ANNUAL ACCOUNTS

FOR THE YEAR 2023-24

NATIONAL INSTITUTE OF HOMOEOPATHY
Block – GE, Sector – III, Salt Lake,
Kolkata – 700 106

NATIONAL INSTITUTE OF HOMOEOPATHY

BLOCK - GE, SECTOR - III, SALT LAKE, KOLKATA-700 106

CONTENTS

ANNUAL ACCOUNTS
FOR THE YEAR 2023-24

GENERAL FUND

NATIONAL INSTITUTE OF HOMOEOPATHY
Block – GE, Sector – III, Salt Lake,
Kolkata – 700 106

National Institute of Homoeopathy

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

BALANCE SHEET AS AT 31ST MARCH, 2024

(Amount - Rs.)

CAPITAL FUND & LIABILITIES	Schedule	Current Year 31.03.2024	Previous Year 31.03.2023
Corpus / Capital Fund	1	3,63,63,73,777	3,64,01,16,197
Reserve & Surplus	2	15,16,45,081	7,90,71,206
Earmarked/Endowment Funds	3	5,73,33,235	6,67,07,396
Secured Loans & Borrowings	4	Nil	Nil
Unsecured Loans & Borrowings	5	Nil	Nil
Deferred Credit Liabilities	6	Nil	Nil
Current Liabilities & Provisions	7	38,25,21,977	13,14,99,766
TOTAL		4,22,78,74,070	3,91,73,94,565
ASSETS			
Property Plant & Equipment	8	3,49,47,63,240	3,17,27,69,940
Investments - From Earmarked/Endowment Funds	9	Nil	Nil
Investments - Others	10	Nil	Nil
Current Assets, Loans & Advances etc.	11	73,30,93,810	74,46,03,349
Miscellaneous Expenditure (to the extent not written off or adjusted)		17,020	21,276
TOTAL		4,22,78,74,070	3,91,73,94,565
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

17/5/2024
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Salt Lake, Kolkata - 700 106

17/5/24
Director
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Kolkata-700106

NATIONAL INSTITUTE OF HOMOEOPATHY

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

(Amount - Rs.)

INCOME	Schedule	Current Year 31.03.2024	Previous Year 31.03.2023
Income form Sales/Services	12	34,26,345	27,77,690
Grants/Subsidies	13	53,67,80,454	39,48,50,775
Fees/Subscription	14	1,60,72,526	1,89,10,465
Income from Investments (Income on Investment from earmarked/endowment Funds transferred to Funds)	15	Nil	Nil
Income from Royalty, Publication etc.	16	Nil	Nil
Interest Earned	17	1,88,14,394	1,15,98,598
Other Income	18	19,45,954	2,17,529
Transfer from Corpus Fund for Depreciation		3,35,62,369	3,52,20,637
Increase/(decrease) in Stock of Finished Goods & Works-in-Progress	19	24,00,667	(2,01,359)
TOTAL (A)		61,30,02,709	46,33,74,335
EXPENDITURE			
Establishment Expenses	20	23,96,27,364	21,30,12,485
Other Administrative Expenses	21	26,71,31,051	18,64,75,979
Prior Period Expenses	21A	1,08,050	3,01,925
Expenditure on Grants, Subsidies etc.	22	Nil	Nil
Interest	23	Nil	Nil
Depreciation (Net Total at the year-end - Corresponding to Schedule 8)		3,35,62,369	3,50,82,970
TOTAL (B)		54,04,28,834	43,48,73,359
Balance being excess of Income over Expenditure (A-B)		**7,25,73,875**	**2,85,00,976**
Transfer to Special Reserve		Nil	Nil
Transfer to/from General Reserve		Nil	Nil
Balance being Surplus/(Deficit)carried to Reserve & Surplus A/c		**7,25,73,875**	**2,85,00,976**
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

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National Institute of Homoeopathy

Block -GE, Sector - III, Kolkata - 700 106

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2024

(Amount - Rs.)

RECEIPTS	Current Year 31.03.2024	Previous Year 31.03.2023
I. Opening Balance		
a) Cash in hand	Nil	Nil
b) Cash at Bank		
i) In Current Account	44,94,458	40,55,892
ii) In Deposit Account	37,16,30,265	34,91,56,828
iii) In Savings Account	47,39,268	49,29,364
II. Grants Received		
a) From Govt. of India		
- Grant in Aid General (Incl. SAP)	28,30,00,000	20,25,00,000
- Grant for Capital Expenditure	30,00,00,000	17,58,00,000
- Grant in Aid Salary	26,00,00,000	22,64,00,000
b) From Govt. of West Bengal	Nil	Nil
c) From Other Sources	5,00,000	9,02,000
	-	-
III. Income on Investment from	-	-
a) Earmarked/Endowment Funds	Nil	Nil
b) Own Funds(Other Investment)	Nil	Nil
IV. Interest Received from		
a) On Bank Deposit	3,19,16,695	2,03,05,912
b) Loans, Advances etc.	1,48,992	2,14,162
V. Other Income	2,13,86,674	2,16,45,384
VI. Amount Borrowed	Nil	Nil
VII. Other Receipts	8,74,14,149	9,05,24,915
TOTAL	1,36,52,30,501	1,09,64,34,457

PAYMENTS	Current Year 31.03.2024	Previous Year 31.03.2023
I. Expenses		
a) Establishment Expenses	22,04,30,778	19,59,78,707
b) Administrative Expenses	24,46,73,779	17,42,78,620
II. Payments made against funds for Earmarked Fund & Stipends	1,37,02,010	1,44,19,231
III. Investment & Deposit made		
a) Out of Earmarked/Endowment Funds b) Out of Own Funds(Investment)	Nil	Nil
IV. Expenditure on Fixed Assets & Capital Work-in-Progess		
a) Out of Grant	29,96,63,956	18,15,18,803
b) Out of Spl.Grant/Other Fund		
V. Refund of Surplus Money/Loans		
a) To the Government of India	5,10,67,368	5,01,95,355
b) To the Government of West Bengal	Nil	Nil
c) To other providers of funds	Nil	Nil
VI. Finance Charges	Nil	Nil
VII. Other Payments	12,08,54,981	9,91,79,750
VIII. Closing Balance		
a) Cash in Hand	-	-
b) Cash at Bank		
i) In Current Account	2,51,320	44,94,458
ii) In Deposit Account	40,70,00,291	37,16,30,265
iii) In Savings Account	75,86,018	47,39,268
TOTAL	1,36,52,30,501	1,09,64,34,457

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NATIONAL INSTITUTE OF HOMOEOPATHY

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

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

	Current Year 31.03.2024		Previous Year 31.03.2023	
SCHEDULE 1 - CAPITAL FUND :	Rs.	Rs.	Rs.	Rs.
Balance as at the beginning of the year		3,64,01,16,197		3,49,29,70,295
Add : Contributions towards Capital Fund				
Advances paid Out of GIA Capital for Capital Construction Work	-		17,58,00,000	
Fund Utilized for Construction Work (As per UC) out of advance	34,29,96,308			
For Creation of Fixed Assets during the year out of				
Grant In Aid - General	-		58,69,541	
Grant-in-Aid-SAP	-		79,684	
Pharmacovigilance	-		6,17,316	
Grant in Aid - Capital	1,74,02,000	36,03,98,308	-	18,23,66,541
Transfer of Depreciation Provided for Plant & Machinery Returned		2,36,250		-
		4,00,07,50,755		3,67,53,36,836
Less : Deduction from Capital Fund				
Fund Transfer for Depreciation	3,35,62,369		3,52,20,637	
Transferred to Security Deposit	17,660		-	
Refund of Construction Cost from TATA Power (Mecon - Narela)	46,28,889		-	
Unutilized advance for Construction with Agencies transferred to Liab	32,61,68,059		-	
Rounding Off	1	36,43,76,978	2	3,52,20,639
BALANCE AS AT THE YEAR - END		**3,63,63,73,777**		**3,64,01,16,197**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

	Current Year 31.03.2024		Previous Year 31.03.2023	
SCHEDULE 2 - RESERVE & SURPLUS	Rs.	Rs.	Rs.	Rs.
As Per Last Account	7,90,71,206		5,05,70,230	
Surplus (+) / Deficit (-) from Income & Expenditure Account	7,25,73,875	**15,16,45,081**	2,85,00,976	**7,90,71,206**
Rounding Off		-		-
TOTAL		**15,16,45,081**		**7,90,71,206**

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NATIONAL INSTITUTE OF HOMOEOPATHY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS :	FUND WISE BREAK UP								
	General Provident Fund	Pension Fund	AYUSH GRID FUND	Modified Extra Mural Research Scheme-AYUSH	Ayush Oushadi G E U Samvardhan Yojona	CED&S Management of Medicinal Plant	Scheme for Skill Development	Current Year 31.03.24 Total	Previous Year 31.03.2023 Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
a) **Opening Balance of the funds**	5,54,86,343	37,62,496	1,52,802	3,28,617	5,05,410	24,76,728	39,95,000	6,67,07,396	7,14,24,079
b) **Additions to the funds :**								-	-
i. Donations / Grants								-	9,02,000
ii. Transfer of Funds from Other Funds / Adjustment								-	-
iii. Contribution/Subscription	47,61,074				5,00,000			52,61,074	57,33,116
iv. Other receipt/adjustment/Loan	2,99,760							2,99,760	31,728
v. Other Additions (Bank Interest)	29,70,740	1,04,516			21,484	30,647		31,27,387	33,86,740
								-	-
								-	-
TOTAL (a+b)	6,35,17,917	38,67,012	1,52,802	3,28,617	10,26,894	25,07,375	39,95,000	7,53,95,617	8,14,77,663
c) **Utilisation/Expenditure towards objectvies of Fund**									
i. Capital Expenditure									
- Fixed Assets	-			-	-	-	-	-	35,92,610
- Adjustment	-			-		-	-	-	-
- Loans & Advances	-			-		-	-	-	-
- Payment of Laibilities / Expenses	-			-		-	-	-	-
- Part / Final payment	1,29,09,141			-		-	-	1,29,09,141	93,74,222
- Refund/Transfer of Grant/Fund / TDS			1,52,802	-	5,05,410	-	39,95,000	46,53,212	7,25,956
Total	**1,29,09,141**	-	**1,52,802**	-	**5,05,410**	-	**39,95,000**	1,75,62,353	1,36,92,788
ii. Revenue Expenditure									
- Salaries, Wages & Allowance Pension/Gratuity etc.							-	-	4,72,778
- Programme Expenses					5,00,000	-	-	5,00,000	6,04,672
- Bank Charges	29						-	29	29
- Other Administrative Expenses						-	-	-	-
Total	**29**	-	-	-	**5,00,000**	-	-	5,00,029	10,77,479
TOTAL (C)	1,29,09,170	-	1,52,802	-	10,05,410	-	39,95,000	1,80,62,382	1,47,70,267
NET BALANCE AS AT THE YEAR-END(a+b-c)	5,06,08,747	38,67,012	-	3,28,617	21,484	25,07,375	-	5,73,33,235	6,67,07,396

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

SCHEDULE 4 - SECURED LOANS AND BORROWINGS :	Current Year 31.03.2024		Previous Year 31.03.2023	
	Rs.	Rs.	Rs.	Rs.
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				
TOTAL		Nil		Nil

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS :	Current Year 31.03.2024		Previous Year 31.03.2023	
	Rs.	Rs.	Rs.	Rs.
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				
TOTAL		Nil		Nil

SCHEDULE 6 - DEFERRED CREDIT LIABILITIES :	Current Year 31.03.2024		Previous Year 31.03.2023	
	Rs.	Rs.	Rs.	Rs.
a) Acceptance secured by hypothecation of Capital Equipment and other assets				
b) Others				
TOTAL		Nil		Nil

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NATIONAL INSTITUTE OF HOMOEOPATHY

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS	Current Year 31.03.2024		Previous Year 31.03.2023	
	Rs.	Rs.	Rs.	Rs.
A. CURRENT LIABILITIES				
Liability for expenses	4,01,79,453		4,10,06,921	
Salary Allowances Payable	1,27,29,459		1,15,56,763	
Pension Payable	50,68,441	5,79,77,353	43,09,858	5,68,73,542
Statutory Liabilities				
Professional Tax	9,800		22,990	
General Provident Fund Cont.	3,934	-	3,934	-
Group Insurance	3,280		3,280	
NPS Contribution	55,341	72,355	1,36,415	1,66,619
Accounts Payable to :				
Bulletin Fund	9,34,220		6,64,620	
Book Bank Fund	24,93,278		20,30,778	
GYM / Sports Fund	21,94,728		17,32,228	
Study Tour Fees from Students	8,35,287		6,19,287	
Library Fees	19,87,100		14,70,600	
Caution Money from Student	75,28,000		75,48,000	
	1,59,72,613		1,40,65,513	
Employees Contribution to - Recreation Club	26,220		2,100	
Gratuity Contribution - Dr. Gautom Pal	29,501		29,501	
Leave Salary Contribution - Sandeep Singh	6,09,689		-	
Pension Contribution - Sandeep Singh	9,62,646	1,76,00,669	-	1,40,97,114
Fund for Construction Adjustable / Recoverable				
Transferred from Corpus/Capital Fund	32,61,68,059		-	
Add: Refund of Advance Tata Power (Mecon - Narela)	46,28,889		-	
Add: Advance disbursed for Construction out of GIA Capital	28,22,61,956		-	
	61,30,58,904		-	
Less; Fund Utilized for Construction by Agencies (as per UC)	(34,29,96,308)		-	
Less: Grant Unutilized refundable to MOA	(46,28,889)	26,54,33,707	-	-
Fund for Stipends				
Stipends for SC/ST/OBC/Others/Cont. Edu. Loan/ ICCR		7,09,800		1,64,000
Other Current Liabilities				
Security Deposit	7,54,376		20,42,625	
Earnest Money	11,83,945		10,63,110	
Unclaimed Deposit	65,000		20,000	
Center Fees WBUHS	74,000		4,845	
World Homoeopathy Day	2,47,184		2,39,684	
Grant In Aid - Refundable to MoA	50,64,720		2,81,00,000	
Interest earned on Grant - Refundable to MOA	3,33,38,868		2,87,28,227	
Payable to GPF	-	4,07,28,093	-	6,01,98,491
Total - (A)		38,25,21,977		13,14,99,766
B PROVISIONS				
Contingent Liabilities			-	-
TOTAL (B)		Nil		-
TOTAL (A+B)		38,25,21,977		13,14,99,766

Ch. 17/05/2024
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NATIONAL INSTITUTE OF HOMOEOPATHY

SCHEDULE 8 - PROPERTY PLANT & EQUIPMENT AS ON 31ST MARCH, 2024

Sl. No.	DESCRIPTION	COST					DEPRECIATION					NET BLOCK	
		Balance as on 01.04.2023 Rs.	Addition during the Year more than 6 months Rs.	Addition during the YearLess than 6 months Rs.	Adjustment/ Discard during the year Rs.	Balance As on 31.03.2024 Rs.	Rate of Depreciation	Balance as on 01.04.2023 Rs.	Addition during the Year Rs.	Depreciation Adjustment/ Discard during the year Rs.	Balance As on 31.03.2024 Rs.	AS AT THE CURREENT YEAR END 31.03.2024 Rs.	AS AT THE PREVIOUS YEAR END 31.03.2023 Rs.
1	FIXED ASSETS												
	b) Leasehold Land												
2	BUILDINGS												
	b) On Leasehold Land	78,82,68,685	-	-	-	78,82,68,685	10	52,23,98,315	2,65,87,037	-	54,89,85,352	23,92,83,333	26,58,70,370
3	PLANT MACHINERY & EQUIPMENT	4,36,83,874	50,520	2,99,879	4,50,000.00	4,35,84,273	15	3,58,93,146	11,31,178	2,36,250	3,67,88,074	67,96,199	77,90,728
4	VEHICLES	19,09,500	-	-	-	19,09,500	15	6,04,267	1,95,785		8,00,052	11,09,448	13,05,233
5	FURNITURE FIXTURES	3,92,05,170	93,594	76,30,163	-	4,69,28,927	10	2,52,07,550	17,90,629	-	2,69,98,179	1,99,30,743	1,39,97,620
6	OFFICE EQUIPMENT	83,27,706	3,79,980	4,11,549	-	91,19,235	15	45,47,597	6,54,879	-	52,02,476	39,16,759	37,80,109
7	COMPUTER/ PERIPHERALS	2,18,01,511	88,642	48,88,915	-	2,67,79,068	40	2,08,68,315	13,86,518	-	2,22,54,833	45,24,235	9,33,196
8	LIBRARY EQUIPMENTS	1,09,903	-	-	-	1,09,903	15	1,07,416	373	-	1,07,789	2,114	2,487
9	LIBRARY BOOKS (Including Narela)	1,15,19,210	-	21,62,199	-	1,36,81,409	40	99,34,041	10,66,508	-	1,10,00,549	26,80,860	15,85,169
10	LABORATORY EQUIPMENTS	40,71,906	6,72,409	7,24,150	-	54,68,465	40	33,12,353	7,17,615	-	40,29,968	14,38,497	7,59,553
11	SPORTS GOODS	16,13,169	-	-	-	16,13,169	10	12,94,698	31,847	-	13,26,545	2,86,624	3,18,471
	TOTAL A	92,05,10,634	12,85,145	1,61,16,855	4,50,000	93,74,62,634		62,41,67,698	3,35,62,369	2,36,250	65,74,93,817	27,99,68,817	29,63,42,936
B	CAPITAL WORK-IN-PROGRESS					-						-	-
	NIH Kolkata - 2nd Phase	37,38,25,483	-	-	-	37,38,25,483		-	-	-	-	37,38,25,483	37,38,25,483
	NIH Kolkata - Boys Hostel	1,70,00,000	-	25,05,55,000	-	26,75,55,000		-	-	-	-	26,75,55,000	1,70,00,000
	NIH Kolkata-Old Girls Hostel	-	-	1,87,78,573	-	1,87,78,573		-	-	-	-	1,87,78,573	-
	NIH Narela	2,48,56,01,521	-	7,36,62,735	46,28,889	2,55,46,35,367		-	-	-	-	2,55,46,35,387	2,48,56,01,521
	Total B	2,87,64,27,004	-	34,29,96,308	46,28,889	3,21,47,94,423		-	-	-	-	3,21,47,94,423	2,87,64,27,004
	TOTAL A+B	3,79,69,37,638	12,85,145	35,91,13,163	50,78,889	4,15,22,57,057	-	62,41,67,698	3,35,62,369	2,36,250	65,74,93,817	3,49,47,63,240	3,17,27,69,940
	Previous Year Figure	3,25,27,65,057	24,32,452	55,18,56,279	1,01,16,150	3,79,69,37,638	-	58,89,47,061	3,50,82,970	1,37,667	62,41,67,698	3,17,27,69,940	2,66,38,17,997

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

SCHEDULE 9 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	Current Year 31.03.2024		Previous Year 31.03.2023	
	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				
TOTAL		Nil		Nil

SCHEDULE 10 - INVESTMENTS - OTHERS	Current Year 31.03.2024		Previous Year 31.03.2023	
	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)				
TOTAL		Nil		Nil

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.	Current Year 31.03.2024		Previous Year 31.03.2023	
	Rs.	Rs.	Rs.	Rs.
A CURRENT ASSETS :				
1 Cash-in-hand		-	-	-
2 Deposit Account				
- General Fund	35,64,51,437		31,57,16,753	
- Endowment / Earmarked Fund				
AOGEUSY Scheme Fund	-		4,55,000	
General Provident Fund	5,05,48,854	40,70,00,291	5,54,58,512	37,16,30,265
3 Savings Account				
- General Fund				
Savings Account with PNB	5,08,119		2,57,707	
Savings Account with SBI	2,81,919		2,74,418	
Savings Account with BOB	3,40,217		3,66,406	
- Endowment / Earmarked Fund				
General Provident Fund	59,893		27,831	
Pension Fund	38,67,012		37,62,496	
AOGEUSY Scheme Fund	21,484		50,410	
NMPB-SBI	25,07,375	75,86,019	-	47,39,268
4 Current Account				
- General Fund		2,51,319		44,94,458
5 Treasury Single Account	61,19,759			
Less: Auto Return of Unutilized Grant	61,19,759	-		
6 Stamps In Hand		-		-
TOTAL (A)		41,48,37,629		38,08,63,991

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NATIONAL INSTITUTE OF HOMOEOPATHY

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

	Current Year 31.03.2024		Previous Year 31.03.2023	
	Rs.	Rs.	Rs.	Rs.
SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.(Contd.)				
B. LOANS, ADVANCES AND OTHER ASSETS				
(Advances and other amounts recoverable in cash or in kind or for value to be received)				
1 **Loans to Staff :**	-			
House Building Advance		**11,38,312**		**15,25,480**
2 **Advances to Staff :**				
L T C Advance	90,975		3,93,372	
TA/DA Advance	3,55,983		97,094	
Advance for Contingency	11,31,382	**15,78,340**	1,99,767	**6,90,233**
3 **Other Advances :**				
Prepayments	6,00,000		7,38,270	
Pension Recoverable	65,710		65,710	
Others	1,53,646		82,842	
World Homoeopathy Day	10,700	**8,30,056**	10,700	**8,97,522**
4 **Advances Recoverable on Capital Accounts**				
CPWD -Old	1,28,03,470		1,28,03,470	
CPWD - Renovation of Old Girls Hostel	61,67,427		1,34,73,589	
NPCCL - Constration of Boys Hostel	2,75,00,000		2,95,00,000	
NPCCL - 2nd Phase	14,94,940		14,94,940	
Advance NIC for E-Office	1,80,96,644		-	
Mecon Limited	19,93,71,226	**26,54,33,707**	26,88,96,060	**32,61,68,059**
5 **Advances Recoverable on Revenue Accounts**				
CPWD - Repair & Maintenance		**93,67,392**		
6 **Medicine & Accessories in Hand**				
At Kolkata	29,70,901		18,27,520	
At Narela	12,57,286	**42,28,187**	-	**18,27,520**
7 **Security Deposit** - Telephone	31,200		31,200	
- Cooking Gas	25,500		25,500	
- Electricity - Tata Power Delhi	24,02,746		22,67,828	
- Electricity - WBSEDC ltd.	30,34,932	**54,94,378**	30,96,505	**54,21,033**
8 **Interest Accrued**				
Interest Recoverable on HBA	10,95,836		9,83,996	
Interest Recoverable from Construction Agency (Mecon & NPCCL)	1,41,25,984		1,65,33,830	
Fees Recoverable	54,200		-	
Interest on Term Deposit - Accured	1,45,68,891	**2,98,44,911**	94,27,920	**2,69,45,746**
Total (B) C/F		**31,79,15,283**		**36,34,75,593**

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NATIONAL INSTITUTE OF HOMOEOPATHY
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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

	Current Year 31.03.2024		Previous Year 31.03.2023	
	Rs.	Rs.	Rs.	Rs.
SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.(Contd.)				
Total (B) B/F		**31,79,15,283**		**36,34,75,593**
9 **TDS/TCS Recoverable**				
TCS Recoverable	9,349		1,181	
TDS Deducted (Previous Years)	2,53,454		2,25,413	
TDS Deducted(Current Year)	78,095	3,40,898	37,171	2,63,765
TOTAL (B)		**31,82,56,181**		**36,37,39,358**
TOTAL (A+B)		**73,30,93,810**		**74,46,03,349**

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NATIONAL INSTITUTE OF HOMOEOPATHY

CSHDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2024

SCHEDULE 12 - INCOME FROM SERVICES :	Current Year 31.03.2024 Rs.	Current Year 31.03.2024 Rs.	Previous Year 31.03.2023 Rs.	Previous Year 31.03.2023 Rs.
a) **Hospital Collections**				
Hospital Receipts	6,94,335		5,00,405	
OPD Registration	27,32,010	34,26,345	22,77,285	27,77,690
TOTAL		34,26,345	27,77,690	27,77,690

SCHEDULE 13 - GRANTS :	Current Year 31.03.2024 Rs.	Current Year 31.03.2024 Rs.	Previous Year 31.03.2023 Rs.	Previous Year 31.03.2023 Rs.
1) Central Government :				
- Grant-In-Aid - General	27,99,00,000		20,00,00,000	
Less : Grant in Aid General utilised for Capital Expenditure	-		(58,69,541)	
	27,99,00,000		19,41,30,459	
Less : Grant in Aid Refundable to MoA	(30,062)	27,98,69,938	(1,41,00,000)	18,00,30,459
- Grant-In-Aid - SAP	31,00,000		25,00,000	
Less : Grant in Aid Refundable to MoA	(6,73,821)	24,26,179	(79,684)	24,20,316
- Grant-In-Aid - Salary	26,00,00,000		22,64,00,000	
Less : Grant in Aid Refundable to MoA	(55,15,663)	25,44,84,337	(1,40,00,000)	21,24,00,000
- Grant-In-Aid - Capital	30,00,00,000		17,58,00,000	
Less : Grant Utilised for				
Fund Paid for Construction Work at Narela			(9,26,54,166)	
PMC for Construction Work at Narela	(41,37,901)		(2,31,72,245)	
Fund Paid for Construction Work Boys Hostel, NIH, Kolkata	(24,85,55,000)		(4,65,00,000)	
Fund Paid for Construction Work Old Girls Hostel, NIH, Kolkata	(1,14,72,411)		(1,34,73,589)	-
E-Office NIH Kolkata & Delhi	(1,80,96,644)		-	
Other Fixed Assets -Procurement	(1,74,02,000)		-	
	3,36,044		-	
Less : Grant in Aid Refundable to MoA	(3,36,044)	-	-	
2) West Bengal Government				
- Non-Plan Grant Received	-		-	
- Non-Plan Grant Receivable	-		-	
TOTAL		53,67,80,454		39,48,50,775

SCHEDULE 14 - FEES / SUBSCRIPTIONS :	Current Year 31.03.2024 Rs.	Current Year 31.03.2024 Rs.	Previous Year 31.03.2023 Rs.	Previous Year 31.03.2023 Rs.
a) Application Fees / Education / Admission Fees	1,01,72,526		1,35,00,765	
b) Application Fees / Education / Admission Fees-Narela	5,48,000		-	
c) Hostel Fees	41,52,000		43,09,700	
d) Fees for Discontinuation of BHMS Course	12,00,000	1,60,72,526	11,00,000	1,89,10,465
TOTAL		1,60,72,526		1,89,10,465

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CSHDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2024

		Current Year 31.03.2024		Previous Year 31.03.2023	
		Rs.	Rs.	Rs.	Rs.
SCHEDULE 15 - INCOME FROM INVESTMENTS :					
1)	Interest				
	- On Govt. Securities	-			
	- Others	-	-	-	-
2)	Dividends				
3)	Rents				
4)	Others				
	TOTAL		**Nil**		**Nil**

		Current Year 31.03.2024		Previous Year 31.03.2023	
		Rs.	Rs.	Rs.	Rs.
SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC. :					
1)	Income from Royalty				
2)	Income from Publications		-		-
3)	Others				
	TOTAL		-		-

		Current Year 31.03.2024		Previous Year 31.03.2023	
		Rs.	Rs.	Rs.	Rs.
SCHEDULE 17 - INTEREST EARNED :					
1)	On Term Deposits :	2,04,90,656		1,34,76,147	
	(With Scheduled Banks)				
	Less: Interest earned on Grant refundable to MoA	21,81,942	1,83,08,714	22,17,845	1,12,58,302
2)	On Savings Accounts :		33,180		26,185
	(With Scheduled Banks)				
3)	On Loans & Advances :				
	Interest on House Building & Motor Cycle Advance	1,11,840		1,51,612	
	Other Interest	3,60,660	4,72,500	1,62,499	3,14,111
	TOTAL (1+2+3)		**1,88,14,394**		**1,15,98,598**

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CSHDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2024

		Current Year 31.03.2024		Previous Year 31.03.2023	
		Rs.	Rs.	Rs.	Rs.
SCHEDULE 18 - OTHER INCOME :					
1)	Licence Fees	1,90,570		1,84,700	
2)	Guest House Collection	-		-	
3)	Misc. Receipts	89,635		32,819	
4)	RTI Fees	624		10	
5)	Disposal of Scraps	16,65,125		-	
			19,45,954		2,17,529
	TOTAL		**19,45,954**		**2,17,529**

		Current Year 31.03.2024		Previous Year 31.03.2023	
		Rs.	Rs.	Rs.	Rs.
SCHEDULE 19 - INCREASE /(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS					
1)	Medicine & Accessories in Hand as on 31.03.2024 (Kolkata)				
	- Medicine	15,59,096		7,60,867	
	- Accessories	14,11,805	29,70,901	10,66,653	18,27,520
	Medicine & Accessories in Hand as on 31.03.2024 (Narela)				
	- Medicine	1,90,950		-	
	- Accessories	10,66,336	12,57,286	-	
			42,28,187		
2)	Less : Opening Stock as on 01.04.23 (Kolkata)				
	- Medicine	(7,60,867)		(13,47,954)	
	- Accessories	(10,66,653)	(18,27,520)	(6,80,925)	(20,28,879)
	Less : Opening Stock as on 01.04.23 (Narela)				
	- Medicine	-			
	- Accessories	-			
	TOTAL		**24,00,667**		**(2,01,359)**

		Current Year 31.03.2024		Previous Year 31.03.2023	
		Rs.	Rs.	Rs.	Rs.
SCHEDULE 20 - ESTABLISHMENT EXPENSES :					
1	Salaries & Wages	13,81,54,416		12,87,72,888	
2	Narela - Salary Allowance	42,65,310	14,24,19,726	3,39,827	12,91,12,715
3	Children Education Allowance		14,63,026		12,78,050
4	Allowances - Other		60,000		57,000
5	Commuted Value of Pension		1,05,01,037		54,96,536
6	Retirement Gratuity		72,60,155		68,44,305
7	Leave Salary Contribution / Encashment		88,26,772		37,92,504
8	Medical Expenses		3,47,068		9,57,158
9	Leave Travel Concession Expenses		6,95,843		8,57,478
10	Contribution to New Pension Scheme		81,36,538		1,29,34,314
11	Rajbhasha Expenses		38,525		3,542
12	Pension Paid		5,98,78,674	-	5,16,78,883
	Total	-	**23,96,27,364**	-	**21,30,12,485**

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CSHDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2024

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES		Current Year 31.03.2024		Previous Year 31.03.2023	
		Rs.	Rs.	Rs.	Rs.
1	Acdemic Expenses		34,19,352	12,17,368	
2	Stipends to Students		11,95,71,226	9,87,55,797	
3	Medicines & Its Accessories		74,61,010	23,81,129	
4	X-Ray Films & Chemicals			-	
5	Hospital Expenses		1,59,49,134	30,45,516	
6	Laboratory Expenses		4,89,666	92,478	
7	Linen, Blankets Clothings & Others		1,38,637	-	
8	Diet		16,10,891	13,45,279	
9	Chemical & Glassware		33,757	13,71,409	
10	Electricity & Power		2,83,44,786	95,10,640	
11	Miscellaneous Office Expenses		11,08,253	9,51,232	
12	Municipal Service Charges		12,29,984	-	
13	Peripheral OPD		61,41,783	36,41,142	
14	Cleaning & Conservency		63,60,078	50,22,209	
15	Security Maintenance		3,68,95,873	3,71,13,739	
16	Repairs & Maintenance		1,10,72,944	66,72,462	
17	Postage, Telephone & Communication Charges		10,79,712	1,31,038	
18	Printing & Stationery		21,59,385	17,12,398	
19	TA/DA Expenses		36,45,271	21,54,813	
20	Car Hire Charges		6,19,971	4,70,878	
21	Conveyance		24,088	29,598	
22	POL Charges & Car Maintenance		1,60,769	1,70,152	
23	NABH Accreditation Expenses		2,91,670	2,45,954	
24	Expenses on IT (WEB Page Development)		-	-	
25	Audit Fees		9,92,290	5,70,000	
26	Drinking Water Expenses Municipality - Narela		4,63,949	-	
27	Legal Expenses		97,300	1,38,705	
29	Advertisement, Publicity & Publication		6,59,214	2,00,359	
30	Professional Charges		1,44,444	24,38,191	
31	Student Welfare		17,75,894	19,71,576	
32	Research Expenses		8,83,800	6,17,000	
33	Meeting Expenses		13,67,263	6,37,305	
34	Seminer/Workshop Expenses		28,24,279	14,28,394	
35	Bank Charges		14,387	18,900	
36	Contribution to Funds			-	
37	Swatch Action Plan (SAP)		26,67,348	24,20,316	
38	Expenses on visit of Parliamentory Committee			-	
39	Loss on Discard of Assets			-	
40	Recruitment of Staff Expenses	78,22,443			
	Less: Application Fees Received	(13,90,000)	64,32,443		
					18,64,75,979
	Total	-	26,71,31,051	-	18,64,75,979

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CSHDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2024

	Current Year 31.03.2024		Previous Year 31.03.2023	
	Rs.	Rs.	Rs.	Rs.
SCHEDULE 21 A - PRIOR PERIOD ADJUSTMENT				
1 Expenses Paid :	-		-	
Computer Maintenance Charges Expenses			1,02,758	
Electricity Chrges - Kolkata	81,326			
NPS Contribution of DA Arrear	96,095		-	
Meeting Expenses	24,800		-	
Depreciation-(For Prior Period)			1,37,667	
Refund of Fees to Student		2,02,221	61,500	3,01,925
Less: Ionterest for 2022-23 from TATA Power Narela		(94,171)		
TOTAL		1,08,050		3,01,925

	Current Year 31.03.2024		Previous Year 31.03.2023	
	Rs.	Rs.	Rs.	Rs.
SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES ETC. :				
a) Grants given to Institutions				
b) Subsidies given to Institutions				
TOTAL		Nil		Nil

	Current Year 31.03.2024		Previous Year 31.03.2023	
	Rs.	Rs.	Rs.	Rs.
SCHEDULE 23 - FINANCE CHARGES(including Bank Charges & Interest) :				
a) On Fixed Loans				-
b) On Other Loans(including Bank Chages)				-
c) Bank Charges				
TOTAL		Nil		Nil

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NATIONAL INSTITUTE OF HOMOEOPATHY

SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

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 and ongoing concern concept.

(ii) Government Grants, against which sanction orders are issued within 31st March but amount of Grants received in subsequent year are taken into account 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 31st March. Further, known and admissible liabilities, are also provided for in the accounts.

(iv) All other known incomes, if accrued within 31st March, are taken into account on accrual basis.

(v) Known liabilities for expenses over Rs.1000/-, up to a cut-off date 31st May are considered as admissible and are accounted for. Similarly, payments of advances in the subsequent financial year are also accounted for as advance/ prepaid expenses.

2. FIXED ASSETS

Expenditure incurred for creation of Capital Asset out of the Grants received for the purpose and for purchase of other assets, the Corpus/Capital Fund is credited to the extent of utilization of fund for purchase of capital asset. 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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3. DEPRECIATION

Depreciation on assets has been calculated on the written down value method 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. Depreciation is provided at the rate of 50% of the prescribed rates when the assets are purchased for a period of less than 180 days in a financial year. The total depreciation calculated on all depreciable assets during the year, is provided for by charging the Income and Expenditure Account. An amount equal to the amount of depreciation provided on assets created out of Government Grant has been withdrawn from Capital / Corpus Fund and credited to Income & Expenditure Account as per the provisions of Accounting Standard-12. Assets valued for Rs.5,000/- or below Rs. 5,000/- each are fully provided in the Income & Expenditure Account. Depreciation on assets has been calculated on the written down value method 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. Depreciation is provided at the rate of 50% of the prescribed rates when the assets are purchased for a period of less than 180 days in a financial year. The total depreciation calculated on all depreciable assets during the year, is provided for by charging the Income and Expenditure Account. An amount equal to the amount of depreciation provided on assets created out of Government Grant has been withdrawn from Capital / Corpus Fund and credited to Income & Expenditure Account as per the provisions of Accounting Standard-12. Assets valued for Rs.5,000/- or below Rs. 5,000/- each are fully provided in the Income & Expenditure Account.

4. FLEXI FIXED DEPOSIT

The Institute maintained bank account with Bank of Baroda with Flexi Fixed Deposit facility. Under this system bank transfer the available fund in excess of Rs.2.50 lakh to a related flexible fixed deposit account, having same bank account number, for earning interest. The bank automatically transfers the fund to the flexi deposit or vice versa on the basis of availability of fund or submission of payment advice through PFMS or Cheque amount exceeds Rs. 2.50 lakh. Thus, a positive balance of Rs. 2.50 lakh or less always remains in bank account at the end of the day. The balance of flexi fixed deposit account included in the Deposit Account balance of the Institute.

5. 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 transaction

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in foreign currency has been incurred by the Institute during the current and previous year.

6. 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 in absence of specific fund from the Ministry. All such retirement benefits are paid on the actual basis.

7. MISCELLANEOUS EXPENDITURE

Deferred revenue expenditure is written off over a period of 5 years from the year it is incurred.

8. INVESTMENT

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

9. INVENTORY VALUATION

Value of Medicines & Accessories has been accounted for at cost basis in the books of accounts under FIFO method and as certified by the management.

10. SET OFF

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

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Drawing & Disbursing Officer
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Block GE, Sector III
Salt Lake Kolkata

17/5/24
Director
National Institute of Homoeopathy
Block-GE, Sector-III, Salt Lake,
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NATIONAL INSTITUTE OF HOMOEOPATHY

SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024

SCHEDULE 25

Notes to Accounts for the year ended 31st March, 2024

1. **Contingent Liability**

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

b) Escalation cost of Rs.59.33 crore for construction of National Institute of Homoeopathy, Narela proposed by the Project Management Consultant is contingent depending upon receipt of approval of the Ministry.

2 **Capital Commitments**

a) i) During the year no fund has been released to NPCCL for 2nd Phase construction work at NIH, Kolkata. An amount of Rs.10.65 lakh remained unutilised in the hands of the Agency as per utilisation certificate submitted as on 31-03-2021. The official procedure for handing over and taking over of the construction work is yet to be completed.

ii) During the year 2023-24, the Institute has released fund of Rs.2485.55 lakh in addition to total fund of Rs.465.00 lakh released till last year to NPCCL against the total approved project cost of Rs. 4816.38 lakh (Cost of Construction Rs. 4353.89 lakh + Demolition of old hostel Rs. 110.46 lakh + Cost of Furniture Rs. 183.46 lakh and PMC Fees of Rs. 168.57 lakh including GST) for the project of "Dismantling and demolition of existing boy's hostel and construction of new boy's hostel of 400 students accomodation capacity" as per agreement no. 8-091/NIH/New Boy's Hostel/ 2018/ Vol-I/ 1157 dated- 30.09.2022. The Agency declared that an amount of Rs.2505.55 lakh has been utilised during 2023-24 in addition to Rs.170.00 lakh till 31-03-2023 out of fund released for the project. NPCCL has declared interest of of Rs.4.97 lakh earned, on grant released, during the year 2023-24. The Agency had refunded Rs.8.61 lakh in March, 2024 towards total interest earned till the year end which is to be refunded to Ministry.

b) During the year 2023-24, no fund for project was released to MECON Ltd. The Institute released total fund of Rs.26839.23 to MECON Ltd till last year. Out of Rs. 926.54 lakh released in last year towards reimbursement of statutory fees the Institute has adjusted Rs.22.32 lakh paid to Tata Power as Security Deposit for Electricity. The Institute has received Rs.46.29 lakh from Tata Power as refund of unutilised fund released for Installation of Electricity Connection for NIH Narela by M/s Mecon Ltd. The refund amount of Rs.46.29 lakh is to refunded to Ministry of AYUSH shortly. Thus the total fund relesed to Agency amounts to Rs.26770.62 lakh instead of Rs.26839.23 lakh. The Institute has released Rs.41.38 lakh towards PMC Fees to the Agency during 2023-24 in addition to Rs.706.18 lakh released upto last year. M/s MECON had refunded interest of Rs.161.70 Lakh for the year 2022-23 to the the Institute in February, 2024 which is to be refunded to Ministry. As per the utilisation certificate for the year 2023-24 M/s MECON has declared interest of Rs.141.26 lakh earned during the year which is yet to be received from them. The Agency has utilised Rs.695.25 lakh during the year in addition to Rs.24127.65 lakh out of the total fund of Rs.26770.62 lakh (as adjusted) released for construction till 2023-24.

c) An amount of Rs. 114.72 lakh has been released to CPWD during 2023-24 in addition to fund of Rs.134.74 Lakh released till last year the new Project "Repair and Renovation of Old Girls Hostel" against total approved cost of Rs. 249.46 Lakh. CPWD has utilised Rs.187.79 lakh out of the total fund released.

d) Previous practice was followed by the Institute that the Capital / Corpus Fund was credited with the amount released to various construction agencies out of GIA Capital irrespective of its utilisation by the construction agencies. However, as suggested by the C&AG Audit (vide SAR Para No 1.1.1 and 2.1 of 2022-23) an amount of Rs. 32.62 Crore (M/S Mecon Ltd Rs. 26.89 Cr, CPWD - Old Girls Hostel Rs. 1.35 Cr , M/s NPCCL -Boys Hostel Rs2.95 Cr, CPWD Old-Rs.1.28 Cr and Advance to NPCCL -2nd Phase Rs.0.15 Cr) as per unutilized advance shown in the books of Accounts of the Institute as on 31.03.2023 has been transferred from Corpus/Capital Fund and the same has been credited with the "Fund for Construction Adjustable/Recoverable" in Schedule-7.

3. The Institute has compelled to pay directly to 140 all category, 3 Plumbers and 3 Pharmacists outsourced staff respectively for the period from 01.11.2022 to 28.02.2023, Mar'23 to Apr'23 and Jun'22 to Apr'23 duly provided in the books till Mar'23 in 2022-23 financial year, as per directives of the Chief Labour Commissioner (Central), Kolkata, vide letter No.14(14)/2023/LEO/-II/297 dated 18.05.2023 and in terms of the provision contained in section 21(4) of the Contract Labour (Regulation & Abolition) Act 1970 (Act No. 37 of 1970) as the cotractual period of the agency providing outsourced all categories Staff was over on 03.11.2022 and the Ministry of Ayush had given their sanction of issuing work order through outsourcing from GeM w.e.f November 2022 only in the month of February 2023 vide Letter No. - R-12011/5/ 2022-HS dated.- 07th Feb. 2023). So the Institute had to retain all those outsourced staffs till end of February 2023. An amount of Rs. 0.73 lakh has been deducted from the salary of Plumbers & Pharmacist staff towards PF, ESI (Rs. 0.71) and P.Tax (Rs. 0.01 lakh) at the time of payment and retained the amount as liability as on 31-03-2024 in the books of the Institute. The same will be deposited with the statutory authority as and when the PF and ESI Code will be generated for such deposit of Statutory dues by the competent authority.

17/5/2024 Accounts Officer I/C National Institute of Homoeopathy Block-GE, Sector-III, Salt Lake, Kolkata-700106	Drawing & Disbursing Officer National Institute of Homoeopathy Block-GE, Sector-III Salt Lake, Kolkata	17/5/24 Director National Institute of Homoeopathy Block-GE, Sector-III, Salt Lake, Kolkata-700106

4. The Institute during the accounting year 2023-24 had received Rs. 2830.00 lakh as Grants in Aid General including Rs. 31.00 lakh for SAP, Rs.3000.00 lakh towards Grants in Aid Capital and Rs. 2600.00 lakh towards Grants in Aid Salary. The Grants, as per accounts, have been utilised as follows:

	Grant for Capital Exp (Rs.in lakh)	Grant for General (Rs.in lakh)	Grant in Aid Salary (Rs.in lakh)
Revenue Expenditure paid	0.00	2,822.96	2,544.84
Utilised for procurement of Assets / Capital Expenditure	2,996.64		0.00
Total Expenditure for the Year	2,996.64	2,822.96	2,544.84
Grant in Aid Received	**3,000.00**	**2,830.00**	**2,600.00**
Grant B/F from Previous Year	0.00		0.00
Total Grant Available	3,000.00	2,830.00	2,600.00
Grant Unutilised (-) / Shortfall (+)	**-3.36**	**-7.04**	**-55.16**

An amount of Rs.61.20 lakh, balance of Single Treasury Account, RBI as on 31-03-2024, has been withdrawn by the Ministry towards total unutilized grants of Rs. 65.56.00 lakh for the year 2023-24. The balance of Unutilised Grant of Rs.4.36 lakh is to be refunded to the Ministry.

5. An amount of **Rs. 174.02** was incurred out of Grant in Aid Capital for procurement of Assets as follows :

	Rs. in lakh
a) Plant, Machinery & Equipment:	3.50
b) Furniture & Fixture:	77.24
c) Office Eqipment	7.91
d) Library Books	21.62
e) Laboratory Equipments	13.97
f) Building	0.00
g) Computer & Accessories	49.78
	174.02

6. **Interest Refundable to Ministry**

The details of interest earned on Grant by the Institute and construction agencies during the 2023-24, refundable to Ministry :

	Rs.in lakh	Rs.in lakh
i) Interest earned on Grant by the Institute		21.82
Interest earned by Construction Aagency Refundable to Ministry		
ii) Interest earned by M/s. MECON Ltd. on Fund released for construction work at Narela	141.26	
iii) Interest earned by NPCCL on Fund released for construction work of Boy's Hostel at NIH, Kolkata	4.97	146.23
	Total	168.05

7. **Earmarked Fund**

a) Separate books of accounts are maintained for three Endowment / Earmarked Funds - GPF, Pension Fund and AYUSH Oushadhi Gunvatta. The closing balances of all the funds represent bank balances. Receipts and payments of the Sub Funds, books of accounts of which are maintained separately, for the year duly incorporated in the General Fund Accounts.

17/5/2024
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b) During the year 2023-24 the balance of Earmarked Fund - Scheme for Skill Development of Rs.39.95 lakh and Ayush Gri of Rs.1.53 lakh has been refunded as per instruction of grantee authorities.

c) Unutilised Grants received from the Ministry under Modified Extra Mural Research Scheme, AYUSH Grid Scheme, Scheme for CED&S Management for Skill Development and Scheme for Medicinal Plants, Scheme are maintained with the General Fund Bank Account for availing PFMS sytem of payments. However, a seperate bank account with SBI is opened for Scheme for Medicinal Plant as per instruction of the Grantee Authority. The fund received and utlisation during the year has seperately been shown fundwise in Schedule 3 of Balance Sheet.

d) The Computers (RDP IPS Desktop) of Rs. 35.93 lakh procured during the year 2022-23, out of project fund of AYUSH Grid is to be capitalised in 2024-25 and to be included in the Scheduled-8 (Schedule of Fixed Asets). The same will be transferred to Fixed Asset Schedule with net value of assets after charging depreciation at the rate of 40% against the said assets for the year 2022-23 and 2023-24 as below:

Net Value of Assets (Computer)	**2022-23**	**2023-24**
Book Value of Computers	₹ 3,592,610	₹ 2,155,566
Less: Depreciation @40%	₹ 1,437,044	₹ 862,226
Net Value of Assets (Computer)	₹ 2,155,566	₹ 1,293,340

8. Interest on Grants of Rs.121.94 lakh earned in the year 2022-23 along with unutilized Grants for the year 2022-23 amounting to Rs. 402.94 lakh have been refunded to the Ministry of AYUSH on 21-07-2023.

9. Like previous year, Pensions are paid from General Fund for availing PFMS facility available with General Fund Bank Account.

10. Interest earned on Earmarked / Endowment Funds of the Institute maintained with seperate bank accounts appears under the PAN of the Institute. The Interest received and accrued during 2023-24 has been considered on the basis of interest certificate and as entered in the statement of account. Form 26 AS is not updated on the date of finalisation of account.

11. 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.

12. Taxation:The Institute is registered as per Income Tax Act under section 12A.

13. The corresponding figures for the previous year have been regrouped / rearranged, wherever necessary.

14. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31st March, 2024 and the Income & Expenditure Account for the year ended on that date.

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17/5/2024
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NATIONAL INSTITUTE OF HOMOEOPATHY

Block – GE, Sector – III, Salt Lake, Kolkata – 700 106

SUB FUNDS

1. GENERAL PROVIDENT FUND
2. PENSION FUND
3. AYUSH OUSHADHI GUVNATTA EVUM UTTAPADAN SAMVARDHAN YOJONA

BOOKS OF ACCOUNTS 2023-24

ANNUAL ACCOUNTS

FOR THE YEAR 2023-24

GENERAL PROVIDENT FUND

NATIONAL INSTITUTE OF HOMOEOPATHY

Block – GE, Sector – III, Salt Lake,
Kolkata – 700 106

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

GENERAL PROVIDENT FUND
Balance Sheet As At 31st March, 2024

(Amount - Rs.)

Liabilities	Current Year 31.03.2024		Previous Year 31.03.2023	Assets	Current Year 31.03.2024		Previous Year 31.03.2023
Corpus Fund				**GPF Advance**	2,99,760		7,49,400
As per Last A/C		96,55,720	96,55,720	Add : Paid during the year	-		-
					2,99,760		
Members Account				Less: Recovered during the year	2,99,760	-	(4,49,640)
Balance as on 01-04-2023	4,07,32,360		4,14,08,514		-		
Add: Contribution during the year	47,61,074		57,33,116	**General Fund (TDS on Term Deposit)**		-	
Add: Interest Payable on Members Account	25,50,695		29,64,952				
	4,80,44,129			**Accrued Interest on Term Deposit**		17,98,307	12,32,947
Less : Full And Final Payment	1,08,09,141		(63,74,222)				
	3,72,34,988			**Cash At Bank**			
Less : Part, Final & Withdrawal	21,00,000	3,51,34,988	(30,00,000)	Savings Account			
				BOB - 29460100002839		59,893	27,831
Accumulated Surplus				Deposit Account:			
Surplus as per last account	66,30,970		67,74,906	Term Deposit with BOB - 16049	1,44,60,929		1,35,24,646
Less: Excess of Expenditure over Income	-		(1,43,936)	Term Deposit with BOB - 16050	2,09,65,553		2,00,97,691
Surplus for the year	9,85,376	76,16,346	0	Term Deposit with BOB - 33202	76,31,686		71,37,567
				Term Deposit with BOB - 38230	-		31,38,152
				Term Deposit with BOB - 38231	33,14,343		31,38,152
				Term Deposit with BOB - 38232	33,14,343		31,38,152
				Term Deposit with BOB - 38233	-		31,38,152
					4,96,86,854		
				Flexi Fixed Deposit with BOB	8,62,000	5,05,48,854	21,46,000
		5,24,07,054	5,70,19,050			5,24,07,054	5,70,19,050

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GENERAL PROVIDENT FUND

Income & Expenditure Account for the Year Ended 31st March, 2024

(Amount - Rs.)

Expenditure	Current Year 31.03.2024		Previous Year 31.03.2023	Income	Current Year 31.03.2024		Previous Year 31.03.2023
To Interest for Member during the year		25,50,695	29,64,952	By Interest on Term Deposit			
				Interest on Term Deposit on Earned	17,35,069		15,85,228
				Accured Interest on Term Deposit	17,98,307	35,33,376	12,32,947
Bank Charges		29.00	29.00	By Interest on Savings Account		2,724	2,870
To Excess of Income over Expenditure		9,85,376	-	By Excess of Expenditure over Income		-	1,43,936
		35,36,100	29,64,981			35,36,100	29,64,981

Receipts & Payments Statements for the Year 2023-24

(Amount - Rs.)

Receipts	Current Year 31.03.2024		Previous Year 31.03.2023
To Opening Balance :			
Savings Deposit	27,831		1,96,780
Term Deposit	5,54,58,512	5,54,86,343	5,56,83,571
To GPF Subscription	47,61,074		57,33,116
Add : Recoverable from General Fund	-	47,61,074	
To GPF Advance recovery		2,99,760	4,49,640
To Bank Interest Received			
On Savings Account	2,724		2,870
On Term Deposit	17,35,069		15,85,228
On Accrued Interest	12,32,947	29,70,740	12,09,389
To Contribution Received in Advance	75,000		
Less : Refunded	75,000	-	
		6,35,17,917	6,48,60,594

Payments	Current Year 31.03.2024		Previous Year 31.03.2023
By GPF Final Sett. & Withdrwal			
Part Final / Withdrawal	21,00,000		30,00,000
Full & Final Payment	1,08,09,141	1,29,09,141	63,74,222
By GPF Advance Paid		-	
By Bank Charges		29	29
By Interest refunded to Ministry		-	-
By General Fund (Transfer - TDS)		-	
By Cash At Bank			
Savings Account:			
Bank of Baroda SB - 29460100002839		59,893	27,831
Deposit Account:			
Term Deposit with BOB - 16049	1,44,60,929		1,35,24,646
Term Deposit with BOB - 16050	2,09,65,553		2,00,97,891
Term Deposit with BOB - 33202	76,31,686		71,37,567
Term Deposit with BOB - 38230	-		31,38,152
Term Deposit with BOB - 38231	33,14,343		31,38,152
Term Deposit with BOB - 38232	33,14,343		31,38,152
Term Deposit with BOB - 38233	-		31,38,152
	4,96,86,854		
Flexi Fixed Deposit with BOB	8,62,000	5,05,48,854	21,46,000
		6,35,17,917	6,48,60,594

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ANNUAL ACCOUNTS

FOR THE YEAR 2023-24

PENSION FUND

NATIONAL INSTITUTE OF HOMOEOPATHY
Block – GE, Sector – III, Salt Lake,
Kolkata – 700 106

National Institute of Homoeopathy

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

PENSION FUND

Balance Sheet As At 31st March, 2024

(Amount/Rs.)

Liabilities	Current Year 31.03.2024		Previous Year 31.03.2023	Assets	Current Year 31.03.2024		Previous Year 31.03.2023
Capital Fund (Pension)				Cash At Bank			
As per Last A/C	37,62,496		36,60,784	Savings Deposit in B.O.B			
Add: Excess of Income over Expenditure	1,04,516	38,67,012	1,01,712	A/c No. 29460100003303 (Pension)		38,67,012	37,62,496
		38,67,012	**37,62,496**			**38,67,012**	**37,62,496**

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PENSION FUND

Income & Expenditure Account for the Year Ended 31st March, 2024

(Amount/Rs.)

Expenditure	Current Year 31.03.2024	Previous Year 31.03.2023	Income	Current Year 31.03.2024	Previous Year 31.03.2023
To Excess of Income over Expenditure	1,04,516	1,01,712	By Interest On Savings Accounts (B.O.B)	1,04,516	1,01,712
	1,04,516	**1,01,712**		**1,04,516**	**1,01,712**

Receipts & Payments Statements for the Year 2023-24

(Amount/Rs.)

Receipts	Current Year 31.03.2024	Previous Year 31.03.2023	Payments	Current Year 31.03.2024	Previous Year 31.03.2023
To Opening Balance : B.O.B. A/c No.29460100003303	37,62,496	36,60,784	By Closing Balance : B.O.B. A/c No.29460100003303	38,67,012	37,62,496
To Interest On Savings Accounts	1,04,516	1,01,712			
To Contributory Provident Fund (Transfer)	-	-			
	38,67,012	**37,62,496**		**38,67,012**	**37,62,496**

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ANNUAL ACCOUNTS

FOR THE YEAR 2023-24

AYUSH OUSHADHI GUNVATTA EVUM UTTPADAN SAMVARDHAN YOJONA

NATIONAL INSTITUTE OF HOMOEOPATHY
Block – GE, Sector – III, Salt Lake,
Kolkata – 700 106

NATIONAL INSTITUTE OF HOMOEOPATHY

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

AYUSH OUSHADHI GUVNATTA EVUM UTTAPADAN SAMVARDHAN YOJONA

Balance Sheet As At 31st March, 2024

(Amount - Rs.)

Liabilities	Current Year 31.03.2024		Previous Year 31.03.2023	Assets	Current Year 31.03.2024		Previous Year 31.03.2023
Corpus Fund							
As per Last A/C	5,05,410		1,38,297	Cash At Bank			
Add: Excess of Income over Expenditure	0		3,67,113	Savings Bank A/c 29460100009012	21,484		50,410
Less: Grant Refunded	4,67,509			Flexi Deposit	-	21,484	4,55,000
	37,901						
Add: Interest	21,484						
	59,385						
Less: Interest Refunded	37,901	21,484					
		21,484	**5,05,410**			**21,484**	**5,05,410**

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NATIONAL INSTITUTE OF HOMOEOPATHY

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AYUSH OUSHADHI GUVNATTA EVUM UTTAPADAN SAMVARDHAN YOJONA

Income & Expenditure Account for the Year Ended 31st March, 2024

(Amount - Rs.)

Expenditure	Current Year 31.03.2024		Previous Year 31.03.2023	Income	Current Year 31.03.2024		Previous Year 31.03.2023
To Salary to Program Associates			4,72,778	By Grant-in-Aids:			
				Program Associates - Salary	-		6,02,000
To IEC Material Espenses			97,650	IEC Material	-		1,50,000
To Contingency Expenses			2,360	Coningency	-		1,50,000
				Untied fund	5,00,000	5,00,000	
To Expenses -Untied Fund		5,00,000					
To Interest Refundable to Ministry		21,484		By Bank Interest Received:			
				On Savings Account	21,484		9,137
				On Flexi Deposit	-	21,484	28,764
To Excess of Income over Expenditure			3,67,113				
		5,21,484	9,39,901			5,21,484	9,39,901

17/5/2024
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Receipts & Payments Statements for the Year 2023-24

(Amount - Rs.)

Receipts	Current Year 31.03.2024		Previous Year 31.03.2023	Payments	Current Year 31.03.2024		Previous Year 31.03.2023
To Opening Balance :		-		By IEC Material Espenses			97,650
Bank of Baroda - Savings Accoont	50,410		-				
- Flexi Deposit	4,55,000	5,05,410	1,38,297	By Salary to Program Associates			4,72,778
To Grant-in-Aids:				By Contingency Expenses			2,360
Salary For Program Associates	-		6,02,000	By Professional Tax			1,200
Material Espenses	-		1,50,000				
Contengency Expenses	-		1,50,000				
Untied Fund	5,00,000	5,00,000		By Expenses-Untied Fund		5,00,000	
				By Tax Deducted At Source		2,340	42,764
				By Grant-in-Refund to Ministry			
To Bank Interest Received:				Salary For Program Associates	2,67,519		
On Savings Account	5,198		9,137	Material Espenses	52,350		
On Flexi Deposit	16,286	21,484	28,764	Contengency Expenses	1,47,640	4,67,509	
To Professional Tax		-	1,200	By Interest Refund to Ministry		37,901	
To Tax Deducted At Source		2,340	42,764	By Cash At Bank			
				Savings Bank A/c 29460100009012	21,484		50,410
				Flexi Deposit	-	21,484	4,55,000
		10,29,234	11,22,162			10,29,234	11,22,162

18/5/24
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