

**ANNUAL ACCOUNTS**  
**for the year**  
**2011-12**



**NIPHM**



**NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT**  
**RAJENDRANAGAR, HYDERABAD - 500 030**

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**NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT**  
**RAJENDRANAGAR, HYDERABAD-500030**

**BALANCE SHEET AS AT 31<sup>st</sup> MARCH, 2012**

		(Amount in Rs.)	
	Schedule	Current Year	Previous Year
<b>CORPUS / CAPITAL FUND AND LIABILITIES</b>			
CORPUS / CAPITAL FUND	1	9,52,04,502	12,37,22,645
RESERVES AND SURPLUS	2	83,16,344	-
EARMARKED/ENDOWMENT FUNDS	3	11,60,94,388	-
SECURED LOANS AND BORROWINGS	4	-	-
UNSECURED LOANS AND BORROWINGS	5	-	-
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS	7	52,78,604	1,24,87,734
<b>TOTAL</b>		<b>22,48,93,838</b>	<b>13,62,10,379</b>
<b>ASSETS</b>			
FIXED ASSETS	8	4,55,72,523	8,99,21,796
INVESTMENTS-FROM EARMARKED/ENDOWMENT FUNDS	9	-	-
INVESTMENTS -OTHERS	10	-	-
CURRENT ASSETS, LOANS, ADVANCES etc.,	11	17,93,21,315	4,62,88,583
MISCELLANEOUS EXPENDITURE (To the extent written off or adjusted)		-	-
<b>TOTAL</b>		<b>22,48,93,838</b>	<b>13,62,10,379</b>
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

  
**DIRECTOR GENERAL**  
**NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT**  
 राजेंद्रनगर, हैदराबाद-500 030 (अ.प्र.)  
 Rajendranagar, Hyderabad-500 030 (A.P.)

  
**REGISTRAR**  
**NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT**  
 राजेंद्रनगर, हैदराबाद-500 030 (अ.प्र.)  
 Rajendranagar, Hyderabad-500 030 (A.P.)



**NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT**  
**RAJENDRANAGAR, HYDERABAD-500030**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2012**

		(Amount In Rs.)		
	<b>Income</b>	<b>Schedule</b>	<b>Current year</b>	<b>Previous year</b>
Income from Sales/Services		12	62,83,210	-
Grants/Subsidies		13	9,00,00,000	3,49,22,000
Fees/Subscriptions		14	3,08,569	5,31,265
Income from Investments		15	-	-
Income from Royalty, Publications		16	-	-
Interest Earned		17	21,40,333	5,54,516
Other Income		18	4,98,311	6,87,986
Amortization of Capital Reserve			20,23,407	-
Increase/(decrease) in stock of Finished Goods		19	0	0
<b>TOTAL(A)</b>			<b>10,12,53,830</b>	<b>3,66,95,767</b>
<b>EXPENDITURE</b>				
Establishment Expenses		20	4,41,63,900	1,27,35,918
Other Administrative Expenses etc.		21	1,87,21,369	78,22,024
Expenditure on Grants, Subsidies etc.,		22	-	-
Interest Paid		23	-	-
Depreciation			64,82,032	83,97,828
<b>TOTAL(B)</b>			<b>6,93,67,301</b>	<b>2,89,55,770</b>
<b>Balance being excess of Income over Expenditure(A-B)</b>			<b>3,18,86,529</b>	<b>77,39,997</b>
Prior period adjustment - i) Depreciation			61,57,956	-
ii) Amortization of Capital Reserve			-37,31,284	-
Transfer to Special Reserve (Specify Each)			-	-
Transfer to /from General Reserve			-	-
<b>Balance being Surplus/(Deficit) carried to Corpus/Capital Fund</b>		24	<b>2,94,59,857</b>	<b>77,39,997</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>				
<b>CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS</b>				
		25		

  
**REGISTRAR**  
 National Institute of Plant Health Management  
 Rajendranagar, Hyderabad-500 030 (A.P.)

  
**DIRECTOR GENERAL**  
 National Institute of Plant Health Management  
 Rajendranagar, Hyderabad-500 030 (A.P.)



**NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT**  
**RAJENDRANAGAR, HYDERABAD-500030**  
**RECEIPTS AND PAYMENTS ACCOUNT OF NIPHM FOR THE YEAR ENDING 31/03/2012**

(Amount in Rs.)

Receipts	Current year	Previous year	Payments	Current year	Previous year
I Opening Balance					
a) Cash in hand		76,18,080	I. Expenses		
b) Bank Balances			a) Establishment Expenses	3,99,92,565	1,23,35,906
i) Revenue Account -	41,290		b) Administrative Expenses	1,84,57,071	79,58,311
ii) General Account -	3,28,79,465		II Payments made against funds for		
c) Fixed Deposits			Various projects		
i) Revenue Account	82,00,000		Capital Expenditure	68,00,000	
ii) General Account	45,00,000		Revenue Expenditure		
III Grants Received From GOI			Sponsored/consultancy/ others	36,15,360	4,67,521
i) Capital	6,00,00,000	7,69,00,000	II. Investments & deposits made		
ii) Revenue	9,00,00,000		a) Earmarked/endowment/Sponsored		
III Income on Investments from			b) Own Funds (interest)		
a) Earmarked/endowment funds/spon/consi.			IV Expenditure on Fixed Assets & Capital work in		
b) Own funds (interest)		1,25,00,000	Progress		
IV Interest Received:			a) Purchase of Fixed Assets	46,25,593	15,14,624
a) Saving bank			b) Expenditure on capital work-in-progress	3,46,15,874	3,06,52,978
i) Revenue Account -	3,13,099	3,75,764	V) Refund of surplus Money/Loans		
ii) General Account	2,67,210		a) To the Govt. of India		
b) Short Term Deposits			b) To the State Government		
iii) Revenue Account -	3,05,656		c) To the Providers of funds		
iv) General Account	11,84,251		VII Finance charges (Interest)		
V. Misc. and Other Income			VIII Other Payments (specify)		
i) Revenue Account			a) Security Deposits	87,87,242	
ii) Other Income			b) i) remittance to other departments		
a) Training Programmes/ fee/services	66,45,150	53,1,265	ii) New pension scheme		
b) Tender Fees	21,250		Loans & Advances		
c) Room rent (others)	2,31,028	4,08,823	i) Festival Advances to staff	60,000	
d) Other Income	1,28,245	23,203	ii) Motor car & vehicle advances	5,64,000	
e) Sale of Produce	5,348	0	iii) TTA Advance	90,000	
f) Sale of scraps	0	0	iv) Others	3,38,537	1,20,000
g) Misc Revenue Receipt	1,12,440	2,54,960	v) Advances for capital goods	5,31,78,713	
h) Other Programmes			VIII Closing balances		
VI. Amount Borrowed			A) Cash in hand	36,000	3,29,20,755
VII. Any Other Receipts (given details)			B) Bank balances		
VIII) Others:			i) General Account	3,37,04,663	
a) Security Deposit			ii) Revenue Account	63,07,309	
b) Remittance to Other Departments	87,87,242	7,000	iii) Consultancy Account	36,06,700	
c) New Pension Scheme	2,14,650		C) Fixed Deposit		
d) Loans & advances				1,00,00,000	1,27,00,000
e) Computer Advance to staff					
f) Pay advances to staff					
g) TTA Advance					
TOTAL	22,47,79,627	9,86,70,095	TOTAL	22,47,79,627	9,86,70,095

  
**DIRECTOR GENERAL**  
 National Institute of Plant Health Management  
 Rajendranagar, Hyderabad-500 030 (A.P.)

  
**REGISTRAR**  
 National Institute of Plant Health Management  
 Rajendranagar, Hyderabad-500 030 (A.P.)

### NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

(Amount in Rs.)

	Current Year	Previous Year
<b>Schedule 1 – CAPITAL FUND</b>		
Balance as at the beginning of the year	12,37,22,645	7,40,04,648
Add: Contributions towards Corpus/Capital Fund	-5,79,78,000	4,19,78,000
Add:/(Deduct): Balance of Net Income/(Expenditure)	2,94,59,857	77,39,997
Transferred from the income and Expenditure Account		
<b>BALANCE AT THE YEAR-END</b>	<b>9,52,04,502</b>	<b>12,37,22,645</b>

	Current Year	Previous Year
<b>Schedule 2 – RESERVES AND SURPLUS</b>		
<b>1. Capital Reserve – (Grants in Aid)</b>		
As per last account		-
Addition during the year	1,40,71,035	-
Less : Deductions during the year	- 57,54,691	-
	<b>83,16,344</b>	
<b>2. Revaluation Reserve</b>		
As per last account		-
Addition during the year		-
Less : Deductions during the year		-
<b>3. Special Reserve</b>		
As per last account		-
Addition during the year		-
Less : Deductions during the year		-
<b>4. General Reserve</b>		
As per last account		-
Addition during the year		-
Less : Deductions during the year		-
<b>TOTAL:</b>	<b>83,16,344</b>	

  
 Financial Advisor  
 राष्ट्रीय वनस्पति स्वास्थ्य प्रबंधन संस्थान  
 National Institute of Plant Health Management  
 काशीबाग, ३-एचएन/राजचौक, भुवनेश्वर



NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

Schedule - 3 EARMARKED FUNDS	Current Year				TOTAL (c = a+b)	Current Year			TOTAL	Previous Year
	PLAN -2011-12 (a)	Prior period adjustment (b)	SPONSORED	PGDPHM		NEH	TOTAL	Previous Year		
a) Opening Balance of the Funds	0		21,69,580	32,00,000	0			68,00,000	1,21,69,580	0
b) Additions to the Funds		5,79,78,000			5,79,78,000				5,79,78,000	0
i. Donations/Grants a) Sponsored			0	1,25,000	0			0	1,25,000	0
b) Grants (Plan - Capital)	6,00,00,000				6,00,00,000				6,00,00,000	0
c) Prior period adjustment (Capital grants)			0		0				0	0
i. Income from Investments made on account of Funds			0		0				0	0
ii. Other Additions			86,46,953	16,61,250	0				1,03,08,203	0
TOTAL	6,00,00,000	5,79,78,000	1,08,16,533	49,86,250	11,79,78,000			68,00,000	14,05,80,783	0
C) Utilization/Expenditure towards objectives of Funds										0
i. Capital Expenditure										0
- Fixed Assets a) Sponsored										0
b Capital - Grants	46,25,593				46,25,593				46,25,593	0
b) Prior period adjustment		94,45,442			94,45,442				94,45,442	0
- Others (advance to CPWD/goods)	0	0			0			68,00,000	68,00,000	0
Total	46,25,593	94,45,442	0	0	1,40,71,035			68,00,000	2,08,71,035	0
i. Revenue Expenditure										0
- Fixed Assets										0
- Others - a) Sponsored								2,96,734	36,15,360	0
b) Grants			33,18,626						0	0
Total			33,18,626					2,96,734	36,15,360	0
TOTAL @	0	0	33,18,626	2,96,734	0			0	36,15,360	0
Unutilized grant - Plan										0
NET BALANCE AS THE YEAR END	5,53,74,407	4,85,32,558	74,97,907	46,89,516	10,39,06,965			0	11,60,94,388	0

  
 Financial Advisor  
 राष्ट्रीय वनस्पति रोग प्रतिरोधक संस्थान  
 National Institute of Plant Health Management  
 कृषि विभाग, रायचूर, महाराष्ट्र

## NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

	Current Year	Previous Year
(Amount in Rs.)		
<b>Schedule 4 – SECURED LOANS AND BORROWINGS</b>		
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 - Interest accrued and due		
5. Other Institutions and Agencies		
6. Debentures and Bonds		
7. Others (Specify)		
<b>TOTAL:</b>		
Note: Amount due within one year		

	Current Year	Previous Year
(Amount in Rs.)		
<b>Schedule 5 – UNSECURED LOANS AND BORROWINGS</b>		
1. Central Government		
2. State Government (Specify)		
3. Financial Institutions		
4. Banks		
a) Term Loan		
b) Other Loans		
5. Other Institutions and Agencies		
6. Debentures and Bonds		
7. Fixed Deposits		
8. Others (Specify)		
<b>TOTAL:</b>		
Note: Amount due within one year		

	Current Year	Previous Year
(Amount in Rs.)		
<b>Schedule 6 – DEFERRED CREDIT LIABILITIES</b>		
a) Acceptances Secured by Hypothecation of Capital Equipment and other Assets		
b) Others		
<b>TOTAL:</b>		
Note: Amount due within one year		

  
 Financial Advisor  
 राष्ट्रीय संरक्षित वनस्पति प्रबंधन संस्थान  
 National Institute of Plant Health Management  
 काठमाडौं-१०, नेपाल (Kathmandu, Nepal)



**NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT**

		(Amount in Rs.)	
		Current Year	Previous Year
<b>Schedule 7- CURRENT LIABILITIES AND PROVISIONS</b>			
<b>A. CURRENT LIABILITIES</b>			
1. Acceptances		-	-
2. Sundry Creditors		-	-
a) for Goods		-	-
b) others		-	-
3. Advances Received - Grants Unutilized		-	-
4. Interest accrued but not due on		-	-
a) Secured Loans /Borrowings		-	-
b) Unsecured Loans/ Borrowings		-	-
5. Statutory Liabilities		-	-
a) over due		2,14,650	-
b) others (NPS)		-	-
6. Other Current Liabilities		36,992	-
- Leased rent payable ANGRAU		48,34,962	2,91,154
- Outstanding Liabilities (Salaries)		1,92,000	27,000
- Performance Security		-	-
- Retirement Benefits from other Dept		-	-
- Earnest Money Deposit		-	21,69,580
- Sponsored Training Programmes (NPRPM)		-	68,00,000
- Extension Reform Programmes (NE REGION)		-	32,00,000
- Caution Deposits (PGDPHM)		-	-
- Interest Refundable		52,78,604	1,24,87,734
	<b>TOTAL(A)</b>		
<b>B. PROVISIONS</b>			
1. for Taxation			
2. Gratuity			
3. Superannuation/Pension			
4. Accumulated Leave Encashment			
5. Trade Warranties/Claims			
6. Others (Specify)			
<b>TOTAL</b>		<b>52,78,604</b>	<b>1,24,87,734</b>
<b>TOTAL(A+B)</b>			

  
 Financial Advisor  
 Regional Institute of Plant Health Management  
 National Institute of Plant Health Management  
 Patancheru, Andhra Pradesh, Hyderabad



## NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

(Amount in Rs.)

Schedule - 8 FIXED ASSETS	GROSS BLOCK					Depreciation				Net Block		
	Opening Balance	Addition Up to 30.09.2011	Addition after 30.09.2011	Closing Balance	Depreciation up to 31.03.2011	Additional depreciation up to 31.03.2011	Depreciation opening balance additions up to 30.09.2011	Depreciation on additions after 30.09.2011	Depreciation during the year	Total Depreciation	As at the current year end 31.03.2012	As at the previous year end 31.03.2011
Fixed Assets												
Leasehold Land		39,304		39,304		0	2,312		2,312	2,312	36,992	-
Buildings												
a) Building - Office	2,65,78,000			2,65,78,000	26,57,800	22,59,000	21,66,120	0	44,25,120	70,82,920	1,94,95,080	2,39,20,200
b) Building - Residential	86,00,000			86,00,000	4,30,000	4,08,500	3,88,075	0	7,96,575	12,26,575	73,73,425	81,70,000
c) Security Sheds-Civil works	75,612			75,612	7,561	6,805	6,125	0	12,930	20,491	55,121	68,051
Computers						0	0	0	0	0	0	-
a) Computer & Peripherals	13,06,475	6,81,788	9,95,075	29,83,338	7,83,885	3,13,554	5,34,494	2,98,523	11,46,571	19,30,456	10,52,882	5,22,590
b) Printers - Deskjet	42,875			42,875	25,725	5,145	7,203	0	12,348	38,073	4,802	17,150
c) Projectors	12,56,249			12,56,249	7,53,749	3,01,500	1,20,600	0	4,22,100	11,75,849	80,400	5,02,500
d) UPS	4,84,700			4,84,700	2,90,820	1,16,328	46,531	0	1,62,859	4,53,679	31,021	1,93,880
Air Conditioners	5,39,560			5,39,560	80,934	68,794	58,475	0	1,27,269	2,08,203	3,31,357	4,58,626
Furniture and Fixtures	17,39,092	1,04,459	2,01,405	20,44,956	1,73,909	1,56,518	1,51,312	10,070	3,17,901	4,91,810	15,53,146	15,65,183
Micro phones	88,700			88,700	13,305	11,309	9,613	0	20,922	34,227	54,473	75,395
Refrigerator	35,600			35,600	5,340	4,539	3,858	0	8,397	13,737	21,863	30,260
RICOH - Xerox Machine	3,85,424			3,85,424	57,814	49,142	41,770	0	90,912	1,48,725	2,36,699	3,27,610
Water Purifiers	2,93,920			2,93,920	44,088	37,475	31,854	0	69,328	1,13,416	1,80,504	2,49,832
Wooden Cots	99,750			99,750	9,975	8,978	8,080	0	17,057	27,032	72,718	89,775
Lab Equipments	1,04,861	20,91,650	4,49,026	26,45,537	15,729	13,370	3,25,112	33,677	3,72,159	3,87,888	22,57,649	89,132
Office Equipments	14,00,000		1,02,190	15,02,190	2,10,000	1,78,500	1,51,725	7,664	3,37,889	5,47,889	9,54,301	11,90,000
Plant and Machinery	1,57,69,943			1,57,69,943	23,65,491	18,99,750	17,25,705	0	36,25,455	5,99,0947	97,78,996	1,34,04,452
Vehicles	31,44,681			31,44,681	471,702	3,18,750	3,53,134	0	6,71,884	11,43,586	20,01,095	26,72,979
TOTAL OF CURRENT YEAR	6,19,45,442	29,17,201	17,47,696	6,66,10,339	83,97,828	61,57,956	61,32,098	3,49,934	1,26,39,988	2,10,37,816	4,55,72,523	5,35,47,614
PREVIOUS YEAR												
CAPITAL WORK IN PROGRESS												

  
 Financial Advisor  
 राष्ट्रीय वनस्पति स्वास्थ्य प्रयोग केंद्र  
 National Institute of Plant Health Management  
 कृषि विज्ञान केंद्र, रायचूर/हयडरांग, हैदराबाद



**NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT**

		(Amount in Rs.)	
		Current year	Previous year
<b>Schedule 9- INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS</b>			
<b>TOTAL</b>			

		Current year	Previous year
<b>Schedule 10 – INVESTMENTS OTHERS</b>			
1. In Government Securities			
2. Other Approved Securities			
3. Shares			
4. Debentures and Bonds			
5. Subsidiaries and joint Ventures			
6. Others – Deposits in Banks			
<b>TOTAL:</b>			

		Current year	Previous year
<b>Schedule 11- CURRENT ASSETS, LOANS, ADVANCES etc</b>			
<b>A. Current Assets</b>			
1. Inventories			
a) Stores and Spares		1,05,863	
b) Loose Tools			
c) Stock in Trade			
2. Sundry Debtors			
Debts Outstanding for a period exceeding six months			
3. Cash balances in Hand		36,000	
4. Bank Balances		4,36,18,672	3,29,20,755
-with Saving Banks			
5. Deposits (STD) with Bank		1,00,00,000	1,27,00,000
<b>TOTAL (A)</b>		<b>5,37,60,535</b>	<b>4,56,20,755</b>

  
**Financial Advisor**  
 राष्ट्रीय वनस्पति संरक्षण संस्थान  
 National Institute of Plant Health Management  
 एन.ए. रोड, अहमदाबाद (Gujarat)





**NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT**

Schedule 12- INCOME FROM SALES/SERVICES		(Amount Rs.)	
	Current year	Previous year	
1. Income from Sales	-	-	
2. Income from Services (Training)	62,83,210	-	
<b>Total</b>	<b>62,83,210</b>	<b>-</b>	

Schedule 13-GRANTS IN AID		(Amount in Rs.)	
	Current year	Previous year	
1. Central Government	9,00,00,000	3,49,22,000	
2. State Government	-	-	
3. Government Agencies	-	-	
4. Institutions/Welfare Bodies	-	-	
5. International Organization	-	-	
6. Others	-	-	
<b>Total</b>	<b>9,00,00,000</b>	<b>3,49,22,000</b>	

Schedule 14- FEES/SUBSCRIPTIONS		(Amount in Rs.)	
	Current year	Previous year	
1. Entrance Fees	-	-	
2. Annual Fees/Subscriptions	-	-	
3. Seminar/Program Fees	3,08,569	5,31,265	
4. Consultancy Fees	-	-	
5. others	-	-	
<b>Total</b>	<b>3,08,569</b>	<b>5,31,265</b>	

  
 Financial Advisor  
 राष्ट्रीय वनस्पति संरक्षण केंद्र  
 National Institute of Plant Health Management  
 आंध्रप्रदेश, रायचूर/Andhra Pradesh, Rayachoti

### NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

Schedule 15-Income From Investments	Current year	Previous year
(Amount in Rs.)		
A. Interest on Investments from Earmarked Fund	---	---
B. Interest on Investments – others	---	---
1. Interest		
a) Govt . Securities		
b) Other Bonds/Debentures		
2. Dividends		
a) On shares		
b) On mutual Fund Securities		
3. Rents		
4. Others		
<b>TOTAL</b>	<b>---</b>	<b>---</b>

Schedule 16-INCOME FROM ROYALTY, PUBLICATIONS etc.	Current year	Previous year
(Amount in Rs.)		
Income from Royalty		
Income from publications		
<b>TOTAL</b>	<b>---</b>	<b>---</b>

  
 Financial Advisor  
 राष्ट्रीय वनस्पति संरक्षण परिषद  
 National Institute of Plant Health Management  
 संतुलन, नरसिंहपुर, हरियाणा



**NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT**

	(Amount in Rs.)	
	Current year	Previous year
<b>Schedule 17-INTEREST EARNED</b>		
1. On Term Deposits		
a) With scheduled banks	15,30,770	-
b) With Non-Scheduled Banks		
c) With Institutions		
d) Others		
2. In Savings Accounts		
a) With Scheduled banks	5,80,309	3,75,764
b) With Non-Scheduled Banks		
c) With Institutions		
d) Others		
3. On Loans		
a) Employees / Staff		26,738
b) Others	29,254	1,52,014
c) Interest accrued (STDs)		
4. Interest on Debtors and other Receivables		
	<b>21,40,333</b>	<b>5,54,516</b>

	(Amount in Rs.)	
	Current year	Previous year
<b>Schedule 18-OTHER -INCOME</b>		
1. Profit on Sale /Disposal of Assets		
a) owned Assets	-	-
b) Assets acquired out of Grants, received free	-	-
2. Export Incentives Received		
3. Fees for Miscellaneous Services	4,98,311	6,87,986
4. Miscellaneous Income		
<b>Total</b>	<b>4,98,311</b>	<b>6,87,986</b>

  
 Financial Advisor  
 राष्ट्रीय वनस्पति रोगस्य प्रयोगशाला  
 National Institute of Plant Health Management  
 कृषि विभाग, पटना-800 015

### NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

Schedule 19 – INCREASE/DECREASE IN STOCK OF FINISHED GOODS & WORK IN PROGRESS	(Amount in Rs.)	
	Current year	Previous year
a) Closing Stock	-	-
Finished Goods	-	-
Work-in-Progress	-	-
b) Less : Opening Stock	-	-
Finished Goods	-	-
Work-in-Progress	-	-
<b>Total</b>	-	-

Schedule 20-ESTABLISHMENT EXPENSES	(Amount in Rs.)	
	Current year	Previous year
a) Salaries & wages	4,41,63,900	1,24,08,477
b) Allowances & Bonus	-	-
c) Contributions to Provident Fund	-	-
d) Contributions to other Fund	-	-
e) Staff welfare Expenses	-	13,940
f) Expenses on Employees Retirement and Terminal	-	-
g) Training Programme Expenses	-	3,13,501
<b>TOTAL</b>	<b>4,41,63,900</b>	<b>1,27,35,918</b>

  
 Financial Advisor  
 राष्ट्रीय वनस्पति संरक्षण एवं प्रबंधन संस्थान  
 National Institute of Plant Health Management  
 राईचूर-२, गुवाहाटी/Dispur, Assam, India



NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

Schedule 21 - OTHER ADMINISTRATIVE EXPENSES etc..		(Amount in Rs.)	
	Current Year	Previous Year	
a) Advertisement	7,04,285	9,35,447	
b) Audit fees	1,59,446		
c) Bank Charges	6,068	1,076	
d) Books and Periodicals	0	1,92,028	
e) Computer consumables	4,47,586	0	
f) Consultancy Charges	6,52,255	5,00,076	
g) Chemical Purchases	1,55,724		
h) Contractual Services	11,68,261		
i) Conveyance Charges	0	1,77,964	
j) Design and Printing Charges	0	1,72,430	
k) Electricity Charges	14,70,770	4,98,850	
l) Honarorium	0	68,900	
m) Hostel Maintenance	2,35,374		
n) Housekeeping Charges	4,38,783		
o) Hiring Charges	4,815		
p) Labour Charges	0	22,005	
q) Lease Rent on Land	0	2,312	
r) Materials and Supplies	0	14,836	
s) Medical Bills	0	1,81,048	
t) Other Administrative Expenses	4,06,752	6,30,099	
u) Postage and Courier	70,000	30,000	
v) Printing and Stationery Expenses	3,45,524	4,98,167	
w) Publications	0	0	
x) Rates and Taxes & Insurances	9,89,226	4,30,492	
y) Repairs and Maintenance	1,09,788	0	
z) Security Charges	5,83,030	5,76,273	
aa) Telephone & Cell Phone Expenses	3,93,717	2,65,282	
bb) Travelling Expenditure	11,60,589	14,27,136	
cc) Training Expenses	72,91,487	0	
dd) Vehicle Running & Maintenance Expenses (POL)	15,43,334	8,66,149	
ee) Water Charges	2,75,756	3,31,454	
ff) Xerox charges	1,08,799		
<b>TOTAL</b>	<b>1,87,21,369</b>	<b>78,22,024</b>	

  
 Financial Advisor  
 राष्ट्रीय वनस्पति रोगोंके निवारण संस्थान  
 National Institute of Plant Health Management  
 रावडगाँव, तं. रावड, जिला रावड, हरियाणा

**NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT**

Schedule 22-EXPENDITURE ON GRANTS,SUBSIDIES etc.	(Amount in Rs.)	
	Current year	Previous year
a) Grants given to Institution/Organisations	-	-
b) Subsidies given to Institutions/Organisations	-	-
<b>TOTAL</b>		

Schedule 23 – INTEREST	(Amount in Rs.)	
	Current year	Previous year
a) On Fixed Loans	-	-
b) On Other Funds	-	-
c) Others		
<b>TOTAL</b>	-	-

  
 Financial Advisor  
 राष्ट्रीय वनस्पति स्वास्थ्य प्रबंधन संस्थान  
 National Institute of Plant Health Management  
 आंध्रप्रदेश, भारत / Andhra Pradesh, India



NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

FOR THE FINANCIAL YEAR 2011-12

Accounting Policies and Notes on Accounts

Schedule 24 - Significant Accounting Policies

1. **BASIS FOR PREPERATION OF FINANCIAL STATEMENTS:** The Financial Statements have been prepared under the historical cost convention on an accrual basis as approved by Executive Council and General Council in respect of the following accounts. The accounting policies have been consistently applied by the Institute and except as disclosed, are consistent with those used during the previous year.
  - a. General Accounts
  - b. Revenue Account
  - c. The consolidation of accounts has been done as per the common formats for the Central Autonomous Bodies as given by the Ministry of Agriculture.
  
2. The Income of the Institute comprises of :
  - i. Grants-in-aid received from the Government of India.
  - ii. Fees from Students and partipants and charges collected for the services.
  - iii. Interest on Investments.
  - iv. Income from sponsored programmes of government departments, PSU etc.
  - v. Other miscellaneous income.
  
3. Stores are valued at cost only. Fixed assets are stated at cost of acquisition inclusive of duties, taxes, incidental and direct expenses related to acquisition. Physical verification of fixed assets, library books and consumable stock has been conducted for the year 2011-12. The assets register is being maintained by NIPHM are as per the provisions of New GFR 190 (GFR From 40). The costs of the assets are met from Grants received under Capital.
  
4. NIPHM has received Rs. 6.00 Crores towards Capital Grant and Rs. 9.00 Crores under Revenue Grant for the year 2011-12 under Plan funds. The amount received towards Capital has been shown under Earmarked Fund. Revenue Grants received towards revenue expenditure of the Institution for a specific financial year is accounted as Income in that year. Revenue grants received for period over more than one financial year are recognized as Income to the extent of expenditure incurred during the financial year and unspent balance is reflected as Unutilized grants under Current Liabilities.
  
5. Capital grants utilized towards acquisition of assets are reduced from the Capital Grants. The cost of the assets acquired out of Capital grant are reflected under Fixed assets schedule with corresponding credit to 'Capital Reserve' account and the same is written off over a period in proportion to the depreciation charged and Rs. 2023407/- is transferred to Income and Expenditure during the year. Amortization of Capital Reserve of Rs. 3731284/- credited to the Income and Expenditure account under prior period adjustment pertaining to the years 2009-10 & 2010-11.
  
6. **DEPRECIATION:** Depreciation is provided on Fixed Assets on Written Down value method at rates as applicable under Income Tax act acquired out of Corpus and Non-Corpus funds. Depreciation on the assets put into use for more than six months in a year is claimed at full rate applicable and assets in use for less than six months are depreciated at 50% of rate applicable. Management has decided to



change the method of depreciation during the year from straight-line method to Written down value.

Depreciation of Rs. 1,26,39,988/- debited to the Income and Expenditure account includes Rs. 61,57,956/- pertaining to the years 2009-10 & 2010-11 recalculated due non application of depreciation during the 2009-10 and change in the method of depreciation.

7. Investment of the funds of NIPHM is being made as provided in Financial Bye-Law under Chapter II of Investment © -investments of NIPHM funds should be made in Fixed deposits of State Bank of India or with any of the Nationalized banks. This provision is being followed by the Institute. Further, depending on the actual requirement of funds, deposits are encashed periodically and these investments are only of short term nature and carried at cost only.
8. **ACCOUNTING CONCEPTS:** Revenues are recognized and expenses accounted at the time of accrual.
9. **EARMARKED FUNDS:** amounts received towards specific projects / programmes are accounted under earmarked funds. Expenditure incurred both capital and revenue are reduced from the fund and balance is reflected under earmarked funds in the balance sheet. Income derived from such projects / programmes is accounted only on completion of the such projects/programmes after the due compliance of any stipulations or conditions.
10. **PROVISIONS:** A provision is recognized when an Institution has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligations, in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.
11. **INVENTORIES:** Inventories are valued at cost or net realizable value whichever is lower after providing for obsolescence, if any, on the basis of random physical verification of stocks carried out by the management.
12. **PRIOR PERIOD ITEMS:** Prior period items whose value individually does not exceed Rs.5,000 are not recognized as such in the Income and Expenditure Account by virtue of the fact of they not being material, taking into consideration the size of the Institution.
13. **COMPUTER SOFTWARE:** Cost of Computer Software procured is accounted as revenue expenditure in line with the perception of Management that the period of utility of the same is not more than a financial year.
14. The Training expenses are accounted as administrative expenses in line with the perception of Management that the expenses are not pertaining to the Establishment.
15. The GPF contributions and other recoveries, recovered from the employees of deputationists and deemed deputationists amounting to Rs. 87,87,242/- during the year 2011-12 are remitted to the concerned parent departments on monthly. Thus there is no liability on account of this. NPS contributions collected in respect of the newly joined employees during the year amounting to Rs. 214650/- has been shown as liability of NIPHM since the registration of NPS is under process.



16. Amortization of Capital Reserve of Rs. 3731284/- credited to the Income and Expenditure account under prior period adjustment pertaining to the years 2009-10 & 2010-11.

A) Notes on Accounts:

- 1) The Institute (NIPHM) is an autonomous society formed on 24<sup>th</sup> October 2008 with no profit motive, by converting existing Central government institute National Plant Protection Training Institute (NPPTI).
- 2) According to Memorandum of Association, NIPHM is formed with no profit motive and no commercial activity is involved in its working. Obtaining of certificate from Income Tax Department as a 'charitable institution' under Section 12(A) of Income Tax Act is under process.
- 3) Fixed assets worth of Rs.525 lakhs consisting of Buildings and Plant & Machinery which formed part of erstwhile NPPTI were taken over by the Institute (NIPHM) at the time of conversion. The same have been accounted at cost as opening balance on 01-04-2009 with an equal amount of credit under Capital Fund account.
- 4) The Institute (NIPHM) is continuing its operation on the land taken on lease from ANGRAU, Hyderabad for a period up to the 2028. Lease rent of Rs.2312/- paid every year against the same.
- 5) M/s. Ramanatham & Rao, Chartered Accountants were the internal auditors of the Institute for period under review. Internal audit was conducted on the consolidated accounts of NIPHM for period under review.
- 6) The registration of New Pension Scheme is under process, the amount Rs. 214650/- recovered during the year 2011-12 is considered as liability.
- 7) Accrued Interest on Investments has been worked out.
- 8) Previous year's figures are regrouped wherever necessary to confirm with current year's presentation.



सत्यमेव जयते

L.KRISHNAN, IA&amp;AS

प्रधान निदेशक लेखापरीक्षा (केन्द्रीय) का कार्यालय  
आन्ध्र प्रदेश, हैदराबाद - 500 004

OFFICE OF THE  
PRINCIPAL DIRECTOR OF AUDIT (CENTRAL)  
ANDHRA PRADESH,  
HYDERABAD - 500 004.

No.PDA(C)/CAB/U.I/NIPHM/SAR.2011-12/E531/2012-13/131

21<sup>st</sup> September 2012

24/9/12

AA / Neg  
24/9/12

OSCM  
24/9/12

I forward herewith the Annual Accounts of National Institute of Plant Health Management, Hyderabad for the year 2011-12 along with Separate Audit Report and Annexure thereof, for placing before the Parliament.

The date of presentation of Separate Audit Report in both the Houses of the Parliament may please be intimated.

Receipt of this letter along with the enclosures may kindly be acknowledged.

Yours sincerely,

Sd/-  
Principal Director of Audit (Central)

Shri Ashish Bahuguna, IAS  
Secretary to Government of India,  
Department of Agriculture & Cooperation,  
Ministry of Agriculture,  
Krishi Bhavan,  
NEW DELHI-110 001

Endt. No.PDA(C)/CAB/U.I/NIPHM/SAR.2011-12/E531/2012-13/133 Date 21/09-2012

Copy to the Director General, National Institute of Plant Health Management, Rajendranagar, Hyderabad-500 030 with a request to furnish Hindi version of the approved Annual Accounts (3 sets) to this Office.



24/9/12  
(L.KRISHNAN)  
Deputy Director/DT



SAR 2011-12 of  
NIPHM

OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT (CENTRAL ),  
HYDERABAD

**Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of National Institute of Plant Health Management (NIPHM), Hyderabad, for the year ended 31 March 2012.**

We have audited the attached Balance Sheet of National Institute of Plant Health Management (NIPHM), Hyderabad as at 31 March 2012, and the Income & Expenditure Account/Receipts & Payments Account for the year ended on that date, under Section 20(1) of the *Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971*. The audit has been entrusted for the period up to 2013-14. These financial statements are the responsibility of the Autonomous Body's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

**SAR 2011-12 of  
NIPHM**

**OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT (CENTRAL ),  
HYDERABAD**

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

We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

- i We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii The Balance Sheet , Income & Expenditure Account and Receipts & Payments account dealt with by this report have been drawn up in the format approved by the Institute under Clause -21, Chapter IV of Financial Bye-laws.
- iii In our opinion, proper books of accounts and other relevant records have been maintained by the Institute as required under Clause 19(a), Chapter IV of Financial Bye-laws, in so far as it appears from our examination of such books.



**SAR 2011-12 of  
NIPHM**

**OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT (CENTRAL ),  
HYDERABAD**

iv. We further report that:

**A .BALANCE SHEET:**

**A. 1. Liabilities**

**A. 1.1 Current Liabilities and Provisions: Rs.0.53 crore  
(Schedule -7)**

**A1.1.1.** This does not include balance amount of Rs.28,82,511/- diverted for purchase of equipment for the Institute from Rs.68 lakh received from Government of Meghalaya (2010-11) for purchase of equipment for their State Pesticide Testing Laboratory , which resulted in understatement of Current Liabilities and Current Assets by Rs.28.82 lakh.

**A1.1.2** This does not include liability for the goods to be received against the amount of advance paid to M/s RITES Ltd, Rs.39,17,489/- by the Institute for purchase of equipment on behalf of Government of Meghalaya, which resulted in understatement of Current Liabilities and Current Assets by Rs.39.17 lakh.

**A.2. Assets**

**A2.1 Fixed Assets: Rs.4.55 crore (Schedule-8)**

**A2.1.1** This does not include completed CPWD deposit works of Rs.75,27,701/- not capitalized during the year on the plea of non-receipt of utilisation from CPWD, though such policy was not disclosed in the "Note on accounts/Significant Accounting Policies". This had resulted in understatement of Fixed Assets and overstatement of Current Assets by Rs.75.27 lakh.

**SAR 2011-12 of  
NIPHM**

**OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT (CENTRAL ),  
HYDERABAD**

**A.2.2 Current Assets, Loans & Advances etc-  
Rs.17.93 crore (Schedule-11)**

**A.2.2.1** This does not include deposit of Rs.5.19 lakh made with CPWD (Civil works) for providing cupboards, which was erroneously classified as Furniture & Fixtures. This had resulted in understatement of Current Assets and overstatement of Fixed Assets by Rs.5.19 lakh.

**A.2.2.2** The difference of Rs. 6,38,263/- between the Deposit for electrical works shown by CPWD, Rs.1,91,96,094/- and the amount adopted in accounts, Rs.1,85,57,831/- as on 31 March 2012 was not reconciled . The same needs to be reconciled.

**A2.2.3** This does not include an amount of Rs.3,64,080/- incurred by the Institute towards Induction Training Courses on behalf of a sponsoring agency and not reimbursed during the year, which resulted in understatement of Earmarked Fund and Current Assets by Rs.3.64 lakh.

**B. Income and Expenditure Account**

**B.1 Expenditure: Rs.6.93 crore**

**Other Administrative Expenses etc: Rs.1.87 crore (Schedule 21)**

**B.1.1** Expenditure incurred towards payment of consultancy charges, Rs.6,45,255/- to M/s RITES Ltd, being incidental expenses for acquisition of scientific analytical equipment was booked under 'Administrative Charges' instead of Advance for Capital Goods, which resulted in overstatement of expenditure and understatement of Current Assets and Surplus by Rs 6.45 lakh.



**SAR 2011-12 of  
NIPHM**

**OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT (CENTRAL ),  
HYDERABAD**

**C. Net effect of Audit Comments on accounts**

The net impact of audit comments given in preceding paragraphs is that liabilities are understated by Rs.71.63 lakh, assets are understated by Rs.78.80 lakh and net surplus by Rs.6.45 lakh.

**D. Grants- in- aid**

Out of total Grants-in-aid of Rs.18.21crore (Capital Grants: Rs.6 crore and Revenue Grants: Rs.9 crore received during the year, of which Revenue Grants: Rs.5.88 crore was received in March 2012), together with opening balance of Rs.3.21crore; the Institute utilised Rs.15.08 crore (Capital: Rs.9.24 crore and Revenue: Rs.5.84 crore), leaving unspent balance of Rs.3.13 crore as on 31<sup>st</sup> March 2012.

**E. Management Letter**

Deficiencies which have not been included in the Separate Audit Report have been brought to the notice of the Director General, National Institute of Plant Health Management (NIPHM), Hyderabad through a letter issued separately for remedial/corrective action.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income & Expenditure Account /Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.

**SAR 2011-12 of  
NIPHM**

**OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT (CENTRAL ),  
HYDERABAD**

- vi. In our opinion and to the best of our information and according to the explanations to the extent given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts , and subject to the significant matters stated above and other matters mentioned in Annexure to this Separate Audit Report , give a true and fair view in conformity with accounting principles generally accepted in India:
- a. In so far as it relates to the Balance Sheet, of the state of affairs of National Institute of Plant Health Management (NIPHM), Hyderabad as at 31 March 2012; and
- b. In so far as it relates to Income & Expenditure Account of the surplus for the year ended on that date.



(SADU ISRAEL)

Principal Director of Audit (Central)



**Annexure to Separate Audit Report**

**1. Adequacy of Internal Audit System:** The assignment of Internal audit entrusted to M/s Ramanadham & Rao , Chartered Accountants, Hyderabad was completed for the year.

**2. Adequacy of Internal Control System:** Internal control system is adequate.

**3. System of Physical verification of fixed assets:**

Physical verification of fixed assets and library was not conducted by the Management since 2009-10.

**4. System of Physical verification of inventory:**

Physical verification of inventory was also not carried out by the Management since 2009-10.

**4. Regularity in payment of statutory dues:**

The Institute is regular in depositing undisputed statutory dues including Income Tax, Sales Tax, Service Tax and other statutory dues with the appropriate authorities.

  
**(L.KRISHNAN)**  
**Deputy Director/DT**