

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity **NATIONAL INSTITUTE OF NATUROPATHY**

BALANCE SHEET AS AT 31/03/2014

	Schedule	Current Year 31.03.2014	Previous Year 31.03.2013
<u>CORPUS/CAPITAL FUND AND LIABILITIES</u>			
CORPUS/CAPITAL FUND	1	82,363,680.80	69,118,301.65
RESERVES AND SUPLUS	2	Nil	Nil
EARMARKED/ ENDOWMENT FUNDS	3	66,176,812.00	33,867,394.00
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	2,406,039.00	1,924,280.00
TOTAL		150,946,531.80	104,909,975.65
<u>ASSETS</u>			
FIXED ASSETS	8	57,779,606.90	48,809,764.20
INVESTMENTS – FROM EARMARKED/ ENDOWMENT FUNDS	9	7,796,644.39	8,081,909.14
INVESTMENTS – OTHERS	10	2,887,179.15	2,600,238.15
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	82,483,101.36	45,418,064.16
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)			
TOTAL		150,946,531.80	104,909,975.65
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

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Babu Joseph

निदेशक /Director

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NATIONAL INSTITUTE OF NATUROPATHY
पुणे/Pune

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
 Name of Entity NATIONAL INSTITUTE NATUROPATHY
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED 31/03/2014

	Schedule	Current Year	Previous Year
INCOME			
		7,083,549.00	5,518,121.00
Income from Sales/Services	12		
Grants/ Subsidies	13	41,174,000.00	26,869,000.00
Fees/ Subscriptions	14	678,450.00	952,710.00
Income from Investments (Income on Invest. from earmarked/endow. Funds)	15	641,764.25	796,743.29
Income from Royalty, Publication etc.	16	385,642.00	380,030.00
Interest Earned	17	268,466.00	2,326,684.82
Other Income - RTI fee	18	2,672,606.00	(80,940.00)
Increase/ (decrease) in stock of Finished goods and works-in-progress	19	91960.20	122249.08
		52,996,437.45	36,884,598.19
TOTAL (A)			
EXPENDITURE			
Establishment Expenses	20	25,148,741.00	18,595,602.00
Other Administrative Expenses etc.	21	7,182,542.00	4,813,723.00
Expenditure on Grants, Subsidies etc.	22	7,242,954.00	6,029,545.00
Interest	23	683622.00	621956
Depreciation (Net Total at the year-end – corresponding to Schedule 8)		1,198,844.00	976,022.00
Loss on sale of Assets / written off of Assets		-	-
		41,456,703.00	31,036,848.00
TOTAL (B)		11,539,734.45	5,847,750.19
Balance being excess of Income over Expenditure (A-B)			
Transfer to Special Reserve (Specify each)			
Transfer to / from General Reserve		11,539,734.45	5,847,750.19
BALANCE BEING SURPLUS/ (DEFICIT) CARRIED TO CORPUS/			
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

4 SCHEDULES FORMING PART OF BALANCE SHEETS AS AT 31/03/2014

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>	8,667,394.00	25,200,000.00	33,867,394.00	7,228,996.00
b. <u>Additions to the funds :</u>	-	30,800,000.00	30,800,000.00	25,200,000.00
i. Contribution For the Year	430,557.00	-	430,557.00	406,943.00
ii) Subscription for the year	534,307.00	-	534,307.00	466,943.00
ii Annual interest received from NIN @ 8.70%	683,622.00	-	683,622.00	621,956.00
iii Other additions - Interest on FFD	-	4,093,340.00	4,093,340.00	-
TOTAL (a + b)	10,315,880.00	60,093,340.00	70,409,220.00	33,924,838.00
c. <u>Utilisation/Expenditure towards objectives of funds</u>				
i <u>Capital Expenditure</u>	Nil	Nil	-	Nil
Fixed Assets	Nil	Nil	-	Nil
Others	Nil	Nil	-	Nil
Total	Nil	Nil	-	Nil
ii <u>Revenue Expenditure</u>	Nil	Nil	-	Nil
Salaries, Wages and allowances etc.	Nil	Nil	-	Nil
Rent	Nil	Nil	-	Nil
Depreciation on fixed assets	Nil	2174866.00	2,174,866.00	Nil
Final Settlement	2,057,542.00		2,057,542.00	-
Excess Int. refunded to NIN	NIL		-	57,444.00
Total				
TOTAL (c)	2,057,542.00	2,174,866.00	4,232,408.00	-
NET BALANCE AS AT THE YEAR-END (a + b -c)	8,258,338.00	57,918,474.00	66,176,812.00	33,867,394.00

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Name of Entity NATIONAL INSTITUTE OF NATUROPATHY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2014

	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 Insititutions				
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 31/03/2014

	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		

(Signature)
निदेशक / Director

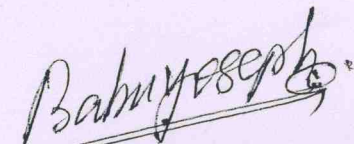
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity NATIONAL INSTITUTE OF NATUROPATHY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2014

SCHEDULE 7- CURRENT LIABILITIES AND PROVISIONS		Current Year		Previous Year	
CURRENT LIABILITIES					
1. Acceptances					
a) Liabrary Deposits					
		99380.00		94380.00	
Addition :					
		14000.00		10000.00	
Refund :					
		8000.00	105380.00	5000.00	99380.00
b) Security Deposits					
		275000.00		250000.00	
Addition :					
		356000.00		25000.00	
Refund :					
		0.00	631000.00	0.00	275000.00
b) Tender Money Deposit					
		29600.00		29600.00	
Addition :					
		0.00		0.00	
Refund :					
		0.00	29600.00	0.00	29600.00
2. Sundry Creditor					
a) For Goods					
		Nil	Nil	Nil	Nil
b) Others					
		0.00	0.00	0.00	0.00
3. Advances Received					
		Nil	Nil	Nil	Nil
4. Interest accrued but not due on:					
a) Secured Loans/ borrowings					
		Nil	Nil	Nil	Nil
b) Unsecured Loans/ borrowings					
		Nil	Nil	Nil	Nil
5. Statutory Liabilities					
a) Overdue Bank Overdraft					
		Nil	Nil	Nil	Nil
b) Others					
		Nil	Nil	Nil	Nil
6. Other Current Liabilities					
Provisions					
Staff Salary Payable		1127176.00		1235791.00	
Wages Payable		48275.00		53815.00	
Electricity Expenses Payable		62730.00		71530.00	
Telephone Expenses Payable		20000.00		7825.00	
Hiring Charges		20000.00		19250.00	
Audit Fee		176000.00		13000.00	
Postage		3067.00		4039.00	
Office Exp		2036.00		1700.00	
Stipend		103275.00			
OPD Expenses		6000.00			
NDNYT Course		49500.00			
Garden Exp		7000.00			
Repairs		15000.00		113350.00	
			1640059.00		1520300.00
TOTAL (A)		2406039.00	2406039.00	1924280.00	1924280.00
PROVISIONS					
For Taxation					
		Nil	Nil	Nil	Nil
Gratuity					
		Nil	Nil	Nil	Nil
Superannuation/ Pension					
		Nil	Nil	Nil	Nil
Accumulated Leave Encashment					
		Nil	Nil	Nil	Nil
Trade Warranties/ Claims					
		Nil	Nil	Nil	Nil
Others (Specify)					
		Nil	Nil	Nil	Nil
TOTAL (B)		Nil	Nil	Nil	Nil
TOTAL (A + B)		2406039.00	2406039.00	1924280.00	1924280.00

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निदेशक /Director

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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

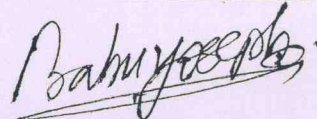
Name of Entity NATIONAL INSTITUTE OF NATUROPATHY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2014

SCHEDULE 8 - FIXED ASSETS								
DESCRIPTION	Cost/valuation As at beginning of the Year 01.04.2013	Additions during the year	Deductions during the year	Cost/valuation at the year-end 31.3.2014	Depreciation for the year 31/03/2014	Depreciation on Deletion	As at the Current year-end 31/03/2014	
FIXED ASSETS:								
Freehold	-							
Leasehold	-			-			-	For the year
BUILDINGS:	6,156,611.00	-		6,156,611.00	123,132.00		6,033,479.00	2%
On Freehold Land	-	-		-			-	
On Leasehold Land	-	-		-			-	
Ownership Flats/Premises	-	-		-			-	
Superstructures on Land	-	-		-			-	
Not belonging to the entity	-	-		-			-	
PLANT & MACHINERY								
NAT. EQUIPMENT	5,557,703.00	2,516,954.00		8,074,657.00	346,316.00		7,728,341.00	5%
Motor VEHICLES	552,078.00	-		552,078.00	69,010.00		483,068.00	12.50%
FURNITURE, FIXTURES	2,129,820.00	442,920.00		2,572,740.00	257,274.00		2,315,466.00	10%
OFFICE EQUIPMENT	1,873,045.00	208,209.00		2,081,254.00	198,870.00		1,882,384.00	10%
COMPUTER/ PERIPHERALS	638,053.20	42,000.00		680,053.20	131,811.00		548,242.20	20%
ELECTRIC INSTALLATIONS				-			-	
LIBRARY BOOKS	549,615.00	24,361.00		573,976.00	56,561.00		517,415.00	10%
TUBEWELLS & W.SUPPLY	-			-			-	
OTHER FIXED ASSETS	-			-			-	
LOGO FOR NIN	53,426.00			53,426.00	5,343.00		48,083.00	10%
LIBRARY MANAGEMENT SOFTWARE	-			-			-	20%
VCD	105,268.00			105,268.00	10,527.00		94,741.00	10%
WIP- OPD SECTION	31,050,542.00	6,904,528.00		37,955,070.00	-		37,955,070.00	0%
Total	48,666,161.20	10,138,972.00		58,805,133.20	1,198,844.00		57,606,289.20	
Canteen								
Equipments & Tools	7,600.00	21,000.00		28,600.00	2,860.00		25,740.00	10%
Furniture	-	26,500.00		26,500.00	1,325.00		25,175.00	
Billing machine	14,676.00	-		14,676.00	1,467.60		13,208.40	10%
Sanatorium								
C/O Tank	121,327.00			121,327.00	12,132.70		109,194.30	10%
TOTAL OF CURRENT YEAR	48,809,764.20	10,186,472.00		58,996,236.20	1,216,629.30		57,779,606.90	

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

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निदेशक / Director

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Name of Entity NATIONAL INSTITUTE OF NATUROPATHY

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31/03/2014

		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)		Nil	Nil
a) Fixed Deposit with Nationalized Bank	CPF	7,796,644.39	8,081,909.14
TOTAL		7,796,644.39	8,081,909.14

		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	360592.15	334833.15
7. Fixed Deposits	NDC	2526587.00	2265405.00
TOTAL		2887179.15	2600238.15

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Baburajesh

निदेशक /Director

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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 31/03/2014

	Current Year		Previous Year	
SCHEDULE 11- 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)	1,043,290.72		951,330.52	
Work-in-progress (preparation of Video film on Yoga)	Nil		Nil	
Raw Materials	Nil	1,043,290.72	Nil	951,330.52
<u>Sundry Debtors:</u>				
Debts Outstanding for a period exceeding six months	Nil		Nil	
Others	Nil		Nil	
<u>Cash balances in hand</u> (including cheque /drafts and imprest)				
<u>Bank Balances:</u>				
<u>With Scheduled Banks:</u>				
On current Accounts	Nil		Nil	
On Deposit Accounts	Nil		Nil	
On Savings Accounts - NIN	70,543,157.14		27,586,606.14	
NDC	311,919.50		292,241.50	
HEALTH SHOP	777,164.00		141,312.00	
HIV SANATORIUM	13,538.00		60,116.00	
CPF	671,617.00	72,317,395.64	1,039,240.00	29,119,515.64
<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		73,360,686.36		30,070,846.16

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निदेशक /Director

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MODULES FORMING PART OF BALANCE SHEET AS AT 31.03.2014

SCHEDULE 11- CURRENT ASSETS, LOANS, ADVANCES ETC.	Current Year		Previous Year	
LOANS, ADVANCES AND OTHER ASSETS				
Loans:				
b)Advances given Against CPF				
Op.Balance	482,519.00		659,721.00	
Addition	472,735.00		264,799.00	
Recoveries	309,138.00	646,116.00	442,001.00	482,519.00
Other Entities engaged in activities/ objectives similar to that of the				
Other (specify) - LTC Advance		16,120.00		3,960.00
-Dept Advance				
Festival Advance				
Op.Balance	38,250.00		38,250.00	
Addition	56,250.00		63,750.00	
Recoveries	60,750.00	33,750.00	63,750.00	38,250.00
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]	8,159,930.00		14,015,534.00	
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.Guarntee				
f] Adv.for VCD	-		-	
g] Deposit with MSEDCL	64,230.00		64,230.00	
h) Departmental Advance NIN	15,000.00			
h)Deposit with PMC	60,000.00		60,000.00	
		8,426,429.00		14,267,033.00
Income Accrued:				
On Investments from Earmarked/ Endowment Funds				
On Investments – Others	-		-	
On Investments – Canteen				
On Loans and Advances				
Others T.D.S. - NIN - 505,042 /-			505,042.00	555,456.00
NDC - 50,414 /-			50,414.00	
TOTAL (B)		9,122,415.00		15,347,218.00
TOTAL (A + B)		82,483,101.36		45,418,064.16

Babun Joseph

निदेशक /Director

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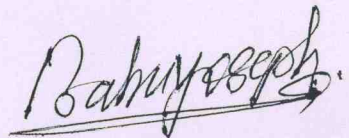
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity NATIONAL INSTITUTE OF NATUROPATHY

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED 31/03/2014

	Current Year	Previous Year
SCHEDULE 12- INCOME FROM SALES/SERVICES :		
Income from Sales		
Sale of material in Health Shop	-	-
Sale of Tender Form	11,600.00	6,000.00
Sale of Book RB	55,000.00	85,785.00
Sale of Book RH	95,945.00	92,065.00
Sale of Prospectus	4,900.00	7,750.00
Sale of Book R. Hydrotherapy		
Sale at Exhibition	68,780.00	89,645.00
Income from Services	-	-
Labour and Processing Charges	-	-
Treatment Charges	6,621,765.00	5,046,480.00
Agency Commission and Brokerage	-	-
Maintenance Services (Equipment / Property)	-	-
Others (Specify)	-	-
a) Miscellaneous Receipts	127,859.00	62,816.00
b) Advertisement charges	49,200.00	120,080.00
c) Rent - Yoga Hall	48,500.00	7,500.00
TOTAL	7,083,549.00	5,518,121.00

	Current Year	Previous Year
SCHEDULE 13- GRANTS/SUBSIDIES:		
(Irrevocable Grants & Subsidies Received)		
Central Government	40,950,000.00	26,650,000.00
State Government (s)		
Government Agencies		
Institutions/ Welfare Bodies		
International Organisations		
Others (Specify) NRHM	224,000.00	219,000.00
TOTAL	41,174,000.00	26,869,000.00



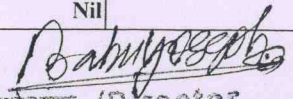
निदेशक /Director

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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED 31/03/2014

	Current Year	Previous Year
SCHEDULE 14- FEES/SUBSCRIPTIONS :		
Entrance Fees (Monthly Workshop)	76,850.00	54,550.00
Annual Fees/ Subscriptions [Library Fees]	12,600.00	10,600.00
Yoga Reg. Fees	589,000.00	887,560.00
Consultancy Fees	-	-
Conference Registration Fees		
Registration Fees- Staff Nurse Programme		
Others Camp Reg. Fee		
TOTAL	678,450.00	952,710.00

	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		Nil	
Others (Specify)				
Interest received on Fixed Deposits (C.P.F.)	612,714.25	773,325.14		905136.00
Interest received on Fixed Deposits (NIN)	29,050.00	23,418.15		24759.00
TOTAL	641,764.25	796,743.29	-	929,895.00
TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS	Nil	Nil	Nil	Nil


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 NATIONAL INSTITUTE OF NATUROPATHY
 पुणे/Pune

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED 31/03/2014

	Current Year	Previous Year
SCHEDULE 16- INCOME FROM ROYALTY, PUBLICATION ETC. :		
Income from Royalty		
Income from Publications (Magazine sub.)	385,642.00	380,030.00
Others (Yoga Training Prog)	-	-
TOTAL	385,642.00	380,030.00

	Current Year	Previous Year
SCHEDULE 17- INTEREST EARNED		
On Terms Deposits:		
With Scheduled Banks	-	-
With Non-Scheduled Banks	Nil	Nil
With Institutions	Nil	Nil
Others	Nil	Nil
On Savings Accounts		
With Scheduled Banks	268,466.00	2,184,129.00
i) Saving Bank a/c 65247/-		
ii) Saving Bank a/c - CPF - 41987/-		
iii) Super saving a/c - NIN - 161232		
Int ON BREAKRAGE	0	142555.82
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	268,466.00	2,326,684.82
Note: Tax deducted at source to be indicated		

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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity NATIONAL INSTITUTE OF NATUROPATHY

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED 31/03/2014

	(Amount Rs.) Current Year	(Amount Rs.) Previous Year
SCHEDULE 18- OTHER INCOME :		
Profit on Sale/disposal of Assets:	0.00	-229340.00
Owned assets	Nil	Nil
Assets acquired out of grants, or received free of cost	Nil	Nil
Admin Charges for Prog	63000	16900
Yoga Booklet	3000	15000
GYM Charges	385440	79500
Cookery Class	0	7000
DNYT Course	24970	
Application Fee	21300	
Course Kit Charges	0	30000
Deffered Income DEP	2174866	0
Miscellaneous Income RTI fee	30.00	
TOTAL	2,672,606.00	-80940.00

	Current Year	Previous Year
SCHEDULE 19- INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS		
Closing Stock		
Finished Goods	1,043,290.72	951,330.52
Work -in -progress	Nil	Nil
Less: Opening Stock		
Finished Goods	(951,330.52)	(829,081.44)
Work- in-progress		
NET INCREASE/(DECREASE) [a -b]	91,960.20	122,249.08
	Current Year	Previous Year
SCHEDULE 20- ESTABLISHMENT EXPENSES		
Salary	11,371,073.00	10,621,168.00
Wages	12,389,878.00	7,404,300.00
Allowances and Bonus	58,718.00	58,718.00
Govt. Contribution to C.P. Fund	430,557.00	406,943.00
Leave Encashment	250,132.00	-
Staff Welfare Expenses	-	-
Expenses on Employees' Retirement and Terminal Benefits Gratuity	644,423.00	91,657.00
Others (Specify) - Interest on CPF Contribution & Subscription	-	-
L.T.C. Settlement (Last year)	3,960.00	12,816.00
TOTAL	25,148,741.00	18,595,602.00

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SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED 31/03/2014

SCHEDULE 21- OTHER ADMINISTRATIVE ETC.	(Amount Rs.)	
	Current Year	Previous Year
Labour and processing expenses	-	-
Cartage and Carriage Inwards	-	-
Electricity and power	-	-
Water Charges	789,649.00	1,163,055.00
Internal repairs of Bapu Bhavan	-	-
Repairs and maintenance	-	-
Excise Duty	1,928,440.00	656,041.00
Rent, Rates and Taxes	-	-
Vehicles Running and Maintenance (Hiring - 232480/- & M.V. exp - 306540/-)	63,655.00	66,989.00
Postage, Telephone and Communication Charges (Postage - 62315/- & Tel - 474006/-)	539,020.00	427,163.00
Printing and Stationary	536,321.00	278,680.00
Travelling Exp.	265,947.00	294,607.00
Library Expenses	291,760.00	344,962.00
Audit Fees	52,379.00	13,826.00
Advertisement and Publicity	200,700.00	234,735.00
Others (Specify)	1,034,110.00	578,267.00
Gardening Exp.	55,644.00	390.00
Bank Commission	9,979.00	11,229.00
Meeting Exp.	132,942.00	261,969.00
Office Exp	483,895.00	359,483.00
Convence Exp.	7,034.00	13,264.00
Computer Exp.	152,010.00	89,463.00
Development Charges for New Treatment Sections	-	-
Legal Fee	7,250.00	19,600.00
TDS deducted on fixed deposits	631,807.00	-
TOTAL	7,182,542.00	4,813,723.00

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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 31/03/2014

SCHEDULE 22 – EXPENDITURE ON GRANTS, SUBSIDIES ETC.	(Amount Rs.)	(Amount Rs.)
	Current Year	Previous Year
Grants given to Institutions/ Organisations	-	-
Expenditure for Institutional activities	7,242,954.00	6029545.00
TOTAL	7,242,954.00	6,029,545.00
Note – Name of the Entities, their Activities along with the amount of Grants/Subsidies are to be disclosed		

SCHEDULE 23 – INTEREST	Current Year	Previous year
On Fixed Loans	Nil	Nil
On Other Loans (including Bank Charges)	Nil	Nil
Others (specify) CPF	683622	621956
TOTAL	683622	621956

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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity NATIONAL INSTITUTE OF NATUROPATHY

RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED 31/03/2014

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current	Previous
				Year	Year
Opening Balances			Expenses		
Cash in hand			Establishment Expenses (corresponding to A)		
Bank Balances	7,290.00	14,576.00	Administrative Expenses (corresponding to B)	25,315,186.00	18,753,586.00
In current accounts			Expenditure on Grants, Subsidies etc. (corresponding to C)	6,483,470.00	4,690,940.00
In deposit accounts			(Corresponding to C)	7,084,179.00	6,856,145.00
Savings accounts - NIN			Payments made against funds for various projects		
CPF	27,579,316.14	14,561,937.14	(Name of the fund or project should be shown along with		
Grants Received	1,039,240.00	916,130.00	the particulars of payments made for each project)		
From Government of India			Investments and deposits made		
From State Government	71,750,000.00	51,850,000.00	Out of Earmarked/ Endowment Funds		
From other sources (NRHM)			Fixed Deposits -- NIN		
(Grants for capital & revenue	224,000.00	219,000.00	Out of Own Funds (Investments - CPF)		29,600.00
exp. To be shown separately			DEPOSITS :		1,600,000.00
Income on Investment from			Telephone Dept		
Earmarked/Endow. Funds			MSEB		
			Festival Advance		
Own Funds (Oth Investment)			Advance For VCD		63,750.00
			GPO		
			MSEDCL		
			PMC		64,230.00
			TDS (NIN & CPF)		
			CPF Final Settlement		67,368.00
Interest Received			Advance Against CPF	2,046,792.00	
On Bank deposits - S.S. a/c			Deposit with CPWD	472,735.00	264,799.00
Loans, Advances etc.	161232.00	1,787,584.00	Department Advance		18,615,000.00
			CPF balance transferred to directors	15,000.00	449,000.00
			Dept. Advance Sanatorium		
				265,000.00	

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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)					
Name of Entity NATIONAL INSTITUTE OF NATUROPATHY					
RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED 31/03/2014					
RECEIPTS	Current Year	Previous Year	PAYMENTS	Current	Previous
				Year	Year
			FD NEW CPF	900,000.00	
Other Income (Specify)			LTC Advance	16,120.00	
Miscellaneous Receipts	127,859.00	62,816.00	Bank Charges CPF	126.00	-
Entrance Fees		-	Deposit with banks BOB	-	-
Treatment Charges	6,621,765.00	5,046,480.00	Expenditure of Fixed Assets & Capital Work-in-Progress		
Magazine Subscription	385,642.00	380,030.00	Purchase of Fixed Assets	3,234,444.00	6,190,965.00
Workshop Registration Fee	76,850.00	54,550.00	Expenditure on Capital Work-in-progress	-	-
Yoga Training Program	589,000.00	887,560.00	Refund of Surplus money/Loans	-	-
Conference Registration Fees		-			
Registration Fees- Staff Nursing Fees		-			
Exhibition Sale	68,780.00	89,645.00			
Rent- Yoga Hall	48,500.00	7,500.00			
LTC Advance (last year)		-			
Sale of Xerox Machine (Buy Back)		25,000.00			
Sale of Tender Form	11,600.00	6,000.00			
EMD For N Equipment	56,000.00	25,000.00			
Admin Charges for Prog	63,000.00	16,900.00			
Course Charges for KIT	-	30,000.00			
Bank Guarantee withdrawal		10,500.00			
Interest recd on Bank Guarntee		3,905.00			
Caution Money Recovery	24,070.00				
Application Fee	21,300.00				
DNYT Application	900.00				
Prospectus Sale	4,900.00	7,750.00			
GYM Charges	385,440.00	79,500.00			
Yoga Booklet	3,000.00	- 15,000.00			
Bank Interest	65,247.00	200,514.00			
Sale of Book RH	95,945.00	92,065.00			
Recovery of Advances					
-		-			
Festival Advance	60,750.00	63,750.00	To the Government of India	-	-
Library Deposits	14,000.00	10,000.00	To the State Government	-	-
Security Deposits			To other providers of funds	-	-
Tender Money Deposit					

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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)					
Name of Entity NATIONAL INSTITUTE OF NATUROPATHY					
RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED 31/03/2014					
RECEIPTS	Current Year	Previous Year	PAYMENTS		
			Current Year	Previous Year	Expenses
Opening Balances					
Any other receipts (give details)					
Sales of Health Shop			To Library Refund		5,000.00
Library Fees	12,600.00	10,600.00	To Security Deposit Refund		-
Advertisement Chg.	49,200.00	120,080.00	Finance Charges (Interest)		-
Sale of receipt books			Other Payments		-
RTI fees	30.00		Interest Drawn on CPF		-
CPF funds -Government Contribution	430,557.00	406,943.00	Refund of CPF		-
- Staff Subscription	534,307.00	466,943.00	Withdrawal From CPF		-
-Interest recd on CPF S/B a/c		196,031.00	Bank Charges		-
-Recovery of CPF Adv.	298,388.00	442,001.00	Closing Balances		-
-Annual Interst received From CPF FD		499,241.00	Cash in hand	8,070.00	7,290.00
Annual Interest on CPF a/c	41,987.00		Bank Balances		-
FD breakage	1658868		In current accounts		-
Sale of ook RB	55,000.00	85,785.00			
Cokkery Glass		7,000.00	In deposit accounts		-
To FFD INT	4,093,340.00		Savings accounts - NIN	70,535,087.14	27,579,316.14
To F.D. Breakage - (NIN)		7,278,646.00	CPF	671,617.00	1,039,240.00
To EMD/ Security Deposit	300,000.00				
To Int. on breakage of F.D. NIN		299,267.00			
To Int. on breakage of F.D. CPF	87,923.00				
TOTAL (A)	117,047,826.14	86,276,229.14			
		... 20...			
				117,047,826.14	86,276,229.14

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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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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity NATIONAL INSTITUTE OF NATUROPATHY

SCHEDULE 25 – COTINGENT LIABILITIES AND NOTES ON ACCOUNTS:

1. CURRENT ASSETS, LOAN AND ADVANCES

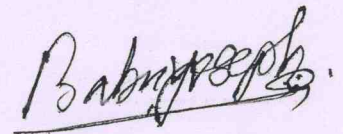
In the opinion of the Management, the current assets, loans and advances have a value on realisation in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.

2. FOREIGN CURRENCY TRANSACTIONS

(Amount Rs.)

A] Value of Imports Calculated on C.I.F. Basis:		Current Year	Previous Year
--Purchase of finished Goods		Nil	Nil
--Raw Materials & Components (Including in transit)		Nil	Nil
--Capital Goods		Nil	Nil
--Stores, Spares and Consumables		Nil	Nil
B] Expenditure in foreign Currency:		Nil	Nil
--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:		Nil	Nil
-- Value of exports on FOB basis		Nil	Nil
D] Remuneration to auditors:		Nil	Nil
As Auditors		Nil	Nil
-Taxation matters		Nil	Nil
-For Management Services		Nil	Nil
-For Certification		Nil	Nil
-Others [Audit Fees]		176000	221735

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