



Finance and Accounts

NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BANGALORE

BALANCE SHEET AS AT 31ST MARCH 2015

(Rs. In Lakh)

CORPUS / CAPITAL FUND & LIABILITIES	SCHEDULE	2014-15	2013-14
CAPITAL FUND	1	28,475.81	28,964.09
ASSET RESERVE-PROJECTS	5	2,800.19	2,671.22
PROJECTS, SEMINARS, WORKSHOPS, ETC.,	2	1,248.86	870.18
EARMARKED / ENDOWMENT FUNDS	3	44,131.88	29,962.61
CURRENT LIABILITIES AND PROVISIONS	4	3,197.22	3,137.45
TOTAL		79,853.96	65,605.55
ASSETS			
FIXED ASSETS	5	28,009.89	25,939.93
INVESTMENTS - FROM EARMARKED / ENDOWMENT FUNDS	6	20,086.28	15,462.73
INVESTMENT - OTHERS	7	13,744.66	5,396.24
CURRENT ASSETS, LOANS, ADVANCES ETC.,	8	18,013.13	18,806.65
TOTAL		79,853.96	65,605.55
SIGNIFICANT ACCOUNTING POLICIES	17		
NOTES ON ACCOUNTS	18		

-Sd-
Deputy Financial Advisor &
Chief Accounts Officer

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REGISTRAR

-Sd-
DIRECTOR

NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BANGALORE

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2015

(Rs. In Lakh)

PARTICULARS	SCHEDULE	2014-15	2013-14
INCOME			
Income from Services	9	2,603.23	2,520.54
Grants / Subsidies	10	23,753.60	20,765.17
Fees / Subscriptions	11	370.90	482.68
Income From Government Securities/ Bonds	12	-	-
Income from Investments	13	1,743.18	765.77
Other Income	14	880.78	930.14
TOTAL (A)		29,351.69	25,464.31
EXPENDITURE			
Establishment Expenses	15	28,202.39	18,298.81
Other Administrative Expenses etc.,	16	6,797.95	5,769.12
Depreciation	5	3,436.98	2,942.57
Prior Period Depreciation	5	530.67	83.01
TOTAL (B)		38,967.99	27,093.50
Balance being excess of Income over Expenditure (A-B)			
Transfer to Capital Account		(9,616.29)	(1,629.20)
TOTAL		29,351.69	25,464.31
SIGNIFICANT ACCOUNTING POLICIES	17
NOTES ON ACCOUNTS	18

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SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2015

SCHEDULE - 1 - CORPUS / CAPITAL FUND

(Rs. In Lakh)

PARTICULARS	2014-15	2013-14
Balance as at the beginning of the year	28,964.09	17,932.30
Add: Plan Capital Grants for 2014-15 (P.Y. 2013-14)	8,795.00	8,233.00
Add: GOK Plan Grants-Land	-	50.00
Add: GOI Plan Grants-Equipment	-	4,000.00
Add: Capital Grants De-Addiction centre for 2014-15 (P.Y. 2013-14)	293.00	378.00
Add: Other Capital Grants	40.00	-
	38,092.09	30,593.30
Less: Balance of net expenditure transferred from the Income and Expenditure Account	(9,616.29)	(1,629.20)
TOTAL	28,475.81	28,964.09

GRANTS FOR PROJECTS / SEMINARS / SYMPOSIUMS / WORKSHOPS / CSIR FELLOWSHIPS FOR THE YEAR 2014-15

SCHEDULE - 2

(Rs. In Lakh)

PARTICULARS	2014-15	2013-14
1. Opening Balance		
1. Balance of grants as on 1st April 2014 (P.Y. 1st April 2013)	870.18	3,919.13
2. Grants received during the year	1,893.82	1,503.67
3. Project Assets	-	(2,430.93)
4. Closed Projects transferred to Income (Net)	-	(563.66)
TOTAL (A)	2,764.00	2,428.20
1.Net of Advances and Liabilities (Net Debit)	66.39	144.63
2.Expenditure during the year	1,448.74	1,413.39
TOTAL (B)	1,515.13	1,558.02
NET LIABILITY	1,248.86	870.18

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Deputy Financial Advisor & Chief Accounts Officer

NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BANGALORE

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2015**SCHEDULE - 3 - EARMARKED / ENDOWMENT FUNDS**

(Rs. In Lakh)

PARTICULARS	2014-15		2013-14	
a) Opening Balance of the Funds		29,962.61		24,699.42
b) Additions to the Funds:				
i) Donations / Grants	14,570.12		5,646.82	
ii) Income from Investments made on account of funds	1,710.04		1,435.32	
iii) Other additions	-	16,280.16	-	7,082.14
Total (A+B)		46,242.77		31,781.56
c) Utilisation / Expenditure towards objectives of funds				
i) Capital Expenditure	-		50.00	
ii) Revenue Expenditure	2,110.88	2,110.88	1,768.95	1,818.95
NET BALANCE AS AT THE YEAR END		44,131.88		29,962.61

Note: Interest income does not include interest from SB Accounts.

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Deputy Financial Advisor & Chief Accounts Officer

NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BANGALORE

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2015

SCHEDULE - 3 - EARMARKED / ENDOWMENT FUNDS

PARTICULARS	Balance as on 01-04-2014	Receipts		Total	Payments	Balance as on 31-03-2015
		Grants/ Donations	Interest			
Research Corpus Fund A/C	1,16,199	-	-	1,16,199	-	1,16,199
Neuromuscular Research Fund	1,64,575	-	-	1,64,575	-	1,64,575
Advanced Centre in Ayurvedic Medicine	-	3,19,535	-	3,19,535	3,19,535	-
Pension & Gratuity Fund	2,30,99,10,692	1,02,20,06,213	11,70,27,148.00	3,44,89,44,053	19,20,58,312	3,25,68,85,741
Earned Leave Encashment Fund	-	37,78,04,229	-	37,78,04,229	-	37,78,04,229
Poor Fund	9,82,711	3,71,850	-	13,54,561	59,360	12,95,201
Bharani Jaya Vijayam Research Endowment Fund	6,87,597	-	23,534.00	7,11,131	-	7,11,131
Mrs. Rajeswarai Krishnamurthy Endowment Fund	13,70,357	-	77,069.00	14,47,426	-	14,47,426
Govindaswamy Murthy Rao Memorial Fund	12,584	20,000	769.00	33,353	-	33,353
Corpus Fund (DP&NR)	54,98,709	-	3,29,343.59	58,28,053	-	58,28,053
Joint Conference Research Fund	16,74,136	-	1,07,258	17,81,394	-	17,81,394
Epilepsy Research Fund	2,54,003	50,000	-	3,04,003	-	3,04,003
Human Brain Bank for Neuro Bio Research Fund	1,12,672	1,96,200	-	3,08,872	-	3,08,872
Dr. R.N. Murthy Endowment Fund	3,58,473	-	28,291	3,86,764	-	3,86,764
Subhadra Dayananda Rao Endowment Fund	53,854	-	6,796	60,650	-	60,650
Dr.D.N. Prasad Oration Fund	1,60,271	-	11,772	1,72,043	-	1,72,043
National Neuroscience Information Centre Fund	86,727	-	-	86,727	-	86,727
Infosys Foundation Award for Excellence Fund	44,174	-	4,212	48,386	5,000	43,386
Mukund Memorial Award Fund	60,058	-	5,266	65,324	6,000	59,324
Wilson's Disease Corpus Fund	2,72,404	-	16,676	2,89,080	-	2,89,080
Peripheral Nerve Injury Management and Research Fund	1,69,959	34,100	-	2,04,059	-	2,04,059
Neuro Psychiatric Genetics Fund	94,408	5,592	-	1,00,000	58,000	42,000
TMC Research Fund	36,000	-	-	36,000	-	36,000
Parkinson's Disease and Movement Disorders R.F	25,65,865	-	-	25,65,865	-	25,65,865
Brain Cancer Research Fund	791	-	-	791	-	791
Carried Forward Amount	2,32,46,87,219	1,40,08,07,719	11,76,38,133	3,84,31,33,071	19,25,06,207	3,65,06,26,864

Brought Forward Amount	2,32,46,87,219	1,40,08,07,719	11,76,38,133	3,84,31,33,071	19,25,06,207	3,65,06,26,864
Dr. Anisya Vasanth Meml. Oration Fund	1,41,393	-	344	1,41,737	-	1,41,737
Dr. Anisya Vasanth Memorial Award Fund	1,15,853	-	9,973	1,25,826	-	1,25,826
Corpus Fund for Development Works	60,36,83,940	-	4,81,78,762	65,18,62,702	-	65,18,62,702
Dr. Anisya Vasanth Memorial Fund for NMD	2,81,547	-	-	2,81,547	-	2,81,547
Neurology Neurosurgery Corpus Fund	26,69,349	-	2,77,394	29,46,743	5,764	29,40,979
Golden Jubilee Award Fund Neuroradiology	6,93,371	-	22,734	7,16,105	-	7,16,105
Department of Psychiatry - Corpus Fund	18,97,217	-	98,725	19,95,942	-	19,95,942
Dept of Psychiatry C.F.(Turuvekere & Thirt)	1,11,894	2,77,100	-	3,88,994	-	3,88,994
Department of MH & SP Corpus Fund	15,30,611	-	-	15,30,611	-	15,30,611
Neurology Golden Jubilee Fund	1,21,15,433	-	6,36,847	1,27,52,280	3,57,661	1,23,94,619
Neurosurgery Corpus Fund	6,91,671	-	10,800	7,02,471	-	7,02,471
Independence Day/Republic Day Celebration Fund	23,500	-	-	23,500	20,000	3,500
Human Brain Bank for M. Biological Research Fund	7,000	-	-	7,000	7,000	-
Orientation Programme De-Addiction	60,776	-	-	60,776	-	60,776
Dr. R.N. Moorthy Mental Health & Neuro Sciences	3,36,44,665	14,876	30,93,465	3,67,53,006	22,99,828	3,44,53,178
Schizophrenia and Depression Research Fund	12,15,018	-	95,535	13,10,553	-	13,10,553
Neuro Oncology Research Fund	4,65,968	-	-	4,65,968	4,20,336	45,632
Volunteers Lucture Fund	17,000	-	-	17,000	-	17,000
Neurocon Neurosurgery Fund	87,69,496	-	8,56,302	96,25,798	9,476	96,16,322
Professor V. Sivarajan Award Fund Account	2,02,959	-	18,923	2,21,882	-	2,21,882
Child Psychiatry Unit	6,63,990	70,000	-	7,33,990	-	7,33,990
C.M's Relief Fund	16,68,072	1,00,00,000	-	1,16,68,072	1,08,63,159	8,04,913
Student Nurses Association	38,575	69,420	-	1,07,995	-	1,07,995
NIMHANS Sundaram Clayton Fund	-	64,50,000	-	64,50,000	5,58,396	58,91,604
Perinatal Psychiatry Services Fund	-	5,00,000	11,147	5,11,147	-	5,11,147
Research Fellowship in RMC / KSM / GNNR	-	25,00,000	-	25,00,000	-	25,00,000
Govindaswamy Memorial Prize Fund	-	2,50,000	1,706	2,51,706	-	2,51,706
C V Vishalakshamma Endowment Schizophrenia Research Fund	-	5,00,000	-	5,00,000	-	5,00,000
Dr. D.N. Prasad M.F. - Cognition and Music	-	10,00,000	53,333	10,53,333	-	10,53,333
Corpus Research Fund - Projects	-	3,05,72,459	-	3,05,72,459	-	3,05,72,459
National Illness Assistance Fund	3,54,515	40,00,000	-	43,54,515	40,40,606	3,13,909
KSAPS Fund (CD4/CD8)	510456	-	-	510456	-	5,10,456
TOTAL	2,99,62,61,488	1,45,70,11,574	17,10,04,124	4,62,42,77,186	21,10,88,433	4,41,31,88,753

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Deputy Financial Advisor & Chief Accounts Officer

NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BANGALORE

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2015**SCHEDULE - 4 - CURRENT LIABILITIES AND PROVISIONS**

(Rs. In Lakh)

PARTICULARS	2014-15		2013-14	
A. CURRENT LIABILITIES				
1. Sundry Creditors & Deposits:				
a) EMD, SD, CMD	1,298.16		970.84	
b) others	189.13	1,487.29	289.80	1,260.65
2. Statutory Liabilities:				
a) Overdue	-		-	
b) Others	93.76	93.76	120.05	120.05
3. Other Current Liabilities	1,616.16	1,616.16	1,756.75	1,756.75
TOTAL (A)		3,197.22		3,137.45
B. PROVISIONS				
		-		-
TOTAL (B)		-		-
TOTAL (A+B)		3,197.22		3,137.45

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Deputy Financial Advisor & Chief Accounts Officer

NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BANGALORE 560 029.

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2015**SCHEDULE 5 : FIXED ASSETS**

PARTICULARS	Gross Block as at 01-04-2014	Additions during the year	Deduction-s during the year	Total Assets as at 31-03-2015	Rate of depreciation (%)	Accumulated Depreciation Upto 31-03-2014	Depreciation for the year 2014-15	Total Depreciation Upto 31-03-2015	(Rs. In lakh)	
									Net Block as at 31-03-2015	Net Block as at 31-03-2014
Land	63.71	8.00	-	71.71	-	-	-	-	71.71	63.71
Leasehold Land	300.00	-	-	300.00	-	-	-	-	300.00	300.00
Buildings	21,259.68	2,008.99	-	23,268.67	5.00	8,039.92	1,266.82	9,306.75	13,961.92	13,219.76
Equipment	19,421.48	3,583.26	-	23,004.74	10.00	13,047.93	2,092.87	15,140.80	7,863.94	6,373.55
Computers	745.27	292.66	-	1,037.93	25.00	477.94	175.19	653.13	384.80	267.33
Furniture	1,845.79	133.55	-	1,979.34	10.00	801.58	164.43	966.01	1,013.33	1,044.21
Office Equipment	95.55	21.90	-	117.45	10.00	29.48	11.74	41.23	76.22	66.07
Electrical Insatallations	1,035.42	286.73	-	1,322.15	10.00	164.13	132.21	296.34	1,025.80	871.29
Vehicles	121.38	-	-	121.38	10.00	77.64	7.72	85.36	36.02	43.74
Books	274.83	101.69	-	376.52	50.00	273.65	26.64	300.29	76.23	1.17
E Journals (Perpetual License)	247.35	93.11	-	340.46	50.00	233.59	60.32	293.91	46.55	13.76
Software	86.91	69.91	-	156.82	25.00	68.82	29.70	98.52	58.30	18.09
SUB-TOTAL (A)	45,497.37	6,599.79	-	52,097.16		23,214.70	3,967.65	27,182.35	24,914.81	22,282.67
	Opening Balance	Additions	Transferred						As on 31-03-2015	As on 31-03-2014
CAPITAL WORK-IN-PROGRESS	986.04	1,771.34	2,462.49	-	-	-	-	-	294.89	986.04
ASSETS - PROJECTS									25,209.70	23,268.71
Equipment	2,487.35	115.01	-	2,602.36	-	-	-	-	2,602.36	2,487.35
Computers	148.54	12.91	-	161.45	-	-	-	-	161.45	148.54
Furniture & fixtures	31.99	-	-	31.99	-	-	-	-	31.99	31.99
Software	2.71	0.89	-	3.60	-	-	-	-	3.60	2.71
Library Books	0.63	0.16	-	0.79	-	-	-	-	0.79	0.63
SUB-TOTAL (B)	2,671.22	128.97	-	2,800.19	-	-	-	-	2,800.19	2,671.22
GRAND TOTAL (A+B)	48,168.59	6,728.76	-	54,897.35		23,214.70	3,967.65	27,182.35	28,009.89	25,939.93

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Deputy Financial Advisor & Chief Accounts Officer

NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BANGALORE

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2015**SCHEDULE - 6 - INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS**

(Rs. In Lakh)

PARTICULARS	2014-15	2013-14
1. In Government Securities	5,373.67	5,373.67
2. In Public Sector Banks	14,712.61	10,089.06
TOTAL	20,086.28	15,462.73

SCHEDULE - 7 - INVESTMENT - OTHERS

(Rs. In Lakh)

PARTICULARS	2014-15	2013-14
1. Short term investments in Public Sector Banks	13,744.66	5,396.24
TOTAL	13,744.66	5,396.24

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Deputy Financial Advisor & Chief Accounts Officer

NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BANGALORE

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2015**SCHEDULE - 8 - CURRENT ASSETS, LOANS, ADVANCES, ETC.,**

(Rs. In Lakh)

PARTICULARS	2014-15		2013-14	
A. CURRENT ASSETS				
1. Inventories				
a) Stock of Consumables (Hospital & Others)	303.95		242.76	
b) Stationery on hand	22.10	326.06	16.82	259.58
2. Sundry Debtors	98.55		59.20	
3. Cash Balances in hand (Including cheques / drafts and mprest)	3.82		14.07	
4. Bank Balances				
a) With Scheduled Banks	2,657.69	2,760.06	2,807.95	2,881.22
TOTAL (A)		3,086.11		3,140.80
B. LOANS, ADVANCES AND OTHER ASSETS				
1. Loans				
a) Staff	25.00		16.53	
b) Advance Receivables	210.18		200.67	
c) Prepaid Expenses	225.29		196.30	
d) Tax Deducted at Source (recoverable)	114.20		58.71	
e) Margin Money Deposits (LC)	6,714.04		8,252.63	
2. Advances to Supplies	5,267.36	12,556.06	5,909.73	14,634.58
3. Advances & Other amounts recoverable in cash or in kind or for value to be received				
a) Contingencies and Purchases (AC Non-Plan)	115.85		14.85	
b) Due from Govt. of India - De-addiction	-		-	
c) Deposits	105.21		101.11	
d) Receivable from General Provident Fund	188.69			
4. Interest Receivable	1,961.21	2,370.96	915.31	1,031.27
TOTAL (B)		14,927.02		15,665.84
TOTAL (A+B)		18,013.13		18,806.65

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Deputy Financial Advisor & Chief Accounts Officer

NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BANGALORE

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH 2015**

SCHEDULE - 9 - INCOME FROM SALES / SERVICES

(Rs. In Lakh)

PARTICULARS	2014-15		2013-14	
1. Income from Sales - DP & NR	30.46		26.76	
2. Income from Services				
a) Hospital Services	2,572.77	2,603.23	2,493.79	2,520.54
TOTAL		2,603.23		2,520.54

**SCHEDULE - 10 - GRANTS / SUBSIDIES (IRREVOCABLE GRANTS &
SUBSIDIES RECEIVED)**

(Rs. In Lakh)

PARTICULARS	2014-15		2013-14	
1. Central Government				
i) Plan	5,527.00		5,047.00	
ii) Non-Plan	12,017.00		10,498.00	
iii) De-Addiction	570.00	18,114.00	550.00	16,095.00
2. State Government				
i) Plan	400.00		400.00	
ii) Non-Plan	5,100.00		4,100.00	
iii) Capacity Building	-	5,500.00	10.00	4,510.00
3. Government Agencies - KSAPS - Blood Bank				
i) BCSF	-		1.40	
ii) KSAPS - 1611	-		0.26	
iii) KSAPS - 1612	-		4.89	
4. ICMR Grants	139.60	139.60	153.62	160.17
TOTAL		23,753.60		20,765.17

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NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BANGALORE

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH 2015**

SCHEDULE - 11 - FEES / SUBSCRIPTIONS

(Rs. In Lakh)

PARTICULARS	2014-15	2013-14
1. Fees (Academic Section)	370.90	482.21
2. Others	-	0.47
TOTAL	370.90	482.68

SCHEDULE - 12 - INCOME FROM GOVERNMENT SECURITIES/ BONDS

(Rs. In Lakh)

PARTICULARS	2014-15	2013-14
1. Interest		
a) On Govt. Securities	-	-
b) Other Bonds / Debentures - FDR with Banks	-	-
TOTAL	-	-

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Deputy Financial Advisor & Chief Accounts Officer

NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BANGALORE

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH 2015**

SCHEDULE - 13 - INTEREST EARNED

(Rs. In Lakh)

PARTICULARS	2014-15		2013-14	
1. On Savings Bank account:				
a) With Scheduled Banks	758.18		594.55	
b) Accrued Interest (SB & FD)	985.00	1,743.18	166.72	761.27
2. On Loans:				
a) Employees / Staff - MCA	-		0.86	
b) Others - HBA	-	-	3.64	4.51
TOTAL		1,743.18		765.77

SCHEDULE - 14 - OTHER INCOME

(Rs. In Lakh)

PARTICULARS	2014-15		2013-14	
1. Profit on Sale / disposal of Assets:				
a) Owned Assets	-		-	
b) Assets acquired out of grants, or received free of cost	-		-	
2. Export Incentives realised	-		-	
3. Fees for Miscellaneous Services				
a) Water & Electricity Charges	44.88		31.11	
b) NHS	59.69	104.57	60.91	92.02
4. Miscellaneous Income				
a) Miscellaneous Receipts	304.82		385.90	
b) Convention Centre	168.54		196.25	
c) Project Overhead and Interest Income	70.50		59.88	
d) Donation	7.45		16.05	
e) Hostel Rent	213.60		172.37	
f) Tender Fee	11.30	776.21	7.67	838.12
TOTAL		880.78		930.14

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NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BANGALORE

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH 2015**

SCHEDULE - 15 - ESTABLISHMENT EXPENSES

(Rs. In Lakh)

PARTICULARS	2014-15		2013-14	
1. Salaries & Wages				
(a) Non-Plan	11,333.11		6,741.46	
(b) Plan	3,651.74		3,438.33	
(c) Wages	343.23	15,328.09	356.37	10,536.16
2. Stipend and Residential benefits	2,192.31		1,880.97	
3. Contribution to Other Fund (LS & PC)	6.25		5.34	
4. Contribution to Pension Fund	10,220.06		5,392.08	
5. Medical Treatment	455.68	12,874.30	484.25	7,762.65
TOTAL		28,202.39		18,298.81

-Sd-

Deputy Financial Advisor & Chief Accounts Officer

NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BANGALORE

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 31ST MARCH 2015**

SCHEDULE - 16 - OTHER ADMINISTRATIVE EXPENSES, ETC.,

(Rs. In Lakh)

	PARTICULARS	2014-15	2013-14
1	Drugs	567.17	637.78
2	Diet Expenses	85.61	108.59
3	HNS	352.19	180.22
4	Linen	51.81	47.88
5	Gas & Oxygen	44.96	36.45
6	Chemicals	32.38	35.01
7	Animal House	9.97	8.08
8	Liveries	7.32	6.81
9	Lab Equipments & Apparatus	5.44	3.73
10	Electricity Charges	625.63	550.90
11	Water Charges	444.90	369.65
12	Repairs & Maintenance (Buildings, Garden & BME)	364.65	340.68
13	Rent, Rates and Taxes	7.51	7.74
14	Vehicles Running and Maintenance	27.62	25.02
15	Postage, Telephone and Communication Charges	35.90	33.27
16	Printing and Stationary	42.67	49.65
17	Travelling and Conveyance Expenses	122.40	92.89
18	Hospital Contingencies	1.08	0.73
19	Security and Cleaning	1,197.55	909.66
20	Miscellaneous Expenses	37.86	42.16
21	Office Contingencies	74.52	42.44
22	DP & NR	18.08	18.30
23	Equipment Contingencies	1,350.35	1,100.38
24	Drug De-Addiction Centre	539.27	520.93
25	Convention Centre	30.05	42.93
26	Books & Periodicals	-	3.05
27	Fuel to Generator	33.93	44.64
28	E-Journals and Database	203.52	200.80
29	Information Technology	14.15	128.01
30	Furniture & Fixture - Maintenance	2.83	1.99
31	Research and Development	74.07	17.99
32	KSAPS A/c-1611	-	0.10
33	KSAPS A/c-1612	-	4.15

34	Professional Charges & Consultancy	17.23	19.39
35	Centre for Public health	86.82	0.68
36	Advertisement	27.30	1.62
37	Interventional Implants	129.60	118.31
38	Yoga Centre	16.04	-
39	Brain Bank	115.55	16.52
TOTAL		6,797.95	5,769.12

-Sd-

Deputy Financial Advisor & Chief Accounts Officer

INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BANGALORE

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

SCHEDULE-17 –SIGNIFICANT ACCOUNTING POLICIES

1. SYSTEM AND METHOD OF ACCOUNTING:

The accounts have been prepared under the Historical cost convention with Accrual system of accounting.

2. The Provident Fund established for the benefits of the employees of NIMAHNS, Bangalore has been recognized under Sub-Section (2) of Sec. 8 of the Provident Funds Act, 1925 (19 of 1925) by the Govt. of India, Ministry of Finance vide Notification No. 4 (1)-E.V. 192 (I), dated 24th December 1992.

3. FIXED ASSETS:

Fixed assets are accounted at Historical cost of acquisition including inward freight, duties & taxes and incidental and direct expenses related to acquisition, installation and commissioning.

Fixed assets have been valued at cost less accumulated depreciation. Depreciation on Fixed assets is provided on Straight Line Method at the following Rates.

Particulars	Percentage of Depreciation
Land	0%
Buildings	5%
Equipment, Office Equipment, Electrical Installations and Vehicles	10%
Computers, Peripherals and Software	25%
Library Books, E-Journals and Database with Perpetual License	50%

Depreciation is provided for the full year on addition of assets acquired during the year. Assets created out of the Earmarked Funds, where the ownership of such assets vests with the Institute, were shown as Fixed Assets of the Institute.

Fixed Assets which were acquired prior to the cut-off-date, as tabulated below, are fully depreciated.

Particulars	Cut-Off-Date
Buildings	31/03/1994
Equipment & Tolls, Furniture and Vehicles	31/03/2004
Computers, Accessories and Software	31/03/2010
Library Books, Journals & Database with Perpetual License	31/03/2012

4. INVENTORY:

Stock of Drugs, Chemicals, Linen, Stationery and other Stores were taken at cost as per the Physical verification and Certificates issued by Departmental Heads as on 31/03/2015.

5. INVESTMENTS:

All Investments are valued at cost.

6. GOVERNMENT GRANTS:

Grants received from Government of India and Government of Karnataka under Plan (General) and Non-Plan are treated as Revenue unless they are Capital Grants. Plan Grants (Capital) were utilized in acquiring Fixed Assets and are directly accounted under Capital Fund Account-Schedule 1. Capital Grants of Rs. 50.70 crore remains unutilized as at the year end and continues to remain as such for being utilized in the ensuing year.

7. INVESTMENT OF EARMARKED/ENDOWMENT FUNDS AND INTEREST ACCRUED ON SUCH INVESTMENTS :

Incomes earned on various Investments including Earmarked Investments have been recognized on accrual basis subject to materiality conditions. Interest received on maturity are credited to the concerned fund account, interest accrued on Earmarked/Endowment Fund are disclosed under 'Claims Receivables'.

8. RETIREMENT BENEFITS:

The Actuarial Valuation of pension liability and gratuity was carried out by SBI Life Insurance Company Limited. The

valuation certificate recommended a total service liability of Rs.325.69 crores. An addition of Rs.102.20 crores was made in the financial year. As against the total service liability of Rs.325.69 crores the Institute has Fund Deposits of Rs.133.71 crores.

9. Actuarial valuation of leave encashment liability has been obtained and provided for, during the year, amounting to Rs. 37.78 Crores.

10. TAXATION:

The Institute is not liable to Income Tax as it is exempt under Se. 10(23)(c) of the Income Tax Act, 1961, hence no provision has been made towards taxes.

11. Govt. of India, Ministry of Home Affairs have accorded permissions to the Institute to accept Foreign contributions vide their letter No. 11/2012/69(120)/1998-FCRA-III, dated 1st October 2003 and Registered under Section 6(1)(a) of the Act with Registration Number: 094420795, under the category, Educational Social.

-Sd-

Deputy Financial Advisor &
Chief Accounts Officer

-Sd-

DIRECTOR

NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BANGALORE

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

**SCHEDULE-18 – NOTES ON ACCOUNTS FORMING PART OF
INCOME AND EXPENDITURE ACCOUNT AND BALANCE SHEET**

- | | |
|---|---|
| <p>1. The Annual Accounts for the year 2014-15 is prepared on Accrual basis.</p> | <p>Rs.325.69 crores the Institute has Fund Deposits of Rs.133.71 crores.</p> |
| <p>2. Liabilities are booked and recognized on receipt of bills of materials/ equipment both in respect of Current and Other Liabilities.</p> | <p>8. Actuarial valuation of leave encashment liability has been obtained and provided for, during the year, amounting to Rs. 37.78 Crores.</p> |
| <p>3. In respect of NIMHANS HEALTH SCHEME, for Ex-employees of the Institute, the liability towards health care facility to be provided cannot be quantified and same is not material.</p> | <p>9. (i) Land (145 acres and 4480Sq.ft.) was allotted free of cost by Government of Karnataka in the past. The land value (Rs. 71.71 lakh) shown under 'Schedule 5- Fixed Assets' represents incidental expenditure incurred in connection with acquisition.</p> |
| <p>4. Subscription to E-Journals and Database, the benefit of which is derived during the year of spending, has been treated as Revenue Expenditure and unexpired portion of subscription is treated as prepaid expenses.</p> | <p>(ii) During the year 2012-13 NIMHANS has been allotted Land to the extent of 39 Acres and 38 Guntas at Kyalasanahalli, Bangalore, (30 Acres 38 Guntas is in possession and 9 Acres is in the process of transfer of possession) by Government of Karnataka on lease basis. Two installments of the lease amount of Rs. 3 Crores (Fixed) for 30 years, payable @ Rs.50.00 lakh per year at 6 yearly installments, has been paid so far.</p> |
| <p>5. Current assets, Loans and Advances have a realizable value in the ordinary course of business, equal to the aggregate amount shown In the Balance Sheet.</p> | |
| <p>6. Schedules 1 to 18 are annexed to and form an integral part of the Balance sheet as at 31st March 2015 and the Income and Expenditure Account for the Year ended that date.</p> | <p>10. An amount of Rs.201.17 Lakhs has been paid towards National Mental Health Program (Projects) in anticipation of reimbursement of the said amount from Government of India.</p> |
| <p>7. The Actuarial Valuation of pension liability and gratuity was carried out by SBI Life Insurance Company Limited. The valuation certificate recommended a total service liability of Rs.325.69 crores. An addition of Rs.102.20 crores was made in the financial year. As against the total service liability of</p> | <p>11. An Amount of Rs.215.26 Lakhs has been received during the financial year 2014-15 as Foreign contributions and accounted under FF A/c No.:54004656310.</p> |

-Sd-

Deputy Financial Advisor &
Chief Accounts Officer

-Sd-

DIRECTOR

Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of the National Institute of Mental Health and Neuro Sciences (NIMHANS), Bangalore for the Year Ended 31 March 2015 and Reply of National Institute of Mental Health and Neuro Sciences (NIMHANS), Bangalore

SEPARATE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA ON THE ACCOUNTS OF THE NATIONAL INSTITUTE OF MENTAL HEALTH AND NEURO SCIENCES (NIMHANS), BANGALORE FOR THE YEAR ENDED 31 MARCH 2015

REPLY OF NATIONAL INSTITUTE OF MENTAL HEALTH AND NEURO SCIENCES (NIMHANS), BANGALORE

- | | |
|---|---------|
| 1. We have audited the attached Balance Sheet of the National Institute of Mental Health and Neuro Sciences, Bangalore as at 31 March 2015 and the Income and Expenditure Account / Receipt & Payment Account for the year ended on that date under Section 20(1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The audit of the Institute has been entrusted upto 2014-15. 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. | Factual |
| 2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observation on financial transactions with regard to compliance with the Law, Rules and Regulations (Propriety and Regularity) and efficiency-cum-performance, etc, if any are reported through Inspection Reports / Comptroller & Auditor General's Audit Reports separately. | Factual |
| 3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statements. An audit includes examining on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our Audit provides a reasonable basis for our opinion. | Factual |
| 4. Based on audit, we report that: | |
| i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit. | |

- ii. The Balance Sheet and Income & Expenditure Account / Receipt & Payment Account dealt with by this report have been drawn up in the format approved by the Institute's Board of Management and Finance Committee.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Institute as required in so far as it appears from our examination of such books:
- iv. We further report that:

A. REVISION OF ACCOUNTS

The accounts have been revised on the basis of audit observation. The Revised Accounts have been submitted on 29.06.2015. The effect of revision was that Assets & Liabilities decreased by Rs.445.83 lakh, Excess of Expenditure over Income increased by Rs.442.90 lakh.

B. GRANTSIN-AID

The Institute receives Grants from both State and Central Governments. Out of Grants of Rs.327.02 crore received during the year, the Institute could utilize a sum of Rs.276.32 crore leaving a balance of Rs.50.70 crore as unutilized grants as on 31st March 2015.

C. MANAGEMENT LETTER

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Director, NIMHANS, Bangalore through a management letter issued separately for remedial / corrective action.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income & Expenditure Account / Receipt & Payment Account dealt with by this report are in agreement with the books of accounts.

A. REVISION OF ACCOUNTS

Facts Confirmed.

B. GRANTSIN-AID

The Institute received grants of Rs.327.02 crore (out of which the contribution of Plan Fund from Ministry of Health & Family Welfare was Rs.87.95 crore under Capital). Out of which Rs.50.70 crore was earmarked for the purchase of a very costly machine called Intra Operative MR Suite. The purchase procedure for procurement of this equipment was initiated during December 2014. The first 2 bids were received but, then the same could not be processed as there were some technical problems. Again, Bids were called and 2 bids were qualified and one of them was L1. Since, the equipment is costly and beyond the financial powers of the Director, the matter was taken up with the second standing finance committee meeting held on 26th March 2015 at Nirman Bhavan, New Delhi. The SFC requested more information on the matter and permitted the institute to carry over the non-utilized funds to the next financial year 2015-16 with the provision that the amount should be utilized within first quarter (June 2015). Accordingly the Institute resubmitted the proposal with the clarifications to the third SFC held on 2nd / 3rd June 2015 at Nirman Bhavan, New Delhi. After obtaining the necessary approvals the amount was utilized for procurement of Intra Operative MR Suite by opening necessary Letter of Credit during June 2015.

- vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read with the Accounting policies and Notes on Accounts and subject to significant matters stated above and other matters stated in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:
- a. In so far as it relates to the Balance Sheet, of the state of affairs of the NIMHANS, Bangalore as at 31 March 2015: and
- b. In so far as it relates to Income & Expenditure Account of the deficit for the year ended on that date.

For and on behalf of the
C & AG of India
Sd/-

Place: Bangalore
Date: 18 August 2015

**PRINCIPAL DIRECTOR OF
AUDIT (CENTRAL) BANGALORE**

Place: Bangalore
Date: 24 August 2015

Sd/-
DIRECTOR, NIMHANS

ANNEXURE

1. Adequacy of Internal Audit System

Internal Audit was conducted by the Ministry of Health and Family Welfare, Government of India, New Delhi till December 2012. However, no audit has been conducted by them thereafter.

The Institute has one Internal Audit Officer and One Manager appointed on contract basis who conducts audit and submits reports to the Director. During the year 2014-15, the Internal Auditor has submitted only one report on the records of the General Administration department. A Draft Internal Audit Manual is prepared on 20.06.2015, however the same is neither approved by the Governing Council nor Standing Financial Committee. Internal Audit Department needs strengthening.

2. Adequacy of Internal Control System

The Internal Control System in the Institute is adequate.

3. System of Physical Verification of Fixed Assets

The Fixed Assets have been verified by the management however the year-wise details of fixed assets are not maintained

4. System of Physical Verification of Inventory:

The Physical verification of Inventory has been carried out by the management

5. Regularity in payment of statutory dues:

The Institute is regular is making all the statutory dues.

Sd/-

**PRINCIPAL DIRECTOR OF
AUDIT (CENTRAL) BANGALORE**

1. Adequacy of Internal Audit System

Factual

The Internal Audit team has been proactively helping with the Departments to bring in the internal controls. Review of Inventory Management was done to bring in the quality of financial and management information.

The draft Internal Audit Manual has been prepared and submitted for scrutiny and review by experts and the same will be submitted to the Special Finance Committee and Governing Body in due course for approval.

3. System of Physical Verification of Fixed Assets

Factual. However, the task of physically verifying the Fixed Assets and compilation of year-wise Fixed Asset Register comprising all the Equipment, Buildings, Land, vis-à-vis with the available records since the inception of the Institute is a laborious task and the work for the same has begun and it will be completed at the earliest.

Sd/-

DIRECTOR, NIMHANS

NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BANGALORE

PROVIDENT FUND ACCOUNT

BALANCE SHEET AS AT 31ST MARCH 2015

(Rs. In Lakh)

CORPUS / CAPITAL FUND & LIABILITIES	2014-15		2013-14	
CAPITAL FUND				
Opening Balance	4,494.25		4,020.42	
Add: Receipts during the year	1,539.17		1,471.45	
Add: Loan amount credit to Capital account	346.77		-	
	6,380.19		5,491.87	
Less: Payments during the year	1,074.30	5,305.89	1,168.45	4,323.42
Excess of Income over Expenditure				
Add: Interest Accrued (PY)	206.54	206.54	170.83	170.83
CURRENT LIABILITIES				
Payable to Institute (P.Y. SBM)	188.69	188.69		-
TOTAL		5,701.12		4,494.25
ASSETS				
INVESTMENTS - FROM EARMARKED / ENDOWMENT FUNDS				
(a) In Government Securities	1,685.00		1,685.00	
(b) In Public Sector Banks	2,619.21		1,648.98	
(c) In RBI Special Deposits	414.09	4,718.30	414.09	3,748.07
CURRENT ASSETS				
Cash at Canara Bank	429.49		317.46	
Receivable From Institute (P.Y. SBM)	-		257.89	
Loan to Employees	346.77		-	
Interest on Investments Receivables	206.57	982.82	170.83	746.18
TOTAL		5,701.12		4,494.25

-Sd-
Deputy Financial Advisor &
Chief Accounts Officer

-Sd-
REGISTRAR

-Sd-
DIRECTOR

NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BANGALORE

PROVIDENT FUND ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2015

(Rs. In Lakh)

INCOME	2014-15	2013-14
Interest Earned on Investments	186.92	226.11
Accrued Interest Earned on Investments	206.57	170.83
TOTAL (A)	393.49	396.94
EXPENDITURE		
Amount Credited to Employee's Provident Fund Account	186.95	226.11
TOTAL (B)	186.95	226.11
Balance being excess of Income over Expenditure (A-B)		
Transfer to Capital Account	206.54	170.83
TOTAL	393.49	396.95

-Sd-
Deputy Financial Advisor &
Chief Accounts Officer

-Sd-
REGISTRAR

-Sd-
DIRECTOR

NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BANGALORE

PROVIDENT FUND ACCOUNT

RECEIPTS AND PAYMENTS FOR THE YEAR 2014-15

(Rs. in Lakh)

RECEIPTS	2014-15	2013-14	PAYMENTS	2014-15	2013-14
Opening Balances			GPF Payments	1,074.30	1,160.45
Bank Balance			(Payments of Advances, Withdrawals and		
i) 3803 - Canara Bank	317.46	264.44	Final Settlement)		
ii) State Bank of Mysore	-	29.62	Interest Charges	0.03	-
GPF Receipts	1,310.26	1,293.92	CPF Payment	-	8.00
Repayments of loan amount	30.93	-	Investments	399.00	111.04
CPF Receipts	11.05	8.97	Closing Balances		
(Subscription, Contribution & Interest)			Cash Balance		
Interest Receipts	233.12	-	3803 - Canara Bank	429.49	317.46
TOTAL	1,902.81	1,596.95	TOTAL	1,902.81	1,596.95

-Sd-
Deputy Financial Advisor &
Chief Accounts Officer

-Sd-
REGISTRAR

-Sd-
DIRECTOR