

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity NATIONAL INSTITUTE OF NATUROPATHY

BALANCE SHEET AS AT 31/03/2015

	Schedule	Current Year 31.03.2015	Previous Year 31.03.2014
<u>CORPUS/CAPITAL FUND AND LIABILITIES</u>			
CORPUS/CAPITAL FUND	1	80,823,138.98	82,363,680.80
RESERVES AND SUPLUS	2	Nil	Nil
EARMARKED/ ENDOWMENT FUNDS	3	69,247,422.00	66,176,812.00
SECURED LOANS AND BORROWINGS	4	0.00	0
UNSECURED LOANS AND BORROWINGS	5	Nil	Nil
DEFFERED CREDIT LIABILITIES	6	Nil	Nil
CURRENT LIABILITIES AND PROVISIONS	7	3,157,440.00	2,406,039.00
TOTAL		153,228,000.98	150,946,531.80
<u>ASSETS</u>			
FIXED ASSETS	8	59,066,505.90	57,779,606.90
INVESTMENTS – FROM EARMARKED/ ENDOWMENT FUNDS	9	8,467,303.39	7,796,644.39
INVESTMENTS – OTHERS	10	10,192,205.15	2,887,179.15
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	75,501,986.54	82,483,101.30
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)			
TOTAL		153,228,000.98	150,946,531.80
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		



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	Schedule	Current Year	Previous Year
INCOME			
Income from Sales/Services	12	7,985,076.00	7,083,549.00
Grants/ Subsidies	13	28,000,000.00	41,174,000.00
Fees/ Subscriptions	14	679,430.00	678,450.00
Income from Investments (Income on Invest. from earmarked/endow. Funds)	15	-	641,764.25
Income from Royalty, Publication etc.	16	354,910.00	385,642.00
Interest Earned	17	1,189,471.00	268,466.00
Other Income - RTI fee	18	2,686,198.00	2,672,606.00
Increase/ (decrease) in stock of Finished goods and works-in-progress	19	-421955.82	91960.20
TOTAL (A)		40,473,129.18	52,996,437.45
EXPENDITURE			
Establishment Expenses	20	26,099,704.00	25,148,741.00
Other Administrative Expenses etc.	21	6,443,269.00	7,182,542.00
Expenditure on Grants, Subsidies etc.	22	7,828,573.00	7,242,954.00
Interest	23	698623.00	683622
Depreciation (Net Total at the year-end – corresponding to Schedule 8)		1,855,661.00	1,198,844.00
Loss on sale of Assets / written off of Assets		--	-
TOTAL (B)		42,925,830.00	41,456,703.00
Balance being excess of Income over Expenditure (A-B)		(2,452,700.82)	11,539,734.45
Transfer to Special Reserve (Specify each)			
Transfer to / from General Reserve			
BALANCE BEING SURPLUS/ (DEFICIT) CARRIED TO CORPUS/		(2,452,700.82)	11,539,734.45
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity NATIONAL INSTITUTE OF NATUROPATHY

SCHEDULE , FORMING PART OF BALANCE SHEET AS AT 31/03/2015

	Current Year		Previous Year	
SCHEDULE 1- CORPUS/CAPITAL FUND :				
Balance as at the beginning of the year	79,690,106.60		67,101,448.15	
Add: Contributions towards Corpus/Capital Funds	Nil		Nil	Nil
Deduct: Depreciation on Gross Block				
Add/ (Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account	(2,452,700.82)		11539734.45	
Add : Expenditure on c/o building		77,237,405.78	1048924	79,690,106.60
CORPUS/CAPITAL FUND : HEALTH SHOP				
Add/ (Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account		777,164.00		141312
		1167373.00		635852
CORPUS/CAPITAL FUND : NDC				
Add/ (Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account		2,974,915.90		2,630,336.50
		164,775.00		344,579.40
CORPUS/CAPITAL FUND : HIV SANATORIUM				
Add/ (Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account		(1,078,505.70)		(754,795.00)
		(419,989.00)		(323,710.70)
BALANCE AS AT THE YEAR – END				
		80,823,138.98		82,363,680.80
	Current Year		Previous Year	
SCHEDULE 2- RESERVES AND SURPLUS :				
Capital Reserve :				
As per last Account	Nil		Nil	
Addition during the year	Nil		Nil	
Less: Deductions during the year	(Nil)	Nil	(Nil)	Nil
Revaluation Reserve :				
As per last Account	Nil		Nil	
Addition during the year	Nil		Nil	
Less: Deductions during the year	(Nil)	Nil	(Nil)	Nil
Special Reserves :				
As per last Account	Nil		Nil	
Addition during the year	Nil		Nil	
Less: Deductions during the year	(Nil)	Nil	(Nil)	Nil
General Reserve :				
As per last Account	Nil		Nil	
Addition during the year	Nil		Nil	
Less: Deductions during the year	(Nil)	Nil	(Nil)	Nil
TOTAL		Nil		Nil



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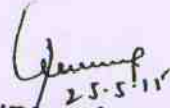
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SCHEDULE 3 – EARMARKED/ENDOWMENT FUNDS	TOTALS			Previous Year
	C P Fund -	GIA for Creation of Capital assets	TOTAL	
a. <u>Opening balance of the funds</u>	8,258,338.00	56,000,000.00	64,258,338.00	33,867,394.00
b. <u>Additions to the funds :</u>	-	-	-	30,800,000.00
i. Contribution For the Year	834,004.00	-	834,004.00	430,557.00
ii) Subscription for the year	920,621.00	-	920,621.00	534,307.00
ii Annual interest received from NIN @ 8.70%	698,623.00	-	698,623.00	683,622.00
iii Other additions - Interest on FFD	-	8,132,897.00	8,132,897.00	4,093,340.00
TOTAL (a + b)	10,711,586.00	64,132,897.00	74,844,483.00	70,409,220.00
c. <u>Utilisation/Expenditure towards objectives of funds</u>				
i <u>Capital Expenditure</u>	Nil	Nil	-	0
Fixed Assets	Nil	Nil	-	0
Others	Nil	Nil	-	0
Total	Nil	Nil	-	0
ii <u>Revenue Expenditure</u>	Nil	Nil	-	0
Salaries, Wages and allowances etc.	Nil	Nil	-	0
Rent	Nil	Nil	-	0
Depreciation on fixed assets	Nil	4030527.00	4,030,527.00	2174866
Final Settlement	1,566,534.00		1,566,534.00	2,057,542.00
Excess Int. refunded to NIN	NIL		-	-
Total				
TOTAL (c)	1,566,534.00	4,030,527.00	5,597,061.00	4,232,408.00
NET BALANCE AS AT THE YEAR-END (a + b -c)	9,145,052.00	60,102,370.00	69,247,422.00	66,176,812.00

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Name of Entity NATIONAL INSTITUTE OF NATUROPATHY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2015

	TOTALS			
	Current Year		Previous Year	
SCHEDULE 4- SECURED LOANS AND BORROWINGS:				
1. Central Government	Nil	NIL	Nil	Nil
2. State Government (Specify)	Nil	Nil	Nil	Nil
3. Financial Institutions				
a) Term Loans	Nil	Nil	Nil	Nil
b) Interest accrued and due	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>
4. Banks				
a) Term Loans	Nil	Nil	Nil	Nil
- Interest accrued and due	Nil	Nil	Nil	Nil
b) Other Loans (specify)	Nil	Nil	Nil	Nil
-Interest accrued and due	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>
5. Other Institutions and Agencies	Nil	Nil	Nil	Nil
6. Debentures and Bonds	Nil	Nil	Nil	Nil
7. Others (Specify)	Nil	Nil	Nil	Nil
TOTAL	Nil	0.00	Nil	Nil

Note: Amounts due within one year

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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

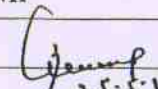
name of Entity NATIONAL INSTITUTE OF NATUROPATHY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2015

	Current Year	Previous Year
<u>SCHEDULE 5- UNSECURED LOANS AND BORROWINGS :</u>		
1. Central Government	Nil	Nil
2. State Government (Specify)	Nil	Nil
3. Financial Institutions	Nil	Nil
4. Banks:		
a) Term Loans	Nil	Nil
b) Other Loans (Specify)	Nil	Nil
5. Other Institutions and Agencies	Nil	Nil
6. Debentures and Bonds	Nil	Nil
7. Fixed Deposits	Nil	Nil
8. Others (Specify)	Nil	Nil
<u>TOTAL</u>	Nil	Nil
Note: Amounts due within one year		

	Current Year	Previous Year
<u>SCHEDULE 6- DEFERRED CREDIT LIABILITIES:</u>		
a) Acceptances secured by hypothecation of capital equipment and other assets	Nil	Nil
b) Others	Nil	Nil
<u>TOTAL</u>	Nil	Nil
Note: Amounts due within one year		




 25.5.15
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Name of Entity NATIONAL INSTITUTE OF NATUROPATHY
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2015

SCHEDULE 7- CURRENT LIABILITIES AND PROVISIONS :		Current Year		Previous Year	
CURRENT LIABILITIES					
1. Acceptances					
a) Liabrary Deposits					
Addition :		105380.00		99380.00	
Refund :		21500.00		14000.00	
b) Security Deposits					
Addition :		5500.00	121380.00	8000.00	105380.00
Refund :		631000.00		275000.00	
		352815.00		356000.00	
b) Tender Money Deposit					
Addition :		0.00	983815.00	0.00	631000.00
Refund :		29600.00		29600.00	
		0.00		0.00	
		0.00	29600.00	0.00	29600.00
2. Sundry Creditor					
a) For Goods					
b) Others					
		Nil	Nil	Nil	Nil
3. Advances Received					
		0.00	0.00	0.00	0.00
4. Interest accrued but not due on					
a) Secured Loans/ borrowings					
b) Unsecured Loans/ borrowings					
		Nil	Nil	Nil	Nil
5. Statutory Liabilities					
a) Overdue Bank Overdraft					
b) Others					
		Nil	Nil	Nil	Nil
6. Other Current Liabilities					
Provisions					
Staff Salary Payable					
Wages Payable					
Electricity Expenses Payable					
Telephone Expenses Payable					
Hiring Charges					
Audit Fee					
Postage					
Office Exp					
Stipend					
OPD Expenses					
NDNYT Course					
Garden Exp					
Repairs					
Publication Expenses					
Rates and Taxes					
Lab Charges					
Worshop Expenses					
TOTAL (A)					
PROVISIONS					
For Taxation					
Gratuity					
Superannuation/ Pension					
Accumulated Leave Encashment					
Trade Warranties/ Claims					
Others (Specify)					
TOTAL (B)					
TOTAL (A + B)					
		3157440.00	3157440.00	2406039.00	2406039.00



Shirish S. BAMB
25.5.15
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FORM OF FINANCIAL STATEMENTS

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2015

SCHEDULE 8 - FIXED ASSETS

DESCRIPTION	Cost/valuation As at beginning of the Year 01.04.2014	Additions during the year	Deductions during the year	Cost/valuation at the year-end 31.3.2015	Depreciation for the year 31/03/2015	Depreciation on Deletion	As at the Current year-end 31/03/2015	
FIXED ASSETS:								
Freehold	6,033,479.00	40,503,173.00	-	46,536,652.00	930,733.00	-	45,605,919.00	2%
Leasehold	-	-	-	-	-	-	-	-
BUILDINGS:								
On Freehold Land	-	-	-	-	-	-	-	-
On Leasehold Land	-	-	-	-	-	-	-	-
Ownership Flats/Premises	-	-	-	7,835,160.00	391,758.00	-	7,443,402.00	5%
Superstructures on Land	-	106,819.00	-	483,068.00	60,384.00	-	422,684.00	12.50%
Not belonging to the entity	7,728,341.00	-	-	2,425,466.00	237,047.00	-	2,188,419.00	10%
PLANT & MACHINERY	483,068.00	110,000.00	-	2,089,683.00	135,608.00	-	2,057,238.00	10%
NAT. EQUIPMENT	2,315,466.00	207,299.00	-	715,542.20	-	-	579,934.20	20%
Motor VEHICLES	1,882,384.00	167,300.00	-	-	53,404.00	-	484,382.00	10%
FURNITURE, FIXTURES	548,242.20	-	-	537,786.00	-	-	-	-
OFFICE EQUIPMENT	-	20,371.00	-	-	-	-	43,275.00	10%
COMPUTER/ PERIPHERALS	517,415.00	-	-	48,083.00	4,808.00	-	-	20%
ELECTRIC INSTALLATIONS	-	-	-	-	-	-	85,267.00	10%
LIBRARY BOOKS	-	-	-	-	-	-	-	0%
TUBEWELLS & W.SUPPLY	48,083.00	-	-	94,741.00	9,474.00	-	-	-
OTHER FIXED ASSETS	-	-	-	40,503,173.00	-	-	58,910,520.20	-
LOGO FOR NIN	-	-	-	-	-	-	-	-
LIBRARY MANAGEMENT SOFTWARE	94,741.00	2,548,103.00	-	101,269,354.20	1,855,661.00	-	23,166.00	10%
VCD	37,955,070.00	43,663,065.00	-	25,740.00	2,574.00	-	22,657.00	10%
WIP- OPD SECTION	57,606,289.20	-	-	25,175.00	2,518.00	-	11,887.40	10%
Total	25,740.00	-	-	13,208.40	1,321.00	-	98,275.30	10%
Canteen	25,175.00	-	-	-	-	-	-	-
Equipments & Tools	13,208.40	-	-	109,194.30	10,919.00	-	59,066,505.90	-
Furniture	-	-	-	-	-	-	-	-
Billing machine	109,194.30	-	-	101,442,671.90	1,872,993.00	-	-	-
Sanatorium	-	43,663,065.00	-	-	-	-	-	-
C/O Tank	57,779,606.90	-	-	-	-	-	-	-
TOTAL OF CURRENT YEAR								

(Note to be given as to cost of assets on hire purchase basis included above)

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2015

		Current Year	Previous Year
SCHEDULE 9- INVESTMENTS FROM			
1. In Government Securities		Nil	Nil
2. Other approved Securities		Nil	Nil
3. Shares		Nil	Nil
4. Debentures and Bonds		Nil	Nil
5. Subsidiaries and Joint Ventures		Nil	Nil
6. Others (to be specified)			
a) Fixed Deposit with Nationalized Bank	CPF	8,467,303.39	7,796,644.39
TOTAL		8,467,303.39	7,796,644.39

		Current Year	Previous Year
SCHEDULE 10- INVESTMENTS- OTHERS:			
1. In Government Securities		Nil	Nil
2. Other approved Securities		Nil	Nil
3. Shares		Nil	Nil
4. Debentures and Bonds		Nil	Nil
5. Subsidiaries and Joint Ventures		Nil	Nil
6. Others : [Deposits]	NIN	6392628.15	360592.15
7. Fixed Deposits	NDC & Health Sh	3799577.00	2526587.00
TOTAL		10192205.15	2887179.15

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/3/2015

	Current Year		Previous Year	
SCHEDULE II- CURRENT ASSETS, LOANS, ADVANCES ETC.				
CURRENT ASSETS:				
<u>Inventories:</u>				
Stores and Spares	Nil		Nil	
Loose Tools	Nil		Nil	
Stock-in-trade	Nil		Nil	
Finished Goods (as certified by management)	621,334.90		1,043,290.72	
Work-in-progress (preparation of Video film on Yoga)	Nil		Nil	
Raw Materials	Nil	621,334.90	Nil	1,043,290.72
<u>Sundry Debtors:</u>				
Debts Outstanding for a period exceeding six months	Nil		Nil	
Others	Nil		Nil	
<u>Cash balances in hand (including cheque /drafts and imprest)</u>				
<u>Bank Balances:</u>				
<u>With Scheduled Banks:</u>				
On current Accounts	Nil		Nil	
On Deposit Accounts	Nil		Nil	
On Savings Accounts - NIN	66,107,254.14		70,543,157.14	
NDC	256,841.50		311,919.50	
HEALTH SHOP	897,813.00		777,164.00	
HIV SANATORIUM	19,468.00		13,538.00	
CPF	1,169,222.00	68,450,598.64	671,617.00	72,317,395.64
<u>With non-Scheduled Banks:</u>				
On Current Accounts	Nil		Nil	
On Deposit Accounts	Nil		Nil	
On Savings Accounts				
Post Office-Savings Accounts	Nil	Nil	Nil	Nil
TOTAL B		69,071,933.54		73,360,686.36

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Name of Entity NATIONAL INSTITUTE OF NATUROPATHY

HEBULES FORMING PART OF BALANCE SHEET AS AT 31 2015

SCHEDULE 11- CURRENT ASSETS, LOANS, ADVANCES ETC. LOANS, ADVANCES AND OTHER ASSETS	Current Year		Previous Year	
Loans:				
b)Advances given Against CPF				
Op.Balance	646,116.00		482,519.00	
Addition	124,926.00		472,735.00	
Recoveries	397,315.00	373,727.00	309,138.00	646,116.00
Other Entities engaged in activities/ objectives similar to that of the				
Other (specify) - LTC Advance				16,120.00
-Dept Advance				
Festival Advance				
Op.Balance	33,750.00		38,250.00	
Addition	67,500.00		56,250.00	
Recoveries	60,750.00	40,500.00	60,750.00	33,750.00
Advances for purchase of Equipment				
Advances and other amounts recoverable in cash or in kind or for value to be				
On capital Account [To CPWD]	5,611,827.00		8,159,930.00	
Prepayments [To DAVP]	24,699.00		24,699.00	
Others : [Deposits]				
a) Telephone Deposit	38,000.00		38,000.00	
b) GPO	21,000.00		21,000.00	
c) Gas Dealer	9,650.00		9,650.00	
d) M.S.E.B	33,920.00		33,920.00	
e) Deposit with BOB - B.Guarantee				
f) EMD For Printing				
g) Deposit with MSEDCL	64,230.00		64,230.00	
h) Departmental Advance NIN	140,000.00		15,000.00	
h)Deposit with PMC	60,000.00		60,000.00	
h)Bank Gurantae	12,500.00	6,015,826.00		8,426,429.00
Income Accrued:				
On Investments from Earmarked/ Endowment Funds				
On Investments - Others				
On Investments - Canteen				
On Loans and Advances				
Others T.D.S. - NIN				
NDC				
TOTAL (B)		6,430,053.00		9,122,415.00
TOTAL (A + B)		75,501,986.54		82,483,101.36



25.5.15
निदेशक / Director

राष्ट्रीय प्राकृतिक चिकित्सा संस्थान
NATIONAL INSTITUTE OF NATUROPATHY
पणे/Pune

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity NATIONAL INSTITUTE OF NATUROPATHY

SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED 31/03/2015

	Current Year	Previous Year
SCHEDULE 12- INCOME FROM SALES/SERVICES :		
<u>Income from Sales</u>		
Sale of material in Health Shop	-	-
Sale of Tender Form	2,500.00	11,600.00
Sale of Book RB	77,850.00	55,000.00
Sale of Book RH	71,128.00	95,945.00
Sale of Prospectus	4,450.00	4,900.00
Sale of Book R. Hydrotherapy		
	63,420.00	68,780.00
<u>Income from Services</u>		
Labour and Processing Charges	-	-
Treatment Charges	7,548,974.00	6,621,765.00
Agency Commission and Brokerage	-	-
Maintenance Services (Equipment / Property)	-	-
Others (Specify)	-	-
a) Miscellaneous Receipts	107,254.00	127,859.00
b) Advertisement charges	91,000.00	49,200.00
c) Rent - Yoga Hall	18,500.00	48,500.00
TOTAL	7,985,076.00	7,083,549.00

	Current Year	Previous Year
SCHEDULE 13- GRANTS/SUBSIDIES:		
<u>(Irrevocable Grants & Subsidies Received)</u>		
Central Government	28,000,000.00	40,950,000.00
State Government (s)		
Government Agencies		
Institutions/ Welfare Bodies		
International Organisations		224,000.00
Others (Specify) NRHM		
TOTAL	28,000,000.00	41,174,000.00



निदेशक / Director
 राष्ट्रीय प्राकृतिक चिकित्सा संस्थान
 NATIONAL INSTITUTE OF NATUROPATHY

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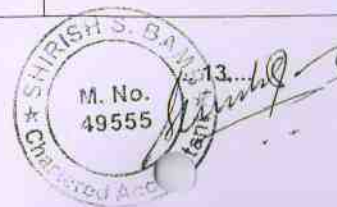
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED 31/03/2015

	Current Year	Previous Year
SCHEDULE 14- FEES/SUBSCRIPTIONS :		
Entrance Fees (Monthly Workshop)	48,500.00	76,850.00
Annual Fees/ Subscriptions [Library Fees]	15,950.00	12,600.00
Yoga Reg. Fees	614,980.00	589,000.00
Consultant fee	-	-
Conference Registration Fees		
Registration Fees- Staff Nurse Programme		
Others Camp Reg. Fee		
TOTAL	679,430.00	678,450.00

	Investment from Earmarked Fund		Investment- Others	
	Current Year	Previous Year	Current Year	Previous Year
SCHEDULE 15- INCOME FROM INVESTMENTS				
(Income on Invest. From Earmarked/Endowment Funds transferred to Funds)				
Interest				
On Govt. Securities	Nil	Nil	Nil	Nil
Other Bonds/Debentures	Nil	Nil	Nil	Nil
Dividends				
On Shares	Nil	Nil	Nil	Nil
On Mutual Fund Securities	Nil	Nil	Nil	Nil
Rents			Nil	
Others (Specify)				
Interest received on Fixed Deposits (C.P.F.)	-	-		
Interest received on Fixed Deposits (NIN)	-	-		
TOTAL	-	-	-	-
TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS	Nil	Nil	Nil	Nil

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 निदेशक /Director
 राष्ट्रीय प्राकृतिक चिकित्सा संस्थान
 NATIONAL INSTITUTE OF NATUROPATHY
 पुणे/Pune

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED 31/03/2015

	Current Year	Previous Year
SCHEDULE 16- INCOME FROM ROYALTY, PUBLICATION ETC. :		
Income from Royalty		
Income from Publications (Magazine sub.)	354,910.00	385,642.00
Others (Yoga Training Prog)	-	
TOTAL	354,910.00	385,642.00

	Current Year	Previous Year
SCHEDULE 17- INTEREST EARNED		
On Terms Deposits:		
With Scheduled Banks	768,602.00	641,764.25
With Non-Scheduled Banks	Nil	Nil
With Institutions	Nil	Nil
Others	Nil	Nil
On Savings Accounts		
With Scheduled Banks	420,869.00	268,466.00
i) Saving Bank a/c -220861		
ii) Saving Bank a/c CPF 37631		
iii) Super saving a/c - NIN - 162377		
Int ON BREAKRAGE	0	0
Post Office Savings Accounts	Nil	Nil
Others TDS Receivable From Karnataka Bank	Nil	Nil
On Loans		
Employees/ Staff	Nil	Nil
Others	Nil	Nil
Interest on Debtors and Other Receivable	Nil	Nil
TOTAL	1,189,471.00	268,466.00
Note: Tax deducted at source to be indicated		

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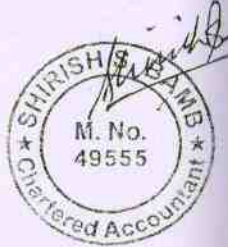
निदेशक / Director

राष्ट्रीय प्राकृतिक चिकित्सा संस्थान
NATIONAL INSTITUTE OF NATUROPATHY
पुणे/Pune



	(Amount Rs.) Current Year	(Amount Rs.) Previous Year
SCHEDULE 18- OTHER INCOME :		
Profit on Sale/disposal of Assets:	0.00	0.00
Owned assets	Nil	Nil
Assets acquired out of grants, or received free of cost	Nil	Nil
Admin Charges for Prog		63000
Yoga Booklet	3000	3000
GYM Charges	731460	385440
BSNL-Refund	1000	0
DNYT Course		24970
Application Fee	1500	21300
LTC Settlement	0	0
Deffered Income DEP	1855661	2174866
Miscellaneous Income RTI fee	10.00	30.00
DNYT Form fee	2,600.00	
Administrative charges(Nehru Yuva Kendra)	17,000.00	
Laptop Rent	1,000.00	
Lab Charges	72,967.00	
TOTAL	2,686,198.00	2672606.00

	Current Year	Previous Year
SCHEDULE 19- INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS		
Closing Stock		
Finished Goods	621,334.90	1,043,290.72
Work -in -progress	Nil	Nil
Less: Opening Stock		
Finished Goods	(1,043,290.72)	(951,330.52)
Work- in-progress		
NET INCREASE/(DECREASE) [a -b]	(421,955.82)	91,960.20
	Current Year	Previous Year
SCHEDULE 20- ESTABLISHMENT EXPENSES		
Salary	12,007,240.00	11,371,073.00
Wages	13,695,128.00	12,389,878.00
Allowances and Bonus	-	58,718.00
Govt. Contribution to C.P. Fund	361,322.00	430,557.00
Leave Encashment	-	250,132.00
Staff Advance(Last Year)	15,000.00	-
Expenses on Employees' Retirement and Terminal Benefits Gratuity	21,014.00	644,423.00
Others (Specify) - Interest on CPF Contribution & Subscription	-	-
L.T.C. Settlement (Last year)	-	3,960.00
TOTAL	26,099,704.00	25,148,741.00



25.8.15
निदेशक /Director

राष्ट्रीय प्राकृतिक चिकित्सा संस्थान
NATIONAL INSTITUTE OF NATUROPATHY
पुणे/Pune

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED 31/03/2015

SCHEDULE 21- OTHER ADMINISTRATIVE ETC.	(Amount Rs.)	
	Current Year	Previous Year
Labour and processing expenses	-	-
Cartage and Carriage Inwards	-	-
Electricity and power	-	-
Water Charges	1,133,410.00	789,649.00
Internal repairs of Bapu Bhavan	-	-
Repairs and maintenance	-	-
Excise Duty	1,671,597.00	1,928,440.00
Rent, Rates and Taxes	-	-
Vehicles Running and Maintenance (Hiring - 241500/- & M.V. exp -267657/-)	95,067.00	63,655.00
Postage, Telephone and Communication Charges (Postage 48887 -/- & Tel - 302962/-)	512,757.00	539,020.00
Printing and Stationary	351,849.00	536,321.00
Travelling Exp.	340,987.00	265,947.00
Library Expenses	274,143.00	291,760.00
Audit Fees	16,799.00	52,379.00
Advertisement and Publicity	214,420.00	200,700.00
Others (Specify)	908,163.00	1,034,110.00
Gardening Exp.	11,687.00	55,644.00
Bank Commission	12,776.00	9,979.00
Meeting Exp.	81,536.00	132,942.00
Office Exp	500,448.00	483,895.00
Convence Exp.	12,923.00	7,034.00
Computer Exp.	166,299.00	152,010.00
Development Charges for New Treatment Sections	-	-
Legal Fee	-	7,250.00
Lab Charges	12,000.00	
Gym Charges	560.00	
TDS deducted on fixed deposits	125,848.00	631,807.00
TOTAL	6,443,269.00	7,182,542.00



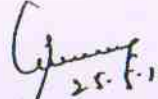
FORM OF FINANCIAL STATEMENTS
Name of Entity NATIONAL INSTITUTE OF NATUROPATHY
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED 31/03/2015

	(Amount Rs.)	
	Current Year	Previous Year
SCHEDULE 22 – EXPENDITURE ON GRANTS, SUBSIDIES ETC.		
Grants given to Institutions/ Organisations	7,828,573.00	7242954.00
Expenditure for Institutional activities	7,828,573.00	7,242,954.00
TOTAL		
Note – Name of the Entities, their Activities along with the amount of Grants/Subsidies are to be disclosed		

	Current Year	Previous year
SCHEDULE 23 – INTEREST		
On Fixed Loans	Nil	N
On Other Loans (including Bank Charges)	698623	68362
Others (specify) CPF	698623	68362
TOTAL		


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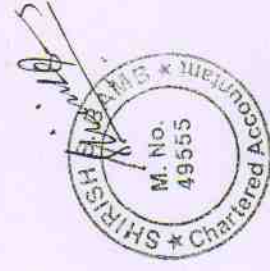



 निदेशक / Director
 राष्ट्रीय प्राकृतिक चिकित्सा संस्थान
 NATIONAL INSTITUTE OF NATUROPATHY
 25.1.15
 2015

Name of Entity NATIONAL INSTITUTE OF NATUROPATHY		RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED 31/03/2015		PAYMENTS	
		Current Year	Previous Year	Current Year	Previous Year
RECEIPTS					
Opening Balances					
Cash in hand		8,070.00	7,290.00		
Bank Balances				26,036,299.00	25,315,186.00
In current accounts				6,250,779.00	6,483,470.00
In deposit accounts				7,620,268.00	7,084,179.00
Savings accounts - NIN					
CPF					
Grants Received		70,535,087.14	27,579,316.14		
From Government of India		671,617.00	1,039,240.00		
From State Government					
From other sources (NRHM)					
(Grants for capital & revenue exp. To be shown separately)	Grant Salary	23,000,000.00		6,000,000.00	
Grant-General		5,000,000.00			
Income on Investment from					
Earmarked/Endow. Funds					
Own Funds (Oth Investment)					
Expenses					
Establishment Expenses (corresponding to A)					
Administrative Expenses (corresponding to B)					
Expenditure on Grants, Subsidies etc. (corresponding to C)					
(Corresponding to C)					
Payments made against funds for various projects					
(Name of the fund or project should be shown along with the particulars of payments made for each project)					
Investments and deposits made					
Out of Earmarked/ Endowment Funds		224,000.00			
Fixed Deposits -- NIN					
Out of Own Funds (Investments - CPF)					
DEPOSITS :					
Telephone Dept					
MSEB					
Festival Advance					
Advance For VCD					
GPO					
MSEDCL					
PMC					
TDS (NIN & CPF)				59,941.00	
CPF Final Settlement				1,566,534.00	2,046,792.00
Advance Against CPF				124,926.00	472,735.00
Bank Guranratee				12,500.00	
Department Advance				140,000.00	15,000.00
CPF balance transferred to directors		161,232.00			
Dept. Advance Sanatorium				415,000.00	265,000.00
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 निदेशक / Director
 राष्ट्रीय प्राकृतिक चिकित्सा संस्थान
 NATIONAL INSTITUTE OF NATUROPATHY
 पुणे/Pune



Other Income (Specify)			LTC Advance	-	16,120.00
Miscellaneous Receipts	107,254.00	127,859.00	Bank Charges CPF	506.00	126.00
Entrance Fees			Deposit with banks BOB	-	-
Treatment Charges	7,548,974.00	6,621,765.00	Expenditure of Fixed Assets & Capital Work-in-Progress		
Magazine Subscription	354,910.00	385,642.00	Purchase of Fixed Assets	611,789.00	3,234,444.00
Workshop Registration Fee	48,500.00	76,850.00	Expenditure on Capital Work-in-progress	-	-
Yoga Training Program	614,980.00	589,000.00	Refund of Surplus money/Loans	-	-
Conference Registration Fees	-	-			
Registration Fees- Staff Nursing Fees	-	-			
Exhibition Sale	63,420.00	68,780.00			
Rent- Yoga Hall	18,500.00	48,500.00			
LTC Advance (last year)					
Sale of Xerox Machine (Buy Back)					
Sale of Tender Form	2,500.00	11,600.00			
EMD For N Equipment	-	56,000.00			
Admin Charges for Prog	17,000.00	63,000.00			
Course Charges for KIT	-	-			
Bank Guarantee withdrawal					
Interest reed on Bank Guarantee					
Caution Money Recovery	310,000.00	24,070.00			
Application Fee	1,500.00	21,300.00			
DNYT Application	2,600.00	900.00			
Prospectus Sale	4,450.00	4,900.00			
GYM Charges	731,460.00	385,440.00			
Yoga Booklet	3,000.00	3,000.00			
Bank Interest	220,861.00	65,247.00			
Sale of Book RH	71,128.00	95,945.00			
Recovery of Advances					
Festival Advance	60,750.00	60,750.00	To the Government of India	-	-
Library Deposits	21,500.00	14,000.00	To the State Government	-	-
Security Deposits-Shree enterprises	15,000.00	-	To other providers of funds	-	-
Security Deposits-BSNL	1,000.00				
Security Deposits-Lab Material	17,815.00				

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निदेशक / Director
राष्ट्रीय प्राकृतिक चिकित्सा संस्थान
NATIONAL INSTITUTE OF NATUROPATHY
पुणे/Pune

		BANK STATEMENT		BANK STATEMENT	
Sales of Health Shop				To Security Deposit Refund	
Library Fees	15,950.00	12,600.00		Finance Charges (Interest)	
Advertisement Chg.		49,200.00		Interest Drawn on CPF	
Sale of receipt books	77,850.00			Refund of CPF	
RTI fees	10.00	30.00		Withdrawal From CPF	
CPF funds - Government Contribution	834,004.00	430,557.00		Bank Charges	
- Staff Subscription	920,621.00	534,307.00		Closing Balances	
-Interest recd on CPF S/B a/c				Cash in hand	31,324.00
-Recovery of CPF Adv.	397,315.00	298,388.00		Bank Balances	8,070.00
-Annual Interest received From CPF FD				In current accounts	
Annual Interest on CPF a/c	37,631.00	41,987.00			
FD breakage		1,658,868.00			
Sale of book RB		55,000.00		In deposit accounts	
Cookery Glass				Savings accounts - NIN	66,075,930.14
To FFD INT	4,039,557.00	4,093,340.00		CPF	70,535,087.14
To F.D. Breakage - (NIN)					1,169,222.00
To EMD/ Security Deposit		300,000.00			
To Int. on breakage of F.D. NIN					
To Int. on breakage of F.D. CPF		87,923.00			
To Advertisement charges	91,000.00				
To Laptop Rent	1,000.00				
To EMD for printing	10,000.00				
To Lab charges	72,967.00				
To LTC settlement	2,860.00				
TOTAL (A)	116,115,018.14	117,047,826.14			116,115,018.14
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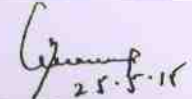



 निदेशक / Director
 25.5.18
 राष्ट्रीय प्राकृतिक चिकित्सा संस्थान
 NATIONAL INSTITUTE OF NATUROPATHY
 पुणे/Pune

SCHEDULE 24 – SIGNIFICANT ACCOUNTING POLICIES:						
1.	<u>ACCOUNTING CONVENTION</u>					
The financial statements are prepared on the basis of historical cost convention, unless otherwise stated and on the mercantile method of accounting.						
2.	<u>INVENTORY VALUATION</u>					
The finished Goods are valued at lower of cost and net realisable value.						
3.	<u>FIXED ASSETS</u>					
Fixed assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition .						
4.	<u>DEPRECIATION</u>					
Depreciation for the year has been provided at the rates mentioned in schedule of fixed assets on gross closing balance for that year at normal rate prescribed for the respective block.						
5.	<u>ACCOUNTING FOR SALES</u>					
Sales are net of sales return, rebate and trade discount.						
6.	<u>GOVERNMENT GRANTS / SUBSIDIES</u>					
Government grants/ subsidies are accounted on realisation basis.						
7.	<u>FOREIGN CURRENCY TRANSACTIONS</u>					
There are no such transactions.						
8.	<u>RETIREMENT BENEFITS</u>					
Liability towards gratuity payable not provided in books.						
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 निदेशक / Director
 राष्ट्रीय प्राकृतिक चिकित्सा संस्थान
 NATIONAL INSTITUTE OF NATUROPATHY
 पुणे/Pune

SCHEDULE 25 - COTINGENT LIABILITIES AND NOTES ON ACCOUNTS:

1. CURRENT ASSETS, LOAN AND ADVANCES

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.

2. FOREIGN CURRENCY TRANSACTIONS

(Amount Rs.)

A) Value of Imports Calculated on C.I.F. Basis:

--Purchase of finished Goods

Current Year

Previous Year

--Raw Materials & Components (Including in transit)

Nil

Nil

--Capital Goods

Nil

Nil

--Stores, Spares and Consumables

Nil

Nil

B) Expenditure in foreign Currency:

--Travel

Nil

Nil

--Remittances and Interest payment to Financial Institutions/ Banks in Foreign Currency.

Nil

Nil

--Other expenditure:

Nil

Nil

-Commission on Sales

Nil

Nil

-Legal and Professional Expenses

Nil

Nil

-Miscellaneous Expenses

Nil

Nil

C) Earning:

-- Value of exports on FOB basis

Nil

Nil

Nil

Nil

D) Remuneration to auditors:

As Auditors

Nil

Nil

Nil

Nil

-Taxation matters

Nil

Nil

-For Management Services

Nil

Nil

-For Certification

Nil

Nil

-Others [Audit Fees]

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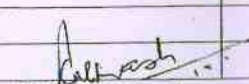
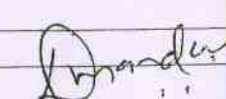
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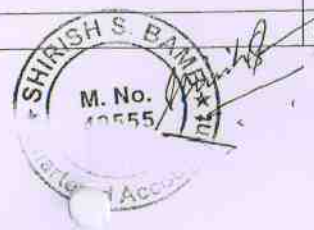
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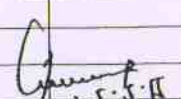


निदेशक / Director
 राष्ट्रीय प्राकृतिक चिकित्सा संस्थान
 NATIONAL INSTITUTE OF NATUROPATHY
 पुणे/Pune

4. 2 Schedule 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31.03.2015 and the Income and expenditure Account for the year ended on that date.				
5. 3	Interest on CP Fund is provide	8.7%		
6. 4	Proceedings of tax exemption certificate has not yet been done			
7.	Grant received during - 14-15	Salary -23000000 /-	General - 5000000 /-	
	Capital Grant -	56000000		
	Assets Purchased -	32289689		
	Unspent Grant -	23710311		
8. Separate Accounts of Health Shop, Naturopathy Diet Centre and Sanatorium for HIV Sanatorium has been prepared and consolidated with the accounts of NIN.				
10. Accounts have been prepared on Accural basis.				
11. Building-WIP have been capitalised and depreciation @ 2% have been charged on the same but there is outstanding amount of Rs 5611827/- with CPWD.				
12. Interest on FD are shown at Gross amount and TDS deducted on them are debited to Income & Expenditure account.				
13. The institute has not valued the assets which are obsolete, unserviceable, broken and beyond economically repairable condition, same should be ascertained and necessary adjustment should be made in the books.				
14. Two fixed deposits of 30lakhs each as detailed below are accounted in the books on 26.03.2015, however receipts are dated 04.04.2015.				
FD No-60210746995 of Bank of Maharashtra &				
FD No-09080300024447 of Bank of Baroda				
For National Institute Of Naturopathy				
	 (Director)	 (Admn. Officer)	 (Accountant)	
Place : Pune				
Date : 22.05.15				

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 निदेशक / Director
 राष्ट्रीय प्राकृतिक चिकित्सा संस्थान
 NATIONAL INSTITUTE OF NATUROPATHY
 पुणे/Pune