

# ANNUAL ACCOUNTS

For the year  
2014-15



***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 31<sup>st</sup> MARCH, 2015**

(Amount in ₹)

<b>CORPUS/ CAPITAL FUND AND LIABILITIES</b>	<b>Schedule</b>	<b>Current year</b>	<b>Previous Year</b>
CORPUS / CAPITAL FUND	1	10,95,22,061	11,69,94,842
RESERVES AND SURPLUS	2	5,27,26,615	3,52,61,455
EARMARKED/ENDOWMENT FUNDS	3	31,64,58,095	24,74,15,629
SECURED LOANS AND BORROWINGS	4	-	-
UNSECURED LOANS AND BORROWINGS	5	-	-
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS	7	77,82,694	65,83,219
<b>TOTAL</b>		<b>48,64,89,465</b>	<b>40,62,55,145</b>
<b>ASSETS</b>			
FIXED ASSETS	8	8,03,17,573	6,51,18,235
INVESTMENTS - FROM EARMARKED/ENDOWMENT FUNDS	9	-	-
INVESTMENTS – OTHERS	10	-	-
CURRENT ASSETS, LOANS, ADVANCES etc.	11	40,61,71,892	34,11,36,910
MISCELLANEOUS EXPENDITURE (to the extent written off or adjusted)			
<b>TOTAL</b>		<b>48,64,89,465</b>	<b>40,62,55,145</b>
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.)



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

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2015**

(Amount in ₹)

INCOME	Schedule	Current Year	Previous Year
Income from Sales/Services	12	1,83,85,637	-
Grants/Subsidies	13	6,76,08,000	10,67,75,300
Fees/Subscriptions	14	-	-
Income from Investments	15	-	-
Income from Royalty, Publications	16	-	-
Interest Earned	17	78,29,332	29,79,242
Other Income	18	-	-
Amortization of Capital Reserve		-	-
Increase/(decrease) in stock of Finished Goods	19	-	-
<b>TOTAL (A)</b>		<b>9,38,22,969</b>	<b>10,97,54,542</b>
<b>EXPENDITURE</b>			
Establishment Expenses	20	5,00,66,435	5,03,89,744
Other Administrative Expenses etc..	21	5,53,37,961	5,81,07,790
Expenditure on Grants, Subsidies etc..	22	-	-
Interest Paid	23	-	-
Depreciation		30,66,105	34,69,106
<b>TOTAL (B)</b>		<b>10,84,70,501</b>	<b>11,19,66,640</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>(1,46,47,532)</b>	<b>(22,12,098)</b>
<b>Prior Period Adjustment:</b>			
Prior Period Income		63,61,276	
Prior Period Depreciation		-	
<b>Excess of Income over Expenditure after prior period adjustment</b>		<b>(82,86,256)</b>	<b>(22,12,098)</b>
Transfer to Special Reserve(Specify Each)		-	-
Transfer to / from General Reserve		-	-
<b>Balance being Surplus/(Deficit) carried to Corpus/Capital Fund</b>		<b>(82,86,256)</b>	<b>(22,12,098)</b>
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITES AND NOTES ON ACCOUNTS	25		

  
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NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT  
Rajendra Nagar, Hyderabad – 500 030

RECEIPTS & PAYMENTS ACCOUNT AS AT 31<sup>st</sup> MARCH,2015

(Amount in ₹)

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	5,06,17,230	4,98,24,609
b) Bank Balances			b) Administrative Expenses	3,50,88,107	2,94,39,534
i) General Account	1,24,54,233	1,38,15,905	c) Training Programme Expenses	1,84,50,604	2,93,17,784
ii) Revenue Account	1,35,19,745	4,26,11,179	II. Payment made agst. various projects		
iii) Consultancy Account	42,04,731	44,76,000	Capital Expenditure		
c) Fixed deposits			Revenue Expenditure		
i) Revenue Account	6,30,90,630	60,00,000	i) sponsored/consultancy/others	1,73,36,722	1,21,02,606
ii) General Account	52,39,774	96,86,481			
iii) Consultancy A/c	25,64,104	-			
iii) NPS	-	7,04,226			
II. Grants Received from GOI	15,00,00,000	18,02,30,000	III. Investments and deposits made		
i) Capital (Rs.8,23,92,000)			New Pension Scheme	13,64,316	19,72,781
ii) Revenue (Rs. 1,76,08,000)					
iii) Salaries (Rs. 5,00,00,000)			IV. Exp. on Fixed Assets and Capital WIP		
III) Earmarked funds			a) Purchase of Fixed Assets	1,26,02,440	1,37,88,352
a) Earmarked/Endowment Funds/Sponsored/consultancy	2,64,44,579	1,32,98,229	b) Expenditure on Capital W.I.P	1,17,45,143	6,80,16,889
b) Own Funds (Interest)					
IV. Interest Received :					
a) Savings bank			V) Refund of surplus money/Loans		
i) Revenue Account -	2,72,984	3,27,024	a) To the Govt. of India		
ii) General Account -	6,74,962	7,58,438	b) To the State Government		
iii) Consultancy account	1,43,608	1,84,436	c) To other providers of funds		
iv) Interest on loans and adv.	37,125	25,857			
b) Short term deposits			VI) Finance Charges (interest)		
i) Revenue Account	62,78,562	5,90,630	VII) Other Payments (specify)		
ii) General Account	2,48,020	19,35,805	a) Security Deposits	3,18,532	2,27,997
iii) Consultancy Account	1,52,577	96,981	b) i) Remittance to other deptt.	69,53,211	72,40,305
V. Misc., and Other Income			c) Loans and Advances		
a) Trg. prog. / fee / services	1,51,53,952	2,48,14,967	i) Festival Advances to staff	94,500	60,000
b) Tender Fees	-	-	ii) Motor car & vehicle advances	34,500	1,80,000
c) Room Rent (others)	3,73,890	2,00,742	iii) TTA Advance	6,77,423	6,54,115
d) Other Income	45,09,532	4,20,500	iv) Others	29,87,645	53,11,740
e) Sale of Produce	30,515	11,722	v) Advances for Capital goods		
f) Misc. Plan receipt	15,76,514	2,17,649	vi) Deposits with Ele. deptt.	2,24,924	4,17,030
g) Consultancy income	64,50,110	12,75,978			
h) Misc. Revenue Receipt	7,90,905	66,92,637			
VI. Amount Borrowed					
VII. Any other receipts (give details)					
VIII Others			VIII) Closing Balances		
a) Security Deposit	3,78,018	5,53,454	a) Cash in hand	33,000	36,000
b) i) Remittance to other deptt.	69,53,211	72,40,305			
ii) New Pension Scheme	13,67,111	12,68,555	b) Bank Balances		
c) Loans & Advances			i) General Account	93,49,758	1,24,54,233
i) Computer/Motor cycle/car Advance to staff	1,35,300	3,11,100	ii) Revenue Account	72,95,496	1,35,19,745
ii) Festival advance	66,450	56,625	iii) Consultancy Account	26,82,877	42,04,731
iii) TTA/Advance	4,48,861	4,28,089			
iv) Others	7,64,438	13,93,445	c) Fixed Deposit	14,65,04,013	7,08,94,508
<b>TOTAL</b>	<b>32,43,60,441</b>	<b>31,96,62,959</b>	<b>TOTAL</b>	<b>32,43,60,441</b>	<b>31,96,62,959</b>

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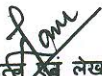
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**NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT**

(Amount in ₹)

<b>Schedule 1 – CORPUS/CAPITAL FUND</b>	<b>Current Year</b>	<b>Previous Year</b>
Balance as at the beginning of the year	11,69,94,842	11,92,06,940
Add : Contributions towards Corpus/Capital Fund	8,13,474	-
Add/(Deduct): Balance of Net Income/(Expenditure)	(82,86,256)	(22,12,098)
Transferred from the Income and Expenditure Account		
<b>BALANCE AS AT THE YEAR END</b>	<b>10,95,22,061</b>	<b>11,69,94,842</b>

<b>Schedule 2 - RESERVES AND SURPLUS</b>	<b>Current Year</b>	<b>Previous Year</b>
<b>1.Capital Reserve - (Grants in Aid)</b>		
As per last account	3,52,61,455	1,25,27,937
Addition during the year	2,61,40,944	2,87,31,447
Less: Deductions during the year	86,75,784	59,97,929
	<b>5,27,26,615</b>	<b>3,52,61,455</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>5,27,26,615</b>	<b>3,52,61,455</b>


  
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 Rajendranagar, Hyderabad-500 030 (T.S.)



**NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT**

(Amount in ₹)

Schedule - 3 EARMARKED FUNDS	Current Year			Previous Year		
	PLAN	SPONSERED / CONSULTANCY	TOTAL	PLAN	SPONSERED / CONSULTANCY	TOTAL
a) Opening Balance of the Funds	19,87,97,825	4,86,17,804	24,74,15,629	14,97,99,272	1,21,92,434	16,19,91,706
b) Additions to the Funds						
i. Donations/Grants	8,23,92,000	4,48,45,254	12,72,37,254	7,77,30,000	1,38,60,413	9,15,90,413
ii. Income from Investments made on account of funds						
iii. Other Additions		1,39,67,613	1,39,67,613		3,54,64,449	3,54,64,449
<b>TOTAL (A + B)</b>	<b>28,11,89,825</b>	<b>10,74,30,671</b>	<b>38,86,20,496</b>	<b>22,75,29,272</b>	<b>6,15,17,296</b>	<b>28,90,46,568</b>
c) Utilisation/Expenditure towards objectives of Funds						
i. Capital Expenditure						
- Fixed Assets	2,61,40,944		2,61,40,944	2,87,31,447		2,87,31,447
- Others						
<b>TOTAL</b>	<b>2,61,40,944</b>	<b>-</b>	<b>2,61,40,944</b>	<b>2,87,31,447</b>		<b>2,87,31,447</b>
ii. Revenue Expenditure						
- Salaries, Wages & Allowances etc.,						
- Others	-	4,60,21,457	4,60,21,457	-	1,28,99,492	1,28,99,492
<b>TOTAL</b>	<b>-</b>	<b>4,60,21,457</b>	<b>4,60,21,457</b>	<b>-</b>	<b>1,28,99,492</b>	<b>1,28,99,492</b>
<b>TOTAL ( C )</b>	<b>2,61,40,944</b>	<b>4,60,21,457</b>	<b>7,21,62,401</b>	<b>2,87,31,447</b>	<b>1,28,99,492</b>	<b>4,16,30,939</b>
<b>NET BALANCE AS THE YEAR END (A+B-C)</b>	<b>25,50,48,881</b>	<b>6,14,09,214</b>	<b>31,64,58,095</b>	<b>19,87,97,825</b>	<b>4,86,17,804</b>	<b>24,74,15,629</b>

  
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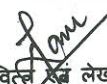
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(Amount in ₹)

<b>Schedule 4 - SECURED LOANS AND BORROWINGS</b>	<b>Current Year</b>	<b>Previous Year</b>
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	-	-
<b>TOTAL</b>		
Note : Amount due within one year		

<b>Schedule 5 - UNSECURED LOANS AND BORROWINGS</b>	<b>Current Year</b>	<b>Previous Year</b>
Central Government	-	-
State Government	-	-
Financial Institutions	-	-
Banks	-	-
a) Term Loans	-	-
b) Other Loans	-	-
Other Institutions and Agencies	-	-
Debentures and Bonds	-	-
Fixed Deposits	-	-
Others	-	-
<b>TOTAL</b>		
Note : Amount due within one year		


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

  
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**NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT**

(Amt. in Rs.)

<b>Schedule 7 - CURRENT LIABILITIES AND PROVISIONS</b>	<b>Current Year</b>	<b>Previous Year</b>
<b>A. CURRENT LIABILITES</b>		
1. Acceptances	-	-
2. Sundry Creditors	-	-
a) for Goods	-	-
b) others	-	-
3. Advances Received - Grants Unutilised	-	-
4. Interest accrued but not due on	-	-
a) Secured Loans/Borrowings	-	-
b) Unsecured Loans/Borrowings	-	-
5. Statutory Liabilities	-	-
a) Overdue	-	-
b) others (TDS Payable)	1,12,156	39,901
6. Other Current Liabilities	-	-
- Lease Rent Payable	30,056	32,368
- Outstanding Liabilities (Salaries)	43,34,151	45,65,349
- Performance Security	8,08,903	7,49,417
- Electricity Charges	3,40,965	4,06,830
- Outsourcing Contracts	10,44,997	7,89,354
- Sponsered Training Programmes (RPM)	-	-
- Extension Reform Programmes (NE REGION)	-	-
- Caution Deposits (PGPABM)	-	-
- PGDAEM Course	-	-
- Interest Refundable	-	-
<b>TOTAL (A)</b>	<b>66,71,228</b>	<b>65,83,219</b>
<b>B. PROVISIONS</b>		
1. For Taxation	-	-
2. Gratuity	-	-
3. Superannuation/Pension	2,795	-
4. Accumulated Leave Encashment	-	-
5. Trade Warranties/Claims	-	-
6. Others	11,08,671	-
<b>TOTAL (B)</b>	<b>11,11,466</b>	<b>-</b>
<b>TOTAL (A+B)</b>	<b>77,82,694</b>	<b>65,83,219</b>


  
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**NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT**

(Amount in ₹)

Schedule – 8 FIXED ASSETS	GROSS BLOCK					DEPRECIATION				NET BLOCK	
	Description	Opening Balance	Additions upto 30.09.2014	Additions After 30.09.2014	Deductions/ adjustment	Closing balance	Opening Balance	Depreciation for the year	Deductions/ adjustment	Total Depreciation	As at the Current Year End
Lease Hold Land	39,304				39,304	6,936	2,312		9,248	30,056	32,368
Buildings:											
a) Building – Office	3,98,74,455	98,93,436			4,97,67,891	1,22,77,266	37,49,063		1,60,26,329	3,37,41,563	2,75,97,189
b) Building – Residential	86,00,000	35,72,492			1,21,72,492	19,45,484	5,11,350		24,64,834	97,15,658	66,54,516
c) Security Sheds - Civil works	75,612				75,612	30,964	4,465		35,429	40,183	44,648
Computers											
a) Computer & Peripherals	57,43,389	14,18,065	29,800		71,91,254	40,82,105	18,56,549		59,38,654	12,52,600	16,61,284
b) Printers – Deskjet	42,875				42,875	42,107	461		42,568	307	768
c) Projectors	13,54,649				13,54,649	13,02,425	31,334		13,33,759	20,890	52,224
c) UPS	4,84,700				4,84,700	4,79,737	2,978		4,82,715	1,985	4,963
Computer Software	3,44,661				3,44,661	1,03,398	1,44,758		2,48,156	96,505	2,41,263
Air Conditioners	5,39,560				5,39,560	3,00,155	35,911		3,36,066	2,03,494	2,39,405
Furniture and Fixtures	53,46,327	43,67,232	17,39,926		1,14,53,485	9,37,840	9,64,568		19,02,408	95,51,077	44,08,487
Micro Phones	88,700				88,700	49,343	5,904		55,247	33,453	39,357
Refrigerator	35,600	8,500			44,100	19,804	3,644		23,448	20,652	15,796
RICOH - Xerox Machine	3,85,424				3,85,424	2,14,409	25,652		2,40,061	1,45,363	1,71,015
Water Purifiers	2,93,920				2,93,920	1,63,506	19,562		1,83,068	1,10,852	1,30,414
Wooden Cots	99,750				99,750	40,848	5,890		46,738	53,012	58,902
Lab Equipments	1,42,37,610	6,20,274	39,16,214		1,87,74,098	26,78,507	21,20,623		47,99,130	1,39,74,968	1,15,59,103
Office Equipments	44,24,666		92,800		45,17,466	12,41,519	4,84,432		17,25,951	27,91,515	31,83,147
Plant and Machinery	1,57,69,943				1,57,69,943	87,04,618	10,59,799		97,64,417	60,05,526	70,65,325
Vehicles	31,44,681	8,13,474		13,193	39,44,962	16,98,890	3,38,890		20,37,780	19,07,182	14,45,791
Library Books	7,45,455		3,17,805		10,63,260	3,89,107	3,09,150		6,98,257	3,65,003	3,56,348
Patents	1,78,198	40,500	1,23,900		3,42,598	22,275	64,593		86,868	2,55,730	1,55,923
<b>TOTAL OF CURRENT YEAR</b>	<b>10,18,49,479</b>	<b>2,07,33,973</b>	<b>62,20,445</b>	<b>13,193</b>	<b>12,87,90,704</b>	<b>3,67,31,244</b>	<b>1,17,41,888</b>	<b>-</b>	<b>4,84,73,131</b>	<b>8,03,17,573</b>	<b>6,51,18,235</b>
Previous Year											
Capital Work in Progress											
<b>TOTAL</b>											

  
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**NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT**

(Amount in ₹)

<b>Schedule 9 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS</b>	<b>Current Year</b>	<b>Previous Year</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>	-	-

<b>Schedule 10 - INVESTMENTS OTHERS</b>	<b>Current Year</b>	<b>Previous Year</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>	-	-

  
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**NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT**

(Amount in ₹)

<b>Schedule 11 - CURRENT ASSETS, LOANS, ADVANCES etc</b>	<b>Current Year</b>	<b>Previous Year</b>
<b>A. Current Assets</b>		
1. Inventories		
a) Stores and Spares	3,56,809	3,52,343
b) Loose Tools	-	-
c) Stock in Trade	-	-
2. Sundry Debtors	-	-
a) Debts Outstanding for a period exceeding six months	-	-
b) Others	-	-
3. Cash balances in Hand	33,000	36,000
4. Bank Balances		
- With Saving Banks	1,93,28,131	3,01,78,709
- With Deposits (STD) with Bank	14,65,04,013	7,08,94,508
<b>TOTAL (A)</b>	<b>16,62,21,953</b>	<b>10,14,61,560</b>
<b>B. LOANS, ADVANCES AND OTHER ASSETS (B)</b>		
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	22,000	1,16,000
b) Festival Advance to Staff	51,750	23,700
c) Motor car & cycle Advance to Staff	27,200	34,000
d) Training Programme Advance	-	10,375
e) Pay advance to staff	-	-
f) Deposit paid for leased house	60,000	60,000
g) LTC advance		
h) TTA Advances	56,613	1,29,663
i) Advance – Hostel Renovation/ work in progress – CPWD	17,47,79,290	17,65,00,075
j) Advances for Capital Goods	5,70,44,158	5,70,44,158
k) Prepaid Expenses	13,347	
l) Miscellaneous Advance	8,44,605	4,63,042
m) Duties & Taxes (TDS Receivable)	6,58,871	4,36,867
n) Electricity Deposit	8,41,384	6,16,460
3. Income Accrued	-	-
a) On Investments from Earmarked Funds	-	-
b) On Investments – Others	-	-
c) On Loans and Advances	71,703	76,218
d) Others (Short Term Deposits)	54,79,018	41,64,792
4. Claims Receivable	-	-
<b>TOTAL (B)</b>	<b>23,99,49,939</b>	<b>23,96,75,350</b>
<b>TOTAL (A + B)</b>	<b>40,61,71,892</b>	<b>34,11,36,910</b>

  
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**NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT**

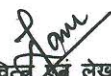
(Amount in ₹)

<b>Schedule 12 - INCOME FROM SALES/SERVICES</b>	<b>Current Year</b>	<b>Previous Year</b>
1. Income from Sales	-	-
2. Income from Services	1,83,85,637	-
<b>TOTAL</b>	<b>1,83,85,637</b>	-

<b>Schedule 13 - GRANTS IN AID</b>	<b>Current Year</b>	<b>Previous Year</b>
1. Central Government	6,76,08,000	10,25,00,000
2. State Government	-	-
3. Government Agencies	-	-
4. Institutions/Welfare Bodies	-	-
5. International Organisation	-	-
6. Others (P.Y Unutilised Grant)	-	42,75,300
<b>TOTAL</b>	<b>6,76,08,000</b>	<b>10,67,75,300</b>

<b>Schedule 14 - FEES/SUBSCRIPTIONS</b>	<b>Current Year</b>	<b>Previous Year</b>
1. Entrance Fees	-	-
2. Annual Fees/Subscriptions	-	-
3. Seminars/Program Fees	-	-
4. Consultancy Fees	-	-
5. Others	-	-
<b>TOTAL</b>	-	-

<b>Schedule 15 - INCOME FROM INVESTMENTS</b>	<b>Current Year</b>	<b>Previous Year</b>
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	-	-
<b>TOTAL</b>	-	-

  
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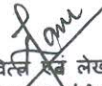
**NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT**

(Amount in ₹)

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

<b>Schedule 17 - INTEREST EARNED</b>	<b>Current Year</b>	<b>Previous Year</b>
1) On Term Deposits		
a) With scheduled banks	73,80,130	19,61,556
b) with Non-scheduled banks	-	-
c) with Institutions	-	-
d) Others	-	-
2) On Savings Accounts		
a) With scheduled banks	4,16,592	10,17,686
b) with Non-scheduled banks	-	-
c) with Institutions/ Post office	-	-
d) Others	-	-
3) On Loans		
a) Employees/ Staff	32,610	-
b) Others	-	-
c) Interest accrued (STDs)	-	-
4) Interest on Debtors and Other Receivables	-	-
<b>TOTAL</b>	<b>78,29,332</b>	<b>29,79,242</b>

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

  
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**NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT**

(Amount in ₹)

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

(Amount in ₹)


<b>Schedule 20 - ESTABLISHMENT EXPENSES</b>	<b>Current Year</b>	<b>Previous Year</b>
a) Salaries & Wages	5,00,66,435	5,03,89,744
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 Expenses	-	-
<b>TOTAL</b>	<b>5,00,66,435</b>	<b>5,03,89,744</b>

  
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(Amount in ₹)

<b>Schedule 21 - OTHER ADMINISTRATIVE EXPENSES etc.</b>		<b>Current Year</b>	<b>Previous Year</b>
a)	Advertisement Charges	3,47,237	1,78,301
b)	Audit Fee	40,000	84,944
c)	Chemicals/Gas/Glassware	52,02,289	51,31,911
d)	Consultancy Services	71,501	89,890
e)	Consumables (Computers)	4,35,636	10,84,070
f)	Electricity Expenses	52,86,220	46,32,435
g)	Vehicle Hiring Charges	4,16,134	1,03,214
h)	Hostel Maintenance	4,21,244	1,05,668
i)	Housekeeping Services	16,14,189	8,02,792
j)	Other Expenses	4,80,886	18,29,005
k)	Outsourcing Services	31,73,847	24,39,036
l)	POL Charges	18,37,810	13,99,292
m)	Postage	3,64,922	3,17,717
n)	Professional Services	10,82,532	6,17,482
o)	Publications	24,86,308	3,40,223
p)	Repairs & Maintenance	5,03,036	2,15,487
q)	RRT Expenses	4,86,150	3,95,500
r)	Security Services	21,95,596	14,58,976
s)	Stationary	9,33,573	7,90,627
t)	Taxes & Insurances	6,54,341	8,36,852
u)	TELE/MOBILE EXP	1,63,055	2,40,305
v)	Vehicle Maintenance Charges	83,620	1,05,922
w)	Water Charges	6,81,414	2,16,062
x)	Xerox Expenses	6,57,498	3,94,546
y)	AMC Charges-Lab equipment	2,26,744	1,36,512
z)	Salaries Consultants	47,21,690	31,48,594
aa)	Bank Charges	12,836	11,478
ab)	Training Programme Expenses	1,90,90,881	2,98,45,293
ac)	Legal Expenses	9,900	16,735
ad)	Travelling Expenditure	16,56,872	11,38,921
	<b>TOTAL</b>	<b>5,53,37,961</b>	<b>5,81,07,790</b>

  
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(Amount in ₹)

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

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

  
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**NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT**  
**FOR THE FINANCIAL YEAR 2014-15**

**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. 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 2014-15. The assets register being maintained by NIPHM is as per the provisions of New GFR 190 (GFR - 40). The costs of the assets are met from Grants received under Capital.
  
4. **Grants:** NIPHM has received Rs. 8.24 Crores towards Capital Grant and Rs. 6.76 Crores under Revenue Grant ( i.e., Grants-in-aid – Salaries Rs. 5.00 Crores and Grants-in-aid – General Rs. 1.76 Crores) for the year 2014-15 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.  
 Out of total depreciation of Rs. 1,17,41,889/- an amount of Rs. 30,66,105/- (by netting off) has been booked under Income & Expenditure account as depreciation and depreciation of Rs. 86,75,784/- on assets acquired out of grant money deducted directly under reserve and surplus.

  
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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 (c) – 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:** Amounts received towards specific projects / programmes, income generated through DAC funded programme and interest earned on grant fund 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.
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. 69,53,211/- during the year 2014-15 are remitted to the concerned parent departments on monthly. Thus there is no liability on account of this.

**SCHEDULE 25: 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.) 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. Chaturvedi & Partners, 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 2014-15.
- 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, 1<sup>st</sup> Floor  
(Phone No: 040-23232069)

No.PDA(C)/CAB/Unit-9/NIPHM/SAR.2014-15/D318/2015-16/198 Date: 19.08.2015

सेवा में

सचिव महोदय,

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

महोदय,

विषय: राष्ट्रीय वनस्पति स्वास्थ्य प्रबंधन संस्थान (NIPHM), हैदराबाद के वर्ष  
2014-15 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन

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Separate Audit Report (SAR) on the Accounts of National Institute of Plant Health Management (NIPHM), Hyderabad, for the year 2014-15, Annexure to SAR and one copy of the Annual Accounts of the Institute for the year 2014-15, 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/-

(B. D. PARMAR)

संल: यथोपरि

प्रधान निदेशक लेखापरीक्षा (केन्द्रीय)

Endt. No.PDA(C)/CAB/Unit-9/NIPHM/SAR.2014-15/D318/2015-16/197 Date: 19.08.2015

Copy to the Director General (I/c), National Institute of Plant Health Management, Rajendranagar, Hyderabad-500 030, along with one copy of Annual Accounts for the year 2014-15 (English version) and D.O Management Letter, with a request to furnish Hindi version of the approved Annual Accounts 2014-15 (2 sets), to this Office.

संल: यथोपरि

*R. Shukla Malge*

(ROLI SHUKLA MALGE)

निदेशक/ प्रत्यक्ष कर & केन्द्रीय स्वायत्त निकायों

DIRECTOR/DT & CAB

Phones Nos. : 23236811 to 23236819

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**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 2015**

We have audited the attached Balance Sheet of National Institute of Plant Health Management (NIPHM), Hyderabad, as at 31 March 2015, 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 further period up to 2018-19. 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 Government of India, Ministry of Finance.
  - 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 Liabilities**

##### **A.1.1 Current Liabilities and Provisions: ₹ 77.83 lakh**

**A.1.1.1** This includes revenue of ₹ 11,08,671/- generated through consultancy programmes, which was incorrectly classified as provisions (Scholarship fund) –under Current Liabilities and Provisions (Schedule-7), instead of as additions to Sponsored/Consultancy Fund Account under the Earmarked Funds (Schedule-3). This resulted in understatement of Earmarked Funds and overstatement of Current Liabilities and Provisions by ₹ 11.09 lakh.

##### **A.2 Assets**

##### **A.2.1 Current Assets, Loans & Advances etc.: ₹ 40.62 crore (Schedule-11)**

**A.2.1.1** This includes expenditure of ₹ 16,30,60,523/-<sup>1</sup>, reported by CPWD (March 2015) for the Deposit Works under progress, which were incorrectly classified as Advances with CPWD under Current Assets, Loans & Advances, instead of as Capital-Works-in-Progress under Fixed Assets. This resulted in overstatement of Current Assets, Loans and Advances etc. and understatement of Fixed Assets by ₹ 16.31 crore.

<sup>1</sup>CPWD Civil Works : ₹ 11,05,27,206/- and Electrical Works : ₹ 5,25,33,317/- (excluding Electrical Maintenance expenditure of NIPHM, of ₹ 36,88,693/-)



**A.2.1.2** 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 year 2012-13, but was not capitalized, on the plea of non-receipt of Final Bills from the Consultant (M/s RITES). This resulted in understatement of Fixed Assets and overstatement of Current Assets, Loans & Advances etc. by ₹ 5.7 crore. Depreciation was also not provided on this Fixed Asset.

**A.2.1.3** The difference of ₹ 25,88,414/- between the Deposit for Electrical & Civil works<sup>2</sup> shown by CPWD (March 2015) in the Schedule of Deposit Works (₹ 17,73,67,704/-) and the amount adopted by the Institute in the Annual Accounts (₹ 17,47,79,290/-) as on 31<sup>st</sup> March 2015, needs to be reconciled.

**A.2.1.4** This includes total prior period and current year Electrical Maintenance expenditure of the Institute of ₹ 36,88,693/-<sup>3</sup>, reported by CPWD (March 2015), which was incorrectly classified as Advances with CPWD under Current Assets, Loans & Advances, instead of as revenue expenditure. This resulted in understatement of Net Deficit and overstatement of Current Assets, Loans & Advances by ₹ 36.89 lakh.

## **B Income and Expenditure Account**

### **B.1 Income: ₹ 9.38 crore**

**B1.1** This includes Bank interest of ₹ 1,43,608/- earned on Consultancy Bank account, which was incorrectly classified as income under Income and Expenditure Account, instead of under Sponsored/Consultancy account in the Earmarked Funds. This resulted in overstatement of Income and understatement of Earmarked Funds by ₹ 1.44 lakh. Deficit was also understated by ₹ 1.44 lakh.

<sup>2</sup> CPWD Civil Works : ₹ 12,02,47,667/- and Electrical Works : ₹ 5,71,20,037/-

<sup>3</sup> Prior period expenditure: ₹ 21,09,115/- and current year expenditure (2014-15) : ₹ 15,79,578/-

**B.2 Expenditure: ₹ 10.85 crore**

**B.2.1** This includes prior period (2013-14) recurring expenses of ₹ 4,46,273/-, which was not exhibited separately, as stipulated in Accounting Standard-5 (Para Nos.15 and 19) and incorrectly accounted as current year expenditure, due to non-creation of provision for such expenses in last year. This resulted in understatement of Prior period Expenditure and overstatement of Current year Expenditure by ₹ 4.46 lakh.

**B.2.2** This does not include provision for known liability towards payment of outstanding expenses of ₹ 2,80,964/- to the end of 31<sup>st</sup> March 2015, and included in the expenditure of next financial year (2015-16), despite accounts maintained on accrual basis. This resulted in understatement of Current Liabilities & Provisions and Expenditure by ₹ 2.81 lakh each. Deficit was also understated by ₹ 2.81 lakh.

**C. General**

1. The Accounting policy of the Institute regarding payment of Retirement benefits was not suitably disclosed in the Annual accounts.

2. Income generated out of Plan funds received from Ministry of Agriculture, Department of Agriculture & Cooperation (DAC), in conducting DAC funded programmes, including Bank interest and interest earned & accrued on Investments made out of Plan funds, totalling ₹ 1,39,67,613/-, were incorrectly shown as additions under the head Sponsored/Consultancy, instead of under 'Plan' in the Earmarked Funds (Schedule-3). This needs to be rectified.

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

The net impact of Audit comments given in preceding paragraphs is understatement of Liabilities by ₹ 4.25 lakh, overstatement of Assets by ₹ 36.89 lakh and understatement of Deficit by ₹ 41.14 lakh.



**E. Grants-in-aid:** Out of grants-in-aid of ₹ 15 crore<sup>4</sup> received during the year, together with previous year unutilised balance of ₹ 1.58 crore, totaling ₹ 16.58 crore, the Institute utilised a sum of ₹ 12.85 crore<sup>5</sup>, leaving a balance of ₹ 3.73 crore unutilised as on 31<sup>st</sup> March 2015.

**F. 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.

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 2015; and

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



**(B.D. PARMAR)**

**Principal Director of Audit (Central)**

<sup>4</sup>(i) Plan-Creation of Capital Assets : ₹ 8.24 crore, (ii) Plan-General : ₹ 1.76 crore and (iii) Plan – Salaries: ₹ 5 crore

<sup>5</sup>(i) Plan-Creation of Capital Assets : ₹ 2.44 crore, (ii) Plan-General : ₹ 5.35 crore and (iii) Plan – Salaries: ₹ 5.06 crore

## ANNEXURE

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 2014-15 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 2014-15. 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 2014-15 and no discrepancies were noticed in audit.
5. **Regularity in payment of statutory dues:** Statutory dues were paid regularly.

*R. S. Malge*

**(ROLI SHUKLA MALGE)**

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



**AUDIT PARAS AND ITS REPLIES**

S.No.	Audit Para	Reply
<p><b>A.</b> <b>A.1</b> <b>A.1.1</b> <b>A.1.1.1</b></p>	<p><b>BALANCE SHEET:</b> <b>Liabilities</b> <b>Current liabilities and provisions: Rs. 77.83 lakh</b> This includes revenue of Rs.11,08,671/- generated through consultancy programmes, which was incorrectly classified as provisions under Current Liabilities and Provisions (Schedule-7), instead of as additions under Sponsored/Consultancy in the Earmarked Fund (Schedule-3). This resulted in understatement of Earmarked Fund and overstatement of Current Liabilities and Provisions by Rs. 11.09 lakh.</p>	<p>The suggestion of the audit is noted and action will be taken to rectify the same during this current financial year 2015-2016 and same will be shown in next audit.</p>
<p><b>A.2</b> <b>A.2.1</b> <b>A.2.1.1</b></p>	<p><b>Assets</b> <b>Current Assets, Loans &amp; Advances etc. Rs. 40.62 Crore (Schedule – 11)</b> This includes expenditure of Rs. 16,30,60,523/- reported by CPWD (March 2015) for the Deposit Works under progress, which were incorrectly classified as Advances with CPWD under Current Assets, Loans &amp; Advances, instead of as Capital-Works-in-Progress under Fixed Assets. This resulted in overstatement of Current Assets, Loans and Advances etc. and understatement of Fixed Assets by Rs. 16.31 crore.</p>	<p>During the F.Y 2010-11, amounts released to CPWD for Capital works Rs. 3.63 crore was shown under Capital-work-in progress (schedule-8). However AG audit has raised an objection in this regard (Extract of Balance Sheet and audit observation enclosed for kind information) Accordingly as per AG's advice action was taken and F.Y 2011-12 onwards amounts released to CPWD has been classified as Advances with CPWD. In view of the above, para may kindly be dropped.</p>
<p><b>A.2.1.2</b></p>	<p>Despite previous Audit comment, advance amount of Rs. 5,70,44,158/- for imported Analytical Instruments &amp; Lab Equipment, which were installed, commissioned and put in operation by the Institute during the year 2012-13, was 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 &amp; Advances etc. by Rs. 5.7 crore. Depreciation was also not provided on this Fixed Asset.</p>	<p>RITES have settled the bills of all the vendors and surplus amount is going to be transferred to NIPHM. Necessary adjustment in the books of account will be made during current year.</p>
<p><b>A.2.1.3</b></p>	<p>The difference of Rs. 25,88,414/- between the Deposit for Electrical &amp; Civil works shown by CPWD (March 2015) in the Schedule of Deposit Works (Rs. 17,73,67,704/-) and the amount adopted by the Institute in the Annual Accounts (Rs. 17,47,79,290/-) as on 31st March 2015, needs to be reconciled.</p>	<p>Difference arises due to excess amount shown by CPWD in the form 65. A letter has been sent to CPWD for rectification of the same. Reconciliation will be shown during next audit.</p>
<p><b>A.2.1.4</b></p>	<p>This includes total prior period and current year Electrical Maintenance expenditure of the Institute of Rs. 36,88,693/- reported by CPWD</p>	<p>The suggestion of the audit is noted. Necessary correction will be made during this current</p>



	(March 2015), which was incorrectly classified as Advances with CPWD under Current Assets, Loans & Advances, instead of as revenue expenditure. This resulted in understatement of Net Deficit and overstatement of Current Assets, Loans & Advances by Rs. 36.89 lakh.	financial year 2015-2016 and same will be shown in next audit.
<b>B</b>	<b>Income and Expenditure Account</b>	
<b>B.1</b>	<b>Income: Rs. 9.38 Crore</b>	
<b>B.1.1</b>	This includes Bank interest of Rs. 1,43,608/- earned on Consultancy Bank account, which was incorrectly classified as income under Income and Expenditure Account, instead of under Sponsored/Consultancy account in Earmarked Fund. This resulted in overstatement of Income and understatement of Earmarked Fund by Rs. 1.44 lakh. Deficit was also understated by Rs. 1.44 lakh.	The suggestion of the audit is noted. Necessary correction will be made during this current financial year 2015-2016 and same will be shown in next audit.
<b>B.2</b>	<b>Expenditure: Rs. 10.85 Crore</b>	
<b>B.2.1</b>	This includes prior period (2013-14) recurring expenses of Rs. 4,46,273/- which was not exhibited separately, as stipulated in Accounting Standard-5 (Para Nos.15 and 19) and incorrectly accounted as current year expenditure, due to non-creation of provision for such expenses in last year. This resulted in understatement of Prior period Expenditure and overstatement of Current year Expenditure by Rs. 4.46 lakh.	The suggestion of the audit is noted for future compliance.
<b>B.2.2</b>	This does not include provision for known liability towards payment of outstanding expenses of Rs. 2,80,964/- to the end of 31st March 2015, despite accounts maintained on accrual basis. This resulted in understatement of Current Liabilities & Provisions and Expenditure by Rs. 2.81 lakh each. Deficit was also understated by Rs. 2.81 lakh. This expenditure was included in the next financial year's (2015-16) expenditure.	The suggestion of the audit is noted for future compliance.

**C. General:**

1.	The Accounting policy of the Institute regarding payment of Retirement benefits was not suitably disclosed in the Annual accounts.	The suggestion of the audit noted for future compliance.
2.	Vehicle costing Rs. 8,13,474/-, received free of cost by the Institute was accounted under Fixed Assets Schedule-8, at its historical cost with provision of depreciation from the current year. This was not in consonance with Accounting Standard-12 (Para 7.1), which stipulates, inter alia that, non-monetary assets received free of cost, should be recorded at a nominal value. This needs to be reviewed and Accounting policy in this regard suitably disclosed in the Annual accounts.	The suggestion of the audit noted. Action taken will be shown to the next audit.



3.	Office (10 per cent depreciation rate) and Residential Buildings (5 per cent depreciation rate) built on the Leased land should be depreciated, to be co-terminus with the amortization of land (lease period), unless the superstructures have a shorter life than the lease period, as stipulated in the Uniform Format of Accounts. However, though this was brought to the notice of the Institute through Management letters, the Institute did not take corrective action and continued to depreciate both the buildings at a uniform rate of 10 per cent. The Accounting policy of the Institute in this regard was not suitably disclosed in the Annual accounts. Physical verification of Buildings (Office & Residential), for the year 2014-15, was stated to be under progress.	The suggestion of the audit noted. Action taken will be shown to the next audit.
4.	Inventories were valued at historical cost/purchase cost (as per unit rate recorded in stock register) only and accounted under Current Assets (Schedule-11) at a value of Rs.3,56,809/-, without taking into account the net realizable value of Inventories also, as on 31st March 2015. This was contrary to the Accounting Policy no.11 disclosed in the Significant Accounting Policies (Schedule-24), which provides for valuation of inventory at cost or net realizable value, whichever is lower.	The suggestion of the audit noted for future compliance.
5.	Income generated out of Plan funds received from Ministry of Agriculture, Department of Agriculture & Cooperation (DAC), in conducting DAC funded programmes, including Bank interest and interest earned & accrued on Investments made out of Plan funds, totaling Rs. 1,39,67,613/-, were incorrectly shown as additions under the head Sponsored/Consultancy, instead of under 'Plan' in the Earmarked Funds (Schedule-3). This needs to be rectified.	The suggestion of the audit noted. Rectification of the same will be intimated to the next audit.
6.	The difference of Rs. 4,515/- between the amount shown as 'Interest on loans and advances' (Rs. 37,125/-) on the Receipts side of Receipts & Payment Account and the amount shown as 'Interest earned on Loans to Employees/staff' (Rs.32,610/-), in Schedule-17 of Income and Expenditure Account, needs to be reconciled.	The suggestion of the audit noted. Reconciliation of the same will be intimated to the next audit.
7.	Depreciation rates adopted for the asset heads, mentioned in in the Fixed Assets Schedule-8, were not disclosed.	Noted for future compliance.