ANNUAL ACCOUNTS

FOR THE YEAR 2014-15

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

National Institute of Homoeopathy

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

BALANCE SHEET AS AT 31ST MARCH, 2015

(Amount - Rs.)

CAPITAL FUND & LIABILITIES	Schedule	Current Year	Previous Year
Capital Fund	1	79,99,08,070	80,73,08,314
Reserve & Surplus	2	Nil	Nil
Earmarked/Endowment Funds	3	6,01,69,257	15,69,92,815
Secured Loans & Borrowings	4	Nil	Nil
Unsecured Loans & Borrowings	5	Nil	Nil
Deferred Credit Liabilities	6	Nil	Nil
Current Liabilities & Provisions	7	1,08,10,228	3,59,41,730
TOTAL		87,08,87,555	1,00,02,91,859
ASSETS			
Fixed Assets	8	53,73,12,007	27,62,59,799
Investments - From Earmarked/Endowment Funds	9	Nil	Nil
Investments – Others	10	Nil	Nil
Current Assets, Loans & Advances etc.	11	33,35,75,548	72,40,32,060
Miscellaneous Expenditure (to the extent not written off or adjusted)		Nil	Nil
TOTAL		87,08,87,555	1,00,02,91,859
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Accounts Officer
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Director
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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2014

(Amount - Rs.)

INCOME	Schedule	Current Year	Previous Year
Income from Sales/Services	12	39,00,482	14,47,425
Grants/Subsidies	13	18,41,00,039	20,23,75,000
Fees/Subscription	14	1,38,58,000	96,14,150
Income from Investments (Income on Investment from earmarked/endowment Funds transferred to Funds)	15	Nil	Nil
Income from Royalty, Publication etc.	16	8,100	700
Interest Earned	17	57,90,790	1,13,58,806
Other Income	18	3,55,700	1,00,128
Increase/(decrease) in Stock of Finished Goods & Works-in-progress	19	Nil	Nil
TOTAL (A)		[illegible]	22,27,55,473
EXPENDITURE			
Establishment Expenses	20	[illegible]	11,66,74,650
Other Administrative Expenses	21	[illegible]	1,51,57,243
Prior Period Expenses	21A	4,27,41,066	Nil
Expenditure on Grants, Subsidies etc.	22	Nil	Nil
Interest	23	Nil	Nil
Depreciation (Net Total at the year-end - corresponding to Schedule 8)		6,17,45,825	Nil
TOTAL (B)		33,73,32,626	21,15,41,992
Balance being excess of Income over Expenditure (A-B)		(11,84,11,266)	1,11,91,477
Transfer to Special Reserve		Nil	Nil
Transfer to/from General Reserve		Nil	Nil
Balance being Surplus/(Deficit) carried to Capital Fund		(11,44,11,266)	1,11,91,477
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

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Salt Lake, Kolkata

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2015

SCHEDULE 1 - CAPITAL FUND:	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
Balance as at the beginning of the year		90,73,93,314		91,24,80,480
Add/(Less): Excess of Income over Expenditure/(Excess of Expenditure Over Income) transferred from Income & Expenditure Account		(11,36,11,369)		26,68,077
		[illegible]		91,22,78,327
Add: Contributions towards Capital Fund				
Earmarked Fund for Capital Expenditure				
For Advances paid for Capital Expenditure	11,93,88,264			
For Creation of Fixed Assets during the year	1,11,50,742	13,05,39,006		
Other Adjustments				
Re-Statement for Other Rectification	2,93,221			
Liability No More Required	10,59,918			
Reversal of Contingent Liability Accounted for	97,78,123			
Rectification for Fixed Asset Register	3,89,272	1,15,04,051		
		[illegible]		91,70,70,327
Less: Deduction from Capital Fund				
Rectification of Bank balance for long pending cheques included in Reconciliation of previous year	49,867			
Rectification of Opening balance of Endowment Funds	7,58,57,313			
Adjustment of Advance & Irregularities in Sector of Accounts	54,22,374			
Adjustment of HSCC Advances	3,33,575			
Grant-in-aid released for Sri Lanka [illegible]	7,90,201			
Misc Adjustment	-		95,36,467	
Transfer to [illegible] Fund	-		1,58,553	96,95,020
BALANCE AS AT THE YEAR - END		[illegible]		90,73,93,314

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2015

SCHEDULE 2 - RESERVE & SURPLUS	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
TOTAL		Nil		Nil

Accounts Officer 24-09-15
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NATIONAL INSTITUTE OF HOMOEOPATHY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS:	FUND WISE BREAK UP								
	General Provident Fund	Contributory Provident Fund	Pension Fund	Asbestos Fund	CBBF Fund	NPS Fund	Earmarked Fund (Grant for Capital Expenditure)	Current Year Total	Previous Year Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance of the funds	4,05,72,836	33,33,096	131,33,432	3,91,880	10,09,011	-	11,00,00,000	16,88,88,818	7,87,80,384
Additions to the funds:									
a. Donations / Grants						-	6,00,00,000	6,00,00,000	6,00,00,000
b. Transfer of Funds from Other Funds / Adjustment	10,81,474		81,90,350	-		6,17,233	45,88,464	2,55,17,221	89,45,188
c. Contribution/Subscription	85,80,216	2,75,107	1,21,54,086					2,10,20,402	
d. Other receipts/adjustment/Loan	8,13,179	5,18,110		850				13,32,099	
e. Other Additions (Bank Interest)	1,20,73,837	1,56,144	38,837		21,088	1,01,016		1,24,28,142	32,85,612
TOTAL (a+b)	6,46,85,406	42,82,456	3,35,15,341	3,92,490	11,30,099	7,18,249	17,83,88,464	28,87,85,300	15,80,78,187
Utilisation/Expenditure towards objectives of Fund									
i. Capital Expenditure									
- Fixed Assets									
- Adjustment			38,16,037		11,30,000	-	11,45,85,464	11,95,32,171	1,11,18,322
- Loans & Advances	5,60,000					-	6,50,00,000	6,55,60,000	
- Payment of Liabilities									
- Part / Final payment	1,22,82,834	9,48,085						1,32,41,889	
- Refund/Transfer of Grant/Fund	11,300			3,91,404				4,02,704	
Total	1,28,72,834	9,48,085	38,16,037	3,91,404	11,30,000	-	15,95,85,464	18,33,38,012	1,11,18,322
ii. Revenue Expenditure									
- Salaries, Wages & Allowance Pension/Gratuity etc.			1,33,84,710					1,33,84,710	
- Bank Charges		438	4,775	1,035				6,248	
- Other Administrative Expenses									
Total	-	438	1,33,89,485	1,035	-	-	-	1,33,90,958	-
TOTAL (c)	1,28,77,204	9,48,523	1,71,88,147	3,92,490	11,30,000	-	16,83,88,464	20,16,85,883	1,11,18,322
NET BALANCE AS AT THE YEAR-END (a+b-c)	5,35,18,402	33,33,880	33,96,199	-	-	7,18,249	1,00,00,000	8,81,88,287	15,88,88,815

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

SCHEDULE 4 - SECURED LOANS AND BORROWINGS:	Current Year		Previous Year	
	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, 2018

SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS:	Current Year		Previous Year	
	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		Previous Year	
	Rs.	Rs.	Rs.	Rs.
a) Acceptances secured by hypothecation of Capital Equipment and other assets				
b) Others				
TOTAL		Nil		Nil

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
A. CURRENT LIABILITIES				
Liability for expenses	1,54,72,537			1,87,40,437
Professional Tax	[illegible]			
Employees Contribution to - Recreation Club	22			
Group Insurance	830	1,54,73,589		
Fund Payable:				
General Provident Fund	38,390			
Fund for Schemes				
Deposits for SCST	21,473			
Deposits for Stipendiary ...	5,15,391			
Sundry Creditors		5,75,254		44,153
Interest Accrued But Not Due On				21,16,512
Other Current Liabilities			38,16,825	
Security Deposit	1,11,181			
Earnest Money	4,46,146			
Misc. Adjustment		7,80,738	[illegible]	40,73,339
Statutory Liabilities				
Overdue			3,22,639	
Others (Salary ... payable - ...)			3,22,331	1,45,475
Total - (A)		1,66,45,238		3,83,28,731
B. PROVISIONS				
Contingent Liabilities			41,70,300	52,13,000
TOTAL (B)		Nil		52,13,002
TOTAL (A+B)		1,66,45,238		4,35,41,731

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NATIONAL INSTITUTE OF HOMOEOPATHY

SCHEDULE 8 - FIXED ASSETS AS ON 31ST MARCH, 2016

DESCRIPTION	COST					DEPRECIATION					NET BLOCK	
	Balance as on 01.04.2015	Additions during the Year more than 180 days	Additions during the Year less than 180 days	Deducted during the year	Balance As on 31.03.2016	Rate of Depre.	Balance as on 01.04.2015	Addition during the Year	Deduction during the Year	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.
FIXED ASSETS												
Leased Land												
BUILDINGS												
On Freehold Land	4,40,30,383	[illegible]	[illegible]		[illegible]	10	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]
PLANT MACHINERY & EQUIPMENT(General Fund)	[illegible]		[illegible]		[illegible]	15	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
EQUIPMENT(Hospital Fund)	[illegible]				[illegible]	15	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]
VEHICLES	[illegible]				[illegible]	15	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]
FURNITURE, FIXTURES	[illegible]	[illegible]	[illegible]		[illegible]	10	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]
OFFICE EQUIPMENT	[illegible]	[illegible]	[illegible]		[illegible]	15	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]
COMPUTER/PERIPHERALS	[illegible]	[illegible]	[illegible]		[illegible]	60	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]
SPORTS EQUIPMENTS	[illegible]				[illegible]	15	[illegible]	[illegible]		[illegible]	[illegible]	18,729
LIBRARY BOOKS	[illegible]	[illegible]	[illegible]		[illegible]	60	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
LABORATORY EQUIPMENTS	[illegible]	[illegible]	[illegible]		[illegible]	60	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]
OTHER GOODS	[illegible]				[illegible]	10	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]
TOTAL A	[illegible]	[illegible]	[illegible]		[illegible]		[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]
CAPITAL WORK-IN-PROGRESS	[illegible]	[illegible]	[illegible]	Adjusted in Assets [illegible]	-						-	-
TOTAL A+B	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]
Previous Year Figure	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		-	-	-	[illegible]	[illegible]	[illegible]

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

SCHEDULE 9 - INVESTMENTS FROM EARMARKED/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				
TOTAL		Nil		Nil

SCHEDULE 10 - INVESTMENTS - 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)				
TOTAL		Nil		Nil

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
A. CURRENT ASSETS :				
1. Cash in hand	9,239	[illegible]		[illegible]
2. Deposit Account				
- General Fund	[illegible]		7,99,27,962	
- Endowment / Earmarked Fund				
General Provident Fund	[illegible]		9,34,36,332	
NPS Misc. Deposit	6,00,000	[illegible]		[illegible]
3. Savings Account :				
- General Fund	[illegible]			
- Endowment / Earmarked Fund				
General Provident Fund	1,20,02,247		[illegible]	
New Pension Scheme	[illegible]		48,44,487	
Pension Fund	[illegible]		[illegible]	
Arsenic Fund			[illegible]	
CCMP Fund			[illegible]	
Contributory Provident Fund	[illegible]	[illegible]	22,32,048	[illegible]
4. Current Account				
General Fund	[illegible]		[illegible]	
Endowment / Earmarked Fund		[illegible]		[illegible]
5. Stamps in Hand				
TOTAL (A)		[illegible]		[illegible]

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

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC (Contd.)	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
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 :				
Loans to Staff :			1,41,75,230	
Computer Advance	2,23,401		-	
Motor Cycle / Scooter Advance	38,[illegible]		-	
House Building Advance	14,76,680		-	
Motor Car Advance	1,25,200	18,55,841	-	1,43,19,283
2. Advances to Staff :				
Festival Advance	99,000			
Special Recoverable from Staff - Salary	1,35,497			
LTC Advance	3,60,137		48,21,738	
TA/DA Advance	3,66,716		3,51,307	
Advance for CHNS Advance Test	19,488			
Advance for Contingency	13,26,850	22,28,281	-	45,84,[illegible]
3. Other Advances :				
Prepayments	26,50,603		11,01,286	
Pension Contribution in Advance	6,64,133			
Advance for LPG	[illegible]		-	
Advance for Web Page (NIC)	[illegible]		-	
Other CPF			1,95,754	
Receivable from			1,11,544	
GPF			1,707	
Advance to Central Calcutta Science & Cultural Org.	3,00,000	37,41,911	-	14,00,455
4. Accounts Receivables				
GPF Subsidy for Recoverable by MoC	82,[illegible]			
Other Dues Recoverable from - MoF	5,[illegible]			
Grant Receivable from Government	1,10,03,230		2,50,00,000	
Other Advance	-		29,37,201	
Other			4,30,03,855	
CGHS Receivable	-	1,09,95,946	13,04,224	7,23,55,[illegible]
5. Advances Recoverable on Capital Accounts	1,34,90,[illegible]			46,87,33,660
Less : Payable on Capital Expenditure to NBCC	67,[illegible]	11,88,88,888		
Advance to NBCC				
6. Security Deposits (Telephone)		31,000		
7. Interest Accrued GPF		-		1,16,51,788
TOTAL (B)		13,63,47,474		55,82,51,266
TOTAL (A+B)		55,18,78,880		70,40,33,063

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3

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2016

SCHEDULE 12 : INCOME FROM SERVICES :	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
(i) Hospital Collections				
Hospital Receipts	8,75,388			
OPD Registration	12,18,115	20,93,400		14,47,425
TOTAL		20,93,400		14,47,425

SCHEDULE 13 : GRANTS :	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
(i) Central Government :				
- Non-Plan Grant Received	[illegible]		17,00,00,000	
- Plan Grant Received	33,16,00,000		15,60,75,000	
	72,85,17,222		32,62,75,000	
(ii) West Bengal Government :				
- Non-Plan Grant Received				
- Non-Plan Grant Receivable				
(iii) Plan Grants Utilised for Revenue Expenditure	11,45,28,220	11,40,18,985		30,22,72,000
TOTAL		13,41,08,888		32,83,75,000

SCHEDULE 14 : FEES / SUBSCRIPTIONS :	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
(i) Application Fees	4,87,960		4,15,200	
(ii) Education / Admission Fees	22,74,700		96,08,950	
(iii) Hostel Fees	1,15,832			
(iv) Fees for Commencement of BHMS Course	4,53,000	1,44,58,992	1,00,000	99,14,150
TOTAL		1,88,88,988		99,14,150

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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2016

SCHEDULE 15 - INCOME FROM INVESTMENTS :	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
i) Interest				
- On Govt. Securities				
- Others				
ii) Dividends				
iii) Rents				
iv) Others				
TOTAL		Nil		Nil

SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC. :	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
i) Income from Royalty				
ii) Income from Publications				
iii) Others		1,000		755
TOTAL		1,000		755

SCHEDULE 17 - INTEREST EARNED :	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
i) On Term Deposits (With Scheduled Banks)		55,83,846		1,10,98,969
ii) On Savings Accounts (With Scheduled Banks)		14,827		-
iii) On Loans & Advances :		34,530		1,89,093
TOTAL (i+ii+iii)		57,38,794		1,12,88,469

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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2016

SCHEDULE 18 - OTHER INCOME :	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
1) Licence Fees	1,66,533		1,25,356	
2) Electric Meter Rent	2,856		-	
3) Guest House Collection	11,300		26,400	
4) Misc. Receipts	15,875		1,680	
5) RTI Fees	830		680	
6) Sale of Tender Form	26,830		14,000	
		2,23,548		1,68,116
TOTAL		2,23,548		1,68,116

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

SCHEDULE 20 - ESTABLISHMENT EXPENSES :	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
1 Salaries & Wages	3,08,85,207		6,46,76,373	
2 Allowances & Bonus	3,90,849		3,88,864	
3 Children Education Allowance	6,88,818		6,43,822	
4 Commutation Value	42,22,988		53,46,782	
5 Retirement Gratuity	93,77,270		58,68,548	
6 Leave Salary Contribution / Encashment	55,66,330		8,01,714	
7 Medical Expenses	16,47,897		19,56,200	
8 Leave Travel Concession	32,71,892		16,58,078	
9 Contribution to New Pension Scheme			8,08,878	
10 Employer's Contribution to CPF	98,545		58,578	
11			-	
12 Rashtrabhasha Bhatta	42,000	12,18,90,850	-	11,84,74,505
Total		12,18,90,850		11,84,74,505
Contribution to Pension Fund		1,22,11,346		-
Total	-	13,40,73,254	-	11,84,74,505

M.Chatterjee 31-05-16
Accounts Officer
National Institute of Homoeopathy
Block-GE, Sector-III, Salt Lake,
Kolkata-700106

J. Mukherjee 31/05/16
Administrative Officer
National Institute of Homoeopathy
Block-GE, Sector-III, Salt Lake,
Kolkata-700106

31/05/2016
Director
National Institute of Homoeopathy
Block-GE, Sector-III,
Salt Lake, Kolkata-700 106

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2015

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES - NON-PLAN		Current Year		Previous Year	
		Rs.	Rs.	Rs.	Rs.
1	Academic Expenses	13,75,078		13,16,707	
2	Bank Charges	6,875		6,288	
3	Electricity & Power	60,88,613		66,01,175	
4	Miscellaneous Office Expenses	35,00,349		21,84,322	
5	Medicines & its Accessories	70,02,540		16,12,880	
6	Repairs & Maintenance	34,02,961		33,69,198	
7	Cleaning & Consultancy	60,17,000		90,63,235	
8	Chemical & Glassware	5,07,160		4,24,919	
9	Postage, Telephone & Communication Charges	7,28,300		5,14,890	
10	Printing & Stationery	20,03,613		17,00,342	
11	Travelling & Conveyance Expenses/ Car Hire Charges	66,000		1,60,021	
12	Security Charges	1,07,00,700		1,31,42,241	
13	Audit Fees	4,65,300		9,24,000	
14	Hospital / OT / Surgery Expenses	3,94,222		4,16,450	
15	Accounting Charges	-		(58,413)	
16	Stipends to Students	6,88,28,411		4,22,48,275	
17	Stipend to SC/ST	-		1,72,121	
18	Scholarship for Sri Lankan Student	-		7,68,000	
19	Scholarship for Foreign National	-		38,000	
20	Legal Expenses	1,61,448		2,24,490	
21	Diet	8,27,434		16,52,577	
22	Advertisement, Publicity & Publication	6,05,000		8,17,300	
23	Annual Grant to Sports Council	-		1,25,000	
24	X-Ray Films & Chemicals	22,644		1,54,079	
25	Professional Fees	1,52,144		87,119	
26	Expenditure on Tele Homoeopathy Project	-		5,31,640	
27	SASA Expenses	6,33,804		6,14,515	
28	PDL Charges	2,97,300		1,52,029	
29	Land Premium / Salami			87,17,000	
30	Lease Rental Charges			2,88,000	
31	Hospital Linen & Others	1,85,803		1,81,300	
			9,66,61,120		8,31,67,913
	Total		9,66,61,120		8,31,67,913

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

Administrative Officer
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Kolkata-700106

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

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2015

	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
SCHEDULE [illegible] - PRIOR PERIOD ADJUSTMENT				
1 Provision for Depreciation	[illegible]			
2 Adjustment of Expenses incurred for previous year under Advertisement, LTC Expenses, Rent, Office Expenses etc.	29,42,534			
Fin. Net Issuing Examination 2013-14	[illegible]			
		4,27,46,936		
TOTAL		4,27,46,936		Nil

	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
SCHEDULE [illegible] - EXPENDITURE ON GRANTS, SUBSIDIES ETC.				
a) Grants given to Institutions				
b) Subsidies given to Institutions				
TOTAL		Nil		Nil

	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
SCHEDULE [illegible] - FINANCE CHARGES (Interest, Bank Charges & Others)				
a) On Fixed Loans				
b) On Other Loans (including Bank Charges)				
c) Bank Charges				
TOTAL		Nil		Nil

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Kolkata-700106

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

NATIONAL INSTITUTE OF HOMOEOPATHY

SCHEDULES FORMING PART OF ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH 2015

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 31st March are taken into account with reference to 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. Therefore, liabilities, though known and ascertainable, are provided for in the accounts of respective year only to the extent of fund available.

(iv) All other known incomes, if received within 31st March, as other receivable or not, are taken into account on accrual basis.

(v) Liabilities for expenses more than 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 on creation of Capital Asset utilising Grant received for the purpose and for purchase of other assets the Capital/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 utilised for revenue expenditure). When the Assets are sold/discarded 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 accordingly.

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

3. DEPRECIATION AND AMORTISATION OF LEASEHOLD LAND

Depreciation of the fixed assets charged to Institute's account from 2011-12 to 2013-14. From 2014-15 the depreciation on assets has been calculated on the provisions 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 accumulated depreciation calculated from 2003-04 has been provided in the books in the current year. During such calculation additions to assets before 2013-14 has not been considered for calculation of depreciation for that year. From 2013-14 depreciation 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 [illegible]. The total depreciation calculated on all depreciable assets during the [illegible]

Accounts Officer
National Institute of Homoeopathy
Block-GE, Sector-III, Salt Lake
Kolkata-[illegible]

[illegible]
National Institute of Homoeopathy
Block-GE, Sector-III, Salt Lake
[illegible]

National Institute of Homoeopathy
Block-GE, Sector-III,
Salt Lake, Kolkata-[illegible]

for by charging the Income and Expenditure Account and for the depreciation accumulated upto 2013-14 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 liked.

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 Nationalized 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 yearend has not been incorporated in the books.

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

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

NATIONAL INSTITUTE OF HOMOEOPATHY

SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2015

SCHEDULE 25

Contingent Liabilities and Notes on Accounts for the year ended 31st March, 2015

1. Liability for land premium / salami of Rs.87.17 lakhs and Rs.2.00 lakh for lease rental are contingent on the demand from the State Government.

2. **Capital Commitments**
Rs 1145.61 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.

3. The Institute during the accounting year 2014-15 received Rs.2000.00 lakhs towards Plan Grants, Rs. 86.17 lakhs towards Non Plan Grant and Rs.600.00 lakhs as Grant for Capital Expenditure. The grants have been utilised as follows:

	Plan Grant (Rs.lakhs)	Non-plan Grant (Rs.lakhs)	Grant for Capital Exp (Rs.lakhs)
Revenue Expenditure (net of other incomes)	2,874.51	250.68	0.00
Capital Expenditure	145.09	0.00	500.00
Excess of Expenditure over Income Transferred to Corpus/Capital Fund	-1019.6	-164.51	0
Grant in Aid Receivable	0	0	100.00
Total	2,000.00	86.17	600.00

4. An amount of Rs. 145.09 lakhs was incurred out of Plan Grants as Capital Expenditure to acquire the following assets:

	Rs. in lakhs
a) Plant, Machinery & Equipment	6.84
b) Furniture & Fixture	30.74
c) Office Equipment	6.41
d) Library Books	2.08
e) Laboratory Equipments	8.37
f) Building	85.20
g) Computer & Accessories	5.45
	145.09

5. 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 2014-15 incorporated in the General Fund Book.

6. 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.

7. Taxation: The Institute is exempted from payment of Income Tax u/s 10(23C) (iiiac) of Income Tax Act, 1961.

8. The corresponding figures for the previous year have been regrouped / reclassified, wherever necessary.

9. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31st March, 2015 and the Income & Expenditure Account for the year ended on that date.

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

Administrative Officer
National Institute of Homoeopathy
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Kolkata-700106

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

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

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2015

(Amount - Rs.)

RECEIPTS	Current Year	Previous Year
I. Opening Balance		
a) Cash in hand	8,184	8,184
b) Cash at Bank		
i) In Current Account	75,69,870	1,03,00,568
ii) In Deposit Account	9,51,75,000	
iii) In Savings Account	3,16,02,099	
II. Grants Received		
a) From Govt. of India		
- Plan	39,00,00,000	18,05,75,000
- Non-Plan	55,17,232	
Grant for Capital Expenditure	5,00,00,000	7,50,00,000
Grant for Capital Expenditure Receivable	2,50,00,000	
Grant in Aid Receivable from Govt		5,00,00,000
b) From Govt. of West Bengal	Nil	
c) From Other Sources		
From Central & State Govt. Department	7,48,131	2,56,012
III. Income on Investment from		
a) Earmarked/Endowment Funds	Nil	
b) Own Funds (Other Investment)	Nil	
IV. Interest Received from		
a) On Bank Deposit	1,61,28,998	1,10,48,508
b) Loans, Advances etc.	33,898	
V. Other Income	1,90,15,479	1,14,54,874
VI. Amount Borrowed	Nil	
VII. Other Receipts	7,82,21,449	9,50,825
TOTAL	68,37,23,880	33,90,88,000

PAYMENTS	Current Year	Previous Year
I. Expenses		
a) Establishment Expenses		10,40,17,726
- Non Plan Expenses	15,34,842	
- Plan Expenses	12,13,75,921	
b) Administrative Expenses		5,41,15,000
Non Plan Expenses	1,15,21,817	
- Plan Expenses	7,10,33,006	
II. Payments made against funds for Earmarked Fund & Stipends	3,21,12,522	32,70,177
III. Investment & Deposit made		
a) Out of Earmarked/Endowment Funds	-	
b) Out of Own Funds (Investment)		
IV. Expenditure on Fixed Assets & Capital Work-in-Progress		
a) Out of Plan Grant	61,20,740	97,70,141
b) Out of Non Grant/Other Fund		-
V. Refund of Surplus Money/Loans		
a) To the Government of India	-	-
b) To the Government of West Bengal	-	-
c) To other providers of funds	2,91,424	-
VI. Finance Charges		
VII. Other Payments	10,67,32,294	6,56,33,727
VIII. Closing Balance		
a) Cash in Hand	10,032	8,184
b) Cash at Bank		
i) In Current Account	38,60,929	10,28,38,879
ii) In Deposit Account	14,27,99,566	
iii) In Savings Account	1,50,03,661	
TOTAL	[illegible]	33,90,88,000

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

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

ANNUAL ACCOUNTS

FOR THE YEAR 2015-16

NATIONAL INSTITUTE OF HOMOEOPATHY

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

CA Ghosh Basu & Associates
Chartered Accountants

City Office : [illegible], Market Street, Kolkata-700 [illegible]
Phone : [illegible]
E-mail : [illegible]@yahoo.co.in
[illegible]@rediffmail.com

AUDITOR'S REPORT

We have audited the attached Balance Sheet of "**NATIONAL INSTITUTE OF HOMOEOPATHY**", Block-GE, sector – III, Salt Lake, Kolkata - 700106, West Bengal as at 31st March 2016 and also Income expenditure account & Receipts & Payments Account for the year ended on that date annexed there to. 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.

We conducted our audit in accordance with Auditing Standards generally accepted in our country. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes, examining on a test basis, evidence 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that in our opinion and according to the best of our information and the explanations given to us, the aforesaid account exhibits a true and fair view of the state of affairs of the Institute as at 31st March 2016:-

1) In the case of Balance sheet of the state of the above named institutes affairs as at 31.03.2016.
2) Income & Expenditure accounts of the excess of expenditure over income from 01.04.2015 to 31.03.2016.
3) Receipt & payment accounts for the period from 01.04.2015 to 31.03.2016.

Place : SHEORAPHULI
Date : 19.08.2016

For GHOSH BASU & ASSOCIATES
Chartered Accountants

TUSHAR KANTI BASU
(Partner)
Memb. No. 050157
FRN. No. 311066E

NATIONAL INSTITUTE OF HOMOEOPATHY

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

C O N T E N T S

National Institute of Homoeopathy

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

BALANCE SHEET AS AT 31ST MARCH, 2016

(Amount - Rs.)

CAPITAL FUND & LIABILITIES	Schedule	Current Year	Previous Year
Capital Fund	1	75,81,40,194	76,59,08,070
Reserve & Surplus	2	Nil	Nil
Earmarked/Endowment Funds	3	6,56,09,747	8,81,69,307
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	1,66,19,228
TOTAL		84,23,20,482	87,06,96,605
ASSETS			
Fixed Assets	8	49,94,22,085	56,73,17,007
Investments - From Earmarked/Endowment Funds	9	Nil	Nil
Investments - Others	10	Nil	Nil
Current Assets, Loans & Advances etc.	11	34,28,98,397	30,33,79,598
Miscellaneous Expenditure (to the extent not written off or adjusted)		Nil	Nil
TOTAL		84,23,20,482	87,06,96,605
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Place - Sherampur
Dated : 19.4. Aug' 2016

Accounts Officer, dr.
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

In terms of our report of even date
For GHOSH BASU & ASSOCIATES
Partner (50257)

Director
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

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

(Amount - Rs.)

INCOME	Schedule	Current Year	Previous Year
Income from Sales/Services	12	21,54,140	20,89,400
Grants/Subsidies	13	22,73,16,167	19,47,08,000
Fees/Subscription	14	1,11,47,510	1,88,08,590
Income from Investments (Income on Investment from earmarked/endowment Funds transferred to Funds)	15	Nil	Nil
Income from Royalty, Publication etc.	16	900	3,000
Interest Earned	17	1,39,89,498	57,88,794
Other Income	18	2,11,573	3,29,949
Increase/(decrease) in Stock of Finished Goods & Works-in-Progress	19	Nil	Nil
TOTAL (A)		25,31,88,292	21,91,22,991
EXPENDITURE			
Establishment Expenses	20	13,82,34,445	11,98,72,284
Other Administrative Expenses	21	9,45,77,552	9,09,51,139
Prior Period Expenses	21A	10,16,20,656	4,27,45,588
Expenditure on Grants, Subsidies etc.	22	Nil	Nil
Interest	23	Nil	Nil
Depreciation (Net Total at the year-end - corresponding to Schedule 8)		7,19,11,369	8,37,89,525
TOTAL (B)		25,38,57,589	33,75,38,330
Balance being excess of Income over Expenditure (A-B)		(13,33,08,696)	(11,84,11,399)
Transfer to Special Reserve		Nil	Nil
Transfer to/from General Reserve		Nil	Nil
Balance being Surplus/(Deficit) carried to Capital Fund		(13,33,08,696)	(11,84,11,399)
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Place :- Shwopnojo(?)

Date :- 19/07/16

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-700106

For ... Chartered Accountants
Partner

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

SCHEDULE 1 - CAPITAL FUND	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
Balance as at the beginning of the year		78,84,06,879		80,73,88,914
Add / (Less) : Excess of Income over Expenditure/ Excess of Expenditure Over Income transferred from Income & Expenditure Account		(13,57,66,508)		(11,84,11,366)
		65,26,40,371		68,89,78,048
Add : Contributions towards Capital Fund				
Earmarked Fund for Capital Expenditure				
For Advances paid for Capital Expenses	10,41,19,033		11,53,88,454	
For Creation of Fixed Assets during the year out of			1,71,20,140	17,88,06,304
General Plan Fund	78,14,820	11,20,34,033		
Other Adjustments				
Adjustment for Other Rectification	-		6,05,381	
Liability No More Required	-		15,08,418	
Reversal of Contingent Liability Accounted for	-		90,12,000	
Recoveries for Excess Payments	-		2,49,273	1,13,84,051
		76,21,40,124		85,91,71,800
Less : Deduction from Capital Fund				
Rectification of Bank balances for long-pending cheques included in Reconciliation of previous year	-		74,097	
Rectification of Opening balances of Endowment Funds	50,00,000		2,09,57,919	
Adjustment of Advances not required to Heads of Accounts	-		1,64,02,374	
Adjustment of NCTP Advances	-		2,33,575	
Unutilised Stipend grant for Scheduled Student adjusted	-		17,86,374	
Misc Adjustment	-			
Sundry Debtors Assets Fund	-	50,00,000	-	4,41,82,320
BALANCE AS AT THE YEAR - END		75,71,40,124		78,84,06,879

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

SCHEDULE 2 - RESERVE & SURPLUS	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
TOTAL		Nil		Nil

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

19-8-16
Administrative Officer
National Institute of Homoeopathy
Block-GE, Sector-III, Salt Lake,
Kolkata-700106

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

NATIONAL INSTITUTE OF HOMOEOPATHY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS :	General Provident Fund	Contributory Provident Fund	Pension Fund	NPS Fund	Earmarked Fund (Grants for Capital Expenditure)	Current Year Total	Previous Year Total
	FUND WISE BREAK UP						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
a) Opening Balance of the funds	5,20,18,400	37,20,590	32,80,199	7,18,048	1,00,00,000	6,81,89,397	15,90,90,815
b) Additions to the funds :							
i. Donations / Grants						-	-
ii. Transfer of Funds from Other Funds / Adjustment				-	6,15,00,000	6,06,00,888	6,00,10,000
iii. Contribution/Subscription	79,53,224	6,00,572	1,07,75,300		5,00,00,000	5,93,03,088	6,02,37,321
iv. Other receipts/adjustment/Loan	4,91,300	-	16,36,300			2,83,14,886	3,06,23,402
v. Other Additions (Bank interest)	42,33,000	1,28,150	1,07,449	11,664		23,18,209	13,32,080
						45,23,706	1,04,23,742
TOTAL (a+b)	6,43,84,584	44,52,388	2,31,03,083	7,73,242	11,50,00,000	30,63,06,909	29,97,80,346
c) Utilisation/Expenditure towards objectives of Fund							
i. Capital Expenditure							
- Fixed Assets							
- Adjustment							
- Loans & Advances	4,28,000	1,70,000	-	-		-	11,89,87,121
- Payment of Liabilities				-	5,49,15,000	5,54,43,000	6,55,85,000
- Part / Final payment	62,02,433	-					
- Refund/Transfer to Grant/Fund	19,35,000			7,58,000	1,00,00,000	83,39,422	1,37,91,989
Total	85,65,433	1,70,000		7,58,888	11,49,15,000	6,25,88,024	3,02,534
ii. Revenue Expenditure						13,43,34,819	16,82,93,814
- Salaries, Wages & Allowances Pension/Gratuity etc.			1,64,57,303				
- Bank Charges	34	113	4,022	58		1,63,97,335	1,30,64,770
- Other Administrative Expenses						4,227	6,070
Total	34	113	1,63,61,271	58		1,63,01,078	1,33,73,846
TOTAL (c)	85,65,467	1,70,113	1,65,61,271	7,58,5[illegible]	11,49,15,000	14,06,06,888	20,16,91,983
NET BALANCE AS AT THE YEAR-END (a+b-c)	5,58,21,127	35,53,275	65,41,717	1,827	85,000	6,56,99,747	6,81,89,397

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

SCHEDULE 4 - SECURED LOANS AND BORROWINGS :	Current Year		Previous Year	
	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, 2016

SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS :	Current Year		Previous Year	
	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		Previous Year	
	Rs.	Rs.	Rs.	Rs.
a) Acceptance secured by hypothecation of Capital Equipment and other assets				
b) Others				
TOTAL		Nil		Nil

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

SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
A. CURRENT LIABILITIES				
Liability for expenses	1,78,93,190		1,54,72,537	
Professional Tax	-		6,600	
Employees Contribution to - Recreation Club	45		32	
LIC Salary Savings	11			
Group Insurance	-	1,78,93,246	650	1,54,79,809
Fund Payable to				
General Provident Fund		15,400	-	95,200
Fund for Stipends				
Stipends for BCRT	88,314		21,413	
Stipends for Bhutanese Students	-		8,15,301	
Stipends for Foreign Nationals	3,37,890	4,26,204		8,36,714
Sundry Creditors				
Interest Accrued But Not Due On				
Other Current Liabilities				
Security Deposit	1,81,130		1,41,132	
Earnest Money	3,33,995		5,85,318	
Group Insurance	25,196	5,40,321		7,26,450
Statutory Liabilities				
Overdue				
Others (Credit balance in deposits - assets)			-	
TOTAL - (A)		1,88,72,541		1,88,78,228
B PROVISIONS				
Contingent Liabilities			-	-
TOTAL (B)		Nil		-
TOTAL (A+B)		1,88,70,541		1,69,18,228

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SCHEDULE 8 - FIXED ASSETS AS ON 31ST MARCH, 2019

	DESCRIPTION	COST						DEPRECIATION				NET BLOCK	
		Balance as at 01.04.2018	Addition during the Year more than 6 months	Addition during the Year less than 6 months	Adjustment Deduct during the year	Balance As at 31.03.2019	Rate of Depreciation	Balance as at 01.04.2018	Addition during the Year	Depreciation for prior period adjustment	Balance As at 31.03.2019	AS AT THE CURRENT YEAR END	AS AT THE PREVIOUS YEAR END
		Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	FIXED ASSETS:												
	a) Leasehold Land												
2	BUILDINGS:												
	a) On Leasehold Land	91,00,07,171	-	64,45,353	- 1,01,85,112	[illegible]	[illegible]	9,06,07,273	3,14,22,821	13,30,30,801	[illegible]	[illegible]	82,21,20,049
3	PLANT MACHINERY & EQUIPMENT (Internal Fund)	4,88,26,944	2,19,516	1,07,983	-	[illegible]	[illegible]	1,90,07,761	23,90,087	92,13,490	[illegible]	1,15,66,778	3,18,21,784
4	VEHICLES	2,38,609				2,35,623	[illegible]	2,11,877	3,983	3,022	2,18,792	19,897	23,792
5	FURNITURE FIXTURES	1,28,48,849	28,756	3,38,259		[illegible]	[illegible]	1,15,85,827	1,67,120	4,23,171	[illegible]	1,07,86,471	1,13,83,022
6	OFFICE EQUIPMENT	28,48,409	36,306			[illegible]	[illegible]	21,11,651	2,32,271	24,849	[illegible]	12,86,771	15,27,754
7	COMPUTER PERIPHERALS	1,20,28,610	1,18,880	[illegible]		1,27,08,818	[illegible]	92,62,215	[illegible]	[illegible]	[illegible]	5,78,627	11,57,408
8	LIBRARY EQUIPMENTS	1,06,965				1,36,333	[illegible]	1,08,775	1,369	-	1,02,144	7,789	9,108
9	LIBRARY BOOKS	15,14,857	2,70,155			61,27,671	[illegible]	15,16,150	4,85,743	13,224	[illegible]	111,820	5,21,406
10	LABORATORY EQUIPMENTS	28,24,798				[illegible]	[illegible]	21,36,027	2,78,508	18,513	[illegible]	4,35,789	5,95,782
11	SPORTS MATERIAL	[illegible]				[illegible]	[illegible]	8,54,615	[illegible]	[illegible]	[illegible]	6,05,443	7,70,134
	TOTAL - A	75,61,28,747	7,88,443	[illegible]	[illegible]	93,08,74,808		[illegible]	[illegible]	11,17,37,600	[illegible]	[illegible]	89,73,13,807
B.	CAPITAL WORK-IN-PROGRESS		9,99,61,202	-		9,99,61,230		0	0		0	[illegible]	0
	TOTAL A+B	76,41,88,747	10,06,41,422	1,63,61,819	1,01,96,112	2,03,08,25,308	-	13,98,24,746	8,79,15,821	11,17,37,500	30,28,13,312	[illegible]	86,73,13,807
	Previous Year Figures	91,08,14,199	97,84,21,947	3,90,08,223	38,69,98,849	[illegible]		7,28,83,118	6,87,32,833	-	13,66,06,749	86,71,13,807	5,26,78,869

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[illegible]
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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2016

SCHEDULE 9 - INVESTMENTS FROM EARMARKED/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				
TOTAL		Nil		Nil

SCHEDULE 10 - INVESTMENTS - 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)				
TOTAL		Nil		Nil

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
A. CURRENT ASSETS :				
1 Cash-in-hand		10,038		10,038
2 Deposit Account				
- General Fund	18,17,55,292		10,81,94,470	
- Endowment / Earmarked Fund				
General Provident Fund	4,96,89,000		3,85,45,133	
NPS Fixed Deposit	-	18,34,21,318	5,00,000	14,87,39,600
3 Savings Account				
General Fund	11,88,524		11,45,307	
Endowment / Earmarked Fund				
General Provident Fund	1,19,38,898		1,21,86,947	
New Pension Scheme	11,897		25,348	
Pension Fund	84,41,772		28,02,199	
Contributory Provident Fund	26,50,375	2,30,41,598	30,32,552	1,98,88,881
4 Current Account				
- General Fund (Refer Note-8)	(52,37,549)		59,80,239	
- Endowment / Earmarked Fund	-	(65,21,549)	-	59,80,239
5 Stamps in Hand		-		
TOTAL (A)		21,15,43,140		17,34,88,114

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

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC (Contd.)	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
II. 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 :				
Computer Advance	1,11,700		2,29,481	
Motor Cycle / Scooter Advance	10,000		25,000	
House Building Advance	11,42,485		14,76,460	
Motor Car Advance	32,000	13,96,185	1,05,000	18,35,941
2. Advances to Staff :				
Festival Advance	1,15,500		99,550	
Special Recoverable from Staff - Salary			1,83,497	
L T C Advance	11,71,160		3,96,170	
TA/DA Advance	3,40,672		1,67,492	
Advances for BIMC Admission Test			15,588	
Advance for Contingency	11,10,[illegible]	28,18,009	13,23,[illegible]	[illegible]
3. Other Advances				
Prepayments	10,07,000		29,00,000	
Pension Contribution in Advance	56,[illegible]		3,84,038	
Advance for LPC	5,418		4,[illegible]	
Advance for WCB Page (MIT)	4,48,313		4,48,230	
Advance to Centre Calcutta Science & Culture Org	8,00,000	41,77,[illegible]	3,00,000	37,41,[illegible]
4. Accounts Receivable				
GPF Subscription Recoverable - MoE	-		20,000	
Other Dues Recoverable from - MoE	-		4,[illegible]	
Grant Receivable from Government			1,00,00,000	
GPF Subscription Recoverable - AFTCL	3,33,[illegible]	3,33,[illegible]		1,00,[illegible]
5. Advances Recoverable on Capital Accounts	14,17,60,758		11,94,86,[illegible]	
Less : Payable on Capital Expenditure to NBCC	-	13,17,83,[illegible]	[illegible]	11,[illegible]
6. Security Deposit (Telephone)		14,[illegible]		[illegible]
7. Interest Accrued		[illegible]		
TOTAL (II)		14,14,[illegible]		13,[illegible]
TOTAL (I+II)		28,[illegible]		[illegible]

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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2016

	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
SCHEDULE 12 - INCOME FROM SERVICES :				
a) Hospital Collections		-	-	
Hospital Receipts	6,14,048		5,73,369	
OPD Registration	15,50,098	21,64,140	15,29,119	20,99,488
TOTAL		21,64,140	20,99,488	20,99,488

	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
SCHEDULE 13 - GRANTS :				
1) Central Government				
- Non-Plan Grant Received	3,50,00,000		38,17,200	
- Plan Grant Received	21,00,20,000		20,30,00,000	
	[illegible]		20,68,17,200	
2) West Bengal Government				
- Non-Plan Grant Received				
- Non-Plan Grant Receivable				
3) Plan Grant utilised for Capital Expenditure	(79,84,853)	22,73,15,107	(5,45,28,206)	15,41,38,996
TOTAL		22,73,15,107		15,41,38,996

	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
SCHEDULE 14 - FEES / SUBSCRIPTIONS :				
a) Application Fees / Education / Admission Fees	[illegible]		1,51,41,350	
b) Hostel Fees	4,57,400		3,00,000	
c) Fees for Discontinuation of BHMS Course	5,00,000	11,47,510	4,92,200	1,59,33,550
TOTAL		11,47,510		1,59,33,550

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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2018

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

SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC. :	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
1) Income from Royalty				
2) Income from Publications		200		3,300
3) Others				
TOTAL		[illegible]		3,300

SCHEDULE 17 - INTEREST EARNED :	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
1) On Term Deposits : (With Scheduled Banks)		1,21,23,117		35,55,548
2) On Savings Accounts : (With Scheduled Banks)		[illegible]		10,307
3) On Loans & Advances		1,77,454		[illegible]
TOTAL (1+2+3)		1,23,40,843		37,66,762

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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2016

		Current Year		Previous Year	
		Rs.	Rs.	Rs.	Rs.
SCHEDULE 18 - OTHER INCOME :					
1)	Licence Fees	1,66,600		1,38,332	
2)	Electric Meter Rent	-		2,858	
3)	Guest House Collection	22,800		81,300	
4)	Misc. Receipts	12,711		15,879	
5)	RTI Fees	684		680	
6)	Sale of Tender Form	-		35,800	
7)	Centre Fees (M&E)	9,994			
			2,11,879		3,25,849
	TOTAL		2,11,879		3,25,849

		Current Year		Previous Year	
		Rs.	Rs.	Rs.	Rs.
SCHEDULE 19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS					
i)	Closing Stock				
	- Finished Goods				
	- Work-in-Progress				
ii)	Less: Opening Stock				
	- Finished Goods				
	- Work-in-Progress				
	TOTAL		Nil		Nil

		Current Year		Previous Year	
		Rs.	Rs.	Rs.	Rs.
SCHEDULE 20 - ESTABLISHMENT EXPENSES :					
1	Salaries & Wages	10,63,[illegible]		8,86,[illegible]	
2	Allowances & Bonus	7,44,[illegible]		2,93,[illegible]	
3	Children Education Allowance	7,19,[illegible]		3,04,[illegible]	
4	Commutation Value	11,41,485		22,77,[illegible]	
5	Retirement Gratuity	99,44,732		81,77,[illegible]	
6	Leave Salary Contribution / Encashment	38,58,779		41,[illegible]	
7	Medical Expenses	13,55,845		34,47,[illegible]	
8	Leave Travel Concession	8,73,200		12,11,[illegible]	
9	Contribution to New Pension Scheme				
10	Employer's Contribution to CPF	22,[illegible]		89,546	
11					
12	Reimbursement of Tuition Fees	-	11,78,[illegible]	40,[illegible]	12,[illegible]
	Total		11,78,[illegible]		12,18,[illegible]
	Contribution to Pension Fund		1,87,55,482		1,42,11,[illegible]
	Total		13,62,34,[illegible]		13,56,72,[illegible]

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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2010

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES		Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
1	Academic Expenses	35,30,545		13,70,919	
2	Bank Charges	22,540		6,879	
3	Electricity & Power	66,18,651		55,22,873	
4	Miscellaneous Office Expenses	19,56,798		23,85,569	
5	Medicines & its Accessories	18,20,480		18,82,549	
6	Repairs & Maintenance	57,75,888		34,02,881	
7	Cleaning & Conservancy	88,14,483		92,12,820	
8	Chemical & Glassware	19,24,349		9,47,180	
9	Postage, Telephone & Communication Charges	8,57,847		7,26,369	
10	Printing & Stationery	20,85,738		20,85,913	
11	Car Hire Charges	66,874		86,803	
	Conveyance	38,817		-	
12	Security Charges	1,32,66,582		1,27,02,752	
13	Audit Fees	4,89,320		4,65,300	
14	Hospital / OT / Surgery Expenses	8,14,383		3,84,369	
15	Accounting Charges	20,000		-	
16	Stipends to Students	4,52,60,328		5,09,28,401	
17	Legal Expenses	3,24,500		7,81,668	
18	Diet	9,08,804		6,27,424	
19	Advertisement, Publicity & Publication	11,21,986		5,23,006	
20	X-Ray Films & Chemicals	1,79,482		30,600	
21	Professional Fees			1,50,126	
22	TA/DA Expenses	14,06,682		8,33,904	
23	POL Charges & Car Maintenance	3,14,608		2,07,308	
24	Hospital Linen & Others	-		1,80,600	
			9,48,77,582		8,88,81,120
	Total	-	9,48,77,582	-	8,88,81,120

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EXISTING TOTAL-EMPLOYEES = 90 as on 15/02/2020

National Institute of Homoeopathy

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2016

	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
SCHEDULE 21 A - PRIOR PERIOD ADJUSTMENT				
i) Provision for Depreciation	[illegible] 17,87,588		5,57,88,514	
ii) Adjustment of Expenses incurred for previous year under Advertisement, LTC Expenses, Misc. Office Expenses etc	95,300		59,42,554	
iii) Pass Out Training Commission 2013-14			18,870	
iv) Grant in Aid Receivable credited to Earmarked Fund for Capital Exp.	11,88,33,[illegible]			
		10,18,25,000		4,27,98,588
TOTAL		10,18,25,000		4,27,98,588

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

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Salt Lake, Kolkata-700106

NATIONAL INSTITUTE OF HOMOEOPATHY

SCHEDULES FORMING PART OF ACCOUNTS FOR THE PERIOD 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 31st 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 31st 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 31st 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.

3. DEPRECIATION AND AMORTISATION OF LEASEHOLD LAND

Depreciation on assets has been calculated on the prescribed 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 known.

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.

Accounts Officer, National Institute of Homoeopathy Block-GE, Sector-III, Salt Lake, Kolkata-700106	17.8.14 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

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.2.38 lakh for lease rental are contingent on the demand from the State Government.

2. Capital Commitments
Rs.1149.51 Lakh stands as advance to NPCC for construction of Academic cum Library Building II & III phase as on 31st March, 2016 against total cost of Rs.1972.00. During the year Rs.474.16 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.2100.10 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 Fund (Rs.lakhs)	Non-Plan Grant (Rs.lakhs)	Grant for Capital Exp. (Rs.lakhs)
Revenue Expenditure (net of other Incomes)	[illegible]	245.81	
Capital Expenditure	76.86	0.00	549.15
Excess of Expenditure over Income Transferred to Corpus/Capital Fund	[illegible]	3.19	0
Grant in A/c Receivable	0	0	0.00
Total	2,100.00	250.00	549.15

4. An amount of Rs. 76.86 lakhs was incurred out of Plan Grants as Capital Expenditure to acquire the following assets:

	Rs. in lakhs
a) Plant, Machinery & Equipment	0.17
b) Furniture & Fixtures	0.07
c) Office Equipment	0.38
d) Library Books	2.93
e) Laboratory Equipments	0.00
f) Building	71.82
g) Computer & Accessories	1.67
	76.86

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.[illegible] 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. 116.51 lakhs in the flexi fixed 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.

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-700106

NATIONAL INSTITUTE OF HOMOEOPATHY

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

7. In the opinion of the Management, the current assets, loans and advances have a value on realization 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) (iv) 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.

****

19.8.16

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

19.8.16
Director,
National Institute of Homoeopathy
Block-GE, Sector-III,
Salt Lake, Kolkata-700 106

National Institute of Homoeopathy

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

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2016

(Amount - (Rs.)

RECEIPTS	Current Year	Previous Year
I. Opening Balance		
a) Cash in hand	10,329	[illegible]
b) Cash at Bank		
i) In Current Account	[illegible]	76,76,575
ii) In Deposit Account	14,57,93,883	[illegible]
iii) In Savings Account	1,88,53,551	2,16,86,504
II. Grants Received		
a) From Govt. of India		
- Plan	21,00,00,000	20,00,00,000
- Non-Plan	2,57,00,000	66,47,762
- Grant for Capital Expenditure	5,00,00,000	3,00,00,000
- Grant for Capital Expenditure Reimbursable		7,50,00,000
- Grant in Aid Recoverable from Govt.	1,00,00,000	
b) From Govt. of West Bengal	Nil	Nil
c) From Other Sources		
From Central & State Govt. Departments	4,47,000	7,18,131
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	1,01,91,618	1,61,28,083
b) Loans, Advances etc.	1,77,000	99,338
V. Other Income	1,36,35,451	1,93,15,479
VI. Amount Borrowed	Nil	Nil
VII. Other Receipts	5,67,98,522	7,57,21,440
TOTAL	55,55,83,838	63,27,23,880

PAYMENTS	Current Year	Previous Year
I. Expenses		
a) Establishment Expenses		
- Non Plan Expenses	50,55,874	60,24,540
- Plan Expenses	15,10,54,756	12,13,16,921
b) Administrative Expenses		
- Non Plan Expenses	1,12,58,538	1,74,91,807
- Plan Expenses	5,70,73,848	7,12,33,925
II. Payments made against funds for Earmarked Fund & Stipends	3,03,43,703	3,38,12,033
III. Investment & Deposit made		
a) Out of Earmarked/Endowment Funds		-
b) Out of Own Funds(Investment) -		-
IV. Expenditure on Fixed Assets & Capital Work-in-Progess		
a) Out of Plan Grant	37,03,603	61,20,740
b) Out of Spl Grant/Other Fund		
V. Refund of Surplus Money/Loans		
a) To the Government of India		-
b) To the Government of West Bengal		-
c) To other providers of funds		2,91,424
VI. Finance Charges	-	-
VII. Other Payments	10,34,41,693	10,57,32,234
VIII. Closing Balance		
a) Cash in Hand	10,029	10,329
b) Cash at Bank		
i) In Current Account (Refer Note-5)	(69,37,543)	99,60,939
ii) In Deposit Account	16,17,07,436	14,57,93,883
iii) In Savings Account	2,57,65,219	1,88,53,551
TOTAL	55,55,83,838	63,27,23,880

10.8.16

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

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

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

ANNUAL ACCOUNTS

FOR THE YEAR 2015-16

GENERAL PROVIDENT FUND

NATIONAL INSTITUTE OF HOMOEOPATHY

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

Ghosh Basu & Associates
Chartered Accountants
City Office : [illegible]
Phone : [illegible]
E-mail : [illegible]

AUDITOR'S REPORT

We have audited the attached Balance Sheet of "**NATIONAL INSTITUTE OF HOMOEOPATHY, GENERAL PROVIDENT FUND**", Block-GE, sector – III, Salt Lake, Kolkata – 700106, West Bengal as at 31st March 2016 and also Income expenditure account & Receipts & Payments Account for the year ended on that date annexed there to. 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.

We conducted our audit in accordance with Auditing Standards generally accepted in our country. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes, examining on a test basis, evidence 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that in our opinion and according to the best of our information and the explanations given to us, the aforesaid account exhibits a true and fair view of the state of affairs of the General Provident Fund as at 31st March 2016:

1) In the case of Balance sheet of the state of the above named institutes affairs as at 31.03.2016.
2) Income & Expenditure accounts of the excess of Income over Expenditure from 01.04.2015 to 31.03.2016.
3) Receipt & payment accounts for the period from 01.04.2015 to 31.03.2016.

Place : SHEORAPHULI
Date: 19.08.2016

For GHOSH BASU & ASSOCIATES
Chartered Accountants

TUSHAR KANTI BASU
(Partner)
Memb. No. – 050137
FRN. No – 311066E

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

GENERAL PROVIDENT FUND
Balance Sheet As at 31st March, 2016

Amount: Rs.)

Liabilities	Current Year		Previous Year
Capital Fund			
As per Last A/C	-		6,03,05,151
Less: Transfer to GPF Members Account	-		3,34,02,314
Less: Transfer to Capital Fund	-		75,47,306
General Fund			
As per Last A/C	1,46,17,231		1,19,87,198
Add: Adjustment for Advance to Members			9,12,899
Add: Adjustment for NIH Homoeopathy (Opening Balance)			3,13,384
Less: Transfer to Pension Fund	15,30,405		
	40,37,306		1,87,20,557
Less: Adjustment for Excess Accrual of Interest	-		21,38,557
			1,23,81,230
Less: GPF Payable to Members	-		83,542
			1,85,31,129
Less: Adjustment of old balances	1,563		1,797
			1,84,79,323
Less: Adjustment for rectification of Opening Bank balances		1,48,88,237	1,306
			1,51,[illegible]
Members Account			
Opening balance transferred from Capital Fund	3,87,41,306		1,63,47,018
Add: Contribution during the year	91,78,306		25,71,480
Add: Interest Paid on Members Account	31,44,870		27,21,330
	4,34,15,441		
Less: Part and Final Payment	22,23,531		18,27,858
	4,38,34,870		
Less: Part, Final & Withdrawal	36,82,001	3,67,28,370	30,60,[illegible]
Accumulated Surplus			
Surplus as per last account	22,22,306		
Surplus for the year	13,28,211	45,20,800	32,22,884
GPF Dues - Short Payment to Members		-	30,847
Contribution Received in Advance (Arrear Wage)		8,35,931	
		5,86,41,772	4,88,14,187

Assets	Current Year		Previous Year
[illegible]			
GPF Dues Recoverable from Members	5,90,529		6,13,889
GPF Advance	4,30,450		6,58,002
GPF Contribution Recoverable from General Fund	10,400	7,96,379	89,392
Amount Invested in Term Deposit	-	22,16,216	98,87,381
Cash at Bank			-
- Savings Account			
SCB - [illegible]	1,16,36,000		1,20,69,247
Term Deposit with SCB	4,30,00,000	4,46,71,197	3,38,48,[illegible]
		5,86,41,772	5,85,14,187

Place :- [illegible]
Dated :-

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

10-6-16
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
Block GE, Sector-III, Salt Lake, Kolkata - 700106

GENERAL PROVIDENT FUND

Income & Expenditure Account for the Year Ended 31st March, 2016

(Amount Rs.)

Expenditure	Current Year		Previous Year	Income	Current Year		Previous Year
To Interest Payable on GPF		32,96,370	[illegible]	By Interest on Term Deposit Bank of Baroda		27,43,207	26,87,361
To Bank Charges		54		By Interest on Savings Account Bank of Baroda		5,41,779	5,60,116
				By Adjustment of Advance to Widow		-	
To Excess of Income over Expenditure		10,28,011	32,30,400	By Excess of Expenditure over Income		-	
		32,84,918	32,47,477			32,84,918	32,47,477

Receipts & Payments Statement for the Year 2015-16

(Amount Rs.)

Receipts	Current Year		Previous Year	Payments	Current Year		Previous Year
To Opening Balance				By GPF Advance & Withdrawal			
Savings Deposit	1,20,90,247		1,72,37,750	Part Final Withdrawal	38,62,000		22,00,000
Term Deposit	3,88,47,153	5,09,37,400	3,04,36,152	Full & Final Payment	35,39,281	83,01,281	50,25,394
To GPF Subscription		70,21,...	81,53,215	By GPF Advance Paid		4,49,000	5,88,000
To GPF Advance Recovery		4,60,200	4,05,150	By Adjustment of Opening Final Balance			11,000
				By Bank Charges		54	
To GPF Recoverable from Pensioners		3,357		By Pension Fund (Transfer)		18,88,209	
To Contribution Received in Advance from General Fund		3,55,654		By GPF Payable to Pensioners		50,942	
To Bank Interest Received				By Closing Balance			
On Savings Account	3,41,779		3,82,115	Savings Deposit	1,16,58,990		1,20,90,247
On Term Deposit Accrued Interest	37,13,693	40,55,472	26,10,331	Term Deposit	4,38,53,0...	5,55,21,127	3,88,47,153
		6,41,84,8...	5,49,55,454			6,44,34,964	6,66,93,494

Place : Beerapfed
Dated :-

For [illegible] Basu & Associates
Chartered Accountants
Partner

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

19-8-16
Administrative Officer
National Institute of Homoeopathy
Block-GE, Sector-III, Salt Lake,
Kolkata-700106

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

ANNUAL ACCOUNTS

FOR THE YEAR 2015-16

PENSION FUND

NATIONAL INSTITUTE OF HOMOEOPATHY

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

Ghosh Basu & Associates
Chartered Accountants

City Office : 32B, Market Street, Kolkata-700 087
Phone : 3364-0792/2217-7835
E-mail : ghoshbasuassociates@yahoo.co.in
ghoshbasu1270@rediffmail.com

AUDITOR'S REPORT

We have audited the attached Balance Sheet of "**NATIONAL INSTITUTE OF HOMOEOPATHY, PENSION FUND**", Block-GE, sector – III, Salt Lake, Kolkata - 700106, West Bengal as at 31st March 2016 and also Income expenditure account & Receipts & Payments Account for the year ended on that date annexed there to. 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.

We conducted our audit in accordance with Auditing Standards generally accepted in our country. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes, examining on a test basis, evidence 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 Financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that in our opinion and according to the best of our information and the explanations given to us, the aforesaid account exhibits a true and fair view of the state of affairs of the Pension fund as at 31st March 2016:-

1) In the case of Balance sheet of the state of the above named institutes affairs as at 31.03.2016.
2) Income & Expenditure accounts of the excess of Income over Expenditure from 01.04.2015 to 31.03.2016.
3) Receipt & payment accounts for the period from 01.04.2015 to 31.03.2016.

Place: SHEORAPHULI
Date: 19.08.2016

For GHOSH BASU & ASSOCIATES
Chartered Accountants

TUSHAR KANTI BASU
(Partner)
Memb. No. - 050137
FRN. No. 311066E

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

Pension Fund

Balance Sheet As At 31st March, 2016

(Amount Rs.)

Liabilities	Current Year		Previous Year	Assets	Current Year		Previous Year
Capital Fund (Pension)				Current Assets			
As per Last A/C	11,86,001		86,33,245	Others			
Add: Contribution from GPF Fund	18,33,186			As per last account	-		1,11,344
Add: Balance of Net Income transferred from Income & Expenditure A/C				Less : Adjusted with Current Liabilities	-	-	1,11,344
	30,26,091		86,33,245	Cash At Bank			
Less : Net Recoupment in payments	-			Savings Deposit in H.D.B.			
Less : Adjustment for reconciliation of Bank Balance as on 1.4.2014	-		36,18,657	A/c No. 22460100003383 (Pension)	-	64,41,717	20,20,188
	30,26,091		50,42,588				
Less : Adjustment for transfer of NSDPS A/c to General Fund	-	30,26,091	40,44,487				
			11,25,281				
Current Liabilities							
As per last account	-		1,11,344				
Less : Adjusted with Others (Current Assets)	-	-	1,11,344				
Fund Received - General Fund							
As per last account	8,94,108		8,94,108				
Current Year	25,21,816	34,15,626					
		64,41,717	20,20,188			64,41,717	20,20,188

Place :- Bidhannagar
Dated :- 19.8.16

In terms of our report of even date
For Sankar Basu & Associates
Partner (059934)

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

19-8-16
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
Block GE, Sector III, Salt Lake, Kolkata - 700106.

PENSION FUND

Income & Expenditure Account for the Year Ended 31st March, 2016

(Amount Rs.)

Expenditure	Current Year		Previous Year	Income	Current Year	Previous Year
To Pension / Family Pension	1,63,57,339		1,28,69,536	By Contribution from General Fund	1,62,53,403	1,32,07,078
To Family Pension		1,63,57,339	4,65,202	By Interest On Savings Accounts (B.O.B)	1,07,968	98,407
To Bank Charges		4,032	4,715			
To Excess of Income Over Expenditure						
		1,63,61,371	1,33,35,485		1,63,61,371	1,33,35,485

Receipts & Payments Statements for the Year 2015-16

(Amount Rs.)

Receipts	Current Year		Previous Year	Payments	Current Year	Previous Year
To Opening Balance :				By Pension /Family Pension	1,63,57,339	1,28,84,710
B.O.B. A/c No.20460100000303	20,93,109		20,14,745			
N.S.D.P.S.		20,93,109	46,64,457	By Adjustment for Reconciliation of of Bank Balance as on 1.4.14	-	66,19,847
To GPF Fund		18,33,280	-	By Transfer of NSDPS A/C to Gen. Fund	-	46,44,457
To Transfer from General Fund		1,87,75,000	1,41,60,139	By Bank Charges	4,032	4,775
To Interest On Savings Accounts		1,07,580	98,407	By Closing Balance :		
				B.O.B. A/c No.20460100020323	64,41,777	20,93,109
		2,28,09,088	2,41,37,838		2,28,09,088	2,41,37,838

Place :- Sheoraphuli
Dated :- 19. 8. 16

In terms of our report of even date
For SANTOSH BASU & ASSOCIATES
S.Basu
Partner (060117)

19-8-16

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

ANNUAL ACCOUNTS

FOR THE YEAR 2015-16

CONTRIBUTORY PROVIDENT FUND

NATIONAL INSTITUTE OF HOMOEOPATHY

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

Ghosh Basu & Associates
Chartered Accountants
City Office : 22/1, Market Street, Kolkata-700 087
Phone : 2264-6785/2217-7895
E-mail : ghoshbasuassociates@yahoo.co.in
ghoshbasu.1970@rediffmail.com

AUDITOR'S REPORT

We have audited the attached Balance Sheet of "NATIONAL INSTITUTE OF HOMOEOPATHY, CONTRIBUTORY PROVIDENT FUND", Block-GE, Sector - III, Salt Lake, Kolkata - 700106, West Bengal as at 31st March 2016 and also Income expenditure account & Receipts & Payments Account for the year ended on that date annexed there to. 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.

We conducted our audit in accordance with Auditing Standards generally accepted in our country. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes, examining on a test basis, evidence 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that in our opinion and according to the best of our information and the explanations given to us, the aforesaid account exhibits a true and fair view of the state of affairs of the Contributory Provident fund as at 31st March 2016:-

1) In the case of Balance sheet of the state of the above named institutes affairs as at 31.03.2016.
2) Income & Expenditure accounts of the excess of Income over Expenditure from 01.04.2015 to 31.03.2016.
3) Receipt & payment accounts for the period from 01.04.2015 to 31.03.2016.

Place : SHEORAPHULI
Date: 19.08.2016

For GHOSH BASU & ASSOCIATES
Chartered Accountants

TUSHAR KANTI BASU
(Partner)
Memb. No. 050157
FRN. No - 311066E

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

CONTRIBUTORY PROVIDENT FUND
Balance Sheet As At 31st March, 2016

(Amount - Rs.)

Liabilities	Current Year		Previous Year	Assets	Current Year		Previous Year
Capital Fund				**Loans & Advances**			
As per Last A/C	2,93,846		30,32,446	Advance to Members		1,00,000	-
Add : Contribution towards Corpus/ Capital Fund			-				
Add: Adjustment of Provision for CPF interest payble on GPF			3,00,002	Accrued Interest on Term Deposit		1,81,132	-
Add: Adjustment on Recon. Of Bank Balance			5,19,110				
			38,31,758				
Less: Transfer to Members Fund			34,21,814	**Cash At Bank**			
			4,29,944	Bank of Baroda SB-29460100032839	5,50,276		
Add/Less : Surplus / (Deficit	21,814	3,14,450	1,35,596	Term Deposit with Bank of Baroda	30,00,000	35,50,276	33,32,500
			2,93,846				
Members' Fund							
As per Last A/C	33,38,900						
Balance Transferred from Capital Fund	0		34,21,814				
Add : Members' contribution for the year	1,17,528		1,76,758				
Add : Institute's contribution for the year	52,144		88,365				
Add : Interest Payable on Members Fund	2,68,274		2,81,682				
	37,76,846		39,68,367				
Less : Full & Final Payment to Member	0	33,16,946	9,43,465				
			30,38,002				
		38,31,408	33,32,500			38,31,408	33,32,500

Place : Sheoraphuli
Dated :- 19.08.16

In terms of our report of even date
For DHAR BASU & ASSOCIATES
Basu
Partner (050157)

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

19-8-16
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
Block-GE, Sector-III, Salt Lake, Kolkata-700 106

CONTRIBUTORY PROVIDENT FUND

Income & Expenditure Account for the Year Ended 31st March, 2016

(Amount - Rs.)

Expenditure	Current Year		Previous Year	Income	Current Year		Previous Year
To Interest Payable to Members		2,68,174	[illegible]	By Interest from Bank			1,55,194
				On Savings Bank A/c	1,38,956		
				On Term Deposit	1,81,102	2,88,299	
To Bank Charges		112	438				
To Excess of Income over Expenditure		20,013		By Excess of Expenditure over Income		-	1,35,898
		2,88,299	2,92,090			2,88,299	2,92,090

Receipts & Payments Statements for the Year 2015-16

(Amount - Rs.)

Receipts	Current Year		Previous Year	Payments	Current Year		Previous Year
To Opening Balance				By CPF Full & Final Payment		-	5,46,455
Bank of Baroda		33,33,850	33,33,085				
				By Bank Charges		112	438
To GPF Subscription							
Employees' Contribution	1,17,528		1,76,735	By Advance to Members		1,00,000	-
Institutional Contribution	22,144	2,00,873	80,345				
To Adjustment on reconciliation of Opening Balance			8,18,112				
To Bank Interest Received		1,03,356	1,55,194	By Cash At Bank			
				Bank of Baroda		35,30,276	33,32,850
		36,30,388	42,83,483			36,30,388	42,83,483

Place - Saltlake
Dated - 19.8.16

In terms of our report of even date
For GHOSH BASU & ASSOCIATES
Basu
Partner (050357)

19.8.16

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

Administrative Officer
National Institute of Homoeopathy
Block-GE

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

ANNUAL ACCOUNTS

FOR THE YEAR 2016-17

NATIONAL INSTITUTE OF HOMOEOPATHY

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

CONTRIBUTORY PROVIDENT FUND

Balance Sheet As At 31st March, 2017

Amount in Rs.

Liabilities	Current Year		Previous Year	Assets	Current Year		Previous Year
[illegible] Fund				**Loans & Advances**			
As per Last A/C	5,16,482		1,16,846	Advance [illegible] Members		40,000	1,00,000
Add: [illegible] Surplus [illegible]	22,777	5,42,275	22,813				
			5,74,480	Accrued [illegible] Interest [illegible]		2,44,016	1,81,122
[illegible] Fund							
As per Last A/C	28,47,241		30,25,902	**Cash at Bank**			
Add: Member's contribution for the year	11,22,223		1,17,028	Deposit [illegible]			2,48,436
Add: Institute's contribution for the year	[illegible]		22,744	Term Deposit [illegible]	19,25,195		30,00,000
[illegible]	3,82,584	40,11,050	2,05,296	Term Deposit [illegible]	15,01,106	34,26,301	
			26,17,250				
				Savings Account [illegible]			
				Bank of [illegible]		8,14,095	
		45,53,325	26,37,485			45,53,325	26,37,485

[illegible]

07.03.2017

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-700106

[illegible]
Chartered Accountants
[illegible]
Partner
[illegible]

[illegible]

CONTRIBUTORY PROVIDENT FUND

Income & Expenditure Account for the Year Ended 31st March, 2017

Expenditure	Current Year		Previous Year	Income	Current Year		Previous Year
[illegible] Payable to Members		2,87,[illegible]	3,01,[illegible]	By Interest from Bank [illegible] Savings Bank A/c [illegible]	33,[illegible] 2,[illegible]	3,11,[illegible]	3,19,[illegible]
[illegible] Charges		-	115				
[illegible] Expenditure over Income		20,[illegible]	1,[illegible]	By Excess of Expenditure over Income			-
		3,[illegible]	3,25,[illegible]			3,11,[illegible]	3,[illegible]

Receipts & Payments Statement for the Year 2016-17

Receipts	Current Year		Previous Year	Payments	Current Year		Previous Year
[illegible] Balance [illegible]		[illegible]	13,[illegible]	By Bank Charges			115
[illegible] Contribution [illegible]	1,75,[illegible] 2,[illegible]	[illegible]	1,[illegible] [illegible]	By Advance to Members			1,00,000
[illegible] Advance		10,[illegible]		By Cash at Bank Savings Bank [illegible]		40,[illegible]	13,[illegible]
[illegible] Interest Received [illegible] Savings Account [illegible] [illegible]	[illegible] [illegible] [illegible] 1,[illegible]	2,[illegible]	3,[illegible]				
		16,[illegible]	15,[illegible]			40,[illegible]	15,[illegible]

[illegible]

[illegible]/2017

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

[illegible] Director [illegible]
National Institute of Homoeopathy
Block-GE, Sector-III, Salt Lake
Kolkata-700106

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

[illegible] Chartered Accountants
[illegible] Basu & Associates
[illegible]
Partner
[illegible]

Pension Fund
Balance Sheet As At 31st March, 2017

(Amount in ₹)

Liabilities	Current Year		Previous Year	Assets	Current Year	Previous Year
[illegible]						
[illegible]						
[illegible]	80,36,001		11,55,691	Cash at Bank:		
Contribution from [illegible]			68,20,000	Savings Deposit in [illegible]		
Balance of [illegible]				A/c No. [illegible] (Pension)	82,19,488	84,41,717
from [illegible]		80,76,001				
			80,76,701			
[illegible] - Pension Fund						
[illegible] account			5,64,103			
[illegible] Year		81,49,825	25,21,924			
		82,19,488	84,41,717		82,19,488	84,41,717

[illegible]

[illegible] 2017

[illegible] statement of even date

[illegible] BASU & ASSOCIATES

[illegible] Accountants

F.R. No. [illegible]

Partner (M.No. [illegible])

Accounts Officer i/c
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-700106

PENSION FUND

Income & Expenditure Account for the Year Ended 31st March, 2017

(Amount Rs.)

Expenditure	Current Year		Previous Year	Income	Current Year		Previous Year
To Pension/Family Pension		1,99,03,134	1,83,57,339	By Contribution From General Fund		1,98,33,269	1,82,53,489
To Bank Charges		15,439	4,032	By Interest On Savings Accounts (M.O.S)		85,314	1,07,882
To Excess of Income Over Expenditure		-	-				
		1,99,18,583	1,83,61,371			1,99,18,583	1,83,61,371

Receipts & Payments Statements for the Year 2016-17

(Amount Rs.)

Receipts	Current Year		Previous Year	Payments	Current Year		Previous Year
To Opening Balance S.B. A/c No. [illegible] D.P.S	84,41,717	84,41,717	20,03,110	By Pension/Family Pension		1,99,03,704	1,83,57,339
To ?F Fund		-	18,00,000	By Bank Charges		15,439	4,032
To Transfer from General Fund		1,46,09,348	1,87,73,918	By Closing Balance S.B.A/c No. [illegible]		32,18,468	84,41,717
To Interest On Savings Accounts		85,314	1,07,889				
To Receipts of Advance Payment from GPF	27,520						
Transfer to GPF	27,520	-					
		2,31,36,881	2,85,85,388			2,31,36,881	2,85,85,388

[illegible]

- 27.06.2017

Accounts Officer i/c
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

In terms of our report of even date
For GHOSH BAGCHI & ASSOCIATES
Chartered Accountants
T K Basu
Partner (059157)
FRN: 311088E

Ghosh Basu & Associates
Chartered Accountants

City Office : [illegible]
Phone : [illegible]
E-mail : [illegible]

AUDITOR'S REPORT

We have audited the attached Balance Sheet of "NATIONAL INSTITUTE OF HOMOEOPATHY" GENERAL PROVIDENT FUND Block GE, Sector – III, Salt Lake, Kolkata – 700106, West Bengal as at 31st March 2017and also Income expenditure account & Receipts & Payments Account for the year ended on the date annexed there to. 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.

We conducted our audit in accordance with Auditing Standards generally accepted in our country. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes, examining on a test basis, evidence 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that in our opinion and according to the best of our information and the explanations given to us, the aforesaid account exhibits a true and fair view of the state of affairs of the Institute as at 31st March 2017:-

1) In the case of Balance sheet of the state of the above named institutes affairs as at 31.03.2017
2) Income & Expenditure accounts of the excess of expenditure over income from 01.04.2015 to 31.03.2017
3) Receipt & payment accounts for the period from 01.04.2016 to 31.03.2017.

Place : SEORAPHULI
Date: 07.08.2017

For GHOSH BASU & ASSOCIATES
Chartered Accountants

TUSHAR KANTI BASU
(Partner)
Memb. No. – 050157
FRN. No – 311066E

Branch Office : 3108, Chatterjee Para Lane, P.O. Sheoraphuli, Dist. : Hooghly-712 223, West Bengal

GENERAL PROVIDENT FUND

Income & Expenditure Account for the Year Ended 31st March, 2017

Expenditure		Current Year	Previous Year	Income		Current Year	Previous Year
To Bank Charges		[illegible]	[illegible]	By Interest on Term Deposit with Bank		[illegible]	[illegible]
				By Interest on Savings Account with Bank		[illegible]	[illegible]
To Excess of Income over Expenditure		[illegible]	[illegible]	By Excess of Expenditure over Income			
		[illegible]	[illegible]			[illegible]	[illegible]

Receipts & Payments Account for the Year 2016-17

Receipts		Current Year	Previous Year	Payments		Current Year	Previous Year
To Opening Balance				By GPF Final Settlement Payment			
Savings Account	[illegible]		[illegible]	Advance / Withdrawal	[illegible]		[illegible]
Term Deposit	[illegible]	[illegible]	[illegible]	Final Payment	[illegible]	[illegible]	[illegible]
To GPF Subscription		[illegible]	[illegible]	By GPF Advance Paid		[illegible]	[illegible]
[illegible] Advance Recovery			[illegible]	By [illegible]		[illegible]	
				By Bank Charges		[illegible]	[illegible]
To GPF [illegible]			[illegible]	By Pension Fund (Transfer)			[illegible]
To Contribution Received in Advance from General Fund			[illegible]	By GPF Payable [illegible]	[illegible]	[illegible]	[illegible]
				By GPF Receivable from [illegible]		[illegible]	
To Interest Received				By Cash at Bank			
On Savings Account	[illegible]		[illegible]	Deposit Accounts			[illegible]
On Term Deposit	341.00			Term Deposit [illegible]	[illegible]		
On Accrued Interest		[illegible]	[illegible]	Term Deposit [illegible]	[illegible]		
				Term Deposit [illegible]	[illegible]		
				Term Deposit [illegible]	[illegible]		
				Term Deposit [illegible]	[illegible]		
				Term Deposit [illegible]	[illegible]		
				Term Deposit [illegible]	[illegible]		
				Term Deposit [illegible]	[illegible]		
				Savings Account			
				Canara Bank [illegible]	[illegible]	[illegible]	[illegible]
		[illegible]	[illegible]			[illegible]	[illegible]

Place: Kolkata

Date: [illegible]

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-700106

For [illegible] Chartered Accountants

[illegible]

GENERAL PROVIDENT FUND

Balance Sheet As At 31st March, 2017

Amount Rs.

Liabilities	Current Year		Previous Year
General Fund			
As per Last A/C	1,48,89,397		1,95,21,641
Less : Transfer to Pension Fund			-8,30,000
Less : Transfer to Members Fund / Pension Fund	27,94,357		
	1,20,22,551		
Less : GPF Payable to Members	91,877	1,24,70,714	
Less : Adjustment of [illegible]			1,030
			1,48,89,397
Members Account			
Opening balance transferred from Shortfall Fund	3,07,22,877		3,47,41,560
Add : Contribution during the year	74,18,500		69,75,886
Add : Interest Payable to Members Account	21,18,894		25,58,440
Add : Transfer from Default Fund	31,14,360		
	5,42,74,759		
Less : Full And Final Payment	44,58,283		-22,83,891
	4,27,47,[illegible]		
Less : Part, Final & Withdrawal	[illegible]	4,60,00,481	-19,65,800
Accumulated Surplus			
Surplus as per last account	42,08,667		35,00,588
Surplus for the year	8,28,874	50,38,554	15,09,011
GPF Dues - Short Payment to Members			0
Contribution Received in Advance (From Single)		62	5,08,831
		6,47,29,815	5,88,41,772

Assets	Current Year		Previous Year
Current Receivable			
GPF Due Receivable from Pension Fund	3,00,519		2,18,530
GPF Advance	11,02,500		4,05,400
GPF Contribution Receivable from Pension Fund		14,03,109	15,400
Accrued Interest on Term Deposit		22,43,275	81,75,218
Cash at Bank			
Savings Account			
SBI - [illegible]	48,000		19,78,652
Term Deposit with Bank	5,88,74,335	5,88,75,291	4,38,19,000
		6,47,29,815	5,88,41,772

Place: Kolkata

Date : 07.08.2017

In terms of our report of even date

For [illegible] & ASSOCIATES

Chartered Accountants

P K [illegible]

Partner ([illegible])

FRN [illegible]

Accounts Officer I/c, 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

ANNUAL ACCOUNTS

FOR THE YEAR 2016-17

PENSION FUND

NATIONAL INSTITUTE OF HOMOEOPATHY

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

Ghosh Basu & Associates
Chartered Accountants
[illegible]

AUDITOR'S REPORT

We have audited the annexed Balance Sheet of "NATIONAL INSTITUTE OF HOMOEOPATHY",PENSION FUND Block-CE, Sector – III, Salt Lake, Kolkata 700106, West Bengal as at 31st March 2017and also Income expenditure account & Receipts & Payments Account for the year ended on that date annexed thereto. 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.

We conducted our audit in accordance with Auditing Standards generally accepted in our country. These standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that in our opinion and according to the best of our information and the explanations given to us, the aforesaid account exhibits a true and fair view of the state of affairs of the Institution as at 31st March 2017:

1) In the case of Balance sheet of the state of the above [illegible] activities [illegible] as at 31.03.2017
2) Income & Expenditure account of the excess of expenditure over income from 01.04.2016 to 31.03.2017.
3) Receipts & payment accounts for the period from 01.04.2016 to 31.03.2017.

Place : SHEORAPHULI
Date: 07.08.2017

For, GHOSH BASU & ASSOCIATES
Chartered Accountants

TUSHAR KANTI BASU
(Partner)
Memb. No. – 030137
FRN No – 311066E

Head Office : [illegible], Chatterjee Para Lane, P.O. Sheoraphuli, Dist. : Hooghly-712 223, West Bengal
[illegible]

ANNUAL ACCOUNTS

FOR THE YEAR 2016-17

GENERAL PROVIDENT FUND

NATIONAL INSTITUTE OF HOMOEOPATHY

Block – GE, Sector – III, Salt Lake,

Kolkata – 700 106

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
I. Opening Balances			I. Expenses		
a) Cash in hand	[illegible]	[illegible]	a) Establishment Expenses		[illegible]
b) Bank Balances			Non-Plan	[illegible]	[illegible]
i) In Current Account	[illegible]	[illegible]	Plan	[illegible]	[illegible]
ii) In Deposit Account	[illegible]	[illegible]	b) Administrative Expenses		
iii) Savings Account	[illegible]	[illegible]	Non-Plan	[illegible]	[illegible]
			Plan	[illegible]	[illegible]
II. Grants Received					
a) From Govt. of India			II. Payments made against funds for various projects		
- Plan	[illegible]	[illegible]	Earmarked Fund & Deposits	[illegible]	[illegible]
- Non-Plan	[illegible]	[illegible]			
- [illegible]	[illegible]	[illegible]	III. Investments & Deposits made		
- [illegible]			a) Out of Earmarked/Endowment Funds		
[illegible]		[illegible]	b) Out of Own Funds		
b) From State Govt.	[illegible]	[illegible]			
c) From other sources			IV. Expenditure on Fixed Assets		
[illegible]	[illegible]	[illegible]	a) Capital Work-in-Progress		
III. Income on Investments from			[illegible]	[illegible]	[illegible]
a) Earmarked/Endowment Funds			[illegible]		
b) Own Funds (Other Investments)			V. Refund of surplus money/Loans		
			a) To the Government of India		
IV. Interest Received on			b) To the State Government		
a) On Bank deposits	[illegible]	[illegible]	c) To other providers of funds		
b) Loans, Advances etc.	[illegible]	[illegible]			
V. Other Income	[illegible]	[illegible]	VII. Other Payments	[illegible]	[illegible]
VI. Amount Borrowed	[illegible]	[illegible]	VIII. Closing Balances		
			a) Cash in hand		[illegible]
VII. Other Receipts	[illegible]	[illegible]	b) Bank Balances		
			i) In Current Accounts	[illegible]	[illegible]
			ii) In Deposit Accounts	[illegible]	[illegible]
			iii) Savings Accounts	[illegible]	[illegible]
TOTAL	[illegible]	[illegible]	TOTAL	[illegible]	[illegible]

Place: [illegible]

Date: [illegible]

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

[illegible]

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

NATIONAL INSTITUTE OF HOMOEOPATHY
SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2017

SCHEDULE 25

Contingent Liabilities and Notes on Accounts for the year ended 31st March, 2017

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, 2017 and the Income & Expenditure Account for the year ended on that date.

26/5/17

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

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

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

NATIONAL INSTITUTE OF HOMOEOPATHY

[illegible]

SCHEDULE 25

[illegible] Notes on Accounts for the year ended 31st March, 2017

1. [illegible] from the State Government.

2. Capital Expenditure
   [illegible] Building [illegible] 31st March, 2016 [illegible] Phase 2 [illegible] of Academic Building [illegible] CPWD [illegible] works.

3. The Institute during the accounting year 2016-17 [illegible]

	[illegible] (Rs.lakhs)	[illegible] (Rs.lakhs)	[illegible] (Rs.lakhs)
Revenue Expenditure	[illegible]	340.45	
Capital Expenditure	24.[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
Total	[illegible]	[illegible]	[illegible]

4. An amount of Rs. 24.21 lakhs [illegible]

	Rs. in lakhs
a) Plant, Machinery & Equipment	[illegible]
b) Furniture & Fixtures	[illegible]
c) Office Equipment	[illegible]
d) Library Books	[illegible]
e) [illegible] Equipments	[illegible]
f) Building	[illegible]
g) Computers & Accessories	[illegible]
	24.21

5. The Institute [illegible] Fixed Deposit [illegible] 31st March, 2017 [illegible] of the Institute.

6. Separate books of accounts [illegible] (NPS) [illegible] Fund for Grant for Capital Expenditure [illegible] Capital Expenditure [illegible] the Fund.

7. In the opinion of the Management, the current assets, loans and advances [illegible] in the Balance Sheet.

8. [illegible]

Accounts Officer i/c
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Kolkata-700106

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

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

4. FOREIGN CURRENCY TRANSACTIONS

Transactions denominated in foreign currencies are accounted at the [illegible] exchange rate prevailing on the date of transaction. No expenditure in foreign currency has been incurred by the Institute during the current & previous year.

5. RETIREMENT BENEFITS

The liability towards gratuity payable on death / retirement / termination of employees including leave encashment benefit is provided on [illegible] basis in the accounts. All such retirement benefits are accounted on the basis of actual payment.

6. SET OFF

Advances to staff and third parties are set off against the [illegible] by charging the relevant expenditure, in the books of account.

7. INVESTMENT

The Institute has no investment other than Fixed Term Deposits in the Nationalised Banks. As per Memorandum of Association, Rules and Regulations and Bye Laws of the Society, the Institute's fixed deposits are made with Nationalised Bank [illegible] for [illegible] deposits.

8. INVENTORY VALUATION

Medicines and consumables purchased by the Institute have been recorded and maintained by Dispensary and store. Consumable items are issued to the respective departments. The value of stock of the closing has not been incorporated in the books.

Accounts Officer I/c,
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Administrative Officer I/c,
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Kolkata-700106

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

NATIONAL INSTITUTE OF HOMOEOPATHY

SCHEDULES FORMING PART OF ACCOUNTS FOR THE PERIOD ENDED 31st MARCH [illegible]

SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES

Principal activities of the Institute are to [illegible] education, provide health care services and promote 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 [illegible] issued within 31st March are taken [illegible] as income for the financial year on accrual basis.

(iii) The Institute's accounts reflect the [illegible] of the grants [illegible] from the Government of India and other related [illegible] up to 31st March. [illegible] known and [illegible], are provided for in the accounts of respective year only to the extent of fund available.

(iv) All other known [illegible] 31st March [illegible] on accrual basis.

(v) Liabilities for expenses over Rs. [illegible] to the extent known up to a cut off date [illegible] are accounted for. [illegible] accounted for as advance/cheques advanced.

2. FIXED ASSETS

[illegible] Capital Asset [illegible] Fund Account [illegible] the Corpus/Capital Fund Account [illegible] Earmarked Fund for Capital Grant [illegible] balance [illegible] When the Assets are sold/condemned [illegible] written off, the respective asset account is credited [illegible] and the difference between written down value and net realized value [illegible] credited/debited to Income and Expenditure Account respectively.

Assets are shown at gross value less accumulated depreciation [illegible] at the end of the year.

3. DEPRECIATION AND AMORTISATION OF LEASEHOLD LAND

Depreciation on assets has been calculated on the [illegible] method [illegible] assets at the prevailing rates of [illegible] Income Tax Act, 1961 [illegible] 180 days. The depreciation has been provided in the books on additions to the assets [illegible] for a period of less than 180 days in the financial year [illegible] 50% of the prescribed rates. [illegible] depreciation calculated on all depreciable assets during the year [illegible] Income and Expenditure Account and for the [illegible] upto 2014-15 [illegible] has been debited to Prior Period Adjustment Account. An amount equal to the [illegible] of depreciation provided on assets [illegible] Government Grant has been [illegible] Corpus Fund and credited to Income & Expenditure Account [illegible] Accounting Standard 12.

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

[illegible]
National Institute of Homoeopathy
[illegible]

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

12 (b)

ANNUAL ACCOUNTS

FOR THE YEAR 2014-15

NATIONAL INSTITUTE OF HOMOEOPATHY

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

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2017

SCHEDULE 20 - [illegible]	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
i Provision for Depreciation				
ii Adjustment of expenses incurred for previous year [illegible]				
iii Advertisement, LTC Expenses, Misc. Office Expenses etc.			777,757.00	
iv Prior Period Expenditure 2013-14			75,000	
v [illegible] Capital Exp.			215,000,000	
TOTAL				[illegible]

SCHEDULE 21 - EXPENDITURE ON GRANTS, SUBSIDIES ETC.	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
a) Grants given to Institutions				
b) Subsidies given to Institutions				
TOTAL		Nil		Nil

SCHEDULE 22 - INTEREST [illegible]	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
a) On Fixed Loans				
b) On Other Loans (including Bank Charges)				
c) Bank Charges				
TOTAL		Nil		Nil

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Kolkata-700106

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

SCHEDULE [illegible] FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2017

Sl.	Particulars	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
	[illegible] Expenditure				
	[illegible]	[illegible]	[illegible]	[illegible]	
	Diet Charges	[illegible]		[illegible]	
	[illegible] & Power	[illegible]		[illegible]	
	[illegible]	[illegible]		[illegible]	
	[illegible]	[illegible]		[illegible]	
	[illegible]	[illegible]		[illegible]	
	[illegible]	[illegible]		[illegible]	
	[illegible]	[illegible]		[illegible]	
	Postage, Telephone & Communication Charges	[illegible]		[illegible]	
	Printing & Stationery	[illegible]		[illegible]	
	[illegible] Charges	[illegible]		[illegible]	
	[illegible]	[illegible]		[illegible]	
	[illegible]	[illegible]		[illegible]	
	[illegible] Charges	[illegible]		[illegible]	
	Audit Fees	[illegible]		[illegible]	
	Hospital / OT / Surgery Expenses	[illegible]		[illegible]	
	[illegible] Charges	[illegible]		[illegible]	
	[illegible]	[illegible]		[illegible]	
	Legal Expenses	[illegible]		[illegible]	
	[illegible]	[illegible]		[illegible]	
	Advertisement, Publicity & Publication	[illegible]		[illegible]	
	X-Ray Film & Chemicals	[illegible]		[illegible]	
	[illegible] Fee	[illegible]		[illegible]	
	TA/DA Expenses	[illegible]		[illegible]	
	[illegible]	[illegible]		[illegible]	
	[illegible]	[illegible]		[illegible]	
	Total	[illegible]	[illegible]		[illegible]

Accounts Officer i/c
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Kolkata-700106

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Kolkata-700106

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

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2017

SCHEDULE [illegible]	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
i) [illegible] Fees				
ii) [illegible]	277,[illegible]		[illegible]	
iii) [illegible]				
iv) Misc. Receipts	[illegible]		[illegible]	
v) RTI Fees	[illegible]		[illegible]	
vi) [illegible]	[illegible]		[illegible]	
vii) [illegible]				
	[illegible]		[illegible]	
TOTAL		[illegible]		[illegible]

SCHEDULE [illegible]	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
1) [illegible]				
- [illegible]				
- [illegible]				
2) [illegible]				
- [illegible]				
- [illegible]				
TOTAL		Nil		Nil

SCHEDULE [illegible]	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
1 Salaries and Wages	[illegible]		[illegible]	
2 [illegible]	[illegible]		[illegible]	
3 [illegible]	[illegible]		[illegible]	
4 [illegible]	[illegible]		[illegible]	
5 [illegible]	[illegible]		[illegible]	
6 [illegible]	[illegible]		[illegible]	
7 Medical [illegible]	[illegible]		[illegible]	
8 [illegible]	[illegible]		[illegible]	
9 [illegible]	[illegible]		[illegible]	
10 [illegible]	[illegible]		[illegible]	
11 [illegible]	[illegible]		[illegible]	
TOTAL		[illegible]		[illegible]

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

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Kolkata-700106

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

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2017

[illegible]		Current Year		Previous Year	
		Rs.	Rs.	Rs.	Rs.
i)	[illegible] - District [illegible] - Others				
ii)	Electricity				
iii)	Rent				
iv)	Others				
	TOTAL		Nil		Nil

[illegible]		Current Year		Previous Year	
		Rs.	Rs.	Rs.	Rs.
i)	Income from Royalty				
ii)	Income from [illegible]				
iii)	Others		265		[illegible]
	TOTAL		265		[illegible]

[illegible]		Current Year		Previous Year	
		Rs.	Rs.	Rs.	Rs.
i)	[illegible] (As per Schedule [illegible])	[illegible]	[illegible]		[illegible]
ii)	[illegible] (As per Schedule [illegible])				[illegible]
iii)	[illegible]		[illegible]		[illegible]
	TOTAL (i+ii+iii)		[illegible]		[illegible]

Accounts Officer
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[illegible]
Kolkata

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

[illegible] FOR THE PERIOD ENDED 31ST MARCH, 2017

	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
[illegible] Receipts:				
Hostel Collections				
Hospital Receipts	[illegible]		[illegible]	
OPD Registration	[illegible]	[illegible]	[illegible]	[illegible]
TOTAL		[illegible]	[illegible]	[illegible]

	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
[illegible] (GRANTS)				
i) Central Government				
- Non-Plan Grant Received	[illegible]		[illegible]	
- Plan Grant Received	[illegible]		[illegible]	
	[illegible]		[illegible]	
ii) Other Grants Received				
- [illegible]				
- [illegible]				
iii) Plan Grant [illegible] Capital Expenditure	[illegible]	[illegible]	[illegible]	[illegible]
TOTAL		[illegible]		[illegible]

	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
[illegible] FEES / SUBSCRIPTIONS:				
i) Application Fees / [illegible]	[illegible]		[illegible]	
ii) Hostel Fees	[illegible]		[illegible]	
iii) Fees for [illegible] Course	[illegible]	[illegible]	[illegible]	[illegible]
TOTAL		[illegible]		[illegible]

Accounts [illegible]
National Institute of Homoeopathy
Block-GE, Sector-III, Salt Lake,
Kolkata-[illegible]

Administrative Officer I/C
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

SCHEDULE 11 - CURRENT PART OF BALANCE SHEET AS AT 31ST MARCH, 2017

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC. (Contd.)

	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
B. LOANS, ADVANCES AND OTHER ASSETS				
[illegible]				
[illegible]				
1. Loans to Staff				
Computer Advance	[illegible]		[illegible]	
Motor Cycle / Scooter Advance	[illegible]		[illegible]	
House Building Advance	[illegible]		[illegible]	
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
2. Advances to Staff				
Festival Advance	[illegible]		[illegible]	
[illegible]			-	
LTC Advance	[illegible]		[illegible]	
TA/DA Advance	[illegible]		[illegible]	
[illegible]			-	
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
3. Other Advances				
[illegible]	[illegible]		[illegible]	
[illegible]	[illegible]		[illegible]	
Advance to CPWD	-		[illegible]	
[illegible]	[illegible]		[illegible]	
[illegible]	[illegible]		[illegible]	
[illegible]	[illegible]	[illegible]		[illegible]
4. [illegible]				
[illegible]				[illegible]
5. Advances Recoverable in Cash or kind		[illegible]		[illegible]
6. Security Deposit (Telephone)		[illegible]		[illegible]
7. [illegible]		[illegible]		[illegible]
TOTAL (B)		[illegible]		[illegible]
TOTAL (A+B)		[illegible]		[illegible]

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

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017

SCHEDULE 9 - INVESTMENTS FROM EARMARKED/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				
TOTAL		Nil		Nil

SCHEDULE 10 - INVESTMENTS - OTHERS	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 (to be specified)				
TOTAL		Nil		Nil

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
A. CURRENT ASSETS:				
1. Current Fund		-		[illegible]
2. Deposit Account				
- General Fund	[illegible]		[illegible]	
Endowment / Earmarked Fund				
General Provident Fund	[illegible]		[illegible]	
Contributory Provident Fund	[illegible]	[illegible]		[illegible]
3. Savings Account				
- General Fund	[illegible]		[illegible]	
- Endowment / Earmarked Fund				
General Provident Fund	[illegible]		[illegible]	
New Pension Scheme			[illegible]	
Pension Fund	[illegible]		[illegible]	
Contributory Provident Fund	[illegible]	[illegible]	[illegible]	[illegible]
4. Current Account				
- General Fund	[illegible]		[illegible]	
- Endowment / Earmarked Fund		[illegible]		[illegible]
5. Savings Account				
TOTAL (A)		[illegible]		[illegible]

Accounts Officer I/c
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Kolkata-700106

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

Particulars	Rs.	Rs.	Rs.	Rs.	Rs.	Rate of Depreciation	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A. FIXED ASSETS												
1. LAND												
2. BUILDINGS												
[illegible]	[illegible]				[illegible]	10	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
PLANT MACHINERY AND EQUIPMENT [illegible]	[illegible]		[illegible]		[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
VEHICLES	[illegible]				[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
ELECTRIC INSTALLATION	[illegible]				[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
OFFICE EQUIPMENT	[illegible]				[illegible]	15	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
COMPUTER/PERIPHERALS	[illegible]	30,000	[illegible]		[illegible]	60	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
[illegible] EQUIPMENT	[illegible]				[illegible]	15	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
LIBRARY BOOKS	[illegible]				[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
LABORATORY EQUIPMENT	[illegible]				[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
[illegible]	[illegible]				[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
TOTAL (A)	[illegible]	[illegible]	[illegible]		[illegible]		[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
B. CAPITAL WORK-IN-PROGRESS	[illegible]	[illegible]	[illegible]		[illegible]						[illegible]	[illegible]
TOTAL	[illegible]	[illegible]	[illegible]		[illegible]		[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
Previous Year Figures	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Accounts Officer i/c,
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Administrative Officer [illegible],
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Block-GE, Sector-III, Salt Lake,
Kolkata-700106

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

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017

	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
SCHEDULE 7 - CURRENT LIABILITIES & PROVISIONS				
A. CURRENT LIABILITIES				
Liability to Vendors	[illegible]		17,[illegible]	
Salary Allowances Payable	[illegible]			
Professional Tax	[illegible]			
Employees Contribution - Recreation Club	[illegible]		[illegible]	
LIC Salary Savings	[illegible]		[illegible]	
Group Insurance	[illegible]			
NCGEWC - Employees Contribution	[illegible]	23,[illegible]		77,850,368
Fund Payable				
General Provident Fund		[illegible]		[illegible]
Fund for Disposal				
Deposit ... Account	[illegible]		[illegible]	
... Foreign ...		[illegible]	[illegible]	2,35,759
Interest Received on Bank Deposit				
Other Current Liabilities				
Security Deposit	[illegible]		181,[illegible]	
Earnest Money	[illegible]		[illegible]	
Group Insurance ... Payment	[illegible]	[illegible]	20,[illegible]	[illegible]
TOTAL (A)		[illegible]		[illegible]
B. PROVISIONS				
Contingent Liabilities				
TOTAL (B)				
GRAND TOTAL		[illegible]		45,573,941

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Kolkata-700106

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

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017

SCHEDULE 4 - SECURED LOANS AND BORROWINGS:

	Current Year		Previous Year	
	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, 2017

SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS

	Current Year		Previous Year	
	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		Previous Year	
	Rs.	Rs.	Rs.	Rs.
a) Acceptances secured by hypothecation of capital equipment and other assets				
b) Others				
TOTAL		Nil		Nil

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

SCHEDULE [illegible] FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017

SCHEDULE [illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	Current Year Total	Previous Year Total
	FUND WISE BREAK UP						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
a) Opening Balance of the funds	[illegible]	[illegible]	[illegible]	[illegible]	30,000	[illegible]	[illegible]
b) Additions to the funds:							
i. Donations / Grants							
ii. Transfer of Funds from Other Funds							90,000,000
Adjustment					[illegible]	[illegible]	[illegible]
iii. Contribution / Subscription	[illegible]	[illegible]	[illegible]			[illegible]	[illegible]
iv. Other receipts/Adjustment/Loan		[illegible]	[illegible]			[illegible]	[illegible]
v. Other Additions (Specify Nature)	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
TOTAL (a+b)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure							
- Fixed Assets							
- Others							
- [illegible]	[illegible]					[illegible]	[illegible]
- Payment of Liabilities	[illegible]					[illegible]	
- [illegible] payment	[illegible]			[illegible]		[illegible]	[illegible]
- [illegible] Transfer of Grant/Fund			[illegible]		[illegible]	[illegible]	[illegible]
Total	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
ii. Revenue Expenditure							
- Salaries, Wages & Allowances [illegible]			[illegible]			[illegible]	[illegible]
- [illegible]	[illegible]		[illegible]			[illegible]	[illegible]
- [illegible]							
Total	[illegible]		[illegible]			[illegible]	[illegible]
TOTAL (c)	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
NET BALANCE AS AT THE YEAR-END (a+b-c)	[illegible]	[illegible]	[illegible]			[illegible]	[illegible]

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-700106

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017

SCHEDULE 1 - CORPUS/CAPITAL FUND	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
Balance as at the beginning of the year		[illegible]		[illegible]
Add/(Less): Excess of Income over Expenditure transferred from Income & Expenditure Account		[illegible]		([illegible])
		[illegible]		[illegible]
Add: Contributions towards Corpus/Capital Fund				
Grant received from the Govt. of India				
For Acquisition of Fixed Assets	[illegible]		[illegible]	
For [illegible]				
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Other Adjustments				
[illegible]				
[illegible]				
[illegible]				
[illegible]				
		[illegible]		[illegible]
Less: Deduction from Capital Fund				
Fund Transfer for Depreciation		[illegible]		
[illegible]				[illegible]
BALANCE AS AT THE YEAR - END		[illegible]		[illegible]

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017

SCHEDULE 2 - RESERVE & SURPLUS	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
TOTAL		NIL		NIL

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

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

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017

	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
SCHEDULE 1 - CAPITAL FUND:				
Balance as at the beginning of the year		[illegible]		[illegible]
Add/(Less) : Excess of Income over Expenditure/ Excess of Expenditure Over Income transferred from Income & Expenditure Account		[illegible]		[illegible]
		[illegible]		[illegible]
Add : Contributions towards Capital Fund				
Earmarked Fund for Capital Expenditure				
For Advances paid for Capital Expenses	[illegible]		[illegible]	
For Creation of Fixed Assets during the year out of Earmarked Fund	[illegible]	[illegible]	[illegible]	[illegible]
Other Adjustments				
Adjustment for Other Rectification				
Liability No More Required				
Reversal of Contingent Liability accounted for Gratuity for Grant Payments				
		[illegible]		[illegible]
Less : Deduction from Capital Fund				
Fund Transfer for Depreciation		[illegible]		[illegible]
Reallocation of Opening Balance of Earmarked Funds				
BALANCE AS AT THE YEAR - END		[illegible]		[illegible]

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2017

	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
SCHEDULE 2 - RESERVES & SURPLUS				
TOTAL	-	NIL	-	NIL

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

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

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

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

(Amount in Rs.)

INCOME	Schedule	Current Year	Previous Year
Income from Sales/Services	12	21,35,400	21,94,740
Grants/Subsidies	13	3682,11,303	2270,41,187
Fees/Subscription	14	148,07,725	111,47,510
Income from Investments (Income on Investment from earmarked/endowment funds transferred to Funds)	15	Nil	Nil
Income from Royalty, Publication etc.	16	890	[illegible]
Interest Earned	17	95,15,140	128,40,846
Other Income	18	8,09,006	9,11,070
Transfer from Capital Fund for Depreciation		495,83,583	
Increase/(decrease) in Stock of Finished Goods & Work-in-Progress	19	Nil	Nil
TOTAL (A)		[illegible]	[illegible]
EXPENDITURE			
Establishment Expenses	20	3558,28,597	1040,34,425
Other Administrative Expenses	21	1541,30,177	843,77,272
Prior Period Expenses	21A		1016,390,131
Expenditure on Grants, Subsidies etc.	22	Nil	Nil
Interest	23	Nil	Nil
Depreciation (Net Total at the year-end - corresponding to Schedule 8)		495,37,628	879,40,571
TOTAL (B)		[illegible]	3888,97,550
Balance being excess of Income over Expenditure (A-B)		318,22,697	(1,333,40,588)
Transfer to Special Reserve		Nil	Nil
Transfer to/from General Reserve		Nil	Nil
Balance being Surplus/(Deficit) carried to Capital Fund		318,22,697	(1,333,40,588)
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Place: Kolkata

Date: 17.07.2017

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-700 106

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

For CHOWDHURY & ASSOCIATES
Chartered Accountants
Partner
M. No. [illegible]
FRN [illegible]

[illegible] Salt Lake, Kolkata - 700 106

BALANCE SHEET AS AT 31ST MARCH, 2017

(Amount - Rs.)

CAPITAL FUND & LIABILITIES	Schedule	Current Year	Previous Year
Capital Fund	1	8822,43,077	7001,40,104
Reserve & Surplus	2	Nil	Nil
Earmarked/Endowment Funds	3	862,69,775	[illegible]
Secured Loans & Borrowings	4	Nil	Nil
Unsecured Loans & Borrowings	5	Nil	Nil
Deferred Credit Liabilities	6	Nil	Nil
Current Liabilities & Provisions	7	20[illegible],68,909	156,70,541
TOTAL		9892,77,163	[illegible]
ASSETS			
Fixed Assets	8	[illegible]	5493,22,37[illegible]
Investments - From Earmarked/Endowment Funds	9	Nil	Nil
Investments - Others	10	Nil	Nil
Current Assets, Loans & Advances etc.	11	4070,56,1[illegible]	[illegible]
Miscellaneous Expenditure (to the extent not written off or adjusted)		Nil	Nil
TOTAL		[illegible]	[illegible]
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Place: Kolkata

Date - 07.08.2017

In terms of our report of even date

For [illegible] & ASSOCIATES
Chartered Accountants

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-700 106

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

[illegible]
Partner (ICAI [illegible])
FRN [illegible]

Ghosh Basu & Associates
Chartered Accountants

City Office : [illegible], Kolkata-700 [illegible]
Phone : [illegible]
E-mail : [illegible]
[illegible]

AUDITOR'S REPORT

We have audited the attached Balance Sheet of "NATIONAL INSTITUTE OF HOMOEOPATHY", Block-GE, sector – III, Salt Lake, Kolkata – 700106, West Bengal as at 31st March 2017 and also Income expenditure account & Receipts & Payments Account for the year ended on that date annexed thereto. 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.

We conducted our audit in accordance with Auditing Standards generally accepted in our country. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the Financial statements are free of material misstatements. An audit includes, examining on a test-basis, evidence 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that in our opinion and according to the best of our information and the explanations given to us, the aforesaid accounts exhibit a true and fair view of the state of affairs of the Institute as at 31st March 2017:–

1) In the case of Balance sheet of the state of the above named institution affairs as at 31.03.2017.
2) Income & Expenditure accounts of the excess of expenditure over income from 01.04.2016 to 31.03.2017.
3) Receipt & payment accounts for the period from 01.04.2016 to 31.03.2017.

Place: SHEORAPHULI
Date: 08.08.2017

For GHOSH BASU & ASSOCIATES
Chartered Accountants

TUSHAR KANTI BASU
(Partner)
Memb. No. – 058[illegible]
FRN. No. – 311069E

NATIONAL INSTITUTE OF HOMOEOPATHY
BLOCK - GE, SECTOR - III, SALT LAKE, KOLKATA-700 106

CONTENTS

ANNUAL ACCOUNTS

FOR THE YEAR 2017-18

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

NATIONAL INSTITUTE OF HOMOEOPATHY

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

CONTENTS

AUDITOR'S REPORT

We have audited the attached Balance Sheet of "**NATIONAL INSTITUTE OF HOMOEOPATHY**", Block-GE, sector – III, Salt Lake, Kolkata – 700106, West Bengal as at 31st March 2018 and also Income expenditure account & Receipts & Payments Account for the year ended on that date annexed there to. 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.

We conducted our audit in accordance with Auditing Standards generally accepted in our country. These standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes examining on a test basis, evidence 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that in our opinion and according to the best of our information and the explanations given to us, the aforesaid accounts exhibits a true and fair view of the state of affairs of the Institute as at 31st March 2018:-

1) In the case of Balance sheet of the state of the above named Institutes affairs as at 31.03.2018.
2) Income & Expenditure account of the excess of expenditure over income from 01.04.2017 to 31.03.2018.
3) Receipt & payment accounts for the period from 01.04.2017 to 31.03.2018.

Place: SHEORAPHULI
Date: 19.09.2018

For GHOSH BASU & ASSOCIATES
Chartered Accountants

SHEORAPHULI

TUSHAR KANTI BASU
(Partner)
Memb. No.: 050137
FRN. No.: 311066E

National Institute of Homoeopathy

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

BALANCE SHEET AS AT 31ST MARCH, 2018

(Amount - Rs.)

CAPITAL FUND & LIABILITIES	Schedule	Current Year		Previous Year	
Capital Fund	1		72,44,10,632		81,72,45,077
Reserve & Surplus	2	Nil		Nil	
Earmarked/Endowment Funds	3		38,35,81,898		8,82,85,775
Secured Loans & Borrowings	4	Nil		Nil	
Unsecured Loans & Borrowings	5	Nil		Nil	
Deferred Credit Liabilities	6	Nil		Nil	
Current Liabilities & Provisions	7		4,07,30,279		2,07,83,560
TOTAL			1,15,27,18,809		93,92,73,162
ASSETS					
Fixed Assets	8		49,79,24,719		45,16,17,052
Investments - From Earmarked/Endowment Funds	9	Nil		Nil	
Investments - Others	10	Nil		Nil	
Current Assets, Loans & Advances etc.	11		65,47,98,193		48,78,56,110
Miscellaneous Expenditure (to the extent not written off or adjusted)		Nil		Nil	
TOTAL			1,15,27,18,809		93,94,73,162
SIGNIFICANT ACCOUNTING POLICIES	24				
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25				

Place: Sheoraphuli

Date :- 13.08.2018

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

Director
National Institute of Homoeopathy
Block-GE, Sector-III
Kolkata - 700106
27/8/18

In terms of our report of even date
For Ghosh Bose & Associates
Chartered Accountants
T.K. Bose
Partner (060157)
FRN 311098E

1

National Institute of Homoeopathy

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

(Amount - Rs.)

INCOME	Schedule	Current Year	Previous Year
Income from Sales/Services	12	24,02,590	24,03,695
Grants/Subsidies	13	14,60,02,864	32,32,11,275
Fees/Subscription	14	1,21,22,475	1,49,57,735
Income from Investments (Income on Investment from earmarked/endowment Funds transferred to Funds)	15	Nil	Nil
Income from Royalty, Publication etc.	16	93	350
Interest Earned	17	1,17,02,233	93,15,140
Other Income	18	3,82,417	2,92,945
Transfer from Corpus Fund for Depreciation		7,35,71,549	4,23,20,609
Increase/(decrease) in Stock of Finished Goods & Work-in-Progress	19	Nil	Nil
TOTAL (A)		33,03,13,[illegible]	37,55,24,334
EXPENDITURE			
Establishment Expenses	20	14,78,70,[illegible]	13,88,28,851
Other Administrative Expenses	21	11,87,29,793	15,44,28,127
Prior Period Expenses	21A	4,01,779	Nil
Expenditure on Grants, Subsidies etc.	22	Nil	Nil
Interest	23	Nil	Nil
Depreciation (Net Total at the year-end - Corresponding to Schedule 8)		7,35,71,549	4,23,20,609
TOTAL (B)		34,19,55,421	33,45,20,837
Balance being excess of Income over Expenditure (A-B)		[illegible]	4,10,03,497
Transfer to Special Reserve		Nil	Nil
Transfer to/from General Reserve		Nil	Nil
Balance being Surplus/(Deficit)carried to Capital Fund		([illegible])	4,10,03,497
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Place: Bidhannagar

Date :- 18.09.2018

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

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

Director I/c 27/9/18
National Institute of Homoeopathy
Block-GE, Sector-III,
Salt Lake, Kolkata-700106

In terms of our report of even date
For [illegible] & ASSOCIATES
Chartered Accountants
T K Das
Partner
PAN [illegible]

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

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH, 2018

(Amount - Rs.)

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
I. Opening Balance			**I. Expenses**		
a) Cash in hand		30,549	a) Establishment Expenses	17,28,62,117	12,57,54,425
b) Cash at Bank			b) Administrative Expenses	8,07,71,270	5,05,36,054
i) In Current Account	2,59,118	(56,07,542)			
ii) In Deposit Account	30,15,03,225	19,77,07,425	II. Payments made against funds for Earmarked Fund & Stipends	2,19,25,347	2,79,83,579
iii) In Savings Account	73,83,154	2,22,86,375			
II. Grants Received			III. Investment & Deposit made		
a) From Govt. of India			a) Out of Earmarked/Endowment Funds	Nil	Nil
- Grant-in-Aid Salary	3,09,00,000	27,57,00,000	b) Out of Own Funds(Investment)		
- Grant-in-Aid General	10,04,27,320	3,55,00,000	IV. Expenditure on Fixed Assets & Capital Work-in-Progress		
- Grant for Capital Expenditure	22,00,00,000	[illegible]	a) Out of Grant	20,65,661	24,38,228
b) From Govt. of West Bengal	Nil	Nil	b) Out of Own Funds/Other Funds		
c) From Other Sources					
III. Income on Investments from			V. Refund of Surplus Money/Loans		
a) Earmarked/Endowment Funds	Nil	Nil	a) To the Government of India	Nil	Nil
b) Own Funds(Other Investments)	Nil	Nil	b) To the Government of West Bengal	Nil	Nil
			c) To other providers of funds	Nil	Nil
IV. Interest Received from					
a) On Bank Deposit	1,14,16,820	95,18,292	VI. Finance Charges	Nil	Nil
b) Loans, Advances etc.	3,64,078	4,54,814			
V. Other Income	1,43,30,733	73,34,166	VII. Other Payments	7,61,05,413	4,44,16,921
VI. Amount Borrowed	Nil	Nil	VIII. Closing Balance		
			a) Cash in hand	4,535	
VII. Other Receipts	1,01,83,931	5,07,33,866	b) Cash at Bank		
			i) In Current Account (refer note-2)	2,50,779	2,59,118
			ii) In Deposit Account	15,20,67,788	30,15,03,225
			iii) In Savings Account	89,01,529	73,83,154
TOTAL	32,45,21,894	44,49,58,494	TOTAL	32,45,61,509	44,49,58,494

Place: Salt Lake

Date: 17.08.2018

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

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

In terms of our report of even date
For GHOSH & ASSOCIATES
Chartered Accountants
T K Basu
Partner (M.No.)
FRN: 311088E

-3-

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
SCHEDULE 1 - CAPITAL FUND:				
Balance as at the beginning of the year		85,22,43,887		75,01,40,194
Add/(Less): Excess of Income over Expenditure/(Excess of Expenditure over Income)		15,81,03,055		9,19,23,007
[illegible]		-		
		99,11,48,[illegible]		85,20,63,321
Add: Contributions towards Capital Fund				
Earmarked Fund for Capital Expenditure				
For [illegible]	3,23,94,556		4,00,83,000	
For Creation of Fixed Assets during the year out of General Fund	24,94,425	3,31,20,131	24,28,525	4,05,10,569
[illegible]				
Adjustment for Security Deposit for Electricity		4,16,627		
		99,52,50,3[illegible]		89,26,73,890
Less: Deduction from Capital Fund				
Total Transfer for Depreciation	7,26,71,840			4,04,29,[illegible]
Transfer of Refundable Caution Money Deposited by Students	15,00,000			
Prior [illegible] for [illegible]	[illegible]	7,27,34,[illegible]		-
BALANCE AS AT THE YEAR - END		73,49,13,952		85,22,43,887

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
SCHEDULE 2 - RESERVES & SURPLUS				
TOTAL		Nil		Nil

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

[illegible] Officer
National Institute of Homoeopathy
Block-GE, Sector-III,
Salt Lake, Kolkata-700 106

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

NATIONAL INSTITUTE OF HOMOEOPATHY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS :	FUND WISE BREAK UP						
	General Provident Fund	Contributory Provident Fund	Pension Fund	Earmarked Fund - Grant for Capital Expenditure	Grant for Construction Work at 4th Storey	Current Year Total	Previous Year Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
a) Opening Balance of the funds	5,68,75,001	45,73,042	52,10,488	-	-	6,62,66,779	6,36,26,747
b) Additions to the Funds :							
i. Donations / Grants				4,00,00,000	35,00,00,000	39,00,00,000	-
ii. Transfer of Funds from Other Funds / Adjustment	-		-			-	4,00,00,000
iii. Contribution/Subscription	64,49,524	2,99,288	2,40,00,000			3,07,48,812	2,84,53,094
iv. Other receipts/Adjustment/Loan	12,85,055	47,002	59,421			13,91,478	87,500
v. Other Additions (Bank Interest)	72,06,137	2,76,764	1,51,277			66,84,188	9,54,402
TOTAL (a+b)	7,25,59,277	49,95,098	2,94,27,186	4,00,00,000	35,00,00,000	42,66,86,461	13,31,84,939
c) Utilisation/Expenditure towards objectives of Fund							
i. Capital Expenditure							
- Fixed Assets				4,73,230		4,73,230	
- Adjustment	-		-			-	-
- Loans & Advances	11,00,000	-		2,91,83,410		3,03,48,475	13,02,470
- Payment of Liabilities / Expenses	-				62,28,881	62,28,881	61,837
- Part / Final payment	1,22,06,440	-				1,33,06,440	54,43,838
- Refund/Transfer of Grant/Fund	-		5,176			5,176	4,07,12,530
Total	1,33,01,440	-	5,176	2,96,56,640	62,28,881	5,04,23,183	4,88,78,885
ii. Revenue Expenditure							
- Salaries, Wages & Allowance Pension/Gratuity etc.			3,18,71,074			3,18,71,074	1,99,03,154
- Bank Charges	-	-	4,666			4,666	15,487
- Other Administrative Expenses	-					-	-
Total	-	-	3,18,75,740	-	-	3,18,75,740	1,99,18,621
TOTAL (c)	1,33,01,440	-	3,18,84,036	2,96,56,640	62,28,881	7,13,06,886	6,88,00,504
NET BALANCE AS AT THE YEAR-END(a+b-c)	5,92,43,837	49,95,098	14,22,290	1,03,44,304	27,37,03,169	35,53,91,488	6,43,55,773

Accounts Officer i/c
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

27/9/18
Director i/c
National Institute of Homoeopathy
Block GE, Sector III,
Salt Lake, Kolkata-700106

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

SCHEDULE 4 - SECURED LOANS AND BORROWINGS :	Current Year		Previous Year	
	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, 2018

SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS :	Current Year		Previous Year	
	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		Previous Year	
	Rs.	Rs.	Rs.	Rs.
a) Acceptance secured by hypothecation of Capital Equipment and other assets				
b) Others				
TOTAL		Nil		Nil

Accounts Officer i/c
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Kolkata-700106

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

Director i/c
National Institute of Homoeopathy
Block-GE, Sector-III
Salt Lake
27/9/18

National Institute of Homoeopathy

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
A. CURRENT LIABILITIES				
[illegible]	3,05,28,555		1,99,72,555	
Salary Allowances Payable	-		33,323	
Students Stipend Payable	22,288			
Professional Tax			[illegible]	
[illegible]			588	
LIC Salary Savings			645	
Group Insurance	3,260		1,090	
[illegible] - Employees Contribution		3,08,87,837	840	[illegible] 632
Fund Payable to				
General Provident Fund	[illegible]	-		8,134
Book Bank Fund	3,24,911			
[illegible] Sports Fund	1,00,823	4,33,584		
Payable to				
Students [illegible]		35,520	20,300	27,300
Interest Accrued But Not Due On		-		-
Other Current Liabilities				
Security Deposit	9,08,488		7,94,443	
Earnest Money	2,28,519		6,40,754	
Caution Money from Student [illegible]	23,50,000	-		
Study Tour Fees from Students	23,000			
Group Insurance - Final Payment	-	36,33,834	54,225	7,07,212
TOTAL (A)		4,81,79,275		3,07,87,993
B. PROVISIONS				
Contingent Liabilities			-	-
TOTAL (B)		Nil		-
TOTAL (A+B)		4,80,83,274		3,07,89,993

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

NATIONAL INSTITUTE OF HOMOEOPATHY

SCHEDULE 8 - FIXED ASSETS AS ON 31ST MARCH, 2018

Sl. No.	DESCRIPTION	COST: Opening Balance as on 01.04.2017	COST: Additions during the year	COST: [illegible]	COST: Adjustments	COST: Balance as on 31.03.2018	Rate of depreciation	DEPRECIATION: Opening balance as on 01.04.2017	DEPRECIATION: Additions during the Year	DEPRECIATION: Deductions / adjustments	DEPRECIATION: Total up to 31.03.2018	NET BLOCK: As at the current year end	NET BLOCK: As at the previous year end
		Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	FIXED ASSETS												
	(i) Freehold Land												
2	BUILDINGS												
	(i) On Leasehold Land	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
3	PLANT, MACHINERY & EQUIPMENT [illegible]	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
4	VEHICLES	[illegible]				[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
5	FURNITURE, FIXTURES	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
6	OFFICE EQUIPMENT	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
7	COMPUTER / PERIPHERALS	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
8	LIBRARY EQUIPMENTS	[illegible]				[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
9	LIBRARY BOOKS	[illegible]	[illegible]			[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
10	LABORATORY EQUIPMENTS	[illegible]				[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
11	SPORTS GOODS	[illegible]				[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
	TOTAL - A	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
II	CAPITAL WORK-IN-PROGRESS	[illegible]		-	[illegible]	-		-	-		-	-	[illegible]
	TOTAL A+B	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
	Previous Year Figures	[illegible]	[illegible]	[illegible]	-	[illegible]		[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]

Accounts Officer I/c
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[illegible]

Administrative Officer
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Salt Lake, Kolkata

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

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2018

SCHEDULE 9 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year 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 Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
1. In Government Securities				
2. Other approved Securities				
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, 2018

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
A. CURRENT ASSETS :				
1. Cash in hand		4,058		
2. Deposit Account				
- General Fund	40,19,24,428		36,10,71,441	
- Endowment / Earmarked Fund				
General Provident Fund	6,09,85,087		1,86,72,058	
Contributory Provident Fund	14,85,048	57,29,47,759	32,15,310	30,16,00,925
3. Savings Account				
- General Fund	9,98,[illegible]		77,86,524	
- Endowment / Earmarked Fund				
General Provident Fund	52,828		98,[illegible]	
Pension Fund	74,22,280		100,79,[illegible]	
Contributory Provident Fund	13,26,[illegible]	[illegible]	8,54,738	79,55,054
4. Current Account				
- General Fund	2,50,722	2,58,729	3,06,[illegible]	3,06,[illegible]
5. Stamps in Hand				
TOTAL (A)		53,35,[illegible],588		38,92,17,287

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Director i/c
National Institute of Homoeopathy
Block-GE, Sector-III
Lake, Kol - 700106

23/7/18

- 5 -

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

GENERAL PROVIDENT FUND

Income & Expenditure Account for the Year Ended 31st March, 2018

(Amount - Rs.)

Expenditure	Current Year		Previous Year	Income	Current Year		Previous Year
To Interest Payable on GPF		32,32,098	35,39,889	By Interest on Term Deposit Bank of Baroda	-	31,99,858	35,27,752
To Bank Charges		-	59	By Interest on Savings Account Bank of Baroda	-	92,317	6,18,758
To Excess of Income over Expenditure		59,937	6,09,474			-	
		32,91,875	41,49,[illegible]			32,91,875	41,46,[illegible]

Receipts & Payments Statements for the Year 2017-18

(Amount - Rs.)

Receipts	Current Year		Previous Year	Payments	Current Year		Previous Year
To Opening Balance				By GPF Final Settl. & Withdrawal			
Savings Deposit	69,306		1,18,03,050	Part Final / Withdrawal	47,73,006		8,45,000
Term Deposit	3,58,71,[illegible]	3,59,71,[illegible]	4,38,03,033	Full & Final Payment	75,15,443	1,22,88,449	46,84,[illegible]
To GPF Subscription	84,63,824		19,78,789	By GPF Advance Paid		11,68,000	12,30,003
Less : Excess subscription refunded to General Fund	15,000	84,48,824					
To GPF Advance recovery	10,64,000		-	By Old Claim Paid		-	51,927
Less : Excess recovery refunded	8,000	10,56,000	-	By Bank Charges		-	59
To GPF Receivable from Pensioners		1,82,175	-	By GPF Receivable from Pensioners		-	1,20,475
To Bank Interest Received				By Cash at Bank			
On Savings Account	95,317		6,18,728	Deposit Account			
On Term Deposit	14,05,469		841	Term Deposit with BOB - 16507	1,00,64,280		48,07,337
On Accrued Interest	52,43,579	18,88,137	-	Term Deposit with BOB - 16308	1,32,41,444		1,00,91,768
To Recovery of Interest from Members		6,075		Term Deposit with BOB - 16309	1,05,02,886		86,71,842
				Term Deposit with BOB - 16520	1,32,41,488		1,00,91,768
				Term Deposit with BOB - 33202	55,54,300		30,02,035
				Term Deposit with BOB - 33215	-		20,00,000
				Term Deposit with BOB - 33217	26,79,448		26,39,600
				Flexi Fixed Deposit with BOB	1,80,000		32,11,000
					5,56,[illegible]		
				Savings Account Bank of Baroda SB -	52,525	5,60,40,[illegible]	69,306
		7,26,83,277	6,38,18,[illegible]			7,26,83,277	6,38,18,[illegible]

PLACE : SHEORAPHULI

DATE : 16.08.2018

Accounts Officer i/c
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Administrative Officer
National Institute of Homoeopathy
Block-GE, Sector-III
Salt Lake, Kolkata

Director i/c 27/9/18
National Institute of Homoeopathy
Block-GE, Sector-III
Salt Lake, Kol

In terms of our report of even date
For CHOWDHURY BASU & ASSOCIATES
Chartered Accountants
T K Basu
Partner
FRN 3110[illegible]

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2018

	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
SCHEDULE 12 - INCOME FROM SERVICES:-				
a. Hospital Collections		-		
Hospital Receipts	8,[illegible]		7,20,222	
OPD Registration	16,45,[illegible]	24,[illegible]	16,[illegible]	24,23,[illegible]
TOTAL		24,52,696	24,23,445	24,23,[illegible]

	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
SCHEDULE 13 - GRANTS:-				
i) Central Government:				
- [illegible]	[illegible]			
- [illegible]	[illegible]			
+ Non-Plan Grant Received			[illegible]	
+ Plan Grant Received			[illegible]	
	10,84,27,322		[illegible]	
ii) West Bengal Government				
Non-Plan Grant Received				
Non-Plan Grant for [illegible]				
iii) Plan Grant / [illegible] Expenditure	12[illegible]	[illegible]	[illegible]	[illegible]
TOTAL		15,[illegible]		23,45,[illegible]

	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
SCHEDULE 14 - FEES / SUBSCRIPTIONS:-				
a) Application Fees / [illegible] / Admission Fees	90,[illegible]		1,42,97,722	
b) Hostel Fees	22,44,200		2,60,000	
c) [illegible]	2,40,000		2,[illegible]	[illegible]
d) Sale of Forms & Prospectus	6,57,000	1,[illegible]		
TOTAL		1,21,[illegible]		1,[illegible]

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27/9/18
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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2010

SCHEDULE 16 - INCOME FROM INVESTMENTS	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
1) Interest				
- On Govt. Securities				
- Others				
2) Dividends				
3) Rents				
4) Others				
TOTAL		Nil		Nil

SCHEDULE 18 - INCOME FROM ROYALTY, PUBLICATION ETC.	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
1) Income from Royalty				
2) Income from Publications		50		[illegible]
3) Others				
TOTAL		50		350

SCHEDULE 17 - INTEREST EARNED	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
1) On Term Deposits (With Scheduled Banks)		1,13,47,396		86,15,321
2) On Savings Accounts (With Scheduled Banks)		76,599		
3) On Loans & Advances		3,31,495		4,96,518
TOTAL (1+2+3)		1,17,55,490		91,11,140

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Salt Lake, Kolkata-700106

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2018

SCHEDULE 18 - OTHER INCOME :	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
i) License Fees	2,11,828		2,77,180	
ii) Electric Motor Hire	-		-	
iii) Guest House Collection	21,800		600	
iv) Misc. Receipts	7,517		666	
v) RTI Fees	140		500	
vi) Sale of Tender Form	400		-	
vii) Centre Fees (Audit)	1,10,428		13,000	
		3,52,413		2,90,946
TOTAL		3,52,413		2,90,946

SCHEDULE 19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
i) Closing Stock				
- Finished Goods				
- Work-in-Progress				
ii) Less : Opening Stock				
- Finished Goods				
- Work-in-Progress				
TOTAL		Nil		Nil

SCHEDULE 20 - ESTABLISHMENT EXPENSES :	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
1 Salaries & Wages	1334,55,369		3,66,79,339	
2 Allowances & Bonus	5,60,070		8,88,294	
3 Children Education Allowance	7,56,620		6,12,000	
4 Commutation Value	1,31,00,402		36,99,918	
5 Retirement Gratuity	1,21,17,316		89,49,392	
6 Leave Salary Contribution / Encashment	49,87,838		83,08,007	
7 Medical Expenses	12,13,509		19,83,660	
8 Leave Travel Concession	18,29,021		17,09,292	
9 Contribution to New Pension Scheme	38,30,465		55,85,002	
10 Employer's Contribution to DPF	1,41,889		99,834	
	-	1693,15,254	-	11,09,53,999
Total		1693,15,254		11,09,53,999
Contribution for Pension		2,13,55,244		1,00,74,882
Total	-	19,06,70,498	-	12,10,28,881

Accounts Officer I/C
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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2018

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES		Current Year		Previous Year	
		Rs.	Rs.	Rs.	Rs.
1	Hospital Expenses	15,12,945		16,16,288	
2	Stipends to Students	6,13,73,270		5,86,43,380	
3	Machinery & its Accessories	17,11,640		23,55,732	
4	X-Ray Films & Chemicals	1,27,902		1,23,458	
5	Hospital / OT / Surgery Expenses	4,10,102		4,27,284	
6	Linen, Blankets, Clothings & Others	34,600		770	
7	Diet	15,39,311		16,74,157	
8	Chemical & Glassware	2,39,734		10,61,049	
9	Electricity & Power	73,36,350		85,51,520	
10	Miscellaneous Office Expenses	84,75,648		22,02,588	
11	Peripheral OPD	15,87,148			
12	Cleaning & Conservancy	1,54,24,173		80,84,000	
13	Security Charges	1,65,81,353		1,00,38,848	
14	Repairs & Maintenance	25,34,185		56,75,204	
15	Postage, Telephone & Communication Charges	3,52,056		5,88,077	
16	Printing & Stationery	12,81,632		5,21,075	
17	WBSA Expenses	11,18,906		14,31,381	
18	Car Hire Charges	34,341		83,001	
19	Conveyance	33,611		17,198	
20	POL Charges & Car Maintenance	6,17,382		2,04,099	
21	NABH Accreditation	6,34,000		-	
22	Expenses on IT (WEB Page Development)	-		1,08,000	
23	Audit Fees	6,19,119		4,61,700	
24	Accounting Charges	-		22,500	
25	Legal Expenses	7,00,000		4,20,435	
26	Advertisement, Publicity & Publication	2,92,588		10,88,834	
27	Professional Fees	99,402		48,843	
28	Inauguration of Hospital & Academic Building	6,33,838		-	
29	Bank Charges	10,249		7,000	
30	Swachh Action Plan (SAP)	5,68,880		-	
			11,27,88,190		15,44,38,137
	Total	-	11,27,88,190	-	15,44,38,137

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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2018

	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
SCHEDULE [illegible] - [illegible]				
i Stipends to [illegible]	-	41,340	-	
ii Expenses [illegible]		4,49,533		
TOTAL		4,90,873		Nil

	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
SCHEDULE 21 - EXPENDITURE ON GRANTS, SUBSIDIES ETC.				
a) Grants given to [illegible]				-
b) Subsidies given to Institutions				
TOTAL		Nil		Nil

	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
SCHEDULE 22 - INTEREST [illegible]				
a) On Fixed Loans				
b) On Other Loans (including Bank Charges)				
c) Bank Charges				
TOTAL		Nil		Nil

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NATIONAL INSTITUTE OF HOMOEOPATHY

SCHEDULES FORMING PART OF ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH 2010

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 31st March are taken into account as income of 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. Therefore liabilities, though known and determinable, are provided for in the accounts of respective year only to the extent of fund available.

(iv) All other known incomes accrued within 31st March, whether received or not, are taken into account on accrual basis.

(v) Liabilities for expenses over Rs. [illegible] to the extent known up to a cut off date 31st May, 2010 and [illegible] are accounted for. Similarly payments in advance for subsequent accounting period are accounted for as advances/prepaid expenses.

2. FIXED ASSETS

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 capitalising 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 written off/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 realised value is exhibited as profit/loss on disposal of movable 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.

3. DEPRECIATION AND AMORTISATION OF LEASEHOLD LAND

Depreciation on assets has been calculated on the basis of 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. 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.

4. FOREIGN CURRENCY TRANSACTIONS:-

Transactions denominated in foreign currency are accounted in INR (Indian Rupees) 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 accrual basis in the accounts. All such retirement benefits are accounted on the basis of actual payment.

6. SET OFF

Advances to staff and their purchases are set off against the corresponding liabilities by charging the relevant expenditure, to the extent utilised.

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 investments are made with Nationalised Banks in Short Term Bank deposits.

8. INVENTORY VALUATION

Medicines and consumables purchased by the Institute have duly been recorded and maintained by dispensary and store. Quantitative details are available with concerned department. The value of stock as on balance sheet date has not been incorporated in the books.

NATIONAL INSTITUTE OF HOMOEOPATHY

SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2018

SCHEDULE 25

Contingent Liabilities and Notes on Accounts for the year ended 31st March, 2018

1. Liability for land premium / salami of Rs.57.17 lakhs and Rs.2.58 lakh for lease rental are contingent on the demand from the State Government.

2. Capital Commitments

a) i) During the year Rs.288.87 lakh has been paid to NPCCL which includes charges for DPR of Rs.11.87 lakh (Previous year 11.80 lakh) 2nd phase construction of NIH Kolkata and Rs.275.00 lakh paid towards Mobilisation Advance against total cost of the project of Rs.2700.33 lakh as per contract for the 2nd Phase development.

ii) The total construction cost of Academic cum Library Building I & II Phase amounting to Rs.3920.73 lakh as per fund utilisation statement submitted by the NPCCL.

iii) Utilisation certificate of NPCCL is still pending for adjustment of old advance of Rs.713.45 remain outstanding as on 31-03-2018.

ii) Capital Grant in Aid of Rs.2800.00 lakh has been received for construction work of AIIH, Narela during the year. A special General Body meeting was convened on 16-03-2017 in AYUSH Bhawan to discuss to make amendments in the Memorandum of Associations, Rules & Regulation and the Bye Laws of the Institute for empowering Governing Body to establish All India Institute of Homoeopathy at Narela as an extension of National Institute of Homoeopathy. The estimated project cost amounts to Rs.259.12 Cr. The Institute, as the funding agency, has paid Rs.6.62 Cr. towards total Project Management Consultancy Fee of Rs.7.01 Cr. payable to MECON Ltd. as per approval of Ministry of AYUSH.

3. The Institute during the accounting year 2017-18 received Rs.900.00 lakhs towards Grant in Aid Salary in addition to carried forward of grant of Rs.1204.00 lakh, Rs. 1084.97 lakhs towards Grant in Aid General and Rs.400.00 lakhs as Grant for Capital Expenditure. The grants, as per accounts, have been utilised as follows:

	Grant in Aid Salary (Rs.lakhs)	Grant in Aid General (Rs.lakhs)	Grant for Capital Exp. (Rs.lakhs)
Revenue Expenditure	2,376.38	1,202.01	
Capital Expenditure		24.94	288.87
Total Expenditure for the Year	2,376.38	1,226.95	288.87
Grant in Aid Received	900.00	1,084.97	400.00
Grant B/F from Previous Year	1,204.00	0.00	
Total Grant Available	2,104.00	1,084.97	400.00
Grant Unutilised (-) / Shortfall (+)	-272.38	141.98	111.13

4. An amount of Rs. 24.94 lakhs was incurred out of Grant in Aid General as Capital Expenditure to acquire the following assets:

	(Rs. in lakh)
a) Plant, Machinery & Equipment	0.25
b) Furniture & Fixture	0.24
c) Office Equipment	4.55
d) Library Books	6.01
e) Laboratory Equipments	0.00
f) Building	0.00
g) Computer & Accessories	13.89
	24.94

5. The Institute maintained current account under Flexi Fixed Deposit system. Under this system bank transfer the available fund in excess of Rs.2.00 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.2.00 lakh in the current account at the end of the day. The balance of flexi fixed deposit account as on 31st March, 2018 included in the Deposit Account balance of the Institute.

NATIONAL INSTITUTE OF HOMOEOPATHY

SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2010

SCHEDULE 26

Contingent Liabilities and Notes on Accounts for the year ended 31st March, 2010

6. Separate books of accounts are maintained for Endowment / Earmarked Fund (except 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 been shown in the General Fund Book. The assets acquired out of 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. The Institute is exempted from payment of Income Tax u/s 10(23C) (iiiab) of Income Tax Act, 1961.

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

10. Schedules 1 to 26 are annexed to and form an integral part of the Balance Sheet as at 31st March, 2010 and the Income & Expenditure Account for the year ended on that date.

ANNUAL ACCOUNTS

FOR THE YEAR 2017-18

GENERAL PROVIDENT FUND

NATIONAL INSTITUTE OF HOMOEOPATHY

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

AUDITOR'S REPORT

We have audited the attached Balance Sheet of "NATIONAL INSTITUTE OF HOMOEOPATHY", GENERAL PROVIDENT FUND Block-GE, sector – III, Salt Lake, Kolkata – 700106, West Bengal as at 31st March 2018 and also Income expenditure account & Receipts & Payments Account for the year ended on that date annexed there in. 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.

We conducted our audit in accordance with Auditing Standards generally accepted in our country. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes, examining on a test basis, evidence 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that in our opinion and according to the best of our information and the explanations given to us, the aforesaid account exhibits a true and fair view of the state of affairs of the Institute as at 31st March 2018:-

1) In the case of Balance sheet, of the state of the above named Institutes affairs as at 31.03.2018.
2) Income & Expenditure accounts of the excess of expenditure over income from 01.04.2017 to 31.03.2018.
3) Receipt & payment accounts for the period from 01.04.2017 to 31.03.2018.

Place: SHEORAPHULI
Date: 19.09.2018

For GHOSH BASU & ASSOCIATES
Chartered Accountants

TUSHAR KANTI BASU
(Partner)
Memb. No. – 030157
FRN. No – 311068E

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

GENERAL PROVIDENT FUND
Balance Sheet As At 31st March, 2016

Liabilities	Current Year		Previous Year	Assets	Current Year		Previous Year
Corpus Fund				[illegible]			
As per last A/c	1,00,10,714		1,00,00,[illegible]	GPF [illegible]	4,47,023		3,30,[illegible]
Add : Transfer from Members Fund	27,00,779		0	GPF Advance	12,[illegible]	16,14,022	11,02,[illegible]
Less : Transfer to Members Fund (Pension Fund)	38		47,14,[illegible]				
	1,26,[illegible]			[illegible]		16,27,961	62,[illegible]
Less : GPF Payable to Members	0	1,26,31,[illegible]	51,827				
Less : Adjustment of old balances							
			1,08,72,714	Cash At Bank			
Members Account				- Savings Account			
Opening Balance Transferred from Deposit Fund	4,65,[illegible]		3,07,22,672	DDO - 224600[illegible]	65,831		55,006
Add: Contribution [illegible]	94,45,824		74,10,082	- Term Deposit with SBI	5,00,[illegible]	5,00,[illegible]	5,55,74,[illegible]
Add: Money Payable [illegible]	22,36,222		10,30,068				
Add: Adjustment in GPF Advance	16,000						
Add: Transfer from [illegible]	27,00,947		37,84,340				
	5,57,44,460						
Less: Full And Final Payment	76,15,440		44,59,855				
	4,81,29,050						
Less : Part, Final & Withdrawal	47,73,000	4,33,56,040	48,40,000				
Accumulated Surplus							
Surplus as per last account	50,26,204		42,20,853				
Surplus for the year	59,307	50,85,5[illegible]	5,05,874				
Contribution Received in Advance (From Staff)		-	55				
		5,35,84,[illegible]	5,47,33,816			5,35,84,[illegible]	5,47,33,815

PLACE : SHEORAPHULI

DATE : 13.09.2016

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

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

Director I/c
National Institute of Homoeopathy
Block-GE, Sector-III
Salt Lake, Kol [illegible]

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2018

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.(Contd.)	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
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 :				
Computer Advance	33,300		91,400	
Motor Cycle / Scooter Advance	52,800		43,800	
House Building Advance	6,01,200		8,00,100	
Motor Car Advance	27,000	8,34,100	39,200	9,79,000
2 Advances to Staff :				
Festival Advance	77,800		1,02,900	
L T C Advance	3,25,750		6,60,100	
TA/DA Advance	96		1,01,487	
Advance for Contingency	3,75,502	4,20,481	8,35,446	18,03,993
3 Other Advances :				
Prepayments	-		7,67,393	
Pension Contribution in Advance	42,77,717	-	61,93,397	
Advance for WEB Page (NIC)	-		4,49,233	
Advance to Central Calcutta Science & Cultural Org.	-		5,00,000	
NPS Contribution - Recoverable	1,199			
TDS Deducted by NOR	7,000	42,84,994	7,253	38,05,719
4 Accounts Receivable				
GPF Subscription Recoverable - APTEL	-	-	-	-
5 Advances Recoverable on Capital Accounts		11,49,19,848		17,27,87,792
6 Security Deposit - Telephone	21,200			21,200
- Electricity - WBSEDC-N	5,58,602	5,33,802		
7 Interest Accrued	-	313	-	308
TOTAL (B)		12,00,23,888		17,85,20,013
TOTAL (A+B)		65,47,36,166		48,79,95,113

Accounts Officer I/c
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-700 106

27/9/18
Director I/c
National Institute of Homoeopathy
Block-GE, Sector-III
Salt Lake, Kolkata - 700 106

ANNUAL ACCOUNTS

FOR THE YEAR 2017-18

CONTRIBUTORY PROVIDENT FUND

NATIONAL INSTITUTE OF HOMOEOPATHY

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

AUDITOR'S REPORT

We have audited the attached Balance Sheet of "**NATIONAL INSTITUTE OF HOMOEOPATHY**" , **CONTRIBUTORY PROVIDENT FUND**, Block-GE, sector – III, Salt Lake, Kolkata – 700106, West Bengal as at 31st March 2018 and also Income expenditure account & Receipts & Payments Account for the year ended on that date annexed there in. 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.

We conducted our audit in accordance with Auditing Standards generally accepted in our country. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes, examining on a test basis, evidence 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that in our opinion and according to the best of our information and the explanations given to us, the aforesaid account exhibits a true and fair view of the state of affairs of the Contributory Provident fund as at 31st March 2018.-

1) In the case of Balance sheet of the state of the above named institutes affairs as at 31.03.2018.
2) Income & Expenditure accounts of the excess of Income over Expenditure from 01.04.2017 to 31.03.2018.
3) Receipt & payment accounts for the period from 01.04.2017 to 31.03.2018.

Place : SHEORAPHULI.
Date: 19.09.2018

For GHOSH BASU & ASSOCIATES
Chartered Accountants

[illegible] KANTI BASU
(Partner)
Memb. No. – 050157
FRN. No – 311066E

CONTRIBUTORY PROVIDENT FUND

Balance Sheet As At 31st March, 2018

(Amount : Rs.)

Liabilities	Current Year		Previous Year	Assets	Current Year		Previous Year
Capital Fund				**Loans & Advances**			
As per Last A/C	3,43,215		3,14,450	Advance recoverable from Members			10,097
Add/Less : Surplus (+) Deficit	-1,16,237	2,26,978	28,756				
				Accrued Interest on Term Deposit		1,98,742	2,46,313
Members Fund							
As per Last A/C	40,14,743		33,16,048	**Cash At Bank**			
Add : Members' contribution for the year	1,58,720		1,20,000	Deposit Account			
Add : Institute's contribution for the year	1,41,558		74,904	Term Deposit with SBI [illegible]	17,20,578		16,02,[illegible]
Add : Interest Payable on Members Fund	3,16,937	46,32,[illegible]	7,82,061	Term Deposit with SBI [illegible]	17,20,579	34,38,[illegible]	16,02,[illegible]
				Savings Account			
				Bank of Baroda SB-[illegible]		12,26,343	8,04,770
		48,59,240	43,37,358			48,59,240	43,07,358

PLACE : SHEORAPHULI

DATE : 18.09.2018

Accounts Officer i/c
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

Director i/c 27/9/18
National Institute of Homoeopathy
Block GE, Sector III
Kolkata - 700106

As per our report of even date
For [illegible] BASU & ASSOCIATES
Chartered Accountants
Partner [illegible]
FRN 313083E

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

CONTRIBUTORY PROVIDENT FUND

Income & Expenditure Account for the Year Ended 31st March, 2018

(Amount - Rs.)

Expenditure	Current Year		Previous Year	Income	Current Year		Previous Year
To Interest Payable to Members		1,19,881	2,82,094	By Interest Earn Bank			
				On Savings Bank A/c	25,310		23,591
To Bank Charges		-	-	On Term Deposit	1,05,277	2,00,??4	2,52,2??
To Excess of Income over Expenditure		-	30,735	By Excess of Expenditure over Income		1,19,237	
		3,19,881	3,11,840			3,19,881	3,11,840

Receipts & Payments Statements for the Year 2017-18

(Amount - Rs.)

Receipts	Current Year		Previous Year	Payments	Current Year		Previous Year
To Opening Balance				By Cash / At Bank			
Bank of Baroda - Savings Account	8,54,730		45,58,970	Savings Bank A/c 20480100002034		12,25,340	3,56,730
- Term Deposit	32,18,310	40,73,040		Term Deposit - 20480300027553	17,25,375		16,03,155
To CPF Subscription				Term Deposit - 20480300027554	17,26,877	34,60,755	16,02,152
Employees' Contribution	1,96,720		1,23,200				
Institutional Contribution	1,41,558	2,81,200	94,294				
To Recovery of Advance		40,000	60,000				
To Bank Interest Received:							
On Savings Account	-	86,818	20,555				
On Term Deposit	-		87,175				
Accrued Interest Realised	-	8,41,448	1,81,728				
		45,65,098	46,73,057			49,83,098	81,73,340

PLACE : SHEORAPHULI

DATE : 19.06.2018

Accounts Officer I/c
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

Director I/c
National Institute of Homoeopathy
Block-GE, Sector-III
Salt Lake, Kol - 700106

As per our report of even date
For ... BASU & ASSOCIATES
Chartered Accountants
Partner
Partner (M.No.)
FRN

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ANNUAL ACCOUNTS

FOR THE YEAR 2017-18

PENSION FUND

NATIONAL INSTITUTE OF HOMOEOPATHY

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

AUDITOR'S REPORT

We have audited the attached Balance Sheet of "NATIONAL INSTITUTE OF HOMOEOPATHY", PENSION FUND, Block-GE, sector – III, Salt Lake, Kolkata – 700106, West Bengal as at 31st March 2018 and also Income expenditure account & Receipts & Payments Account for the year ended on that date annexed thereto. 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.

We conducted our audit in accordance with Auditing Standards generally accepted in our country. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes, examining on a test basis, evidence supporting the accounts 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that in our opinion and according to the best of our information and the explanations given to us, the aforesaid account exhibits a true and fair view of the state of affairs of the Pension Fund as at 31st March 2018:-

1) In the case of Balance sheet of the state of the above named institutes affairs as at 31.03.2018.
2) Income & Expenditure accounts of the excess of Income over Expenditure from 01.04.2017 to 31.03.2018.
3) Receipt & payment accounts for the period from 01.04.2017 to 31.03.2018.

Place : SHEORAPHULI
Date: 10.09.2018

For GHOSH BASU & ASSOCIATES
Chartered Accountants

TUSHAR KANTI BASU
(Partner)
Memb. No. – 050157
FRN. No – 311066E

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

PENSION FUND

Balance Sheet As At 31st March, 2013

Amount (Rs.)

Liabilities	Current Year		Previous Year	Assets	Current Year		Previous Year
Capital Fund (Pension)				Receivable from [illegible] (Pension)		1,13,523	
As per Last A/C		30,23,081	30,28,061				
Fund Received - General Fund				Cash At Bank			
As per last account	21,93,397			Savings Deposit in B.O.B			
Add : Fund Received during the year	2,40,00,000		21,83,397	A/c No. 25490100003903 (Pension)		74,22,[illegible]	52,19,[illegible]
	2,61,93,397						
Less : Utilised for payment of Pension	2,13,55,244						
	48,38,153						
Less : Adjustment of Pension Recovered/Refund Applicable for 7th CPC	5,60,436	42,77,717					
Unpaid Pension		2,32,204					
		75,33,002	52,11,458			75,36,103	52,19,[illegible]

PLACE : SHIBPUR
DATE : 18.09.2013

In terms of our report of even date

Account Officer i/c 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 i/c National Institute of Homoeopathy Block-GE, Sector-III, Salt Lake, Kolkata-700106	For [illegible] BASU & ASSOCIATES Chartered Accountants [illegible] Basu Partner [illegible] FRN [illegible]

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

PENSION FUND

Income & Expenditure Account for the Year Ended 31st March, 2018

(Amount in Rs.)

Expenditure		Current Year	Previous Year	Income		Current Year	Previous Year
To Pension / Family Pension		2,37,80,815	1,89,03,104	By Contribution from General Fund		2,13,59,044	1,88,33,528
To Bank Charges		4,655	15,409	By Interest On Savings Accounts (S.O.E)		1,01,277	86,314
		-	-	By Prior Period Adjustment		38,957	
		2,37,85,470	1,89,18,513			2,14,99,278	1,89,18,513

Receipts & Payments Statements for the Year 2017-18

(Amount in Rs.)

Receipts		Current Year	Previous Year	Payments	Current Year		Previous Year
To Opening Balance: S.O.E. A/c No.2046010000313		52,10,488	64,41,717	By Pension /Family Pension	2,20,45,434		1,90,03,104
			-	Less Recovery	-41,420		
				Less : Excess Payment during the year	-1,25,810	2,18,78,204	-
To GPF Fund		-	-	By Overpayment of Pension		1,25,810	-
To Transfer from General Fund		2,40,00,000	1,56,00,000	By Bank Charges		4,655	15,409
To Interest On Savings Accounts		1,01,277	86,314	By Transfer to GPF		2,175	
To Recovery of Advance Payment from GPF		2,175	-	By Closing Balance S.O.E. A/c No.2046010000313		73,29,284	22,10,488
To Recovery of Overpayment		37,428	-				
To Unpaid Pension		77,245	-				
		2,94,28,613	2,21,28,031			2,94,40,128	2,21,28,031

PLACE : SHEORAPHULI

DATE : 19.09.2018

Accounts Officer I/c
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

Director I/c
National Institute of Homoeopathy
Block-GE, Sector-III
Lake, Kol-700106

In terms of our report of even date
For DASGUPTA BASU & ASSOCIATES
Chartered Accountants
Partner (.....)
FRN 3110662

ANNUAL ACCOUNTS

FOR THE YEAR 2018-19

GENERAL FUND

NATIONAL INSTITUTE OF HOMOEOPATHY

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

GENERAL PROVIDENT FUND

Balance Sheet As At 31st March, 2019

Liabilities	Current Year		Previous Year	Assets	Current Year		Previous Year
Corpus Fund				**Accounts Receivable**			
As per Last A/C	15,891,865		15,870,714	GPF Contribution Receivable from Pensioners	38,659		147,929
Add : Transfer from Members Fund	-		2,709,775	GPF Advance	897,200	935,109	1,368,260
Less : Transfer to Members Fund / Pension Fund	-	15,891,865	88				
				Accrued Interest on Term Deposit		2,296,948	1,607,091
			15,891,865	**Cash At Bank**			
Members Account				Savings Account			
Opening Balance transferred from Capital Fund	43,358,0[illegible]		46,520,491	SBI - [illegible]		87,875	83,803
Add: Contribution during the year	9,995,459		9,459,004	Special Account			
Add: Interest Payable on Members Account	3,190,833		3,236,222	Term Deposit with SBI - 79547			10,534,053
Add : Adjustment of GPF Advance	3		19,083	Term Deposit with SBI - 10045	10,885,979		10,201,448
Add : Transfer From to Corpus Fund	0		-2,709,647	Term Deposit with SBI - 16049	10,820,811		10,202,588
	53,444,327			Term Deposit with SBI - 10050	13,880,088		10,241,440
Less : Full And Final Payment	4,061,796		-7,012,490	Term Deposit with SBI - 30302	9,776,421		3,458,200
	49,3[illegible]			Term Deposit with SBI - 30277	-		2,875,800
Less : Part, Final & Withdrawal	[illegible]	40,454,[illegible]	-4,773,000	Term Deposit with SBI - 30290	2,500,000		-
Accumulated Surplus				Term Deposit with SBI - 30231	3,500,000		-
Surplus as per last Account	2,930,09[illegible]		6,296,464	Term Deposit with SBI - 30232	2,500,000		-
Surplus for the year	440,47[illegible]	[illegible]	360,917	Term Deposit with SBI - 30320	3,500,000		-
				Flexi Fixed Deposit with SBI	5,300,000	[illegible]	160,000
Excess Recovery of Advance		5,006					
		[illegible]	[illegible]			[illegible]	[illegible]

Place: [illegible]
Date: 27.05.2019

In terms of our report of even date
For [illegible]
Chartered Accountants
T.K. [illegible]
Partner [illegible]
FRN: [illegible]

Accounts Officer i/c
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-700 106

Director i/c 27/5/19
National Institute of Homoeopathy
Block-GE, Sector-III
Salt Lake, Kol-700 106

Ghosh Basu & Associates
Chartered Accountants

City Office : [illegible]
Phone : [illegible]
E-mail : [illegible]

AUDITOR'S REPORT

We have audited the attached Balance Sheet of **"NATIONAL INSTITUTE OF HOMOEOPATHY", GENERAL PROVIDENT FUND** Block-GE, sector – III, Salt Lake, Kolkata - 700106, West Bengal as at 31st March 2019 and also Income expenditure account & Receipts & Payments Account for the year ended on that date annexed there to. 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.

We conducted our audit in accordance with Auditing Standards generally accepted in our country. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes, examining on a test basis, evidence 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that in our opinion and according to the best of our information and the explanations given to us, the aforesaid account exhibits a true and fair view of the state of affairs of the Institute as at 31st March 2019:-

1) In the case of Balance sheet of the state of the above named institutes affairs as at 31.03.2019
2) Income & Expenditure accounts of the excess of expenditure over income from 01.04.2018 to 31.03.2019.
3) Receipt & payment accounts for the period from 01.04.2018 to 31.03.2019.

Place : SHEORAPHULI
Date: 27.05.2019

For GHOSH BASU & ASSOCIATES
Chartered Accountants

GHOSH BASU & ASSOCIATES
CA
Chartered Accountants

TUSHAR KANTI BASU
(Partner)
Memb. No. – 050157
FRN. No – 311066E

ANNUAL ACCOUNTS

FOR THE YEAR 2018-19

CONTRIBUTORY 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

Income & Expenditure Account for the Year Ended 31st March, 2019

(Amount - Rs.)

Expenditure	Current Year		Previous Year	Income	Current Year		Previous Year
To Interest Payable on GPF		7,195,[illegible]	[illegible]	By Interest on Term Deposit Bank of Baroda	5,[illegible]		2,[illegible]
				By Interest on Savings Account Bank of Baroda	4,[illegible]	5,[illegible]	95,217
To Excess of Income over Expenditure		[illegible]	93,[illegible]				
		[illegible]	[illegible]			[illegible]	[illegible]

Receipts & Payments Statements for the Year 2018-19

(Amount - Rs.)

Receipts	Current Year		Previous Year	Payments	Current Year		Previous Year
To Opening Balance:				By GPF Final Sett. & Withdrawal			
Savings Deposit	93,[illegible]		[illegible]	Part Final / Withdrawal	2,[illegible]		4,[illegible]
Term Deposit	[illegible]	92,[illegible]	[illegible]	Final Payment	4,[illegible]	7,[illegible]	7,[illegible]
To GPF Subscription	[illegible]		[illegible]	By GPF Advance Paid		[illegible]	1,[illegible]
Less: Excess subscription refunded to General Fund	[illegible]	[illegible]	[illegible]				
To GPF Advance recovery	[illegible]		1,[illegible]	By Cash at Bank			
Less: Excess recovery refunded		[illegible]	[illegible]	Deposit Account:			
				Term Deposit with BOB - [illegible]	-		[illegible]
To GPF Reconciliation from Pensioners		[illegible]	[illegible]	Term Deposit with BOB - [illegible]	[illegible]		[illegible]
				Term Deposit with BOB - [illegible]	[illegible]		[illegible]
To Bank Interest Received				Term Deposit with BOB - [illegible]	[illegible]		[illegible]
On Savings Account	4,[illegible]		[illegible]	Term Deposit with BOB - [illegible]	[illegible]		[illegible]
On Term Deposit	[illegible]		[illegible]	Term Deposit with BOB - [illegible]			[illegible]
On Accrued Interest	[illegible]	2,[illegible]	[illegible]	Term Deposit with BOB - [illegible]	[illegible]		-
				Term Deposit with BOB - [illegible]	2,[illegible]		-
To Recovery of Interest from Members		-	[illegible]	Term Deposit with BOB - [illegible]	2,[illegible]		-
				Term Deposit with BOB - [illegible]	[illegible]		-
				Flexi Fixed Deposit with BOB	[illegible]		[illegible]
				Savings Account	[illegible]		
				Bank of Baroda SB -	[illegible]	[illegible]	[illegible]
		[illegible]	[illegible]			[illegible]	[illegible]

Place: [illegible]
Date: [illegible]

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 - 700 106

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

27/5/19

In terms of our report of even date
For [illegible]
Chartered Accountants
[illegible]
Partner
[illegible]

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

CONTRIBUTORY PROVIDENT FUND
Balance Sheet As At 31st March, 2019

Amount (Rs.)

Liabilities	Current Year		Previous Year	Assets	Current Year		Previous Year
Capital Fund							
As per Last A/C	229,078		343,215	Accrued Interest on Term Deposit		245,888	158,742
Add/Less : Surplus (-) Deficit	(28,331)	200,747	-114,137				
Members' Fund				**Cash At Bank**			
				Deposit Account:			
As per Last A/C	4,639,862		4,014,748	Term Deposit with BOB 27368	1,882,384		1,729,878
Add : Members' contribution for the year	234,500		156,720	Term Deposit with BOB 27364	1,882,384		1,729,879
Add : Institute's contribution for the year	234,500		151,668	Term Deposit with	1,200,000		
Add : Interest Payable on Members Fund	371,122	5,477,[illegible]	316,831	Term Deposit with	300,000	5,404,720	
				Savings Account			
				Bank of Baroda SB-[illegible]		25,718	1,228,348
		5,677,316	4,668,840			5,677,316	4,888,840

Place: Shyoraphuli
Date: 27.05.2019

In terms of our report of even date
For SANTOSH BASU [illegible]
Chartered Accountants
T K [illegible]
Partner [illegible]
FRN: 311[illegible]

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

Administrative Officer 27/5/19
National Institute of Homoeopathy
Block-GE, Sector-III,
Salt Lake, Kolkata 700 106

Director I/c 27/5/19
National Institute of Homoeopathy
Block-GE, Sector-III,
Salt Lake, Kolkata - 700 106

Ghosh Basu & Associates
Chartered Accountants

City Office : [illegible], Market Street, Kolkata-700 [illegible]
Phone : [illegible]
E-mail : [illegible]
[illegible]

AUDITOR'S REPORT

We have audited the attached Balance Sheet of **"NATIONAL INSTITUTE OF HOMOEOPATHY",CONTRIBUTORY PROVIDENT FUND** Block-GE, sector – III, Salt Lake, Kolkata - 700106, West Bengal as at 31st March 2019and also Income expenditure account & Receipts & Payments Account for the year ended on that date annexed there to. These financial statmments are the responsibility of the Institute's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Auditing Standards generally accepted in our country. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes; examining on a test basis, evidence 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that in our opinion and according to the best of our information and the explanations given to us, the aforesaid account exhibits a true and fair view of the state of affairs of the Institute as at 31st March 2019:-

1) In the case of Balance sheet of the state of the above named institutes affairs as at 31.03.2019
2) Income & Expenditure accounts of the excess of expenditure over Income from 01.04.2018 to 31.03.2019.
3) Receipt & payment accounts for the period from 01.04.2018 to 31.03.2019.

Place : SHEORAPHULI
Date: 27.05.2019

For GHOSH BASU & ASSOCIATES
Chartered Accountants

GHOSH BASU & ASSOCIATES CA Chartered Accountants

TUSHAR KANTI BASU
(Partner)
Memb. No. – 050157
FRN. No – 311066E

ANNUAL ACCOUNTS

FOR THE YEAR 2018-19

PENSION FUND

NATIONAL INSTITUTE OF HOMOEOPATHY

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

CONTRIBUTORY PROVIDENT FUND

Income & Expenditure Account for the Year Ended 31st March, 2019

(Amount - Rs.)

Expenditure	Current Year		Previous Year	Income	Current Year		Previous Year
To Interest Payable to Members		371,107	316,331	By Interest from Bank			
				On Savings Bank A/c	27,812		35,316
				On Term Deposit	323,099	350,911	165,275
To Bank Charges		35	-				
		-	-	By Excess of Expenditure over Income		20,231	116,237
		371,142	316,831			371,142	316,831

Receipts & Payments Statements for the Year 2018-19

(Amount - Rs.)

Receipts	Current Year		Previous Year	Payments	Current Year		Previous Year
To Opening Balance				By Bank Charges		35	
Bank of Baroda - Savings Account	1,209,342		854,738				
- Term Deposit	3,403,332	4,566,066	3,216,310				
To CPF Subscription				By Cash At Bank			
Employees' Contribution	234,200		158,720	Savings Bank A/c 29580100002698		25,718	1,228,342
Institutions' Contribution	234,600	468,800	141,569	Term Deposit - 29450300007333	1,852,384		1,728,878
				Term Deposit - 29450300007334	1,852,384		1,728,878
To Recovery of Advance			40,000	Term Deposit -	1,200,000		
				Term Deposit -	500,000	5,404,728	
To Bank Interest Received							
On Savings Account	27,812		35,310				
On Term Deposit	78,230						
Accrued Interest Realised	166,542	272,764	241,440				
		5,430,183	4,686,098			5,430,481	4,686,098

Place: Dhoolaghuri
Date: 27.05.2019

In terms of our report of even date
For GHOSH BASU & ASSOCIATES
Chartered Accountants
T K Basu
Partner (M9231)
FRN: 311096E

Accounts Officer I/c
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-700 106

Director I/c
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, 2018

(Amount Rs.)

Liabilities	Current Year		Previous Year	Assets	Current Year		Previous Year
Capital Fund (Pension)				**Recoverable Excess Payment**		16,684	118,822
As per Last A/C		3,336,091	8,028,091	Curr. Receivable from General Fund		1,892,626	-
Fund Received - General Fund							
As per last account	4,277,711	-	8,188,597	**Cash At Bank**			
Add : Fund Received during the year	18,000,000		24,000,000	Savings Deposit in B.O.B			
	22,277,711						
Less : Utilised for payment of Pension	-24,170,545		-21,366,244	A/c No. 29480100003333 (Pension)		1,424,813	7,422,280
	-1,892,626	-					
Less : Adjustment of Pension Recoverable on Application of 7th CPC			-500,433				
Receivable from Gen. Fund (Shown in Assets Side)	1,892,626						
Unpaid Pension		506,812	232,204				
		3,334,622	7,636,102			3,334,609	7,636,102

Place: Shaaraphuli
Date: 27.06.2018

In terms of our report of even date
For GHOSH BASU & ASSOCIATES
Chartered Accountants
Partner
Partner (060150)
FRN: 3110086E

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

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

PENSION FUND

Income & Expenditure Account for the Year Ended 31st March, 2019

Expenditure	Current Year		Previous Year	Income	Current Year		Previous Year
To Pension / Family Pension		24,314,718	31,490,819	By Contribution from General Fund		24,212,304	[illegible]
To Bank Charges		10,414	4,658	By Interest On Savings Accounts (B.O.B)		112,828	101,277
		-	-	By Prior Period Adjustment		-	[illegible]
		24,325,132	31,495,477			24,325,132	31,495,477

Receipts & Payments Statements for the Year 2018-19

Receipts	Current Year		Previous Year	Payments	Current Year		Previous Year
To Opening Balance B.O.B. A/c No.29480100003303		7,422,290	5,219,489	By Pension / Family Pension Less Recovery Less : Excess Payment during the year	[illegible] [illegible]	[illegible]	[illegible] -41,431 -107,810
To Transfer from General Fund		18,000,000	24,000,000	By Overpayment of Pension			107,810
To Income Tax Deducted at Source		940,480	-	By Bank Charges		10,414	4,658
To Interest On Savings Accounts		112,828	101,277	By Income Tax Deducted at Source		940,480	
To Recovery of Advance Payment from GPF		38,415	8,119				
To Recovery of Overpayment		[illegible]	[illegible]	By Transfer to GPF		38,415	8,119
To Unpaid Pension		[illegible]	[illegible]	By Closing Balance B.O.B. A/c No. 29480100003303		[illegible]	7,422,290
		[illegible]	[illegible]			[illegible]	[illegible]

Place: Shevagahut
Date: 27.05.2019

In terms of our report of even date
For [illegible]
Chartered Accountants
T K Basu
Partner
FRN: [illegible]

Officer I/c
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-700 106

Director I/c 27/5/19
National Institute of Homoeopathy
Block-GE, Sector-III,
Salt Lake, Kolkata-700106

NATIONAL INSTITUTE OF HOMOEOPATHY

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

CONTENTS

National Institute of Homoeopathy

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

BALANCE SHEET AS AT 31ST MARCH, 2019

(Amount - Rs.)

CAPITAL FUND & LIABILITIES	Schedule	Current Year	Previous Year
Capital Fund	1	1,152,404,948	729,410,953
Reserve & Surplus	2	Nil	Nil
Earmarked/Endowment Funds	3	90,951,451	305,291,994
Secured Loans & Borrowings	4	Nil	Nil
Unsecured Loans & Borrowings	5	Nil	Nil
Deferred Credit Liabilities	6	Nil	Nil
Current Liabilities & Provisions	7	99,761,673	43,005,279
TOTAL		1,342,718,070	1,132,710,688
ASSETS			
Fixed Assets	8	711,810,141	467,974,753
Investments - From Earmarked/Endowment Funds	9	Nil	Nil
Investments - Others	10	Nil	Nil
Current Assets, Loans & Advances etc.	11	631,407,929	654,736,135
Miscellaneous Expenditure		Nil	Nil
[illegible]			
TOTAL		1,342,718,070	1,122,710,688
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Place: Shampur
Date: 27-06-2019

For GHOSH BASU & ASSOCIATES
Chartered Accountants

Administrative Officer
National Institute of Homoeopathy

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

SCHEDULE I - CAPITAL FUND :	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
Balance as at the beginning of the year		734,410,802		652,243,827
Add / (Less) : Excess of Income over Expenditure transferred from Income & Expenditure Account		(29,084,175)		(88,100,000)
		[illegible]		[illegible]
Add : Contributions towards Capital Fund				
Earmarked Fund for Capital Expenditure				
For Advances paid for Capital Expenses	914,696,983		[illegible]	
For Creation of Fixed Assets during the year out of General Fund	1,522,000		[illegible]	
Other Adjustments				
Adjustment for Security Deposit for Students		[illegible]		[illegible]
				[illegible]
		[illegible]		[illegible]
Less : Deduction from Capital Fund				
Fund Transfer for Depreciation	44,551,293		[illegible]	
Transfer of refundable Caution Money Deposited by Students	310,000		[illegible]	
Fees Collected from students for Study Tour	-	[illegible]	[illegible]	[illegible]
BALANCE AS AT THE YEAR - END		[illegible]		734,410,802

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

SCHEDULE 2 - RESERVE & SURPLUS	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
TOTAL		Nil		Nil

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

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

SCHEDULE 4 - SECURED LOANS AND BORROWINGS :	Current Year		Previous Year	
	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, 2019

SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS :	Current Year		Previous Year	
	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		Previous Year	
	Rs.	Rs.	Rs.	Rs.
a) Acceptance secured by hypothecation of capital Equipment and other assets				
b) Others				
TOTAL		Nil		Nil

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

Administrative Officer
National Institute of Homoeopathy
Salt Lake, Kolkata-700 106

Director
National Institute of Homoeopathy
27/5/19

NATIONAL INSTITUTE OF HOMOEOPATHY

SCHEDULE 8 - FIXED ASSETS AS ON 31ST MARCH, 2019

Sl. No.	DESCRIPTION	COST: Balance as on 01.04.2018 Rs.	COST: Addition during the Year (more than 6 months) Rs.	COST: Addition (less than 6 months) Rs.	COST: Adjustment/Closed during the year Rs.	COST: Balance As at 31.03.2019 Rs.	DEPRECIATION: Rate of Depreciation	DEPRECIATION: Balance as on 01.04.2018 Rs.	DEPRECIATION: Addition during the Year Rs.	DEPRECIATION: Depreciation for prior period adjustment Rs.	DEPRECIATION: Balance As at 31.03.2019 Rs.	NET BLOCK: AS AT THE CURRENT YEAR END Rs.	NET BLOCK: AS AT THE PREVIOUS YEAR END Rs.
1	LAND ASSETS:												
	a) Leasehold Land												
2	BUILDINGS:												
	a) On Leasehold Land	[illegible]	-	-	-	[illegible]	10	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]
3	PLANT MACHINERY & EQUIPMENT/Assets Fund	[illegible]	-			[illegible]	15	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]
4	VEHICLES	[illegible]	-	-	-	[illegible]	15	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]
5	FURNITURE/FIXTURES	[illegible]	[illegible]	[illegible]	-	[illegible]	15	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]
6	OFFICE EQUIPMENT	[illegible]	[illegible]	-	-	[illegible]	15	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]
7	COMPUTER/PERIPHERALS	[illegible]	[illegible]	[illegible]	-	[illegible]	60	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]
8	ELECTRIC INSTALLATION	[illegible]	-	-	-	[illegible]	10	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]
9	LIBRARY BOOKS	[illegible]	-	[illegible]	-	[illegible]	40	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]
10	LABORATORY EQUIPMENTS	[illegible]	-	-	-	[illegible]	40	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]
11	SPORTS GOODS	[illegible]		-	-	[illegible]	40	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]
	TOTAL A	[illegible]	[illegible]	[illegible]		[illegible]		[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]
B	CAPITAL WORK IN PROGRESS												
	NIH Kalyani - 2nd Phase	-	-	[illegible]	-	[illegible]		-	-	-	-	[illegible]	
	NIH Narela	-	-	[illegible]	-	[illegible]		-	-	-	-	[illegible]	-
	Total B	-	-	[illegible]	-	[illegible]		-	-	-	-	[illegible]	-
	TOTAL A+B	[illegible]	[illegible]	[illegible]	-	[illegible]	-	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]
	Previous Year Figure	[illegible]	[illegible]	1,330,447	[illegible]	[illegible]	-	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

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

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
A. CURRENT LIABILITIES				
Liability for expenses				
Salary Allowances Payable	73,316,346		90,006,883	
Students Stipends Payable	-		-	
Professional Tax				
Pension Contribution Payable	7,040		25,368	
Employers Contribution to - Recreation Club	1,460,826			
LIC Salary Savings				
Group Insurance				
SDBGI - Insurance	3,381		3,380	
Fund Payable to:	8,883	74,874,889		90,337,291
General Provident Fund				
Book Bank Fund	2,006		3,958	
NYSU / Sports Fund	947,222		394,592	
Fund for Stipends	415,368	1,466,324	150,890	430,269
Stipends for EC(S)				
Interest Accrued Pay Not Due On		96,291		96,291
Other Current Liabilities		-		
Security Deposit				
Earnest Money	255,147			
Caution Money from Students - Refundable	257,849		316,488	
Study Tour Fees from Students	8,375,480		709,316	
Interest Refundable to MOA	212,000		4,305,028	
Group Insurance - Final Payment	3,937,877		162,500	
		13,741,993		2,583,408
TOTAL (A)		95,793,975		43,896,276
II PROVISIONS				
Contingent Liabilities				
TOTAL (B)		Nil		
TOTAL (A+B)		95,793,975		43,896,276

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-700 106

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

27/5/19

UNNI BASU & ASSOCIATES
CHARTERED ACCOUNTANTS

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS	FUND WISE BREAK UP							
	[illegible] Fund	Contributory Provident Fund	Pension Fund	Earmarked Fund, Grants for Capital Expenditure	CM Premises	[illegible]	Current Year Total	Previous Year Total
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
a) Opening Balance of the funds	11,043,[illegible]	1,[illegible]	7,422,[illegible]	285,[illegible]			305,291,[illegible]	65,[illegible]
b) Additions to the Funds:								
i. Donations / Grants								
ii. Transfer of Funds from Other Funds / Adjustment				2[illegible]	1,000,000	1,535,000	232,[illegible]	300,000,000
iii. Contribution/Subscription	6,990,455	404,150	18,[illegible]				25,[illegible]	30,748,912
iv. Other receipts/adjustment	862,[illegible]		862,57[illegible]	8,522,744			5,[illegible]	1,281,878
v. Other Additions (Bank Interest)	2,127,811	279,[illegible]	112,[illegible]	2,270,[illegible]		1,605	5,[illegible]	6,288,[illegible]
TOTAL (a+b)	52,[illegible]	5,430,[illegible]	26,[illegible]	[illegible]	1,[illegible]	1,537,[illegible]	644,336,[illegible]	436,[illegible]
c) Utilisation/Expenditure towards objectives of Fund								
i. Capital Expenditure								
- Fixed Assets								
- Adjustment								
- Loans & Advances								479,226
- Payment of Liabilities / Expenses	215,000			608,600,312				
- Part / Final payment			542,[illegible]				608,[illegible]	84,348,470
- Refund/Transfer of Grant/Fund	7,916,7[illegible]						[illegible]	9,209,351
							7,916,755	10,388,440
			39,415	2,2[illegible]			3,318,114	8,176
Total	8,131,700		626,[illegible]	610,[illegible],711			619,[illegible]	45,483,165
ii. Revenue Expenditure								
- Salaries, Wages & Allowance Pension/Gratuity etc			24,072,558			336,734	24,[illegible]	21,871,[illegible]
- Bank Charges		32	10,416				10,448	4,[illegible]
- Other Administrative Expenses						217,000	217,000	-
Total	-	36	24,283,[illegible]			434,[illegible]	26,707,[illegible]	71,[illegible]
TOTAL (c)	8,130,700	36	24,[illegible],267	610,[illegible],711		434,[illegible]	544,347,187	71,[illegible]
NET BALANCE AS AT THE YEAR-END (a+b-c)	43,754,[illegible]	5,430,447	1,474,[illegible]	30[illegible],183	1,000,000	1,412,[illegible]	95,[illegible]	305,291,[illegible]

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

27/5/19

National Institute of Homoeopathy

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

(Amount - Rs.)

INCOME	Schedule	Current Year	Previous Year
Income from Sales/Services	11	[illegible]	[illegible]
Grants/Subsidies	12	273,477,204	[illegible]
Fees/Subscription	13	12,888,000	[illegible]
Income from Investments (Income on investment from earmarked/endowment funds transferred to Funds)	14	Nil	Nil
Income from Royalty, Publication etc.	15		Nil
Interest Earned	16		
Other Income	17	11,222,409	11,788,283
Transfer from Capital Fund for Depreciation	18	[illegible]	[illegible]
Increase/(decrease) in Stock of Finished Goods & Works-in-Progress	19	[illegible]	[illegible]
		Nil	Nil
TOTAL (A)		[illegible]	[illegible]
EXPENDITURE			
Establishment Expenses	20	[illegible]	[illegible]
Other Administrative Expenses	21	[illegible]	[illegible]
Prior Period Expenses	21A	[illegible]	[illegible]
Expenditure on Grants, Subsidies etc.	22	Nil	Nil
Interest	23	Nil	Nil
Depreciation (Net Total at the year-end - Corresponding to Schedule 8)		[illegible]	[illegible]
TOTAL (B)		[illegible]	[illegible]
Balance being excess of Income over Expenditure (A-B)		[illegible]	[illegible]
Transfer to Special Reserve		Nil	Nil
Transfer to/from General Reserve		Nil	Nil
Balance being Surplus/(Deficit) carried to Capital Fund		[illegible]	[illegible]
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	24		

Place: Bhadrapur

Date: 27.03.2019

In terms of our report of even date

For [illegible] Basu & Associates

Chartered Accountants

[illegible]

Partner [illegible]

[illegible]

Accounts Officer

National Institute of Homoeopathy

Block-GE, Sector-III, Salt Lake,

Kolkata-700106

Administrative Officer

National Institute of Homoeopathy

Salt Lake, Kolkata-106

Director

National Institute of Homoeopathy

Block-GE, Sector-III

Ghosh Basu & Associates
Chartered Accountants

City Office : [illegible] Market Street, Kolkata-700 [illegible]
Phone : [illegible]
E-mail : [illegible]

AUDITOR'S REPORT

We have audited the attached Balance Sheet of "NATIONAL INSTITUTE OF HOMOEOPATHY", Block-GE, sector – III, Salt Lake, Kolkata - 700106, West Bengal as at 31st March 2019 and also Income expenditure account & Receipts & Payments Account for the year ended on that date annexed there to. 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.

We conducted our audit in accordance with Auditing Standards generally accepted in our country. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes, examining on a test basis, evidence 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 financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that in our opinion and according to the best of our information and the explanations given to us, the aforesaid account exhibits a true and fair view of the state of affairs of the Institute as at 31st March 2019:-

1) In the case of Balance sheet of the state of the above named institutes affairs as at 31.03.2019.
2) Income & Expenditure accounts of the excess of expenditure over income from 01.04.2018 to 31.03.2019.
3) Receipt & payment accounts for the period from 01.04.2018 to 31.03.2019.

Place: SHEORAPHULI
Date: 27.05.2019

For GHOSH BASU & ASSOCIATES
Chartered Accountants

GHOSH BASU & ASSOCIATES
CA
Chartered Accountants

[illegible]AR KANTI BASU
(Partner)
Memb. No. – 050157
FRN. No – 311066E

Head Office : 118/8, Chatterjee Para Lane, P.O. Sheoraphuli, Dist. : Hooghly-712 223, West Bengal
Ph. No. : +91 84204 78538
Branch Office : Ranchi & Bhubaneswar

IX 6

ANNUAL ACCOUNTS

FOR THE YEAR 2018-19

GENERAL FUND

NATIONAL INSTITUTE OF HOMOEOPATHY

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

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.(Contd.)	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
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				
Computer Advance	25,000		87,200	
Motor Cycle / Scooter Advance	19,750		53,868	
House Building Advance	5,440,270		851,200	
Motor Car Advance	15,000	5,500,020	22,800	974,188
2. Advances to Staff				
Festival Advance			77,600	
LTC Advance	242,000		603,130	
TA/DA Advance	5,470		18	
Advance for Contingency	82,459	334,887	370,022	968,401
3. Other Advances				
Advance to Vendors	448,023			
Pension Contribution in Advance			-	
NPS Contribution - Recoverable			4,277,717	
TDS Deducted by Bank	32,406	781,429	1,188	
4. Accounts Receivable			2,595	4,289,094
Third Party Receivable from NIH (Capital)				
5. Advances Recoverable on Capital Accounts	-	75,300,000		
CPWD				114,516,826
NPCCL	12,553,1[illegible]			
Metro Limited	44,9[illegible],744			
6. Security Deposit - Telephone	233,018,112	333,178,324		
- Cooking Gas	21,[illegible]		91,200	
- Electricity - WBSEDC Ltd	25,530			
7. Interest Accrued	(1,417,55[illegible])	1,878,683	939,423	938,605
Interest Receivable from Staff	284			
Interest Receivable on HBA	171,102			
Interest on Term Deposits	7,686,471	7,958,087		813
TOTAL (B)		378,966,931		123,613,590
TOTAL (A+B)		384,457,329		880,744,185

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

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

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2019

SCHEDULE 9 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year 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 Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
1 In Government Securities				
2 Other approved Securities				
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, 2019

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.

	Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
A **CURRENT ASSETS :**				
1 Cash in hand		14,760		[illegible]
2 Savings Accounts				
- General Fund				
- Endowment / Earmarked Fund	461,184,477		461,234,400	
Earmarked Fund Capital Head				
Pharmaco Vigilance	411,474			
General Provident Fund	258,400			
Contributory Provident Fund	51,700,361		55,992,011	
	[illegible]	[illegible]	[illegible]	[illegible]
3 Savings Account				
- General Fund				
Savings Account with PNB (Plan)	642		1,289,718	
- Endowment / Earmarked Fund				
General Provident Fund	[illegible]		50,889	
Pension Fund	1,424,903		[illegible]	
Contributory Provident Fund	[illegible]		[illegible]	
OMP Programme	[illegible]			
Earmarked Fund Capital Head	[illegible]			
Pharmaco Vigilance	[illegible]	[illegible]		[illegible]
4 Current Account				
- General Fund				
5 Stamps in Hand		[illegible]		[illegible]
TOTAL (A)		[illegible]		[illegible]

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

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2019

SCHEDULE 9 - INCOME FROM INVESTMENTS :

		Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
i)	Interest:				
	- On Govt. Securities				
	- Others				
ii)	Dividends				
iii)	Rents				
iv)	Others				
	TOTAL		Nil		Nil

SCHEDULE 10 - INCOME FROM ROYALTY, PUBLICATION ETC. :

		Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
i)	Income from Royalty				
ii)	Income from Publications				
iii)	Others				[illegible]
	TOTAL				[illegible]

SCHEDULE 11 - INTEREST EARNED :

		Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
i)	On Term Deposits: (With Scheduled Banks)		[illegible],744,679		17,[illegible]
ii)	On Savings Accounts (With Scheduled Banks)		[illegible],271		[illegible]
iii)	On Loans & Advances :		[illegible]		[illegible]
	TOTAL (Income)		[illegible],428		[illegible]

Accounts Officer I/c
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 I/c
National Institute of Homoeopathy
Salt Lake, Kolkata-700106
27/5/19

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2019

SCHEDULE 12 - INCOME FROM SERVICES :

		Current Year		Previous Year	
		Rs.	Rs.	Rs.	Rs.
i)	Hospital Collections				
	Hospital Receipts	514,138		[illegible]	
	OPD Registration	1,507,[illegible]	2,021,[illegible]	1,5[illegible]	2,4[illegible]
	TOTAL		2,021,[illegible]	[illegible]	2,4[illegible]

SCHEDULE 13 - GRANTS :

		Current Year		Previous Year	
		Rs.	Rs.	Rs.	Rs.
i)	Central Government :				
	- Grant-in-Aid - Salary	119,000,000		80,000,000	
	- Grant-in-Aid - General	141,000,000		106,497,[illegible]	
	- Non Plan Grant Received				
	- Plan Grant Received				
ii)	West Bengal Government :	170,000,000		108,497,[illegible]	
	- Non Plan Grant Received				
	- Non Plan Grant Received				
iii)	Plan Grants / Grant in Aid [illegible] transferred to Capital [illegible]	(1,532,[illegible])	409,477,[illegible]	(2,4[illegible])	146,002,[illegible]
	TOTAL		4[illegible],477,[illegible]		[illegible]

SCHEDULE 14 - FEES / SUBSCRIPTIONS :

		Current Year		Previous Year	
		Rs.	Rs.	Rs.	Rs.
i)	Application Fees / [illegible] / Admission Fees	4,532,3[illegible]		[illegible]	
ii)	Hostel Fees	1,977,[illegible]		1,744,[illegible]	
iii)	Fees for [illegible] of [illegible] Course	711,000		[illegible]	
iv)	Sale of Forms & Prospectus	1,0[illegible]	1[illegible]	[illegible]	12,1[illegible]
	TOTAL		[illegible]		12,1[illegible]

Sd/- Accounts Officer i/c, National [illegible]

Sd/- [illegible] 27/5/19, National [illegible]

Sd/- Director 27/5/19, National [illegible]

(Seal: [illegible] & Associates, CA)

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2019

SCHEDULE 18 - OTHER INCOME:		Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
1)	Licence Fees				
2)	Electric Share Paid	201,710		211,829	
3)	Guest House Collection	-		-	
4)	Misc. Receipts	7,200		97,600	
5)	RTI Fees	-		7,817	
6)	Sale of Tender Form	100		540	
7)	Centre Fees (DHMS)	-		450	
		19,794		110,426	
	TOTAL		209,784		303,473
			209,784		303,473

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

SCHEDULE 20 - ESTABLISHMENT EXPENSES:		Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
1	Salaries & Wages				
2	Allowances & Bonus	131,344,118		107,459,866	
3	Children Education Allowance	552,661		483,573	
4	Commutation Value	545,127		798,959	
5	Retirement Gratuity	4,443,292		15,105,828	
6	Leave Salary Contribution / Encashment	8,133,448		12,177,313	
7	Medical Expenses	1,596,364		4,587,838	
8	Leave Travel Concession	1,270,241		1,213,558	
9	Contribution to New Pension Scheme	1,654,328		1,489,501	
10	Employer's Contribution to CPF	1,643,181		3,233,888	
		234,843		141,558	
	Total		149,817,778		186,716,294
	Contribution for Pension		149,817,778		186,716,294
			29,117,303		71,359,344
	Total		[illegible]		[illegible]

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

Administrative Officer 29/11/19
National Institute of Homoeopathy
Block-GE, Sector-III,
Salt Lake, Kolkata-700 106

Director i/c 29/11/19
National Institute of Homoeopathy
Block-GE, Sector-III,
Salt Lake, Kolkata-700 106

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2019

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES		Current Year Rs.	Current Year Rs.	Previous Year Rs.	Previous Year Rs.
1	Academic Expenses	329,313		1,818,848	
2	Stipends to Students	87,307,732		81,275,270	
3	Medicines & its Accessories	4,244,114		1,717,640	
4	X Ray Films & Chemicals	345,018		177,582	
5	Hospital / OT + Surgery Expenses	713,334		462,132	
6	Linen, Blankets, Clothings & Others	46,555		34,636	
7	Diet	2,332,816		1,530,311	
8	Chemical & Glassware	643,824		689,734	
9	Electricity & Power	7,369,679		7,098,920	
10	Miscellaneous Office Expenses	185,044		402,853	
11	Peripheral OPD	2,781,158		1,651,149	
12	Cleaning & Conservancy	17,835,749		15,624,770	
13	Security Charges	27,331,438		16,861,388	
14	Repairs & Maintenance	3,520,421		5,324,165	
15	Postage, Telephone & Communication Charges	330,467		352,098	
16	Printing & Stationery	1,313,902		1,561,887	
17	TA/DA Expenses	2,470,300		1,118,908	
18	Car Hire Charges	114,871		38,307	
19	Conveyance	14,623		35,801	
20	POL, Chauffeur & Car Maintenance	269,121		311,302	
21	NABH Accreditation Expenses	764,726		226,552	
22	Expenses on IT (Web Page Development)	399,467			
23	Audit Fees	739,070		814,114	
24	Outreach Services	128,515		337,680	
25	Legal Expenses	178,662		793,050	
26	Advertisement, Publicity & Publication	468,183		393,540	
27	Professional Fees	53,758		66,488	
28	Inauguration of Hospital & Academic Building	-		835,536	
29	Expenses for visit of Parliamentary Committee	331,788			
30	Student Welfare	574,053		785,266	
31	Meeting Expenses	314,709		138,528	
32	Seminar/Workshop Expenses	703,624		177,267	
33	Bank Charges	7,300		15,048	
34	Swachh Action Plan (SAP)	845,008		885,885	
			163,648,213		115,788,188
	Total	-	163,648,213	-	115,788,188

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

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.

Accounts Officer I/c
National Institute of Homoeopathy
Block-CL, Sector-III, Salt Lake,
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Administrative Officer
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Block-CL, Sector-III,
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Director 28/3/11
National Institute of Homoeopathy
Block-CL
Salt Lake, Kolkata-700 106

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD ENDED 31ST MARCH, 2019

	Current Year		Previous Year	
	Rs.	Rs.	Rs.	Rs.
SCHEDULE 21 A - PRIOR PERIOD ADJUSTMENT :				
i Expenses for the Year	-	108,203	-	401,178
TOTAL		108,203		401,178

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

Accounts Officer i/c
National [illegible] Homoeopathy
Block-GE, [illegible] Salt Lake,
Kolkata-[illegible]

23/5/19
Administrative Officer
National Institute of Homoeopathy
Block-GE, Sector-III,
Salt Lake, Kolkata-700 106

23/5/19
Director i/c
National [illegible] Homoeopathy
[illegible]

14

NATIONAL INSTITUTE OF HOMOEOPATHY

SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2019

SCHEDULE 25

Contingent Liabilities and Notes on Accounts for the year ended 31st March, 2019

6 Separate books of accounts are maintained for Endowment / Earmarked Fund (GPF CPF, Pension) except Earmarked Fund for Grant for Capital Expenditure, Pharmaco-Vigilance and CME Programme. Separate bank accounts were opened in December, 2018 for all three Earmarked Fund and Institute decided to maintain separate books of accounts from the coming year. 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 The Ministry of AYUSH vide their letter No.G.25020/05/2018/M has made it mandatory to submit the interest earned in previous year on all type of GIA to Consolidated Fund of India. Accordingly the interest earned of Rs.93.00 lakh on grants received from Ministry during the year kept in separate account in the Balance Sheet. Interest credited by HPCCL and Mecon Ltd as referred above has been credited to Capital Fund.

8 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.

9 Taxation: The institute is exempted from payment of Income Tax u/s 10(23C) (iiiac) of Income Tax Act, 1961.

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

11 Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31st March, 2019 and the Income & Expenditure Account for the year ended on that date.

Accounts Officer I/c
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-700 106

29/5/19
Director I/c
National Institute of Homoeopathy
Block-GE, Sector-III
Salt Lake, Kolkata-700 106

NATIONAL INSTITUTE OF HOMOEOPATHY

SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2019

SCHEDULE 25

Contingent Liabilities and Notes on Accounts for the year ended 31st March, 2019

1. Liability for land premium / salami of Rs.87.17 lakhs and Rs.2.00 lakh for lease rental are contingent on the demand from the State Government.

2. **Capital Commitments**

a) i) During the year Rs.147.00 lakh has been paid to NPCCL for 2nd Phase construction work at N.H. Kalyani in addition to Mobilisation Advance of Rs.278.00 lakh paid in last year. Interest of Rs.2.85 lakh has been declared by NPCCL on the fund paid to them. Institute credited the said interest in Capital fund as per Govt of India guidelines. The Agency incurred an expenditure of Rs.847.00 lakh against total cost of the project of Rs.3708.39 lakh as per contract for the 2nd Phase development.

ii) Utilisation certificates of NPCCL is still pending for adjustment of old advance of Rs.773.45 remain outstanding as on 31-03-2019.

b) Project Management Consultancy Fee of Rs.186.37 lakh and as Project Fund an amount of 4339.28 lakh has been paid during the year to MECON Limited for construction work of N.H., Narela. PMC Fee of Rs.82.07 lakh of was paid in 2017-18. MECON Ltd has declared interest of Rs.33.32 lakh has been earned upto 15th March, 2019 on the total fund of Rs.8522.43 lakh paid to them and the interest amount has been credited to Capital Fund. Out of total fund released Rs.4357.73 lakh has been paid by NIH as per approval of Ministry of AYUSH and Rs.2240.70 lakh released in 2017 by the Ministry as stated in the Consolidated Statement of Project Fund Utilisation of the MECON.

3. The Institute during the accounting year 2018-19 received Rs.1900.00 lakhs, Rs.1700.00 lakhs towards Grant in Aid General and Rs.2450.00 lakhs as Grant for Capital Expenditure. However Rs.450.00 lakh of Grant for Capital Expenditure has been received in April, 2019. The grants, as per accounts, have been utilised as follows:

	Grant in Aid Salary (Rs.lakhs)	Grant in Aid General (Rs.lakhs)	Grant for Capital Exp. (Rs.lakhs)
Revenue Expenditure	1,732.80	1,449.97	0.00
Capital Expenditure		15.23	5,046.27
Total Expenditure for the Year	1,732.80	1,465.20	5,046.27
Grant in Aid Received	1,900.00	1,700.00	2,450.00
Grant B/F from Previous Year	0.00	0.00	2,881.37
Total Grant Available	1,900.00	1,700.00	5,331.37
Grant Unutilised (-) / Shortfall (+)	167.20	234.80	285.10

4. An amount of Rs. 15.23 lakhs was incurred out of Grant in Aid General as Capital Expenditure to acquire the following assets:

	Rs. in lakhs
a) Plant, Machinery & Equipment	0.00
b) Furniture & Fixtures	4.40
c) Office Equipment	2.82
d) Library Books	0.54
e) Laboratory Equipments	0.52
f) Building	0.02
g) Computer & Accessories	6.93
	15.23

5. The Institute maintained current account with Flexi Fixed Deposit facility. 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 by the bank in excess of Rs.2.50 lakh to make up the shortfall, if any, and keeping a balance of Rs.2.50 lakh in the current account at the end of the day. The balance of flexi fixed deposit account included in the Deposit Account balance of the Institute.

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