

# NATIONAL INSTITUTE OF HOMOEOPATHY

(An Autonomous Organization under Ministry of AYUSH, Govt. of India)



## ANNUAL REPORT 2015-2016

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# **INTRODUCTION**

Aims and Objectives

Management

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## **INTRODUCTION**

NATIONAL INSTITUTE OF HOMOEOPATHY was established on 10th December 1975 in Kolkata, as an autonomous organisation under the Ministry of Health and Family Welfare, Govt. of India, presently under the Ministry of AYUSH, Govt. of India. The Institute was affiliated to the University of Calcutta up to session 2003-04 and from 2004-05 has been affiliated to the West Bengal University of Health Sciences, Kolkata. This Institute, conducts the degree course in Homoeopathy i.e., Bachelor of Homoeopathic Medicine and Surgery [B.H.M.S.] since 1987 and Post - Graduate course i.e. Doctor of Medicine in Homoeopathy [M.D. (Hom.)] since 1998. At present PG course is offered in six subjects viz. Organon of Medicine, Materia Medica, Repertory, Homoeopathic Pharmacy, Practice of Medicine and Paediatrics.

The Institute is functioning in its own campus measuring about 16 acres of land at Block - GE, Sector - III, Salt Lake City, Kolkata - 700 106, from August 1986 onwards. The Institute has an Academic building/ Administrative block, Hospital (IPD/OPD) and Under Graduate Hostels for boys and girls. Construction of the Phase-1 of the 8-storied Academic-cum-Library building situated in the main campus at block GE is about to be completed. The 1<sup>st</sup> Phase (G+3 floors) of the new Academic-cum-Library building with all modern amenities is completed and has been operational; 7 departments classes are shifted to new Building, the 2<sup>nd</sup> phase of construction is near completion. The extension of hospital building (G+3) is near completion for extension of hospital bed strength from existing 100 to 250 beds. There are two other campuses, one measuring about 10 acres located in Block-JC, Salt Lake, Kolkata, where Residential Quarters for the staff of the Institute, International Hostel and Post Graduate Hostel are situated. Another campus measuring about 25 acres having a herbal plant garden and a peripheral OPD is located in Kalyani, Dist. Nadia, West Bengal, about 50 kms away from the main campus. Govt. of India has declared the National Institute of Homoeopathy, as the Center for Traditional Medicine in South East Asian Region Countries under Delhi Declaration.

### **AIMS AND OBJECTIVES OF THE INSTITUTE**

- To promote the growth and development of Homoeopathy;
- To produce graduates and postgraduates in Homoeopathy;
- To conduct research on various aspects of Homoeopathy;
- To provide medical care through Homoeopathy to the suffering humanity;
- To provide and assist in providing services and facilities for research, evaluation, training, consultation, and guidance related to Homoeopathy;
- To conduct experiments and develop patterns of teaching in undergraduate and postgraduate education on various aspects of Homoeopathy.

### **MANAGEMENT**

The Governing Body is the apex body of the Institute. The Governing body appoints a Standing Finance Committee, which scrutinizes the proposal of the Institute involving the financial matters. There is a secretariat setup in the department of AYUSH to render effective administrative support to the Governing Body and SFC in managing the affairs of the Institute. The Director is the Chief Executive of the Institute.

## GOVERNING BODY

[Vide Reference No. R.13017/21/2014-NI (NIH), dated 17.12.2015]

|        |                                                                                                                                                                                          |                      |
|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| 1.     | Union Minister(I/C), Ministry of AYUSH, Govt. of India.                                                                                                                                  | President            |
| 2.     | Minister of Health & Family Welfare, Govt. of West Bengal                                                                                                                                | Vice-President       |
| 3.     | Secretary, Ministry of AYUSH, Govt. of India                                                                                                                                             | Member               |
| 4.     | Joint Secretary, Ministry of AYUSH, Govt. of India                                                                                                                                       | Member               |
| 5.     | Joint Secretary & Financial Adviser to the Govt. of India,<br>Ministry of Health & Family Welfare                                                                                        | Member               |
| 6.     | Secretary, Department of Finance, Govt. of West Bengal                                                                                                                                   | Member               |
| 7.     | Joint Secretary, Department of ISM, Govt. of West Bengal.                                                                                                                                | Member               |
| 8.     | Vice-Chancellor, Calcutta University or his nominee                                                                                                                                      | Member               |
| 9-11.  | Three members nominated by the President for a period three<br>years from amongst Homoeopaths attached to Homeopathic<br>medical colleges or research Institutions or Organizations.     | Member               |
| 12-14. | Three members to be nominated by the President for a period<br>of three years from amongst eminent Homoeopathic Practitioners<br>who have contributed to the development of Homoeopathy. | Member               |
| 15.    | Adviser (Homoeopathy), Govt. of India                                                                                                                                                    | Member               |
| 16.    | Director, National Institute of Homoeopathy, Kolkata.                                                                                                                                    | Member<br>-Secretary |

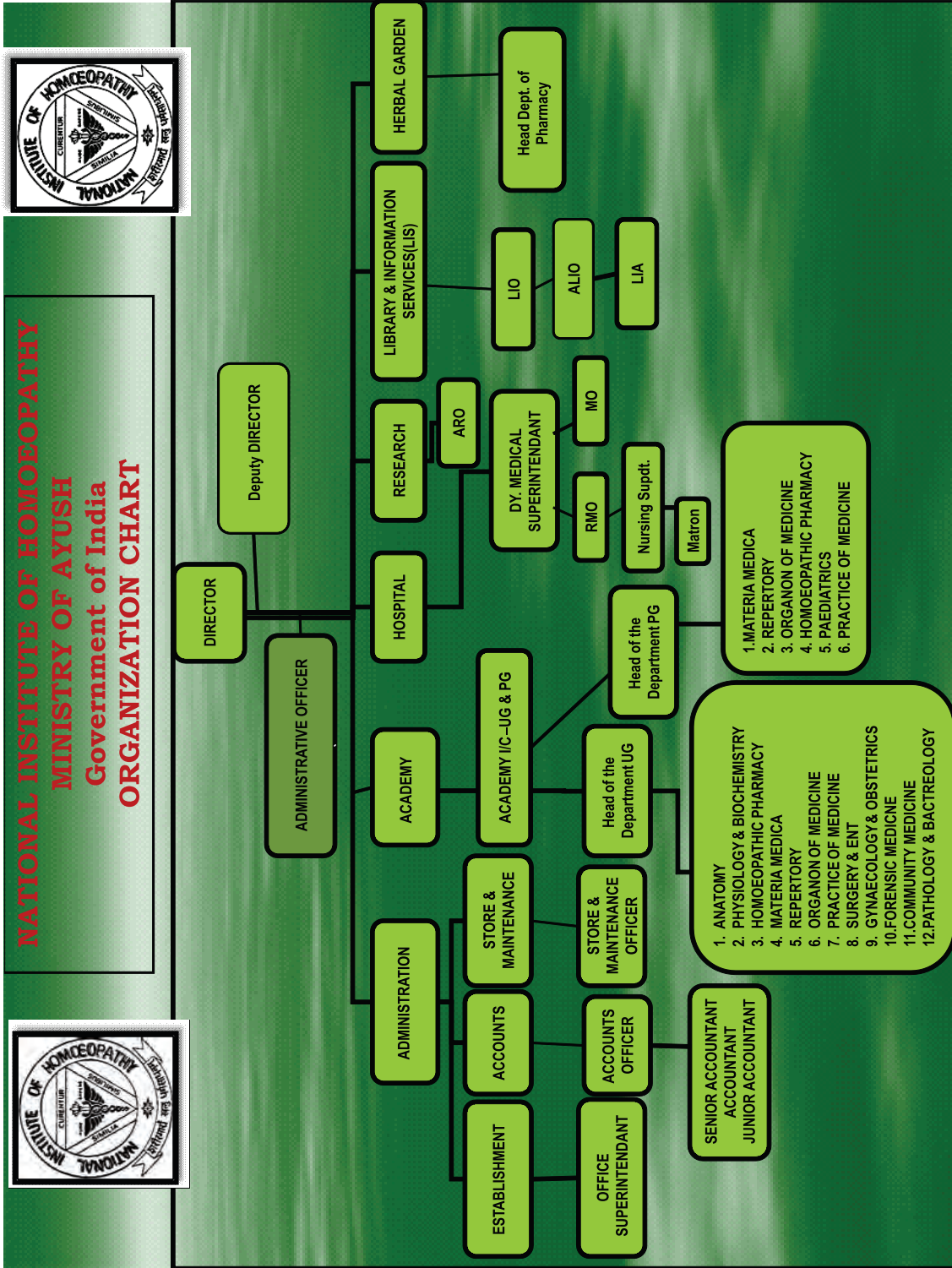
## **STANDING FINANCE COMMITTEE**

- |    |                                                                                                                    |                     |
|----|--------------------------------------------------------------------------------------------------------------------|---------------------|
| 1. | Joint Secretary, Ministry of AYUSH, Govt. of India                                                                 | Chairman            |
| 2. | Joint Secretary & Financial Adviser to the Govt. of India, Ministry of Health & Family Welfare.                    | Member              |
| 3. | Secretary, Dept. of Finance, Govt. of West Bengal                                                                  | Member              |
| 4. | Secretary, Dept. of Health & Family Welfare/Director of Homoeopathy, Govt. of West Bengal.                         | Member              |
| 5. | Two experts in Homoeopathy amongst the members of Governing Body to be nominated by the Chairman                   | Member              |
| 6. | One member of the faculty of NIH not below the rank of Professor to be nominated by the Director of the Institute. | Member              |
| 7. | Director, National Institute of Homoeopathy, Kolkata.                                                              | Member<br>Secretary |

## **ORGANISATIONAL SET UP**

The Director is the Chief Executive of the Institute and is responsible for overall management of the Organization. He is assisted by Dy. Director (A&F) and Administrative Officer in discharging all administrative, financial and academic activities and the policy matters of the Institute. Heads of the Departments are responsible for day-to-day functioning of their respective Departments.

# ORGANISATIONAL CHART



## BUDGET

The budget allocation of Grant for the financial year 2015-16 by Ministry of AYUSH, Govt. of India was as follows :

| <b>PARTICULARS</b> | <b>PLAN (Rs. In Lakh)</b> | <b>Non-PLAN<br/>(Rs. In Lakh)</b> | <b>Total<br/>(Rs. In Lakh)</b> |
|--------------------|---------------------------|-----------------------------------|--------------------------------|
| Budget             | 3200.00                   | 250.00                            | 3450.00                        |
| Grant Received     | 2600.00                   | 350.00                            | 2950.00                        |
| Actual expenditure | 2686.21                   | 251.04                            | 2937.25                        |

\* Rs. 1.00 Crore (Non - Plan) pertaining to 2014-15 received in 2015-16.

## **ACTIVITIES OF THE INSTITUTE**

### **1. SPECIAL ADMINISTRATIVE ACTIVITIES**

### **2. ACADEMIC ACTIVITIES :**

*2.1 Under Graduate Course*

*2.2 Post Graduate Course*

## 1. Special Administrative Activities

The following appointments on contract basis has been made during the year:

1. Reader - 09
2. Lecturer - 02

## 2. ACADEMIC ACTIVITIES

The Institute is recognized by the Central Council of Homoeopathy, to conduct B.H.M.S. course in Homoeopathy viz., Bachelor of Homoeopathic Medicine and Surgery; and from 1998-99 to conduct MD (Homoeopathy) courses. It was formerly affiliated to the University of Calcutta and from 16<sup>th</sup> Batch (Session 2004-05) onwards, the Institute is affiliated to the West Bengal University of Health Sciences, Kolkata. Number of UG & PG got admitted during the period 82(UG) and 32(PG) respectively.

### 2.1 UNDER GRADUATE COURSE

(Bachelor of Homoeopathic Medicine and Surgery)

The BHMS course is of 5 ½ years duration (including one year compulsory internship) and was started in December 1987. Students possessing Higher Secondary (10+2) or Equivalent qualification with at least five subjects including English, Physics, Chemistry and Biology are eligible for admission. Presently the 26<sup>th</sup> batch is in roll.

For the academic session 2015-16, 93 seats were available for admission to the BHMS Course, out of which **14 (fourteen)** seats are allocated amongst the nominees of States/Union Territories (Table below); **05 (five)** seats are reserved for students of bay of Bengal Initiative for Multi Sectoral Technical Co-operation (BIMSTEC) countries nominated by Indian Council for Cultural Relations, Ministry of External Affairs, Azad Bhavan, Indraprastha Estate, New Delhi; **01(one)** seat is reserved for Foreign National under self-financing scheme and **10 (ten)** seats are to be filled up by candidates are sponsored by Govt. of Sri Lanka, these seats will remain vacant; no other candidate will be admitted against these seats.

| SL No. | Name of State/UT          | No. of seats |
|--------|---------------------------|--------------|
| 1.     | Jammu & Kashmir           | 01           |
| 2.     | Manipur                   | 01           |
| 3.     | Meghalaya                 | 01           |
| 4.     | Mizoram                   | 02           |
| 5.     | Nagaland                  | 01           |
| 6.     | Sikkim                    | 01           |
| 7.     | Tripura                   | 02           |
| 8.     | Andaman & Nicobar Islands | 01           |
| 9.     | Dadra & Nagar Haveli      | 01           |
| 10.    | Daman & Diu               | 01           |
| 11.    | Lakshadweep               | 01           |
| 12.    | Puducherry                | 01           |
|        | <b>Total</b>              | <b>14</b>    |

The State/UTs will send the nomination of candidates directly to the Director of the Institute within the prescribed date every year. The candidates nominated against the above quota should not be blind (including colour blindness), deaf and/or dumb and should possess at least 50% marks



(45% for SC & ST candidates) under the **10+2** science stream with at least five subjects including English, Physics, Chemistry and Biology. The unutilized seats from the above quota may be filled from the merit list of Admission Test subject to approval of the Ministry.

The selection for the remaining 63 (Sixty Three) seats will be made on the basis of an All India Written Competitive Test (Admission Test) held at Kolkata, New Delhi, Mumbai, Hyderabad, Chennai, Bhopal and Thiruvananthapuram centres.

| S. No. | CATEGORY                             | No. of SEATS |
|--------|--------------------------------------|--------------|
| 1.     | General Category candidates          | 31 seats     |
| 2.     | Scheduled Caste candidates           | 09 seats     |
| 3.     | Scheduled Tribe candidates           | 05 seats     |
| 4.     | Other Backward Class candidates      | 17 seats     |
| 5.     | Orthopedically Challenged candidates | 01 seats     |

The reservation in admission will be provided as applicable under the reservation rule of Government of India.

This year NIH conducted the entrance examination for BHMS course at Kolkata, Chennai, Mumbai, Delhi, Thiruvananthapuram, Hyderabad and Bhopal Center on 14.06.2015.

## 2.2 POST GRADUATE COURSE

### [M.D. (Homoeopathy)]

These MD (Hom) course is available on Six subjects viz. Organon of Medicine, Materia Medica, Repertory, Homoeopathic Pharmacy, Practice of Medicine and Paediatrics. Currently the 16<sup>th</sup> batch has already been enrolled through All India Entrance Examination conducted by West Bengal University of Health Sciences. The courses are as per the curriculum prescribed by the Central Council of Homoeopathy.

### Subject wise distribution of seats in MD (Hom) course

Out of total 36 students, 2 seats are reserved for sponsored candidates of BIMSTEC countries, joining through Indian Council for Cultural Relation (ICCR). Reservations to remaining 34 seats are applicable as per GOI norms. From the Academic Session 2014-2015 Six seats are earmarked for Central Government Nominees.

At present 14<sup>th</sup> Batch of PGTs have completed their course curriculum and shall be appearing M.D. (Hom.) Part – II Examination. 15<sup>th</sup> Batch PGTs are preparing their dissertation work. Examination. 16<sup>th</sup> Batch PGTs preparing to appear M.D. (Homoeopathy) Part – I Annual Examination 2015. 17<sup>th</sup> Batch PGTs are about to submit their research proposals (synopsis).

| Subjects                       | No. of Seats                                                      |
|--------------------------------|-------------------------------------------------------------------|
| 1. Homoeopathic Materia Medica | 09                                                                |
| 2. Organon of Medicine         | 09                                                                |
| 3. Repertory                   | 09                                                                |
| 4. Practice of Medicine        | 03                                                                |
| 5. Paediatrics                 | 03                                                                |
| 6. Homoeopathic Pharmacy       | 03                                                                |
| <b>TOTAL</b>                   | 36* (*Two seats are reserved for candidates of BIMSTEC countries) |

### 3. DEPARTMENTAL ACTIVITIES

1. Anatomy
2. Physiology & Biochemistry
3. Organon of Medicine, Chronic Diseases,  
Homoeopathic Philosophy & Psychology
4. Materia Medica & Homoeopathic Therapeutics
5. Case taking and Repertorisation
6. Homoeopathic Pharmacy
7. Practice of Medicine & Paediatrics
8. Paediatrics (PG)
9. Surgery
10. Obstetrics and Gynaecology
11. Community Medicine
12. Forensic Medicine & Toxicology
13. Pathology, Bacteriology & Parasitology
14. Library & Information Services



### 3. DEPARTMENTAL ACTIVITIES

There are thirteen Academic Departments apart from the Library & Information Services Division.

#### 3.1 DEPARTMENT OF ANATOMY

The renovation and extension work of the department of Anatomy is over and the office is been shifted.

Sufficient numbers of charts, models, bone sets, skeletons, mounted specimens (viscera's, dissected regions and parts) are available to conduct both lectures as well as demonstration classes for the students. Sufficient numbers of dead bodies (dissected and un-dissected) are preserved in the department. A good number of Histological slides, projection slides, over head project sheets, 3D charts, laminated pictures, CD's, CPR's are available in the department.

Teaching aids like LCD, LCD Monitor, Laptop & Desktop, Over Head Projector, 35 mm slide Projector, Handy cam, Camera, sufficient number of Microscopes, etc are available in the department. Adequate numbers of text as well as reference books on Anatomy and on other subjects required for day- to -day teaching program are also available in the department. Interactive Pen-Drive is used in conducting lecture & demonstration classes.

One full time Professor & one Lecturer, one part time Lecturer, two full time Group- D staff and one part time Group – D staff are available in the department.

Besides taking classes for the undergraduate and postgraduate students, the faculty members of the department also deliver lectures periodically at Re-Orientation Training programme in the subject Anatomy as well as at MCH and CME programme as Resource Persons / Experts. The faculty members are also guiding the Internees for preparation of their Project work and Case Recording as well as attending Seminars and Symposia regularly.

#### 3.2 PHYSIOLOGY & BIO-CHEMISTRY

The Department is located on the 3<sup>rd</sup> floor of the Academic wing. It has one Physiology Practical class room, one Biochemistry Practical class room; one room for Professor, one room for Reader and one room for Lecturer and one room is being used as store. The well-equipped laboratory has been newly renovated to accommodate 50 students at a time to cater the need of increasing number of students at UG level from 2009-10. The departmental library has adequate collection of books required for day-to-day teaching as well as reference work.

The department displayed the **40 nos.** of different display charts, and is having different CDs and animation software's and pdf format of many books for the academic interest of the students, teachers and visitors, which will give the good impression on their mind.

The Department is staffed with one Reader, one Lecturer and supported by one Laboratory Attendant.

Regular and intensive theory and practical classes for First year and Second year students are held. Regular inter-active tutorials also help to enrich the students' knowledge. All the classes, both theory and practical are guided by the C.C.H. regulation and in accordance with the curriculum prescribed by the University.

The syllabus of the Physiology and biochemistry are made into PowerPoint presentation for the students to understand the subject well.

The faculty members are attending OPD on regular basis and admitting patients in the IPD as well as sharing a number of additional responsibilities. The faculty members also guiding the internees for preparation of their Project work and Case Recording.

### **3.3 ORGANON OF MEDICINE & CHRONIC DISEASES, HOMOEOPATHIC PHILOSOPHY & PSYCHOLOGY**

B.H.M.S. classes and M.D. (Hom.) activities were held as per norms of CCH and The West Bengal University of Health Sciences.

In the Post Graduate section there were four batches of students (15<sup>th</sup> batch – 8; 16<sup>th</sup> batch – 8; 16<sup>th</sup> batch – 8; 17<sup>th</sup> batch – 9 and two from 12<sup>th</sup> batch rejoined = 27 (Total)). They were undergoing training on clinical classes, group discussion, seminars, tutorial classes, case presentation and journal club, etc.

The department also participate in general seminar, workshop regularly.

An e-library was inaugurated on 28<sup>th</sup> October 2015 by HOD which has **different Seminars, lectures by different Stalwarts, e-books, and e-Journals,etc.** The existing Museum and Archive of History of Medicine was updated.

### **3.4 MATERIA MEDICA & HOMOEOPATHIC THERAPEUTICS**

The department conducts Theoretical, Clinical and Tutorial classes both in Undergraduate and Post Graduate level. The department participates in weekly seminars, clinical and group discussions, workshops organized in the Institution. 15<sup>th</sup> Batch PGTs have successfully completed their M.D.(Hom.) examination. All nine seats are filled in Materia Medica Department of 17<sup>th</sup> batch PGTs. The students are taught to be self-reliance under the constant guidance of teachers.

The department organized different lecture programmes, discussions & seminars in which the PG students and the faculty members participated and had discussions.

### **3.5 CASE TAKING AND REPERTORISATION**

The subject of Repertory is taught to both Post Graduate and Undergraduate level. In the under graduate level the subject is being taught in the 4<sup>th</sup> B.H.M.S. There are nine seats available for P.G., in Repertory. Presently 23<sup>rd</sup> batch Undergraduate and 15<sup>th</sup>, 16<sup>th</sup> and 17<sup>th</sup> batch Post graduate students are pursuing their study in the subject.

The teaching of the subject aims at providing thorough knowledge in case taking; analysis of different aspect of the case and utility of various repertories in different types of cases.

Regular seminars and group discussions are carried out in the department for PGTs.

Repertory Department is having Repertory Software for analysis and synthesis of the cases. Modern electronic gadgets are available in the department for smooth teaching. The departmental library caters to the daily needs of the students and teachers.

Practical/Clinical aspect of the subject is being taught through the OPD and IPD of the attached Hospital of the Institute.

Faculty of the department includes two regular Lecturers and four Readers on contractual basis. The department has been accommodated in the newly constructed Academy-cum-Library Building.

### **3.6 HOMOEOPATHIC PHARMACY**

The department imparts teaching to both UG as well as PG students. They are exposed to different methods of preparing homoeopathic medicines and the method of their standardization as per



the standard Pharmacopoeia. Apart from theoretical and practical training in the subject of Pharmacy periodical assessment tests and tutorials are conducted to equip the students for their 1<sup>st</sup> BHMS examination under the West Bengal University of Health Sciences.

The well-equipped laboratory can accommodate 50 students at a time to cater the need of increased number of students at UG level. The laboratory is well decorated with modern pharmaceutical equipment's & apparatuses like distillation plant, hot air oven, water bath, microscope, infrared moisture balance apart from other common instruments. The laboratory also contains 51 herbarium sheets in wooden frame, 146 herb specimen (dry), 36 herb specimens (preserved in FAA solution), 10 mineral specimens and 9 animal specimens and 10 botanical slides.

Department is also having 30 nos. of charts on Pharmacy & also enough chemicals for conducting practical classes. Departmental Library has books in the subjects like BHP, and HPI along with other reference books on medicinal plants and CD's on pharmacy.

The department has a small medicinal plants garden in the institute campus. The students of 26<sup>th</sup> batch was taken to "Dr. Wilmar Schewabe Manufacturing unit at Noida (UP) and CCRH Unit, New Shimla on 04.12.2015 and 03.12.2015 respectively.

The department conducts PG course in Homoeopathic Pharmacy i.e., M.D.(Hom.) with three admissions each academic year. There is a separate air conditioned Post Graduate Laboratory where the PG trainees can do their dissertation/research work and practical. This lab has Electric Potentiser, Electric Triturator, Spectroscope, TLC apparatus, Colorimetry apparatus, digital balance, digital pH meter along with glass wares and chemicals. Currently there are four Post Graduate batches in roll. Three in 2013-16 (15<sup>th</sup> batch), two in 2014-17 (16<sup>th</sup> batch), and three PG students got themselves admitted in session 2015-18 (17<sup>th</sup> batch). Two PG students of 12<sup>th</sup> batch (session 2010-13) rejoined the PG Pharmacy course to complete their study. The 14<sup>th</sup> batch final Part II exam already held in January 2016. They all passed.

The group photo of the students of 26<sup>th</sup> batch was taken to "Dr. Wilmar Schewabe Manufacturing unit at Noida (UP) and CCRH Unit, New Shimla on 04.12.2015 and 03.12.2015 respectively.



### 3.7 DEPARTMENT OF PRACTICE OF MEDICINE & PAEDIATRICS

The Department is an integrated unit for both undergraduate and postgraduate courses of the affiliating university in the speciality of Practice of Medicine.

This Department has functioned with four full-time faculty members – one Professor, one Reader and two Lecturers. There are two senior specialist physicians who are attached as Guest Faculty, for assistance in teaching/training of undergraduate/postgraduate students and in ensuring better management of hospital patients.

The Department has been functioning from its new location in the first floor of the New Academic cum Library Building from March 2014.

The intake capacity for MD (Hom) in the subject is three. The first batch (admitted 2009-10), second batch (admitted 2010-11), third batch (admitted 2011-12) and fourth batch (admitted 2012-13) have passed out (Total 11 PG students). The fifth, sixth and seventh batches are pursuing their Course.

As in the previous year, the postgraduate students under guidance of faculty members have published several scientific papers in well-known Homoeopathic Journals/Periodicals.

### **3.8 SURGERY:**

#### **Activities of the Department:**

Theory and practical classes held for the 3<sup>rd</sup> and 4<sup>th</sup> year students as per schedule in IPD, OPD, and Class rooms, students and interns are being acquainted with the basic concepts and techniques in Surgical diseases in the OPD and the IPD.

Students and Interns are being trained in the basics of General Surgery, Orthopaedic Surgery, Eye, ENT and Dental surgery.

Students and interns are being trained in the basics of first aid to a victim/patient in collaboration with St. John Ambulance Association West Bengal.

Oncologist holds special clinic every week for training students and helping the doctors of the Institute involved in cancer related research work.

### **3.9 OBSTETRICS AND GYNAECOLOGY**

The Department of Obstetrics and Gynaecology is involved in teaching of 2<sup>nd</sup> and 3<sup>rd</sup> B.H.M.S. students. The department has one full-time lecturer and one guest faculty.

There are 6 charts, 14 specimens, 67 instruments, 3 dummy fetus, 2 fetal skulls, 6 contraceptives available in the department. Classes of 2nd and 3rd B.H.M.S are conducted as per the norms of C.C.H. and West Bengal University of Health Sciences. Besides the everyday teaching activities the Department also participates in the weekly seminars. There is also one computer with all its accessories in the department which helps to prepare the study materials for audio-visual teaching. Students are being given practical training in the O.P.D., I.P.D. and in Operation Theatre. The subject is being taught by making proper integration of knowledge of the subject proper with the knowledge of Homoeopathy. Interns are being guided to carry-out their dissertation work under the guidance of departmental head. P.G.T.s, who have their dissertation on gynecological topics, are being trained and helped to carry out their work. Internal assessments are also being conducted for the students.

### **3.10 DEPARTMENT OF COMMUNITY MEDICINE**

The Department of Community Medicine is involved in teaching of 4th BHMS students as well as research methodology and bio-statistics for PG students. The Department has one museum (for practical demonstration), where different instruments, models and charts related to different subject matters of PSM (e.g. family planning, nutrition, immunization, medical entomology, public health, etc.) is preserved for practical classes. All the classes, both theory and practical, are guided by the CCH regulation and in accordance with the curriculum prescribed by the University.

The students visit different places of public health importance as part of their field visits in accordance with the prescribed university curriculum. The final year students were taken to Indira Gandhi Water Treatment Plant, Palta, Barakpore, on 15.6.2015 & 16.6.2015 in two batches, where they were exposed on how the water from the river Hooghly is purified and safe drinking water is supplied to the whole city of Kolkata. Second field was to Mother Dairy Calcutta, in two groups on 17.06.2015 and 18.06.2015. Where the students are exposed to methods of pasteurizations of milk and production of different milk products.

The third field visit was to National Institute of Cholera and Enteric Diseases on 22.06.2015, where the students were exposed to the recent developments in the field of research activities, fundamental, clinical and animal experimentation related to cholera and other enteric diseases, and also related to HIV and AIDS. They were also exposed to the state of art facility available for research at different divisions of NICED. The fourth field visit was on 23.06.2015 to the Urban Health Centre, Chetla, field practice unit of

All India Institute of Public Health & Hygiene, where the students had a practical experience of how a PHC functions.

Every year from 10<sup>th</sup> January to 16<sup>th</sup> January the Homoeopathic Camp at Gangasagar Mela is being organized by this Dept. with the help from Hospital Section.

The Interns, 21st & 22nd batch, were sent to ID Hospital as well as to Bidhannagar Sub-divisional Hospital for two weeks training in management of infectious diseases and for exposure to various National Health Programmes that were being carried out through Primary health centre respectively on monthly rotation basis.

### 3.11 FORENSIC MEDICINE & TOXICOLOGY

The Dept. of Forensic Medicine and Toxicology is headed by a full-time Professor assisted by a full time Reader. Regular theoretical, practical and tutorial classes for 2<sup>nd</sup> BHMS students are taken by the faculties. The teachers of the department are also involved in patient care and training of interns as well as PGTs' in the hospital OPD and IPD.

At present in the current batch 54 students are attending classes. In the previous batch 83 students appeared for university examination last year, out of which 78 students passed the university examination successfully and the unsuccessful students will be appearing with the current batch of students. Undergraduate students of 2<sup>nd</sup> BHMS course are imparted with up- to-date knowledge in Forensic Medicine and Toxicology in compliance with the CCH guidelines. Like previous years, students were taken to R.G.Kar Medical College and Hospital Morgue, Kolkata for demonstration of medicolegal autopsies [postmortems]. They had to appear for theoretical, practical and oral class assessment examinations which had immensely helped them to groom themselves for the university examinations.

The well-equipped Museum-cum-demonstration room of the department can accommodate 35 students at a time and has 30 wax models, 04 sets of dried non- articulated human bone specimens of both sexes, 25 wet specimens (different types of snakes), 136 various types of weapons, 110 poisonous specimens, 14 charts, 25 different instruments and appliances along with 150 photographs, 02 CDs and a good number of radiological plates (exposed X-ray films)---all of medicolegal importance for demonstration purpose to the students.

### 3.12 PATHOLOGY, BACTERIOLOGY & PARASITOLOGY

The Department of Pathology and Microbiology of National Institute of Homoeopathy is well-arranged Department for the II<sup>nd</sup> B.H.M.S. students under W.B.U.H.S. The Department of Pathology and Microbiology were upgrading the Department by **Inducting Microbiology Laboratory** by the Director of NIH which improve the standard of institution is of National importance.

The department is well equipped with teaching aids like charts (17), Audio-Visual aids (OHP, Laptop, LED monitor etc.) and other required to smooth running the classes.

The department has Pathology museum consists of **56 nos.** of malignant specimens. For teaching pathogenesis with morphological characteristics audio visual tools are frequently using by the faculty. The syllabus is well prepared in Power Point and explained during classes through audio visual aids for better understanding. In addition Dewinter capture 4.1 software used to demonstrate of macroscopic & microscopic characteristics of topic covered in syllabus.

54 students of 25<sup>th</sup> batch are regularly attending the classes. The pass percentage of 24th batch (2014-2015) was 100% with one student gets distinction.



### 3.13 DEPARTMENT OF PAEDIATRICS (PG)

The department is functioning as a separate department as per the regulations of CCH, New Delhi since 2009 when the MD (Hom) course in the subject Paediatrics is introduced here at NIH. Presently the department is shifted to the new Academic Block in the specified area where there are separate Lecture Hall, Departmental Library, Laboratory, Rooms for Head / In-charge and Teaching Faculty as well as PGT's. Audio-visual facilities are available in the Lecture Hall and the Laboratory.

The intake capacity for MD (Hom) in the subject is three (03) per session. There is one full time Lecturer, one Guest Professor and two part-time Guest Lecturer available in the department. One full time professor is looking after the department as in-charge of the department and coordinating the activities of the department.

The department is well equipped as per regulations of CCH, New Delhi. There is one dedicated Paediatric O.P.D. attached to the Hospital. Six Beds are available in the I.P.D. where Patients are admitted regularly from Paediatric O.P.D. Regular Journal Club, Clinical case discussion, weekly departmental Seminar and monthly general seminars are conducted by the department of Paediatrics.

### 3.14 LIBRARY & INFORMATION SERVICES

The Library & Information Services division provides the information system which is taken care of by efficient library staff. At present, there are more than 21000 books and 20 subscribed journals in the library. Institute has its own website, <http://www.nih.nic.in> developed in the year 2002. Current Awareness Services (CAS) and Flash (Internet information on homoeopathy world) are provided and partial automation has been achieved through WINISIS software and newly launched LIBSYS software for total automation of library documents. One archive for rare books, including some rare non-English (German, Spanish etc.) books, is available as reference books.

Reprography, binding, photography, A/V etc., are also provided. Five PG Departmental Libraries were set up with the help of the Central Library & Information Service Department. Presently all the UG departments also have Departmental Library.

#### STATISTICS FOR THE DEPARTMENT OF LIBRARY & INFORMATION SERVICES

|                                                    |   |        |
|----------------------------------------------------|---|--------|
| Seats for boys/girls in the Reading room (UG & PG) | : | 60     |
| Teachers/Staff (Seats available)                   | : | 20     |
| Daily average issue of Books                       | : | 50-60  |
| Daily average students using the library           | : | 60-70  |
| PG-Departmental Libraries                          | : | 06     |
| Total No. of Books (Including Book Bank)           | : | 21254  |
| i) Homoeopathy Text Book                           | : | 10,544 |
| ii) Homeopathic Reference Book                     | : | 652    |
| iii) Allied Textbook                               | : | 6500   |
| iv) Allied Reference Book                          | : | 992    |
| v) Book bank                                       | : | 2,560  |
| vi) Rare Books                                     | : | 75     |
| vii) Complementary                                 | : | 32     |
| Total no. of Journals Subscribed                   | : | 20     |
| Total no. of Bound Journal                         | : | 1502   |



## SERVICES PROVIDED BY THE DEPARTMENT OF LIS

|                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Reference Services                           | Reference enquiries answered and user help provided through literature search                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Current Awareness Services (CAS)             | To publish content list of current periodicals and Title of Books                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Selective Dissemination of Information (SDI) | Flash on Homoeopathy world electronically                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Referral Services                            | FAQ & prompt reply to student and faculty members through tools                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Internet Services (FLASH)                    | Published and compiled more than 700 flash articles on since 1998                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Automation                                   | Department of Library & Information services have computerized the books, holding of periodicals and Flash (micro document) Services except circulation services of the department. Developing three databases on holding of periodical, bibliographical information of books and INTERNET information (Flash) through WINISIS (CDS/ISIS) software, which is free of cost developed by UNESCO. LIBSYS software was introduced to the central library for speedy disposal of library automation work in near future.                                                                                                                                                                                                                                 |
| Publication/Printing work                    | Editing and all secretarial jobs to compile the Annual Report, Bulletin, Prospectus etc. The National Institute of Homoeopathy publishes a Quarterly Bulletin which incorporates scientific articles by the faculty members, post-graduate trainees, interns, other students and distinguished guest authors. The Bulletin received the International Scientific Serial Number (ISSN 0972-6276) in 2002. Till date, Issue up to Volume 18 Number 2 of the bulletin has been published. Bulletin is also available on subscription basis. Department also process all printing related work of the Institute. Printing Bulletin, Prospectus (UG & PG), Annual Report, Pamphlets, Syllabus and other documents as on demand through selected printer. |

## 4. MEDICAL SERVICES

4.1 OPD

4.2 IPD

Dispensary  
Hospital Kitchen and Diet  
Ambulance Services  
Hospital Record Keeping

4.3 OPERATION THEATER

4.4 INVESTIGATIONS

Laboratory  
Radiology  
Cardiology

4.5 OTHER SERVICES

Arogya Mela  
Holistic Health Care  
Health Camp Mela  
School Health Programme  
Other Activities



4.6 RESEARCH ACTIVITY

4.7 HERB GARDEN

## **4. MEDICAL SERVICES**

### **INTRODUCTION**

National Institute of Homoeopathy, an autonomous Institution under Ministry of AYUSH, Govt. of India is having 100 bedded hospital for imparting teaching Homoeopathy to post graduate and under graduate students.

The Hospital is consisting of **Out Patient** and **In-patient** departments providing medical services at a registration fee of Rs. 5.00 per patient & nominal charges for investigations have been imposed from the year 2011 onwards. The outpatient department functioning from 9.00 a.m. till the last patient is served. Apart from general medicine, some specialized clinics are also in service. A large number of different types of patients from far flung areas seek treatment through Homoeopathic systems of medicine. The hospital has investigation facilities viz. **Clinical Pathology, Biochemistry, Radiology, Ultra-Sonography, Lung function test** and **ECG** etc. The Institute has been presently providing Indoor facilities through 100 bedded hospitals of which 08 beds are earmarked for **Surgery**, 06 for **Paediatrics** and 04 for **Maternity**. As this is an academic institution, patients suffering from different ailment are admitted for treatment as well as for clinical training of the Under-Graduate and Post-Graduate students. Considering the increasing demand of Homoeopathic treatment, the Ministry of AYUSH, approved the construction of Hospital extension building G+3 at the site adjacent to existing hospital building. The bed strength of the Hospital will be enhanced to 250 beds in a phase wise manner. This report shall discuss hospital services provided under following heads-

- **OPD**
- **IPD**
- **OT**
- **INVESTIGATIONS**
- **OTHER SERVICES**
- **OTHER ACTIVITIES**

#### **4.1 OUT PATIENT DEPARTMENT (OPD)**

The National Institute of Homoeopathy Hospital (NIH) is rendering valuable health care services in Homoeopathy to the needy patients from areas far and around. Over the years there is increase in service load due to increase in number of patients attending OPD daily at NIH. The Out-patients and In-patients Departments of the Institute provide medical care to the patients suffering from different ailments. Three lakh ten thousand one hundred and forty four (310144) patients **visited the NIH OPD during the FY 2015-2016 out of which 306855 patients were attended OPD at NIH, Salt Lake Complex, Kolkata and 3289 patients were attended at POPD, Kalyani, Dist.-Nadia, W.B.**

#### **Following specialized OPDs are in service :**

| <b><u>Name of the OPD</u></b>                   | <b><u>Number of OPDs</u></b> |
|-------------------------------------------------|------------------------------|
| Materia Medica                                  | 02                           |
| Organon of Medicine and Homoeopathic Philosophy | 02                           |
| Homoeopathic Repertory                          | 01                           |
| Practice of Medicine                            | 02                           |
| Paediatrics                                     | 01                           |
| Obstetrics & Gynaecology                        | 01                           |
| Surgery                                         | 01                           |
| ENT                                             | 01                           |

|                                                                            |    |
|----------------------------------------------------------------------------|----|
| Ophthalmology                                                              | 01 |
| Dentistry                                                                  | 01 |
| Research OPD (Thyroid diseases, Skin,<br>Cervical Spondylitis and Cancers) | 03 |
| Physiotherapy                                                              | 01 |

#### PERIPHERAL OPD (POPD)

A peripheral OPD is functioning once in a week at NIH Herbal Garden Complex, Kalyani, Dist.- Nadia, about 50 Km. away from NIH, Salt Lake Complex. The physicians, PGTs and interneers are regularly attending this OPD. The medicines are dispensed to the patients at free of costs. During the FY 2015-2016, **3289** (Three thousand two hundred and eighty nine) patients were provided treatment there. The monthly average patient turnout was 274.

#### 4.2 IN PATIENT DEPARTMENT (IPD)

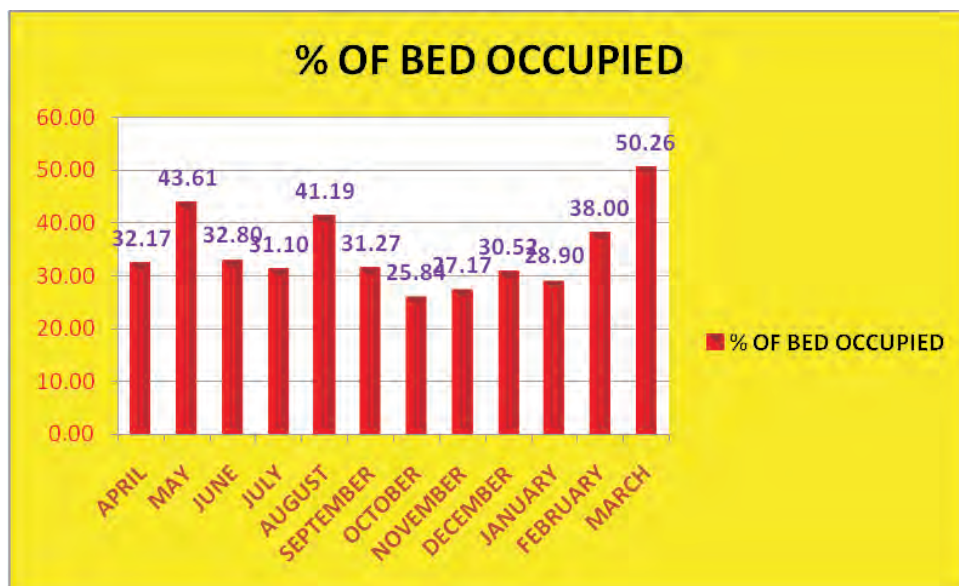
**Bed strength of IPD is as detailed below –**

##### IPD Strength – 100 Beds (unutilized 30 beds)

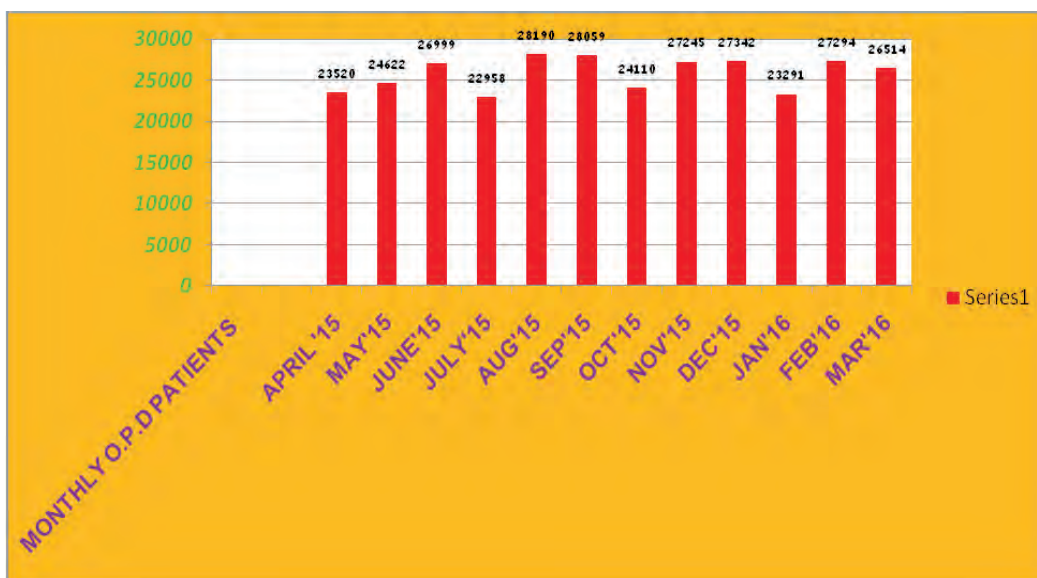
|                           |    |
|---------------------------|----|
| Total Beds in Male Ward   | 48 |
| Total Beds in Female Ward | 52 |

##### Break-up of IPD beds

|                 |         |
|-----------------|---------|
| Male General    | 40 beds |
| Male surgical   | 04 beds |
| Male cabin      | 04 beds |
| Female General  | 34 beds |
| Female surgical | 04 beds |
| Maternity       | 04 beds |
| Female cabin    | 04 beds |
| Paediatric ward | 06 beds |



A total number of 654 patients (In male ward 332 & in female ward 322 patients) were admitted in IPD of the hospital during the FY 2015-16



#### **HOSPITAL RECORD KEEPING:**

A systematic data entry and record-keeping of all IPD patients has been initiated and records from 2008-09 to 2013-14 are completed and entered in the database. This is a step forward in the direction of Medical records Division of NIH, envisioned for the future when new hospital building is completed.

#### **HOSPITAL KITCHEN & DIET:**

At present raw materials are procured from suppliers and prescribed diet for the admitted patients are prepared by our own staff in the In- House- Kitchen of the Institute. The dietitian looks into special requirements or recommendations for the diet of the patients. The hospital kitchen has been modernized to serve for 250 bedded hospital patients after expansion program is being done.

#### **DISPENSARY:**

The prescribed medicine of the IPD & OPD patients are dispensed from the In- House Dispensary of the hospital. Emphasis is given to dispense quality medicines to the patients at free of cost. Necessary care has been taken so that every patient is being dispensed accurately the prescribed medicine. Adequate stock of medicine is maintained as per the approved Formulary Committee of the Institute.

#### **AMBULANCE SERVICE:**

The hospital also provides Ambulance Service for transportation of the patients when required in emergency. Ambulance is available round the clock for which driver's accommodation inside the campus for service as and when required is arranged.

#### **4.3 OPERATION THEATRE:**

The Hospital is having well equipped, two modern Operation Theatres with apparatus/instruments, such as pulse-ox meter, diathermy, portable ECG and X-ray etc. Operation techniques are demonstrated to the students for training. The Institute has a labour room and provides antenatal and post-natal care to the mother and child.

#### 4.4 INVESTIGATIONS

##### LABORATORY MEDICINE DIVISION (Clinical pathology)

A total no. of 2140 patients attended Pathology lab for clinical and haematological tests comprising of 8678 investigations during the FY 2015-2016.

##### LABORATORY MEDICINE DIVISION (Bio-chemistry)

A total no. of 3303 patients attended Bio-chemistry Lab comprising of 12642 investigations during the FY 2015-2016.

##### Investigation Records in the Year 2015-16

|                              |      |
|------------------------------|------|
| X-Ray                        | 4969 |
| USG                          | 740  |
| ECG                          | 734  |
| PFT                          | 17   |
| Holter Monitoring Test (HMT) | 01   |

#### 4.5 OTHER SERVICES:

##### 1. SCHOOL HEALTH CHECK UP

Health check up for the students of Salt Lake Point School, the oldest English Medium School in Salt Lake City, was held from 27th Jan, 2016 to 29th Jan, 2016 by a team supervised by Dr. Tridib Kumar Sarkar along with Dr. Lalith Singh, RMO, Dr. T. Austin Jose, RMO and PGTs. The students who attended the health check up ranged from kindergarten to class 12. and the total number of students who turned up for the same was about 1000. Appropriate advice was given for all types of medical problems detected.

##### 2. AROGYA MELA

- Arogya Mela from 12th to 15th December 2015 at Varanasi. A medical Team headed by a MO and a RMO along with PGTs participated in the Mela.
- Arogya Mela from 3 to 7 January 2016 at Bangalore. A medical Team headed by a MO and a RMO along with PGTs participated in the Mela.
- Arogya Mela from 5th to 8th February, 2016 at Deradhun.
- Arogya Mela from 12th to 15th February, 2016 at Ranchi.

**Union Ministry of State (Independent Charge) AYUSH,  
Shri Shripad Nayak in Arogya Mela at Varanasi**





**3. NATIONAL HEALTH EXHIBITION:**

19th National Health Exhibition from 9th to 13th September, 2015 at Netaji Maidan, Baranagar, Kolkata.

**4. 7th East Himalayan expo from 5th to 13th December, 2015 at Siliguri.**

**5. GANGASAGR MELA**

- At Sagar, West Bengal from 09th January, 2016 to 15th January, 2016. A medical Team headed by Dr. Pralay Sharma MO along with PGTs and interns and staff participated in the Mela.

**GANGASAGR MELA- 2016**



**4.6 MEDICINAL HERB GARDEN**

The herb garden at Kalyani, about 50 km away from Kolkata, was envisaged for building up of repository of authentic specimens of living herbs for research and academic purposes and acclimatization of exotic herbs in the fertile plains of gangetic alluvium in West Bengal, in order to develop import substitutes, for catering to the needs of local pharmaceutical industries as well as export oriented products. The garden, spread over about 25 acres of land has grown and maintained 100 different species of medicinal plants, including 10 exotic species. Steps have been taken to develop the infrastructure.

1.5 Kilometer of road network in the garden have been developed with excavated earth from the existing water body in the garden and sprinkler irrigation system for 8 acres of land has been developed.

Medicinal crop Alfalfa has registered a good yield.

Among the medicinal species Piper nigrum, Gymnemasylvestris, Menthaarvensis and sugar substitute Stevia rebaudiana have been introduced in the garden.

Medicinal crops Linum usitatissimum & Cuminum cyminum registered good yield demonstrating that wide range of commercial crops can be grown successfully at the garden.

The proposal already been taken by the N.I.H authority to cultivate, nurturing and utilizing some medicinal herbs in relation to manufacturing mother tincture for institute's own use and marketing. For this purpose one horticulturist will be appointed very soon.

For beautification of herbal garden one small flower garden adjacent of main entrance is well maintained. One peripheral OPD is running once in a week (Friday) in this Herb garden premises, more than 100 patients are attending for homeopathy treatment.

## **LIST OF OFFICIALS**

ADMINISTRATIVE

ACADEMIC

HOSPITAL



**ADMINISTRATION [As on 31.03.2016]**

|                             |                        |
|-----------------------------|------------------------|
| 1. Prof. (Dr.) S. K. Nanda  | Director               |
| 2. Mr. Joy Mukherjee        | Administrative Officer |
| 3. Mr. B. B. Chatterjee     | Accounts Officer       |
| 4. Mr. Shyamalendu Bhowmick | Office Superintendent  |
| 5. Dr. Lokanath Behera      | Academic I/C           |

**RIGHT TO INFORMATION [As on 31.03.2016]**

|                                         |                         |
|-----------------------------------------|-------------------------|
| 1. Appellate Authority                  | Prof. (Dr.) S. K. Nanda |
| 2. Central Public Information Officer   | Dr. Avijit Shee Burman  |
| 3. Assistant Public Information Officer | Dr. Syed Afsar Ali      |

**TEACHING FACULTY****Department of Anatomy**

|                                                  |                  |
|--------------------------------------------------|------------------|
| 1. Prof. (Dr.) Goutam Ash, BHMS, MD (Hom)        | Professor & Head |
| 2. Dr. Kalasapakam Vijay Ananth, BHMS, MD (Hom.) | Lecturer         |

**Department of Physiology & Biochemistry**

|                                                      |                    |
|------------------------------------------------------|--------------------|
| 1. Dr. A. K. Chowdhury, MBBS, DTM&H, MD, FCCP, PGDHA | Reader & In-charge |
| 2. Dr. Shishir Kumar Singh, BHMS, MD (Hom)           | Lecturer           |

**Department of Organon of Medicine, Chronic Diseases, Homeopathic Philosophy & Medicine**

|                                              |                    |
|----------------------------------------------|--------------------|
| 1. Dr. Subhas Singh - BHMS, MD (Hom)         | Reader & In-charge |
| 2. Dr. Indrani Chakrabarti - BHMS, MD (Hom)  | Lecturer           |
| 3. Dr. Gobind Narayan Gupta - BHMS, MD (Hom) | Lecturer           |
| 4. Dr. Syed Afsar Ali - BHMS, MD (Hom)       | Lecturer           |

**Department of Materia Medica**

|                                                      |                       |
|------------------------------------------------------|-----------------------|
| 1. Prof. (Dr.) Abhijit Chattopadhyay, BHMS, MD (Hom) | Professor & In-charge |
| 2. Dr. U. Uchat - BHMS, MD (Hom)                     | Reader                |
| 3. Dr. Chintamani Nayak, BHMS, MD (Hom)              | Lecturer              |
| 4. Dr. Swapan Paul - BHMS, MD (Hom)                  | Lecturer              |
| 5. Dr. Pratima Pal - BHMS, MD (Hom)                  | Lecturer              |

**Department of Homoeopathic Repertory**

|                                        |                      |
|----------------------------------------|----------------------|
| 1. Dr. Lokanath Behera, BHMS, MD (Hom) | Lecturer & In-charge |
| 2. Dr. Jitendra Kumar - BHMS, MD (Hom) | Lecturer             |

**Department of Pharmacy**

|                                                                       |                  |
|-----------------------------------------------------------------------|------------------|
| 1. Prof. (Dr.) Dilip Panakkada, BSc, BHMS, PG Dip. EDP & CM, MD (Hom) | Professor & Head |
| 2. Dr. Gitasri Pal, BHMS, MD (Hom)                                    | Reader           |
| 3. Dr. Manoharan Raja, BHMS, MD (Hom)                                 | Lecturer         |

**Department of Practice of Medicine and Pediatrics**

|                                        |                  |
|----------------------------------------|------------------|
| 1. Prof. (Dr.) D Basu, MBBS, PhD       | Professor & Head |
| 2. Dr. Gautam Pal, BHMS, MD (Hom)      | Lecturer         |
| 3. Dr. Subhas Chowdhary BHMS, MD (Hom) | Lecturer         |

**Department of Paediatrics (PG)**

- |                                          |                       |
|------------------------------------------|-----------------------|
| 1. Prof. (Dr.) Gautam Ash, BHMS, MD(Hom) | Professor & In-charge |
|------------------------------------------|-----------------------|

**Department of Surgery**

- |                                          |                      |
|------------------------------------------|----------------------|
| 1. Dr. Ram Krishna Ghosh, BHMS, MD (Hom) | Lecturer & In-charge |
|------------------------------------------|----------------------|

**Department of Obstetrics & Gynaecology**

- |                                       |                      |
|---------------------------------------|----------------------|
| 1. Dr. Ompriya Mishra, BHMS, MD (Hom) | Lecturer & In-charge |
|---------------------------------------|----------------------|

**Department of Community Medicine**

- |                                      |                      |
|--------------------------------------|----------------------|
| 1. Dr. Prasanta Rath, BHMS, MD (Hom) | Lecturer & In-charge |
|--------------------------------------|----------------------|

**Department of Forensic & State Medicine**

- |                                           |                  |
|-------------------------------------------|------------------|
| 1. Dr. S. K. Nanda, BHMS, MBA, MD (Hom)   | Professor & Head |
| 2. Dr. Avijit Shee Burman, BHMS, MD (Hom) | Reader           |

**Department of Pathology**

- |                                     |                      |
|-------------------------------------|----------------------|
| 1. Dr. Kumaravel V., BHMS, MD (Hom) | Lecturer & In-charge |
|-------------------------------------|----------------------|

**Library & Information services**

- |                                                                                   |                                      |
|-----------------------------------------------------------------------------------|--------------------------------------|
| 1. Prof. (Dr.) Gautam Ash, BHMS, MD (Hom)                                         | Library & Information Officer I/C    |
| 2. Mr. Sandip Kumar Singh, MLISc, M.Phil. (Lib. & Inf. Sc.) PGDLIM (TISS); UG-NET | Asstt. Library & Information Officer |
| 3. Mrs. Mousumi Halder, MA, BEd, BLISc, MLISc                                     | Library & Information Assistant      |
| 4. Mr. G. K. Sarkhel, MCom, BLISc, ADISc (DRTC)                                   | Library & Information Assistant      |
| 5. Mr. N. K. Mandal, MCom, BEd, BLISc, MLISc                                      | Library & Information Assistant      |

**RESEARCH WING**

- |                                                    |               |
|----------------------------------------------------|---------------|
| 1. Dr. D. N. Kalyani, BSc, DMS, Dip. NIH, MD (Hom) | ARO (Medical) |
|----------------------------------------------------|---------------|

**HOSPITAL**

- |                                                  |                                            |
|--------------------------------------------------|--------------------------------------------|
| 1. Dr. U. K. Mondal, DMS, Dip. NIH, MD (Hom)     | RMO (S), Deputy Medical Superintendent I/C |
| 2. Dr. C.R. Manna, DMS, Dip. NIH, MD (Hom)       | RMO                                        |
| 3. Dr. Lalith Singh, MD (Hom)                    | RMO                                        |
| 4. Dr. T. Austin Jose, MD (Hom)                  | RMO                                        |
| 5. Dr. P. Sharma, BHMS, MD (Hom)                 | Medical Officer                            |
| 6. Dr. T. K. Sarkar, BSc, BHMS, PGDHHM, MD (Hom) | Medical Officer                            |
| 7. Dr. Priyadarshini, BHMS                       | Medical Officer                            |

## **TABLES**

ACADEMIC (T1-T3)

HOSPITAL DATA (T-4 - T8)

## ACADEMIC

**Table - 1**

**DETAILS OF Dip. NIH STUDENTS PASSED OUT FROM NIH,  
KOLKATA FROM 1977 TO 1994**

| SL. No.      | BATCH No. | Session | Students<br>Admitted | Students<br>Passed out |
|--------------|-----------|---------|----------------------|------------------------|
| 1.           | 1st       | 1977-79 | 16                   | 12                     |
| 2.           | 2nd       | 1978-80 | 16                   | 12                     |
| 3.           | 3rd       | 1979-81 | 16                   | 14                     |
| 4.           | 4th       | 1980-82 | 16                   | 16                     |
| 5.           | 5th       | 1981-83 | 16                   | 16                     |
| 6.           | 6th       | 1983-85 | 16                   | 16                     |
| 7.           | 7th       | 1984-86 | 16                   | 16                     |
| 8.           | 8th       | 1985-87 | 25                   | 24                     |
| 9.           | 9th       | 1986-88 | 25                   | 25                     |
| 10.          | 10th      | 1989-91 | 25                   | 25                     |
| 11.          | 11th      | 1990-92 | 25                   | 25                     |
| 12.          | 12th      | 1992-94 | 25                   | 25                     |
| <b>Total</b> |           |         | <b>237</b>           | <b>226</b>             |



**Table - 2**

**DETAILS OF BHMS COURSE AS ON 31-03-2016**

**Table - 2A**

|   |       |                          | 1987<br>-88 | 90<br>-91 | 91<br>-92 | 92<br>-93 | 93<br>-94 | 94<br>-95 | 95<br>-96 | 96<br>-97 | 97<br>-98 | 98<br>-99 | 99<br>-00 | 2000<br>-01 | 01<br>-02 | 02<br>-03 | 03<br>-04 |
|---|-------|--------------------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|-----------|-----------|-----------|
|   |       | BATCH                    | 1st         | 2nd       | 3rd       | 4th       | 5th       | 6th       | 7th       | 8th       | 9th       | 10th      | 11th      | 12th        | 13th      | 14th      | 15th      |
| 1 |       | STUDENTS ADMITTED        | 22          | 49        | 36        | 41        | 46        | 45        | 45        | 44        | 49        | 50        | 50        | 50          | 50        | 50        | 49        |
|   | a)    | Male                     | 17          | 37        | 29        | 29        | 36        | 29        | 33        | 33        | 39        | 34        | 32        | 36          | 34        | 31        | 40        |
|   | b)    | Female                   | 5           | 12        | 7         | 12        | 10        | 16        | 12        | 11        | 10        | 16        | 18        | 14          | 16        | 19        | 9         |
|   | (i)   | General                  | 20          | 43        | 33        | 28        | 36        | 34        | 35        | 32        | 30        | 37        | 33        | 31          | 34        | 37        | 13        |
|   | (ii)  | SC                       | 2           | 6         | 1         | 10        | 6         | 3         | 5         | 5         | 4         | 3         | 3         | 4           | 8         | 7         | 9         |
|   | (iii) | ST                       | 0           | 0         | 2         | 3         | 4         | 6         | 4         | 4         | 4         | 4         | 5         | 4           | 4         | 5         | 7         |
|   | (iv)  | OBC                      | 0           | 0         | 0         | 0         | 0         | 2         | 1         | 3         | 11        | 7         | 8         | 11          | 4         | 1         | 19        |
|   | (v)   | Nominated                | 0           | 0         | 10        | 11        | 10        | 10        | 11        | 9         | 10        | 8         | 9         | 11          | 8         | 9         | 10        |
|   | (vi)  | Foreign Students         | 0           | 0         | 1         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 1         | 0           | 1         | 1         | 1         |
| 2 |       | DROP OUT                 | 5           | 9         | 9         | 6         | 5         | 8         | 9         | 6         | 9         | 12        | 6         | 6           | 13        | 9         | 10        |
| 3 |       | COURSE COMPLETED         | 17          | 40        | 27        | 35        | 41        | 37        | 36        | 38        | 40        | 38        | 44        | 44          | 37        | 36        | 0         |
| 4 |       | COURSE CONTINUING        | 0           | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0           | 0         | 05        | 39        |
| 5 | (i)   | Students From WB         | 21          | 41        | 18        | 18        | 17        | 26        | 21        | 21        | 27        | 36        | 13        | 20          | 17        | 20        | 9         |
|   | (ii)  | Students From outside WB | 1           | 8         | 18        | 23        | 29        | 19        | 24        | 23        | 22        | 14        | 37        | 30          | 33        | 30        | 40        |

**Table - 2B**

|   |       |                          | 2004-05<br>16th | 05-06<br>17th | 06-07<br>18th | 07-08<br>19th | 08-09<br>20th | 09-10<br>21st | 10-11<br>22nd | 11-12<br>23rd | 12-13<br>24th | 13-14<br>25th | 14-15<br>26th | 15-16<br>27th |
|---|-------|--------------------------|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|   |       | BATCH                    |                 |               |               |               |               |               |               |               |               |               |               |               |
| 1 |       | STUDENTS ADMITTED        | 50              | 47            | 50            | 50            | 46            | 76            | 86            | 88            | 91            | 92            | 89            | 82            |
|   | a)    | Male                     | 42              | 32            | 32            | 33            | 24            | 51            | 39            | 40            | 38            | 44            | 45            | 24            |
|   | b)    | Female                   | 8               | 15            | 18            | 17            | 22            | 25            | 47            | 48            | 53            | 48            | 44            | 57            |
|   | (i)   | General                  | 30              | 24            | 32            | 35            | 40            | 27            | 28            | 33            | 40            | 28            | 36            | 31            |
|   | (ii)  | SC                       | 11              | 09            | 09            | 06            | 01            | 10            | 09            | 09            | 11            | 12            | 11            | 8             |
|   | (iii) | ST                       | 4               | 06            | 06            | 07            | 05            | 02            | 04            | 05            | 10            | 05            | 5             | 5             |
|   | (iv)  | OBC                      | 7               | 08            | 03            | 02            | 00            | 14            | 20            | 17            | 29            | 26            | 19            | 16            |
|   | (v)   | Nominated                | 11              | 13            | 12            | 11            | 12            | 10            | 11            | 10            | 9             | 11            | 10            | 18            |
|   | (vi)  | Foreign Students         | 01              | 03            | 03            | 01            | 08            | 13            | 14            | 14            | 10            | 09            | 8             | 0             |
| 2 |       | DROP OUT                 | 02              | 08            | 03            | 03            | 00            | 00            | 01            | 00            | 00            | 00            | 1             | 1             |
| 3 |       | COURSE COMPLETED         | 00              | 00            | 00            | 00            | 00            | 00            | 00            | 00            | 00            | 00            | 00            | 00            |
| 4 |       | COURSE CONTINUING        | 48              | 39            | 47            | 47            | 46            | 76            | 85            | 88            |               | 92            | 88            | 81            |
| 5 | (i)   | Students From WB         | 4               | 06            | 07            | 05            | 04            | 22            | 22            | 35            | 47            | 43            | 41            | 23            |
|   | (ii)  | Students From outside WB | 46              | 41            | 43            | 45            | 42            | 54            | 64            | 53            | 44            | 49            | 47            | 59            |

**Table - 2C**

**DETAILS OF BHMS STUDENTS (NOMINEE & FOREIGN NATIONALS)  
AT NIH, KOLKATA**

|                  | 1987-88 | 90-91 | 91-92 | 92-93 | 93-94 | 94-95 | 95-96 | 96-97 | 97-98 | 98-99 | 99-00 | 2000-01 | 01-02 | 02-03 | 03-04 |
|------------------|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|---------|-------|-------|-------|
| BATCH            | 1st     | 2nd   | 3rd   | 4th   | 5th   | 6th   | 7th   | 8th   | 9th   | 10th  | 11th  | 12th    | 13th  | 14th  | 15th  |
| NOMINATED        | 0       | 0     | 10    | 11    | 10    | 10    | 11    | 9     | 10    | 8     | 9     | 11      | 8     | 9     | 10    |
| FOREIGN STUDENTS | 0       | 0     | 1     | 0     | 0     | 0     | 0     | 0     | 0     | 0     | 1     | 0       | 1     | 1     | 1     |

|                  | 04-05 | 05-06 | 06-07 | 07-08 | 08-09 | 09-10 | 10-11 | 11-12 | 12-13 | 13-14 | 14-15 | 15-16 |
|------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| BATCH            | 16th  | 17th  | 18th  | 19th  | 20th  | 21st  | 22nd  | 23rd  | 24th  | 25th  | 26th  | 27th  |
| NOMINATED        | 11    | 13    | 12    | 11    | 12    | 10    | 11    | 10    | 9     | 11    | 10    | 11    |
| FOREIGN STUDENTS | 1     | 03    | 03    | 01    | 08    | 136   | 14    | 14    | 10    | 9     | 8     | 5     |

**Table - 3A**  
**DETAILS OF M.D. (HOM) STUDENTS AS ON 31.03.16 AT NIH, KOLKATA**

| SL. NO.                                              | BATCH/SESSION        | STUDENTS ADMITTED |        |       |         |       | COURSE COMPLETED | COURSE CONTINUING | DROPPED OUT | STUDENTS OF W.B. | STUDENTS OF OUTSIDE W.B. |
|------------------------------------------------------|----------------------|-------------------|--------|-------|---------|-------|------------------|-------------------|-------------|------------------|--------------------------|
|                                                      |                      | MALE              | FEMALE | SC/ST | GENERAL | TOTAL |                  |                   |             |                  |                          |
| 1                                                    | 1ST/1998-2001        | 15                | 03     | 01    | 17      | 18    | 15               | -                 | 03          | 17               | 01                       |
|                                                      | Materia Medica       | 06                | -      | 01    | 05      | 06    | 06               | -                 | -           | 06               | -                        |
|                                                      | Organon              | 04                | 02     | -     | 06      | 06    | 05               | -                 | 01          | 05               | 01                       |
|                                                      | Repertory            | 05                | 01     | -     | 06      | 06    | 04               | -                 | 02          | 06               | -                        |
| 2                                                    | 2nd/1999-2002        | 14                | 04     | 01    | 17      | 18    | 17               | 01*               | -           | 14               | 04                       |
|                                                      | Materia Medica       | 04                | 02     | 01    | 05      | 06    | 06               | -                 | -           | 06               | -                        |
|                                                      | Organon              | 05                | 01     | -     | 06      | 06    | 05               | 01                | -           | 05               | 01                       |
|                                                      | Repertory            | 05                | 01     | -     | 06      | 06    | 06               | -                 | -           | 03               | 03                       |
| 3                                                    | 3rd /2000-2003       | 15                | 03     | -     | 18      | 18    | 15               | -                 | 03          | 13               | 05                       |
|                                                      | Materia Medica       | 06                | -      | -     | 06      | 06    | 05               | -                 | 01          | 04               | 02                       |
|                                                      | Organon              | 04                | 02     | -     | 06      | 04    | 04               | 01                | 01          | 03               | 03                       |
|                                                      | Repertory            | 05                | 01     | -     | 06      | 06    | 06               | -                 | -           | 06               | -                        |
| 4                                                    | 4th/2001-2004        | 05                | -      | 01    | 04      | 05    | 05               | -                 | -           | 05               | -                        |
|                                                      | Materia Medica       | 05                | -      | 01    | 04      | 05    | 05               | -                 | -           | 05               | -                        |
|                                                      | Organon              | -                 | -      | -     | -       | -     | -                | -                 | -           | -                | -                        |
|                                                      | Repertory            | -                 | -      | -     | -       | -     | -                | -                 | -           | -                | -                        |
| 5                                                    | 5th /2002-2005       | 13                | 05     | 01    | 17      | 18    | 17               | -                 | 01          | 15               | 03                       |
|                                                      | Materia Medica       | 04                | 02     | 01    | 05      | 06    | 06               | -                 | -           | 06               | -                        |
|                                                      | Organon              | 05                | 01     | -     | 06      | 06    | 06               | -                 | -           | 03               | 03                       |
|                                                      | Repertory            | 04                | 02     | -     | 06      | 06    | 05               | -                 | 01          | 06               | -                        |
| 6                                                    | 6th /2004-2007       | 14                | 04     | 06    | 12      | 18    | 17               | -                 | 01          | 15               | 03                       |
|                                                      | Materia Medica       | 05                | 01     | 02*   | 04      | 06    | 06               | -                 | -           | 06               | -                        |
|                                                      | Organon              | 04                | 02     | 03    | 03      | 06    | 06               | -                 | -           | 04               | 02                       |
|                                                      | Repertory            | 05                | 01     | 01    | 05      | 06    | 05               | -                 | 01          | 05               | 01                       |
| 7                                                    | 7th/2005-2008        | 15                | 02     | 07    | 10      | 17    | 17               | -                 | -           | 09               | 08                       |
|                                                      | Materia Medica       | 04                | 01     | 02    | 03      | 05    | 05               | -                 | -           | 03               | 02                       |
|                                                      | Organon              | 05                | 01     | 02    | 04      | 06    | 06               | -                 | -           | 03               | 03                       |
|                                                      | Repertory            | 06                | -      | 03    | 03      | 06    | 06               | -                 | -           | 03               | 03                       |
| 8                                                    | 8th/2006-2009        | 14                | 05     | 04    | 15      | 19    | -                | 18                | 03          | 11               | 08                       |
|                                                      | Materia Medica       | 03                | 03     | 01    | 05      | 06    | -                | 04                | 02          | 02               | 04                       |
|                                                      | Organon              | 05                | 01     | 01    | 05      | 06    | -                | 05                | 01          | 04               | 02                       |
|                                                      | Repertory            | 06                | 01     | 02    | 04      | 07    | -                | 07                | -           | 05               | 02                       |
| 9                                                    | 9th/2007-2010        | 15                | 03     | 02    | 16      | 18    | 0                | 18                | 0           | 12               | 06                       |
|                                                      | Materia Medica       | 05                | 01     | 01    | 05      | 06    | 0                | 06                | 0           | 05               | 01                       |
|                                                      | Organon              | 06                | 0      | 01    | 05      | 06    | 0                | 06                | 0           | 03               | 03                       |
|                                                      | Repertory            | 04                | 02     | 0     | 06      | 06    | 0                | 06                | 0           | 04               | 02                       |
| 10                                                   | 10th/2008-2011       | 10                | 6      | 4     | 12      | 16    | 0                | 16                | 0           | 10               | 6                        |
|                                                      | Materia Medica       | 5                 | 1      | 2     | 4       | 6     | 0                | 6                 | 0           | 4                | 2                        |
|                                                      | Organon              | 3                 | 2      | 1     | 4       | 5     | 0                | 5                 | 0           | 3                | 2                        |
|                                                      | Repertory            | 2                 | 3      | 1     | 4       | 5     | 0                | 5                 | 0           | 3                | 2                        |
| 11                                                   | 11th/2009-2012       | 15                | 06     | 4     | 17      | 21    | 0                | 21                | 0           | 08               | 13                       |
|                                                      | Materia Medica       | 03                | 02     | 01    | 04      | 05    | 0                | 05                | 0           | 02               | 03                       |
|                                                      | Organon              | 05                | 01     | 02    | 04      | 06    | 0                | 06                | 0           | 03               | 03                       |
|                                                      | Repertory            | 01                | 03     | 01    | 03      | 04    | 0                | 04                | 0           | 0                | 04                       |
|                                                      | Paediatrics          | 03                | 0      | 0     | 03      | 03    | 0                | 03                | 0           | 01               | 02                       |
|                                                      | Practice of Medicine | 03                | 0      | 0     | 03      | 03    | 0                | 03                | 0           | 02               | 01                       |
| #One student from 5th batch re-admitted in 8th batch |                      |                   |        |       |         |       |                  |                   |             |                  |                          |
| *One student from 2nd batch re-admitted in 5th batch |                      |                   |        |       |         |       |                  |                   |             |                  |                          |

**Table - 3B**  
**DETAILS OF M.D. (HOM) STUDENTS AS ON 31.03.16 AT NIH, KOLKATA**

| SL. NO.                                                                                   | BATCH/<br>SESSION              | STUDENTS ADMITTED |   |    |   |    |   |     |   |     |   |                    |   |       |    |       | COURSE<br>COMPLETED | COURSE<br>CONTINUING | DROPPED OUT | STUDENTS<br>OF W.B. | STUDENTS OF<br>OUTSIDE W.B. |
|-------------------------------------------------------------------------------------------|--------------------------------|-------------------|---|----|---|----|---|-----|---|-----|---|--------------------|---|-------|----|-------|---------------------|----------------------|-------------|---------------------|-----------------------------|
|                                                                                           |                                | GEN.              |   | SC |   | ST |   | OBC |   | Ph. |   | BIMSTEC            |   | TOTAL |    |       |                     |                      |             |                     |                             |
|                                                                                           |                                | M                 | F | M  | F | M  | F | M   | F | M   | F | M                  | F | M     | F  | Total |                     |                      |             |                     |                             |
| 12                                                                                        | 12th/2010-2013                 |                   |   |    |   |    |   |     |   | -   | - | -                  | - |       |    |       |                     |                      |             |                     |                             |
|                                                                                           | Homoeopathic<br>Materia Medica | 2                 | 2 | -  | 1 | 0  | - | -   | 1 | -   | - | -                  | - | 2     | 4  | 6     | -                   | 6                    | -           | 5                   | 1                           |
|                                                                                           | Homoeopathic<br>Pharmacy       | 2                 | - | -  | - | -  | - | -   | - | -   | - | -                  | - | 2     | -  | 2     | -                   | 2                    | -           | 2                   | -                           |
|                                                                                           | Organon of<br>Medicine         | 3                 | - | 2  | - | -  | - | -   | - | -   | - | -                  | - | 5     | -  | 5     | -                   | 5                    | -           | 4                   | 1                           |
|                                                                                           | Paediatrics                    | 3                 | - | -  | - | -  | - | -   | - | -   | - | -                  | - | 3     | -  | 3     | -                   | 3                    | -           | 1                   | 2                           |
|                                                                                           | Practice of<br>Medicine        | -                 | 2 | -  | - | -  | - | 1   | - | -   | - | -                  | - | 1     | 2  | 3     | -                   | 3                    | -           | 2                   | 1                           |
|                                                                                           | Repertory                      | -                 | 4 | 1  | - | -  | - | 1   | - | -   | - | -                  | - | 2     | 4  | 6     | -                   | 6                    | -           | 2                   | 4                           |
|                                                                                           | Grand Total                    | 10                | 8 | 3  | 1 | -  | - | 2   | 1 | -   | - | -                  | - | 15    | 10 | 25    | -                   | 25                   | -           | 16                  | 09                          |
| 13                                                                                        | 13th/2011-2014                 |                   |   |    |   |    |   |     |   |     |   |                    |   |       |    |       |                     |                      |             |                     |                             |
|                                                                                           | Homoeopathic<br>Materia Medica | 2                 | 3 | -  | - | 1  | - | 1   | 1 | -   | - | One seat<br>vacant |   | 4     | 4  | 8     | -                   | -                    | -           | 4                   | 4                           |
|                                                                                           | Homoeopathic<br>Pharmacy       | 1                 | - | 1  | - | -  | - | -   | - | -   | - | -                  | 1 | 2     | 1  | 3     | -                   | -                    | -           | 2                   | 1                           |
|                                                                                           | Organon of<br>Medicine         | 4                 | 1 | 2  | - | -  | - | 2   | - | -   | - | -                  | - | 8     | 1  | 9     | -                   | -                    | -           | 4                   | 5                           |
|                                                                                           | Paediatrics                    | -                 | - | 1  | - | -  | - | 1   | 1 | -   | - | -                  | - | 2     | 1  | 3     | -                   | -                    | -           | 1                   | 2                           |
|                                                                                           | Practice of<br>Medicine        | 1                 | - | -  | 1 | -  | - | 1   | - | -   | - | -                  | - | 2     | 1  | 3     | -                   | -                    | -           | 1                   | 2                           |
|                                                                                           | Repertory                      | -                 | 3 | -  | 1 | -  | 1 | 3   | - | -   | 1 | -                  | - | 3     | 6  | 9     | -                   | -                    | -           | 2                   | 7                           |
|                                                                                           | Grand Total                    | 8                 | 7 | 4  | 2 | 1  | 1 | 8   | 2 | -   | 1 | -                  | 1 | 21    | 14 | 35    | -                   | -                    | -           | 14                  | 21                          |
| 14                                                                                        | 14th/2012-2015                 |                   |   |    |   |    |   |     |   |     |   |                    |   |       |    |       |                     |                      |             |                     |                             |
|                                                                                           | Homoeopathic<br>Materia Medica | 4                 | - | 1  | - | -  | - | -   | - | 2   | 1 | -                  | - | 7     | 1  | 8     |                     |                      |             |                     |                             |
|                                                                                           | Homoeopathic<br>Pharmacy       | -                 | 1 | -  | - | 1  | - | -   | - | 1   | - | -                  | - | 2     | 1  | 3     |                     |                      |             |                     |                             |
|                                                                                           | Organon of<br>Medicine         | 3                 | 1 | 1  | 1 | -  | 2 | -   | - | -   | 1 | -                  | - | 4     | 5  | 9     |                     |                      |             |                     |                             |
|                                                                                           | Paediatrics                    | 1                 | - | 1  | - | -  | - | 1   | - | -   | - | -                  | - | 2     | 1  | 3     |                     |                      |             |                     |                             |
|                                                                                           | Practice of<br>Medicine        | 1                 | 1 | -  | - | -  | - | -   | - | 1   | - | -                  | - | 2     | 1  | 3     |                     |                      |             |                     |                             |
|                                                                                           | Repertory                      | 2                 | 2 | 1  | - | -  | - | -   | - | 3   | - | -                  | - | 6     | 2  | 8     |                     |                      |             |                     |                             |
|                                                                                           | Grand Total                    | 11                | 5 | 4  | 1 | 1  | 2 | 1   | - | 7   | 2 | -                  | - | 24    | 10 | 34    |                     |                      |             |                     |                             |
| # One seat in the Department of Materia Medica and Repertory are vacant as on 30-01-2013. |                                |                   |   |    |   |    |   |     |   |     |   |                    |   |       |    |       |                     |                      |             |                     |                             |

**Table - 3C**  
**DETAILS OF M.D. (HOM) STUDENTS AS ON 31.03.16 AT NIH, KOLKATA**

| SL. NO.                                                                                                           | BATCH/<br>SESSION              | STUDENTS ADMITTED |    |    |   |    |   |     |   |     |   |         |   |       |    |       | COURSE<br>COMPLETED | COURSE<br>CONTINUING | DROPPED OUT | STUDENTS<br>OF W.B. | STUDENTS OF<br>OUTSIDE W.B. |
|-------------------------------------------------------------------------------------------------------------------|--------------------------------|-------------------|----|----|---|----|---|-----|---|-----|---|---------|---|-------|----|-------|---------------------|----------------------|-------------|---------------------|-----------------------------|
|                                                                                                                   |                                | GEN.              |    | SC |   | ST |   | OBC |   | Ph. |   | BIMSTEC |   | TOTAL |    |       |                     |                      |             |                     |                             |
|                                                                                                                   |                                | M                 | F  | M  | F | M  | F | M   | F | M   | F | M       | F | M     | F  | Total |                     |                      |             |                     |                             |
| 15                                                                                                                | 15th/2013-2016                 |                   |    |    |   |    |   |     |   | -   | - | -       | - |       |    |       |                     |                      |             |                     |                             |
|                                                                                                                   | Homoeopathic<br>Materia Medica | 1                 | 3  | 1  | 1 | 0  | 0 | 2   | 1 | 0   | 0 | 0       | 0 | 4     | 5  | 9     | 0                   | 0                    | 0           |                     |                             |
|                                                                                                                   | Homoeopathic<br>Pharmacy       | 0                 | 0  | 1  | 0 | 0  | 0 | 2   | 0 | 0   | 0 | 0       | 0 | 1     | 2  | 3     | 0                   | 0                    | 0           |                     |                             |
|                                                                                                                   | Organon of<br>Medicine         | 3                 | 2  | 1  | 0 | 0  | 0 | 2   | 1 | 0   | 0 | 0       | 0 | 6     | 3  | 9     | 0                   | 0                    | 0           |                     |                             |
|                                                                                                                   | Paediatrics                    | 0                 | 2  | 0  | 0 | 0  | 0 | 1   | 0 | 0   | 0 | 0       | 0 | 1     | 2  | 3     | 0                   | 0                    | 0           |                     |                             |
|                                                                                                                   | Practice of<br>Medicine        | 1                 | 0  | 0  | 0 | 0  | 1 | 0   | 0 | 0   | 0 | 1*      | 0 | 2     | 1  | 3     | 0                   | 0                    | 0           |                     |                             |
|                                                                                                                   | Repertory                      | 2                 | 1* | 0  | 1 | 1  | 1 | 2   | 0 | 0   | 0 | 0       | 1 | 5     | 4  | 9     | 0                   | 0                    | 1           |                     |                             |
|                                                                                                                   | Grand Total                    | 7                 | 8  | 3  | 2 | 1  | 2 | 9   | 2 | 0   | 0 | 0       | 1 | 21    | 13 | 34    |                     |                      |             |                     |                             |
| ● 1 seat in OBC Male Department of Organon not admitted ● 1 seat in BIMSTEC is vacant                             |                                |                   |    |    |   |    |   |     |   |     |   |         |   |       |    |       |                     |                      |             |                     |                             |
| 16                                                                                                                | 16th/2014-2017                 |                   |    |    |   |    |   |     |   | -   | - | -       | - |       |    |       |                     |                      |             |                     |                             |
|                                                                                                                   | Homoeopathic<br>Materia Medica | 1                 | 3  | 0  | 1 | 1  | 0 | 0   | 1 | 0   | 0 | 0       | 0 | 2     | 5  | 9     | 0                   | 0                    | 0           |                     |                             |
|                                                                                                                   | Homoeopathic<br>Pharmacy       | 1                 | 1  | 0  | 0 | 0  | 0 | 0   | 0 | 0   | 0 | 0       | 0 | 1     | 1  | 2     | 0                   | 0                    | 0           |                     |                             |
|                                                                                                                   | Organon of<br>Medicine         | 2                 | 1  | 0  | 1 | 0  | 0 | 2   | 1 | 0   | 0 | 0       | 0 | 4     | 3  | 7     | 0                   | 0                    | 0           |                     |                             |
|                                                                                                                   | Paediatrics                    | 1                 | 0  | 0  | 0 | 0  | 0 | 1   | 0 | 0   | 0 | 0       | 0 | 2     | 0  | 2     | 0                   | 0                    | 0           |                     |                             |
|                                                                                                                   | Practice of<br>Medicine        | 0                 | 1  | 1  | 0 | 0  | 0 | 0   | 1 | 0   | 0 | 0       | 0 | 1     | 2  | 3     | 0                   | 0                    | 0           |                     |                             |
|                                                                                                                   | Repertory                      | 1                 | 2  | 0  | 1 | 1  | 0 | 0   | 2 | 0   | 0 | 0       | 0 | 2     | 5  | 7     | 0                   | 0                    | 0           |                     |                             |
|                                                                                                                   | Grand Total                    | 6                 | 8  | 1  | 3 | 2  | 0 | 3   | 5 | 0   | 0 | 0       | 0 | 12    | 16 | 28    |                     |                      |             |                     |                             |
| # 3 Male candidates and 3 Female candidates admitted as Central Govt. Nominee.                                    |                                |                   |    |    |   |    |   |     |   |     |   |         |   |       |    |       |                     |                      |             |                     |                             |
| 17                                                                                                                | 17th/2015-2018                 | - - - -           |    |    |   |    |   |     |   |     |   |         |   |       |    |       |                     |                      |             |                     |                             |
|                                                                                                                   | Homoeopathic<br>Materia Medica | 3                 | 1  | 1  | 0 | 0  | 1 | 1   | 1 | 0   | 0 | 0       | 0 | 5     | 3  | 8     | 0                   | 8                    | 0           |                     |                             |
|                                                                                                                   | Homoeopathic<br>Pharmacy       | 1                 | 0  | 0  | 0 | 0  | 1 | 0   | 1 | 0   | 0 | 0       | 0 | 1     | 2  | 3     | 0                   | 3                    | 0           |                     |                             |
|                                                                                                                   | Organon of<br>Medicine         | 5                 | 1  | 0  | 1 | 0  | 0 | 1   | 1 | 0   | 0 | 0       | 0 | 6     | 3  | 9     | 0                   | 8                    | 1           |                     |                             |
|                                                                                                                   | Paediatrics                    | 0                 | 0  | 0  | 1 | 0  | 1 | 1   | 0 | 0   | 0 | 0       | 0 | 1     | 2  | 3     | 0                   | 3                    | 0           |                     |                             |
|                                                                                                                   | Practice of<br>Medicine        | 1                 | 0  | 0  | 0 | 0  | 0 | 0   | 1 | 0   | 0 | 0       | 0 | 1     | 1  | 2     | 0                   | 2                    | 0           |                     |                             |
|                                                                                                                   | Repertory                      | 5                 | 0  | 1  | 0 | 0  | 0 | 1   | 1 | 1   | 0 | 0       | 0 | 8     | 1  | 9     | 0                   | 9                    | 0           |                     |                             |
|                                                                                                                   | Grand Total                    | 15                | 2  | 2  | 2 | 0  | 3 | 4   | 5 | 1   | 0 | 0       | 0 | 22    | 12 | 34    |                     | 33                   | 1           |                     |                             |
| ● 1 seat in Materia Medica& 1 seat in Practice of Medicine in vacant due to non-availability of BIMSTEC candidate |                                |                   |    |    |   |    |   |     |   |     |   |         |   |       |    |       |                     |                      |             |                     |                             |

## HOSPITAL

**Table-4**  
**PATIENTS REGISTRATION RECORDS FROM 1<sup>ST</sup> APRIL 2015 TO 31<sup>ST</sup> MARCH 2016**  
**IN O.P.D & IPD**

| MONTH                  | MONTHLY O.P.D PATIENTS |             |               | MONTHLY I.P.D. PATIENT RECORDS |            |          |                  |
|------------------------|------------------------|-------------|---------------|--------------------------------|------------|----------|------------------|
|                        | SALTLAKE               | KALYANI     | TOTAL         | ADMISSION                      | DISCHARGE  | EXPIRE   | BED<br>Occupancy |
| APRIL '15              | 23269                  | 251         | 23520         | 62                             | 64         | 0        | 965              |
| MAY '15                | 24321                  | 301         | 24622         | 68                             | 71         | 0        | 1352             |
| JUNE '15               | 26728                  | 271         | 26999         | 60                             | 64         | 0        | 984              |
| JULY '15               | 22628                  | 330         | 22958         | 47                             | 44         | 1        | 964              |
| AUG '15                | 27846                  | 344         | 28190         | 58                             | 46         | 0        | 1277             |
| SEP' '15               | 27873                  | 186         | 28059         | 46                             | 69         | 0        | 938              |
| OCT '15                | 23805                  | 305         | 24110         | 27                             | 27         | 0        | 801              |
| NOV '15                | 26997                  | 248         | 27245         | 42                             | 26         | 1        | 815              |
| DEC '15                | 27120                  | 222         | 27342         | 42                             | 42         | 1        | 946              |
| JAN '16                | 22966                  | 325         | 23291         | 29                             | 36         | 0        | 896              |
| FEB '16                | 27045                  | 249         | 27294         | 64                             | 60         | 0        | 1102             |
| MARCH '16              | 26257                  | 257         | 26514         | 109                            | 85         | 0        | 1558             |
| <b>GRAND<br/>TOTAL</b> | <b>306855</b>          | <b>3289</b> | <b>310144</b> | <b>654</b>                     | <b>634</b> | <b>3</b> | <b>12598</b>     |



**Table-5**  
**LABORATORY MEDICINE DIVISION [PATHOLOGY]**  
**ANNUAL REPORT OF HAEMATOLOGY & CLINICAL PATHOLOGY**  
**FROM APRIL 2015 TO MARCH 2016**

| SL.NO.                  | INVESTIGATIONS              | APR<br>2015 | MAY<br>2015 | JUN<br>2015 | JUL<br>2015 | AUG<br>2015 | SEP<br>2015 | OCT<br>2015 | NOV<br>2015 | DEC<br>2015 | JAN<br>2016 | FEB<br>2016 | MAR<br>2016 | TOTAL |
|-------------------------|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------|
| 1                       | HAEMOGLOBIN<br>[Hb%]        | 144         | 144         | 177         | 131         | 174         | 158         | 138         | 114         | 163         | 128         | 173         | 202         | 1846  |
| 2                       | TOTAL COUNT<br>[TC]         | 151         | 166         | 197         | 149         | 221         | 225         | 152         | 143         | 208         | 173         | 269         | 260         | 2314  |
| 3                       | DIFFERENTIAL<br>COUNT [DC]  | 139         | 142         | 169         | 127         | 167         | 153         | 129         | 112         | 157         | 122         | 165         | 188         | 1770  |
| 4                       | E.S.R.                      | 138         | 140         | 168         | 126         | 168         | 152         | 130         | 112         | 156         | 122         | 166         | 190         | 1768  |
| 5                       | B.T. / C.T.                 | 2           | 8           | 6           | 10          | 7           | 5           | 7           | 6           | 1           | 8           | 7           | 9           | 76    |
| 6                       | PCV / MCV / MCH<br>/ MCHC   | 1           | 8           | 11          | 8           | 24          | 29          | 8           | 14          | 21          | 24          | 48          | 34          | 230   |
| 7                       | MALARIAL<br>PARASITE [MP]   | 4           | 0           | 5           | 7           | 3           | 6           | 4           | 1           | 8           | 3           | 7           | 2           | 50    |
| 8                       | MICROFILARIA<br>[MF]        | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0     |
| 9                       | BLOOD GROUP /<br>Rh         | 5           | 13          | 5           | 7           | 3           | 3           | 14          | 0           | 2           | 4           | 4           | 3           | 63    |
| 10                      | STOOL                       | 3           | 9           | 2           | 6           | 15          | 7           | 2           | 7           | 3           | 10          | 7           | 18          | 89    |
| 11                      | URINE                       | 55          | 42          | 33          | 22          | 26          | 35          | 21          | 17          | 35          | 28          | 31          | 48          | 393   |
| 12                      | SPUTUM                      | 1           | 6           | 4           | 4           | 5           | 12          | 4           | 5           | 10          | 9           | 5           | 3           | 68    |
| 13                      | URINE FOR<br>PREGNANCY TEST | 0           | 1           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 1           | 2           | 0           | 4     |
| 14                      | MANTOUX TEST                | 1           | 0           | 1           | 0           | 0           | 0           | 2           | 2           | 0           | 0           | 1           | 0           | 7     |
| 15                      | DENGUE<br>(IgG/IgM/NS1)     | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0           | 0     |
| TOTAL EXAM. DONE        |                             | 644         | 679         | 778         | 597         | 813         | 785         | 611         | 533         | 764         | 632         | 885         | 957         | 8678  |
| TOTAL I.P.D. PATIENTS   |                             | 59          | 48          | 47          | 28          | 41          | 34          | 29          | 22          | 35          | 30          | 35          | 86          | 494   |
| TOTAL O.P.D. PATIENTS   |                             | 112         | 137         | 156         | 129         | 167         | 155         | 134         | 104         | 158         | 132         | 160         | 148         | 1692  |
| TOTAL NO. OF PATIENTS   |                             | 171         | 185         | 203         | 157         | 208         | 189         | 163         | 126         | 193         | 162         | 195         | 234         | 2186  |
| TOTAL FREE PATIENTS     |                             | 52          | 46          | 22          | 34          | 38          | 31          | 30          | 21          | 30          | 35          | 45          | 35          | 419   |
| TOTAL PAY PATIENTS      |                             | 119         | 139         | 181         | 123         | 170         | 158         | 133         | 105         | 163         | 127         | 150         | 199         | 1767  |
| TOTAL FREE Patients Rs. |                             | 1640        | 1480        | 700         | 960         | 1195        | 1570        | 1045        | 680         | 990         | 1115        | 1675        | 1080        | 14130 |
| TOTAL PAY PATIENTS Rs.  |                             | 2730        | 3710        | 4795        | 3505        | 4730        | 4600        | 3525        | 3020        | 4520        | 3645        | 5440        | 5820        | 50040 |

**Table-6**

**LABORATORY MEDICINE DIVISION [BIO-CHEMISTRY]  
ANNUAL REPORT OF CLINICAL BIO-CHEMISTRY  
FROM APRIL 2015 TO MARCH 2016**

| SL. NO.               | INVESTIGATIONS                              | UNIT   | APR 2015 | MAY 2015 | JUN 2015 | JUL 2015 | AUG 2015 | SEP 2015 | OCT 2015 | NOV 2015 | DEC 2015 | JAN 2016 | FEB 2016 | MAR 2016 | TOTAL  |
|-----------------------|---------------------------------------------|--------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--------|
| 1                     | SERUM GLUCOSE                               | mg/dl  | 214      | 297      | 216      | 162      | 259      | 222      | 139      | 149      | 182      | 170      | 206      | 269      | 2485   |
| 2                     | SERUM UREA                                  | mg/dl  | 42       | 38       | 37       | 19       | 38       | 44       | 30       | 14       | 28       | 21       | 33       | 52       | 396    |
| 3                     | SERUM CREATININE                            | mg/dl  | 42       | 41       | 41       | 21       | 40       | 44       | 31       | 16       | 28       | 21       | 36       | 56       | 417    |
| 4                     | SERUM URIC ACID                             | mg/dl  | 27       | 47       | 41       | 45       | 45       | 48       | 43       | 19       | 37       | 29       | 49       | 64       | 494    |
| 5                     | SERUM BILIRUBIN                             | mg/dl  | 135      | 117      | 138      | 72       | 105      | 99       | 69       | 60       | 93       | 129      | 147      | 111      | 1275   |
| 6                     | SERUM PROTEIN                               | gm/dl  | 40       | 38       | 37       | 18       | 27       | 33       | 23       | 16       | 25       | 30       | 47       | 37       | 371    |
| 7                     | SERUM ALBUMIN                               | gm/dl  | 40       | 38       | 37       | 18       | 27       | 33       | 19       | 16       | 25       | 30       | 47       | 37       | 367    |
| 8                     | SERUM GLOBULIN                              | gm/dl  | 40       | 38       | 37       | 18       | 27       | 33       | 19       | 16       | 25       | 30       | 47       | 37       | 367    |
| 9                     | SERUM AST(S.G.O.T.)                         | IU/L   | 38       | 38       | 41       | 19       | 27       | 34       | 19       | 16       | 29       | 34       | 45       | 37       | 377    |
| 10                    | SERUM ALT(S.G.P.T)                          | IU/L   | 42       | 38       | 42       | 21       | 27       | 34       | 19       | 16       | 29       | 35       | 45       | 38       | 386    |
| 11                    | A/G Ratio                                   |        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 1        | 0        | 1      |
| 12                    | SERUM ALKALINE PHOSPHATASE                  | IU/L   | 37       | 37       | 40       | 18       | 27       | 34       | 19       | 16       | 28       | 34       | 46       | 36       | 372    |
| 13                    | SERUM CHOLESTEROL                           | mg/dl  | 17       | 39       | 26       | 37       | 38       | 49       | 33       | 31       | 41       | 39       | 54       | 49       | 453    |
| 14                    | SERUM TRIGLYCERIDE                          | mg/dl  | 17       | 39       | 26       | 37       | 40       | 49       | 32       | 30       | 43       | 39       | 54       | 48       | 454    |
| 15                    | SERUM HDL                                   | mg/dl  | 17       | 32       | 25       | 35       | 35       | 48       | 28       | 30       | 43       | 39       | 54       | 48       | 434    |
| 16                    | SERUM VLDL                                  |        | 17       | 32       | 25       | 35       | 35       | 48       | 28       | 30       | 43       | 39       | 54       | 48       | 434    |
| 17                    | SERUM LDL                                   | mg/dl  | 17       | 32       | 25       | 35       | 35       | 48       | 27       | 30       | 43       | 39       | 54       | 48       | 433    |
| 18                    | TOTAL TRI- IODOTHYRONINE ( T <sub>3</sub> ) | ng/dl  | 10       | 75       | 44       | 69       | 147      | 101      | 166      | 77       | 66       | 61       | 109      | 89       | 1014   |
| 19                    | TOTAL THYROXINE ( T <sub>4</sub> )          | ug/dl  | 10       | 75       | 44       | 69       | 147      | 101      | 166      | 77       | 66       | 61       | 109      | 89       | 1014   |
| 20                    | THYROID STIMEOLATING HORMONE (TSH )         | uIu/ml | 11       | 88       | 48       | 78       | 156      | 119      | 171      | 86       | 75       | 67       | 121      | 102      | 1122   |
| 21                    | fT4                                         |        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0      |
| TOTAL EXAM. DONE      |                                             |        | 813      | 1179     | 970      | 826      | 1282     | 1221     | 1081     | 745      | 949      | 947      | 1358     | 1295     | 12666  |
| FREE PATIENT          |                                             |        | 50       | 57       | 28       | 34       | 53       | 52       | 43       | 31       | 34       | 40       | 59       | 47       | 528    |
| PAY PATIENT           |                                             |        | 145      | 217      | 217      | 178      | 329      | 271      | 264      | 199      | 201      | 192      | 280      | 283      | 2776   |
| TOTAL NO. OF PATIENTS |                                             |        | 195      | 274      | 245      | 212      | 382      | 323      | 307      | 230      | 235      | 232      | 339      | 330      | 3304   |
| FREE AMOUNT           |                                             |        | 5560     | 8860     | 4900     | 3180     | 7110     | 8440     | 7130     | 4400     | 5540     | 4940     | 11520    | 27815    | 99395  |
| PAY AMOUNT            |                                             |        | 9455     | 16225    | 18110    | 22309    | 34985    | 27270    | 33445    | 19045    | 19615    | 18210    | 25680    | 6379     | 250728 |
| TOTAL AMOUNT (Rs)     |                                             |        | 15015    | 25075    | 23970    | 25489    | 42095    | 35710    | 40475    | 23445    | 25155    | 23150    | 37200    | 34194    | 350973 |

**Table - 7**

**INVESTIGATION RECORDS IN THE YEAR (APR-15 TO MAR-16)**

| MONTH        | LABORATORY    |             | CARDIOLOGY DIVISION |                   |           | RADIOLOGY DIVISION |            |          |
|--------------|---------------|-------------|---------------------|-------------------|-----------|--------------------|------------|----------|
|              | BIOCHE MISTRY | PATHOLOGY   | ECG                 | HOLTER MONITORING | PFT       | X-RAY              | USG        | HSG      |
| APRI L'15    | 813           | 644         | 56                  | 0                 | 0         | 384                | 51         | 0        |
| MAY '15      | 1179          | 679         | 65                  | 1                 | 1         | 423                | 80         | 0        |
| JUNE '15     | 946           | 778         | 72                  | 0                 | 1         | 468                | 61         | 0        |
| JULY '15     | 826           | 597         | 54                  | 0                 | 2         | 378                | 59         | 0        |
| AUG '15      | 1282          | 813         | 81                  | 0                 | 1         | 460                | 60         | 0        |
| SEP '15      | 1221          | 785         | 50                  | 0                 | 1         | 349                | 62         | 0        |
| OCT '15      | 1081          | 611         | 41                  | 0                 | 1         | 149                | 51         | 0        |
| NOV '15      | 745           | 533         | 48                  | 0                 | 1         | 394                | 53         | 0        |
| DEC '15      | 949           | 764         | 56                  | 0                 | 1         | 345                | 66         | 0        |
| JAN '16      | 947           | 632         | 60                  | 0                 | 1         | 460                | 57         | 0        |
| FEB '16      | 1358          | 885         | 71                  | 0                 | 1         | 498                | 60         | 0        |
| MARCH '16    | 1295          | 957         | 80                  | 0                 | 6         | 661                | 80         | 0        |
| <b>TOTAL</b> | <b>12642</b>  | <b>8678</b> | <b>734</b>          | <b>1</b>          | <b>25</b> | <b>4969</b>        | <b>740</b> | <b>0</b> |

**Table - 8**

**Operation Theatre: YEARLY REPORT FROM APRIL 2015 to MARCH 2016**

| OPERATIONS                   | NUMBER |
|------------------------------|--------|
| ● Total Operations conducted | 8      |
| ● General Surgeries          | 1      |
| ● Gynaecological             | 7      |

## **ACCOUNTS 2015-16**

|                                         |        |
|-----------------------------------------|--------|
| Separate Audit Report                   | 41- 43 |
| General Fund                            | 44-62  |
| General Provident Fund                  | 63-65  |
| Contributory Provident Fund             | 66-68  |
| Pension Fund                            | 69-71  |
| Parawise Reply to Separate Audit Report | 72-74  |



## **Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of National Institute of Homoeopathy, Kolkata for the year ended 31 March 2016.**

We have audited the attached Balance Sheet of National Institute of Homoeopathy, Kolkata as at 31 March 2016, the Income and Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 20(1) of the Comptroller and Auditor General's (Duties, Power and Conditions of Service) Act, 1971. The audit has been entrusted for the period upto 2017-18. 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 and 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 disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the 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 and Income and Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in the format prescribed by the Ministry of Finance, Government of India.
  - iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Institute as required in so far as it appears from our examination of books.
  - iv. We further report that

### **Comments of Accounts**

#### **A. Balance Sheet**

##### **1.1 Liabilities**

##### **1.1.1 Earmarked Fund (Schedule-3) ₹ 656.09 crore**

- 1.1.1.1 The above head was overstated by ₹ 0.85 Lakh unspent balance of Grants-in-Aid (₹ 0.85 Lakh) received from the Government of India for creation of assets had been exhibited under the fund instead of showing the liability the liability under Current Liability and Provisions. This had resulted in understatement of Current Liability and Provisions to the same extent.

This had also resulted in understatement of Capital Fund to the same extent.

##### **1.1.1.2 Current Liabilities & Provisions (Schedule - 7): ₹ 185.71 Lakh**

The above head is understated by ₹ 40.45 lakh as the Statutory Liabilities under the Current Liabilities & Provisions exhibited as 'Nil'. Checking of records revealed that the Institute had paid total amount of ₹ 288.95 lakh to National Project Construction Corporation for construction (NPCC) work during the year 2015-16 for which Service Tax was payable for ₹ 40.45 lakh. But the Institute had not made any provision for the known Statutory Liabilities for

the year 2015-16. Non-provision of Statutory liabilities had also resulted in understatement of Fixed Assets (Work-in-Progress) due to non inclusion of Service Tax component as capital expenditure with the expenditure of Fixed Assets.

**B. Assets**

**1.2.1 Current Assets, Loans and Advances (Schedule-11): ₹ 3529.98**

The above head was understated by the amount of negative balance of cash at Bank ₹ 69.37 lakh exhibited under Current Account. The negative balance had been adjusted against the positive bank balances in other Accounts. Exhibition of minus/negative balances instead of showing that amount under Current Liabilities and Provision (bank overdraft) resulted in understatement of Current Liabilities and Provisions by ₹ 69.37 lakh.

**B. Income & Expenditure Accounts :**

**2.1 Expenditure**

**2.1.1 Depreciation (Schedule 8) : ₹ 579.19 Lakh**

The above head remained understated by ₹ 0.33 lakh due to short charging of depreciation of ₹ 0.33 lakh on the value of Assets of Laboratory Equipments (worth ₹ 2.64 lakh) included wrongly with the Plant, Machinery and Equipments. Short charging of depreciation was done due to charging of depreciation @ 7.5% instead of @20% on Laboratory Equipments (for less than six months).

This resulted in understatement of Excess of Expenditure over Income by ₹ 0.33 lakh for the year ended 31 March 2016.

**2.1.2 Prior Period Expenses (Schedule -21A) : ₹ 1018.27 lakh**

The above amount remained understated by ₹ 148.12 lakh as the Institute had not included the whole amount of depreciation of ₹ 1266.00 lakh which was not charged for the period from 2012 to 2015 as pointed out in previous Audit Report. Instead the Institute had charged only ₹ 1117.88 lakh as Prior Period Expenditure. Non-charging of prior period depreciation resulted in understatement of Excess of Expenditure over Income by ₹ 148.12 lakh at the end of 2015-16.

**C. General**

- 3.1** The Institute in its 'Significant Accounting Policies' (Schedule-24) appended with Main Balance Sheet disclosed that retirement benefits of the employees have been accounted for on cash basis. However, as per instructions of the Common Format of Accounts, the retirement benefits needs to be reflected on actuarial basis. Despite mention in previous years' Audit Report, the Institute had not taken any corrective action to this effect.
- 3.2** The Earmarked Fund was overstated by ₹ 0.12 lakh as the amount recovered / contributed by the employees towards NPS Fund was to be transferred to NSDL and no part of it should have been shown as own Fund (under any head of Accounts), but the Institute had retained the amount of ₹ 0.12 lakh in NPS Fund under Earmarked Fund as own Fund without transferring the unspent fund to NSDL.
- 3.3** Balance Sheet of GPF account exhibited an amount of ₹ 397.23 lakh under Members Account while BROADSHEET of General Provident Fund (GPF) account exhibited ₹ 407.01 lakh under Members' balance as on 31 March 2016. This resulted in discrepancy of ₹ 9.78 lakh which needs to be reconciled.

**D. Grants-in-aid**

The Institute is mainly financed by grants from the Government of India. During the year (2015-16) the Institute had received total grants of ₹ 2950.00 lakh both under Plan and Non-Plan (Plan ₹ 2100.00 lakh, Non-Plan ₹ 350.00 lakh and Plan grant for Capital Expenditure for ₹ 500.00 lakh) including receivable amount of Non Plan grant of ₹ 100.00 lakh of 2014-15.

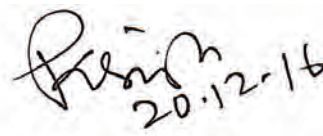
Out of the total grants of ₹ 2950.00 lakh, the Institute had spent ₹ 2170.00 lakh (Plan : ₹ 1937.00 lakh, Non-plan : ₹ 233.00 lakh and Plan grant for Capital Expenditure : ₹ Nil), leaving an unspent grant of ₹ 780.00 lakh (Plan ₹ 663.00 lakh and Non-Plan ₹ 117.00 lakh).

**E. Net effect**

The Net effect of the comments given in the preceding paragraphs is that both Assets and Liabilities of the Institute remained understated by ₹ 109.82 lakh as at 31 March 2016 and Excess of Expenditure over Income remained understated by ₹ 148.45 lakh for the year ended 31 March 2016.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payments 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 the 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 the National Institute of Homoeopathy, Kolkata as at 31 March 2016 and
  - b) In so far as it relates to Income and Expenditure Account of the deficit for the year ended on that date.

For and on behalf of the C & AG of India



**(P. K. Singh)**

Principal Director General of Audit  
Central : Kolkata

Place : Kolkata  
Date : 20.12.2016



# NATIONAL INSTITUTE OF HOMOEOPATHY, KOLKATA

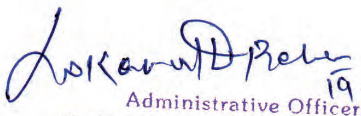
## BALANCE SHEET AS AT 31st MARCH 2016

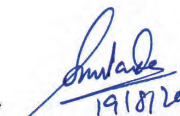
### GENERAL FUND

(Amount/Rs.)

| <u>Corpus/Capital Fund and Liabilities</u>                               | <u>Schedule</u> | <u>Current Year (₹)</u> | <u>Previous Year (₹)</u> |
|--------------------------------------------------------------------------|-----------------|-------------------------|--------------------------|
| Capital Fund                                                             | 1               | 75,81,40,194            | 78,59,08,970             |
| Reserve & Surplus                                                        | 2               | Nil                     | Nil                      |
| Earmarked/Endowment Funds                                                | 3               | 6,56,09,747             | 6,81,59,397              |
| Secured Loans & Borrowings                                               | 4               | Nil                     | Nil                      |
| Unsecured Loans & Borrowings                                             | 5               | Nil                     | Nil                      |
| Deferred Credit Liabilities                                              | 6               | Nil                     | Nil                      |
| Current Liabilities & Provisions                                         | 7               | 1,85,70,541             | 1,68,19,228              |
| <b>TOTAL</b>                                                             |                 | <b>84,23,20,482</b>     | <b>87,08,87,595</b>      |
| <b>ASSETS</b>                                                            |                 |                         |                          |
| Fixed Assets                                                             | 8               | 48,93,22,086            | 56,73,12,007             |
| Investments - From Earmarked / Endowment Funds                           | 9               | Nil                     | Nil                      |
| Investments - Others                                                     | 10              | Nil                     | Nil                      |
| Current Assets, Loans & Advances etc.                                    | 11              | 35,29,98,396            | 30,35,75,588             |
| Miscellaneous Expenditure<br>(to the extent not written off or adjusted) |                 | Nil                     | Nil                      |
| <b>TOTAL</b>                                                             |                 | <b>84,23,20,482</b>     | <b>87,08,87,595</b>      |
| SIGNIFICANT ACCOUNTING POLICIES                                          | 24              |                         |                          |
| CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS                             | 25              |                         |                          |

  
 Accounts Officer  
 National Institute of Homoeopathy  
 Block-GE, Sector-III, Salt Lake,  
 Kolkata-700106

  
 Administrative Officer  
 National Institute of Homoeopathy  
 Block-GE, Sector-III, Salt Lake,  
 Kolkata-700106

  
 Director,  
 National Institute of Homoeopathy  
 Block-GE, Sector-III,  
 Salt Lake, Kolkata-700 106

# NATIONAL INSTITUTE OF HOMOEOPATHY, KOLKATA

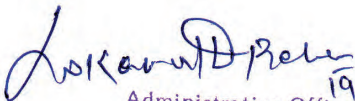
## INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2016

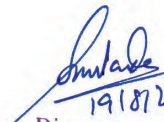
### GENERAL FUND

(Amount/Rs.)

| INCOME                                                                                                    | Schedule | Current Year          | Previous Year         |
|-----------------------------------------------------------------------------------------------------------|----------|-----------------------|-----------------------|
| Income form Sales/Services                                                                                | 12       | 21,64,140             | 20,89,480             |
| Grants/Subsidies                                                                                          | 13       | 22,73,15,167          | 19,14,08,088          |
| Fees/Subscription                                                                                         | 14       | 1,11,47,510           | 1,68,98,550           |
| Income from Investments<br>(Income on Investment from earmarked/<br>endowment Funds transferred to Funds) | 15       | Nil                   | Nil                   |
| Income from Royalty, Publication etc.                                                                     | 16       | 950                   | 3,900                 |
| Interest Earned                                                                                           | 17       | 1,23,49,648           | 57,98,794             |
| Other Income                                                                                              | 18       | 2,11,575              | 2,23,549              |
| Increase/(decrease) in Stock of Finished<br>Goods & Works-in-Progress                                     | 19       | Nil                   | Nil                   |
| <b>TOTAL (A)</b>                                                                                          |          | <b>25,31,88,990</b>   | <b>21,91,22,361</b>   |
| EXPENDITURE                                                                                               |          |                       |                       |
| Establishment Expenses                                                                                    | 20       | 13,42,34,465          | 13,50,72,284          |
| Other Administrative Expenses                                                                             | 21       | 9,45,77,562           | 9,59,51,123           |
| Prior Period Expenses                                                                                     | 21A      | 10,18,26,939          | 4,27,46,598           |
| Expenditure on Grants, Subsidies etc.                                                                     | 22       | Nil                   | Nil                   |
| Interest                                                                                                  | 23       | Nil                   | Nil                   |
| Depreciation (Net Total at the year-end -<br>Corresponding to Schedule 8)                                 |          | 5,79,18,633           | 6,37,63,625           |
| <b>TOTAL (B)</b>                                                                                          |          | <b>38,85,57,599</b>   | <b>33,75,33,630</b>   |
| <b>Balance being excess of Income<br/>over Expenditure (A-B)</b>                                          |          | <b>(13,53,68,609)</b> | <b>(11,84,11,269)</b> |
| Transfer to Special Reserve                                                                               |          | Nil                   | Nil                   |
| Transfer to/from General Reserve                                                                          |          | Nil                   | Nil                   |
| <b>Balance being Surplus/(Deficit)<br/>carried to Capital Fund</b>                                        |          | <b>(13,53,68,609)</b> | <b>(11,84,11,269)</b> |
| SIGNIFICANT ACCOUNTING POLICIES                                                                           | 24       |                       |                       |
| CONTINGENT LIABILITIES AND<br>NOTES ON ACCOUNTS                                                           | 25       |                       |                       |

  
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**NATIONAL INSTITUTE OF HOMOEOPATHY, KOLKATA**  
**SCHEDULES FORMING PART OF BALANCE SHEET**  
**AS AT 31ST MARCH 2016**

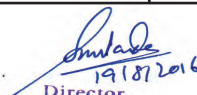
| SCHEDULE 1 - CAPITAL FUND :                                                                                                       | Current Year |                    | Previous Year |                    |
|-----------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------|---------------|--------------------|
|                                                                                                                                   | Rs.          | Rs.                | Rs.           | Rs.                |
| Balance as at the beginning of the year                                                                                           |              | 785,908,970        |               | 807,389,314        |
| Add/ (-)Less : Excess of Income over Expenditure/ Excess of Expenditure Over Income transferred from Income & Expenditure Account |              | (135,368,609)      |               | (118,411,269)      |
|                                                                                                                                   |              | 650,540,361        |               | 688,978,045        |
| Add : Contributions towards Capital Fund Earmarked Fund for Capital Expenditure                                                   |              |                    |               |                    |
| For Advances paid for Capital Expenses                                                                                            | 104,915,000  |                    | 119,388,464   |                    |
| For Creation of Fixed Assets during the year out of General-Plan Fund                                                             | 7,684,833    | 112,599,833        | 10,120,740    | 129,509,204        |
| Other Adjustments                                                                                                                 |              |                    |               |                    |
| Adjustment for Other Rectification                                                                                                | -            |                    | 692,361       |                    |
| Liability No More Required                                                                                                        | -            |                    | 1,508,418     |                    |
| Reversal of Contingent Liability Accounted for Recoveries for Excess Payments                                                     | -            |                    | 9,015,000     |                    |
|                                                                                                                                   | -            | -                  | 368,272       | 11,584,051         |
|                                                                                                                                   |              | 763,140,194        |               | 830,071,300        |
| Less : Deduction from Capital Fund                                                                                                |              |                    |               |                    |
| Rectification of Bank balances for long pending cheques included in Reconciliation of previous year                               | -            |                    | 78,267        |                    |
| Rectification of Opening balances of Endowment Funds                                                                              | 5,000,000    |                    | 25,557,913    |                    |
| Adjustment of Advances not regularised in Books of accounts                                                                       | -            |                    | 16,402,374    |                    |
| Adjustment of ROTP Advances                                                                                                       | -            |                    | 333,575       |                    |
| Unutilised Stipend grant for Srilankan Student adjusted                                                                           | -            |                    | 1,790,201     |                    |
| Misc Adjustment                                                                                                                   | -            |                    | -             |                    |
| Sundry Debtors Arsenic Fund                                                                                                       | -            | 5,000,000          | -             | 44,162,330         |
| <b>BALANCE AS AT THE YEAR - END</b>                                                                                               |              | <b>758,140,194</b> |               | <b>785,908,970</b> |

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2016**

|                                | Current Year |            | Previous Year |            |
|--------------------------------|--------------|------------|---------------|------------|
|                                | Rs.          | Rs.        | Rs.           | Rs.        |
| SCHEDULE 2 - RESERVE & SURPLUS |              |            |               |            |
| <b>TOTAL</b>                   |              | <b>Nil</b> |               | <b>Nil</b> |

  
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Director,  
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**NATIONAL INSTITUTE OF HOMOEOPATHY, KOLKATA**  
**SCHEDULES FORMING PART OF BALANCE SHEET**  
**AS AT 31ST MARCH 2016**

| SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS :              |                           |                                |                 |          |                                                        |                       |                        |  |
|-------------------------------------------------------|---------------------------|--------------------------------|-----------------|----------|--------------------------------------------------------|-----------------------|------------------------|--|
|                                                       | FUND WISE BREAK UP        |                                |                 |          |                                                        |                       |                        |  |
|                                                       | General<br>Provident Fund | Contributory<br>Provident Fund | Pension<br>Fund | NPS Fund | Earmarked<br>Fund (Grant<br>for Capital<br>Expenditure | Current Year<br>Total | Previous Year<br>Total |  |
|                                                       | Rs.                       | Rs.                            | Rs.             | Rs.      | Rs.                                                    | Rs.                   | Rs.                    |  |
| a) Opening Balance of the funds                       | 52,018,400                | 3,332,550                      | 2,090,199       | 718,248  | 10,000,000                                             | 68,159,397            | 156,960,815            |  |
| b) Additions to the funds :                           |                           |                                |                 |          |                                                        |                       |                        |  |
| i. Donations / Grants                                 | -                         | -                              | -               | -        | 50,000,000                                             | 50,000,000            | 60,000,000             |  |
| ii. Transfer of Funds from Other Funds/ Adjustment    | -                         | -                              | -               | -        | 55,000,000                                             | 55,000,000            | 20,237,321             |  |
| iii. Contribution/Subscription                        | 7,330,224                 | 209,672                        | 18,775,000      | -        | -                                                      | 26,314,896            | 20,820,402             |  |
| iv. Other receipt/adjustment/Loan                     | 480,300                   | -                              | 1,830,000       | -        | -                                                      | 2,310,300             | 1,332,080              |  |
| v. Other Additions (Bank Interest)                    | 4,255,660                 | 108,166                        | 107,889         | 51,994   | -                                                      | 4,523,709             | 10,429,742             |  |
| TOTAL (a+b)                                           | 64,084,584                | 3,650,388                      | 22,803,088      | 770,242  | 115,000,000                                            | 206,308,302           | 269,780,360            |  |
| c) Utilisation/Expenditure towards objectives of Fund |                           |                                |                 |          |                                                        |                       |                        |  |
| i. Capital Expenditure                                |                           |                                |                 |          |                                                        |                       |                        |  |
| - Fixed Assets                                        | -                         | -                              | -               | -        | -                                                      | -                     | -                      |  |
| - Adjustment                                          | -                         | -                              | -               | -        | -                                                      | -                     | 119,337,121            |  |
| - Loans & Advances                                    | 428,000                   | 100,000                        | -               | -        | 54,915,000                                             | 55,443,000            | 55,368,000             |  |
| - Payment of Liabilities                              | -                         | -                              | -               | -        | -                                                      | -                     | -                      |  |
| - Part / Final payment                                | 6,305,423                 | -                              | -               | -        | -                                                      | 6,305,423             | 13,241,969             |  |
| - Refund/Transfer of Grant/Fund                       | 1,830,000                 | -                              | -               | 758,556  | 60,000,000                                             | 62,588,556            | 302,924                |  |
| Total                                                 | 8,563,423                 | 100,000                        | -               | 758,556  | 114,915,000                                            | 124,336,979           | 188,250,014            |  |
| ii. Revenue Expenditure                               |                           |                                |                 |          |                                                        |                       |                        |  |
| - Salaries, Wages & Allowance Pension/Gratuity etc.   | -                         | -                              | 16,357,339      | -        | -                                                      | 16,357,339            | 13,364,710             |  |
| - Bank Charges                                        | 34                        | 112                            | 4,032           | 59       | -                                                      | 4,237                 | 6,239                  |  |
| - Other Administrative Expenses                       | -                         | -                              | -               | -        | -                                                      | -                     | -                      |  |
| Total                                                 | 34                        | 112                            | 16,361,371      | 59       | -                                                      | 16,361,576            | 13,370,949             |  |
| TOTAL (C)                                             | 8,563,457                 | 100,112                        | 16,361,371      | 758,615  | 114,915,000                                            | 140,698,555           | 201,620,963            |  |
| NET BALANCE AS AT THE YEAR-END (a+b-c)                | 55,521,127                | 3,550,276                      | 6,441,717       | 11,627   | 85,000                                                 | 65,609,747            | 68,159,397             |  |

  
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Director,  
National Institute of Homoeopathy  
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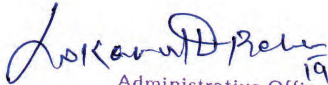
**NATIONAL INSTITUTE OF HOMOEOPATHY, KOLKATA**  
**SCHEDULES FORMING PART OF BALANCE SHEET**  
**AS AT 31ST MARCH 2016**

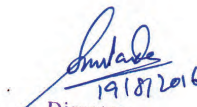
| <b>SCHEDULE 4 - SECURED LOANS AND BORROWINGS</b> | <b>Current Year</b> |            | <b>Previous Year</b> |            |
|--------------------------------------------------|---------------------|------------|----------------------|------------|
|                                                  | <b>Rs.</b>          | <b>Rs.</b> | <b>Rs.</b>           | <b>Rs.</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                                     |                     |            |                      |            |
| 7 Others                                         |                     |            |                      |            |
| <b>TOTAL</b>                                     |                     | <b>Nil</b> |                      | <b>Nil</b> |

| <b>SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS :</b> | <b>Current Year</b> |            | <b>Previous Year</b> |            |
|------------------------------------------------------|---------------------|------------|----------------------|------------|
|                                                      | <b>Rs.</b>          | <b>Rs.</b> | <b>Rs.</b>           | <b>Rs.</b> |
| 1 Central Government                                 |                     |            |                      |            |
| 2 State Government                                   |                     |            |                      |            |
| 3 Financial Institutions                             |                     |            |                      |            |
| 4 Banks :                                            |                     |            |                      |            |
| a) Term Loans                                        |                     |            |                      |            |
| b) Other Loans                                       |                     |            |                      |            |
| 5 Other Institutions and Agencies                    |                     |            |                      |            |
| 6 Debentures & Bonds                                 |                     |            |                      |            |
| 7 Fixed Deposit                                      |                     |            |                      |            |
| 8 Others                                             |                     |            |                      |            |
| <b>TOTAL</b>                                         |                     | <b>Nil</b> |                      | <b>Nil</b> |

| <b>SCHEDULE 6 - DEFERRED CREDIT LIABILITIES :</b>                            | <b>Current Year</b> |            | <b>Previous Year</b> |            |
|------------------------------------------------------------------------------|---------------------|------------|----------------------|------------|
|                                                                              | <b>Rs.</b>          | <b>Rs.</b> | <b>Rs.</b>           | <b>Rs.</b> |
| a) Acceptance secured by hypothecation of Capital Equipment and other assets |                     |            |                      |            |
| b) Others                                                                    |                     |            |                      |            |
| <b>TOTAL</b>                                                                 |                     | <b>Nil</b> |                      | <b>Nil</b> |

  
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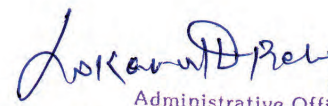
  
Administrative Officer  
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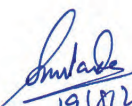
  
Director  
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**NATIONAL INSTITUTE OF HOMOEOPATHY, KOLKATA**  
**SCHEDULES FORMING PART OF BALANCE SHEET**  
**AS AT 31ST MARCH 2016**

| <b>SCHEDULE 7 - CURRENT LIABILITIES<br/>AND PROVISIONS</b> | <b>Current Year</b> |                   | <b>Previous Year</b> |                   |
|------------------------------------------------------------|---------------------|-------------------|----------------------|-------------------|
|                                                            | <b>Rs.</b>          | <b>Rs.</b>        | <b>Rs.</b>           | <b>Rs.</b>        |
| <b>A. CURRENT LIABILITIES</b>                              |                     |                   |                      |                   |
| Liability for expenses                                     | 17,560,195          |                   | 15,472,537           |                   |
| Professional Tax                                           | —                   |                   | 6,270                |                   |
| Employees Contribution to -<br>Recreation Club             | 40                  |                   | 32                   |                   |
| LIC Salary Savings                                         | 11                  |                   |                      |                   |
| Group Insurance                                            | —                   | 17,560,246        | 830                  | 15,479,669        |
| Fund Payable to :                                          |                     |                   |                      |                   |
| General Provident Fund                                     | —                   | 15,400            | —                    | 66,350            |
| Fund for Stipends                                          |                     |                   |                      |                   |
| Stipends for SC/ST                                         | 66,314              |                   | 31,413               |                   |
| Stipends for Srilankan Students                            | —                   |                   | 515,361              |                   |
| Stipends for Foreign Nationals                             | 367,950             | 434,264           | —                    | 546,774           |
| Sundry Creditors                                           |                     |                   |                      |                   |
| Interest Accrued But Not Due On                            |                     |                   |                      |                   |
| Other Current Liabilities                                  |                     |                   |                      |                   |
| Security Deposit                                           | 181,130             |                   | 141,130              |                   |
| Earnest Money                                              | 353,305             |                   | 585,305              |                   |
| Group Insurance                                            | 26,196              | 560,631           | —                    | 726,435           |
| Statutory Liabilities                                      |                     |                   |                      |                   |
| Overdue                                                    |                     |                   |                      |                   |
| Others (Credit balances in deposits<br>- assets)           |                     |                   |                      |                   |
| <b>TOTAL - (A)</b>                                         |                     | <b>18,570,541</b> | <b>16,819,228</b>    |                   |
| <b>B PROVISIONS</b>                                        |                     |                   |                      |                   |
| Contingent Liabilities                                     |                     |                   | —                    | —                 |
| <b>TOTAL (B)</b>                                           |                     | <b>Nil</b>        |                      | <b>Nil</b>        |
| <b>TOTAL (A+B)</b>                                         |                     | <b>18,570,541</b> |                      | <b>16,819,228</b> |

  
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Director,  
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| SCHEDULE 8 - FIXED ASSETS                         |                          |                                             |                                             |                                       |                          |                       |                          |                          |                                            |                          |                            |                             |
|---------------------------------------------------|--------------------------|---------------------------------------------|---------------------------------------------|---------------------------------------|--------------------------|-----------------------|--------------------------|--------------------------|--------------------------------------------|--------------------------|----------------------------|-----------------------------|
| DESCRIPTION                                       | COST                     |                                             |                                             |                                       | DEPRECIATION             |                       |                          |                          | NET BLOCK                                  |                          |                            |                             |
|                                                   | Balance as on 01.04.2015 | Addition during the Year More than 6 months | Addition during the Year Less than 6 months | Adjustment / Dis-card during the year | Balance As on 31.03.2016 | Rate of Depre-ciation | Balance as on 01.04.2015 | Addition during the year | Depre-ciation for prior period adjust-ment | Balance As on 31.03.2016 | As at the Current Year end | As at the previous year end |
|                                                   | Rs.                      | Rs.                                         | Rs.                                         | Rs.                                   | Rs.                      | Rs.                   | Rs.                      | Rs.                      | Rs.                                        | Rs.                      | Rs.                        | Rs.                         |
| 1. <u>FIXED ASSETS:</u>                           |                          |                                             |                                             |                                       |                          |                       |                          |                          |                                            |                          |                            |                             |
| b) Leasehold Land                                 |                          |                                             |                                             |                                       |                          |                       |                          |                          |                                            |                          |                            |                             |
| 2 <u>BUILDINGS:</u>                               |                          |                                             |                                             |                                       |                          |                       |                          |                          |                                            |                          |                            |                             |
| b) On Leasehold Land                              | 619,297,121              | -                                           | 8,448,930                                   | 19,196,112                            | 608,549,939              | 10                    | 90,097,273               | 51,422,821               | 103,039,993                                | 244,560,087              | 363,989,852                | 529,199,848                 |
| 3. PLANT MACHINERY & *<br>EQUIPMENT (Arsenic Fund | 35,328,945               | 219,515                                     | 797,362                                     | -                                     | 36,345,822               | 15                    | 13,407,161               | 3,380,997                | 8,212,490                                  | 25,000,648               | 11,345,174                 | 21,921,784                  |
| 4 VEHICLES                                        | 235,629                  |                                             |                                             |                                       | 235,629                  | 15                    | 211,877                  | 3,563                    | 3,352                                      | 218,792                  | 16,837                     | 23,752                      |
| 5 FURNITURE, FIXTURES                             | 22,645,649               | 29,790                                      | 956,959                                     |                                       | 23,632,398               | 10                    | 11,282,627               | 1,187,129                | 403,171                                    | 12,872,927               | 10,759,471                 | 11,363,022                  |
| 6 OFFICE EQUIPMENT                                | 3,649,405                | 39,388                                      |                                             |                                       | 3,688,793                | 15                    | 2,111,651                | 236,571                  | 53,840                                     | 2,402,062                | 1,286,731                  | 1,537,754                   |
| 7 COMPUTER/PERIPHERALS                            | 10,539,618               | 118,595                                     | 48,065                                      |                                       | 10,706,278               | 60                    | 9,282,210                | 840,022                  | 5,419                                      | 10,127,651               | 578,627                    | 1,257,408                   |
| 8 LIBRARY EQUIPMENTS                              | 109,903                  |                                             |                                             |                                       | 109,903                  | 15                    | 100,775                  | 1,369                    | -                                          | 102,144                  | 7,759                      | 9,128                       |
| 9 LIBRARY BOOKS                                   | 7,874,512                | 293,159                                     |                                             |                                       | 8,167,671                | 60                    | 7,363,104                | 488,740                  | 18,224                                     | 7,860,068                | 307,603                    | 521,408                     |
| 10 LABORATORY EQUIPMENTS                          | 2,824,796                |                                             |                                             |                                       | 2,824,796                | 40                    | 2,126,027                | 279,508                  | 16,072                                     | 2,421,607                | 403,189                    | 698,769                     |
| 11 SPORTS GOODS                                   | 1,613,169                |                                             |                                             |                                       | 1,613,169                | 10                    | 834,035                  | 77,913                   | 35,378                                     | 947,326                  | 665,843                    | 779,134                     |
| <b>TOTAL A</b>                                    | <b>704,118,747</b>       | <b>700,447</b>                              | <b>10,251,316</b>                           | <b>19,196,112</b>                     | <b>695,874,398</b>       |                       | <b>136,806,740</b>       | <b>57,918,633</b>        | <b>111,787,939</b>                         | <b>306,513,312</b>       | <b>389,361,086</b>         | <b>567,312,007</b>          |
|                                                   |                          |                                             |                                             |                                       |                          |                       |                          |                          |                                            |                          |                            |                             |
| B. <u>CAPITAL WORK-IN-PROGRESS</u>                |                          | 99,961,000                                  | -                                           |                                       | 99,961,000               |                       | 0                        | 0                        |                                            | 0                        | 99,961,000                 | 0                           |
| <b>TOTAL A+B</b>                                  | <b>704,118,747</b>       | <b>100,661,447</b>                          | <b>10,251,316</b>                           | <b>19,196,112</b>                     | <b>795,835,398</b>       | -                     | <b>136,806,740</b>       | <b>57,918,633</b>        | <b>111,787,939</b>                         | <b>306,513,312</b>       | <b>489,322,086</b>         | <b>567,312,007</b>          |
| <u>Previous Year Figure</u>                       | <b>310,514,100</b>       | <b>570,427,937</b>                          | <b>30,065,319</b>                           | <b>206,888,609</b>                    | <b>704,118,747</b>       |                       | <b>73,043,115</b>        | <b>63,763,625</b>        | -                                          | <b>136,806,740</b>       | <b>567,312,007</b>         | <b>32,570,985</b>           |

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**NATIONAL INSTITUTE OF HOMOEOPATHY, KOLKATA**  
**SCHEDULES FORMING PART OF BALANCE SHEET**  
**AS AT 31ST MARCH 2016**

| SCHEDULE 9 - INVESTMENTS FROM<br>EARMARKED /<br>ENDOWMENT FUNDS | Current Year |     | Previous Year |     |
|-----------------------------------------------------------------|--------------|-----|---------------|-----|
|                                                                 | Rs.          | Rs. | Rs.           | Rs. |
| 1 In Government Securities                                      |              |     |               |     |
| 2 Other approved Securities                                     |              |     |               |     |
| 3 Shares                                                        |              |     |               |     |
| 4 Debentures and Bonds                                          |              |     |               |     |
| 5 Subsidiaries and Joint Ventures                               |              |     |               |     |
| 6 Others                                                        |              |     |               |     |
| <b>TOTAL</b>                                                    |              | Nil |               | Nil |

| SCHEDULE 10 - INVESTMENTS -<br>OTHERS | Current Year |     | Previous Year |     |
|---------------------------------------|--------------|-----|---------------|-----|
|                                       | Rs.          | Rs. | Rs.           | Rs. |
| 1. In Government Securities           |              |     |               |     |
| 2. Other approved Security            |              |     |               |     |
| 3. Shares                             |              |     |               |     |
| 4. Debentures and Bonds               |              |     |               |     |
| 5. Subsidiaries and Joint Ventures    |              |     |               |     |
| 6. Others (to be specified)           |              |     |               |     |
| <b>TOTAL</b>                          |              | Nil |               | Nil |

| SCHEDULE 11 - CURRENT ASSETS,<br>LOANS, ADVANCES ETC. | Current Year |                    | Previous Year |                    |
|-------------------------------------------------------|--------------|--------------------|---------------|--------------------|
|                                                       | Rs.          | Rs.                | Rs.           | Rs.                |
| <b>A CURRENT ASSETS :</b>                             |              |                    |               |                    |
| 1 Cash-in-hand                                        |              | 10,029             |               | 10,039             |
| 2 Deposit Account                                     |              |                    |               |                    |
| - General Fund                                        | 151,758,283  |                    | 108,154,432   |                    |
| - Endowment / Earmarked Fund                          |              |                    |               |                    |
| General Provident Fund                                | 43,663,035   |                    | 39,949,153    |                    |
| NPS Flexi Deposit                                     | —            | 195,421,318        | 690,000       | 148,793,585        |
| 3 Savings Account                                     |              |                    |               |                    |
| - General Fund                                        | 1,189,624    |                    | 1,143,307     |                    |
| - Endowment / Earmarked Fund                          |              |                    |               |                    |
| General Provident Fund                                | 11,858,092   |                    | 12,069,247    |                    |
| New Pension Scheme                                    | 11,627       |                    | 28,248        |                    |
| Pension Fund                                          | 6,441,717    |                    | 2,090,199     |                    |
| Contributory Provident Fund                           | 3,550,276    | 23,051,336         | 3,332,550     | 18,663,551         |
| 4 Current Account                                     |              |                    |               |                    |
| - General Fund (Refer Note-5)                         | (6,937,543)  |                    | 5,960,939     |                    |
| - Endowment / Earmarked Fund                          | —            | (6,937,543)        | —             | 5,960,939          |
| 5 Stamps In Hand                                      |              | —                  |               |                    |
| <b>TOTAL (A)</b>                                      |              | <b>211,545,140</b> |               | <b>173,428,114</b> |

  
Accounts Officer  
National Institute of Homoeopathy  
Block-GE, Sector-III, Salt Lake,  
Kolkata-700106

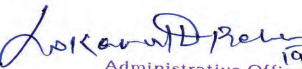
  
Administrative Officer  
National Institute of Homoeopathy  
Block-GE, Sector-III, Salt Lake,  
Kolkata-700106

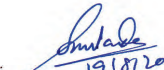
  
Director,  
National Institute of Homoeopathy  
Block-GE, Sector-III,  
Salt Lake, Kolkata-700 106

**NATIONAL INSTITUTE OF HOMOEOPATHY, KOLKATA**  
**SCHEDULES FORMING PART OF BALANCE SHEET**  
**AS AT 31ST MARCH 2016**

| SCHEDULE 11 - CURRENT ASSETS,<br>LOANS, ADVANCES<br>ETC. (Contd.)                                                                     | Current Year |                    | Previous Year |             |
|---------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------|---------------|-------------|
|                                                                                                                                       | Rs.          | Rs.                | Rs.           | Rs.         |
| <b>B. LOANS, ADVANCES AND OTHER ASSETS</b><br>(Advances and other amounts recoverable in cash or in kind or for value to be received) |              |                    |               |             |
| <b>1 Loans to Staff :</b>                                                                                                             |              |                    |               |             |
| Computer Advance                                                                                                                      | 117,700      |                    | 229,461       |             |
| Motor Cycle / Scooter Advance                                                                                                         | 10,000       |                    | 28,000        |             |
| House Building Advance                                                                                                                | 1,142,485    |                    | 1,476,480     |             |
| Motor Car Advance                                                                                                                     | 69,000       | <b>1,339,185</b>   | 105,000       | 1,838,941   |
| <b>2 Advances to Staff :</b>                                                                                                          |              |                    |               |             |
| Festival Advance                                                                                                                      | 115,500      |                    | 55,650        |             |
| Special Recoverable from Staff - Salary                                                                                               | -            |                    | 193,497       |             |
| L T C Advance                                                                                                                         | 1,121,160    |                    | 398,176       |             |
| TA/DA Advance                                                                                                                         | 362,672      |                    | 392,492       |             |
| Advances for BHMS Admission Test                                                                                                      | -            |                    | 19,666        |             |
| Advance for Contingency                                                                                                               | 1,219,366    | <b>2,818,698</b>   | 1,325,800     | 2,385,281   |
| <b>3 Other Advances :</b>                                                                                                             |              |                    |               |             |
| Prepayments                                                                                                                           | 1,007,000    |                    | 2,092,000     |             |
| Pension Contribution In Advance                                                                                                       | 3,415,626    |                    | 894,108       |             |
| Advance for LPG                                                                                                                       | 5,410        |                    | 6,460         |             |
| Advance for WEB Page (NIC)                                                                                                            | 449,233      |                    | 449,233       |             |
| Advance to Central Calcutta Science & Cultural Org.                                                                                   | 300,000      | <b>5,177,269</b>   | 300,000       | 3,741,801   |
| <b>4 Accounts Receivable</b>                                                                                                          |              |                    |               |             |
| GPF Subscription Recoverable - MoE                                                                                                    | -            |                    | 90,000        |             |
| Other Dues Recoverable from - MoE                                                                                                     | -            |                    | 5,946         |             |
| Grant Receivable from Government                                                                                                      | -            |                    | 10,000,000    |             |
| GPF Subscription Recoverable - APTEL                                                                                                  | 303,831      | <b>303,831</b>     |               | 10,095,946  |
| <b>5 Advances Recoverable on Capital Accounts</b>                                                                                     |              |                    |               |             |
|                                                                                                                                       | 131,782,798  |                    | 118,496,595   |             |
| Less : Payable on Capital Expenditure to NPCCL                                                                                        | -            | <b>131,782,798</b> | (6,442,290)   | 112,054,305 |
| <b>6 Security Deposit (Telephone)</b>                                                                                                 |              | <b>31,200</b>      |               | 31,200      |
| <b>7 Interest Accrued</b>                                                                                                             |              | <b>275</b>         |               |             |
| <b>TOTAL (B)</b>                                                                                                                      |              | <b>141,453,256</b> |               | 130,147,474 |
| <b>TOTAL (A+B)</b>                                                                                                                    |              | <b>352,998,396</b> |               | 303,575,588 |

  
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Block-GE, Sector-III, Salt Lake,  
Kolkata-700106

  
Director  
National Institute of Homoeopathy  
Block-GE, Sector-III,  
Salt Lake, Kolkata-700 106

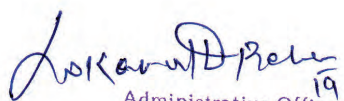
**NATIONAL INSTITUTE OF HOMOEOPATHY, KOLKATA**  
**SCHEDULES FORMING PART OF INCOME & EXPENDITURE**  
**FOR THE YEAR ENDED 31ST MARCH 2016**

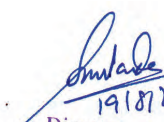
| SCHEDULE 12 - INCOME FROM SERVICES | Current Year |                  | Previous Year |                  |
|------------------------------------|--------------|------------------|---------------|------------------|
|                                    | Rs.          | Rs.              | Rs.           | Rs.              |
| a) Hospital Collections            |              |                  |               |                  |
| Hospital Receipts                  | 614,045      |                  | 570,365       |                  |
| OPD Registration                   | 1,550,095    | 2,164,140        | 1,519,115     | 2,089,480        |
| <b>TOTAL</b>                       |              | <b>2,164,140</b> |               | <b>2,089,480</b> |

| SCHEDULE 13 - GRANTS                            | Current Year |                    | Previous Year |                    |
|-------------------------------------------------|--------------|--------------------|---------------|--------------------|
|                                                 | Rs.          | Rs.                | Rs.           | Rs.                |
| 1) Central Government :                         |              |                    |               |                    |
| - Non-Plan Grant Received                       | 25,000,000   |                    | 8,617,292     |                    |
| - Plan Grant Received                           | 210,000,000  |                    | 200,000,000   |                    |
|                                                 | 235,000,000  |                    | 208,617,292   |                    |
| 2) West Bengal Government                       |              |                    |               |                    |
| - Non-Plan Grant Received                       |              |                    |               |                    |
| - Non-Plan Grant Receivable                     |              |                    |               |                    |
| 3) Plan Grants utilised for Capital Expenditure | (7,684,833)  | 227,315,167        | (14,509,204)  | 194,108,088        |
| <b>TOTAL</b>                                    |              | <b>227,315,167</b> |               | <b>194,108,088</b> |

| SCHEDULE 14 - FEES / SUBSCRIPTIONS               | Current Year |                   | Previous Year |                   |
|--------------------------------------------------|--------------|-------------------|---------------|-------------------|
|                                                  | Rs.          | Rs.               | Rs.           | Rs.               |
| a) Application Fees / Education / Admission Fees | 10,340,110   |                   | 16,141,950    |                   |
| b) Hostel Fees                                   | 457,400      |                   | 306,600       |                   |
| c) Fees for Discontinuation of BHMS Course       | 350,000      | 11,147,510        | 450,000       | 16,898,550        |
| <b>TOTAL</b>                                     |              | <b>11,147,510</b> |               | <b>16,898,550</b> |

  
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Director,  
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Salt Lake, Kolkata-700 106

**NATIONAL INSTITUTE OF HOMOEOPATHY, KOLKATA**  
**SCHEDULES FORMING PART OF INCOME & EXPENDITURE**  
**FOR THE YEAR ENDED 31ST MARCH 2016**

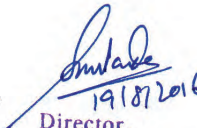
| SCHEDULE 15 - INCOME FROM INVESTMENTS            | Current Year |            | Previous Year |            |
|--------------------------------------------------|--------------|------------|---------------|------------|
|                                                  | Rs.          | Rs.        | Rs.           | Rs.        |
| 1) Interest<br>- On Govt. Securities<br>- Others |              |            |               |            |
| 2) Dividends                                     |              |            |               |            |
| 3) Rents                                         |              |            |               |            |
| 4) Others                                        |              |            |               |            |
| <b>TOTAL</b>                                     |              | <b>Nil</b> |               | <b>Nil</b> |

| SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC. | Current Year |            | Previous Year |              |
|-----------------------------------------------------|--------------|------------|---------------|--------------|
|                                                     | Rs.          | Rs.        | Rs.           | Rs.          |
| 1) Income from Royalty                              |              | —          |               |              |
| 2) Income from Publications                         |              | 950        |               | 3,900        |
| 3) Others                                           |              | —          |               |              |
| <b>TOTAL</b>                                        |              | <b>950</b> |               | <b>3,900</b> |

| SCHEDULE 17 - INTEREST EARNED                      | Current Year |                   | Previous Year |                  |
|----------------------------------------------------|--------------|-------------------|---------------|------------------|
|                                                    | Rs.          | Rs.               | Rs.           | Rs.              |
| 1) On Term Deposits :<br>(With Scheduled Banks)    |              | 12,125,867        |               | 5,685,649        |
| 2) On Savings Accounts :<br>(With Scheduled Banks) |              | 46,317            |               | 13,307           |
| 3) On Loans & Advances :                           |              | 177,464           |               | 99,838           |
| <b>TOTAL (1+2+3)</b>                               |              | <b>12,349,648</b> |               | <b>5,798,794</b> |

  
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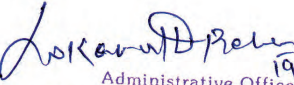
**NATIONAL INSTITUTE OF HOMOEOPATHY, KOLKATA**  
**SCHEDULES FORMING PART OF INCOME & EXPENDITURE**  
**FOR THE YEAR ENDED 31ST MARCH 2016**

| SCHEDULE 18 - OTHER INCOME | Current Year |                | Previous Year |                |
|----------------------------|--------------|----------------|---------------|----------------|
|                            | Rs.          | Rs.            | Rs.           | Rs.            |
| 1) Licence Fees            | 169,606      |                | 156,322       |                |
| 2) Electric Meter Rent     | —            |                | 2,958         |                |
| 3) Guest House Collection  | 22,800       |                | 21,300        |                |
| 4) Misc. Receipts          | 12,311       |                | 15,679        |                |
| 5) RTI Fees                | 864          |                | 690           |                |
| 6) Sale of Tender Form     | —            |                | 26,600        |                |
| 7) Centre Fees BHMS        | 5,994        |                |               |                |
|                            |              | 211,575        |               | 223,549        |
| <b>TOTAL</b>               |              | <b>211,575</b> |               | <b>223,549</b> |

| SCHEDULE 19 - INCREASE /<br>(DECREASE) IN STOCK OF FINISHED<br>GOODS & WORK IN PROGRESS | Current Year |            | Previous Year |            |
|-----------------------------------------------------------------------------------------|--------------|------------|---------------|------------|
|                                                                                         | Rs.          | Rs.        | Rs.           | Rs.        |
| 1) Closing Stock                                                                        |              |            |               |            |
| - Finished Goods                                                                        |              |            |               |            |
| - Work-in-Progress                                                                      |              |            |               |            |
| 2) Less : Opening Stock                                                                 |              |            |               |            |
| - Finished Goods                                                                        |              |            |               |            |
| - Work-in-Progress                                                                      |              |            |               |            |
| <b>TOTAL</b>                                                                            |              | <b>Nil</b> |               | <b>Nil</b> |

| SCHEDULE 20 - ESTABLISHMENT<br>EXPENSES   | Current Year |                    | Previous Year |                    |
|-------------------------------------------|--------------|--------------------|---------------|--------------------|
|                                           | Rs.          | Rs.                | Rs.           | Rs.                |
| 1) Salaries & Wages                       | 106,306,693  |                    | 98,985,207    |                    |
| 2) Allowances & Bonus                     | 289,609      |                    | 290,645       |                    |
| 3) Children Education Allowance           | 708,585      |                    | 868,919       |                    |
| 4) Commutation Value                      | 2,440,403    |                    | 5,222,988     |                    |
| 5) Retirement Gratuity                    | 3,044,732    |                    | 6,077,075     |                    |
| 6) Leave Salary Contribution / Encashment | 2,868,770    |                    | 5,026,320     |                    |
| 7) Medical Expenses                       | 1,356,845    |                    | 1,957,887     |                    |
| 8) Leave Travel Concession                | 873,202      |                    | 3,271,502     |                    |
| 9) Contribution to New Pension Scheme     | —            |                    | —             |                    |
| 10) Employer's Contribution to CPF        | 92,144       |                    | 98,345        |                    |
| 11) Rashtrabhasha Siksha                  | —            | 117,980,983        | 62,000        | 121,860,888        |
| <b>Total</b>                              |              | <b>117,980,983</b> |               | <b>121,860,888</b> |
| Contribution to Pension Fund              |              | 16,253,482         |               | 13,211,396         |
| <b>Total</b>                              | <b>—</b>     | <b>134,234,465</b> | <b>—</b>      | <b>135,072,284</b> |

  
Accounts Officer  
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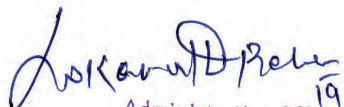
  
Administrative Officer  
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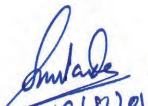
  
Director  
National Institute of Homoeopathy  
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**NATIONAL INSTITUTE OF HOMOEOPATHY, KOLKATA**  
**SCHEDULES FORMING PART OF INCOME & EXPENDITURE**  
**FOR THE YEAR ENDED 31ST MARCH 2016**

| SCHEDULE 21 -<br>OTHER ADMINISTRATIVE EXPENSES | Current Year |                   | Previous Year |                   |
|------------------------------------------------|--------------|-------------------|---------------|-------------------|
|                                                | Rs.          | Rs.               | Rs.           | Rs.               |
| 1 Academic Expenses                            | 2,685,545    |                   | 1,375,019     |                   |
| 2 Bank Charges                                 | 22,345       |                   | 6,875         |                   |
| 3 Electricity & Power                          | 6,516,851    |                   | 6,539,613     |                   |
| 4 Miscellaneous Office Expenses                | 1,956,798    |                   | 2,060,348     |                   |
| 5 Medicines & Its Accessories                  | 1,830,420    |                   | 1,692,549     |                   |
| 6 Repairs & Maintenance                        | 5,775,956    |                   | 3,402,961     |                   |
| 7 Cleaning & Conservancy                       | 9,914,493    |                   | 9,212,820     |                   |
| 8 Chemical & Glassware                         | 1,924,049    |                   | 897,160       |                   |
| 9 Postage, Telephone & Communication Charges   | 857,047      |                   | 726,390       |                   |
| 10 Printing & Stationery                       | 2,863,729    |                   | 2,063,813     |                   |
| 11 Car Hire Charges                            | 68,574       |                   | 86,802        |                   |
| Conveyance                                     | 36,617       |                   | —             |                   |
| 12 Security Charges                            | 12,086,882   |                   | 12,702,762    |                   |
| 13 Audit Fees                                  | 489,930      |                   | 485,300       |                   |
| 14 Hospital / OT / Surgery Expenses            | 514,383      |                   | 384,503       |                   |
| 15 Accounting Charges                          | 20,000       |                   | —             |                   |
| 16 Stipends to Students                        | 42,568,328   |                   | 50,626,431    |                   |
| 17 Legal Expenses                              | 594,000      |                   | 781,448       |                   |
| 18 Diet                                        | 908,304      |                   | 827,424       |                   |
| 19 Advertisement, Publicity & Publication      | 1,121,998    |                   | 523,006       |                   |
| 20 X-Ray Films & Chemicals                     | 179,452      |                   | 93,699        |                   |
| 21 Professional Fees                           |              |                   | 150,125       |                   |
| 22 TA/DA Expenses                              | 1,426,932    |                   | 833,904       |                   |
| 23 POL Charges & Car Maintenance               | 214,929      |                   | 297,306       |                   |
| 24 Hospital Linen & Others                     | —            |                   | 180,865       |                   |
|                                                |              | 94,577,562        |               | 95,951,123        |
| <b>Total</b>                                   | <b>—</b>     | <b>94,577,562</b> | <b>—</b>      | <b>95,951,123</b> |

  
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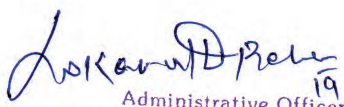
**NATIONAL INSTITUTE OF HOMOEOPATHY, KOLKATA**  
**SCHEDULES FORMING PART OF INCOME & EXPENDITURE**  
**FOR THE YEAR ENDED 31ST MARCH 2016**

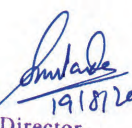
| <b>SCHEDULE 21A - PRIOR PERIOD<br/>ADJUSTMENT</b> |                                                                                                                 | <b>Current Year</b> |                    | <b>Previous Year</b> |                   |
|---------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|---------------------|--------------------|----------------------|-------------------|
|                                                   |                                                                                                                 | <b>Rs.</b>          | <b>Rs.</b>         | <b>Rs.</b>           | <b>Rs.</b>        |
| 1                                                 | Provision for Depreciation                                                                                      | 111,787,939         |                    | 38,788,814           |                   |
| 2                                                 | Adjustment of Expenses incurred for previous year under Advertisement, LTC Expenses, Misc. Office Expenses etc. | 39,000              |                    | 3,942,584            |                   |
| 3                                                 | First Aid Training Examination 2013-14                                                                          |                     |                    | 15,200               |                   |
| 4                                                 | Grant in Aid Receivable credited to Earmarked Fund for Capital Exp.                                             | (10,000,000)        |                    | —                    |                   |
|                                                   |                                                                                                                 |                     | 101,826,939        |                      | 42,746,598        |
| <b>TOTAL</b>                                      |                                                                                                                 |                     | <b>101,826,939</b> |                      | <b>42,746,598</b> |

| <b>SCHEDULE 22 - EXPENDITURE ON<br/>GRANTS, SUBSIDIES ETC. :</b> |                                 | <b>Current Year</b> |            | <b>Previous Year</b> |            |
|------------------------------------------------------------------|---------------------------------|---------------------|------------|----------------------|------------|
|                                                                  |                                 | <b>Rs.</b>          | <b>Rs.</b> | <b>Rs.</b>           | <b>Rs.</b> |
| a)                                                               | Grants given to Institutions    |                     |            |                      |            |
| b)                                                               | Subsidies given to Institutions |                     |            |                      |            |
| <b>TOTAL</b>                                                     |                                 |                     | <b>Nil</b> |                      | <b>Nil</b> |

| <b>SCHEDULE 23 - FINANCE CHARGES<br/>(including Bank Charges &amp; Interest) :</b> |                                        | <b>Current Year</b> |            | <b>Previous Year</b> |            |
|------------------------------------------------------------------------------------|----------------------------------------|---------------------|------------|----------------------|------------|
|                                                                                    |                                        | <b>Rs.</b>          | <b>Rs.</b> | <b>Rs.</b>           | <b>Rs.</b> |
| a)                                                                                 | On Fixed Loans                         |                     |            |                      | -          |
| b)                                                                                 | On Other Loans(including Bank Charges) |                     |            |                      | -          |
| c)                                                                                 | Bank Charges                           |                     |            |                      |            |
| <b>TOTAL</b>                                                                       |                                        |                     | <b>Nil</b> |                      | <b>Nil</b> |

  
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**NATIONAL INSTITUTE OF HOMOEOPATHY, KOLKATA**  
**SCHEDULES FORMING PART OF ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2016**

**SCHEDULE 24 – SIGNIFICANT ACCOUNTING POLICIES**

Principal activities of the Institute are to impart education, provide health care facilities and promoting research activities in Homoeopathy.

**1. ACCOUNTING CONVENTION**

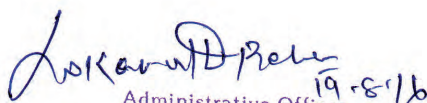
- (I) The financial statements are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method of accounting.
- (ii) Government Grants, against which sanction orders are issued within 31<sup>st</sup> March are taken into account as income for that financial year, on accrual basis.
- (iii) The Institute's accounts reflect the utilisation of the grants received/receivable from the Government of India and other related incomes received/accrued up to 31<sup>st</sup> March. Therefore, liabilities, though known and admissible, are provided for in the accounts of respective year only to the extent of fund available.
- (iv) All other known incomes, if accrued within 31<sup>st</sup> March, whether received or not, are taken into account on accrual basis.
- (v) Liabilities for expenses over Rs.1000/- to the extent known, up to a cut-off date and admissible are accounted for. Similarly, payments in advance for subsequent accounting period are accounted for as advance/pre-paid expenses.

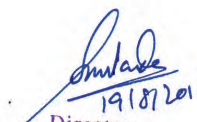
**2. FIXED ASSETS**

For any expenditure incurred for creation of Capital Asset utilizing Grant received for the purpose and for purchase of other assets the Corpus/Capital Fund Account is credited by capitalizing from the Earmarked Fund for Capital Grant and General Plan Grants received (the balance available plan grant is utilized for revenue expenditure). When the Assets are sold/condemned or otherwise disposed off, the respective asset account is credited by the written down book value of the asset and the difference between written down value and net realized value is exhibited as profit/loss on disposal of obsolete assets and credited/debited to income and expenditure account respectively.

Assets are shown at gross value less accumulated depreciation provided in the accounts upto the end of the year.

  
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Director,  
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Block-GE, Sector-III,  
Salt Lake, Kolkata-700 106

### 3. DEPRECIATION AND AMORTISATION OF LEASEHOLD LAND

Depreciation on assets has been calculated on the provisional method on the written down value of the assets at the prevailing rates of depreciation specified in the Income Tax Act, 1961 as amended from time to time. The depreciation has been provided in the books on additions to the assets and put to use during the year for a period of less than 180 days in the financial year is provided at 50% of the prescribed rates. The total depreciation calculated on all depreciable assets during the year, is provided for by charging the Income and Expenditure Account and for the depreciation accumulated upto 2014-15 not provided for in the books as per audit has been debited to Prior Period Adjustment Account.

### 4. FOREIGN CURRENCY TRANSACTIONS

Transactions denominated in foreign currency are accounted in INR (Indian Rupee) at the exchange rate prevailing on the date of transaction. No expenditure in foreign currency has been incurred by the Institute during the current and previous year.

### 5. RETIREMENT BENEFITS

No liability towards gratuity payable on death / retirement / termination of employees including leave encashment benefit is provided on actuarial basis in the accounts. All such retirement benefits are recorded on the basis of actual payment.

### 6. SET OFF

Advances to staff and third parties are set off against the corresponding liabilities by charging the relevant expenditure, to the extent linked.

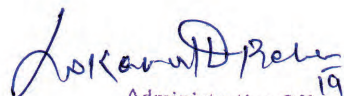
### 7. INVESTMENT

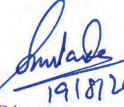
The Institute has no Investment other than Term Deposits in the Nationalised Banks. As per Memorandum of Association, Rules and Regulations and Bye Laws of the Institute, the Institute's entire investment are made with Nationalised Bank in Short Term Bank deposits.

### 8. INVENTORY VALUATION

Medicines and consumables purchased by the Institute has duly been recorded and maintained by dispensary and store. Quantitative details are available with respective department. The value of stock as at the year end has not been incorporated in the books.

  
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**NATIONAL INSTITUTE OF HOMOEOPATHY, KOLKATA**  
**SCHEDULES FORMING PART OF ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2016**

**SCHEDULE 25**

**Contingent Liabilities and Notes on Accounts for the year ended 31st March, 2016**

- 1 Liability for land premium / salami of Rs. 87.17 lakhs and Rs. 2.98 lakh for lease rental are contingent on the demand from the State Government.

2 **Capital Commitments**

Rs 1149.61 Lakh stands as advance to NPCC for construction of Academic cum Library Building II & III phase as on 31st March, 2015 against total cost of Rs. 1972.00 . During the year Rs. 474.15 lakh paid to NPCCL for Phase 2 & 3 of Academic Building. Rs.75.00 lakh paid to CPWD for Hospital Building Renovation.

- 3 The Institute during the accounting year 2015-16 received Rs. 2100.00 lakhs towards Plan Grants, Rs. 250.00 lakhs towards Non Plan Grant and Rs. 500.00 lakhs as Grant for Capital Expenditure in addition to unutilised grant of Rs. 50.00. The grants, as per accounts, have been utilised as follows:

|                                            | Plan Grant | Non-plan Grant | Grant for Capital Exp. |
|--------------------------------------------|------------|----------------|------------------------|
|                                            | (Rs.lakhs) | (Rs.lakhs)     | (Rs.lakhs)             |
| Revenue Expenditure (net of other incomes) | 3,380.03   | 246.81         |                        |
| Capital Expenditure                        | 76.85      | 0.00           | 549.15                 |
| Excess of Expenditure over income          |            |                |                        |
| Transferred to Corpus/Capital Fund         | -1356.88   | 3.19           | 0                      |
| Grant in Aid Receivable                    | 0          | 0              | 0 00                   |
| Total                                      | 2,100.00   | 250.00         | 549.15                 |

- 4 An amount of **Rs. 76.85 lakhs** was incurred out of Plan Grants as Capital Expenditure to acquire the following assets :

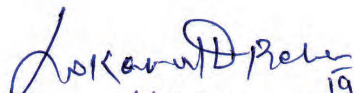
|                                  | Rs. in lakhs |
|----------------------------------|--------------|
| a) Plant, Machinery & Equipment: | 10.17        |
| b) Furniture & Fixture:          | 9.87         |
| c) Office Equipment              | 0.39         |
| d) Library Books                 | 2.93         |
| e) Laboratory Equipments         | 0.00         |
| f) Building                      | 51.82        |
| g) Computer & Accessories        | 1.67         |
|                                  | <b>76.85</b> |

- 5 The Institute maintained current account under Flexi Fixed Deposit system. Under this system bank transfer the available fund in excess of Rs.2.50 lakh to a flexible fixed deposit account, earning interest. The bank automatically transfer the required money out of flexi fixed deposit account on presentation of cheque before the bank in excess of Rs.2.50 lakh to make up the shortfall and keeping a balance of Rs.2.50 lakh in the current account at the end of the day. The current account of

the institute shows a overdraft balance of Rs.69.38 lakhs as on 31st March, 2016 due to issue of cheques not presented to bank within the date. However, there is a balance of Rs. 1515.91 lakhs in the linked flexi deposit account as on that date with the bank. The balance of flexi fixed deposit account included in the Deposit Account balance of the Institute.

- 6 Separate books of accounts are maintained for Endowment / Earmarked Fund except New Pension Scheme (NPS) Fund and Earmarked Fund for Grant for Capital Expenditure The closing balances of all the funds represent bank balances and grants receivable from Central Government. Receipts and payments of the Sub Funds, books of accounts of which are maintained separately, for the year incorporated in the General Fund Book. The fund utilised out of Fund for Grant for Capital Expenditure during the year transferred to Capital/Corpus Fund leaving the unutilised amount as balance of the Fund.
- 7 In the opinion of the Management, the current assets, loans and advances have a value on realisation in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.
- 8 Taxation: The Institute is exempted from payment of Income Tax u/s 10(23C) (iiia) of Income Tax Act, 1961.
- 9 The corresponding figures for the previous year have been regrouped / rearranged, wherever necessary.
- 10 Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31st March, 2016 and the Income & Expenditure Account for the year ended on that date.

  
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Director,  
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Salt Lake, Kolkata-700 106

**NATIONAL INSTITUTE OF HOMOEOPATHY, KOLKATA**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31ST MARCH, 2016**  
**GENERAL FUND**

(Amount / Rs.)

| RECEIPTS                                   | Current Year        | Previous Year       | PAYMENTS                                                                 | Current Year        | Previous Year       |
|--------------------------------------------|---------------------|---------------------|--------------------------------------------------------------------------|---------------------|---------------------|
| <b>I. Opening Balance</b>                  |                     |                     | <b>I. Expenses</b>                                                       |                     |                     |
| a) Cash in hand                            | 10,039              | 6,184               | a) Establishment Expenses                                                |                     |                     |
| b) Cash at Bank                            |                     |                     | - Non Plan Expenses                                                      | 60,865,974          | 55,24,642           |
| i) In Current Account                      | 59,60,939           | 78,09,875           | - Plan Expenses                                                          | 12,18,51,256        | 12,13,18,921        |
| ii) In Deposit Account                     | 14,87,93,585        | 9,57,76,000         | b) Administrative Expenses                                               |                     |                     |
| iii) In Savings Account                    | 1,86,63,551         | 3,16,00,604         | - Non Plan Expenses                                                      | 1,72,59,638         | 1,74,91,817         |
|                                            |                     |                     | - Plan Expenses                                                          | 6,70,73,640         | 7,10,33,025         |
| <b>II. Grants Received</b>                 |                     |                     | <b>II. Payments made against funds for Earmarked Fund &amp; Stipends</b> | 2,63,43,705         | 3,28,12,633         |
| a) From Govt. of India                     |                     |                     | <b>III. Investment &amp; Deposit made</b>                                |                     |                     |
| - Plan                                     | 21,00,00,000        | 20,00,00,000        | a) Out of Earmarked/ Endowment Funds                                     | -                   | -                   |
| - Non-Plan                                 | 2,50,00,000         | 86,17,292           | b) Out of Own Funds (Investment)                                         | -                   | -                   |
| - Grant for Capital Expenditure            | 5,00,00,000         | 5,00,00,000         | <b>IV. Expenditure on Fixed Assets &amp; Capital Work-in-Progress</b>    |                     |                     |
| - Grant for Capital Expenditure Receivable | -                   | 2,50,00,000         | a) Out of Plan Grant                                                     | 25,02,833           | 61,20,740           |
| - Grant In Aid Receivable from Govt.       | 1,00,00,000         |                     | b) Out of Spl. Grant/ Other Fund                                         |                     |                     |
| b) From Govt. of West Bengal               | Nil                 | Nil                 | <b>V. Refund of Surplus Money/Loans</b>                                  |                     |                     |
| c) From Other Sources                      |                     |                     | a) To the Government of India                                            | -                   | -                   |
| From Central & State Govt. Departments     | 4,47,640            | 7,48,131            | b) To the Government of West Bengal                                      | -                   | -                   |
| <b>III. Income on Investment from</b>      |                     |                     | c) To other providers of funds                                           | -                   | 291,424             |
| a) Earmarked/ Endowment Funds              | Nil                 | Nil-                | <b>VI. Finance Charges</b>                                               |                     |                     |
| b) Own Funds (Other Investment)            | Nil                 | Nil                 | <b>VII. Other Payments</b>                                               | 10,34,41,653        | 10,57,02,234        |
| <b>IV. Interest Received from</b>          |                     |                     | <b>VIII. Closing Balance</b>                                             |                     |                     |
| a) On Bank Deposit                         | 1,66,95,618         | 1,61,28,698         | a) Cash in Hand                                                          | 10,029              | 10,039              |
| b) Loans, Advances etc.                    | 1,77,464            | 99,838              | b) Cash at Bank                                                          |                     |                     |
| <b>V. Other Income</b>                     | 1,35,35,481         | 1,92,15,479         | i) In Current Account                                                    | (69,37,543)         | 59,60,939           |
| <b>VI. Amount Borrowed</b>                 | Nil                 | Nil                 | ii) In Deposit Account                                                   | 19,17,07,436        | 14,87,93,585        |
| <b>VII. Other Receipts</b>                 | 5,67,99,522         | 7,87,21,449         | iii) In Savings Account                                                  | 2,67,65,218         | 1,86,63,551         |
| <b>TOTAL</b>                               | <b>55,60,83,839</b> | <b>53,37,23,550</b> | <b>TOTAL</b>                                                             | <b>55,60,83,839</b> | <b>53,37,23,550</b> |

  
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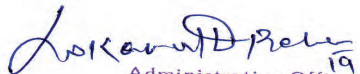


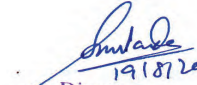
**NATIONAL INSTITUTE OF HOMOEOPATHY, KOLKATA**  
**BALANCE SHEET AS AT 31st MARCH, 2016**  
**GENERAL PROVIDENT FUND**

(Amount/Rs.)

| LIABILITIES                                                  | Current Year |             | Previous Year | ASSETS                                         | Current Year |             | Previous Year |
|--------------------------------------------------------------|--------------|-------------|---------------|------------------------------------------------|--------------|-------------|---------------|
| <u>Capital Fund</u>                                          |              |             |               | <u>Accounts Receivable</u>                     |              |             |               |
| As per Last A/C                                              | —            |             | 5,63,09,100   | GPF Due Recoverable from Members               | 2,08,529     |             | 2,13,886      |
| Less : Transfer to GPF Members Account                       | —            |             | — 3,84,62,014 | GPF Advance                                    | 480,400      |             | 5,34,200      |
| Less: Transfer to Capital Fund                               | —            |             | — 1,78,47,086 | GPF Contribution Recoverable From General Fund | 15,400       | 7,04,329    | 60,350        |
| <b>Corpus Fund</b>                                           |              |             |               |                                                |              |             |               |
| As per Last A/C                                              | 1,65,17,891  |             | 1,78,47,086   | <u>Accrued Interest on Term Deposit</u>        |              | 27,16,316   | 26,87,361     |
| Add : Adjustment for Advance to Members                      |              |             | 6,62,585      | <u>Cash At Bank</u>                            |              |             |               |
| Add: Adjustment for GPF Recoverable (Opening Balance)        |              |             | 2,13,886      | Savings Account                                |              |             |               |
| Less : Transfer to Pension Fund                              | 18,30,000    |             |               | BOB-29460100002839                             | 1,18,58,092  |             | 1,20,69,247   |
|                                                              | 1,46,87,891  |             | 1,87,23,557   | Term Deposit with BoB                          | 4,36,63,035  | 5,55,21,127 | 3,99,49,153   |
| Less : Adjustment for Excess Accrual of Interest             | —            |             | 21,38,537     |                                                |              |             |               |
|                                                              |              |             | 1,65,85,020   |                                                |              |             |               |
| Less : GPF Payable to Members                                | —            |             | 53,842        |                                                |              |             |               |
|                                                              |              |             | 1,65,31,178   |                                                |              |             |               |
| Less : Adjustment of old balances                            | 1,500        |             | 1,787         |                                                |              |             |               |
|                                                              |              |             | 1,65,29,391   |                                                |              |             |               |
| Less : Adjustment for rectification of Opening Bank balances | —            | 1,46,86,391 | 11,500        |                                                |              |             |               |
|                                                              |              |             | 1,65,17,891   |                                                |              |             |               |
| <u>Members Account</u>                                       |              |             |               |                                                |              |             |               |
| Opening balance transferred from Capital Fund                | 3,57,41,595  |             | 3,84,62,014   |                                                |              |             |               |
| Add: Contribution during the year                            | 69,76,086    |             | 64,10,565     |                                                |              |             |               |
| Add: Interest Payable on Members Account                     | 32,56,570    |             | 31,61,520     |                                                |              |             |               |
|                                                              | 4,59,74,251  |             |               |                                                |              |             |               |
| Less : Full And Final Payment                                | 22,89,581    |             | - 99,29,504   |                                                |              |             |               |
|                                                              | 4,36,84,670  |             |               |                                                |              |             |               |
| Less : Part, Final & Withdrawal                              | 39,62,000    | 3,97,22,670 | - 23,63,000   |                                                |              |             |               |
| <u>Accumulated Surplus</u>                                   |              |             |               |                                                |              |             |               |
| Surplus as per last account                                  | 32,00,869    |             | —             |                                                |              |             |               |
| Surplus for the year                                         | 10,28,011    | 42,28,880   | 32,00,869     |                                                |              |             |               |
| GPF Dues - Short Payment to Members                          |              | —           | 53,842        |                                                |              |             |               |
| Contribution Received in Advance (prem Singh)                |              | 3,03,831    |               |                                                |              |             |               |
|                                                              |              | 5,89,41,772 | 5,55,14,197   |                                                |              | 5,89,41,772 | 5,55,14,197   |

  
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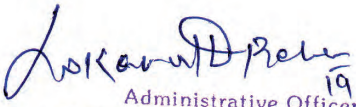
**NATIONAL INSTITUTE OF HOMOEOPATHY, KOLKATA**  
**INCOME & EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31st MARCH, 2016**

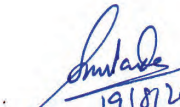
**GENERAL PROVIDENT FUND**

(Amount/Rs.)

| EXPENDITURE                             | Current Year |           | Previous Year | INCOME                                           | Current Year |           | Previous Year |
|-----------------------------------------|--------------|-----------|---------------|--------------------------------------------------|--------------|-----------|---------------|
| To Interest Payable on GPF              |              | 32,56,570 | 46,608        | By Interest on Term Deposit<br>Bank of Baroda    | –            | 37,42,837 | 26,87,361     |
| To Bank Charges                         |              | 34        | –             | By Interest on Savings Account<br>Bank of Baroda |              | 5,41,778  | 5,60,116      |
| To Excess of Income over<br>Expenditure |              | 10,28,011 | 32,00,869     | By Adjustment of Advance<br>to Member            |              | –         | –             |
|                                         |              |           |               | By Excess of Expenditure<br>over Income          |              | –         | –             |
|                                         |              | 42,84,615 | 32,47,477     |                                                  |              | 42,84,615 | 32,47,477     |

  
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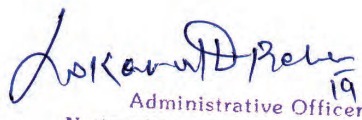
**NATIONAL INSTITUTE OF HOMOEOPATHY, KOLKATA**  
**RECEIPTS & PAYMENTS STATEMENTS FOR THE YEAR 2015-2016**

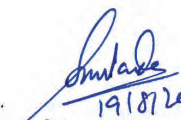
**GENERAL PROVIDENT FUND**

(Amount/Rs.)

| RECEIPTS                                              | Current Year |                    | Previous Year      | PAYMENTS                               | Current Year |                    | Previous Year      |
|-------------------------------------------------------|--------------|--------------------|--------------------|----------------------------------------|--------------|--------------------|--------------------|
| To Opening Balance :                                  |              |                    |                    | By GPF Final Sett. & Withdrwal         |              |                    |                    |
| Savings Deposit                                       | 1,20,69,247  |                    | 1,70,17,750        | Part Final / Withdrawal                | 39,62,000    |                    | 23,63,000          |
| Term Deposit                                          | 3,99,49,153  |                    | 3,04,36,332        | Full & Final Payment                   | 22,89,581    | 62,51,581          | 99,29,504          |
|                                                       |              | 5,20,18,400        |                    |                                        |              |                    |                    |
| To GPF Subscription                                   |              | 70,21,036          | 63,50,215          | By GPF Advance Paid                    |              | 4,28,000           | 3,68,000           |
| To GPF Advance recovery                               |              | 4,80,300           | 8,13,170           | By Adjustment on Opening Bank Balances |              | —                  | 11,500             |
| To Recoverable from Pensioners                        |              | 5,357              |                    | By Bank Charges                        |              | 34                 |                    |
| To Contribution Received in Advance from General Fund |              | 3,03,831           |                    | By Pension Fund (Transfer)             |              | 18,30,000          |                    |
|                                                       |              |                    |                    | By GPF Payable to Pensioners           |              | 53,842             | —                  |
| To <b>Bank Interest Received</b>                      |              |                    |                    |                                        |              |                    |                    |
| On Savings Account                                    | 5,41,778     |                    | 5,60,116           |                                        |              |                    |                    |
| On Term Deposit                                       |              |                    |                    |                                        |              |                    |                    |
| Accrued Interest                                      | 37,13,882    | 42,55,660          | 95,12,821          | By Cash At Bank                        |              |                    |                    |
|                                                       |              |                    |                    | Savings Deposit                        | 1,18,58,092  |                    | 1,20,69,247        |
|                                                       |              |                    |                    | Term Deposit                           | 4,36,63,035  |                    | 3,99,49,153        |
|                                                       |              |                    |                    |                                        |              | 5,55,21,127        |                    |
|                                                       |              | <b>6,40,84,584</b> | <b>6,46,90,404</b> |                                        |              | <b>6,40,84,584</b> | <b>6,46,90,404</b> |

  
Accounts Officer *19-8/16*  
National Institute of Homoeopathy  
Block-GE, Sector-III, Salt Lake,  
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Administrative Officer *19-8/16*  
National Institute of Homoeopathy  
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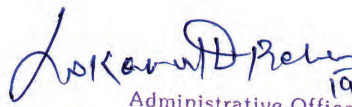
  
Director, *19/8/2016*  
National Institute of Homoeopathy  
Block-GE, Sector-III,  
Salt Lake, Kolkata-700 106

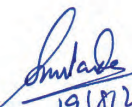
**NATIONAL INSTITUTE OF HOMOEOPATHY, KOLKATA**  
**BALANCE SHEET AS AT 31st MARCH, 2016**  
**CONTRIBUTORY PROVIDENT FUND**

(Amount/Rs.)

| LIABILITIES                                                  | Current Year |                  | Previous Year    | ASSETS                           | Current Year |                  | Previous Year    |
|--------------------------------------------------------------|--------------|------------------|------------------|----------------------------------|--------------|------------------|------------------|
| <u>Capital Fund</u>                                          |              |                  |                  | <u>Loans &amp; Advances</u>      |              |                  |                  |
| As per Last A/C                                              | 2,93,648     |                  | 30,32,446        | Advance to Members               |              | 1,00,000         | —                |
| Add : Contribution towards Corpus/ Capital Fund              |              |                  | —                |                                  |              |                  |                  |
| Add: Adjustment of Provision for CPF Interest payable on GPF |              |                  | 3,00,602         | Accrued Interest on Term Deposit |              | 1,81,132         | —                |
| Add: Adjustment on Recon. Of Bank Balance                    |              |                  | 518,110          | <u>Cash at Bank</u>              |              |                  |                  |
|                                                              |              |                  | 38,51,158        | Bank of Baroda –                 |              |                  |                  |
| Less: Transfer to Members Fund                               |              |                  | 34,21,614        | SB-29460100002838                | 5,50,276     |                  | 33,32,550        |
|                                                              |              |                  | 4,29,544         | Term Deposit with bank of Baroda | 30,00,000    | 35,50,276        |                  |
| Add/Less : Surplus (-) Deficit                               | 20,812       | 3,14,460         | -1,35,896        |                                  |              |                  |                  |
|                                                              |              |                  | 2,93,648         |                                  |              |                  |                  |
| <u>Members' Fund</u>                                         |              |                  |                  |                                  |              |                  |                  |
| As per Last A/C                                              | 30,38,902    |                  | NIL              |                                  |              |                  |                  |
| Balance Transferred from Capital Fund                        | 0            |                  | 34,21,614        |                                  |              |                  |                  |
| Add : Members' contribution for the year                     | 1,17,528     |                  | 1,76,756         |                                  |              |                  |                  |
| Add : Institute's contribution for the year                  | 92,144       |                  | 98,345           |                                  |              |                  |                  |
| Add : Interest Payable on Members Fund                       | 2,68,374     |                  | 2,91,652         |                                  |              |                  |                  |
|                                                              | 35,16,948    |                  | 39,88,367        |                                  |              |                  |                  |
| Less : Full & Final Payment to Member                        | 0            | 35,16,948        | 9,49,465         |                                  |              |                  |                  |
|                                                              |              |                  | 30,38,902        |                                  |              |                  |                  |
|                                                              |              | <b>38,31,408</b> | <b>33,32,550</b> |                                  |              | <b>38,31,408</b> | <b>33,32,550</b> |

  
Accounts Officer  
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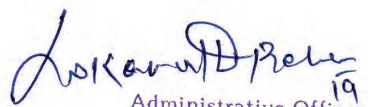
  
Director  
National Institute of Homoeopathy  
Block-GE, Sector-III,  
Salt Lake, Kolkata-700 106

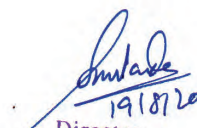
**NATIONAL INSTITUTE OF HOMOEOPATHY, KOLKATA**  
**INCOME & EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31ST MARCH, 2016**  
**CONTRIBUTORY PROVIDENT FUND**

(Amount/Rs.)

| EXPENDITURE                          | Current Year |                 | Previous Year   | INCOME                                                          | Current Year    |          | Previous Year   |
|--------------------------------------|--------------|-----------------|-----------------|-----------------------------------------------------------------|-----------------|----------|-----------------|
| To Interest Payable to Members       |              | 2,68,374        | 2,91,652        | By Interest from Bank<br>On Savings Bank A/c<br>On Term Deposit | 1,08,166        | 2,89,298 | 1,56,194        |
|                                      |              |                 |                 |                                                                 | 1,81,132        |          |                 |
| To Bank Charges                      |              | 112             | 438             |                                                                 |                 |          |                 |
| To Excess of Income over Expenditure |              | 20,812          | –               | By Excess of Expenditure over Income                            |                 | –        | 1,35,896        |
|                                      |              | <b>2,89,298</b> | <b>2,92,090</b> |                                                                 | <b>2,89,298</b> |          | <b>2,92,090</b> |

  
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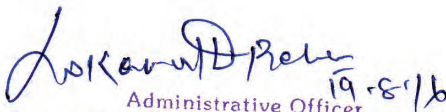
**NATIONAL INSTITUTE OF HOMOEOPATHY, KOLKATA**  
**RECEIPTS & PAYMENTS STATEMENTS FOR THE YEAR 2015-16**

**CONTRIBUTORY PROVIDENT FUND**

(Amount/Rs.)

| RECEIPTS                                              | Current Year |                  | Previous Year    | PAYMENTS                          | Current Year |                  | Previous Year    |
|-------------------------------------------------------|--------------|------------------|------------------|-----------------------------------|--------------|------------------|------------------|
| To Opening Balance :<br>Bank of Baroda                |              | 33,32,550        | 33,33,048        | By CPF Full & Final Payment       |              | –                | 949,465          |
| To GPF Subscription<br>Employees' Contribution        | 1,17,528     |                  | 1,76,756         | By Bank Charges                   |              | 112              | 438              |
| Institutions' Contribution                            | 92,144       | 2,09,672         | 98,345           | By Advance to Members             | 1,00,000     |                  | –                |
| To Adjustment on reconciliation<br>of Opening Balance |              | –                | 5,18,110         |                                   |              |                  |                  |
| To Bank Interest Received                             |              | 1,08,166         | 1,56,194         | By Cash At Bank<br>Bank of Baroda |              | 35,50,276        | 33,32,550        |
|                                                       |              | <b>36,50,388</b> | <b>42,82,453</b> |                                   |              | <b>36,50,388</b> | <b>42,82,453</b> |

  
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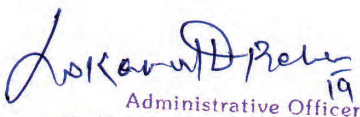
**NATIONAL INSTITUTE OF HOMOEOPATHY, KOLKATA**  
**BALANCE SHEET AS AT 31st MARCH, 2016**

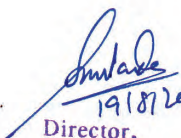
**PENSION FUND**

(Amount/Rs.)

| LIABILITIES                                                           | Current Year |           | Previous Year | ASSETS                                                    | Current Year |           | Previous Year |
|-----------------------------------------------------------------------|--------------|-----------|---------------|-----------------------------------------------------------|--------------|-----------|---------------|
| <u>Capital Fund (Pension)</u>                                         |              |           |               | <u>Current Assets</u>                                     |              |           |               |
| As per Last A/C                                                       | 11,96,091    |           | 98,59,245     | Others                                                    | -            |           | 1,11,344      |
| Add : Contribution for Corpus Fund                                    | 18,30,000    |           | -             | As per last account                                       |              |           |               |
| Add : Balance of Net Income transferred from Income & Expenditure A/C | -            |           | -             | Less : Adjusted with Current Liabilities                  | -            | -         | 1,11,344      |
|                                                                       | 30,26,091    |           | 98,59,245     | <u>Cash At Bank</u>                                       |              |           | -             |
| Less : Net Recoveries or payments                                     | -            |           | -             | Savings Deposit in B.O.B A/c No. 29460100003303 (Pension) |              | 64,41,717 | 20,90,199     |
| Less:- Adjustment for reconciliation of Bank Balance as on 1.4.2014   | -            |           | 38,18,657     |                                                           |              |           |               |
|                                                                       | 30,26,091    |           | 60,40,588     |                                                           |              |           |               |
| Less:- Adjustment for transfer of NSDPS A/c to General Fund           | -            | 30,26,091 | 48,44,497     |                                                           |              |           |               |
|                                                                       |              |           | 11,96,091     |                                                           |              |           |               |
| <u>Current Liabilities</u>                                            |              |           |               |                                                           |              |           |               |
| As per last account                                                   | -            |           | 1,11,344      |                                                           |              |           |               |
| Less : Adjusted with Others (Current Assets)                          | -            | -         | 111,344       |                                                           |              |           |               |
| <u>Fund Received - General Fund</u>                                   |              |           |               |                                                           |              |           |               |
| As per last account                                                   | 8,94,108     |           | 8,94,108      |                                                           |              |           |               |
| Current Year                                                          | 25,21,518    | 34,15,626 |               |                                                           |              |           |               |
|                                                                       |              | 64,41,717 | 20,90,199     |                                                           |              | 64,41,717 | 20,90,199     |

  
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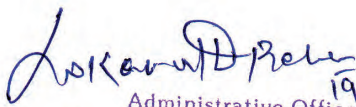
**NATIONAL INSTITUTE OF HOMOEOPATHY, KOLKATA**  
**INCOME & EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31ST MARCH, 2016**

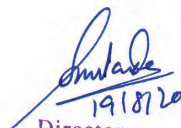
**PENSION FUND**

(Amount/Rs.)

| EXPENDITURE                          | Current Year |             | Previous Year | INCOME                                  | Current Year |             | Previous Year |
|--------------------------------------|--------------|-------------|---------------|-----------------------------------------|--------------|-------------|---------------|
| To Pension/Family Pension            | 1,63,57,339  |             | 1,28,99,008   | By Contribution from General Fund       |              | 1,62,53,482 | 1,33,01,078   |
| To Family Pension                    | –            | 1,63,57,399 | 4,65,702      | By Interest On Savings Accounts (B.O.B) |              | 1,07,889    | 68,407        |
| To Bank Charges                      |              | 4,032       | 4,775         |                                         |              |             |               |
| To Excess of Income Over Expenditure |              | –           | –             |                                         |              |             |               |
|                                      |              | 1,63,61,371 | 1,33,69,485   |                                         |              | 1,63,61,371 | 1,33,69,485   |

  
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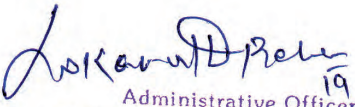
**NATIONAL INSTITUTE OF HOMOEOPATHY, KOLKATA**  
**RECEIPTS & PAYMENTS STATEMENTS**  
**FOR THE YEAR 2015-16**

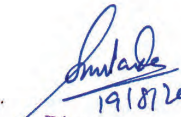
**PENSION FUND**

(Amount/Rs.)

| RECEIPTS                           | Current Year |                    | Previous Year      | PAYMENTS                                                         | Current Year |                    | Previous Year      |
|------------------------------------|--------------|--------------------|--------------------|------------------------------------------------------------------|--------------|--------------------|--------------------|
| To Opening Balance :               |              |                    |                    | By Pension /Family Pension                                       |              | 1,63,57,339        | 1,33,64,710        |
| B.O.B. A/c<br>No.29460100003303    | 20,90,199    |                    | 50,14,748          |                                                                  |              |                    |                    |
| N.S.D.P.S                          | -            | 20,90,199          | 48,44,497          | By Adjustment for Reconciliation<br>of Bank Balance as on 1.4.14 |              | -                  | 38,18,657          |
| To GPF Fund                        |              | 18,30,000          | -                  | By Transfer of NSDPS A/C to<br>Gen. Fund                         |              | -                  | 48,44,497          |
| To Transfer from General Fund      |              | 1,87,75,000        | 1,41,95,186        | By Bank Charges                                                  |              | 4,032              | 4,775              |
| To Interest On Savings<br>Accounts |              | 1,07,889           | 68,407             | By Closing Balance :<br>B.O.B. A/c<br>No.29460100003303          |              | 64,41,717          | 20,90,199          |
|                                    |              | <b>2,28,03,088</b> | <b>2,41,22,838</b> |                                                                  |              | <b>2,28,03,088</b> | <b>2,41,22,838</b> |

  
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**Parawise reply to Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of National Institute of Homoeopathy, Kolkata for the year ended 31 March 2016**

| Para No. | Audit Report                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Para No. | Reply       |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------------|
| 1        | We have audited the attached Balance Sheet of National Institute of Homoeopathy, Kolkata as at 31 March 2016, the Income and Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 20(1) of the Comptroller and Auditor General's (Duties, Power and Conditions of Service) Act, 1971. The audit has been entrusted for the period upto 2017-18. 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.                                                                                      | 1        | No Comments |
| 2        | This Separate Audit Report contains the comments of the Comptroller and 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.                                                                                                                            | 2        | No Comments |
| 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 disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion. | 3        | No Comments |
| 4        | Based on our audit, we report that:<br>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.<br>ii. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in the format prescribed by the Ministry of Finance, Government of India.<br>iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Institute as required in so far as it appears from our examination of books.                                                                 | 4        | No Comments |
| iv.      | <b>We further report that</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |          |             |
| A.       | <b>Comments on Accounts</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |          |             |
|          | <b>Balance Sheet</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |          |             |
| 1.1      | <b>Liabilities</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |          |             |
| 1.1.1    | <b>1.1.1 Earmarked Fund(Schedule-3): ₹ 656.09 lakh</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |          |             |
| 1.1.1.1  | The above head was overstated by ₹ 0.85 Lakh as unspent balance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |          |             |

|                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |  |  |
|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|                | <p>of Grants in Aid (₹ 0.85 Lakh) received from the Government of India for creation of assets had been exhibited under the Fund instead of showing the liability under Current Liability and Provisions. This had resulted in understatement of Current Liability and Provisions to the same extent</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |  |  |
| <b>1.1.1.2</b> | <p><b>Current Liabilities &amp; Provisions (Schedule-7): ₹ 185.71 lakh</b></p> <p>The above head is understated by ₹ 40.45 lakh as the Statutory Liabilities under the Current Liabilities &amp; Provisions exhibited as 'Nil'. Checking of records revealed that the Institute had paid total amount of ₹ 288.95 lakh to National Project Construction Corporation for construction (NPCC) work during the year 2015-16 for which Service Tax was payable for ₹ 40.45 lakh. But the Institute had not made any provision for the known Statutory Liabilities for the year 2015-16. Non-provision of Statutory liabilities had also resulted in understatement of Fixed Assets (Work-in-Progress) due to non inclusion of Service Tax component as capital expenditure with the expenditure of Fixed Assets</p> |  |  |
| <b>1.2</b>     | <b>Assets</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |  |  |
| <b>1.2.1</b>   | <p><b>Current Assets, Loans and Advances (Schedule-11): ₹ 3529.98 lakh</b></p> <p>The above head was understated by the amount of negative balance of cash at Bank of 69.37 lakh exhibited under Current Account. The negative balance had been adjusted against the positive bank balances in other Accounts. Exhibition of minus/negative balances instead of showing that amount under Current Liabilities and Provision (bank overdraft) resulted in understatement of Current Liabilities and Provisions by ₹ 69.37 lakh.</p>                                                                                                                                                                                                                                                                              |  |  |
| <b>B.</b>      | <b>Income and Expenditure Account.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |  |  |
| <b>2.1</b>     | <b>Expenditure</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |  |
| <b>2.1.1</b>   | <p><b>Depreciation (Schedule-8): ₹ 579.19 lakh</b></p> <p>The above head remained understated by ₹ 0.33 lakh due to short charging of depreciation of ₹ 0.33 lakh on the value of Assets of Laboratory Equipments (worth ₹ 2.64 lakh) included wrongly with the Plant, Machinery and Equipments. Short charging of depreciation was done due to charging of depreciation @ 7.5% instead of @20% on Laboratory Equipments (for less than six months).</p> <p>This resulted in understatement of Excess of Expenditure over Income by ₹ 0.33 lakh for the year ended 31 March 2016.</p>                                                                                                                                                                                                                           |  |  |
| <b>2.1.2</b>   | <p><b>Prior period expenses (Schedule 21A): ₹ 1018.27 lakh</b></p> <p>The above amount remained understated by ₹ 148.12 lakh as the Institute had not included the whole amount of depreciation of ₹ 1266.00 lakh which was not charged for the period from 2012 to 2015 as pointed out in previous Audit Report. Instead the Institute had charged only ₹ 1117.88 lakh as Prior Period Expenditure. Non-charging of prior period depreciation resulted in understatement of Excess of Expenditure over Income by ₹ 148.12 lakh at the end of 2015-16.</p>                                                                                                                                                                                                                                                      |  |  |
| <b>C.</b>      | <b>General</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |  |  |
| <b>3.1</b>     | The Institute in its 'Significant Accounting Policies' (Schedule-24)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |  |  |

|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |  |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|     | <p>appended with Main Balance Sheet disclosed that retirement benefits of the employees have been accounted for on cash basis. However, as per instructions of the Common Format of Accounts, the retirement benefits needs to be reflected on actuarial basis. Despite mention in previous years' Audit Report, the Institute had not taken any corrective action to this effect.</p>                                                                                                                                                                                                                                                                                                                       |  |  |
| 3.2 | <p>The Earmarked Fund was overstated by ₹ 0.12 lakh as the amount recovered / contributed by the employees towards NPS Fund was to be transferred to NSDL and no part of it should have been shown as own Fund (under any head of Accounts), but the Institute had retained the amount of ₹ 0.12 lakh in NPS Fund under Earmarked Fund as own Fund without transferring the unspent fund to NSDL.</p>                                                                                                                                                                                                                                                                                                        |  |  |
| 3.3 | <p>Balance Sheet of GPF account exhibited an amount of 397.23 lakh under Members Account while Broadsheet of General Provident Fund (GPF) account exhibited 407.01 lakh under Members' balance as on 31 March 2016. This resulted in discrepancy of 9.78 lakh which needs to be reconciled.</p>                                                                                                                                                                                                                                                                                                                                                                                                              |  |  |
| D   | <p><b>Grants-in-Aid</b></p> <p>The Institute is mainly financed by grants from the Government of India. During the year (2015-16), the Institute had received total grants of ₹ 2950.00 lakh both under Plan and Non Plan heads (Plan ₹ 2100.00 lakh, Non Plan ₹ 350.00 lakh and Plan grant for Capital Expenditure for ₹ 500.00 lakh) including receivable amount of Non Plan grant of 100.00 lakh of 2014-15. Out of the total grants of ₹ 2950.00 lakh, the Institute had spent ₹ 2170.00 lakh (Plan : ₹ 1937.00 lakh, Non-plan : ₹ 233.00 lakh and Plan grant for Capital Expenditure : Nil), leaving an unspent grant of ₹ 780.00 lakh (Plan 663.00 lakh and Non-Plan ₹ 117.00 lakh).</p>               |  |  |
| E   | <p><b>Net Effect</b></p> <p>The net effect of the comments given in the preceding paragraphs is that both Assets and Liabilities of the Institute remained understated by ₹ 109.82 lakh as at 31 March 2016 and Excess of Expenditure over Income remained understated by ₹ 148.45 lakh for the year ended 31 March 2016.</p>                                                                                                                                                                                                                                                                                                                                                                                |  |  |
| v.  | <p>Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |  |  |
| vi. | <p>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 the Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India</p> <p>a. In so far as it relates to the Balance Sheet, of the state of affairs of the National Institute of Homoeopathy, Kolkata, as at 31 March 2016 and</p> <p>b. In so far as it relates to Income and Expenditure Account of the deficit for the year ended on that date.</p> |  |  |