

**Pradeep Jagtap & Associates**  
**Chartered Accountants**

Flat No. 10, 3<sup>rd</sup> Floor, Shreemant Ganesh Krupa Apartment, Walvekar Nagar, Off Pune-Satara Road, Pune – 411009. Tel: 020-2422 8620/ 020-2422 6665

**Website:** capradeepjagtap.com

**E-mail:** pjppune@gmail.com

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**INDEPENDENT AUDITORS' REPORT TO THE CENTRE FOR MATERIALS FOR ELECTRONICS TECHNOLOGY (C-MET)**

**Report on the Financial Statements**

We have audited the accompanying financial statements of Centre for Materials for Electronics Technology, C-MET, which comprise the Balance Sheet as at 31st March, 2022, and Income & Expenditure Account for the year then ended, and a summary of the significant accounting policies and other explanatory information.

**Management's Responsibility for the Financial Statements**

The Management of Centre for Materials for Electronics Technology, is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance in accordance with the Accounting Standards applicable to non-corporate entities issued by Institute of Chartered Accountants of India in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with 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 misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and presentation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the 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.

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements read with Annexure to Audit Report and Notes to Accounts (schedule 6) annexed herewith give a true and fair view in conformity with the accounting principles to the extent applicable to the Society:

- a) In the case of the Balance Sheet, of the state of affairs of the Society as at 31<sup>st</sup> March, 2022;and
- b) In the case of the Income & Expenditure Account, of the surplus of the Society for the year ended on that date;

**For M/s Pradeep Jagtap & Associates  
Chartered Accountants**

Firm Registration No. 108019W

**CA Pradeep J Jagtap**

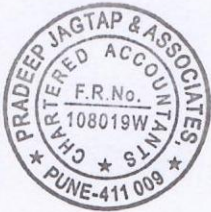
Membership No.: 042123

(Partner)

Place : Pune.

Date : 20/10/2022

UDIN : 22042123BAMVSG6290



**Annexure forming part of Audit Report of  
Centre for Materials for Electronic Technology  
For the Year ended 31<sup>st</sup> March 2022**

**1. GST on Advances Received: -**

During the course of audit, it has been observed that GST on Advance receipts on taxable services has not been collected & Deposited by the Hyderabad Centre.

**2. GST TDS: -**

During the course of audit, It has been observed that requisite / applicable norms for GST TDS has not been followed. The Entity has been fail to deduct & Deposit TDS under GST at 2% on all payments made to supplier at taxable Goods & Services where the total value of such supply or services under individual contract in excess at Rs.2.5 Lakhs.

**3. GST on Miscellaneous Income: -**

During the course of audit at Thrissur centre, it has been observed that Misc. Income consist of transfer of balances of sponsored project balances. Amounting to Rs. 1,85,991.11. We are of the opinion that the same is the taxable income in respect of GST on which GST needs to charged & deposited.

**For M/s Pradeep Jagtap & Associates**  
**Chartered Accountants**  
Firm Registration No. 108019W


**CA Pradeep J Jagtap**  
Membership No.: 042123  
(Partner)  
Place : Pune.  
Date : 20/10/2022  
UDIN :22042123BAMVSG6290





**CENTRE FOR MATERIALS FOR ELECTRONICS TECHNOLOGY (C-MET)**  
**Statement showing comments of statutory auditors on the account of**  
C-MET for the year 2021-22 and C-Met Replies thereto

Sr. No.	Brief Subject	Auditor's Comments	C-Met Reply
1	GST on Advance Receipts	During the course of audit, it has been observed that GST on Advance receipts on taxable services has not been collected & Deposited by the Hyderabad Centre.	Advances are received for supply of goods wherein GST has been charged during actual supply.  The matter will be discussed with GST consultants for further necessary action.
2	GST TDS	During the course of audit, It has been observed that requisite / applicable norms for GST TDS has not been followed. The Entity has been fail to deduct & Deposit TDS under GST at 2% on all payments made to supplier at taxable Goods & Services where the total value of such supply or services under individual contract in excess at Rs.2.5 Lakhs.	The entity is deducting TDS on GST on contractual payments where total value of contract exceeds Rs.2.5 lakhs.  The matter will be discussed with GST consultants for further necessary action
3	Thrissur Misc. Income	During the course of audit, it has been observed that Misc. Income consist of transfer of balances of sponsored project balances. Amounting to Rs. 1,85,991.11. We are of the opinion that the same is the taxable income in respect of GST on which GST needs to charged & deposited.	The amount relates to Grant-in-aid project which is exempted from GST.  The matter will be discussed with GST consultants for further necessary action.

  
**SENIOR FINANCE OFFICER**  
**CENTRE FOR MATERIALS FOR ELECTRONICS TECHNOLOGY (C-MET),**  
**Ministry of Electronics & Information Technology (MeitY), Govt. of India**  
**Panchwati, Off Pashan Road, Pune-411008. INDIA**



Centre for Materials for Electronics Technology, Pune.

**BALANCE SHEET AS AT 31st MARCH, 2022**

(Amount `)

<u>CORPUS / CAPITAL FUND AND LIABILITIES :</u>	Schedule	As at 31.3.2022	As at 31.3.2021
CORPUS/ CAPITAL FUND	1	1,13,98,54,615.57	83,21,52,096.76
CURRENT LIABILITIES AND PROVISIONS ( Including sponsored project)	2	92,51,06,669.30	55,21,20,820.06
<b>TOTAL</b>		<b>2,06,49,61,284.87</b>	<b>1,38,42,72,916.82</b>
<u>ASSETS :</u>			
FIXED ASSETS	3	26,90,62,712.21	14,37,75,938.60
CURRENT ASSETS, LOANS AND ADVANCES	4	1,79,58,98,572.66	1,24,04,96,978.22
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)		-	-
<b>TOTAL</b>		<b>2,06,49,61,284.87</b>	<b>1,38,42,72,916.82</b>
SIGNIFICANT ACCOUNTING POLICIES	5		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	6		

We hereby certify the above balance sheet to be true & correct to the best of our knowledge & belief, subject to notes on accounts and schedules attached hereto.

*Bhaat Kale*  
Dr. B B Kale  
Director General

*PS.*  
Pritam Saha  
Sr. Finance Officer(A)

As per our report of even date attached.  
for M/s Pradeep Jagtap & Associates  
Chartered Accountants  
Firm Reg. No. 108019W

*Pradeep*  
( CA Pradeep J Jagtap )  
PARTNER  
(M.No.: 042123 )  
PLACE: PUNE  
DATE : 20.10.2022



UDIN: 22042123 BAM VSG 6290



**Centre for Materials for Electronics Technology, Pune.**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2022**

(Amount `)

<u>INCOME :</u>	Schedule	Current Year 2021-22	Previous Year 2020-21
Revenue Grants	7	39,63,68,329.00	37,55,46,272.75
Income from Services	8	3,11,48,479.45	1,13,33,419.00
Interest Earned	9	3,19,26,766.34	3,19,83,783.00
Other Income	10	21,12,270.58	46,98,848.12
<b>TOTAL (A)</b>		<b>46,15,55,845.37</b>	<b>42,35,62,322.87</b>
<u>EXPENDITURE :</u>			
Establishment Expenses	11	21,38,87,613.44	17,51,99,121.39
Laboratory and Administrative Expenses etc.	12	6,53,28,561.73	5,11,70,390.80
Depreciation		2,53,22,822.39	2,07,25,662.44
<b>TOTAL (B)</b>		<b>30,45,38,997.56</b>	<b>24,70,95,174.63</b>
Surplus / (Deficit) for the year (A - B)		15,70,16,847.81	17,64,67,148.24
Balance transferred to / from Corpus/Capital Fund		15,70,16,847.81	17,64,67,148.24
SIGNIFICANT ACCOUNTING POLICIES	5		
CONTINGENT LIABILITIES & NOTES ON ACCOUNTS	6		

We hereby certify the above Income & Expenditure account to be true & correct to the best of our knowledge & belief, subject to notes on accounts and schedules attached hereto.

*Bhorat Kale*

Dr. B B Kale  
Director General

*Pritam Saha*

Pritam Saha  
Sr. Finance Officer (A)

As per our report of even date attached.  
for M/s Pradeep Jagtap & Associates  
Chartered Accountants  
Firm Reg. No. 108019W

*Pradeep Jagtap*

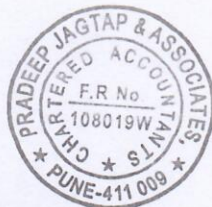
( CA Pradeep J Jagtap )  
PARTNER

(M.No.: 042123 )

PLACE: PUNE

DATE : 20.10.2022

UDIN : 22042123BAMVSG6290





## SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2022.

(Amount `)

SCHEDULE 1 - CORPUS/CAPITAL FUND:	As at 31.3.2022		As at 31.3.2021	
	Balance as at the beginning of the year	<b>50,39,43,350.33</b>		47,97,93,623.08
<b>Add:</b>				
Contribution towards Corpus/Capital Fund	15,06,85,671.00		2,41,49,727.25	
	<b>65,46,29,021.33</b>		<b>50,39,43,350.33</b>	
<b>Add / (Less) :</b>				
Balance of net income / expenditure transferred from Income and Expenditure Account :				
As per last year	<b>32,82,08,746.43</b>		15,17,41,598.19	
Add : Surplus / (Deficit) for the year	15,70,16,847.81		17,64,67,148.24	
	<b>48,52,25,594.24</b>	1,13,98,54,615.57	<b>32,82,08,746.43</b>	83,21,52,096.76
<b>BALANCE AT THE YEAR END</b>		<b>1,13,98,54,615.57</b>		<b>83,21,52,096.76</b>



**SCHEDULE 2 - CURRENT LIABILITIES AND PROVISIONS :**

(Schedules forming part of Balance Sheet as at 31st March, 2022)

(Amount `)

	As at 31.3.2022		As at 31.3.2021	
<b>A. CURRENT LIABILITIES :</b>				
1.Sundry Creditors :				
a) For goods & others	1,63,47,151.00		12,44,671.00	
b) For E.M.D and Deposits	24,26,613.60	1,87,73,764.60	31,43,493.60	43,88,164.60
2.Statutory Liabilities :				
TDS & GST		12,78,291.21		13,77,445.00
3.Other current Liabilities :				
Sponsored Projects	60,39,71,814.66		33,58,04,881.48	
Other Liabilities	6,99,13,590.51	67,38,85,405.17	6,30,87,252.93	39,88,92,134.41
<b>TOTAL ( A )</b>		<b>69,39,37,460.98</b>		<b>40,46,57,744.01</b>
<b>B. PROVISIONS :</b>				
1.Gratiuity Payable	9,40,14,091.00		8,28,28,878.00	
2.Leave Encashment payable	7,09,63,617.00		5,94,23,121.00	
3.Expenses Payable	6,61,91,500.32	23,11,69,208.32	52,11,077.05	14,74,63,076.05
<b>TOTAL ( B )</b>		<b>23,11,69,208.32</b>		<b>14,74,63,076.05</b>
<b>TOTAL ( A + B )</b>		<b>92,51,06,669.30</b>		<b>55,21,20,820.06</b>



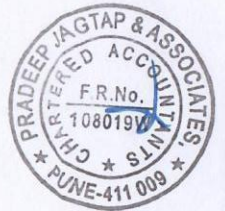


Centre for Materials for Electronics Technology, Pune.  
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2022.

(Amount `)

SCHEDULE 3 - FIXED ASSETS:

DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As at 1.4.2021	Additions during the year	Deletions/ Adj. during the year	As at 31.03.2022	As at the beginning of the year	For the year	Deletions/ Adj. during the year	Total upto 31.03.2022	AS AT 31.03.2022	As at 31.3.2021
<b>A. FIXED ASSETS:</b>										
1. BUILDINGS ON FREEHOLD LAND	13,89,65,699.80	14,23,497.00	-	14,03,89,196.80	8,51,26,900.69	54,55,056.37		9,05,81,957.06	4,98,07,239.74	5,38,38,799.11
2. LAB EQUIPMENT	32,91,33,265.38	1,66,84,457.00	-	34,58,17,722.38	25,24,22,460.46	1,33,83,811.60		26,58,06,272.06	8,00,11,450.32	7,67,10,804.92
3. FURNITURE, FIXTURES	1,41,57,610.57	19,58,328.00		1,61,15,938.57	1,07,26,170.41	4,52,248.42		1,11,78,418.83	49,37,519.74	34,31,440.16
4. OFFICE EQUIPMENT	2,10,27,539.35	26,03,958.00		2,36,31,497.35	1,52,10,358.44	10,76,643.56		1,62,87,002.00	73,44,495.35	58,17,180.91
5. COMPUTER/PERIPHERALS	1,55,34,733.70	1,71,66,197.00		3,27,00,930.70	1,33,77,433.19	46,59,936.00		1,80,37,369.19	1,46,63,561.51	21,57,300.51
6. ELECTRIC FITTINGS	17,76,039.00			17,76,039.00	10,35,454.32	74,058.47		11,09,512.79	6,66,526.21	7,40,584.68
7. ELECTRIC SUBSTATION	36,89,196.11		-	36,89,196.11	33,26,455.12	54,411.15		33,80,866.27	3,08,329.84	3,62,740.99
8. AIR CONDITIONERS	13,21,966.00	8,01,485.00	-	21,23,451.00	7,60,118.68	1,57,129.82		9,17,248.50	12,06,202.50	5,61,847.32
9. TUBEWELL	1,52,104.00	32,200.00	-	1,84,304.00	72,939.00	9,527.00		82,466.00	1,01,838.00	79,165.00
<b>TOTAL OF CURRENT YEAR</b>	<b>52,57,58,153.91</b>	<b>4,06,70,122.00</b>	<b>-</b>	<b>56,64,28,275.91</b>	<b>38,20,58,290.31</b>	<b>2,53,22,822.39</b>	<b>0.00</b>	<b>40,73,81,112.70</b>	<b>15,90,47,163.21</b>	<b>14,36,99,863.60</b>
<b>B. CAPITAL WIP:</b>										
BUILDING	-	5,18,59,664.00	-	5,18,59,664.00	-	-	-	-	5,18,59,664.00	-
ELECTRICAL FITTINGS	-	64,05,196.00	-	64,05,196.00	-	-	-	-	64,05,196.00	-
LAB EQUIPMENTS	76,075.00	5,17,50,689.00	-	5,18,26,764.00	-	-	(76,075.00)	76,075.00	5,17,50,689.00	76,075.00
	76,075.00	11,00,15,549.00	-	11,00,91,624.00	-	-	(76,075.00)	76,075.00	11,00,15,549.00	76,075.00
<b>TOTAL(A+B)</b>	<b>52,58,34,228.91</b>	<b>15,06,85,671.00</b>	<b>-</b>	<b>67,65,19,899.91</b>	<b>38,20,58,290.31</b>	<b>2,53,22,822.39</b>	<b>-76,075.00</b>	<b>40,74,57,187.70</b>	<b>26,90,62,712.21</b>	<b>14,37,75,938.60</b>





Centre for Materials for Electronics Technology, Pune.

**SCHEDULE 4 - CURRENT ASSETS, LOANS & ADVANCES :**

(Schedules forming part of Balance Sheet as at 31st March, 2022)

(Amount `)

	As at 31.3.2022		As at 31.3.2021	
<b>A. CURRENT ASSETS:</b>				
1. Cash balance in hand		-		-
2. Bank Balances with Scheduled Banks:				
- On Deposit Accounts	52,06,42,838.00		38,86,47,049.00	
- On Savings Accounts	12,73,13,352.82		8,96,04,199.14	
- Project Deposit & Others	71,18,58,201.49	1,35,98,14,392.31	39,59,76,325.24	87,42,27,573.38
<b>TOTAL (A)</b>		<b>1,35,98,14,392.31</b>		<b>87,42,27,573.38</b>
<b>B. LOANS, ADVANCES AND OTHER ASSETS</b>				
Loans and Advances to Staff	1,65,678.00		2,28,924.00	
Loans and Advances to Others	40,25,42,707.00		20,30,06,042.00	
Amount Recoverable	32,56,232.50		31,58,027.77	
Advance to Suppliers	2,28,90,767.50		2,37,85,698.06	
Security and Other Deposits	29,32,973.35		12,69,13,759.35	
Prepaid Expenses	-		-	
Interest Accrued On FDRs	42,95,822.00	43,60,84,180.35	91,76,953.66	36,62,69,404.84
<b>TOTAL (B)</b>		<b>43,60,84,180.35</b>		<b>36,62,69,404.84</b>
<b>TOTAL (A + B)</b>		<b>1,79,58,98,572.66</b>		<b>1,24,04,96,978.22</b>





**CENTRE FOR MATERIALS FOR ELECTRONICS TECHNOLOGY (C-MET)**  
*Schedules forming part of the Accounts for the year ended 31<sup>st</sup> March 2022.*

**SCHEDULE: 5 SIGNIFICANT ACCOUNTING POLICIES**

**1. Accounting Conventions:**

The Financial Statements are prepared on *historical cost convention*, going concern, and accrual basis and the same are followed consistently, except for Bonus, which is accounted for on cash basis.

**2. Revenue Recognition:**

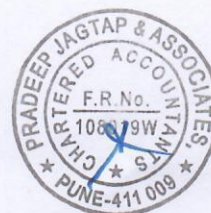
- ▷ Income from operation includes, Income from analysis receipts, overhead receipts and Professional/consultancy services. Income from these activities is accounted for as and when services are rendered.
- ▷ Grants are recognized when there is a reasonable assurance that, the grants will be received.
- ▷ C-MET being research body, its entire expenditure relates to *research activity*. The expenditure incurred is debited to the appropriate accounts.
- ▷ All significant items of incomes and expenses are accounted on accrual basis unless otherwise stated.

**3. Fixed Assets:**

- ▷ Fixed Assets stated in the Balance Sheet are valued at their cost of acquisition inclusive of freight, octroi and other direct and indirect cost in respect thereof.
- ▷ Society has been directed to charge depreciation on its assets on the written down value basis vide instructions issued by Ministry of Electronics & Information Technology. Accordingly, depreciation has been charged as per rates prescribed under the Income Tax Act, 1961.
- ▷ Fixed Assets procured under the Sponsored projects, being the property of the respective Sponsoring agency, are not accounted under the head C-MET Fixed Assets.

**4. Inventory:**

As per the policy consistently followed by the Centre, expenditure incurred on consumable stores and spares is charged to revenue account.





**5. Foreign Currency Transaction:**

Transactions in foreign currency are recorded at the exchange rates prevailing on the date of transactions.

**6. Prior period and Extraordinary Items:**

Prior period income and expenses and extraordinary items, wherever material are disclosed separately. Prior period items include material items of Income or Expenses which arise in the current period as a result of error or omission in the preparation of financial statements of one or more prior periods. It does not include items, which are ascertained and determined during the year.

Expenses amounting to Rs. 20,98,802/- pertaining to previous year have been accounted for in the current year.

**7. Retirement Benefits:**

C- MET has set up Contributory Provident Fund separately. Leave Encashment and Gratuity is accounted for as per the actuarial valuation, liability whereof is as below:

- a) Gratuity - Rs. 9,40,14,091/- (Previous year Rs. 8,28,28,878/-)  
b) Leave Encashment - Rs. 7,09,63,617/- (Previous year Rs. 5,94,23,121/-)

8. Amount equal to capital expenditure is credited to capital fund. Grants for sponsored projects are shown separately. Unspent amount of the sponsored projects is shown as liability.

**For CENTRE FOR MATERIALS FOR ELECTRONICS TECHNOLOGY**

*Bhorat Kale*

Dr. B B Kale  
Director General

*Pritam Saha*

Pritam Saha  
Sr. Finance Officer(A)

**For M/s Pradeep Jagtap & Associates  
Chartered Accountants  
Firm Registration No. 108019W**

*Pradeep*

**CA Pradeep J Jagtap**  
Membership No.: 042123  
(Partner)  
Place : Pune.  
Date : 20/10/2022  
UDIN : 22042123BAMVSG6290





**CENTRE FOR MATERIALS FOR ELECTRONICS TECHNOLOGY (C-MET)**

*Schedules forming part of the Accounts for the year ended 31<sup>st</sup> March 2022.*

**SCHEDULE: 6 NOTES ON ACCOUNTS**

**1. Current Assets, Loans & Advances:**

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

**2. Foreign Currency Transactions:**

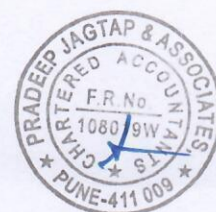
a) Value of Imports (FOB basis):

Capital Goods: Rs. 46,67,605/- (Previous Year Rs.1,10,66,279/-)

b) Expenditure in Foreign Currency: Rs.63,19,921/- (Previous Year Rs.21,44,103/-)

As the information of CIF basis for import of capital goods is not available, values are taken on FOB basis.

3. The Society is an approved institution in terms of sub-section (21) of section 10 of the Income Tax Act, 1961 and is exempt from Income Tax.
4. Since most of the materials/equipments are of technical nature, their allocation between equipments, stores and projects is taken as certified by the management.
5. C-MET, being a scientific Society and not a commercial, industrial or a business entity, the Management is of the opinion that reporting requirements as per AS-17 "Segment Reporting" are not mandatory.
6. The Management of C-MET is of the opinion that being a Scientific Society under Ministry of Electronics and Information Technology, Govt. of India and Societies Registration Act, the disclosure requirements as per AS-18 "Related Party Disclosure" are not applicable.
7. In the opinion of the Management, Accounting Standard 22 for "Accounting for taxes on income" is not applicable to the Society as it is exempt from payment of income tax.
8. Debit and Credit Balances of Personal Accounts are subject to confirmation.
9. Previous year's figures have been regrouped and rearranged wherever necessary.





10. Schedules 1 to 11 are annexed to and form an integral part of the Balance Sheet as at 31<sup>st</sup> March, 2022 and the Income & Expenditure Account for the year ended on that date.

11. The Financial Statements are prepared in accordance with the **Accounting Standard 21- Consolidated Financial Statement** of 3 operational units i.e. Pune, Hyderabad and Thrissur.

**For CENTRE FOR MATERIALS FOR ELECTRONICS TECHNOLOGY**

*Bharat Kale*

Dr. B B Kale  
Director General

*Pritam Saha*

Pritam Saha  
Sr. Finance Officer(A)

**For M/s Pradeep Jagtap & Associates**  
**Chartered Accountants**  
Firm Registration No. 108019W

*Pradeep Jagtap*

**CA Pradeep J Jagtap**  
Membership No.: 042123  
(Partner)  
Place : Pune.  
Date : 20/10/2022  
UDIN : 22042123BAMVSG6290





Schedules forming part of Income & Expenditure A/c for the year ended 31st March, 2022  
(Amount `)

SCHEDULE 7 - REVENUE GRANTS :	Current Year 2021-22	Previous Year 2020-21
	Grants for Revenue Expenditure.	39,63,68,329.00
<b>TOTAL</b>	<b>39,63,68,329.00</b>	<b>37,55,46,272.75</b>

SCHEDULE 8 - INCOME FROM SERVICES :	Current Year 2021-22	Previous Year 2020-21
	Income from Services:	
Analysis receipts	81,020.00	1,36,018.00
Overhead /Consultancy services/Intellectual fee	3,03,49,041.00	1,03,69,047.00
TOT Fee	7,18,418.45	8,28,354.00
<b>TOTAL</b>	<b>3,11,48,479.45</b>	<b>1,13,33,419.00</b>

SCHEDULE 9 - INTEREST EARNED :	Current Year 2021-22	Previous Year 2020-21
	On Savings account and Term Deposits :	
a) With Scheduled Banks	3,18,89,705.34	3,19,31,447.00
b) On Advances to Staff & others	37,061.00	52,336.00
<b>TOTAL</b>	<b>3,19,26,766.34</b>	<b>3,19,83,783.00</b>

SCHEDULE 10 - OTHER INCOME :	Current Year 2021-22	Previous Year 2020-21
	Miscellaneous Income	21,12,270.58
<b>TOTAL</b>	<b>21,12,270.58</b>	<b>46,98,848.12</b>

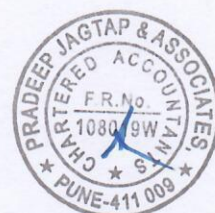




Centre for Materials for Electronics Technology, Pune.

Schedules forming part of Income & Expenditure A/c for the year ended 31st March, 2022.  
(Amount `)

SCHEDULE 11 - ESTABLISHMENT EXPENSES :	Current Year 2021-22	Previous Year 2020-21
Salaries and Allowances	15,31,82,119.86	13,85,11,056.00
Training	10,750.00	-
Leave Travel Concession	8,80,250.00	15,44,781.00
Medical Reimbursement	70,60,405.50	84,09,222.00
Leave Encashment	1,75,98,201.00	29,43,919.00
Gratuity	1,81,26,210.00	89,25,806.00
Employer Contribution to CPF	62,19,847.08	52,27,133.39
NPS Contribution	76,89,010.00	68,69,533.00
Honorarium	88,000.00	82,120.00
Canteen Reimbursement	7,69,580.00	8,11,120.00
Newspaper & Periodicals	1,70,714.00	1,79,151.00
CEA Reimbursement	11,49,800.00	12,21,800.00
Membership Fee	19,243.00	29,435.00
Recruitment Expenses	6,91,447.00	1,29,013.00
Transfer TA	57,530.00	1,86,720.00
Telephone Reimbursement to staff	1,74,506.00	1,28,312.00
<b>TOTAL</b>	<b>21,38,87,613.44</b>	<b>17,51,99,121.39</b>





**SCHEDULE 12 - LABORATORY AND ADMINISTRATIVE EXPENSES:**

(Schedules forming part of Income &amp; Expenditure A/c for the year ended 31st March, 2022)

(Amount `)

Particulars	Current Year 2021-22	Previous Year 2020-21
Chemicals Consumables and Laboratory	1,15,40,563.00	78,21,972.58
Analysis Expense	81,390.00	-
Electricity charges	1,22,71,603.00	1,07,82,047.00
Water charges	3,69,366.00	7,31,392.00
<i>Repairs and maintenance :</i>		
On Buildings	82,84,729.00	35,68,032.20
On Electricals	20,13,622.00	7,12,923.60
On Laboratory Equipments	38,47,832.00	17,12,055.00
On Office Equipments	5,13,940.00	11,86,423.00
Rates and Taxes	23,69,555.00	16,46,974.72
Postage & Telegram Charges	45,160.00	48,007.80
Telephone, Telex & Fax charges	3,45,818.00	3,30,269.00
Printing and Stationery	6,32,899.68	7,09,337.00
Conveyance	32,547.00	19,238.00
Vehicle Hire	10,05,130.00	12,71,523.00
TA & DA	4,45,395.00	54,840.00
Security Expenses	79,45,630.00	70,55,880.00
Office & General Expenses	72,21,609.85	78,40,133.15
Diesel for Gensets	5,52,688.00	6,73,744.00
Auditor's Remuneration	1,52,172.00	1,64,520.00
Audit Expenses	72,952.00	88,331.00
Meeting Expenses	3,33,624.00	1,62,428.00
Gardening Expenses	11,63,081.00	11,69,962.00
Bank charges	1,02,991.22	1,46,758.17
Advertisement and Publicity	2,03,906.00	1,10,343.00
Professional & Consultancy Expenses	9,42,112.00	7,34,154.00
Prior period Expenses	20,98,802.00	20,00,000.00
Foundation Day Expense	3,98,893.40	-
Workshop/Symposia	3,00,000.00	2,26,059.20
University affiliation fees	11,270.00	2,530.00
Legal expenses	20,400.00	-
Internet chages	8,880.58	2,00,513.38
<b>TOTAL</b>	<b>6,53,28,561.73</b>	<b>5,11,70,390.80</b>





## RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31st MARCH, 2022.

RECEIPTS			PAYMENTS	(Amount `)	
	CURRENT YEAR 2021-22	Previous Year 2020-21		CURRENT YEAR 2021-22	Previous Year 2020-21
<b><u>I. Opening Balances</u></b>			<b><u>I. Payments</u></b>		
a) Cash in Hand	-	-	Establishment Expenses	13,99,74,402.20	12,29,01,983.01
b) Bank Balances	87,42,27,573.38	74,84,57,066.20	Administrative Expenses	11,34,72,779.78	9,94,11,456.73
<b><u>II. Grants Received</u></b>			<b><u>II. Project Payments</u></b>		
a) From M.I.T, G.O.I			Sponsored Projects	30,47,87,344.46	12,74,63,459.53
Capital Grants	15,06,85,671.00	74,06,675.00			
Revenue Grants	39,63,68,329.00	39,22,89,325.00	<b><u>III. Fixed Assets</u></b>		
<b><u>III. Interest on deposits</u></b>			Purchase of Fixed Assets	4,06,70,122.00	2,41,49,727.25
On Bank deposits	3,97,16,731.00	3,02,47,640.00			
<b><u>IV. Other Income</u></b>			<b><u>IV. Other Payments</u></b>		
Analysis Income	15,91,322.00	52,57,644.00	Loans & Advances from staff & others	14,50,19,209.40	18,50,33,074.32
Miscellaneous receipts	3,26,89,439.03	1,10,57,358.18			
<b><u>V. Other Receipts</u></b>			<b><u>V. Closing Balances</u></b>		
Sponsored Project receipts	60,55,35,412.10	23,49,15,234.34	a) Cash in Hand	-	-
Loans & Advances from staff & others	29,23,772.64	35,56,331.50	b) Bank Balances :	1,35,98,14,392.31	87,42,27,573.38
<b>Total</b>	<b>2,10,37,38,250.15</b>	<b>1,43,31,87,274.22</b>	<b>Total</b>	<b>2,10,37,38,250.15</b>	<b>1,43,31,87,274.22</b>





Centre for Materials for Electronics Technology - Pune  
**Bifurcation of Grants for the year 2021-22**

(Amount `)

Total Grants received during the year 2021-22		<b>54,70,54,000.00</b>
Particulars	Plan	Total
<b>Grants received for the year 2021-22</b>		
1. Sanction letter no.GG-11/2/2020-R&D-E-MeitY dtd 17.06.2021	7,00,00,000.00	7,00,00,000.00
2. Sanction letter no.GG-11/2/2020-R&D-E-MeitY dtd 17.06.2021	3,00,00,000.00	3,00,00,000.00
3. Sanction letter no.GG-11/2/2020-R&D-E-MeitY dtd 17.06.2021	10,00,00,000.00	10,00,00,000.00
4. Sanction letter no.GG-11/2/2020-R&D-E-MeitY dtd 03.09.2021	15,00,00,000.00	15,00,00,000.00
5. Sanction letter no.GG-11/2/2020-R&D-E-MeitY dtd 03.09.2021	5,00,00,000.00	5,00,00,000.00
6. Sanction letter no.GG-11/2/2020-R&D-E-MeitY dtd 03.09.2021	20,00,00,000.00	20,00,00,000.00
<b>Sub-total</b>	<b>60,00,00,000.00</b>	<b>60,00,00,000.00</b>
<b>Less: Grant refunded back</b>	5,29,46,000.00	5,29,46,000.00
<b>Net Grants</b>	<b>54,70,54,000.00</b>	<b>54,70,54,000.00</b>
<b>Bifurcation for the year 2021-22</b>		
Capital Expenditure.	15,06,85,671.00	15,06,85,671.00
Revenue Expenditure.	39,63,68,329.00	39,63,68,329.00
	<b>54,70,54,000.00</b>	<b>54,70,54,000.00</b>





Sr. No.	Name of Project	Opening Balance as on 1.4.2021	Receipts during the year 2021-22	Payments during the year 2021-22			Closing Balance as on 31.3.2022
				Fixed Assets	Other Expenses	Total	
		2	3	4	5	6=(4+5)	7=(2-3-6)
<b>PUNE :</b>							
1	SP41 UGC-JRF- JM Malli	63,629.00	-	-	63,629.00	63,629.00	-
2	SP46 CSIR-SRF-Ms Bhirud	36,518.00	-	-	36,518.00	36,518.00	-
3	SP47 CSIR-JRF-Mr Pandit	2,01,026.00	-	-	2,01,026.00	2,01,026.00	-
4	SP48 INSPIRE FACULTY AWARD-Dr Chauhan	4,486.00	-	-	-	-	4,486.00
5	SP55 Inspired Faculty Award-D R Patil	5,283.00	-	-	-	-	5,283.00
6	SP61 FAB of 2D Heterostructures	1,83,201.00	-	-	-	-	1,83,201.00
7	SP63 Flexible Solid State Super Capacitor	1,72,612.00	-	-	1,65,893.00	1,65,893.00	6,719.00
8	SP64 Novel Nanost High Perf Anode Mat	7,28,981.00	-	-	4,52,301.00	4,52,301.00	2,76,680.00
9	SP65 Synth of Nano Sized Ain Ceramic	4,33,629.50	-	-	4,33,629.50	4,33,629.50	-
10	SP67 Integrated Low Cost Water Sensors	10,179.00	1,28,701.00	-	1,38,880.00	1,38,880.00	-
11	SP68 Three Dimension Nana St. Lithium Battery	2,49,33,307.00	80,00,000.00	1,60,86,314.00	57,98,505.00	2,18,82,819.00	1,10,50,488.00
12	SP69 WOS - NanoSt & Layered MOS2	55,212.00	2,00,000.00	-	2,25,600.00	2,25,600.00	29,612.00
13	SP70 Engineering of Q-Dot based Solar Radiation	9,82,715.00	-	-	6,80,222.00	6,80,222.00	3,02,493.00
14	SP71 Inspire FACULTY AWARD-Dr.Nasani	4,66,042.00	-	4,58,447.00	-	4,58,447.00	9,595.00
15	SP72 Development of Nano St NMC Cathode Mt	(22,454.50)	5,91,000.00	-	5,05,163.00	5,05,163.00	63,382.50
16	SP73 Development of Print Silver Ink for RFID	5,78,254.50	15,96,000.00	-	9,79,567.00	9,79,567.00	11,94,687.50
17	SP74 Development of Hybrid Battery	44,79,245.00	-	34,35,691.00	7,22,709.00	41,58,400.00	3,20,845.00
18	SP75 Centre of Excellence in Battery	1,36,60,774.00	4,72,63,500.00	25,73,970.00	1,97,57,194.24	2,23,31,164.24	3,85,93,109.76
19	SP76 WOS-A-Tin & Germanium Battery	6,30,268.00	7,00,000.00	-	11,12,495.00	11,12,495.00	2,17,773.00
20	SP77 Digitization & Quantification	12,06,874.50	4,91,800.00	9,98,008.00	7,50,254.00	17,48,262.00	(49,587.50)
21	SP78 Devp of Smart Parking Mgt System	80,446.50	2,16,000.00	-	1,44,409.00	1,44,409.00	1,52,037.50
22	SP79 Devp of U-SOFC in LTCC Tecnology	42,33,330.00	49,43,356.00	26,22,855.00	31,43,632.00	57,66,487.00	34,10,199.00
23	SP80 Design of New Anodes for Biogas	18,51,279.00	-	4,86,660.00	1,79,981.00	6,46,621.00	12,04,658.00
24	SP81 Studies in Annealing on Mgn	17,46,427.00	8,75,125.00	-	6,63,710.00	6,63,710.00	19,57,842.00
25	SP82 WOS-A-Multiferroic Magn Comp	5,52,171.00	10,00,000.00	5,49,150.00	9,81,229.00	15,30,379.00	21,792.00
26	SP83 Project for SC /ST & Women	52,85,858.00	33,60,000.00	5,62,905.00	52,84,695.00	58,47,600.00	27,98,258.00
27	SP84 LTCC Based Hot Water	1,23,17,092.50	-	40,40,331.00	45,58,641.00	85,98,972.00	37,18,120.50
28	SP85A COE in Additive Manufacturing - Vertical A	3,64,21,238.00	-	48,51,437.00	38,68,547.00	87,19,984.00	2,77,01,254.00
29	SP85B COE in Additive Manufacturing - Vertical B	83,92,760.50	-	9,94,679.00	24,63,603.00	34,58,282.00	49,34,478.50
30	SP86 WOS Self Powered Breath	9,19,580.00	8,00,000.00	-	9,26,152.00	9,26,152.00	7,93,428.00
31	SP87 Dev of Lithium Sulphur Battery	-	19,89,000.00	-	7,07,083.00	7,07,083.00	12,81,917.00
32	SP88 Additive Mnt Opt Comp Chips	-	46,64,000.00	-	3,72,605.00	3,72,605.00	42,91,395.00
33	SP89 CULN1-X GAXSE2 Perovskite Tandem	-	11,18,400.00	-	2,16,600.00	2,16,600.00	9,01,800.00
34	SP90 National Centre on Quantum Mt Tech	-	5,69,98,000.00	-	-	-	5,69,98,000.00
35	SP90A National Centre on Quantum Mt Tech (CMET contribution)	-	-	-	-	-	-
36	SP91 Dev of Nano St LIMN2O4	-	5,00,00,000.00	-	-	-	5,00,00,000.00
37	SP92 COE in Nanoscience	-	13,74,000.00	-	-	-	13,74,000.00
38	SP93 Work Based Learning Prog	-	50,000.00	-	-	-	50,000.00
39	TS12 LTCC Based Circuits Fittings	-	46,90,000.00	-	-	-	46,90,000.00
40	TS13 LTCC Based Magnetic Sensors	20,19,286.64	-	-	20,19,286.64	20,19,286.64	-
41	TS16 Sealing of Na-Ion Battery Cells	14,74,484.00	16,87,453.00	-	31,61,937.00	31,61,937.00	-
42	TS17 Dev of Aluminium Based Reserved Batteries	2,31,984.00	-	-	2,31,984.00	2,31,984.00	-
43	TS18 Design & Dev of LTCC based EDDY sensors	5,74,830.00	-	-	18,971.00	18,971.00	5,55,859.00
44	TS19 Development of Reserve Batteries	6,62,240.00	6,00,000.00	-	3,87,231.00	3,87,231.00	8,75,009.00
45	TS20 Physico Chemical Testing	10,34,030.00	-	-	3,34,480.00	3,34,480.00	6,99,550.00
46	CSIR -SRF-Deepak Kajale	86.00	19,11,016.00	-	4,77,396.00	4,77,396.00	14,33,620.00
47	CSIR -SRF-Yogesh Sethi	114.00	-	-	86.00	86.00	-
48	INSA Senior Scientist - Dr. S. Kulkarni	28,700.00	5,20,000.00	-	114.00	114.00	-
49	Wokshop Q Dot Glass (Nov 2019)	8,759.00	-	-	4,58,680.00	4,58,680.00	90,020.00
<b>TOTAL (a)</b>		<b>12,66,44,478.14</b>	<b>19,57,67,351.00</b>	<b>3,76,38,447.00</b>	<b>6,26,22,618.38</b>	<b>10,02,61,065.38</b>	<b>22,21,50,763.76</b>
<b>HYDERABAD :</b>							
50	SP32 E-WASTE-PCBs-DeitY	62,31,292.00	0.00	61,79,144.00	0.00	61,79,144.00	52,148.00
51	SP33 DRDO/SSPL/CARS/Cd & Te	(1,88,392.33)	0.00	0.00	0.00	-	(1,88,392.33)
52	SP35 SiC / DMRL	1,27,47,957.97	0.00	0.00	1,41,66,446.96	1,41,66,446.96	(14,18,488.99)
53	SP37 Recycling scrap Germanium DRDO SSPL	(2,51,313.02)	0.00	0.00	0.00	-	(2,51,313.02)
54	SP39 NaviC Meity	48,34,849.62	32,74,000.00	29,24,684.00	40,33,202.84	69,57,886.84	11,50,962.78
55	SP40 Design & Fab. MEMS Bionic Sensors	4,44,657.52	5,92,857.00	1,31,410.00	6,52,353.00	7,83,763.00	2,53,751.52
56	SP41 Estab. Of COE on E-Waste Management	10,49,33,500.90	1,33,20,000.00	2,82,47,327.00	2,50,85,608.80	5,33,32,935.80	6,49,20,565.10
57	SP42 Process Optimization & supply of CDC	12,95,257.18	2,51,841.18	4,55,801.00	5,45,612.18	10,01,413.18	5,45,685.18
58	SP43 Purification-Hf Metal - Indo-Bulgaria coll. Pjt	5,16,233.00	0.00	0.00	22,769.00	22,769.00	4,93,464.00
59	SP44 Skill Dev. training SC students on e-waste re	62,52,029.00	0.00	40,62,000.00	11,91,772.22	52,53,772.22	9,98,256.78
60	SP45 Feasibility study for dev. Of tech. to recover v	36,12,867.70	0.00	19,77,400.00	14,37,101.70	34,14,501.70	1,98,366.00
61	SP46 Skill Dev. training SC students on e-waste re	10,63,976.34	0.00	0.00	5,94,008.00	5,94,008.00	4,69,968.34
62	SP47 Dev. Of Flaky Fe Si Al alloy powders suitable	24,56,005.00	28,85,391.00	15,18,300.00	7,93,473.74	23,11,773.74	30,29,622.26
63	TS-02 Replacement & augmentation of process eqt	30,38,500.00	22,77,980.00	0.00	0.00	-	53,16,480.00
64	TS-03 Dev. & Supply of Hafnium sponge	34,90,542.51	1,71,20,867.00	0.00	1,73,60,312.42	1,73,60,312.42	32,51,097.09
<b>TOTAL (b)</b>		<b>15,04,77,963.39</b>	<b>3,97,22,936.18</b>	<b>4,54,96,066.00</b>	<b>6,58,82,660.86</b>	<b>11,13,78,726.86</b>	<b>7,88,22,172.71</b>
<b>THRISSUR :</b>							
65	SP45 DST (NR)	(1,80,693.38)	2,25,369.38	-	44,676.00	44,676.00	-
66	SP59 BRNS (SNP)	10,128.19	3,51,024.00	-	3,61,152.19	3,61,152.19	-
67	SP60 DST (SNP)	315.92	-	-	315.92	315.92	(0.00)
68	SP61 DST (AS)	3,45,105.00	1,642.00	-	3,46,747.00	3,46,747.00	-
69	SP62 ARMREB (AS)	3,40,644.72	17,528.28	-	3,58,173.00	3,58,173.00	-
70	SP64 DST (SNP)	64,487.00	6,78,400.00	-	7,42,887.00	7,42,887.00	-
71	SP65 DIT (NCP)	2,35,99,833.00	71,37,000.00	7,03,680.00	81,63,761.00	88,67,441.00	2,18,69,392.00
72	SP67 SERB (T Karthik)	2,44,112.00	-	-	4,90,049.00	4,90,049.00	(2,45,937.00)
73	SP68 MEITY (Rama)	1,95,29,464.00	1,94,829.00	1,36,63,637.00	54,71,846.00	1,91,35,483.00	5,88,810.00
74	SP69 DST (Stanly)	17,16,140.00	15,875.00	3,20,775.00	12,51,034.00	15,71,809.00	1,60,206.00
75	SP70 MEITY (Seema)	31,66,174.00	43,40,000.00	94,965.00	39,65,105.76	40,60,070.76	34,46,103.24
76	SP71 MEITY (AS)	53,75,091.00	49,647.00	5,68,145.00	43,71,684.25	49,39,829.25	4,84,908.75
77	SP72 SERB (VK)	1,21,934.70	9,18,595.00	2,16,772.00	8,73,689.00	10,90,460.00	(49,930.30)
78	SP73 BRNS (Dr Ram)	39,24,416.00	2,34,550.00	8,43,799.00	8,24,106.00	16,67,905.00	24,91,061.00
79	SP 74 COE (MeitY)	-	11,92,82,000.00	5,65,77,480.00	1,05,28,433.00	6,71,05,913.00	5,21,76,087.00
80	SP 75 MEITY(VK)	-	3,23,47,000.00	7,14,929.00	28,88,335.00	36,03,264.00	2,87,43,736.00
81	SP 76 MEITY(AS)	-	19,26,49,000.00	-	11,83,361.00	11,83,361.00	19,14,65,639.00
82	SP 77 IISER(AS)	-	15,79,085.00	-	31,925.00	31,925.00	15,47,160.00
83	TS-34 (CUL) MNM	-	4,50,000.00	-	3,99,109.00	3,99,109.00	50,891.00
84	DISHA	250.00	-	-	-	-	250.00
85	JRF/PDF JRF Grant (Ms Divya AS)	29,341.50	-	-	-	-	29,341.50
86	JRF Grant (Ms. Merin)	35,000.00	20,000.00	0	35,000.00	35,000.00	20,000.00
87	JRF Grant (Ms.Soumya)	38,333.00	18,301.00	0	38,055.00	38,055.00	18,579.00
88	JRF Grant (Ms.Liya Tony)	1,60,597.00	450139.00	0	5,06,685.00	5,06,685.00	1,04,051.00
89	CSIR ESS Grant ( Dr. M.K.)	-	363289.00	0	2,64,759.00	2,64,759.00	98,530.00
90	- ICSEA 2019	1,61,766.30	-	0	1,61,766.30	1,61,766.30	-
<b>TOTAL (c)</b>		<b>5,86,82,439.95</b>	<b>36,13,23,273.66</b>	<b>7,37,04,182.00</b>	<b>4,33,02,653.42</b>	<b>11,70,06,835.42</b>	<b>30,29,98,878.19</b>
<b>GRAND TOTAL (a+b+c)</b>		<b>33,58,04,881.48</b>	<b>59,68,13,560.84</b>	<b>15,68,38,695.00</b>	<b>17,18,07,932.66</b>	<b>32,86,46,627.66</b>	<b>60,39,71,814.66</b>

