

ANNUAL ACCOUNTS

For the year

2013-14



NIPHM



NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

RAJENDRANAGAR, HYDERABAD-500 030



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NIPHM

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**NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT
RAJENDRA NAGAR, HYDERABAD – 500030**

BALANCE SHEET AS AT 31st MARCH, 2014

(Amount in Rs.)

CORPUS/ CAPITAL FUND AND LIABILITIES	Schedule	Current year	Previous Year
CORPUS / CAPITAL FUND	1	11,69,94,842	11,92,06,940
RESERVES AND SURPLUS	2	3,52,61,455	1,25,27,937
EARMARKED/ENDOWMENT FUNDS	3	24,74,15,629	16,19,91,706
SECURED LOANS AND BORROWINGS	4	-	-
UNSECURED LOANS AND BORROWINGS	5	-	-
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS	7	65,83,219	97,96,776
TOTAL		40,62,55,145	30,35,23,359
ASSETS			
FIXED ASSETS	8	6,51,18,235	4,58,53,823
INVESTMENTS - FROM EARMARKED/ENDOWMENT FUNDS	9	-	-
INVESTMENTS - OTHERS	10	-	-
CURRENT ASSETS, LOANS, ADVANCES etc.	11	34,11,36,910	25,76,69,536
MISCELLANEOUS EXPENDITURE (to the extent written off or adjusted)			
TOTAL		40,62,55,145	30,35,23,359
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		


पंजीकार
REGISTRAR
 राष्ट्रीय वनस्पति स्वास्थ्य प्रबंधन संस्थान
 National Institute of Plant Health Management
 राजेंद्रनगर, हैदराबाद/Hyderabad-500 030 A.P.


DIRECTOR GENERAL
 डॉ. के. सत्यगोपाल, आई.ए.एस.
 Dr. K. SATYAGOPAL, I.A.S.
 महानिदेशक/Director General
 राष्ट्रीय वनस्पति स्वास्थ्य प्रबंधन संस्थान
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**NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT
RAJENDRA NAGAR, HYDERABAD – 500030**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2014

(Amount in Rs.)

INCOME	Schedule	Current Year	Previous Year
Income from Sales/Services	12	-	2,15,50,815
Grants/Subsidies	13	10,67,75,300	8,53,24,700
Fees/Subscriptions	14	-	21,02,716
Income from Investments	15	-	-
Income from Royalty, Publications	16	-	-
Interest Earned	17	29,79,242	37,46,705
Other Income	18	-	5,32,496
Amortisation of Capital Reserve		-	22,96,100
Increase/(decrease) in stock of Finished Goods	19	-	-
TOTAL (A)		10,97,54,542	11,55,53,532
EXPENDITURE			
Establishment Expenses	20	5,03,89,744	4,69,45,543
Other Administrative Expenses etc..	21	5,81,07,790	3,83,79,157
Expenditure on Grants, Subsidies etc..	22	-	-
Other Revenue Expenses		-	-
Interest Paid	23	-	-
Depreciation		34,69,106	62,26,394
TOTAL (B)		11,19,66,640	9,15,51,094
Balance being excess of Income over Expenditure (A-B)		(22,12,098)	2,40,02,438
Prior period adjustment		-	-
Prior Period Income			
Prior Period Depreciation		-	-
Excess of Income over Exp. After prior period adjustment		(22,12,098)	2,40,02,438
Transfer to Special Reserve(Specify Each)		-	-
Transfer to / from General Reserve		-	-
Balance being Surplus/(Deficit) carried to Corpus/Capital Fund		(22,12,098)	2,40,02,438
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITES AND NOTES ON ACCOUNTS	25		


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Dr. K. SATYAGOPAL, I.A.S.
अधीक्षक/Director General
राष्ट्रीय वनस्पति स्वास्थ्य प्रबंधन संस्थान
National Institute of Plant Health Management
राजेंद्रनगर, हैदराबाद/Hyderabad-500 030 (A.P.)

NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING 31/03/2014

(Amt in Rs.)

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
I. Opening Balances			I. Expenses		
a) Cash in hand	36,000	36,000	a) Establishment Expenses	4,98,24,609	4,86,57,756
b) Bank Balances			b) Administrative Expenses	2,94,39,534	1,59,33,806
i) General Account	1,38,15,905	3,37,04,663	c) Training Programme Expenses	2,93,17,784	2,16,80,703
ii) Revenue Account	4,26,11,179	63,07,309	II. Payment made against various projects		
iii) Consultancy Account -	44,76,000	36,06,700	Capital Expenditure		
c) Fixed deposits			Revenue Expenditure		
i) Revenue Account	60,00,000	1,00,00,000	i) sponsored/consultancy/others	1,21,02,606	81,25,407
ii) General Account	96,86,481	-	III. Investments and deposits made		
iii) NPS	7,04,226	-	New Pension Scheme	19,72,781	7,04,226
II. Grants Received from GOI	18,02,30,000	14,20,00,000	IV. Expenditure on Fixed Assets and Capital work in progress		
i) Capital (Rs.7,77,30,000)			a) Purchase of Fixed Assets	1,37,88,352	64,82,390
ii) Revenue (Rs. 5,25,00,000)			b) Expenditure on Capital Work-in-progress	6,80,16,889	5,02,70,585
iii) Salaries (Rs. 5,00,00,000)			V) Refund of surplus money/Loans		
III) Earmarked funds			a) To the Govt. of India		
a) Earmarked/Endowment Funds/Sponsored/consultancy	1,32,98,229	91,40,059	b) To the State Government		
b) Own Funds (Interest)			c) To other providers of funds		
IV. Interest Received :			VI) Finance Charges (interest)		
a) Savings bank			VII) Other Payments (specify)		
i) Revenue Account	3,27,024	1,49,916	a) Security Deposits	2,27,997	80,593
ii) General Account	7,58,438	7,49,029	b) i) remittance to other departments	72,40,305	93,16,984
iii) Consultancy account	1,84,436	1,30,473	c) Loans and Advances		
iv) Interest on loans and advances	25,857	31,383	i) Festival Advances to staff	60,000	67,500
b) Short term deposits			ii) Motor car & vehicle advances	1,80,000	94,000
i) Revenue Account	5,90,630	12,68,838	iii) TTA Advance	6,54,115	6,51,119
ii) General Account	19,35,805	10,23,279	iv) Others	53,11,740	20,42,623
iii) Consultancy Account	96,981	-	v) Advances for Capital goods	-	32,20,190
V. Misc., and Other Income			vi) Deposit with Electricity Deptt.	4,17,030	
a) Training programmes/fee/services	2,48,14,967	2,16,46,722	VIII) Closing Balances		
b) Tender Fees	-		a) Cash in hand	36,000	36,000
c) Room Rent (others)	2,00,742	4,66,205	b) Bank Balances		
d) Other Income	4,20,500	51,641	i) General Account	1,24,54,233	1,38,15,905
e) Sale of Produce	11,722	14,650	ii) Revenue Account	1,35,19,745	4,26,11,179
f) Misc. Plan receipt	2,17,649	-	iii) Consultancy Account	42,04,731	44,76,000
g) Misc. Revenue receipt	66,92,637	2,05,863	c) Fixed Deposit	7,08,94,508	1,56,86,481
h) Consultancy income	12,75,978	21,02,716			
VI. Amount Borrowed					
VII. Any other receipts (give details)					
VIII) Others :					
a) Security Deposit	5,53,454	3,12,553			
b) i) remittance to other departments	72,40,305	93,16,984			
ii) New Pension Scheme	12,68,555	4,89,576			
c) Loans & Advances					
i) Computer/Motor cycle/car Advance to staff	3,11,100	3,12,800			
ii) Festival advance	56,625	74,175			
iii) TTA/Advance	4,28,089	3,06,319			
iv) Others :	13,93,445	5,05,594			
TOTAL	31,96,62,959	24,39,53,447	TOTAL	31,96,62,959	24,39,53,447


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REGISTRAR
 राष्ट्रीय वनस्पति स्वास्थ्य प्रबंधन संस्थान
 National Institute of Plant Health Management
 काशी-222 002, उत्तर प्रदेश, भारत-222 002



DIRECTOR GENERAL
 डॉ. क. सात्यगोपाल, आई.एस.
 Dr. K. SATYAGOPAL, I.A.S.
 अधीक्षक (सहायक) जनरल
 महोदय, राष्ट्रीय वनस्पति स्वास्थ्य प्रबंधन संस्थान
 National Institute of Plant Health Management
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NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

(Amount in Rs.)

Schedule 1 – CAPITAL FUND	Current Year	Previous Year
Balance as at the beginning of the year	11,92,06,940	9,52,04,502
Add : Contributions towards Corpus/Capital Fund	-	-
Add/(Deduct): Balance of Net Income/(Expenditure) transferred from the Income and Expenditure Account	(22,12,098)	2,40,02,438
BALANCE AS AT THE YEAR END	11,69,94,842	11,92,06,940


Schedule 2 - RESERVES AND SURPLUS	Current Year	Previous Year
1.Capital Reserve - (Grants in Aid)		
As per last account	1,25,27,937	83,16,344
Addition during the year	2,87,31,447	65,07,693
Less: Deductions during the year	59,97,929	22,96,100
TOTAL	3,52,61,455	1,25,27,937
2.Revaluation Reserve		
As per last account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
	-	-
3.Special Reserve		
As per last account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
	-	-
4.General Reserve		
As per last account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
TOTAL	3,52,61,455	1,25,27,937


 सहायक वित्त व लेखा अधिकारी
 Assistant Finance and Accounts Officer
 राष्ट्रीय वनस्पति स्वास्थ्य प्रबंधन संस्थान
 National Institute of Plant Health Management
 राजेंद्रनगर, हैदराबाद-500 030 (टि.एस.)
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NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

(Amount in Rs.)

Schedule - 3 EARMARKED FUNDS	Current Year		TOTAL	Previous Year		TOTAL
	PLAN	SPONSERED / CONSULTANCY		PLAN	SPONSERED / CONSULTANCY	
a) Opening Balance of the Funds	14,97,99,272	1,21,92,434	16,19,91,706	10,39,06,965	1,21,87,423	11,60,94,388
b) Additions to the Funds						
i. Donations/Grants	7,77,30,000	1,38,60,413	9,15,90,413	5,24,00,000	95,73,778	6,19,73,778
ii. Income from Investments made on account of Funds						
iii. Other Additions		3,54,64,449	3,54,64,449			
TOTAL (A + B)	22,75,29,272	6,15,17,296	28,90,46,568	15,63,06,965	2,17,61,201	17,80,68,166
C) Utilization/Expenditure towards objectives						
i. Capital Expenditure						
- Fixed Assets	2,87,31,447		2,87,31,447	65,07,693		65,07,693
- Others						
TOTAL	2,87,31,447	-	2,87,31,447	65,07,693	-	65,07,693
ii. Revenue Expenditure						
- Salaries, Wages & Allowances etc.,						
- Others		1,28,99,492	1,28,99,492		95,68,767	95,68,767
TOTAL	-	1,28,99,492	1,28,99,492	-	95,68,767	95,68,767
TOTAL (C)	2,87,31,447	1,28,99,492	4,16,30,939	65,07,693	95,68,767	1,60,76,460
NET BALANCE AS THE YEAR END (A+B-C)	19,87,97,825	4,86,17,804	24,74,15,629	14,97,99,272	1,21,92,434	16,19,91,706


 Accountant (Finance and Accounts Officer)
 National Institute of Plant Health Management
 Sector-5, Gurgaon, Haryana-122002
 Telephone: 0129-2300000, 2300001, 2300002
 Fax: 0129-2300003, 2300004, 2300005

NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

(Amt. in Rs.)

Schedule 4 - SECURED LOANS AND BORROWINGS	Current Year	Previous Year
1. Central Government	-	-
2. State Government	-	-
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	-	-
TOTAL		

Schedule 5 - UNSECURED LOANS AND BORROWINGS	Current Year	Previous Year
1. Central Government	-	-
2. State Government	-	-
3. Financial Institutions	-	-
4. Banks	-	-
a) Term Loans	-	-
b) Other Loans	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Fixed Deposits	-	-
8. Others	-	-
TOTAL		


Schedule 6 - DEFERRED CREDIT LIABILITIES	Current Year	Previous Year
A. Acceptances Secured by Hypothecation of Capital Equipment and other Assets	-	-
B. Others	-	-
TOTAL		


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 National Institute of Plant Health Management
 राजेंद्रनगर, हैदराबाद-500 030 (टि.एस.)
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NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

(Amt. in Rs.)

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 - Grants Unutilised	-	42,75,300
4. Interest accrued but not due on	-	-
a) Secured Loans/Borrowings	-	-
b) Unsecured Loans/Borrowings	-	-
5. Statutory Liabilities	-	-
a) Overdue	-	-
b) others (TDS Payable)	39,901	-
6. Other Current Liabilities	-	-
- Lease Rent Payable	32,368	34,680
- Outstanding Liabilities (Salaries)	45,65,349	43,58,610
- Performance Security	7,49,417	4,23,960
- Electricity Charges	4,06,830	-
- Outsourcing Contracts	7,89,354	-
- Sponsored Training Programmes (RPM)	-	-
- Extension Reform Programmes (NE REGION)	-	-
- Caution Deposits (PGPABM)	-	-
- PGDAEM Course	-	-
- Interest Refundable	-	-
TOTAL (A)	65,83,219	90,92,550
B. PROVISIONS		
1. For Taxation	-	-
2. Gratuity	-	-
3. Superannuation/Pension	-	7,04,226
4. Accumulated Leave Encashment	-	-
5. Trade Warranties/Claims	-	-
6. Others	-	-
TOTAL (B)	-	7,04,226
TOTAL (A+B)	65,83,219	97,96,776


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NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

Schedule - 8 FIXED ASSETS	GROSS BLOCK					DEPRECIATION					NET BLOCK	
	Opening Balance	Additions Upto 30.09.2013	Closing balance	Opening Balance	Depreciation for the year	Deductions/ adjustment	Total Depreciation	As at the Current Year End	As at the Previous Year End			
FIXED ASSETS												
Lease Hold Land	39,304		39,304	4,624	2,312		6,936	32,368	34,680			
Buildings												
a) Building - Office	2,70,97,000	1,27,77,455	3,98,74,455	92,10,912	30,66,354		1,22,77,266	2,75,97,189	1,78,86,088			
b) Building - Residential	86,00,000		86,00,000	15,95,245	3,50,238		19,45,484	66,54,516	70,04,754			
c) Security Sheds - Civil works	75,612		75,612	26,003	4,961		30,964	44,648	49,609			
Computers												
a) Computer & Peripherals	31,88,898	10,36,176	57,43,389	25,98,733	14,83,372		40,82,105	16,61,284	5,90,165			
b) Printers - Desktop	42,875		42,875	40,954	1,152		42,107	768	1,921			
c) Projectors	12,56,249	98,400	13,54,649	12,24,089	78,336		13,02,425	52,224	32,160			
d) UPS	4,84,700		4,84,700	4,72,292	7,445		4,79,737	4,963	12,408			
Computer Software	-	3,44,661	3,44,661	-	1,03,398		1,03,398	2,41,263	-			
Air Conditioners	5,39,560		5,39,560	2,57,907	42,248		3,00,155	2,39,405	2,81,653			
Furniture and Fixtures	22,20,076	21,06,950	53,46,327	5,04,636	4,33,204		9,37,840	44,08,487	17,15,440			
Micro Phones	88,700		88,700	42,398	6,945		49,343	39,357	46,302			
Refrigerator	35,600		35,600	17,016	2,788		19,804	15,796	18,584			
RICOH - Xerox Machine	3,85,424		3,85,424	1,84,230	30,179		2,14,409	1,71,015	2,01,194			
Water Purifiers	2,93,920		2,93,920	1,40,492	23,014		1,63,506	1,30,414	1,53,428			
Wooden Cots	99,750		99,750	34,304	6,545		40,848	58,902	65,446			
Lab Equipment's	71,95,857	15,01,336	1,42,37,610	11,27,526	15,50,981		26,78,507	1,15,59,103	60,68,331			
Office Equipment's	23,80,179	9,31,764	44,24,666	7,77,969	4,63,550		12,41,519	31,83,147	16,02,210			
Plant and Machinery	1,57,69,943		1,57,69,943	74,57,796	12,46,822		87,04,618	70,65,325	83,12,147			
Vehicles	31,44,681		31,44,681	14,43,750	2,55,140		16,98,890	14,45,791	17,00,931			
Library Books	1,79,704	2,34,090	7,45,455	1,03,331	2,85,776		3,89,107	3,56,348	76,373			
Patents	-		1,78,198	-	22,275		22,275	1,55,923	-			
TOTAL OF CURRENT YEAR	7,31,18,032	1,86,86,171	10,18,49,479	2,72,64,209	94,67,035	-	3,67,31,244	6,51,18,235	4,58,53,823			
Previous Year			-									
Capital Work in Progress												
TOTAL												

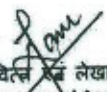

 Assistant Finance and Accounts Officer
 राष्ट्रीय संस्थान पौध रोग प्रबंधन
 National Institute of Plant Health Management
 Rajendranagar, Hyderabad-500 030 (T.S.)

NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

(Amount in Rupees)

Schedule 9 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	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 - Deposits in Banks	-	-
TOTAL	-	-

Schedule 10 - INVESTMENTS OTHERS	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 - Deposits in Banks	-	-
TOTAL	-	-


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 राष्ट्रीय वनस्पति स्वास्थ्य प्रबंधन संस्थान
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NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

(Amount in Rupees)

Schedule 11 - CURRENT ASSETS, LOANS, ADVANCES etc	Current Year	Previous Year
A. Current Assets		
1. Inventories		
a) Stores and Spares	3,52,343	2,69,165
b) Loose Tools	-	-
c) Stock in Trade	-	-
2. Sundry Debtors	-	-
Debts Outstanding for a period exceeding six months	-	-
b) Others	-	-
3. Cash balances in Hand	36,000	36,000
4. Bank Balances		
- On Saving Banks	3,01,78,709	6,09,03,084
- on Deposits (STD) with Bank	7,08,94,508	1,63,90,707
TOTAL (A)	10,14,61,560	7,75,98,956
B. LOANS, ADVANCES AND OTHER ASSETS		
1. Loans		
a) Staff	-	-
b) Other Entities engaged in activities	-	-
c) others	-	-
2. Advances and other amounts recoverable in cash or in kind or for value to be received.		
a) Computer Advance to Staff	1,16,000	42,000
b) Festival Advance to Staff	23,700	20,325
c) Motor car & cycle Advance to Staff	34,000	2,39,100
d) Training Programme Advance	10,375	10,375
e) Pay advance to staff	-	9,530
f) Deposit paid for leased house	60,000	60,000
g) LTC advance		
h) TTA Advances	1,29,663	1,35,000
i) Advance - Hostel Renovation/ work in progress - CPWD	17,65,00,075	12,12,60,641
j) Advances for Capital Goods	5,70,44,158	5,70,44,158
k) Prepaid Expenses		
l) Miscellaneous Advance	4,63,042	6,06,797
m) Duties & Taxes (Incl TDS Receivable)	4,36,867	
n) Electricity Deposit	6,16,460	
3. Income Accrued	-	-
a) On Investments from Earmarked Funds	-	-
b) On Investments - Others	-	-
c) On Loans and Advances	76,218	86,732
d) Others (Short Term Deposits)	41,64,792	5,55,922
4. Claims Receivable	-	-
TOTAL (B)	23,96,75,350	18,00,70,580
TOTAL (A +B)	34,11,36,910	25,76,69,536


 सहायक वित्त एवं लेखा अधिकारी
 Assistant Finance and Accounts Officer
 राष्ट्रीय वनस्पति स्वास्थ्य प्रबंधन संस्थान
 National Institute of Plant Health Management
 राजेंद्रनगर, हैदराबाद-500 030 (दि. एस.)
 Rajendranagar, Hyderabad-500 030 (T.S.)

NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

(Amount in Rs.)

Schedule 12 - INCOME FROM SALES/SERVICES	Current Year	Previous Year
1. Income from Sales	-	-
2. Income from Services	-	2,15,50,815
TOTAL	-	2,15,50,815

Schedule 13 - GRANTS IN AID	Current Year	Previous Year
1. Central Government	10,25,00,000	8,96,00,000
2. State Government	-	-
3. Government Agencies	-	-
4. Institutions/Welfare Bodies	-	-
5. International Organisation	-	-
6. Others (P.Y Unutilised Grant)	42,75,300	-
TOTAL	10,67,75,300	8,96,00,000

Schedule 14 - FEES/SUBSCRIPTIONS	Current Year	Previous Year
1. Entrance Fees	-	-
2. Annual Fees/Subscriptions	-	-
3. Seminars/Program Fees	-	-
4. Consultancy Fees	-	21,02,716
5. Others	-	-
TOTAL	-	21,02,716

Schedule 15 - INCOME FROM INVESTMENTS	Current Year	Previous Year
A. Interest on Investment from Earmarked Fund	-	-
B. Interest on Investment - Others	-	-
1) Interest :	-	-
a) Govt. Securities	-	-
b) Other Bonds/Debentures	-	-
2) Dividends	-	-
a) On Shares	-	-
b) On Mutual Fund Securities	-	-
3) Rents	-	-
4) Others	-	-
TOTAL	-	-


 सहायक वित्त व लेखा अधिकारी
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
NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

(Amount in Rs)

Schedule 16 - INCOME FROM ROYALTY, PUBLICATIONS etc..	Current Year	Previous Year
1. Income from Royalty	-	-
2. Income from Publications	-	-
3. Others	-	-
TOTAL	-	-

Schedule 17 - INTEREST EARNED	Current Year	Previous Year
1) On Term Deposits		
a) With scheduled banks	19,61,556	26,55,162
b) with Non-scheduled banks	-	-
c) with Institutions	-	-
d) Others	-	-
2) On Savings Accounts	-	-
a) With scheduled banks	10,17,686	10,29,418
b) with Non-scheduled banks	-	-
c) with Institutions	-	-
d) Others	-	-
3) On Loans	-	-
a) Employees/ Staff	-	62,125
b) Others	-	-
c) Interest accrued (STDs)	-	-
4) Interest on Debtors and Other Receivables	-	-
TOTAL	29,79,242	37,46,705

Schedule 18 - OTHER INCOME	Current Year	Previous Year
1) Profit on Sale/ Disposal of Assets	-	-
a) Owned Assets	-	-
b) Assets acquired out of Grants, or received free of Cost	-	-
2) Export Incentives Received	-	-
3) Fees for Miscellaneous Services	-	-
4) Miscellaneous Income	-	5,32,496
TOTAL	-	5,32,496


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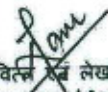
NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

(Amount in Rs.)

Schedule 19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS	Current Year	Previous Year
a) Closing stock :	-	-
- Finished goods	-	-
- Work-in-progress	-	-
b) Less : Opening Stock :	-	-
- Finished goods	-	-
- Work-in-progress	-	-
NET INCREASE/(DECREASE) (a-b)	-	-

(Amount in Rs)


Schedule 20 - ESTABLISHMENT EXPENSES	Current Year	Previous Year
a) Salaries & Wages	5,03,89,744	4,69,45,543
b) Allowances & Bonus	-	-
c) Contribution to Provident Fund	-	-
d) Contribution to Other Fund	-	-
e) Staff Welfare Expenses	-	-
f) Expenses on Employees' Retirement and Terminal Benefits	-	-
g) Training Programme Expense	-	-
TOTAL	5,03,89,744	4,69,45,543


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NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

(Amount in Rs.)

Schedule 21 - OTHER ADMINISTRATIVE EXPENSES etc.		Current Year	Previous Year
a)	Advertising Expenses	1,78,301	2,13,796
b)	Audit Fee	84,944	56,940
c)	Chemicals/Gas/Glassware	51,31,911	14,16,219
d)	Consultancy Services	89,890	-
e)	Consumables (Computers)	10,84,070	7,53,843
f)	Electricity Expenses	46,32,435	24,43,316
g)	Hiring Charges	1,03,214	12,080
h)	Hostel Maintenance	1,05,668	2,16,576
i)	Housekeeping Services	8,02,792	5,22,557
j)	Other Expenses	18,29,005	3,47,833
k)	Outsourcing Services	24,39,036	19,82,534
l)	POL Charges	13,99,292	12,91,423
m)	Postage	3,17,717	1,49,420
n)	Professional Services	6,17,482	5,09,574
o)	Publications	3,40,223	3,52,358
p)	Repairs & Maintenance	2,15,487	17,48,571
q)	RRT Exp	3,95,500	4,59,000
r)	Security Services	14,58,976	10,36,805
s)	Stationary	7,90,627	2,45,551
t)	Taxes & Insurances	8,36,852	6,41,269
u)	Telephone / Mobile Expenses	2,40,305	4,63,970
v)	Vehicle Maintenance Charges	1,05,922	87,869
w)	Water Charges	2,16,062	2,59,517
x)	Xerox Expenses	3,94,546	2,79,015
y)	AMC Charges-Lab equipment	1,36,512	-
z)	Salaries Consultants	31,48,594	-
aa)	Bank Charges	11,478	9,952
ab)	Training Programme Expenses	2,98,45,293	2,19,33,294
ac)	Legal Expenses	16,735	-
ad)	Travelling Expenditure	11,38,921	9,45,875
	TOTAL	5,81,07,790	3,83,79,157


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NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

(Amount in Rs.)

Schedule 22 - EXPENDITURE ON GRANTS, SUBSIDIES etc..		Current Year	Previous Year
a)	Grants given to Institutions/Organisations	-	-
b)	Subsidies given to Institutions/Organisations	-	-
TOTAL		-	-

Schedule 23 - INTEREST		Current Year	Previous Year
a)	On Fixed Loans	-	-
b)	On Other Loans	-	-
c)	Others	-	-
TOTAL		-	-



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NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT
FOR THE FINANCIAL YEAR 2013-14

Accounting Policies and Notes on Accounts

Schedule 24 – Significant Accounting Policies

1. **BASIS FOR PREPARATION 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. Consultancy Account
 - d. 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. Interest on Investments.
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 2013-14. The assets register being maintained by NIPHM is as per the provisions of New GFR 190 (GFR From 40). The costs of the assets are met from Grants received under Capital.
4. **Grants :** NIPHM has received Rs. 7.77 Crores towards Capital Grant and Rs. 10.25 Crores under Revenue Grant (i.e., Grants-in-aid – Salaries Rs. 5.00 Crores and Grants-in-aid – General Rs. 5.25 Crores) for the year 2013-14 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.
5. **Capital Grants:** Grants received towards acquisition of assets are reduced from the Capital Grant. The cost of the asset reflected under fixed assets schedule with a corresponding credit to the Capital Reserve. The same is written off over the period in proportion to the depreciation charged.
6. **DEPRECIATION:** Depreciation is provided on Fixed Assets on Written Down value method at rates as applicable under Income Tax act. 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.


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7. **Fixed Assets:** Fixed Assets are stated at cost, less accumulated depreciation and impairment if any. Direct costs are capitalized until fixed assets are ready for use. Capital Work in Progress comprises of cost of fixed assets that are not yet ready for their intended use at the reporting date. Assets are recognized from Capital Work in Progress on the basis of certification on status of completion of work given by CPWD.

8. 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.

9. **ACCOUNTING CONCEPTS:** Revenues are recognized and expenses accounted at the time of accrual.

10. **EARMARKED FUNDS:**

(I) Amounts received towards specific projects / Programmes are accounted under earmarked funds. Expenditure incurred both capital and revenue is 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 such projects/Programmes after the due compliance of any stipulations or conditions.

(II) Earmarked fund includes:

- i. Fees from Students and participants and charges collected for the services.
- ii. Interest on Investments.
- iii. Income from sponsored Programmes of government departments, PSU etc.
- iv. Other miscellaneous income.

It was decided in the 7th GC meeting held on 28.01.2014 at New Delhi that the proposal for creation of a corpus fund by retention of revenue generated by NIPHM would be examined in detail. Hence based on this decision surplus generated by the institute has been shown under Earmarked fund.

11. **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. Provision for Income tax is not made as the Institution is in the process of getting registered under section 12 A (Charitable institution) of Income Tax Act.

12. **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.

13. **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.


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. 72,40,305/- during the year 2013-14 are remitted to the concerned parent departments on monthly. Thus there is no liability on account of this.

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Schedule 25: Notes on Accounts:

- 1) The Institute (NIPHM) is an autonomous society formed on 24th 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.) The Institute is in the process of getting registered with the Income Tax department under Section 12(A) of the Income Tax Act as a Charitable Institution.
- 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. Area of the land is 23.12 acre.
- 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 the year 2013-14.
- 6) Accrued Interest on Investments has been worked out.
- 7) Previous year's figures are regrouped wherever necessary to confirm with current year's presentation.


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प्रधान निदेशक लेखापरीक्षा (केन्द्रीय) का कार्यालय
आन्ध्र प्रदेश, हैदराबाद - 500 004.
OFFICE OF THE
PRINCIPAL DIRECTOR OF AUDIT (CENTRAL)
ANDHRA PRADESH, HYDERABAD - 500 004.
E-Block, 1st Floor
(Phone No: 040-23232069)

No.PDA(C)/CAB/Unit-9/NIPHM/SAR.2013-14/D251/2014-15/218 Date: 18.09.2014

सेवा में
सचिव महोदय,
भारत सरकार, कृषि और सहकारिता कृषि मंत्रालय विभाग,
कृषि मंत्रालय, कृषि भवन, डॉ. राजेन्द्र प्रसाद रोड,
नई दिल्ली -110 001

महोदय,

विषय: राष्ट्रीय घनस्पति स्वास्थ्य प्रबंधन संस्थान (NIPHM), हैदराबाद के वर्ष
2013-14 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन

Separate Audit Report (SAR) on the Accounts of National Institute of Plant Health Management (NIPHM), Hyderabad, for the year 2013-14, Annexure to SAR and one copy of the Annual Accounts of the Institute for the year 2013-14, are forwarded herewith for placing before the Parliament.

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

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

भवदीय,

Sd/-

(AJAIB SINGH)

संल:यथोपरि

प्रधान निदेशक लेखापरीक्षा (केन्द्रीय)

Endt. No.PDA(C)/CAB/Unit-9/NIPHM/SAR.2013-14/D251/2014-15/218 Date: 18.09.2014

Copy to the Director General, National Institute of Plant Health Management, Rajendranagar, Hyderabad-500 030 along with one copy of Annual Accounts for the year 2013-14 (English version), with a request to furnish Hindi version of the approved Annual Accounts 2013-14 (2 sets) to this Office.

संल:यथोपरि

(ROLI SHUKLA MALGE)

निदेशक/प्रत्यक्ष कर & केन्द्रीय स्वायत्त निकायों
DIRECTOR/DT & CAB

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 2014

We have audited the attached Balance Sheet of National Institute of Plant Health Management (NIPHM), Hyderabad, as at 31 March 2014, Income & Expenditure Account and Receipts & Payment 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 Institute's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & 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.

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 & Payment account dealt with by this report have been drawn up in the format approved by Ministry of Finance, Government of India.
 - 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.
 - iv. We further report that:

A .BALANCE SHEET:

A.1. Assets

A.1.1 Current Assets, Loans & Advances etc- ₹ 34.11 crore (Schedule-11)

A.1.1.1 The difference of ₹ 56,36,760/- between the Deposit for Electrical & Civil works¹ shown by CPWD in the Schedule of Deposit Works (₹ 17,08,63,315/-) and the amount adopted by the Institute in the Accounts (₹ 17,65,00,075/-) as on 31st March 2014, needs to be reconciled.

A.1.1.2 This includes advance amount of ₹ 5,70,44,158/- for Imported Analytical Instruments & Lab Equipment, which were installed, commissioned and put in operation by the Institute during the previous year (2012-13)² but not capitalized, on the plea of non-receipt of Final Bills from the Consultant (M/s RITES) for the advance amount. This resulted in understatement of Fixed Assets and overstatement of Current Assets, Loans & Advances by ₹ 5.7 crore. Depreciation was also not provided on this Fixed Asset.

¹ CPWD Electrical works: ₹ 4,99,51,146/- and Civil Works: ₹ 12,09,12,169/-

² As reported in the 12th Executive Council meeting held on 8.03.2013 and noted in the 5th Governing Council meeting of the Institute held on 9.03.2013

B. Income and Expenditure Account

B. Income: ₹ 10.97 crore

B.1.1 This does not include revenue generated by the Institute during the year as "Income from Services" of ₹ 64,47,117/-, which was incorrectly included in 'Other additions' under Earmarked Fund (Sponsored/Consultancy). This resulted in understatement of Income and Capital Fund by ₹ 64.47 lakh each and overstatement of Earmarked Fund by ₹ 64.47 lakh.

C. Grants-in-aid: Out of ₹ 18.02 crore³ received during the year, together with certified unutilised balance of ₹ 2.72 crore pertaining to previous year, totaling ₹ 20.74 crore, the Institute utilised a sum of ₹ 19.16⁴ crore, leaving a balance of ₹ 1.58 crore unutilised as on 31st March 2014.

D. 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 Management letter issued separately for remedial/corrective action.

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

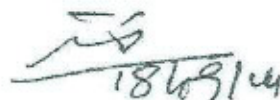
³ (i) Plan-Creation of Capital Assets: ₹ 7.77 crore, (ii) Plan (Revenue) -General: ₹ 5.25 crore and (iii) Plan-Salaries: ₹ 5 crore

⁴ (i) Capital expenditure: ₹ 8.39 crore, (ii) Revenue expenditure, Plan-General: ₹ 5.78 crore and Plan-Salaries: ₹ 4.99 crore

vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:

a. In so far as it relates to the Balance Sheet, of the state of affairs of National Institute of Plant Health Management (NIPHM), Hyderabad, as at 31 March 2014; and

b. In so far as it relates to Income & Expenditure Account of the *Deficit* for the year ended on that date.



(AJAIB SINGH)
Principal Director of Audit (Central)

ANNEXURE TO SEPARATE AUDIT REPORT

1. **Adequacy of Internal Audit System:** The assignment of Internal audit was entrusted to a Chartered Accountants firm, which completed the audit for the year 2013-14 and submitted the Report to the Management. The system of internal audit was adequate.

2. **Adequacy of Internal Control System:** Internal controls were adequate in areas seen in audit.

3. **System of Physical verification of fixed assets:** Physical verification of fixed assets was completed for the year 2013-14. No discrepancies in the Physical Verification Report were noticed in audit.

4. **System of Physical verification of inventory:** Physical verification of Inventory was completed for the year 2013-14 and no discrepancies were noticed in audit.

5. **Regularity in payment of statutory dues:** Statutory dues were paid regularly.

RS Malge

(ROLI SHUKLA MALGE)

निदेशक/ प्रत्यक्ष कर & केन्द्रीय स्वायत्त निकायों
DIRECTOR/DT & CAB