

ANNUAL ACCOUNTS

For the year

2015-2016



सत्यमेव जयते

NIPHM



रा व स्वा प्र सं
NIPHM

NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

(Department Of Agriculture, Cooperation & Farmers Welfare)

Ministry of Agriculture & Farmers Welfare

Government of India

RAJENDRANAGAR, HYDERABAD – 500030

CONTENTS

| Sl. No. | Name of the Account | Page No. |
|---------|--|----------|
| 1. | Balance Sheet | 01 |
| 2. | Income and Expenditure Account | 02 |
| 3. | Receipts and Payments Account | 03 |
| 4. | Balance Sheet Schedules | 04 - 10 |
| 5. | Income and Expenditure Schedule | 11 - 14 |
| 6. | Accounting Policies and Notes on Accounts | 15 - 17 |
| 7. | Audit Report of the CAG of India on the Accounts of NIPHM, Hyderabad for the year ended 31 st March, 2016 | 18 - 23 |
| 8. | Annexure to Separate Audit Report | 24 |
| 9. | Replies to Audit Paras | 25 - 26 |

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

BALANCE SHEET AS AT 31st MARCH, 2016

(Amount in Rs.)

| CORPUS/ CAPITAL FUND AND LIABILITIES | Schedule | Current Year | Previous Year |
|--|-----------------|---------------------|----------------------|
| CORPUS / CAPITAL FUND | 1 | 14,61,52,940 | 10,95,22,061 |
| RESERVES AND SURPLUS | 2 | 19,27,93,090 | 5,27,26,615 |
| EARMARKED/ENDOWMENT FUNDS | 3 | 16,11,95,851 | 31,64,58,095 |
| SECURED LOANS AND BORROWINGS | 4 | - | - |
| UNSECURED LOANS AND BORROWINGS | 5 | - | - |
| DEFERRED CREDIT LIABILITIES | 6 | - | - |
| CURRENT LIABILITIES AND PROVISIONS | 7 | 1,21,67,431 | 77,82,694 |
| TOTAL | | 51,23,09,312 | 48,64,89,465 |
| ASSETS | | | |
| FIXED ASSETS | 8 | 21,18,79,668 | 8,03,17,573 |
| CAPITAL WORK-IN-PROGRESS | 8 | 3,44,67,830 | - |
| INVESTMENTS - FROM | | | |
| EARMARKED/ENDOWMENT FUNDS | 9 | - | - |
| INVESTMENTS – OTHERS | 10 | - | - |
| CURRENT ASSETS, LOANS, ADVANCES etc. | 11 | 26,59,61,814 | 40,61,71,892 |
| MISCELLANEOUS EXPENDITURE (to the extent written off or adjusted) | | | |
| TOTAL | | 51,23,09,312 | 48,64,89,465 |
| SIGNIFICANT ACCOUNTING POLICIES | 24 | | |
| CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS | 25 | | |


रजिस्ट्रार
REGISTRAR
 राष्ट्रीय वनस्पति स्वास्थ्य प्रबंधन संस्थान
 National Institute of Plant Health Management
 राजेन्द्रनगर, हैदराबाद-500 030. (ऑ. प्र.)
 Rajendranagar, Hyderabad-500 030.(A.P.)


DIRECTOR GENERAL
DIRECTOR GENERAL
 NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT
 Rajendranagar, Hyderabad - 500030

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2016

(Amount in Rs.)

| INCOME | Schedule | Current Year | Previous Year |
|--|----------|---------------------|----------------------|
| Income from Sales/Services | 12 | 1,59,66,916 | 1,83,85,637 |
| Grants/Subsidies | 13 | 11,98,68,000 | 6,76,08,000 |
| Fees/Subscriptions | 14 | - | - |
| Income from Investments | 15 | - | - |
| Income from Royalty, Publications | 16 | - | - |
| Interest Earned | 17 | 85,53,447 | 78,29,332 |
| Other Income | 18 | - | - |
| Amortization of Capital Reserve | | - | - |
| Increase/(decrease) in stock of Finished Goods | 19 | - | - |
| TOTAL (A) | | 14,43,88,363 | 9,38,22,969 |
| EXPENDITURE | | | |
| Establishment Expenses | 20 | 4,72,55,350 | 5,00,66,435 |
| Other Administrative Expenses etc.. | 21 | 6,12,43,773 | 5,53,37,961 |
| Expenditure on Grants, Subsidies etc.. | 22 | - | - |
| Other Revenue Expenses | | - | - |
| Interest Paid | 23 | - | - |
| Depreciation | | 2,713,568 | 30,66,105 |
| TOTAL (B) | | 11,12,12,691 | 10,84,70,501 |
| Balance being excess of Income over Expenditure (A-B) | | 3,31,75,672 | (1,46,47,532) |
| Prior Period Adjustment: | | | |
| Prior Period Income | | 34,55,207 | 63,61,276 |
| Prior Period Depreciation | | - | - |
| Excess of Income over Expenditure after prior period adjustment | | 3,66,30,879 | (82,86,256) |
| Transfer to Special Reserve(Specify Each) | | - | - |
| Transfer to / from General Reserve | | - | - |
| Balance being Surplus/(Deficit) carried to Corpus/Capital Fund | | 3,66,30,879 | (82,86,256) |
| SIGNIFICANT ACCOUNTING POLICIES | 24 | | |
| CONTINGENT LIABILITES AND NOTES ON ACCOUNTS | 25 | | |


रजिस्ट्रार
REGISTRAR
 राष्ट्रीय वनस्पति स्वास्थ्य प्रबंधन संस्थान
 National Institute of Plant Health Management
 राजेन्द्रनगर, हैदराबाद-500 030. (ऑ. प्र.)
 Rajendranagar, Hyderabad-500 030.(A.P.)


DIRECTOR GENERAL
DIRECTOR GENERAL
 NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT
 Rajendranagar, Hyderabad - 500030

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

RECEIPTS & PAYMENTS ACCOUNT AS AT 31st MARCH,2016

(Amount in Rs.)

| | RECEIPTS | Current Year | Previous Year | PAYMENT | Current Year | Previous Year |
|--|---|---------------------|---------------------|---|------------------------|---------------------|
| I. Opening Balances | | | I. Expenses | | | |
| | a) Cash in hand | 33,000 | 36,000 | a) Establishment Expenses | 4,81,54,745 | 5,06,17,230 |
| | b) Bank Balances | | | b) Administrative Expenses | 3,51,97,343 | 3,50,88,107 |
| | i) General Account | 93,49,758 | 1,24,54,233 | c) Training Programme Expenses | 83,96,498 | 1,84,50,604 |
| | ii) Revenue Account | 72,95,496 | 1,35,19,745 | | | |
| | iii) Consultancy Account | 26,82,877 | 42,04,731 | II. Payment made agst. various projects | | |
| | c) Fixed deposits | | | Capital Expenditure | | |
| | i) Revenue Account | 8,54,04,013 | 6,30,90,630 | Revenue Expenditure | | |
| | ii) General Account | 6,00,00,000 | 52,39,774 | I) Sponsored/consultancy/others | 1,33,47,099 | 1,73,36,722 |
| | iii) Consultancy A/c | - | 25,64,104 | | | |
| | IV) Scholarship | 11,00,000 | - | | | |
| II. Grants Received from GOI | | | 12,69,57,409 | 15,00,00,000 | | |
| | I) Capital (Rs.1,70,57,409) | - | | III. Investments and deposits made | | |
| | ii) Revenue (Rs.4,57,00,000) | | | New Pension Scheme | 15,62,453 | 13,64,316 |
| | iii) Salaries (Rs. 6,42,00,000) | | | | | |
| III. Earmarled funds | | | | IV, Expenditure on Fixed Assets and Capital WIP | | |
| | a) Earmarked/Endowment Funds/ Sponsored/consultancy | 2,77,42,789 | 2,64,44,579 | a) Purchase of Fixed Assets | 86,62,9761, | 26,02,440 |
| | b) Own Funds (Interest) | | | b) Expenditure on Capital W.I.P | 1,47,98,815 | 1,17,45,143 |
| IV. Interest Received : | | | | | | |
| | a) Savings bank | | | | | |
| | i) Revenue Account - | 4,40,245 | 2,72,984 | V. Refund of surplus money/Loans | | |
| | ii) General Account - | 8,04,195 | 6,74,962 | a) To the Govt. of India | - | - |
| | iii) Consultancy account | 46,479 | 1,43,608 | b) To the State Government | - | - |
| | iv) Interest on loans and adv. | 12,473 | 37,125 | c) To other providers of funds | - | - |
| | b) Short term deposits | | | | | |
| | i) Revenue Account | 16,22,978 | 62,78,562 | VI. Finance Charges (interest) | - | - |
| | ii) General Account | 35,97,416 | 2,48,020 | VII. Other Payments (specify) | - | - |
| | iii) Consultancy/Scholarship Account | 38,993 | 1,52,577 | | | |
| | c) Short term deposits accrued interest 14-15 | | | | | |
| | i) Revenue Account | 48,79,318 | - | | | |
| | ii) General Account | 5,36,301 | - | | | |
| | iii) Consultancy/Scholarship Account | 63,399 | - | | | |
| V. Misc., and Other Income | | | | a)Security deposits | 2,10,908 | 3,18,532 |
| | a) Trg. prog. / fee / services | 25,02,286 | 1,51,53,952 | b) i) Remittance to other deptt. | 59,28,373 | 69,53,211 |
| | b) prior period income | 12,46,634 | - | c) Loans and Advances | | |
| | c) Room Rent (others) | 12,01,245 | 3,73,890 | i) Festival Advances to staff | 94,500 | 94,500 |
| | d) Other Income | 25,119 | 45,09,532 | ii) Motor car & vehicle advances | 2,06,333 | 34,500 |
| | e) Sale of Produce | 18,920 | 30,515 | iii) TTA Advance | 9,15,981 | 6,77,423 |
| | f) Misc. Plan receipt | - | 15,76,514 | iv) Others | 42,11,477 | 29,87,645 |
| | g) Consultancy income | 48,44,447 | 64,50,110 | v) Advances for Capital goods | - | |
| | h) Misc. Revenue Receipt | 34,72,307 | 7,90,905 | vi) Deposits with Ele. deptt. - Advance for capital goods | 1,58,729 | 2,24,924 |
| VI. Amount Borrowed | | | - | - | | |
| VII. Any other receipts (sale of unserviceable assets) | | | 9,05,945 | - | | |
| VIII Others | | | | - | VIII. Closing balances | |
| | a) Security Deposit | 5,06,852 | 3,78,018 | a) Cash in hand | 31,445 | 33,000 |
| | b) i) Remittance to other deptt. | 59,43,881 | 69,53,211 | b) Bank Balances | | |
| | ii) New Pension Scheme | 14,62,249 | 13,67,111 | i) General Account | 1,26,92,137 | 93,49,758 |
| | c) Loans & Advances | | | ii) Revenue Account | 1,04,13,307 | 72,95,496 |
| | i) Computer/Motor cycle/car Advance to staff | 14,61,326 | 1,35,300 | iii) Consultancy Account | 13,04,620 | 26,82,877 |
| | ii) Festival advance | 92,700 | 66,450 | | | |
| | iii) TTA/Advance | 6,95,926 | 4,48,861 | c) Fixed Deposit | 19,07,85,570 | 14,65,04,013 |
| | iv) Others | 86,333 | 7,64,438 | | | |
| | TOTAL | 35,70,73,309 | 32,43,60,441 | TOTAL | 35,70,73,309 | 32,43,60,441 |

NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

(Amount in Rs.)

| Schedule 1 – CORPUS/CAPITAL FUND | Current Year | Previous Year |
|---|---------------------|---------------------|
| Balance as at the beginning of the year | 10,95,22,061 | 11,69,94,842 |
| Add : Contributions towards Corpus/Capital Fund | | 8,13,474 |
| Add/(Deduct): Balance of Net Income/(Expenditure) | 3,66,30,879 | (82,86,256) |
| Transferred from the Income and Expenditure Account | | |
| BALANCE AS AT THE YEAR END | 14,61,52,940 | 10,95,22,061 |

| Schedule 2 - RESERVES AND SURPLUS | Current Year | Previous Year |
|--------------------------------------|---------------------|--------------------|
| 1. Capital Reserve - (Grants in Aid) | | |
| As per last account | 5,27,26,615 | 3,52,61,455 |
| Addition during the year | 15,99,83,521 | 2,61,40,944 |
| Less: Deductions during the year | 1,99,17,046 | 86,75,784 |
| | 19,27,93,090 | 5,27,26,615 |
| 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 | 19,27,93,090 | 5,27,26,615 |


 Financial Adviser
NIP F&M
 Rajendranagar, Hyderabad-500 030, (T.S.)

NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

(Amount in Rs.)

| Schedule - 3 EARMARKED FUNDS | Current Year | | | Previous Year | | |
|--|--------------|----------------------------|--------------|---------------|----------------------------|--------------|
| | PLAN | SPONSERED / CONSULTANCY | TOTAL | PLAN | SPONSERED / CONSULTANCY | TOTAL |
| a) Opening Balance of the Funds | 25,50,48,881 | 6,14,09,214 | 31,64,58,095 | 19,87,97,825 | 4,86,17,804 | 24,74,15,629 |
| b) Additions to the Funds | | | | | | |
| i. Donations/Grants | 1,70,57,409 | 2,75,65,671 | 4,46,23,080 | 8,23,92,000 | 4,48,45,254 | 12,72,37,254 |
| ii. Income from Investments made on account of funds | - | - | - | | | |
| iii. Other Additions | 2,14,47,129 | 8,44,535 | 2,22,91,664 | | 1,39,67,613 | 1,39,67,613 |
| TOTAL (A + B) | 29,35,53,419 | 8,98,19,420 | 38,33,72,839 | 28,11,89,825 | 10,74,30,671 | 38,86,20,496 |
| C) Utilisation/Expenditure towards objectives of Funds | | | | | | |
| i. Capital Expenditure | | | | | | |
| - Fixed Assets | 15,99,83,521 | - | 15,99,83,521 | 2,61,40,944 | | 2,61,40,944 |
| - Others | - | - | - | | | |
| TOTAL | 15,99,83,521 | | 15,99,83,521 | 2,61,40,944 | - | 2,61,40,944 |
| ii. Revenue Expenditure | | | | | | |
| - Salaries, Wages & Allowances etc., | - | 4,28,93,945 | 4,28,93,945 | | | - |
| - Others | - | 1,92,99,522 | 1,92,99,522 | - | 4,60,21,457 | 4,60,21,457 |
| TOTAL | - | 6,21,93,467 | 6,21,93,467 | - | 4,60,21,457 | 4,60,21,457 |
| TOTAL (C) | 15,99,83,521 | 6,21,93,467 | 22,21,76,988 | 2,61,40,944 | 4,60,21,457 | 7,21,62,401 |
| NET BALANCE AS THE YEAR END (A+B-C) | 13,35,69,898 | 2,76,25,953 | 16,11,95,851 | 25,50,48,881 | 6,14,09,214 | 31,64,58,09 |


 Financial Advisor
 M. P. (1) / 15 / 1000 / 13

NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

(Amount 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 | - | - |
| Note : Amount due within one year | | |

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

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


Financial Adviser
NIP H&M
 Rajendranagar, Hyderabad-500 030, (T.S.)

NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

(Amount in Rs.)

| Schedule 7 - CURRENT LIABILITIES AND PROVISIONS | Current Year | Previous Year |
|---|--------------------|------------------|
| A. CURRENT LIABILITES | | |
| 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) | 1,58,475 | 1,12,156 |
| 6. Other Current Liabilities | | |
| Lease Rent Payable | 27,744 | 30,056 |
| Outstanding Liabilities (Salaries) | 38,75,501 | 43,34,151 |
| Performance Security | 11,04,847 | 8,08,903 |
| Electricity Charges | 6,52,504 | 3,40,965 |
| Outsourcing Contracts | 54,98,653 | 10,44,997 |
| Other remittance | 14,708 | - |
| Extension Reform Programmes (NE REGION) | - | - |
| - Caution Deposits (PGPABM) | - | - |
| - PGDAEM Course | - | - |
| - Interest Refundable | - | - |
| TOTAL (A) | 1,13,32,432 | 66,71,228 |
| B. PROVISIONS | - | - |
| 1. For Taxation | - | - |
| 2. Gratuity | - | - |
| 3. Superannuation/Pension | 13,470 | 2,795 |
| 4. Accumulated Leave Encashment | - | - |
| 5. Trade Warranties/Claims | - | - |
| 6. Others (Shilong) | 8,21,529 | 11,08,671 |
| TOTAL (B) | 8,34,999 | 11,11,466 |
| TOTAL (A+B) | 1,21,67,431 | 77,82,694 |


 Financial Adviser
NIPHM
 Rajendranagar, Hyderabad-500 030. (T.S.)

NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

(AMOUNT IN RS.)

| Schedule - 8 FIXED ASSETS | GROSS BLOCK | | | | DEPRECIATION | | | NET BLOCK | | | |
|---------------------------------|---------------------|------------------------------|----------------------------------|---------------------------|---------------------|--------------------|------------------------------|---------------------------|--------------------|-------------------------------|--------------------------------|
| | Opening Balance | Additions upto 30.09.2015 | Additions After 30.09.2015 | Deductions/ adjustment | Closing balance | Opening Balance | Depreciation for the year | Deductions/ adjustment | Total Depreciation | As at the Current Year End | As at the Previous Year End |
| Lease Hold Land | 39,304 | | | | 39,304 | 9,248 | 2,312 | | 11,560 | 27,744 | 30,056 |
| Buildings: | | | | | | | | | | | |
| a) Building - Office | 4,97,67,891 | | 11,21,19,333 | | 16,18,87,224 | 1,60,26,329 | 89,80,123 | | 2,50,06,452 | 13,68,80,772 | 3,37,41,562 |
| b) Building - Residential | 1,21,72,492 | | | | 1,21,72,492 | 24,56,834 | 4,85,783 | | 29,42,617 | 92,29,875 | 97,15,658 |
| c) Security Sheds - Civil works | 75,612 | | | | 75,612 | 35,429 | 4,018 | | 39,447 | 36,165 | 40,183 |
| Computers | | | | | | | | | | | |
| a) Computer & Peripherals | 71,91,254 | 11,38,442 | 1,15,369 | | 84,45,065 | 59,38,654 | 14,69,236 | | 74,07,890 | 10,37,175 | 12,52,600 |
| b) Printers - Deskjet | 42,875 | | | | 42,875 | 42,568 | 185 | | 42,753 | 122 | 307 |
| c) Projectors | 13,54,649 | | | | 13,54,649 | 13,33,759 | 12,534 | | 13,46,293 | 8,356 | 20,890 |
| c) UPS | 4,84,700 | | | | 4,84,700 | 4,82,715 | 1,191 | | 4,83,906 | 794 | 1,985 |
| Computer Software | 3,44,661 | | | | 3,44,661 | 2,48,156 | 57,903 | | 3,06,059 | 38,602 | 96,505 |
| Air Conditioners | 5,39,560 | | | | 5,39,560 | 3,36,066 | 30,524 | | 3,66,590 | 1,72,970 | 2,03,494 |
| Furniture and Fixtures | 1,14,53,485 | 3,26,048 | 119,202 | 39,828 | 1,18,58,907 | 19,02,408 | 9,93,673 | | 28,96,081 | 89,62,826 | 95,51,077 |
| Micro Phones | 88,700 | | | | 88,700 | 55,247 | 5,018 | | 60,265 | 28,435 | 33,453 |
| Refrigerator | 44,100 | 92,400 | 42,766 | | 1,79,266 | 23,448 | 20,165 | | 43,614 | 1,35,652 | 20,652 |
| RICOH - Xerox Machine | 3,85,424 | | | | 3,85,424 | 2,40,061 | 21,804 | | 2,61,866 | 1,23,558 | 1,45,363 |
| Water Purifiers | 2,93,920 | | | | 2,93,920 | 1,83,068 | 16,628 | | 1,99,696 | 94,224 | 1,10,852 |
| Wooden Cots | 99,750 | | | | 99,750 | 46,738 | 5,301 | | 52,039 | 47,711 | 53,012 |
| Lab Equipments | 1,87,74,098 | 3,73,10,302 | 22,75,502 | 57,50,985 | 5,26,08,917 | 47,99,130 | 78,63,453 | | 1,26,62,583 | 3,99,46,334 | 1,39,74,968 |
| Office Equipments | 45,17,466 | 13,68,300 | 61,300 | | 59,47,066 | 17,25,951 | 6,28,570 | | 23,54,521 | 35,92,545 | 27,91,515 |
| Plant and Machinery | 1,57,69,943 | | | | 1,57,69,943 | 97,64,417 | 9,00,829 | | 1,06,65,246 | 51,04,697 | 60,05,526 |
| Vehicles | 39,44,962 | | 44,56,550 | | 84,01,512 | 20,37,780 | 6,20,319 | | 26,58,098 | 57,43,414 | 19,07,182 |
| Library Books | 10,63,260 | 2,98,534 | 13,900 | | 13,75,694 | 6,98,257 | 4,02,292 | | 11,00,549 | 2,75,145 | 3,65,003 |
| Patents | 3,42,598 | 1,13,000 | 1,32,573 | | 5,88,171 | 86,868 | 1,08,754 | | 1,95,622 | 3,92,551 | 2,55,730 |
| TOTAL OF CURRENT YEAR | 12,87,90,704 | 4,06,47,026 | 11,93,36,495 | 57,90,813 | 28,29,83,412 | 4,84,73,131 | 2,26,30,614 | | 7,11,03,746 | 21,18,79,668 | 8,03,17,573 |
| Previous Year | | | | | | | | | | | |
| Capital Work in Progress | 13,68,84,648 | 93,00,515 | 4,02,000 | 11,21,19,333 | 3,44,67,830 | | | | 24,63,47,498 | 3,44,67,830 | |
| TOTAL | | | | | | | | | | | |

NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

(Amount in Rs.)

| 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 | - | - |


 Financial Adviser
NIP H.M.
 Rajendranagar, Hyderabad-500 030, (T.S.)

NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

(Amount in Rs.)

| Schedule 11 - CURRENT ASSETS, LOANS, ADVANCES etc | Current Year | Previous Year |
|--|---------------------|---------------------|
| A. Current Assets | | |
| 1. Inventories | | |
| a) Stores and Spares | 5,73,238 | 3,56,809 |
| 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 | 31,445 | 33,000 |
| 4. Bank Balances | | |
| - With Saving Banks | 2,44,10,064 | 1,93,28,131 |
| - With Deposits (STD) with Bank | 19,07,85,570 | 14,65,04,013 |
| TOTAL (A) | 21,58,00,317 | 16,62,21,953 |
| B. LOANS, ADVANCES AND OTHER ASSETS (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 | 1,01,000 | 22,000 |
| b) Festival Advance to Staff | 53,550 | 51,750 |
| c) Motor car & cycle Advance to Staff | 34,500 | 27,200 |
| d) Training Programme Advance | - | - |
| e) Pay advance to staff | - | - |
| f) Deposit paid for leased house | - | 60,000 |
| g) LTC advance | - | - |
| h) TTA Advances | 74,839 | 56,613 |
| i) Advance - Hostel Renovation/ work in progress - CPWD | 3,59,47,848 | 17,47,79,290 |
| j) Advances for Capital Goods | 33,71,572 | 5,70,44,158 |
| k) Prepaid Expenses | 34,026 | 13,347 |
| l) Miscellaneous Advance | 5,78,500 | 8,44,605 |
| m) Duties & Taxes (including TDS Receivable) | 12,84,902 | 6,58,871 |
| n) Electricity Deposit | 8,11,483 | 8,41,384 |
| o) Sundry debtors | 8,26,425 | - |
| 3. Income Accrued | | |
| a) On Investments from Earmarked Funds | - | - |
| b) On Investments - Others | - | - |
| c) On Loans and Advances | 7,552 | 71,703 |
| d) Others (Short Term Deposits) | 70,35,300 | 54,79,018 |
| 4. Claims Receivable | - | - |
| TOTAL (B) | 5,01,61,497 | 23,99,49,939 |
| TOTAL (A +B) | 26,59,61,814 | 40,61,71,892 |

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 | | 1,83,85,637 |
| a) Electricity Charges | 9,769 | - |
| b) Farm Produce | 18,920 | - |
| c) Fees on PT Programme | 8,68,345 | - |
| d) Room Rent | 13,85,909 | - |
| e) Vehicle Hiring | 15,350 | - |
| f) Misc. Rect. And Payments | 37,10,892 | - |
| g) Revenue from Cons. Prog. | 56,53,088 | - |
| h) Sample Analysis Fees | 40,51,630 | - |
| i) Revenue from Tech. Tfr. | 2,53,013 | - |
| TOTAL | 1,59,66,916 | 1,83,85,637 |

| Schedule 13 - GRANTS IN AID | Current Year | Previous Year |
|------------------------------------|---------------------|----------------------|
| 1. Central Government | 10,59,00,000 | 6,76,08,000 |
| 2. State Government | - | - |
| 3. Government Agencies | - | - |
| 4. Institutions/Welfare Bodies | - | - |
| 5. International Organisation | - | - |
| 6. Others (P.Y Unutilised Grant) | 1,39,68,000 | - |
| TOTAL | 11,98,68,000 | 6,76,08,000 |

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

| 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 | - | - |

NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

(Amount in Rs.)

| Schedule 16 - INCOME FROM ROYALTY, PRUBLICATIONS 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 | 80,46,698 | 73,80,130 |
| b) with Non-scheduled banks | - | - |
| c) with Institutions | - | - |
| d) Others | - | - |
| 2) On Savings Accounts | | |
| a) With scheduled banks | 4,86,724 | 4,16,592 |
| b) with Non-scheduled banks | - | - |
| c) with Institutions/ Post office | - | - |
| d) Others | - | - |
| 3) On Loans | | |
| a) Employees/ Staff | 20,025 | 32,610 |
| b) Others | - | - |
| c) Interest accrued (STDs) | - | - |
| 4) Interest on Debtors and Other Receivables | | |
| TOTAL | 85,53,447 | 78,29,332 |

| 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 Realised | - | - |
| 3) Fees for Miscellaneous Services | - | - |
| 4) Miscellaneous Income | - | - |
| TOTAL | - | - |


 Financial Adviser
 NIP H.V.
 Rajendranagar, Hyderabad-500 030 (T.S.)

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) | - | - |

| Schedule 20 - ESTABLISHMENT EXPENSES | Current Year | Previous Year |
|--|--------------------|--------------------|
| a) Salaries & Wages | 4,72,55,350 | 5,00,66,435 |
| 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 | - | - |
| TOTAL | 4,72,55,350 | 5,00,66,435 |


 Financial Adviser
NIP H.M.
 Rajwada Nagar, Hyderabad-500 028, (T.S.)

NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT

(Amount in Rs.)

| Schedule 21 - OTHER ADMINISTRATIVE EXPENSES etc. | | Current Year | Previous Year |
|--|-----------------------------|--------------------|--------------------|
| a) | Advertisement Charges | 17,45,939 | 3,47,237 |
| b) | Audit Fee | 3,75,515 | 40,000 |
| c) | Chemicals/Gas/Glassware | 55,06,244 | 52,02,289 |
| d) | Consultancy Services | 11,77,647 | 71,501 |
| e) | Consumables (Computers) | 2,66,897 | 4,35,636 |
| f) | Electricity Expenses | 62,49,315 | 52,86,220 |
| g) | Vehicle Hiring Charges | 5,21,663 | 4,16,134 |
| h) | Hostel Maintenance | 4,13,113 | 4,21,244 |
| i) | Housekeeping Services | 19,60,853 | 16,14,189 |
| j) | Other Expenses | 4,62,025 | 4,80,886 |
| k) | Outsourcing Services | 35,40,871 | 31,73,847 |
| l) | POL Charges | 10,11,189 | 18,37,810 |
| m) | Postage | 2,56,959 | 3,64,922 |
| n) | Professional Services | 11,16,984 | 10,82,532 |
| o) | Publications | 22,79,983 | 24,86,308 |
| p) | Repairs & Maintenance | 35,67,993 | 5,03,036 |
| q) | RRT Expenses | 1,57,850 | 4,86,150 |
| r) | Security Services | 25,08,227 | 21,95,596 |
| s) | Stationary | 4,12,320 | 9,33,573 |
| t) | Taxes & Insurances | 6,73,660 | 6,54,341 |
| u) | TELE/MOBILE EXP | 1,22,376 | 1,63,055 |
| v) | Vehicle Maintenance Charges | 1,60,139 | 83,620 |
| w) | Water Charges | 6,00,452 | 6,81,414 |
| x) | Xerox Expenses | 4,55,545 | 6,57,498 |
| y) | AMC Charges-Lab equipment | 44,550 | 2,26,744 |
| z) | Salaries Consultants | 34,91,627 | 47,21,690 |
| aa) | Bank Charges | 14,702 | 12,836 |
| ab) | Training Programme Expenses | 2,09,54,969 | 1,90,90,881 |
| ac) | Legal Expenses | | 9,900 |
| ad) | Travelling Expenditure | 11,94,166 | 16,56,872 |
| | TOTAL | 6,12,43,773 | 5,53,37,961 |

| 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 | - | - |

NATIONAL INSTITUTE OF PLANT HEALTH MANAGEMENT
FOR THE FINANCIAL YEAR 2015-16

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. GeneralAccounts
 - b. RevenueAccount
 - c. ConsultancyAccount
 - 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 2015-16. 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. 1.71 Crores towards Capital Grant and Rs. 10.99 Crores under Revenue Grant (i.e., Grants-in-aid – Salaries Rs. 6.42 Crores and Grants-in-aid – General Rs. 4.57 Crores) for the year 2015-16 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. 2,26,30,614/- an amount of Rs. 27,13,568/- (by netting off) has been booked under Income & Expenditure account as depreciation and depreciation of Rs. 1,99,17,046/- on assets acquired out of grant money deducted directly under reserve and surplus.


Financial Adviser
NIPHM
Rajendranagar, Hyderabad-500 030, (T.S.)

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 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. 59,28,373/- during the year 2015-16 are remitted to the concerned parent departments on monthly. Thus there is no liability on account of this.
16. NIPHM is covered under New Pension System.As per the NPS guidelines NIPHM is required to contribute 10% of salary (Basic pay & Dearness Allowance) in respect of the employees as superannuation benefit. These contributions are recognized as an expense in the Income& Expenditure Account for the year in which the employee has rendered services. The expense is recognized at the present value of the amount payable towards contributions.


Financial Adviser
NIPHM
Rajendranagar, Hyderabad-500 030. (T.S.)

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 workin. Accordingly the Institute has registered as charitable institution under Section 12AA (1)(b)(i) of Income Tax Act1961 and assigned URN :AAAAN9355N/07/14-15/S-0260 with effect from 23.04.15.
- 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.2,312/- paid every year against the same. Area of the land is 23.12 acre.
- 5) M/s. D.V. Ramana & Co., 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 2015-16.
- 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.


Financial Adviser
NIPHM
Rajendranagar, Hyderabad-500 030. (T.S.)



महानिदेशक लेखापरीक्षा(केंद्रीय) का कार्यालय
साँफाबाद, हैदराबाद-500004.

OFFICE OF THE
DIRECTOR GENERAL OF AUDIT (CENTRAL)
SAIFABAD, HYDERABAD - 500 004.

No.DGA(C)/CEA/Unit-V/NIPHM/SAR.2015-16/178

Date: 27.10.2016

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
2015-16 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 2015-16, Annexure to SAR and one copy of the Annual Accounts of the Institute for the year 2015-16, 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,

संल:यथोपरि

sd/-

महानिदेशक लेखापरीक्षा (केंद्रीय)
Director General of Audit(Central)

No.DGA(C)/CEA/Unit-V/NIPHM/SAR.2015-16/

Date: 25.10.2016

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 2015-16 (English version) and D.O Management Letter, with a request to furnish Hindi version of the approved Annual Accounts 2015-16 (2 sets), to this Office.

संल:यथोपरि



उप निदेशक/कें.व्य.ले.प
Deputy Director/CEA

Phone Nos. : 040-23236811 to 23236819

E-mail : pdachyderabad@cag.gov.in

Fax No. : 040-23232294

अजायब सिंह
Ajab Singh, IA&AS



महानिदेशक लेखापरीक्षा (केंद्रीय)

साइफाबाद, हैदराबाद - ५०० ००४

DIRECTOR GENERAL OF AUDIT (CENTRAL)

SAIFABAD, HYDERABAD - 500 004.

No.DGA(C)/CEA/Unit-V/NIPHM/SAR./2015-16/

27.10.2016

Dear *Ms. Usha Rani,*

Audit of Annual Accounts of National Institute of Plant Health Management, Hyderabad, for the year 2015-16, was conducted in May 2016. Significant comments on accounts are included in the Separate Audit Report issued separately to the Government of India, Ministry of Agriculture, New Delhi and a copy marked to you. Some of the observations, which were not included in the Separate Audit Report, meriting the attention of the Management are detailed below to enable your Office to take necessary corrective action:

1. The NIPHM received a Show Cause Notice dated 26.4.2016 from the Commissioner of Customs, Central Excise and Service Tax demanding Service Tax of ₹ 1,14,80,120/- for the receipts of April 2011 to March 2015 on commercial training and coaching centre service. The NIPHM is proposing to defend the claim. As the NIPHM has not accepted the demand, the same needs to be disclosed as Contingent Liability.
2. Depreciation was provided @ 15% on Water Purifier instead of 30% to be provided in respect of Water purifiers. This needs to be rectified.
3. Prior period Depreciation needs to be shown separately in the Income and Expenditure Account.

Regards

Yours sincerely,

[Signature]
27/10/16

Ms V. USHA RANI, IAS
Director General (I/c),
National Institute of Plant Health Management,
Rajendranagar,
Hyderabad-500 030

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 2016

We have audited the attached Balance Sheet of National Institute of Plant Health Management (NIPHM), Hyderabad, as at 31 March 2016, 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 Assets:

A.1.1 Fixed Assets: ₹ 21.19 crore

A.1.1.1 Against the Actual Net Additions to Gross Block of ₹ 3,03,37,341/-¹ in respect of Lab Equipment under Fixed Assets during the year, an amount of ₹ 3,16,61,080/-² was shown as net additions in the Annual Accounts. The difference of ₹ 13,23,739/- needs to be reconciled.

B Income and Expenditure Account

B.1 Income: ₹ 14.44 crore

B.1.1 Booking of Depreciation of ₹ 2,33,34,859/- on lab-equipment (including depreciation of ₹ 21,36,454/- on Asset of Pesticide Testing Lab- Shillong of ₹ 55,36,647/-) instead of ₹ 2,11,98,405/- had resulted in understatement of prior period Income and Corpus/Capital Fund by ₹ 21,36,454/-

¹ Rs 3,37,37,534/- (Net value of NIPHM Asset after depreciation) – Rs 34,00,193/- (net value of lab equipment of Pesticide Testing Lab- Shillong)

² Rs 3,71,37,727/- (value of lab equipment taken in the Annual Accounts(Sch-8-Fixed Assets) along with the value of Pesticide Testing Lab-Shillong) – Rs 55,36,647/- (value of the lab equipment of Pesticide Testing Lab-Shillong shown in the Annual Accounts(Sch-8-Fixed Assets))

C.General

1. Receipts under New Pension scheme was ₹ 14,62,249/- whereas the payments was ₹ 15,62,453/- (without any liability of previous year). This resulted in understatement of Net-income over expenditure by ₹ 1,00,204/-

2. Provision towards Retirement benefits was not made as per Actuarial Valuation, though mandated as per Accounting Standard-15 and pointed out in previous year.

D. Grants-in-aid: Out of grants-in-aid of ₹ 12.30 crore³ received during the year, together with previous year certified unutilised balance of ₹ 3.73 crore, totaling ₹ 16.03 crore, the Institute utilised a sum of ₹ 11.53 crore⁴, leaving a balance of ₹ 4.50 crore unutilised as on 31st March 2016.

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 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

³(i) Plan-Creation of Capital Assets : ₹ 1.71 crore, (ii) Plan-General : ₹ 4.17 crore and (iii) Plan – Salaries: ₹ 6.42 crore

⁴(i) Plan-Creation of Capital Assets : ₹ 1.84 crore, (ii) Plan-General : ₹ 4.87 crore and (iii) Plan – Salaries: ₹ 4.82 crore

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 2016; and
- b. In so far as it relates to Income & Expenditure Account of the *Surplus* for the year ended on that date.


27/07/16
महानिदेशक लेखापरीक्षा (केंद्रीय)
Director General of Audit(Central)

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 2015-16 and submitted the Report to the Management. The system of internal audit was inadequate as accounting of fixed assets, lab equipment and depreciation was not charged properly..

2. Adequacy of Internal Control System: Internal controls were inadequate as rates of depreciation and accounting of fixed assets, provision for retirement benefits was not properly done.

3. System of Physical verification of fixed assets: Physical verification of fixed assets was completed for the year 2015-16.

4. System of Physical verification of inventory: Physical verification of Inventory was completed for the year 2015-16

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



उप निदेशक/कें.व्य.ले.प

DEPUTY DIRECTOR/CEA

AUDIT PARAS AND ITS REPLIES

| S.No | Audit Para | Reply Submitted |
|---------|--|--|
| A. | BALANCE SHEET | |
| A.1 | Assets: | |
| A.1.1 | Fixed Assets: Rs.21.19 crore | |
| A.1.1.1 | <p>The value of lab equipment was added to the assets as Rs.3,71,37,727/-. It includes the value of the Asset pertaining to Pesticide Testing Lab- Shillong of Rs. 36,71,529/- whereas the value of the Asset pertaining to the Institute was Rs.3,34,66,198/-. Further, the Asset of the Shillong Institute was transferred and the value was deducted from Assets as Rs. 55,36,647/- instead of Rs.36,71,529/-. This resulted in understatement of Fixed Assets and Overstatement of Capital Fund by Rs. 18,65,118/-</p> | <p>Lab Equipment of Rs. 3,71,37,727/- (Net of Depreciation) added to the Fixed Assets during F.Y 2015-16 includes Equipment pertaining to Pesticide Testing Lab, Shillong of Rs. 68,00,000/- (Gross Assets Rs 55,36,647/- + Rs 8,34,999/- towards refund due to RITES + Rs 4,28,354/- towards Consultancy charges of NIPHM). Depreciation of Rs 26,23,950/- @15% per annum was deducted on the said equipment for the three years 2012-13, 2013-14, 2014-15 but was not added back to the Asset value while transferring the assets to the Pesticide Testing Lab, Shillong. The same will be rectified in current financial year 2016-17 accounts and will be shown to next audit.</p> |
| B. | Income and Expenditure Accounts | |
| B.1 | Income: Rs. 14.44 Crore | |
| B.1.1 | <p>Booking of Depreciation of Rs.2,33,34,859/- on lab-equipment(including depreciation on Asset of Pesticide Testing Lab- shillong of Rs. 59,78,471/-) instead of Rs. 2,10,27,917/- which is the depreciation on the Asset of the Institute. This resulted in understatement of Income and Corpus and overstatement of Expenditure (Depreciation) by Rs.23,06,942/-.</p> | <p>The Gross value of Lab-equipment belongs to PTL, Shillong is Rs 55,36,647/- The depreciation on NIPHM equipment for the three years 2012-13, 2013-14, 2014-15 @ 15% on Rs 5,36,72,586/- for the three years 2012-13, 2013-14 & 2014-15 works out to Rs. 2,07,10,909/- whereas depreciation of Rs. 2,33,34,859/- has been provided which includes depreciation of Rs.26,23,950/- on PTL, shilling, Lab equipment. The difference amount of Rs. 26,23,950/-(Rs 2,33,34,859/- minus Rs 2,07,10,909/-) will be adjusted in current financial year 2016-17 accounts and will be shown to next audit.</p> |

| | | |
|-------|--|--|
| B.1.2 | This does not include income accrued of Rs.14,15,775/- (accrued on Short term deposits + Interest received on General Account). This resulted in understatement of Income and overstatement of Expenditure. | Rs.14,15,775/- towards accrued interest on Short term deposits along with Interest received on General Account has been taken under "Other Additions" to Earmarked Funds in Schedule-3 of Balance Sheet. This treatment has been made as per the previous year's practice. However, as advised by the AG Audit an amount of Rs 14,15,775/-will be taken as income and will be shown in Income and Expenditure Account. It will be rectified during the current financial year 2016-17 and shown to the next audit. |
| B.1.3 | Receipts under New Pension Scheme was Rs. 14,62,249/- whereas the payments was Rs. 15,62,453/- (without any liability of previous year). This resulted in understatement of Income and overstatement of Expenditure by Rs.1,00,204/- | The difference amount of Rs.1,00,204/- pertains to New Pension Scheme contribution along with Employer's contribution towards salary for the month of March 2016. The said NPS contribution amount of Rs 1,00,204/- was booked in payment side of cash book on 31.03.2016 whereas actual payment was done in the month of April 2016 i.e., this current financial year 2016-17. The net impact of carry forward will be shown to the next audit. |

C. General

| | | |
|----|--|---|
| 1. | The NIPHM received a Show Cause Notice dated 26.04.2016 from the Commissioner of Customs, Central Excise and Service Tax demanding Service Tax of Rs. 1,14,80,120/- for the receipts of April 2011 to March 2015 on commercial training and coaching centre service. The NIPHM is proposing to defend the claim. As the NIPHM has not accepted the demand, the same should have been disclosed as Contingent Liability. | Suitable reply to the show cause notice was submitted to the Commissioner of Customs, /Central Excise and Service Tax on 17.06.16 stating that as our services comes under the head "Agricultural extension services" which falls under negative list in the provision of Finance Act 1994. Hence, no service tax is leviable. However as advised by AG Audit an amount of Rs 1,14,80,120/- will be provided as contingent liability. |
| 2. | 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. |
| 3. | Depreciation was provided @ 15% on Water Purifier of Rs.1,10,852/- as against 30% to be provided in respect of Water purifiers.(This need to be rectified). | The suggestion of the audit noted for future compliance. |
| 4. | Prior period Depreciation need to be shown separately in the Income and Expenditure Accounts. | The suggestion of the audit noted for future compliance. |
| 5. | The value of the Asset- Lab equipment pertaining to the Institute of Rs. 3,73,10,302/- was incorrectly shown as additions whereas the actual value of the Asset of Rs.5,44,94,115/- should have been shown in the opening balance of the Asset in Schedule 8 of the Annual Accounts. Further, the depreciation on the asset of Rs.2,10,27,917/- should have been shown in the opening balance of the Depreciation Account. | The suggestion of the audit will be followed from current financial year 2016-17 onwards. |