



# Finance and Accounts

NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BENGALURU

## BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2016

(Rs. In Lakh)

CORPUS / CAPITAL FUND & LIABILITIES	SCHEDULE	2015-16	2014-15
CAPITAL FUND	1	36,552.35	28,475.80
ASSET RESERVE-PROJECTS	5	3,051.93	2,800.19
PROJECTS, SEMINARS, WORKSHOPS, ETC.,	2	2,997.92	1,248.87
EARMARKED / ENDOWMENT FUNDS	3	47,884.24	44,131.89
CURRENT LIABILITIES AND PROVISIONS	4	4,154.94	3,197.21
<b>TOTAL</b>		<b>94,641.38</b>	<b>79,853.96</b>
<b>ASSETS</b>			
FIXED ASSETS	5	38,326.19	28,009.89
INVESTMENTS - FROM EARMARKED / ENDOWMENT FUNDS	6	26,022.60	20,086.28
INVESTMENT - OTHERS	7	10,442.19	13,744.66
CURRENT ASSETS, LOANS, ADVANCES ETC.,	8	19,850.40	18,013.13
<b>TOTAL</b>		<b>94,641.38</b>	<b>79,853.96</b>
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, BENGALURU

### INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2016

(Rs. In Lakh)

PARTICULARS	SCHEDULE	2015-16	2014-15
<b>INCOME</b>			
Income from Services	9	3,036.02	2,603.23
Grants / Subsidies	10	26,833.12	23,753.60
Fees / Subscriptions	11	685.60	370.90
Income From Government Securities/ Bonds	12	-	-
Income from Investments	13	1,635.83	1,743.18
Other Income	14	873.22	880.78
<b>TOTAL (A)</b>		<b>33,063.79</b>	<b>29,351.69</b>
<b>EXPENDITURE</b>			
Establishment Expenses	15	16,422.22	28,573.54
Other Administrative Expenses etc.,	16	11,827.35	6,426.79
Depreciation	5	4,737.67	3,436.98
Prior Period Depreciation	5	-	530.67
<b>TOTAL (B)</b>		<b>32,987.24</b>	<b>38,967.98</b>
Balance being excess of Income over Expenditure (A-B) (figures in brackets indicate excess of expenditure over income)			
Transfer to Capital Account		76.55	(9,616.29)
<b>TOTAL</b>		<b>33,063.79</b>	<b>29,351.69</b>
SIGNIFICANT ACCOUNTING POLICIES	17	...	...
NOTES ON ACCOUNTS	18	...	...

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**RECEIPTS AND PAYMENTS FOR THE YEAR 2015-16**

(Rs. in Lakh)

RECEIPTS		2015-16	2014-15	PAYMENTS		2015-16	2014-15
<b>I.</b>	<b>Opening Balances</b>						
	a) Cash in hand	3.82	14.07	Expenses		16,788.48	14,411.24
	b) Bank Balances -Savings Accounts	2,657.69	2,807.95	a) Establishment Expenses			
<b>II.</b>	<b>Grants Received</b>			b) Administrative Expenses		10,506.35	10,934.49
		a) From Govt. of India			<b>Payments made against funds for various projects</b>		
		i) Plan	14,000.00	14,322.00	Aided Projects - Grants for Projects / Seminars /		
	ii) Non-Plan	13,623.37	12,017.00	Symposiums / Workshops etc.,		1,929.92	1,863.98
	iii) De-Addiction Centre	650.00	863.00	<b>Investments and Deposits made</b>			
	b) From State Govt.			a) Out of earmarked / endowment funds		20,605.80	16,360.94
	i) Plan	400.00	400.00	b) Out of own funds - Short term investment in Banks		34,234.50	42,127.27
	ii) Non-Plan	5,100.00	5,100.00	c) LC Margin Money including opening charges		8,017.61	6,631.63
	c) From Other Sources			<b>Expenditure on Fixed Assets &amp; Capital Work-in-Progress</b>			
	i) Aided Projects - Grants for Projects seminars / symposium / workshops, etc	3,763.70	2,215.85	a) Purchase of Fixed Assets		5,268.85	4,283.05
ii) Other Grants	-	40.00	b) Expenditure on Capital Work-in-Progress		5.74	1.54	
			c) Advances to suppliers		1,919.53	2,506.81	
			d) E-Journals Data Base Access		100.42	61.07	

<b>III.</b>	<b>Income on Investments from</b> [Earmarked / Endowment Funds including other investments]	1,070.71	1,502.24			
<b>IV.</b>	<b>Interest Received</b> On Bank Deposits	668.55	754.25	<b>VI.</b>	<b>Other Payments</b> a) Endowment Funds	21.09 18.45
<b>V.</b>	<b>Other Income</b> a) Hospital Receipts b) General Donations c) Miscellaneous Receipts d) Yoga Centre e) Guest house f) Fees g) Hostel Rent h) Water & Electricity Charges i) License Fees j) NHS k) DP & NR l) Convention Centre Advances and Income m) Fruits and Nuts sales n) Sale of Publications and Tender forms	1,904.48 5.57 35.73 0.58 30.48 498.63 11.75 5.49 9.01 1.95 9.67 185.82 0.48 15.05	2,165.59 4.00 83.31 - 25.60 401.30 52.40 20.92 2.18 7.46 14.74 9.68 1.49 11.30		b) GPF funds payments c) Other advances d) Income Tax Deductions e) Group Insurance Settlement payments f) New Contributory Pension Fund/GPF g) EMD/CMD/SD payments	2,501.38 560.66 17.01 48.82 385.70 882.98
<b>VI.</b>	<b>Any Other Receipts</b> a) Interest receivables b) Sundry Debtors and Income Tax refunds c) Investments d) LC Margin money receipts e) EMD/CMD/SD receipts f) GPF Fund receipts g) Group Insurance Settlement receipts h) Other Recoveries	1,104.56 1,361.45 52,611.97 2,895.98 268.80 2,445.08 45.18 3.76	639.69 362.00 52,209.77 2,364.83 844.80 5,348.83 35.59 13.79		<b>Closing Balances</b> a) Cash in hand b) Bank Balances in Savings accounts	3.87 1,590.60 3.82 2,657.69
	<b>TOTAL</b>	<b>1,05,389.31</b>	<b>1,04,655.63</b>		<b>TOTAL</b>	<b>1,05,389.31</b> <b>1,04,655.63</b>

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## NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BENGALURU

### SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2016

#### SCHEDULE - 1 - CORPUS / CAPITAL FUND

(Rs. In Lakh)

PARTICULARS	2015-16	2014-15
Balance as at the beginning of the year	28,475.80	28,964.09
Add: Plan Capital Grants received during the year	7,900.00	8,795.00
Add: Capital Grants De-Addiction centre received during the year	100.00	293.00
Add: Other Capital Grants	-	40.00
	<b>36,475.80</b>	<b>38,092.09</b>
Less: Balance of net expenditure transferred from the Income and Expenditure Account	76.55	(9,616.29)
<b>TOTAL</b>	<b>36,552.35</b>	<b>28,475.80</b>

#### GRANTS FOR PROJECTS / SEMINARS / SYMPOSIUMS / WORKSHOPS / CSIR FELLOWSHIPS FOR THE YEAR 2015-16

#### SCHEDULE - 2

(Rs. In Lakh)

PARTICULARS	2015-16	2014-15
Balance of grants brought forward from previous year	1,248.87	870.18
Grants received during the year	4,076.18	1,893.82
<b>TOTAL</b>	<b>5,325.05</b>	<b>2,764.00</b>
Less: Expenditure incurred during the year	(2,439.12)	(1,448.74)
Add: Project Payables/ (receivables)	111.99	(66.39)
<b>TOTAL</b>	<b>2,997.92</b>	<b>1,248.87</b>

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NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BENGALURU

**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2016**

**SCHEDULE - 3 - EARMARKED / ENDOWMENT FUNDS**

(Rs. In Lakh)

PARTICULARS	2015-16		2014-15	
	<b>a) Opening Balance of the Funds</b>		<b>44,131.89</b>	
<b>b) Additions to the Funds:</b>				
i) Donations / Grants	4,598.13		14,570.12	
ii) Income from Investments made on account of funds	2,076.09		1,710.04	
iii) Other additions	-	6,674.22	-	16,280.16
<b>Total (a+b)</b>		<b>50,806.11</b>		<b>46,242.77</b>
<b>c) Utilisation / Expenditure towards objectives of funds</b>				
i) Capital Expenditure	-		-	
ii) Revenue Expenditure	2,921.87	2,921.87	2,110.88	2,110.88
<b>NET BALANCE AS AT THE YEAR END</b>		<b>47,884.24</b>		<b>44,131.89</b>

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

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Deputy Financial Advisor & Chief Accounts Officer

**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2016**

**SCHEDULE - 3 - EARMARKED / ENDOWMENT FUNDS**

(Figures in Rs.)

PARTICULARS	Balance as on 01-04-2015	Receipts		Total	Payments	Balance as on 31-03-2016
		Grants/ Donations	Interest			
Bharani Jaya Vijayam Research Endowment Fund	7,11,131	-	39,899	7,51,030	-	7,51,030
Brain Cancer Research Fund	791	-	-	791	-	791
C V Vishalakshamma Endowment Schizophrenia Research Fund	5,00,000	-	-	5,00,000	-	5,00,000
C.M's Relief Fund	8,04,913	50,00,000	-	58,04,913	81,41,095	(23,36,182)
Child Psychiatry Unit	7,33,990	11,000	-	7,44,990	5,619	7,39,371
Corpus Fund (DP&NR)	58,28,053	-	1,96,509	60,24,562	-	60,24,562
Corpus Fund for Development Works	65,18,62,702	40,00,00,000	4,78,38,468	1,09,97,01,170	-	1,09,97,01,170
Corpus Research Fund - Projects	3,05,72,459	-	26,46,151	3,32,18,610	1,781	3,32,16,829
CorpusFundfor Operationof Dual Ph.D Programme	-	-	47,10,375	47,10,375	3,52,742	43,57,633
Department of MH & SP Corpus Fund	15,30,611	6,000	83,042	16,19,653	-	16,19,653
Department of Psychiatry - Corpus Fund	19,95,942	2,75,000	1,18,848	23,89,790	2,50,000	21,39,790
Dept of Psychiatry C.F(Turuvekere & Thirt)	3,88,994	3,32,647	-	7,21,641	-	7,21,641
Dr. Anisya Vasanth Memorial Award Fund	1,25,826	-	10,086	1,35,913	-	1,35,913
Dr. D.N. Prasad M.F. - Cognition and Music	10,53,333	-	29,589	10,82,922	-	10,82,922
Dr. R.N. Murthy Endowment Fund	3,86,764	-	29,189	4,15,953	-	4,15,953
Dr. Usha Punja - Award Fund for Nursing Students	-	2,50,000	6,317	2,56,317	-	2,56,317
Dr.Anisya Vasanth Meml. Oration Fund	1,41,737	-	-	1,41,737	-	1,41,737
Dr.Anisya Vasanth Memorial Fund for NMD	2,81,547	-	-	2,81,547	-	2,81,547
Dr.D.N. Prasad Oration Fund	1,72,043	-	12,885	1,84,928	-	1,84,928
Dr.R.N.Moorthy Mental Health & Neuro Sciences	3,44,53,178	8,250	31,56,825	3,76,18,254	18,60,537	3,57,57,717
Earned Leave Encashment Fund	37,78,04,229	3,62,03,698	-	41,40,07,927	3,56,66,838	37,83,41,089
Epilepsy Research Fund	3,04,003	-	-	3,04,003	-	3,04,003
Golden Jubilee Award Fund Neuroradiology	7,16,105	-	24,219	7,40,324	-	7,40,324
Govindaswamy Memorial Prize Fund	2,51,706	-	22,370	2,74,075	-	2,74,075
Govindaswamy Murthy Rao Memorial Fund	33,353	-	807	34,160	-	34,160
Human Brain Bank for M. Biological Research Fund	-	32,21,495	-	32,21,495	66,305	31,55,190
Human Brain Bank for Neuro Bio Research Fund	3,08,872	-	-	3,08,872	3,08,872	-
Independence Day/Republic Day Celebration Fund	3,500	-	-	3,500	-	3,500
<b>Carried Forward Amount</b>	<b>1,11,09,65,782</b>	<b>44,53,08,090</b>	<b>5,89,25,580</b>	<b>1,61,51,99,452</b>	<b>4,66,53,789</b>	<b>1,56,85,45,663</b>





<b>Brought Forward Amount</b>	<b>1,11,09,65,782</b>	<b>44,53,08,090</b>	<b>5,89,25,580</b>	<b>,61,51,99,452</b>	<b>4,66,53,789</b>	<b>1,56,85,45,663</b>
Infosys Foundation Award for Excellence Fund	43,386	-	4,132	47,518	3,000	44,518
Joint Conference Research Fund	17,81,394	-	1,11,762	18,93,156	-	18,93,156
KSAPS Fund (CD4/CD8)	5,10,456	-	-	5,10,456	-	5,10,456
Mrs. Rajeswarai Krishnamurthy Endowment Fund	14,47,426	-	80,300	15,27,726	-	15,27,726
Mukund Memorial Award Fund	59,324	-	5,166	64,489	4,000	60,489
National Illness Assistance Fund	3,13,909	50,00,000	-	53,13,909	72,42,990	(19,29,081)
National Neuroscience Information Centre Fund	86,727	-	-	86,727	-	86,727
Neuro Oncology Research Fund	45,632	-	-	45,632	38,400	7,232
Neuro Psychiatric Genetics Fund	42,000	1,91,423	-	2,33,423	1,29,423	1,04,000
Neuroco Neurosurgery Fund	96,16,322	-	8,37,112	1,04,53,434	1,00,000	1,03,53,434
Neurology Golden Jubilee Fund	1,23,94,619	-	7,51,437	1,31,46,056	5,37,049	1,26,09,007
Neurology Neurosurgery Corpus Fund	29,40,979	-	2,02,012	31,42,991	13,311	31,29,680
Neuromuscular Research Fund	1,64,575	-	-	1,64,575	-	1,64,575
Neurosurgery Corpus Fund	7,02,471	-	31,847	7,34,318	-	7,34,318
NIMHANS Sundaram Clayton Fund	58,91,604	68,99,000	-	1,27,90,604	51,63,046	76,27,558
Orientation Programme De-Addiction	60,776	62,667	-	1,23,443	56,197	67,246
Parkinson's Disease and Movement Disorders R.F	25,65,865	-	-	25,65,865	-	25,65,865
Pension & Gratuity Fund	3,25,68,85,741	16,07,355	14,60,71,704	3,40,45,64,800	23,19,87,031	3,17,25,77,769
Perinatal Psychiatry Services Fund	5,11,147	-	43,870	5,55,017	11,588	5,43,429
Peripheral Nerve Injury Management and Research Fund	2,04,059	-	-	2,04,059	-	2,04,059
Poor Fund	12,95,201	6,02,950	-	18,98,151	1,29,283	17,68,868
Professor V. Sivarajan Award Fund Account	2,21,882	-	20,091	2,41,973	10,000	2,31,973
Rabies Diagnostic Services - Dept. of Neurovirology	-	65,250	-	65,250	-	65,250
Research Corpus Fund Account	1,16,199	-	-	1,16,199	-	1,16,199
Research Donation Fund	-	-	4,00,024	4,00,024	-	4,00,024
Research Fellowship in RMC / KSM / GNNR	25,00,000	-	-	25,00,000	-	25,00,000
Schizophrenia and Depression Research Fund	13,10,553	-	99,643	14,10,196	-	14,10,196
Student Nurses Association	1,07,995	76,000	-	1,83,995	1,07,995	76,000
Subhadra Dayananda Rao Endowment Fund	60,650	-	6,839	67,489	-	67,489
TMC Research Fund	36,000	-	-	36,000	-	36,000
Volunteers Lucture Fund	17,000	-	-	17,000	-	17,000
Wilson's Disease Corpus Fund	2,89,080	-	17,204	3,06,284	-	3,06,284
<b>TOTAL</b>	<b>4,41,31,88,753</b>	<b>45,98,12,735</b>	<b>20,76,08,723</b>	<b>5,08,06,10,210</b>	<b>29,21,87,102</b>	<b>4,78,84,23,108</b>

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Deputy Financial Advisor & Chief Accounts Officer





## NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BENGALURU

### SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2016

#### SCHEDULE - 4 - CURRENT LIABILITIES AND PROVISIONS

(Rs. In Lakh)

PARTICULARS	2015-16		2014-15	
<b>A. CURRENT LIABILITIES</b>				
1. Sundry Creditors & Deposits:				
a) EMD, SD, CMD	692.69		1,298.16	
b) Trade Payables & others	1,578.08	2,270.77	189.13	1,487.29
2. Statutory Liabilities:				
a) Overdue	-		-	
b) Others	122.43	122.43	93.76	93.76
3. Other Current Liabilities	1,761.74	1,761.74	1,616.16	1,616.16
<b>TOTAL (A)</b>		<b>4,154.94</b>		<b>3,197.21</b>
<b>B. PROVISIONS</b>				
		-		-
<b>TOTAL (B)</b>		-		-
<b>TOTAL (A+B)</b>		<b>4,154.94</b>		<b>3,197.21</b>

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Deputy Financial Advisor &amp; Chief Accounts Officer

## NATIONAL INSTITUTE OF MENTAL HEALTH &amp; NEURO SCIENCES, BENGALURU

**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2016**
**SCHEDULE 5 : FIXED ASSETS**

(Rs. In lakhs)

PARTICULARS	Gross Block as at 01-04-2015	Additions during the year	Deductions during the year	Total Assets as at 31-03-2016	Rate of depreciation (%)	Accumulated Depreciation Upto 31-03-2015	Depreciation for the year 2015-16	Total Depreciation Upto 31-03-2016	Net Block as at 31-03-2016	Net Block as at 31-03-2015
Land	71.71	-	-	71.71	0.00	-	-	-	71.71	71.71
Leasehold Land	300.00	-	-	300.00	0.00	-	-	-	300.00	300.00
Buildings	23,268.67	1,021.82	-	24,290.49	5.00	9,306.75	1,170.27	10,477.02	13,813.47	13,961.92
Equipment	23,004.74	9,542.24	20.51	32,526.47	10.00	15,140.80	2,597.24	17,738.04	14,788.43	7,863.94
Computers	1,037.93	354.98	-	1,392.91	25.00	653.13	249.27	902.40	490.51	384.80
Furniture	1,979.34	376.09	-	2,355.43	10.00	966.01	196.66	1,162.67	1,192.76	1,013.33
Office Equipment	117.45	103.12	-	220.57	10.00	41.23	22.06	63.29	157.28	76.22
Electrical Insatallations	1,322.14	248.05	-	1,570.19	10.00	296.34	157.02	453.36	1,116.83	1,025.80
Vehicles	121.38	28.68	-	150.06	10.00	85.36	10.59	95.95	54.11	36.02
Books	376.52	25.26	-	401.78	50.00	300.29	63.47	363.76	38.02	76.23
E Journals (Perpetual License)	340.45	263.56	-	604.01	50.00	293.91	178.34	472.25	131.76	46.54
Software	156.83	280.53	-	437.36	25.00	98.53	92.75	191.28	246.08	58.30
<b>SUB-TOTAL (A)</b>	<b>52,097.16</b>	<b>12,244.33</b>	<b>20.51</b>	<b>64,320.98</b>	<b>-</b>	<b>27,182.35</b>	<b>4,737.67</b>	<b>31,920.02</b>	<b>32,400.96</b>	<b>24,914.81</b>
	<b>Opening Balance</b>	<b>Additions</b>	<b>Transferred</b>						<b>As on 31-03-2016</b>	<b>As on 31-03-2015</b>
<b>CAPITAL WORK-IN-PROGRESS</b>	<b>294.89</b>	<b>3,699.92</b>	<b>1,121.51</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,873.30</b>	<b>294.89</b>
<b>ASSETS - PROJECTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,274.26</b>	<b>25,209.70</b>
Equipment	2,602.36	234.68	-	2,837.04	-	-	-	-	2,837.04	2,602.36
Computers	161.45	16.14	-	177.59	-	-	-	-	177.59	161.45
Furniture & fixtures	31.99	0.92	-	32.91	-	-	-	-	32.91	31.99
Software	3.60	-	-	3.60	-	-	-	-	3.60	3.60
Library Books	0.79	-	-	0.79	-	-	-	-	0.79	0.79
<b>SUB-TOTAL (B)</b>	<b>2,800.19</b>	<b>251.74</b>	<b>-</b>	<b>3,051.93</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,051.93</b>	<b>2,800.19</b>
<b>GRAND TOTAL (A+B)</b>	<b>54,897.35</b>	<b>12,496.07</b>	<b>-</b>	<b>67,372.91</b>	<b>-</b>	<b>27,182.35</b>	<b>4,737.67</b>	<b>31,920.02</b>	<b>38,326.19</b>	<b>28,009.89</b>

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Deputy Financial Advisor &amp; Chief Accounts Officer

**NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BENGALURU****SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2016****SCHEDULE - 6 - INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS**

(Rs. In Lakh)

<b>PARTICULARS</b>	<b>2015-16</b>	<b>2014-15</b>
1. In Government Securities	5,388.42	5,373.67
2. In Public Sector Banks	20,634.18	14,712.61
<b>TOTAL</b>	<b>26,022.60</b>	<b>20,086.28</b>

**SCHEDULE - 7 - INVESTMENT - OTHERS**

(Rs. In Lakh)

<b>PARTICULARS</b>	<b>2015-16</b>	<b>2014-15</b>
1. Short term investments in Public Sector Banks	10,442.19	13,744.66
<b>TOTAL</b>	<b>10,442.19</b>	<b>13,744.66</b>

-Sd-

Deputy Financial Advisor &amp; Chief Accounts Officer



NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BENGALURU

**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2016**

**SCHEDULE - 8 - CURRENT ASSETS, LOANS, ADVANCES, ETC.,**

(Rs. In Lakh)

PARTICULARS	2015-16		2014-15	
<b>A. CURRENT ASSETS</b>				
1. Inventories				
a) Stock of Consumables (Hospital & Others)	473.01		303.95	
b) Stationery on hand	17.12	490.13	22.10	326.05
2. Sundry Debtors	260.56		98.55	
3. Cash Balances in hand (Including cheques / drafts and imprest)	3.87		3.82	
4. Bank Balances				
- With Scheduled Banks	1,590.60	1,855.03	2,657.69	2,760.06
<b>TOTAL (A)</b>		<b>2,345.16</b>		<b>3,086.11</b>
<b>B. LOANS, ADVANCES AND OTHER ASSETS</b>				
1. Loans				
a) Staff	24.36		25.00	
b) Advance Receivables	404.98		210.18	
c) Prepaid Expenses	326.91		225.29	
d) Tax Deducted at Source (recoverable)	96.76		114.20	
e) Margin Money Deposits (LC) including opening charges	11,811.35		6,714.04	
2. Advances to Suppliers	605.92	13,270.28	5,267.35	12,556.06
3. Advances & Other amounts recoverable in cash or in kind or for value to be received				
a) Contingencies and Purchases/suppliers	176.07		115.85	
b) Due from Govt. of India	1,049.79		-	
c) Deposits	121.14		105.21	
d) Receivable from General Provident Fund	243.91		188.69	
4. Interest Receivable	2,644.05	4,234.96	1,961.21	2,370.96
<b>TOTAL (B)</b>		<b>17,505.24</b>		<b>14,927.02</b>
<b>TOTAL (A+B)</b>		<b>19,850.40</b>		<b>18,013.13</b>

-Sd-

Deputy Financial Advisor & Chief Accounts Officer



## NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BENGALURU

### SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2016

#### SCHEDULE - 9 - INCOME FROM SALES / SERVICES

(Rs. In Lakh)

PARTICULARS	2015-16		2014-15	
1. Income from Sales - DP & NR	27.19		30.46	
2. Income from Services				
i) Hospital Services	3,008.25		2,572.77	2,603.23
ii) Yoga Center	0.58	3,036.02	-	
<b>TOTAL</b>		<b>3,036.02</b>		<b>2,603.23</b>

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

(Rs. In Lakh)

PARTICULARS	2015-16		2014-15	
1. Central Government				
i) Plan	7,000.00		5,527.00	
ii) Non-Plan	13,500.00		12,017.00	
iii) De-Addiction	550.00	21,050.00	570.00	18,114.00
2. State Government				
i) Plan	400.00		400.00	
ii) Non-Plan	5,100.00		5,100.00	
iii) Capacity Building	-	5,500.00	-	5,500.00
3. ICMR Grants	283.12	283.12	139.60	139.60
<b>TOTAL</b>		<b>26,833.12</b>		<b>23,753.60</b>

-Sd-

Deputy Financial Advisor &amp; Chief Accounts Officer



## NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BENGALURU

### SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2016

#### SCHEDULE - 11 - FEES / SUBSCRIPTIONS

(Rs. In Lakh)

PARTICULARS	2015-16	2014-15
1. Fees (Academic Section)	685.60	370.90
<b>TOTAL</b>	<b>685.60</b>	<b>370.90</b>

#### SCHEDULE - 12 - INCOME FROM GOVERNMENT SECURITIES/ BONDS

(Rs. In Lakh)

PARTICULARS	2015-16	2014-15
1. Interest		
a) On Govt. Securities	-	-
b) Other Bonds / Debentures	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

-Sd-

Deputy Financial Advisor & Chief Accounts Officer



## NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BENGALURU

### SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2016

#### SCHEDULE - 13 - INTEREST INCOME

(Rs. In Lakh)

PARTICULARS	2015-16		2014-15	
1. On Bank Account including FDRs:				
a) With Scheduled Banks	1,168.81		758.18	
b) Accrued Interest (SB & FD)	466.35	1,635.16	985.00	1,743.18
2. On Loans:				
a) Employees / Staff - HBA	0.45		-	
b) Others - MCA	0.22	0.67	-	-
<b>TOTAL</b>		<b>1,635.83</b>		<b>1,743.18</b>

#### SCHEDULE - 14 - OTHER INCOME

(Rs. In Lakh)

PARTICULARS	2015-16		2014-15	
1. Fees for Miscellaneous Services				
a) Water & Electricity Charges	28.42		44.88	
b) NHS	63.01	91.43	59.69	104.57
2. Miscellaneous Income				
a) Miscellaneous Receipts	299.27		304.82	
b) Convention Centre	160.79		168.54	
c) Project Overhead	73.84		70.50	
d) Donation	5.72		7.45	
e) Hostel Rent	227.12		213.60	
f) Tender Forms and Publications	15.05	781.79	11.30	776.21
<b>TOTAL</b>		<b>873.22</b>		<b>880.78</b>

-Sd-

Deputy Financial Advisor &amp; Chief Accounts Officer



## NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BENGALURU

### SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2016

#### SCHEDULE - 15 - ESTABLISHMENT EXPENSES

(Rs. In Lakh)

PARTICULARS	2015-16		2014-15	
1. Salaries & Wages				
(a) Non-Plan	7,483.46		11,333.12	
(b) Plan	5,654.58		4,022.89	
(c) Wages	348.50	13,486.54	343.23	15,699.24
2. Stipend and Residential benefits	2,509.14		2,192.31	
3. Contribution to Other Fund (LS & PC)	6.60		6.25	
4. Contribution to Pension Fund	-		10,220.06	
5. Medical Treatment	419.94	2,935.68	455.68	12,874.30
<b>TOTAL</b>		<b>16,422.22</b>		<b>28,573.54</b>

-Sd-

Deputy Financial Advisor & Chief Accounts Officer





## NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BENGALURU

### SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2016

#### SCHEDULE - 16 - OTHER ADMINISTRATIVE EXPENSES, ETC.,

(Rs. In Lakh)

	PARTICULARS	2015-16	2014-15
1	Drugs	760.22	567.17
2	Diet Expenses	122.30	85.61
3	HNS	325.94	352.19
4	Linen	71.99	51.81
5	Gas & Oxygen	46.30	44.96
6	Chemicals	39.50	32.38
7	Animal House	11.52	9.97
8	Liveries	4.70	7.32
9	Lab Equipments & Apparatus	5.96	5.44
10	Electricity Charges	692.68	625.63
11	Water Charges	546.77	444.90
12	Repairs & Maintenance (Buildings, Garden & BME)	896.33	364.65
13	Rent, Rates and Taxes	12.09	7.51
14	Vehicles Running and Maintenance	29.53	27.62
15	Postage, Telephone and Communication Charges	55.95	35.90
16	Printing and Stationary	55.57	42.67
17	Travelling and Conveyance Expenses	149.53	122.40
18	Hospital Contingencies	0.99	1.08
19	Security and Cleaning	1,461.17	1,197.55
20	Miscellaneous Expenses	66.23	37.88
21	Office Contingencies	84.92	74.52
22	DP & NR	20.35	18.08



23	Equipment Contingencies	1,161.97	1,350.35
24	Drug De-Addiction Centre	238.98	228.53
25	Convention Centre	18.64	30.05
26	National Mental Health Survey	379.33	-
27	National Mental Health Survey - Prior Period Expenses (2014-15)	18.38	-
28	Corpus Fund for Developmental Works	4,000.00	-
29	Books & Periodicals & Binding	2.33	-
30	Fuel to Generator	36.10	33.93
31	E-Journals and Database	46.89	203.52
32	Information Technology	51.65	14.15
33	Furniture & Fixture - Maintenance	3.80	2.83
34	Research and Development	101.26	57.10
35	Professional Charges & Consultancy	25.42	17.23
36	Centre for Public health	6.63	53.94
37	Advertisement	22.42	27.30
38	Interventional Implants	224.36	129.60
39	Yoga Centre	12.15	5.47
40	Brain Bank	16.50	115.55
<b>TOTAL</b>		<b>11,827.35</b>	<b>6,426.79</b>

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Deputy Financial Advisor & Chief Accounts Officer



# NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BENGALURU

## SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31<sup>ST</sup> MARCH 2016

### 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 NIMHANS, 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 24<sup>th</sup> 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 acquired from the Earmarked Funds, where the ownership of such assets vests with the Institute, are included as the Fixed Assets of the Institute. Assets acquired from project funds are treated as project assets and no depreciation has been claimed on such assets.

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

Particulars	Cut-Off-Date
Buildings	31/03/1995
Equipment & Tolls, Furniture and Vehicles	31/03/2005
Computers, Accessories and Software	31/03/2011
Library Books, Journals & Database with Perpetual License	31/03/2013

**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 31/03/2016.

**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.

**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. Interest received on maturity are credited to the concerned fund account. Interest accrued on Earmarked/Endowment Fund are disclosed under 'Interest Receivables'.

**8. RETIREMENT BENEFITS:**

The Actuarial Valuation of pension liability and gratuity was carried out by a qualified actuary. The valuation certificate



recommended a total service liability of Rs.292.06 crore on Pension and Gratuity. No additional liability has been created during the year as the carried forward liability exceeds the actuarial valuation. As against the total provision of Rs.317.25 crore carried on the liabilities side of the balance sheet, the Fund Deposits against this provision is only Rs.185.20 crore.

9. A provision of Rs. 37.78 crores has been made towards leave encashment as per the actuarial valuation but no fund deposit has been created by the Institute towards this.
10. Figures of earlier year have been re-grouped to make comparable with the figures of the current year, wherever necessary.

-Sd-  
Deputy Financial Advisor &  
Chief Accounts Officer

**11. TAXATION:**

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

12. 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 1<sup>st</sup> October 2003 and Registered under Section 6(1)(a) of the Act with Registration Number: 094420795, under the category, Educational Social.

-Sd-  
DIRECTOR



## NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BENGALURU

### SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31<sup>ST</sup> MARCH 2016

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

1. The Annual Accounts for the year 2015-16 is prepared on Accrual basis.
2. Liabilities are recognized and considered on receipt of bill of materials/ equipment both in respect of Current and Other Liabilities.
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 therefore no provision has been made towards it.
4. Subscription to E-Journals and Database is an intangible asset and amortized over its useful life, including in the year of purchase.
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.
6. Schedules 1 to 18 are annexed to and form an integral part of the Balance sheet as at 31st March 2016 and the Income and Expenditure Account for the Year ended that date.
7. The Actuarial Valuation of pension liability and gratuity was carried out by a qualified actuary. The valuation certificate recommended a total service liability of Rs.292.06 crore on Pension and Gratuity. No additional liability has been created during the year as the carried forward liability exceeds the actuarial valuation. As against the total provision of Rs.317.25 crore carried on the liabilities side of the balance sheet, the Fund Deposits against this provision is only Rs.185.20 crore.
8. A provision of Rs. 37.78 crore has been made towards leave encashment as per the actuarial valuation but no fund deposit has been created by the Institute towards this.
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.
  - (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 Crore (Fixed) for 30 years, payable @ Rs.50.00 lakh per year at 6 yearly installments, has been paid so far.
10. An Amount of Rs. 276.76 Lakhs has been received during the financial year 2015-16 as foreign contributions and accounted under FF A/c No.:54004656310.
11. In order to facilitate Developmental Works, a decision has been taken to augment further resources of Rs. 4000.00 lakhs in to the existing Corpus Fund for Development Works account thereby and the same has been transferred by charging the revenue account during the year.

-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 2016 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 2016

### 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 2016 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 from 2015-16 to 2019-20. 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.
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.
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.
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 Institute has revised the annual accounts on 24.08.2016, based on the audit observation and the Draft Separate Audit Report issued on 05-08-2016. The effect of revision of accounts was that the Assets and Liabilities decreased by Rs.0.18 crore.

#### B. COMMENTS ON ACCOUNTS:

##### I. Fixed Assets – Schedule 5

Equipments amounting to Rs.1.18 crore purchased during 2015-16, installed in 2016-17 were wrongly accounted as assets instead of showing under works in progress. Further, provision of proportionate depreciation of Rs.0.11 crore thereon has resulting in overstatement of depreciation and understatement of surplus to that extent.

##### II. Loans, Advances and Other Assets – Schedule 8

Cost of accessories amounting to Rs.5.31 crore were not capitalized though the relevant equipments were capitalized and commissioned on pilot basis in January 2016. This resulted in understatement of Fixed Assets and overstatement of Loans, Advances & Other Assets to the extent of Rs.5.31 crore. Further, depreciation applicable to the extent of Rs.0.26 crore thereon was not charged, resulting in overstatement of Excess of Income over Expenditure to that extent.

#### C. GRANTS-IN-AID:

The financial position of the NIMHANS, Bengaluru funded by Government of India for the financial year 2015-16 is as follows:

(Rs. In crore)

Project	Opening Balance	Grants received 2015-16	Total Grants	Grants Utilized
Government of India	50.70	290.50	341.20	341.20

- v. We report that the Balance Sheet and Income & Expenditure Account / Receipts & Payments Account dealt with by this report are in agreement with the books of Accounts.

#### A. REVISION OF ACCOUNTS

Facts Confirmed.

#### B. COMMENTS ON ACCOUNTS

##### I. Fixed Assets – Schedule 5

The necessary corrections will be made in the books of Accounts for the year 2016-17.

##### II. Loans, Advances and Other Assets – Schedule 8

An amount of Rs.5.31 crore was not capitalized since the same are purely accessories in nature.

#### C. GRANTS-IN-AID

Facts Confirmed



- 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 the matters stated above and other matters mentioned 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 related to the Balance Sheet, of the state of affairs of the National Institute of Mental Health & Neurosciences, Bangalore as at 31<sup>st</sup> March 2016; and
- b. In so far as it relates to Income & Expenditure Account of the surplus for the year ended on that date

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

Place: Bangalore  
Date: 29 September 2016

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

Sd/-  
**DIRECTOR, NIMHANS**

Place: Bangalore  
Date: 29 September 2016





## ANNEXURE

### 1. Adequacy of Internal Audit System

Internal Audit Wing is responsible to audit all transaction and advice the authorities on rules and regulations from time to time. However, shortcomings were noticed in certain important areas like local purchases, rate contracts, labour contracts entered into by the Institute, verification of utilization certificates and audit of all contingencies including security, housekeeping, hospital bills, claims etc., In the view of the above, the Internal Audit System needs to be strengthened

### 2. Adequacy of Internal Control System

The Institute opened Letter of Credit (LC) for purchase of equipments under Capital Grants. However, the liabilities are cleared by debiting Institutes parking account; thereby the liabilities are not discharged by closing the LC's. Thus, apart from internal audit & other control needs to be strengthened.

### 3. Adequacy of System of Physical Verification of Inventory:

The Institute is conducting physical verification of Inventory annually.

### 4. Adequacy of System of Physical Verification of Fixed Assets

The Institute is conducting physical verification of Fixed Assets regularly.

### 5. Regularity in payment of statutory dues:

The Institute is regular in making all the statutory dues.

### 1. Adequacy of Internal Audit System

Action will be taken to deploy more strength in the Internal Audit wing in order to take care of the deficiencies pointed out by the Audit

### 2. Adequacy of Internal Control System

The Internal control systems as pointed by the Audit will be improved in a phased manner through the Internal Audit control.

Factual – No Remarks

Factual – No Remarks

Factual – No Remarks

Sd/-  
**PRINCIPAL DIRECTOR OF  
AUDIT (CENTRAL) BANGALORE**

Sd/-  
**DIRECTOR, NIMHANS**



## NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BENGALURU

### PROVIDENT FUND ACCOUNT

#### BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2016

(Rs. In Lakh)

CORPUS / CAPITAL FUND & LIABILITIES	2015-16		2014-15	
<b>CAPITAL FUND</b>				
Opening Balance	5,512.44		4,494.25	
Add: Contribution from employees	1,610.45		1,737.18	
Add: Excess of Income over Expenditure	22.52		8.54	
Add: Loan amount credit to Capital account	-		346.77	
	7,145.41		6,586.74	
Less: Payments during the year	1,574.84	5,570.57	1,074.30	5,512.44
<b>CURRENT LIABILITIES</b>				
Payable to Institute	243.91	243.91	188.69	188.69
<b>TOTAL</b>		<b>5,814.48</b>		<b>5,701.13</b>
<b>ASSETS</b>				
INVESTMENTS - FROM EARMARKED / ENDOWMENT FUNDS				
(a) In Government Securities	1,691.29		1,685.00	
(b) In Public Sector Banks	2,943.77		2,619.21	
(c) In RBI Special Deposits	414.09	5,049.15	414.09	4,718.30
<b>CURRENT ASSETS</b>				
Cash at Canara Bank	283.70		429.49	
Loan to Employees	285.68		346.77	
Interest on Investments Receivables	195.95	765.33	206.57	982.83
<b>TOTAL</b>		<b>5,814.48</b>		<b>5,701.13</b>

-Sd-  
Deputy Financial Advisor &  
Chief Accounts Officer

-Sd-  
REGISTRAR

-Sd-  
DIRECTOR



# NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BENGALURU

## PROVIDENT FUND ACCOUNT

### INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2016

(Rs. In Lakh)

<b>INCOME</b>	<b>2015-16</b>	<b>2014-15</b>
Interest Earned on Investments	235.21	186.92
Accrued Interest Earned on Investments	195.95	206.57
<b>TOTAL (A)</b>	<b>431.16</b>	<b>393.49</b>
<b>EXPENDITURE</b>		
Bank charges	0.03	0.03
Amount Credited to Employee's Provident Fund Account including Bank charges	408.61	384.92
<b>TOTAL (B)</b>	<b>408.64</b>	<b>384.95</b>
Balance being excess of Income over Expenditure (A-B)		
Transfer to Capital Account	22.52	8.54
<b>TOTAL</b>	<b>431.16</b>	<b>393.49</b>

-Sd-  
Deputy Financial Advisor &  
Chief Accounts Officer

-Sd-  
REGISTRAR

-Sd-  
DIRECTOR



## NATIONAL INSTITUTE OF MENTAL HEALTH & NEURO SCIENCES, BENGALURU

### PROVIDENT FUND ACCOUNT

#### RECEIPTS AND PAYMENTS FOR THE YEAR 2015-16

(Rs. in Lakh)

RECEIPTS	2015-16	2014-15	PAYMENTS	2015-16	2014-15
<b>Opening Balances</b>			GPF and CPF Payments	1,541.02	1,074.30
Bank Balance			(Payments of Advances, Withdrawals and		
3803 - Canara Bank	429.49	317.46	Final Settlement)		
			Interest Charges	0.03	0.03
GPF Receipts	1,186.93	1,310.26			
CPF Receipts	2.65	11.05	<b>Investments</b>	1,090.60	399.00
(Subscription & Contribution)					
Repayments of loan amount	39.52	30.93	<b>Closing Balances</b>		
			Cash Balance		
Interest Receipts	1,256.76	233.12	3803 - Canara Bank	283.70	429.49
<b>TOTAL</b>	<b>2,915.35</b>	<b>1,902.82</b>	<b>TOTAL</b>	<b>2,915.35</b>	<b>1,902.82</b>

-Sd-  
Deputy Financial Advisor &  
Chief Accounts Officer

-Sd-  
REGISTRAR

-Sd-  
DIRECTOR