPITAL FUND:</u>	Current Year		Previous Year	
Balance as at the beginning of the year	20512333.53		6043022.17	-
Add: Adjustment of Fund Balance lying with PHFI	-		-	
Add : Income Tax Refund :				
A/Y 2021-22	130450.00		-	
A/Y 2022-23	404150.00		-	
Add: Depreciation Taken Wrongly	6235.00		-	
Add/(Deduct) : Balance of net income/(expenditure) transferred from the Income and Expenditure Account	22458845.22		14469311.36	
Less: TDS on:				
Fees Received	1305237.00		-	
Grant Received	186130.00	42020646.75	-	20512333.53
<u>BALANCE AS AT THE YEAR - END</u>		42020646.75		20512333.53
<u>SCHEDULE 2 - RESERVES AND SURPLUS:</u>				
1. <u>Capital Reserves:</u>				
As per last Account	-		-	
Additions during the year	-		-	
Less: Deductions during the year	-	-	-	-
2. <u>Revaluation Reserves:</u>				
As per last Account	-		-	
Additions during the year	-		-	
Less: Deductions during the year	-	-	-	-
3. <u>Special Reserves:</u>				
As per last Account	-		-	
Additions during the year	-		-	
Less: Deductions during the year	-	-	-	-
4. <u>General Reserves:</u>				
As per last Account	-		-	
Additions during the year	-		-	
Less: Deductions during the year	-	-	-	-
<u>TOTAL ₹</u>		-		-



INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG
LAWMALI : PASTEUR HILLS : SHILLONG

SCHEDULES FORMING PART OF THE CONSOLIDATED BALANCE SHEET AS AT 31.03.2023

SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS:	FUND - WISE BREAK UP		TOTAL	
	FUND	FUND	Current Year	Previous Year
a) Opening Balance of the funds				
b) Additions to the funds:				
i) Donations/grants	-	-	-	-
ii) Income from Investments made on account of funds	-	-	-	-
iii) Other Additions (Specify nature)	-	-	-	-
TOTAL (a + b) ₹	-	-	-	-
c) Utilisation/Expenditure towards objectives of funds:				
i) Capital Expenditure				
- Fixed Assets	-	-	-	-
- Others	-	-	-	-
Total	-	-	-	-
ii) Revenue Expenditure:				
- Salaries, Wages and allowances etc.	-	-	-	-
- Rent	-	-	-	-
- Other Administrative expenses	-	-	-	-
Total	-	-	-	-
TOTAL (c) ₹	-	-	-	-
NET BALANCE AS AT THE YEAR END (a + b - c) ₹	-	-	-	-

(Amount ₹)

	Current Year		Previous Year	
SCHEDULE 4 - SECURED LOANS AND BORROWINGS:				
1 Central Government		-	-	-
2 State Government (Specify)		-	-	-
3 Financial Institutions				
a) Term Loans	-	-	-	-
b) Interest accrued and due	-	-	-	-
4 Banks:				
a) Term Loans	-	-	-	-
- Interest accrued and due	-	-	-	-
b) Other Loans (Specify)	-	-	-	-
- Interest accrued and due	-	-	-	-
5 Other Institutions and Agencies		-		-
- Opening Balance	-	-	-	-
(+) Received during the year	-	-	-	-
(-) Repaid during the year	-	-	-	-
(-) Adjustment of Fund balance lying with PHFI	-	-	-	-
6 Debentures and Bonds		-		-
7 Others (Specify)		-		-
TOTAL ₹		-		-



INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG
LAWMALI : PASTEUR HILLS : SHILLONG

SCHEDULES FORMING PART OF THE CONSOLIDATED BALANCE SHEET AS AT 31.03.2023

(Amount ₹)

	Current Year	Previous Year
<u>SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS:</u>		
1 Central Government	-	-
2 State Government (Specify)	-	-
3 Financial Institutions	-	-
4 Banks:		
a) Term Loans	-	-
b) Other Loans (Specify)	-	-
5 Other Institutions and Agencies	-	
6 Debentures and Bonds	-	-
7 Fixed Deposits	-	-
8 Others (Specify)	-	-
<u>TOTAL ₹</u>	-	-

<u>SCHEDULE 6 - DEFERRED CREDIT LIABILITIES:</u>		
a Acceptances secured by hypothecation of capital equipments and other assets	-	-
b Others	-	-
<u>TOTAL ₹</u>	-	-



INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG
LAWMALI : PASTEUR HILLS : SHILLONG

SCHEDULES FORMING PART OF THE CONSOLIDATED BALANCE SHEET AS AT 31.03.2023

(Amount ₹)

SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS	Current Year		Previous Year	
A) CURRENT LIABILITIES:				
1 Acceptances		-		-
2 Sundry Creditors:				
a) For Goods	-	-	-	-
b) Others	-	-	-	-
3 Advances Received		-		-
4 Interest accrued but not due on:				
a) Secured Loans/ Borrowings	-	-	-	-
b) Unsecured Loans/Borrowings	-	-	-	-
5 Statutory Liabilities:				
a) Overdue	-	-	-	-
b) Others	-	-	-	-
6 Other Current Liabilities		118399.00		(6641.00)
TOTAL ₹		118399.00		(6641.00)
B) PROVISIONS				
1 For Taxation		-		-
2 Gratuity		-		-
3 Superannuation/Pension		-		-
4 Accumulated Leave Encashment		-		-
5 Trade Warranties/Claims		-		-
6 Others (Specify)		-		-
TOTAL (A) ₹		-		-
TOTAL (A + B) ₹		118399.00		(6,641.00)



INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG
LAWMALI : PASTEUR HILLS : SHILLONG

SCHEDULE FORMING PART OF THE CONSOLIDATED BALANCE SHEET AS AT 31.03.2023

SCHEDULE '8' : FIXED ASSETS AS AT 31.03.2023

SCHEDULE 3 - TANGIBLE ASSETS AS AT 31.03.2023												
Sl No.	Name of the Assets	GROSS BLOCK				DEPRECIATION					NET BLOCK	
		Opening balance 01.04.2022	ADDITION		Deletion	As on 31.03.2022	Rate	Opening balance	Adjustment	For the year	Total	As on 31.03.2023
			Before 30.09.2022	After 30.09.2022								
1	Books	130833.00	-	3294.00	62348.00	71779.00	20%	20343.00	6235.00	22427.00	36535.00	35244.00
2	Furniture & Fixtures	97589.00	-	-	-	97589.00	10%	8252.00	-	8934.00	17186.00	80403.00
3	Laptop & Computer	301999.00	235817.00	40470.00	-	578286.00	40%	83760.00	-	189716.00	273476.00	304810.00
4	Office Equipment	64081.00	5000.00	-	-	69081.00	15%	11251.00	-	8675.00	19926.00	49155.00
6	Software	445432.00	-	468446.00	-	913878.00	40%	95544.00	-	233644.00	329188.00	584690.00
7	Mobile Phones	27999.00	-	-	-	27999.00	15%	2100.00	-	3885.00	5985.00	22014.00
8	Room Heater	10500.00	-	16000.00	-	26500.00	15%	788.00	-	2657.00	3445.00	23055.00
9	Sound Recorder	25470.00	-	-	-	25470.00	15%	1910.00	-	3534.00	5444.00	20026.00
10	Machinery	-	1083240.00	1788138.00	-	2871378.00	15%	-	-	296596.00	296596.00	2574782.00
11	Mobile Tab	-	-	46497.00	-	46497.00	15%	-	-	3487.00	3487.00	43010.00
	TOTAL ₹	1103903.00	1324057.00	2362845.00	62348.00	4728457.00		223948.00	6235.00	773555.00	991268.00	3737189.00



INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG
LAWMALI : PASTEUR HILLS : SHILLONG

SCHEDULES FORMING PART OF THE CONSOLIDATED BALANCE SHEET AS AT 31.03.2023

(Amount ₹)

<u>SCHEDULE 9 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS</u>	Current Year	Previous Year
1 In Government Securities	-	-
2 Other approved Securities	-	-
3 Shares	-	-
4 Debentures and Bonds	-	-
5 Subsidiaries and Joint Ventures	-	-
6 Others:	-	-
<u>TOTAL ₹</u>	-	-
<u>SCHEDULE 10 - INVESTMENTS - OTHERS</u>		
1 In Government Securities	-	-
2 Other approved Securities	-	-
3 Shares	-	-
4 Debentures and Bonds	-	-
5 Subsidiaries and Joint Ventures	-	-
6 Others : Fixed Deposits with Scheduled Bank	-	-
<u>TOTAL ₹</u>	-	-



INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG
LAWMALI : PASTEUR HILLS : SHILLONG

SCHEDULES FORMING PART OF THE CONSOLIDATED BALANCE SHEET AS AT 31.03.2023

(Amount ₹)

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.		Current Year		Previous Year	
A CURRENT ASSETS:					
1 <u>Inventories:</u>					
a) Stores & Spares	-		-		
b) Loose Tools	-		-		
c) Stock-in-trade	-		-		
Finished Goods	-		-		
Work-in-progress	-		-		
Raw Materials	-		-		
2 Sundry Debtors:					
a) Debts outstanding for a period exceeding six months	-		-		
b) Others	-		-		
3 Cash balances in hand (including cheques/drafts and imprest)			-		-
4 Bank Balances:					
a) <u>With Scheduled Banks:</u>					
On Current Account with SBI					
A/c No. 39686505355	1079416.86			2296546.86	
On Savings Accounts with SBI					
1. A/c No. 39858710507	11108333.17			2566710.67	
2. A/c No. 39858550336	780.50			760.50	
3. A/c No. 396858647715	25893427.22			14752478.00	
b) Cheques in transit	-	38081957.75		-	19616496.03
c) <u>With Non-Scheduled Banks:</u>					
On Current Accounts	-		-	-	
On Savings Accounts	-		-	-	
5 Post Office - Saving Accounts	-		-	-	
TOTAL (A) ₹		38081957.75			19616496.03
B LOANS, ADVANCES AND OTHER ASSETS:					
1 <u>Loans:</u>					
a) Staff	319899.00			9241.50	
b) Other Entities engaged in activities / objectives similar to that of the Entity	-			-	
c) Others:	-	319899.00		-	9,241.50
2 <u>Advances and other amounts recoverable in cash or in kind or for value to be received:</u>					
a) On Capital Account	-		-	-	
b) Prepayments	-		-	-	
c) Others	-		-	-	
3 <u>Income Accrued:</u>					
a) On Investments from earmarked/endowment Funds	-		-	-	
b) On Investments - others	-		-	-	
c) On Loans and Advances	-		-	-	
d) Others	-		-	-	
(includes income due unrealised- Rs.)					
4 <u>Claims Receivable</u>	-		-	-	
TOTAL (B) ₹		319899.00			9241.50
TOTAL (A + B) ₹		38401856.75			19625737.53



INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG
LAWMALI : PASTEUR HILLS : SHILLONG

**SCHEDULES FORMING PART OF THE CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31.03.2023**

(Amount ₹)

	Current Year	Previous Year
<u>SCHEDULE 12 - INCOME FROM SALES/SERVICE</u>		
1 <u>Income From Sales</u>		
a) Sale of Books	-	-
b) Sale of Raw Materials	-	-
c) Sale of Scrap	-	-
2 <u>Income from Services</u>		
a) Labour & Processing Charges	-	-
b) Professional/Consultancy Services	-	-
c) Agency Commission and Brokerage	-	-
d) Maintenance Services (Equipment/Property)	-	-
e) Others (Specify)	-	-
<u>TOTAL ₹</u>	-	-

	Current Year	Previous Year
<u>SCHEDULE 13 - GRANTS/SUBSIDIES</u> (Grants & Subsidies Received)		
a) Department of Health Research, Ministry of Health and Family Welfare, GOI, New Delhi	5000000.00	6695208.00
b) DBT Welcome Trust, India Alliance, Hyderabad	24536994.00	13615510.00
c) Department of Health Research, Ministry of Health and Family Welfare, New Delhi		-
d) Indian Council of Medical Research(ICMR), Bengaluru	807125.00	1473700.00
e) Meghalaya State Social Audit and Transparency (MSSAT), Shillong		1891538.00
f) Commissioner of Food Safety, Government of Meghalaya	300000.00	-
g) Meghalaya Aids Control Society, Government of Meghalaya	93100.00	-
h) St John Research Institute, Bengaluru	1121715.00	-
i) Christian Medical College, Vellore	500000.00	-
j) Indian Institute of Public Health, Gandhinagar	817740.00	-
<u>TOTAL ₹</u>	33176674.00	23675956.00

	Current Year	Previous Year
<u>SCHEDULE 14 - FEES / SUBSCRIPTIONS</u>		
1 Membership fees	-	
2 Fees from students	13052370.00	4455810.00
<u>TOTAL ₹</u>	13052370.00	4455810.00



INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG
LAWMALI : PASTEUR HILLS : SHILLONG

SCHEDULES FORMING PART OF THE CONSOLIDATED INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2023

(Amount ₹)

	Investments from Earmarked Funds		Investments - Others	
	Current Year	Previous Year	Current Year	Previous Year
<u>SCHEDULE 15 - INCOME FROM INVESTMENTS</u>				
(Income on Invest. From Earmarked/Endowment Funds transfer	-		-	-
1 Interest:				
a) On Govt. Securities	-		-	-
b) Other Bonds/Debentures	-		-	-
2 Dividends:				
a) On Shares	-		-	-
b) On Mutual Fund Securities	-		-	-
3 Rents	-		-	-
4 Others:	-		-	-
TOTAL ₹	-		-	-
TRANSFERRED TO EARMARKED / ENDOWMENT FUNDS				



INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG
LAWMALI : PASTEUR HILLS : SHILLONG

SCHEDULES FORMING PART OF THE CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31.03.2023

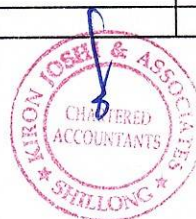
(Amount ₹)

	Current Year	Previous Year
<u>SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC.</u>		
1 Income From Royalty	-	-
2 Income From Publications	-	-
3 Journal Subscription	-	-
4 Others (Specify)	-	-
TOTAL ₹	-	-

	Current Year	Previous Year
<u>SCHEDULE 17 - INTEREST EARNED:</u>		
1 On Term Deposits:		
a) With Scheduled Banks	-	-
b) With Non-Scheduled Banks	-	-
c) With Institutions	-	-
d) Others	-	-
2 On Savings Accounts:		
a) With Scheduled Banks	506385.00	133740.00
b) With Non-Scheduled Banks	-	-
c) Post Office Savings Accounts	-	-
d) Others	-	-
3 On Loans:		
a) Employees/Staff	-	-
b) Others	-	-
4 Interest on Debtors and Other Receivables	-	-
5 Interest on Income Tax refund	22220.00	
TOTAL ₹	528605.00	133740.00

	Current Year	Previous Year
<u>SCHEDULE 18 - OTHER INCOME</u>		
1 Profit on sale/disposal of Assets:		
a) Owned Assets	-	-
b) Assets acquired out of grants or received free of cost	-	-
2 Export Incentives realised	-	-
3 Fees for Miscellaneous Services	-	-
4 Miscellaneous Income		
i) Photocopy & Printing	-	-
ii) Conference Hall Rent	-	-
iii) Mis. Income	2.00	3.00
TOTAL ₹	2.00	3.00

	Current Year	Previous Year
<u>SCHEDULE 19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS</u>		
a) Closing Stock:		
Finished Goods	-	-
Work-in-progress	-	-
b) Less: Opening Stock		
Finished Goods	-	-
Work-in-progress	-	-
NET INCREASE / (DECREASE) [a - b]	-	-



INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG
LAWMALI : PASTEUR HILLS : SHILLONG

SCHEDULES FORMING PART OF THE CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31.03.2023

	(Amount ₹)	
SCHEDULE 20 - ESTABLISHMENT EXPENSES:	Current Year	Previous Year
a) Personnel Cost	16732520.00	10447865.00
b) Staff Insurance	-	-
c) Contribution to CPF	-	-
d) Contribution to Other Fund (Specify)	-	-
e) Staff Welfare Expenses	-	-
f) Expenses on Employees' Retirement and Terminal Benefits	-	-
g) Medical Reimbursement charges	-	-
h) Others:	-	-
TOTAL ₹	16732520.00	10447865.00

	(Amount ₹)	
SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC.	Current Year	Previous Year
a) Electric charges	115000.00	45000.00
b) Annual Maintenance Charges	-	-
c) Repair & Maintenance	72625.00	208162.00
d) Postage, Telephone and Communication Charges	223713.78	91069.04
e) Printing & Stationery	119049.00	159506.00
f) Travelling & Conveyance Expenses	1818092.50	622185.10
g) Laboratory Expendibles	576451.00	-
h) Audit fees	126260.00	61209.00
i) Consultancy fee	10000.00	1037750.00
j) Professional Charges/Legal Remuneration	6500.00	2000.00
k) Advertisement and Publicity	23631.00	20477.00
l) Honorarium	46000.00	45000.00
m) Tea & Refreshment	41705.00	3650.00
n) Others:		
i) Meeting Expenses	320864.00	101104.00
ii) IT Infrastructure Support	87000.00	0.00
iii) Students Field Trip	5500.00	0.00
iv) Office Expenses	165778.00	7746.00
v) Toiletries	26085.00	0.00
vi) Refilling water	4500.00	0.00
vii) Electrical Items	-	11170.00
viii) Office Miscellaneous Expenses	9027.00	6670.00
ix) Renewal of Tally Licence	-	4248.00
x) Hiring Charges	-	110500.00
xi) Newspaper & Periodicals	840.00	860.00
xii) Computer Servicing	9200.00	2344.00
xiii) Videography	-	16000.00
xiv) Gifts	935.00	5040.00
xv) Utensils	-	9200.00
xvi) Curtains	-	4500.00
xvii) Souvenir	-	750.00
xviii) Christmas Expenses	-	1445.00
xix) Housekeeping	100750.00	57100.00
xx) Labour Charges	-	3000.00
xxi) Fooding Expenses	64828.00	5130.00
xxii) Domain Registration	-	6490.00
xxiii) Remuneration	-	20000.00
xxiv) Student Field Trip	-	46500.00
xxv) Medical Consumables	-	2400.00
xxvi) Tuition Fees	-	189165.00
xxvii) BMJ Open Processing Fees	-	178729.50
xxviii) Interest on TDS	-	1770.00
xxix) Accomodation	156605.00	-
xxx) Transcription fees	23400.00	-
xxxi) Transportation	86033.00	-
xxxii) Insurance	9320.00	-
xxxiii) Local Volunteer Incentive	24540.00	-
Total C/f	4274232.28	3087869.64



Total B/f	4274232.28	3087869.64
xxxiv) Fieldwork Expenses	421871.00	-
xxxv) Documentation Fees	50000.00	-
xxxvi) Zoom License Renewal	15576.00	-
xxxvii) Office Consumables	173223.00	-
xxviii) Service Charges	100000.00	-
xxxix) Health Camp Expenses	1093.00	-
TOTAL ₹	5035995.28	3087869.64



INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG
LAWMALI : PASTEUR HILLS : SHILLONG

SCHEDULES FORMING PART OF THE CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31.03.2023

	Current Year	Previous Year
<u>SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES ETC.</u>		
a) Grants given to Institutions/Organisations	-	-
b) Expenses on Seminars/Workshops/Programmes/Projects/training, etc.	217062.00	62555.00
c) Other Payments: Payment made to ICAR	1411641.00	-
<u>TOTAL ₹</u>	1628703.00	62555.00

	Current Year	Previous Year
<u>SCHEDULE 23 - INTEREST</u>		
a) On Fixed Loans	-	-
b) On Other Loans (including Bank Charges)	-	-
c) Others: Bank Charges	1180.00	1888.00
<u>TOTAL ₹</u>	1180.00	1888.00



**INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG
LAWMALI : PASTEUR HILLS : SHILLONG**

SCHEDULES FORMING PART OF CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31.03.2023

SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES

1 ACCOUNTING CONVENTION

The financial Statements are prepared on the basis of historical cost convention and on the cash method of accounting.

2 INVENTORY VALUATION

Not Applicable

3 INVESTMENTS

Not Applicable

4 EXCISE DUTY

Not Applicable

5 FIXED ASSETS

Fixed Assets are stated at cost less depreciation

6 DEPRECIATION

Depreciation is provided on written down value method as per the rates specified in the Income Tax Act, 1961. In respect of addition to fixed assets during the year, depreciation is provided for as under:

a) Assets acquired upto 30th September	100%
b) Assets acquired after 30th September	50%

7 ACCOUNTING FOR SALES

Not Applicable.

8 GOVERNMENT GRANTS / SUBSIDIES.

Government Grants / Subsidies are accounted for on realisation basis.

9 FOREIGN CURRENCY TRANSACTIONS

Not Applicable.

10 LEASE

Not Applicable.

11 RETIREMENT BENEFITS

Provisions for retirement benefits to employees has not been provided for in the books of accounts. The same will be charged off to revenue as and when paid.



INDIAN INSTITUTE OF PUBLIC HEALTH SHILLONG
LAWMALI : PASTEUR HILLS : SHILLONG

SCHEDULES FORMING PART OF CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31.03.2023

SCHEDULE 25 - CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1 CONTINGENT LIABILITIES

1.1 Claims against the Entity not acknowledge as debts: Rs. NIL (Previous Year Rs. NIL)

1.2 In respect of:

- Bank guarantees given by/on behalf of the entity Rs. NIL (Previous Year Rs. NIL)
- Letter of credit opened by Bank on behalf of the Entity Rs. NIL (Previous Year Rs. NIL)
- Bills discounted with banks. Rs. NIL (Previous Year Rs. NIL)

1.3 Disputed demands in respect of
Income Tax Rs. NIL (Previous Year Rs. NIL)
Sales Tax Rs. NIL (Previous Year Rs. NIL)
Municipal Taxes Rs. NIL (Previous Year Rs. NIL)

In respect of claims from parties for non-execution of orders, but contested by the Entity Rs. NIL (Previous Year Rs. NIL)

2 CAPITAL COMMITMENTS

Estimated value of contracts remaining to be executed on capital account and not provided for (net of advances) Rs. NIL (Previous Year Rs. NIL)

3 LEASE OBLIGATIONS

Future obligations for rentals under finance lease arrangements for plant and machinery amounts to Rs. NIL (Previous Year Rs. NIL)

4 CURRENT ASSETS, LOANS AND ADVANCES

In the opinion of the Management, the current assets, loans and advances have a value on realisation in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.

5 TAXATION

In view of there being no taxable income under Income Tax Act, 1961, no provisions for income tax has been considered necessary.

6 FOREIGN CURRENCY TRANSACTIONS

6.1 Value of imports Calculated on C.I.F Basis

- Purchase of finished goods
- Raw Materials and components (Including in transit)
- Capital Goods
- Stores, Spares and Consumables

6.2 Expenditure on Foreign Currency

a) Travel

b) Remittances and Interest payment to Financial Institutions/ Banks in Foreign Currency

c) Other Expenditure

- Commission on Sales
- Legal & Professional Expenses
- Miscellaneous Expenses

(Amount-₹)

Current Period Previous Year

NIL



(Amount-₹)
Current Year Previous Year

6.3 Earnings

Value of Exports on FOB basis

6.4 Remuneration to Auditors:

As Auditors

- Taxation matters
- For Management services
- For Certification

Others

NIL

7

Schedule 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31.03.2023 and the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date.

