



Students delivering lecture on "Importance of Nutrition on Maintenance of Health" in Shivam Public School Govind Nagar, Jaipur as part of celebration of **National Poshan Pakhwada**



Students delivering awareness lecture on "Nutritional Importance in Adolescence" for Adolescent girls in Govt. Senior Secondary School, Brahmpuri Jaipur as part of celebration of **National Poshan Pakhwada**



NATIONAL INSTITUTE OF AYURVEDA

Deemed to be University (De-novo)
(Ministry of AYUSH, Govt. of India)

AUDIT REPORT 2019-2020



संख्या / No. CRA-II(Exp.)/SAR/NIA/2019-20/

भारतीय लेखापरीक्षा और लेखा विभाग
कार्यालय प्रधान निदेशक लेखापरीक्षा (केन्द्रीय), अहमदाबाद
शाखा कार्यालय राजस्थान, जनपथ, जयपुर-302 005

INDIAN AUDIT AND ACCOUNTS DEPARTMENT
Office of the Principal Director of Audit (Central), Ahmedabad
Branch office Rajasthan, Janpath, Jaipur-302 005

दिनांक / Date 10.02.2021

To,
The Secretary, Government of India,
Ministry of Ayush,
Ayush Bhawan, GPO complex
New Delhi-110023.

Sub.:- Separate Audit Report on the accounts of National Institute of Ayurveda (NIA), Jaipur for the year 2019-20.

Sir,

Please find enclosed the Separate Audit Report on the accounts of **National Institute of Ayurveda (NIA), Jaipur** for the year 2019-20 along with copy of Annual Accounts.

2. The Audited accounts and Separate Audit Report required to be placed before the AGM of the Apex Governing Body of the Institute for consideration and adoption and resolutions passed thereon before these are sent by the Ministry for being placed before parliament.
3. The dates of presentation of Audited Accounts and Separate Audit Report before the Parliament may please be intimated. Five sets of printed documents (Audit Report, Annual Report & Audited Accounts) may also please be sent to this office.
4. Hindi version of the Separate Audit Report will be issued shortly.
5. Kindly acknowledge receipt of the documents.

Encl.: As above.

Yours sincerely,

Sd/-

Director/CRA-II

No. CRA-II (Exp.)/SAR/NIA/2019-20/607

Dated : 10.02.2021

- ✓ Copy of the Separate Audit Report and Audited Accounts forwarded to **Prof. Sanjeev Sharma, Director, National Institute of Ayurveda, Madhav Vilas Palace, Amer Road, Jaipur – 302002 (Raj)**, with the remarks to ensure that Audited Accounts and Separate Audit Report is adopted/considered in the AGM of Institute's Apex Governing Body and resolution adopted/considered on the Audited Accounts and report thereon may be furnished to this office.

Encl : As above

Director/CRA-II

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of National Institute of Ayurveda, Jaipur for the year ended 31 March 2020

We have audited the attached Balance Sheet of the National Institute of Ayurveda (NIA), Jaipur as at 31 March 2020, the Income and Expenditure Account and the Receipts and Payments Account for year ended on that date under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act 1971. The audit has been entrusted for the period 2016-17 to 2020-21. These financial statements are the responsibility of NIA'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 & Auditor General of India (C&AG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/C&AG's Audit Reports separately.

3. We have conducted our audit in accordance with the 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 misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure 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 our 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, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the format approved by Ministry of Finance.

(iii) In our opinion, proper books of accounts and other relevant records have been maintained by the National Institute of Ayurveda, Jaipur as required under Section 17 of the Memorandum and Article of Association and the Rules and Regulations of NIA so far as it appears from our examination of such books.

2. Comments on Accounts:

A. Balance Sheet

A.1 Liabilities: ₹ 169.70 crore

A.1.1 Corpus/Capital Fund (Schedule-1): ₹ 110.63 crore

The above is overstated by ₹ 6.51 crore as the Institute did not book the expenditure related to other contractual services (salary of Security Guards, computer operators and other contractual staffs) during 2018-19. In absence of availability of records for booking of the expenditure related to other contractual services, Income of 2018-19 was overstated by ₹ 6.51 crore and expenditure was understated to that extent which was not rectified in 2019-20 also. Resultantly, expenditure in the year 2019-20 was understated and Corpus/Capital Fund (Schedule-1) was overstated by ₹ 6.51 crore.

A.1.2 Earmarked/Endowment Fund (Schedule-3): ₹ 17.45 crore

(i) The above includes ₹ 13.56 crore towards General Provident Fund (GPF) created out of GPF subscription deducted from salaries of its employees. The GPF is owned by the members and hence it cannot be accounted as part of Financial Statements of NIA. As GPF is managed by NIA alongwith its own accounts, its Balance Sheet, Income & Expenditure Account etc., should be prepared annually and attached separately to the Financial Statements of the NIA so that it is managed to safeguard best financial interests of the members. However, NIA included the accounts of GPF in Financial Statements of the NIA which resulted into overstatement of Earmarked Funds of GPF (Schedule-3) by ₹ 13.56 crore and corpus fund by ₹ 1.19 crore and overstatement of investment from Earmarked Fund (Schedule-9) by ₹ 13.56 crore and Current Assets, Loans and Advances (Schedule-11) under GPF Advance by ₹ 86 lakh and Bank balance by ₹ 33 lakh. The comment was made in Separate Audit Report (SAR) for the year 2018-19 on the issue wherein the Management assured to comply from next year, however, the irregularity still persists.

(ii) The above does not include accrued interest of ₹ 49 lakh on fixed deposit receipts (FDRs) made with Banks out of investments of GPF fund. This has resulted into understatement of Earmarked/Endowment Fund (Schedule-3) by ₹ 49 lakh with consequential understatement of Current assets, Loans and Advances to the same extent.

A.1.3 Current Liabilities and Provisions (Schedule-7): ₹ 15.76 crore

(i) This is understated by ₹ 2.01 crore due to non-provision of liabilities towards salaries of five teachers who worked in NIA after their superannuation age of 60 years. These employees were allowed to continue their working in NIA as per interim order of Central Administrative Tribunal (CAT)/Rajasthan High Court on staying their orders of retirement. Later on, three employees were relieved from NIA on 29.06.2020 (after rendering service of more than two years) in compliance of vacation order dated 26.6.2020 (issued by CAT on earlier stay order dated 25.07.2018). Remaining two employees were relieved on 01.07.2020

and 11.08.2020 due to dismissal of their Petition by Rajasthan High Court. The Rajasthan High Court ordered (05.08.2020) in respect of Dr. Kamlesh Kumar Sharma to pay salary for the period actually worked beyond the age of superannuation based on the written commitment of the Counsellor of NIA/respondent before the Court for payment within four weeks. The NIA's Counsellor also opined that salary to the other teachers may also be disbursed for the period actually worked in NIA beyond the age of superannuation quoting decision of the Supreme Court in similar other case. The NIA sought (11.08.2020) advice from Ministry of AYUSH, GoI. Since these five employees actually rendered their services beyond the age of 60 years and therefore, provision of their salary till their relieving from NIA was to be made in its Books of Accounts, however, no provision was made in the Financial Statement of the NIA for the year 2019-20. Non-provision of above has resulted into understatement of Current Liabilities and Provisions (Schedule-7) and understatement of Establishment Expenses (Schedule-20) with consequential overstatement of Income of the year by ₹ 2.01 crore.

(ii) The above includes ₹ 1.30 crore being provision made in year 2017-18 for SCP and *Swachhta*, Outstanding Audit Fees, Raw Drugs outstanding. The above liabilities were provided in the year 2017-18, however, not adjusted in 2018-19 and 2019-20, which led to overstatement of Current Liabilities and Provisions (Schedule-7) with understatement of Income by ₹ 1.30 crore.

A.2 Assets: ₹ 169.70 crore

A.2.1 Fixed Assets (Schedule-8): ₹ 27.84 crore

(i) The above does not include ₹ 72 lakh due to non-capitalisation of work completed during 2019-20 as the work of SITC of fire protection/detection/alarm fire fighting system in various buildings were completed during the year 2019-20. However, this work was shown as advances instead of their capitalisation. Non-capitalisation has resulted in understatement of Fixed Assets (Schedule-8) and overstatement of Current Assets, Loans and Advances etc. (Schedule-11) by ₹ 72 lakh. Depreciation was also not charged accordingly.

(ii) As per Uniform Format of Financial Reporting issued by Ministry of Finance, GoI enclosed as Annexure-2 of Schedule-24: Significant Accounting Policies (Illustrative) no.6 (6.1) "Depreciation is provided on straight-line method as per rates specified in the Income Tax Act, 1961". NIA, Jaipur did not charge depreciation of ₹ 3.19 crore on fixed assets for the year 2019-20 as per rates of depreciation mentioned in Schedule-8: Fixed Assets. This has resulted into overstatement of Fixed Assets (Schedule-8) and understatement of depreciation with consequential overstatement of income to an extent of ₹ 3.19 crore. It was further observed that NIA did not disclose its Accounting Policy in Schedule-24: Significant Accounting Policies notes on accounts regarding (i) Method of charging depreciation on Fixed Assets i.e. Straight-line method or Written Down Value method or other, (ii) Different rates of

depreciation on Fixed Assets and (iii) Approval of competent authority (Standing Finance Committee) or exemption/relaxation from charging depreciation on fixed assets.

The comment was made in previous Separate Audit Reports also, however, the irregularity still persists.

A.2.2 Advances and other Assets-(a) On Capital Accounts: ₹ 32.19 crore

NIA has given advances amounting to ₹ 30.95 crore to Central Public Works Department (CPWD) for various works, out of which an expenditure of ₹ 17 crore was incurred upto March 2020 by CPWD on various works, therefore, expenditure of ₹ 17 crore should have been shown under the Head Work-in-progress in Schedule-8: Fixed Assets, but the same has been shown as advances under the head Loans, Advances on Capital Accounts in Schedule-11. It resulted in overstatement of Loans, Advances on Capital Accounts and understatement of Fixed Assets (Work-in-progress) by ₹ 17 crore.

B. Income and Expenditure Account

B.1 Income

B.1.1 Income from Grants/Subsidies (Schedule-13): ₹ 122 crore

(i) The above includes ₹ 42.50 crore being capital grant received from Ministry of AYUSH, GoI for creation of capital assets. Procurement of assets took place to the tune of ₹ 1.03 crore by utilising such grant. However, utilised grant of ₹ 1.03 crore was not transferred to Capital Reserve as Accounting Policy No. 3 under Schedule-24: 'Significant Accounting Policies' states that Government grants of the nature of contribution towards capital cost of setting up of projects are treated as Capital Reserve (mistakenly typed as Revaluation Reserve). Accounting in violation of the Accounting Policy has resulted into understatement of Capital Reserve by ₹ 1.03 crore and understatement of Current Liabilities & Provisions by ₹ 41.47 crore and overstatement of income of the year by ₹ 42.50 crore.

(ii) The above includes ₹ 4.70 crore being grants-in-aid remained unutilised out of grants-in-aid of ₹ 50.00 crore received during 2019-20 from Ministry of AYUSH, GoI. Non-provision of unutilised grant has resulted into overstatement of grants/subsidies received (Schedule-13) and understatement of Current Liabilities & Provisions (Schedule-7) by ₹ 4.70 crore.

B.1.2 Fees/subscriptions (Schedule-14): ₹ 1.20 crore

It does not include ₹ 1.87 crore received as student fees during 13.8.2019 to 31.3.2020 as Accounting Policy No.4 under Schedule-24: 'Significant Accounting Policies' states that Government grants/subsidy and all other receipts are accounted for on accrual basis. This amount is shown in Boys Fund under Schedule-7. As such, fees/subscriptions of the year is understated and Current Liabilities & Provisions (Schedule-7) are overstated by ₹ 1.87 crore with consequent understatement of income of the year to the same extent.

B.1.3 Interest Earned (Schedule-17): ₹ 6 lakh

It does not include interest income of ₹ 93 lakh earned on FDRs made with Central Bank of India. NIA earned interest income of ₹ 1.25 crore on term deposit during 2019-20, however, accounted for ₹ 32 lakh to interest income (with reversal of accrued interest of the year 2018-19). This has resulted into understatement of Interest Earned (Schedule-17) with consequential understatement of Current Assets, Loans and Advances by ₹ 93 lakh.

C. General

Contingent Liabilities and Notes on Accounts (Schedule-25): ₹ Nil

(i) Claims against the entity not acknowledged as debts under the above Schedule have been shown 'NIL', whereas review of legal/arbitration cases revealed that 24 cases were pending before CAT and six cases were pending before Rajasthan High Court as on 31.03.2020 on various service and other matters. In case of M/s Chandramouli Enterprises, NIA had deposited (23.09.2015) ₹ 10 lakh against original demand of ₹ 60 lakh of the firm but case is still unsettled. Though amount of the service matters was not quantified but contingency of payment against aforesaid 30 cases cannot be ruled out and hence the same was to be included/disclosed under the Schedule-25.

(ii) Note no. 5 of Significant Accounting Policy (Schedule-24) states that liabilities towards Pension, Gratuity and Leave Encashment of NIA employees' payable on their superannuation/retirement during 2019-20 have been prepared and included in the Balance Sheet. However, NIA has neither got conducted any actuarial valuation in respect of retirement benefits viz., pension, gratuity, leave encashment, which accrued to the existing employees as on 31.03.2020 keeping their services rendered to the Institute till 31.03.2020 nor disclosed the vital fact involving financial impact in its financial statements. As such financial statement of the Institute is deficient to the extent of non-accounting of liability accrued to the Institute towards retirement benefits as on 31.03.2020. This cannot be quantified by Audit in the absence of actuarial valuation prescribed under Accounting Standards-15 issued by Institute of Chartered Accountants of India.

(iii) Office Memorandum No.3(2)/e-Asset Register/ARC/2017-18/994 dated 20-09-2017 of Ministry of Finance, Department of Expenditure, Controller General of Accounts, New Delhi regarding guidelines for creation, updation and maintenance of Asset Register in the Ministry and Departments of Central Government and introduction of e-Asset Register portal, stipulated that "Each Head of Office will maintain an Asset Register at the field office Level in Format-A summarised from detailed Register for each asset class in formats A1 for Land, A2-Building and similar formats for other asset classes. At the close of the financial year, the assets listed in the field office registers (in the Format-A) would be physically verified and closed by the Head of Offices. Thereafter, a consolidated report in Format-B based on the physically verified assets register would be submitted to their respective Heads of Departments. Any item of fixed asset acquired or purchased or constructed by GoI on or after 1 April 2018 should be

recognised and recorded in the Assets Register (New). It was noticed that New Format of Asset Register in respect of Land, Building, Plant Machineries, Furniture & Fixtures, Computer, Electric Installation etc. was not adopted in NIA. Closing balances of the Assets concerned were also not verified and signed by the competent authority. Physical verification reports of the assets were also not mentioned in the register concerned at the end of the year. In view of above discrepancies, Audit was unable to verify fixed assets quantitatively and qualitatively. Further, NIA neither charged depreciation on Fixed Assets during the year 2019-20 nor disclosed depreciation policy in Schedule-24: "Significant Accounting Policies". This policy is in violation of Accounting Standards-1- "Disclosure of Accounting Policies" and Accounting Standards-6 "Depreciation".

(iv) Balances of Fixed Assets (Schedule-8) during previous year has been shown Net Block of ₹ 27.67 crore as ₹ 26.81 crore in Balance Sheet leading to mismatch by ₹ 86 lakh. Further, opening balance as on 01.04.2019 did not match with the closing balances of some assets viz. (i) Plant, Machinery and Equipment-₹ 27.01 lakh, (ii) Furniture & Fixtures-₹ 36.94 lakh, (iii) Computers and Peripherals-₹ 18.40 lakh and (iv) Electric Installations-₹ 3.34 lakh.

(v) Balance of five Bank Accounts (out of 14) as on 31.03.2020 were not tallied with the balances shown in the Bank statements as detailed below:

(Amount in ₹)				
S. No.	Bank Account Number	Balances as per Cash/Bank Book	Balance as per Bank Statement	Difference amount
1.	1402124682 (CPF)	1275071	7864190.50	6589119.50
2.	1402150011 (Main Cash Book)	125319299	127796465	2477166
3.	3124200215 (Revenue)	61915660	61903659.36	12000.64
4.	1402106130 (Boys Fund)	14459462	14534904	-75442
5.	3310475619 (Janani Suraksha Yojana and Shubh Laxmi Yojana)	48006	64163	-16157

No Bank reconciliation statement was prepared and provided by the NIA in respect of Bank Accounts; therefore, Audit was unable to verify bank balances quantitatively and qualitatively.

(vi) Expenditure was to be provided in the respective year, irrespective of year of payment, as Accounting Policy no. 1 of NIA stipulates that accounts are maintained on accrual basis. Provision for all known liabilities should be made to a reasonable extent. However, it was observed that NIA did not provide the liability for services availed in the current year due to release of payment in next year e.g., travelling expenses, other office expenditure, purchase of raw material etc. for which Audit was unable to quantify the impact. In this regard, details of revenue and expenditure, which have not been provided on accrual basis, were not furnished to Audit.

(vii) Journal Proper was not maintained which is necessary prime entry book under double entry system of book-keeping for keeping a record of transactions other than Cash/Bank transaction. This has been persistently pointed out in previous years' SARs.

(viii) The opening/closing balances of accounts were generally not found written in the Ledger. This has been persistently pointed out in previous years' SARs.

(ix) The Asset Register was not maintained as per GFR. Hence, gross value of Assets except Land could not be verified in audit. This has been persistently pointed out in previous years' SARs.

(x) Account heads were generally not found mentioned on vouchers. This has been persistently pointed out in previous years' SARs.

(xi) Ledgers were not maintained as per account heads/sub-heads disclosed in Income and Expenditure Account. Opening balances were also not shown in Ledgers.

(xii) Compliance of comments issued in SAR and Management Letter on the Accounts of previous year 2018-19 was not produced to Audit, which has been suitably incorporated in SAR.

(xiii) This includes ₹ 1.12 crore being opening balances of Boys Funds under miscellaneous fees recovered during the year 2018-19. The fees is lying without any details and adjustments.

(xiv) The Institute has booked expenditure of salary, pension and other contractual services for the month of March i.e., March of previous financial year, in the accounts of financial year 2019-20. As NIA follows accrual accounting the expenditure for the month of March should be booked in relevant financial year only. The above includes ₹ 6.77 crore being provision made for outstanding salary, medical and pension in year 2018-19. Since the liabilities were liquidated in the year 2019-20 by directly debiting the concerned expenditure head, the provision made in the year 2018-19 was to be adjusted.

D. Grants-in-Aid:

The Institute received grants-in-aid of ₹ 122.98 crore during the year 2019-20 from Government of India. At the beginning of the year, ₹ 1 crore was receivable with the Institute. Thus, total grant of ₹ 121.98 crore was available with the NIA for the year 2019-20, out of which NIA could utilize grant of ₹ 117.28 crore leaving ₹ 4.70 crore unutilised as on 31 March 2020.

E. Net effect of audit comments on accounts

The net impact of the comments given in preceding paras is that as on 31 March 2020, the Liabilities were understated by ₹ 38.29 crore and Assets were overstated by ₹ 16.52 crore and Surplus was overstated by ₹ 54.81 crore.

F. Management Letter

Deficiencies, which have not been included in the SAR, have been brought to the notice of the Management through a management letter issued separately for remedial/corrective action.

(iv) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the Books of Accounts.

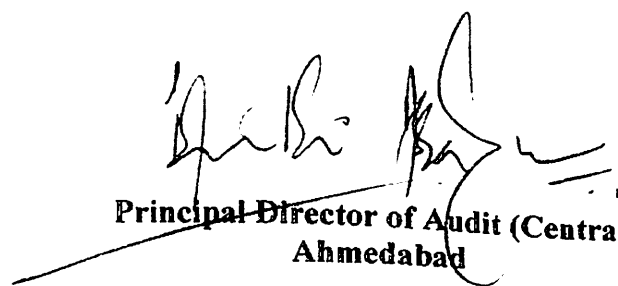
(v) **In our opinion and to the best of our information and according to the explanations given to us, because of the effects of the observations discussed above in the preceding paragraphs, the said Financial Statements, read together with the accounting policies and notes on accounts and other matters mentioned in this Audit Report, do not 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 NIA, Jaipur as at 31 March 2020, 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

Place:

Date:


Principal Director of Audit (Central)
Ahmedabad

Annexure to the Separate Audit Report on the accounts of NIA, Jaipur for the year ended 31 March 2020

1. Adequacy of Internal Audit System

Internal Audit Wing, Ministry of Health and Family Welfare, GoI conducted internal audit for the period 2016-17 to 2017-18 during December 2018. Internal audit for the years 2018-19 and 2019-20 was not conducted. No Internal Audit Manual was prevailed in the NIA. Hence, Internal Audit System was not adequate.

2. Adequacy of Internal Control System

Internal control/check system was not adequate as there was lack of preparation of Bank reconciliation statements, responses to previous SARs was poor, adjustment of advances was not proper in most of the cases, lack of proper maintenance of ledgers, non-compliance of uniform format of accounts as mentioned in the report besides various issues as mentioned under para 'C' of SAR.

3. Physical Verification of fixed assets

No physical verification of fixed assets for the year 2019-20 was conducted.

4. Physical Verification of inventory

No physical verification of Inventory was carried out during the year 2019-20.

5. Regularity in payment of statutory dues

The statutory dues with respect to New Pension Scheme (NPS) to the extent of ₹ 13 lakh was lying outstanding at the year end.


Sr. Audit Officer/CRA-II (Exp.)

Statement of Net Effect of Audit
National Institute of Ayurveda, Jaipur for the year 2019-20

(₹ in crore)

NAME OF ENTITY : NATIONAL INSTITUTE OF AYURVEDA, JAIPUR
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANIZATIONS)
BALANCE SHEET FOR THE YEAR ENDED AS ON 31-Mar-2020

S.No.	Comment No.	Liabilities		Assets		Surplus	
		Overstated	Understated	Overstated	Understated	Overstated	Understated
1.	A.1.1		6.51			6.51	
2.	A.1.2 (i)	14.75		14.75			
3.	A.1.2(ii)		0.49		0.49		
4.	A.1.3 (i)		2.01			2.01	
5.	A.1.3(ii)	1.30					1.30
6.	A.2.1(i)			0.72	0.72		
7.	A.2.1 (ii)			3.19		3.19	
8.	A.2.2			17.00	17.00		
9.	B.1.1 (i)		42.50			42.50	
10.	B.1.1 (ii)		4.70			4.70	
11.	B.1.2	1.87					1.87
12.	B.1.3				0.93		0.93
	Total	17.92	56.21	35.66	19.14	58.91	4.10
	Net effect		38.29	16.52		54.81	

Liabilities understated : ₹ 38.29 crore
Assets overstated : ₹ 16.52 crore
Surplus overstated : ₹ 54.81 crore

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Sr. Audit Officer/CRA-II (Exp.)

Particulars	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND AND LIABILITIES			
CORPUS/CAPITAL FUND	1	1,106,309,112.28	593,792,437.06
RESERVES AND SURPLUS	2	258,677,176.00	255,060,289.00
EARMARKED/ENDOWMENT FUNDS	3	174,461,783.00	158,004,654.00
SECURED LOANS AND BORROWINGS	4	-	-
UNSECURED LOANS AND BORROWINGS	5	-	-
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS	7	157,550,983.00	128,197,117.00
Total		1,696,999,054.28	1,135,054,497.06
ASSETS			
FIXED ASSETS	8	278,352,303.05	268,088,720.05
INVESTMENTS - FROM EARMARKED/ENDOWMENT FUNDS	9	135,630,941.00	127,912,890.00
INVESTMENTS - OTHERS	10	39,567,644.00	89,106,935.00
CURRENT ASSETS, LOANS, ADVANCES, ETC	11	1,243,448,166.23	649,945,952.01
MISCELLANEOUS EXPENDITURE (To the extent not written off or adjusted)			
Total		1,696,999,054.28	1,135,054,497.06
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

(Nirmal Kumar)
Accounts Officer
Sr. Accounts Officer
National Institute of Ayurveda,
Jaipur-02

Sh
(Prof. Sanjeev Sharma)
DIRECTOR
NATIONAL INSTITUTE OF AYURVEDA
JAIPUR

NAME OF ENTITY : NATIONAL INSTITUTE OF AYURVEDA, JAIPUR
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANIZATIONS)
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 2019-20

SCHEDULE 1 - CORPUS/CAPITAL FUND

Particulars	(Amount in Rs.)	
	Current Year	Previous Year
Balance as at the beginning of the year	593,792,437.06	491,297,423.06
Add :- Adjustment as per Previous Audit Objection		
Add:- Previous Year Adjustments		
Add:- Accrued Grant Receivable	10,000,000.00 ✓	-
Add: Grant Recovered	6,629,931.00	10,000,000.00
Less:- Transfer to Capital Reserve		
Add:- Balance of Net Income(expenditure) transferred from the Income and Expenditure Account	495,886,744.22	112,495,014.00
Total	1,106,309,112.28	593,792,437.06

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Sr. Accounts Officer
National Institute of Ayurveda,
Jaipur-02

SCHEDULE 2 - RESERVES AND SURPLUS

Particulars	(Amount in Rs.)	
	Current Year	Previous Year
1 Capital Reserve		
(a) Transfer from Corpus Fund	255,060,289.00	256,928,134.00
Less:- Adjustment as per Previous Audit Objection		
(b) Transfer from Corpus Fund (Other Fixed Assets) Previous Audit Objection	428,627,537.00	-
c) Capital grant During the year	425,617,535.00	1,867,845.00
(d) Utilization Certificate received from CPWD and others and transferred to Corpus Fund	606,885.00	-
(e) Previous Liability		
(f) loss on sale of fixed assets		
Total	258,677,176.00	255,060,289.00

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mf
Sr. Accounts Officer
National Institute of Ayurveda,
Jaipur-02

SCHEDULE 3 - FARMARKED/ENDOWMENT FUNDS

Particulars	Fund wise Breakup				Total	
	(CP)	CPE	Boys' Fund	Revenue & Misc	Current Year	Previous Year
(a) Opening Balance of the Funds	178,719,095.00	2,727,259.00	26,558,300.00	-	158,004,654.00	145,942,073.00
(b) Additions to the Funds	26,306,024.00	-	-	-	26,306,024.00	27,348,490.00
(i) Donations/Grants /Accrued Interest (adjustment)	-	-	-	-	-	-
(ii) Income from Investments made on accounts of funds	8,123,568.00	(1,452,188.00)	1,031,353.00	-	17,702,833.00	11,397,951.00
(iii) Other additions (specify nature)	-	-	-	-	-	4,563,528.00
(iv) Accrued Interest	-	-	-	-	-	1,308,173.00
Total (a+b)	163,148,787.00	1,275,071.00	37,589,653.00	-	202,013,511.00	190,560,215.00
© Utilization/Expenditure towards objective of the Funds						
(i) Capital Expenditure						
- Fixed Assets						
- Others Repayment	22,988,200.00	-	-	-	22,988,200.00	32,555,561.00
Total	22,988,200.00	-	-	-	22,988,200.00	32,555,561.00
(ii) Revenue Expenditure						
- Salaries, wages and allowances etc						
- Rent						
- Other administrative Expenses						
- Other	4,563,528.00	-	-	-	4,563,528.00	-
Total	4,563,528.00	-	-	-	4,563,528.00	-
Total ©	27,551,728.00	-	-	-	27,551,728.00	32,555,561.00
Net Balance as at the year end (total of a-b+c)	135,597,059.00	1,275,071.00	37,589,653.00	0.00	174,461,783.00	158,004,654.00

Notes: (1) Disclosure shall be made under relevant heads based on the conditions attaching to the grants. (2) Plan funds received from the Central / State Governments are to be shown as separate funds and not to be mixed up with any other funds

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SCHEDULE 4 - SECURED LOANS AND BORROWINGS


Particulars	Investment from Earmarked Fund		Investment-Others	
	Current Year	Previous Year	Current Year	Previous Year
1. Central Government	-	-	-	-
2. State Government	-	-	-	-
3. Financial Institutions	-	-	-	-
a. Term Loans	-	-	-	-
b. Interest Accrued and due	-	-	-	-
4. Banks	-	-	-	-
a. Term Loans	-	-	-	-
-Interest Accrued and due	-	-	-	-
b. Other Loans (Please Specify)	-	-	-	-
-Interest Accrued and due	-	-	-	-
5. Other Institutions and Agencies	-	-	-	-
6. Debentures and Bonds	-	-	-	-
7. Others (Specify)	-	-	-	-
Total				

Note :- Amounts due within one year

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SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS

Particulars	(Amount in Rs.)	
	Current Year	Previous Year
1. Central Government	-	-
2. State Government	-	-
3. Financial Institutions	-	-
4. Banks	-	-
a. Term Loans	-	-
b. Other Loans (Please Specify)	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Fixed Deposits	-	-
7. Others (Specify)	-	-
Total		


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SCHEDULE 6 - DEFERRED CREDIT LIABILITIES

Particulars	(Amount in Rs.)	
	Current Year	Previous Year
A) Acceptances secured by hypothecation of capital equipment and other assets	-	-
B) Others	-	-
Total		



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SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS

Particulars	(Amount in Rs.)	
	Current Year	Previous Year
A Current Liabilities		
(1) Acceptances	-	-
(2) Sundry Creditors	-	-
(a) For Goods	183,146.00	138,754.00
(b) Others: Earnest Money	634,100.00	5,359,100.00
Security Deposit	2,861,812.00	2,926,763.00
Outside Receipts of Income Tax	(5,117.00)	-
Outside Receipts of Gst	46,329.00	-
(3) Advances Received	-	-
(4) Interest accrued but not due on:	-	-
(a) Secured Loans/borrowings	-	-
(b) Unsecured Loans/borrowings	-	-
(5) Statutory Liabilities:	-	-
(a) Overdue	-	-
(b) Others:	-	-
Foreign Students	312,998.00	302,250.00
Mural Research Fund	-	-
APC and TTP	22,022,229.00	7,943,016.00
Boys Fund	27,238,739.00	14,386,519.00
CPF/Seminar	-	-
Literature and Prospectus	665,436.00	100,000.00


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(6) Other Current Liabilities		
a) Outstanding Salary and Medical and Pension	67,700,090.00	67,700,090.00
b) Outstanding Security Guard Exp.	-	-
c) Stipend Outstanding	14,467,662.00	16,360,538.00
d) TDS Payable	-	-
e) Outstanding Water Expenses	-	-
f) Outstanding Sulabh Service	-	-
g) Prakhari Education Outstanding Expenses	-	-
h) SCP and Swachhta	4,043,548.00	4,043,548.00
h) Outstanding Audit Fees	212,420.00	212,420.00
i) Outstanding Telephone Expenses	-	-
j) Raw drugs Outstanding	8,724,119.00	8,724,119.00
k) Gratuity and Commutation Pension	7,240,878.00	-
l) Leave Salary and Pension Contribution	1,202,594.00	-
Total (A)	157,550,983.00	128,197,117.00
B. PROVISIONS		
1. For Taxation:	-	-
2. Gratuity/ Commutation Leave	-	-
3. Superannuation/Pension	-	-
4. Trade Warranties/Claims	-	-
5. Others (specify) Payment to be made	-	-
Total (B)	-	-
Total (A+B)	157,550,983.00	128,197,117.00


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SCHEDULE 8 - FIXED ASSETS

Particulars	Rate of Depreciation in	Cost/ Valuation at the beginning	Additions During the Year and Audit Adjustments	Deductions during the year	Cost/ Valuation at the year end as on 31-3-2020	Depreciation		Net Block	
						As at the beginning of the year	Total Depreciation on year end 31-3-2020	As at the Current year end 31-3-2020	As at the Previous year end 31-3-19
A. FIXED ASSETS									
Land									
a) Freehold from State Government		7,988,863.00			7,988,863.00			7,988,863.00	7,988,863.00
b) Leasehold									
Buildings									
1. From State Government									
a) Building from State Government	10%	5,341,044.00	7,589,678.00		12,630,722.00	6,099,201.00	6,099,201.00	12,630,722.00	5,041,044.00
b) Hospital Equipments	15%	0.00							
2. Building Acquired by Institute									
Residential	5%	50,372,579.00			50,372,579.00	37,873,168.00	37,873,168.00	50,372,579.00	50,372,579.00
Non-Residential	10%	139,700,632.00			139,700,632.00	63,820,945.00	63,820,945.00	139,700,632.00	139,700,632.00
Plant, Machinery and Equipments	15%	38,745,279.37	0.00	0.00	38,745,279.37	29,039,380.00	29,039,380.00	38,745,279.37	41,446,730.37
Vehicles	15%	611,048.00			611,048.00	1,485,197.00	1,485,197.00	611,048.00	611,048.00
Furniture and Fixtures	10%	16,748,056.61	1,459,699.00	0.00	18,207,155.51	6,950,395.00	6,950,395.00	18,207,155.51	20,441,886.20
Office equipments	15%	123,600.00			123,600.00	326,905.00	326,905.00	123,600.00	123,600.00
Computers and Peripherals	60%	4,553,949.81	205,027.00	0.00	4,759,976.81	12,972,694.00	12,972,694.00	4,759,976.81	6,394,424.36
Electric Installations	10%	3,038,943.29		0.00	3,039,543.29	1,195,026.00	1,196,026.00	3,039,543.29	3,373,160.07
Library Books	60%	1,754,940.00	1,098,779.00		2,172,859.00	6,739,403.00	6,739,403.00	2,172,859.00	1,164,080.00
Other Fixed Assets/ Cycle	15%	48.07		0.00	45.07	232.00	232.00	45.07	45.07
Total A		258,088,720.05	10,263,583.00	0.00	278,352,303.05	166,503,548.00	166,503,548.00	278,352,303.05	276,658,092.07
B. Capital Work in Progress									
Total (A+B)		268,088,720.05	10,263,583.00	0.00	278,352,303.05	166,503,548.00	166,503,548.00	278,352,303.05	276,658,092.07

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SCHEDULE 9 - INVESTMENT FROM EARMARKED ENDOWMENT FUND

PARTICULARS	Current Year		Previous Year	
	Current Year	Previous Year	Current Year	Previous Year
1. Government Securities				
2. Other Approved Securities				
3. Shares				
4. Debentures and Bonds				
5. Subsidiary and Joint Ventures				
6. Others (to be specified)	135,630,941.00			
7. Other Institutions and Agencies				
Total	135,630,941.00			

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SCHEDULE 10 - INVESTMENT-OTHERS


PARTICULARS	Current Year		Previous Year	
	Current Year	Previous Year	Current Year	Previous Year
1. Government Securities				
2. Other Approved Securities				
3. Shares				
4. Debentures and Bonds				
5. Subsidiary and Joint Ventures				
6. Others (to be specified): (Revenue +Boys Fund)	39,567,644.00			
Total	39,567,644.00			

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SCHEDULE 11 - CURRENT ASSETS, LOANS AND ADVANCES


PARTICULARS	Current Year	Previous Year
A) CURRENT ASSETS		
1. Inventories		
a) Stores and Spares		
b) Loose Tools		
c) Stock of Herbal, Prepared and Siddha Medicines	13,027,631.22	14,086,640.00
Eye Hospital		
Finished Goods - Prepared and Siddha Medicines		4,612,053.00
Work-in-progress	0	8,870,142.00
Raw Materials - Herbal Medicines	8215515	
2. Sundry Debtors		
a) Debts Outstanding for a period exceeding six months		
b) Others; Security	1049695	1,737,878.00
c) Government Grant Receivable		
3. Cash balances in hand (including cheques/drafts and imprest)	255,000.00	233,500.00
(Cash in hand + imprest+PD)		
4. Bank Balances		
a) With Scheduled Banks	125,319,298.87	18,716,947.00
- On Current Account		
- On Deposit Accounts(Including Margin Money		
- On Savings Account	83,360,431.00	9,898,740.00
a) With Non- Scheduled Banks		
- On Current Account		
- On Deposit Accounts		
- On Savings Account		
5. Post Office-Savings Accounts		
Total (A)	231,227,571.09	58,155,900.00

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Loans		
a) S.A.F., GPF, Computer, HBA, Conv. Adv., Festival Adv. and Fan. Adv. (as per annexure)	8,844,304.00	5,481,764.00
c) Other Entities engaged in activities/objectives similar to that of the Entity		
c) Other (specify)		
2. Advances and other amounts recoverable in cash or in kind or for value to be received		
a) On Capital Accounts	321,635,394.00	321,860,118.00
b) Prepayments	320,000.00	320,000.00
c) Others:	679,074,918.00	263,985,605.00
d) Prepaid Expenses		
3. Income Accrued		
a) On Investments from Earmarked/Endowment Funds		
b) On Investments - Others		
c) On Loans and Advances		
c) Others - Grand Receivable on Account of		
Grant Receivable		
Salary		
Stipend		
Security Guard		
Pension Gratuity		
Medical		
e) Accrued interest	2345979.14	142,565.01
Total (B)	1,012,220,595.14	591,790,052.01
Total (A+B)	1,243,448,166.23	649,945,952.01

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NAME OF ENTITY : NATIONAL INSTITUTE OF AYURVEDA, JAIPUR
 FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANIZATIONS)
 INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31-3-2020

(Amount in Rs.)

Particulars	Schedule	Current Year	Previous Year
(A) INCOME			
Income from Sale/Services	12	-	-
Grants/Subsidies	13	1,219,800,000.00	910,000,000.00
Fees/Subscriptions	14	11,996,996.00	17,697,205.00
Income from Investments(Income on Invest. from earmarked/endow. Funds transferred to Funds)	15	-	-
Income from Royalty, Publication, etc	16	-	-
Interest Earned	17	570,139.00	11,523,287.00
Other Income	18	18,920,135.00	8,978,655.00
Increase/(decrease) in stock of Finished goods and works-in-progress	19	(5,671,061.78)	(5,961,305.00)
Total (A)		1,245,616,208.22	942,237,842.00
(B) EXPENDITURE			
Establishment Expenses	20	597,978,796.00	745,243,438.00
Other Administrative Expenses, etc.	21	151,750,668.00	84,575,886.00
Expenditure on Grants, Subsidies, etc.	22	-	-
Interest	23	-	-
Depreciation (Net Total at the year end - Corresponding to Schedule			
Total (B)		749,729,464.00	829,819,324.00
Excess of Expenditure over Income Carried to Corpus/ Capital Fund	Annexure-A	495,886,744.22	112,418,518.00
Transfer to Special Reserve (Specify each)			
Transfer to /from General Reserve			
TOTAL (B) + SURPLUS/ DEFICIT		1,245,616,208.22	942,237,842.00
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

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 Accounts Officer
Sr. Accounts Officer
 National Institute of Ayurveda,
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(Prof. Sanjeev Sharma)
DIRECTOR
 NATIONAL INSTITUTE OF AYURVEDA
 JAIPUR

NAME OF ENTITY : NATIONAL INSTITUTE OF AYURVEDA, JAIPUR
 FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANIZATIONS)
 SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 2019-20

(Amount in Rs.)

SCHEDULE 12 - INCOME FROM SALES/SERVICE

Particulars	Current year	Previous Year
1) Income from Sales	-	-
a) Sale of Finished Goods	-	-
b) Sale of Raw Materials	-	-
c) Sale of Scraps	-	-
2) Income from Services	-	-
a) Labour and Processing Charges	-	-
b) Professional/ Consultancy Services	-	-
c) Agency Commission and Brokerage	-	-
d) Others	-	-
Total	-	-


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SCHEDULE 13 - GRANT SUBSIDIES RECEIVED
(Irrecoverable Grants and Subsidies received)

Particulars	Current Year	Previous Year
	Total	
	1,219,800,000.00	910,000,000.00
1) Central Government		
Add:- Grant against Capital Expenditure	-	-
Less:- Out Standing Liability as on 31st March 2019		
Less:- Out Standing Grant	1,219,800,000.00	910,000,000.00
Grant receivable from Central/State Government on account of Expenditure related to Salary, Pension, Stipend, Medical and Other Expenses (Gratuity Commutation, Leave Encashment)	-	-
2) State Government(s)		
3) Government Agencies		
4) Institutions/Welfare Bodies		
5) International Organizations		
6) Others (Specify) - CCRAS		
7) Grant for Seminar		
Total	1,219,800,000.00	910,000,000.00

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SCHEDULE 14 - FEES/SUBSCRIPTIONS

Particulars	Current year	Previous Year
1) Entrance Fees(PAT, PGT, Ph.D.)	-	17,697,205.00
2) Annual Fees from Student/Subscriptions	21,646.00	-
3) Sale of Auction	-	-
4) Consultancy Fees	-	-
5) Others(Specify) – Prorata Pension and Leave Encashment	-	-
Total	11,996,996.00	17,697,205.00

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SCHEDULE 15 - INCOME FROM INVESTMENTS
(Income on Investment from Earmarked Fund Transferred to Funds)

Particulars	Investment from Earmarked Funds		Investment - Others	
	Current Year	Previous Year	Current Year	Previous Year
1. Interest	-	-	-	-
a) On Govt. Securities	-	-	-	-
b) Other Bonds/ Debentures	-	-	-	-
2. Dividends	-	-	-	-
a) On shares	-	-	-	-
b) On Mutual Fund Securities	-	-	-	-
3. Rents Quarter Rents	-	-	-	-
4. Others (Specify) Kaya Chitsak Raw Drugs (APC)	-	76,496.00	-	-
Total	-	76,496.00	-	-

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SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION, ETC.

Particulars	Current year	Previous Year
1. Income from Royalty	-	-
2. Income from Publications	-	-
3. Others (Specify)	-	-
Total	-	-

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SCHEDULE 17 - INTEREST EARNED

Particulars	Current year	Previous Year
1) On Term Deposits		
a) With Scheduled Bank	322,429.00	7,541,005.00
b) With Non-Scheduled Banks	-	-
c) With Institutions	-	-
d) Accrued Interest	-	3,818,831.00
2) On Savings Account		
a) With Scheduled Bank	-	-
b) With Non-Scheduled Banks	-	-
c) Post Office Savings Accounts	-	-
3) On Loans:		
a) Employees Staff	12,500.00	19,052.00
On Conveyance Allowance	167,000.00	126,500.00
On HBA Allowance	68,210.00	17,899.00
On Computer Advance	-	-
b) Others	-	-
4) Interest on GPF/CPF Deposited Receivables/Boy's Fund	-	-
Total	570,139.00	11,523,287.00

Note - Tax deducted at source to be indicated

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SCHEDULE 18 - OTHER INCOME

Particulars	Current year	Previous Year
A) Profit on Sale/Disposal of Assets:		
a) Owned Assets:		
b) Assets acquired out of grants, or received free of cost		
2) Export Incentives realized		
3) Fees for Miscellaneous Services License Fee	15,980,009.00	6,151,741.00
4) Miscellaneous Income (Rental Income)	214,200.00	1,054,613.00
5) Quarter Rent	680,564.00	855,905.00
6) Security	-	-
7) Leave Salary	-	916,396.00
8) Testing Fees	2,045,362.00	-
Total (A)	18,920,135.00	8,978,655.00
B) 7) Prior Period Items		
Total (A+B)	18,920,135.00	8,978,655.00

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SCHEDULE 19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS


Particulars	Current year	Previous Year
a) Closing Stock		
- Finished Goods	13,027,631.22	14,086,640.00
- Work-in- Progress	-	4,612,053.00
b) Less :- Opening Stock		
- Finished Goods	14,086,640.00	11,468,018.00
- Work-in- Progress	4,612,053.00	13,191,980.00
NET INCREASE/(DECREASE) (A-B)	(5,671,061.78)	(5,961,305.00)

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SCHEDULE 20 - ESTABLISHMENT EXPENSES

Particulars	Current Year	Previous Year
	Total	Total
a) Salaries and Wages and Pension	381,454,444.00	556,530,132.00
b) Outstanding Salary, Wage & Pension	-	-
c) Stipend	194,752,404.00	188,713,306.00
d) Outstanding Stipend/Salary	-	-
e) Student Welfare Activities Expenses/Staff Welfare Exp.	-	-
f) Expenses on Employees Retirement and Terminal Benefits (Outstanding)	21,771,948.00	-
g) Others (specify) - Accrued Grant	-	-
Total	597,978,796.00	745,243,438.00


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SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES, ETC

Particulars	Current Year	Previous Year
1) Cost of Material (Electric Water & other Mat.)	2,525,803.00	19,654,916.00
2) Labour and Processing Expenses	-	-
3) Cartage and Carriage Inwards	-	-
4) Electricity and Power, Water Charges and Office Expenses	22,184,974.00	12,275,011.00
5) Repairs and Maintenance of Buildings and Furniture	2,050,797.00	1,953,588.00
6) Minor Works	-	-
7) Postage, Telephone and Communication Charges	-	-
8) Printing and Stationary/Minor Works	-	-
9) Traveling and Conveyance Expenses and Foreign TA	1,397,924.00	2,089,491.00
10) Expenses on Seminar/Workshop	2,525,973.00	2,568,556.00
11) Auditors Remuneration	-	-
12) Hospitality Expenses	-	-
13) Professional Charges (Law Charges)	377,880.00	836,732.00
14) Provision for Bad and Doubtful Debts/Advances	-	-
15) Irrecoverable Balances Written-off	-	-
16) Packing Charges/ Foreign Travel Expenses	-	-
17) Freight and Forwarding Expenses	-	-
18) Distribution Expenses	-	-
19) Advertisement and Publicity	1,151,940.00	846,050.00
20) Others(specify) Books and Periodicals Expenses	59,550.00	-
21) Other Contractual Services	73,185,037.00	-
22) Swachata	-	-
23) Outstanding Expenses of Security Guard	-	-
24) Lab Drugs and Chemicals/Other Charges	66,480.00	1,000,005.00
25) Entertainment Expenditure	-	-
26) Miscellaneous (Revenue)	-	-
27) Reimbursement of Medical	7,263,294.00	3,101,702.00
28) Leave Travel Concession	-	-
29) Medical Aid to backward areas SC	10,000,000.00	9,999,996.00
ST	-	-
30) Educational Tour	360,746.00	453,962.00
31) Leave Salary & Pension Contribution	-	-
32) Hospital Contingency	10,614,476.00	7,530,862.00
33) Raw Drugs Consumed	9,872,380.00	14,091,159.00
34) Research Work	-	-
35) Expenditure on PAT & PGT	-	-
36) Diet	4,407,947.00	3,602,809.00
37) Publication	698,262.00	785,480.00
38) Teacher Training Program / CME Program	-	-
39) Payment to CCRAS	-	-
40) Information Technology	5,612,841.00	2,674,240.00
41) National Repository for Ayurveda(NABH)	47,000.00	256,216.00
42) NAAC	380.00	29,500.00
43) Miscellaneous Capital Expenditure	-	-
44) Siddha Aushadhi Consumed	-	-
45) Other Administrative Expenses	1,851,117.00	325,616.00
46) Contractual Service- Swatchta	500,000.00	499,995.00
47) NIA Security	-	-
48) Eye Hospital Exp	-	-
49) Loss on sale of Fixed Assets	-	-
50) Bank Charges	877.00	-
51) Grant validation of Prakriti	-	-
Total	151,750,668.00	84,575,886.00


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SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES, ETC.

Particulars	Current year	Previous Year
a) Grants given to Institutions/Organizations	-	-
b) Subsidies given to Institutions/Organizations	-	-
TOTAL	-	-

SCHEDULE 23 - INTEREST

Particulars	Current year	Previous Year
a) On Fixed Loans	-	-
b) On Other Loans (including Bank Charges)	-	-
c) Others (Specify)	-	-
TOTAL	-	-

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2018-19		2019-20	
Difference	Amount	Particulars	Difference
	(44,954,808.00)	1 Difference of Closing & Opening Balance	208,934,729.87 28,849,187.00
Paid		2 Difference of Advances paid & Received	
411,617,494.00		Name of Account	Recovered
3,340,000.00		Main Cash	18,475,602.00
90,000.00		GPF	2,665,700.00
415,047,494.00		Boys Fund	68,583.00
	396,523,268.00		419,042,517.00
		3 Difference of Receipt & Payment of Security	
	73,618.00		0.00
		4 Difference of Receipt & Payment of BOY's Fund	
	1,201,122.00		84,403,559.00 72,107,086.00
		5 Difference of Receipt & Payment GPF Excluding Advance	
	461,961.00		150,448,442.00 146,725,001.00
		6 Difference of Receipt & Payment of Deposit Account	
	(139,883.00)		247,263,052.00 252,008,611.00
		7 Difference of Deposits Receipt and Payment of CCRAS	
	4,800.00		0.00 512,080.00
		8 Difference of Deposit & Payment of CPF	
	1,088,332.00		19,322,069.00 20,774,257.00
			180,085,542.87

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

ANNEXURE - A

DETAILS OF EXCESS OF INCOME OVER EXPENDITURE FOR THE YEAR 2019-20

aj
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23,909,495.00	745,714.00	23,809,831.00	9 Difference of Siddha Aushadhi prepared and consumed	(1,472,213.00)
23,163,781.00	-	25,282,044.00	10 Difference of Prepared Medicine Purchased and Consumed	-
0.00	-	0.00	11 Difference of Raw Drug Purchase & Consumed	(654,627.00)
5,367,040.00	(9,807,178.00)	14,424,041.00	12 Difference of Prepared Medicine(Camps) Purchase & Consumed	-
15,174,218.00	-	15,078,668.00	13 Difference of Receipt & Payment of Shambhasha	-
0.00	48,393.00	0.00	14 Difference of Receipt & Payment of Prakarti	131,477.00
0.00	67,415.00	4,508.00	15 Difference of Receipt & Payment of Janani Suraksha Yojana and Subh Laxmi	25,500.00
0.00	-	135,985.00	16 Difference of Receipt & Payment of Dean Research	354.00
303,896.00	358.00	354.00	17 Difference of Receipt & Payment of CME Programme	5,900.00
352,289.00	(354,025.00)	2,617,668.00	18 Difference of Receipt & Payment of NIA Diabetes	2,611,768.00
5,089.00	(59,012.00)	1,231,827.00	19 Difference of Receipt & Payment of Ethical Secretary	(1,104,827.00)
72,504.00	(9,642.00)	127,000.00	20 Difference of Receipt & Payment of Kaya Chikitsa Project	(119,646.00)
0.00	76,500.00	25,500.00		
0.00				
358.00				
2,400,000.00				
2,045,975.00				
159,012.00				
100,000.00				
10,000.00				
358.00				
76,500.00				

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504,950,000.00		100,000,000.00	21 Difference of Receipt & Payment of FDR	-
265,000,000.00	(239,950,000.00)	100,000,000.00	22 Difference of Receipt & Payment of FDR Revenue	(63,000,000.00)
228,955,941.00	29,044,059.00	231,900,000.00	23 Difference of Receipt & Payment of Foreign Students	(10,748.00)
258,000,000.00	(10,351.00)	168,900,000.00	24 Difference of Capital Expenditure	0.00
10,351.00	-	10,748.00	25 Depreciation Corresponding to Schedule (8)	0.00
0.00			26 Difference of Receipt and Payment of Income Tax (Recovery of Income Tax)	(5,117.00)
0.00			27 Difference of Receipt and Payment of Mural Research	-
			28 Outstanding Salary	(30,891,018.00)
30,376.00	(6,419,180.00)	70,058.00	29 Outstanding Pension	(5,072,906.00)
6,449,556.00	(330,313.00)	75,175.00	30 Contract Receipt	-
2,914.00	(56,374,830.00)	0.00	31 Outstanding Water PHED	-
333,227.00	(5,072,906.00)	0.00	32 Outstanding Sulabh Services	-
			33 Outstanding Contract Services	(7,398,240.00)
	(6,252,354.00)		34 Outstanding Stipend	(14,467,662.00)
	(16,360,538.00)		35 Outstanding Audit Fees	-
	-		36 Outstanding Telephone Expenses	-
	-		37 Prepaid Telephone Expenses	-
	-		38 Accrued Bank Interest & FDR Interest	-
	-		39 Grant-in-aid	-
	-		40 Prepared Medicines	-
	-		41 Raw Drugs	-

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Library Fees	✓ 782,072.00			4. Computer	✓ 206,027.00	590,509.00
III Income on Investments from				5. Solar Water Heating System		
a) earmarked/fundow Funds				6. Ambulance		
c) Own Funds (Other Invest.)				7. Machinery and Equipment - Electrical		
IV Interest Received				b) Expenditure on		
a) On Bank Deposits	✓ 4,141,260.00	8,759,894.00		Capital Work-in-Progress		
b) Loans, Advances, etc.:				Capital Land/Building - Residence		
1. Fan Advance				Capital Work/Building - Non-Residence	8,196,563.00	2,926,421.00
2. Conveyance Advance	✓ 12,500.00	19,052.00				
3. HBA	✓ 167,000.00	126,500.00				
4. Computer	✓ 68,210.00	17,899.00				
V. Other Income (Specify)				V. Refund of Surplus Money/Loans		
1. License Fee	✓ 99,638.00	105,414.00		a) To the Government of India		
2. A. Fee from Students	✓ 11,975,350.00	17,697,205.00		Teachers Training Program		
B. Fee from Foreign Students				b) To the State Government		
3. PAT, PGT & Ph.D.				c) To other providers of funds		
4. Miscellaneous Receipts	✓ 18,161,579.00	17,727,388.00		VI. Finance Charges (Interest)		
5. Guggal Herbal Farm				Bank Charges	✓ 872.00	
6. Leave Encashment	✓ 680,564.00	855,905.00		VII. Other Payments (Specify)		
7. Quarters Rent	✓ 892,244.00	916,396.00		1. Advances		
8. Leave Salary & Pension Contribution						
9. Recovery of Foreign TA						
VI. Amount Borrowed						
Gratuity and Commutation NP	✓ 7,240,878.00			Festival		
VIII. Any other receipts				Other	✓ 16,396,730.00	19,135,739.00
1. Auction of Vehicle/Other Items				Conveyance		
2. Recovery of Advances:				CPWD (Civil Work)		131,617,288.00
p&t				Computer		
Conveyance	35,000.00	18,000.00		CPWD (Electrical)		
Festival		57,500.00		CPWD (Horticultural)		14,124,467.00
HBA	✓ 48,960.00	136,555.00		HBA		
Computer	97,500.00	46,710.00		NPCC	✓ 181,420,972.00	
CPWD (Electric Work)		704,000.00		Advance to Maiyia Nagar	✓ 236,000,000.00	
Ex. 158. Ground Water				Panchik Jla (Wapcos)		246,740,000.00
				2. Deposits		
				Savings Money	✓ 5,161,000.00	7,999,006.00


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CPWD (Civil)		3,413,000.00	Outside Payment	✓ 245,453,500.00	477,072,795.00
R of PWD	✓ 224,724.00	243,188.00	Refund of Securities	✓ 1,394,111.00	1,595,867.00
Other	✓ 17,687,257.00	10,847,857.00	CCRAS		
Recovery from National Project Cont.	✓ 382,161.00	815,388.00	APC Project		
3. Deposits			WHO Program		
CPWD Earnest Money	✓ 436,000.00	7,705,000.00	F.D.R. Purchase	✓ 100,000,000.00	265,000,000.00
Outside Receipts	✓ 245,497,892.00	477,072,705.00	CCRAS ACT PROJECT		
Security Deposits	✓ 1,329,160.00	2,029,730.00	Revenue FDR Purchased	✓ 168,900,000.00	258,000,000.00
Recovery of Income Tax	✓ 70,058.00	30,376.00	Misc. Expenditure from Revenue		
Recovery of GST paid	✓ 46,329.00		Recovery of Income Tax	✓ 75,175.00	6,449,556.00
4. CPF A/c					
Subscription from employees	✓ 8,991,068.00	9,003,405.00	3. CPF A/c		
Bank Interest	✓ 180,403.00	112,750.00	NIA Contribution	✓ 10,387,129.00	9,603,946.00
NIA Contribution	✓ 10,150,598.00	9,003,405.00	Employees Subscription	✓ 10,387,128.00	9,603,946.00
FDR Matured			FDR Prepared		
FDR Interest					
5. GPF A/c			4. GPF A/c		
Subscription from Employee	✓ 26,306,024.00	27,348,490.00	Final Withdrawal	✓ 22,988,200.00	32,555,561.00
Recovery of Loans	✓ 2,665,700.00	2,655,700.00	Payment of Loan	✓ 6,209,700.00	3,340,000.00
Bank Interest	✓ 166,017.00	236,118.00	FDR Purchased	✓ 123,736,801.00	116,018,750.00
FDR Matured	✓ 116,018,750.00	113,429,284.00	Bank Charges/Miscellaneous Expenditure		
Interest on FDR	✓ 7,957,651.00	7,098,458.00	5. Boys Fund A/c		
Miscellaneous Receipt			Development Fee	✓ 32,500.00	29,744.00
6. Boy's Fund A/c			Identity Card Fees	✓ 10,454.00	
Development Fee	✓ 877,128.00	288,136.00	Interest allowed by Bank	✓ 123.00	
Identity Card Fee	✓ 204,100.00	84,200.00	Games Fees	✓ 93,130.00	396,506.00
Games Fees	✓ 1,145,250.00	634,250.00	Magazine Fees	✓ 15,725.00	431,324.00
Magazine Fees	✓ 443,450.00	338,825.00	Student Farewell Fees		
Students Union Fees	✓ 2,200.00		Student Union Fees		
Book Bank Fees	✓ 551,500.00	294,450.00	Hostel Fees	✓ 1,224,750.00	2,498,818.00
Student Welfare Fees	✓ 542,375.00	130,500.00	Student Welfare Fee	✓ 76,379.00	40,886.00
Interest allowed by Bank	✓ 187,506.00	172,968.00	Miscellaneous Fees	✓ 5,887,664.00	6,693,187.00
Miscellaneous Fees	✓ 11,230,526.00	6,718,662.00	Outside Receipt	✓ 5,318,250.00	4,610,427.00
Hostel Fees	✓ 2,748,550.00	2,613,607.00	Book Bank	✓ 6,250.00	603,400.00
Educational Tour	✓ 782,125.00	738,750.00	Education Tour	✓ 192,019.00	
Interest on FDR	✓ 1,729,246.00	1,215,681.00	6. Deposits		
Outside Receipt	✓ 1,678,250.00	6,830,427.00	Hostel Caution Money	✓ 353,000.00	366,500.00
			Library Caution Money	✓ 1,515,500.00	1,170,250.00
			Laboratory Caution Money	✓ 600.00	600.00


Sr. Accounts Officer
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 Jaipur-02

NAME OF ENTITY : NATIONAL INSTITUTE OF AYURVEDA, JAIPUR
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANIZATIONS)

SCHEDULES FORMING PART OF RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD/YEAR ENDED 2019-

20

SCHEDULE A - ESTABLISHMENT EXPENSES

Particulars	Current Year	Previous Year
a) Salaries and Wages and Pension - Bonus/CPC Plan/LTC	✓ 403,226,392.00	460,971,039.00
b) Stipend	✓ 196,645,280.00	185,917,329.00
c) Contribution to Provident Fund		-
d) Staff Welfare Expenses/Students Welfare Activities Expenses) Outstanding Stipend/Salary		-
Total	✓ 599,871,672.00	646,888,368.00

[Signature]
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NAME OF ENTITY : NATIONAL INSTITUTE OF AYURVEDA, JAIPUR
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANIZATIONS)

SCHEDULES FORMING PART OF RECEIPT AND PAYMENT ACCOUNT FOR THE PERIOD/YEAR ENDED 2019-20

SCHEDULE B - OTHER ADMINISTRATIVE EXPENSES, ETC

Particulars	Current Year	Previous Year
1) Purchases	2,525,803.00	✓ -
2) Labour and Processing Expenses	-	-
3) Cartage and Carriage Inwards	-	-
4) Electricity and Power, Water Charges and Office Expenses	✓ 22,184,974.00	21,602,772.00
5) Insurance	-	-
6) Repairs and Maintenance of Buildings and Furniture/Minor Works	✓ 2,050,797.00	1,953,588.00
7) Minor Works	-	-
8) Rent Rates and Taxes	-	-
9) Vehicles running and Maintenance	-	-
10) Postage, Telephone and Communication Charges	-	-
11) Printing and Stationary	-	-
12) Traveling, Conveyance Expenses and Foreign TA	✓ 1,397,924.00	2,089,491.00
13) Expenses on Seminar/Workshop	✓ 2,525,973.00	2,568,556.00
14) Subscription Expenses	-	-
15) Expenses on Fees	-	-
16) Auditors Remuneration	-	-
17) Hospitality Expenses	-	-
18) Professional Charges (Law Charges)	✓ 377,880.00	836,732.00
19) Provision for Bad and Doubtful Debts/Advances	-	-
20) Irrecoverable Balances Written-off	-	-
21) Packing Charges	-	-
22) Freight and Forwarding Expenses	-	-
23) Distribution Expenses	-	-
24) Advertisement and Publicity	- 1,151,940.00	846,050.00
25) Others(specify) Books and Periodicals Expenses	- 1,068,509.00	-
26) Liveries	-	-
27) Security Guard	-	-
28) Lab Drugs and Chemicals - Other Charges	- 66,480.00	1,000,005.00
29) OCS	- 73,185,037.00	63,260,847.00
30) Miscellaneous	-	-
31) Reimbursement of Medical	- 2,263,294.00	3,101,702.00
32) Leave Travel Concession	-	-

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NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

DETAILS OF CLOSING BALANCE AS ON 31-3-2020

33) Medical Aid to backward areas SC	✓ 10,000,000.00	✓ 9,999,996.00
ST	-	-
34) Educational Tour	✓ 360,746.00	✓ 453,962.00
35) Leave Salary & Pension Contribution	-	-
36) Hospital Contingency	✓ 10,614,476.00	✓ 7,612,089.00
37) Raw Drugs	✓ 9,872,380.00	✓ 14,091,159.00
38) Research Work	✓ 2,080,489.00	✓ 2,097,637.00
39) Expenditure on PAT & PGT	-	-
40) Diet	✓ 4,407,947.00	✓ 3,602,809.00
41) Publication	✓ 698,262.00	✓ 785,480.00
42) Teacher Training Program / CME Program	-	-
43) Grant adjusted by Ministry of Health & FW	-	-
44) Information Technology	✓ 5,612,841.00	✓ 2,674,240.00
45) NIA Security	-	73,618.00
46) IEC Media	-	-
47) Solar Water Heater System	-	-
48) National Repository for Ayurveda (NABH)	✓ 42,000.00	✓ 256,216.00
49) Swachhata	✓ 500,000.00	✓ 499,995.00
50) NAAC	✓ 380.00	✓ 29,500.00
51) Other Administrative Expenses	✓ 1,851,112.00	✓ 325,616.00
52) Prepared Drugs IMPCL	-	-
Total	154,839,244.00	139,762,060.00

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S. No	Account	Cash	Bank
1	Main Cash	-	125,319,298.87
2	G.P.F	-	3,299,064.00
3	C.P.F	-	1,275,071.00
4	Boy's Fund	-	14,459,462.00
5	Revenue	-	61,915,660.00
6	NIA (Foreign Students)	-	312,998.00
7	Mural Research Project	-	-
8	Janani Suraksha Yojana and Shubh Laxmi Yojana	-	48,006.00
9	Sambhasa (Seminar)	-	509,162.00
10	NIA Validation of Prekriti	-	984.00
11	Secretary Ethical Committee	-	159,288.00
12	NIA Kaya Chikitsa Proj.	-	-
13	NIA Pre Diabetes	-	1,276,448.00
14	Dean Research	-	104,288.00
	Total	-	208,679,729.87
	Bank (current)		125,319,299.00
	Cash		-
	Imprest		233,500.00
	Add: Imprest During the Year		21,500.00

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NATIONAL INSTITUTE OF AYURVEDA, JAIPUR


DETAILS OF CAPITAL, GRANT TRANSFERRED TO CAPITAL ACCOUNT DURING 2019-20

S. No	Particulars	Amount
1	Machinery and Equipment	-
	Purchase of Furniture, Water Cooler and Material	
2	Supply	✓ 1,459,099.00
3	Library Books	✓ 1,008,779.00
4	Computer	✓ 206,027.00
5	Solar Water Heating System	-
6	Machinery and Equipment - Electrical	-
7	Building	✓ 7,589,678.00
	Total	10,263,583.00


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BOYS FUND ACCOUNT 2019-20

S. No.	Name of Accounts	Opening Balance as on 01-04-2019	Receipt for 2019-20	Total	Expenditure 2019-20	Balance as on 31-03-2020
	A Savings and Fees					
1	Development Fees	371,806.00	877,128.00	1,248,934.00	32,500.00	1,216,434.00
2	Identity Card Fees	141,881.00	204,100.00	345,981.00	10,454.00	335,527.00
3	Concession Card Fees	4,500.00	-	4,500.00	-	4,500.00
4	Games Fees	1,251,875.00	1,145,250.00	2,397,125.00	93,130.00	2,303,995.00
5	Magazine Fees	595,584.00	443,450.00	1,039,034.00	15,725.00	1,023,309.00
6	Student Farewell Fees	-	-	-	-	-
7	Student Welfare Fees	91,949.00	542,375.00	634,324.00	76,379.00	557,945.00
8	Student Union Fees	123,025.00	2,200.00	125,225.00	-	125,225.00
9	Book Bank Fees	1,376,067.00	551,500.00	1,927,567.00	6,250.00	1,921,317.00
10	Interest allowed by Bank	1,427,514.00	187,506.00	1,615,020.00	1,230.00	1,614,897.00
11	Miscellaneous Fees	375,035.00	11,230,526.00	11,606,561.00	5,887,604.00	5,718,957.00
12	Interest on FDR	7,508,368.00	1,729,246.00	9,237,614.00	-	9,237,614.00
13	Educational Tour	1,905,268.00	782,125.00	2,687,393.00	192,019.00	2,495,374.00
14	Hostel Fees	119,589.00	2,748,550.00	2,868,239.00	1,224,750.00	1,643,489.00
	Total A	15,293,561.00	20,443,956.00	35,737,517.00	7,538,994.00	28,198,523.00
	B Deposits					
1	Outside Receipts	3,766,294.00	1,678,250.00	5,444,544.00	5,318,250.00	126,294.00
2	Mess Caution Money	47,000.00	-	47,000.00	-	47,000.00
3	Hostel Caution Money	1,280,035.00	437,650.00	1,717,685.00	353,000.00	1,364,685.00
4	Library Caution Money	8,535,350.00	4,450,500.00	12,985,850.00	1,515,500.00	11,470,350.00
5	Laboratory Caution Money	49,065.00	-	49,065.00	-	49,065.00
6	University Fees	453,400.00	2,267,480.00	2,720,880.00	2,112,200.00	608,680.00
7	Institution Fees	255,375.00	22,110,790.00	22,366,165.00	8,793,500.00	13,572,665.00
	Total B	14,386,519.00	30,944,670.00	45,331,189.00	18,092,450.00	27,238,739.00
	Total (A+B)	29,680,080.00	51,388,626.00	81,068,706.00	25,631,444.00	55,437,262.00
	Less : Advance	-81,494.00	68583.00	-12911.00	225000.00	-237911.00
		29761574.00	51329043.00	81081617.00	25406444.00	55675173.00
1	Books Purchased	26106935.00	33014933.00	59121868.00	46475642.00	39567644.00
2	Closing Balance	3,654,639.00	18,305,110.00	21,959,749.00	71882086.00	16107529.00
		59441654.00				11112435.00


Sr. Accounts Officer
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NATIONAL INSTITUTE OF AYURVEDA, JAIPUR			
DETAILS OF CREDITORS WORKED OUT AS UNDER 2019-20			
S. No.	Amount 2018-19	Description	Amount 2019-20
1	122,028,062.00	General Provident Fund Account as per last Balance Sheet	3,119,623.00
	34,683,066.00	Add: Received During the year	34,429,692.00
	156,711,128.00		37,549,315.00
	32,555,561.00	Less: Final Payment	22,988,200.00
	124,155,567.00		14,561,115.00
	7,330,612.00	Less: Accrued Interest	-
	116,824,955.00		14,561,115.00
	3,119,623.00	Closing Balance	3,299,064.00
	127,912,890.00	FDR	135,630,941.00
	4,563,528.00	Advances Accrued Interest	
2	3,815,591.00	Contributory Pension Fund as per Balance Sheet	2,727,259.00
	18,119,560.00	Received During the Year	19,322,069.00
	21,935,151.00		22,049,328.00
		Less: Accrued Interest Last Year	
	19,207,892.00	Less: Refunded	20,774,257.00
	2,727,259.00	Closing Balance	1,275,071.00
	-	FDR	
	-	Accrued Interest	
	2,727,259.00		1,275,071.00
3	5,653,100.00	Earnest Money as per last Balance Sheet	5,359,100.00
	7,705,000.00	Received During the Year	436,000.00
	13,358,100.00		5,795,100.00
	7,999,000.00	Less: Refunded	5,161,000.00
	5,359,100.00		634,100.00
4	2,492,880.00	Security Deposit as per last Balance Sheet	2,926,763.00
	2,029,730.00	Received During the Year	1,329,160.00
	4,522,610.00		4,255,923.00
	1,595,847.00	Less: Refunded	1,394,111.00
	2,926,763.00		2,861,812.00

Sr. Accounts Officer
National Institute of Ayurveda,
Jaipur-02

5	239,950,000.00	Main Cash FDR as per last Balance Sheet	-
	265,000,000.00	FDR prepared during the year	100,000,000.00
	504,950,000.00		100,000,000.00
	504,950,000.00	Less: FDR Matured	100,000,000.00
6	22,665,521.00	Boys Fund Account as per last Balance Sheet	29,680,080.00
	37,231,766.00	Received During the Year	51,388,626.00
	59,897,287.00		81,068,706.00
	30,217,207.00	Less: Paid during the year	25,631,444.00
	29,680,080.00		55,437,262.00
	3,654,639.00	Closing Balance	16,107,529.00
	(81,494.00)	Advance Already Paid off	(237,911.00)
	26,106,935.00	FDR	39,567,644.00
	29,680,080.00		55,437,262.00
7	33,955,941.00	Revenue Account FDR as per last Balance Sheet	63,000,000.00
	258,000,000.00	FDR Prepared	168,900,000.00
	291,955,941.00		231,900,000.00
	228,955,941.00	Less:- FDR Matured	231,900,000.00
	63,000,000.00		
8	6,419,180.00	Recovery of Income Tax as per last Balance Sheet	-
	30,376.00	Recovery During the Year	70,058.00
	6,449,556.00		70,058.00
	6,449,556.00	Less: Paid During the year	75,175.00
		(5,117.00)	
9	138,754.00	Outside Receipts as per last Balance Sheet	138,754.00
	477,072,705.00	Receipts During the Year	245,497,892.00
	477,211,459.00		245,636,646.00
	477,072,705.00	Less: Paid During the year	245,453,500.00
	138,754.00		183,146.00

Sr. Accounts Officer
National Institute of Ayurveda,
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NATIONAL INSTITUTE OF AYURVEDA, JAIPUR			
DETAILS OF ADVANCES WORKED OUT AS UNDER 2019-20			
S. No.	Amount 2018-19	Description	Amount 2019-20
1	4,332,894.00	Advance from GPF as per last Balance Sheet	5,017,194.00
	3340000	Advance paid during the year	6,209,700.00
	7,672,894.00		11,226,894.00
	2,655,700.00	Less: Advance Recovered	2,665,700.00
	5,017,194.00	Balance	8,561,194.00
2	136,565.00	Festival Advance as per last Balance Sheet	-
	0.00	Advance paid during the year	-
	136,565.00		-
	136565	Less: Advance Recovered	-
	0.00	Balance	-
3	102,750.00	Conveyance as per last Balance Sheet	44,750.00
	500	Advance paid during the year	-
	102,750.00		44,750.00
	58000	Less: Advance Recovered	35,000.00
	44,750.00	Balance	9,750.00
4	0.00	WAPCOS LTD. Advance as per last Balance Sheet	246,740,000.00
	246740000	Advance paid during the year	-
	246,740,000.00		246,740,000.00
		Less: Advance Recovered	-
	246,740,000.00	Balance	246,740,000.00
5	346,030.00	House Building Advance as per last Balance Sheet	299,320.00
	2,250.00	Advance paid during the year	-
	348,280.00		299,320.00
	48960	Less: Advance Recovered	48,960.00
	299,320.00	Balance	250,360.00
6	4,068,793.00	Other Advance as per last Balance Sheet	15,966,562.00
	22749513	Advance paid during the year	16,396,730.00
	26,818,306.00		32,363,292.00
	10851744	Less: Advance Recovered	17,687,257.00
	15,966,562.00	Balance	14,676,035.00
7	3,049,484.00	P.W.D. advance as per last Balance Sheet	3,049,484.00
	243188	Advance paid during the year	-
	3,292,672.00		3,049,484.00
	243188	Less: Advance Recovered	467,912.00
	3,049,484.00	Balance	2,581,572.00

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8	77,812.00	Advance from Boy's Fund as per last Balance Sheet	81,494.00
	90000	Advance paid during the year	225,000.00
	167,812.00		306,494.00
	86318	Less: Advance Recovered	68,583.00
	81,494.00	Balance	237,911.00
9	7,839,000.00	Advance to PHED as per last Balance Sheet	7,839,000.00
	0	Advance paid during the year	-
	7,839,000.00		7,839,000.00
	0	Less: Advance Recovered	-
	7,839,000.00	Balance	7,839,000.00
10	147,518,667.00	Advance to CPWD(civil) as per last Balance Sheet	273,855,110.00
	129749443	Advance paid during the year as per Audit Compliance	-
	277,268,110.00		273,855,110.00
	3,413,000.00	Less: Advance Recovered	-
	273,855,110.00	Balance	273,855,110.00
11	18,000.00	Advance to Malviya Nagar as per last Balance Sheet	-
	0	Advance paid during the year	236,000,000.00
	18,000.00		236,000,000.00
	18000	Less: Advance Recovered	-
	0.00	Balance	236,000,000.00
12	53,166.00	Advance to PWD for Electric work as per last Balance Sheet	53,166.00
	0	Advance paid during the year	-
	53,166.00		53,166.00
	0	Less: Advance Recovered	-
	53,166.00	Balance	53,166.00
13	21,510,191.00	Advance to CPWD for Electric work as per last Balance Sheet	35,634,658.00
	14124467	Advance paid during the year	-
	35,634,658.00		35,634,658.00
	0	Less: Advance Recovered	-
	35,634,658.00	Balance	35,634,658.00
14	0.00	Advance to Indian Oil Corporation as per last Balance Sheet	-
		Advance paid during the year	-
	0.00		-
		Less: Advance Recovered	-
	0.00	Balance	-
15	324,500.00	Computer Advance as per last Balance Sheet	120,500.00
	500.00	Advance paid during the year	-

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National Institute of Ayurveda,
Jaipur-02

	325,000.00		120,500.00
	204,500.00	Less: Advance Recovered	97,500.00
	120,500.00	Balance	23,000.00
16	0.00	Advance to DAVP as per last Balance Sheet	-
	0	Advance paid during the year	-
	0.00		-
	0	Less: Advance Recovered	-
	0.00	Balance	-
17	440,400.00	Advance to Upavan Samrashika as per last Balance Sheet	440,400.00
	0	Advance paid during the year	-
	440,400.00		440,400.00
	0	Less: Advance Recovered	-
	440,400.00	Balance	440,400.00
18	988,300.00	Advance to CPWD for Horticultural Works	988,300.00
	0	Advance paid during the year	-
	988,300.00		988,300.00
	0	Less: Advance Recovered	-
	988,300.00	Balance	988,300.00
19	1,197,549.00	Advance to National Proj Construction Capital	382,161.00
	0	Advance paid during the year	181,420,972.00
	1,197,549.00		181,803,133.00
	815388	Less: Advance Recovered	382,161.00
	382,161.00	Balance	181,420,972.00


Sr. Accounts Officer
 National Institute of Ayurveda,
 Jaipur-02

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR		GENERAL PROVIDENT FUND ACCOUNT 2019-20	
2018-19	Particulars	2019-20	2018-19
4,265,884.00	Opening Balance	3,119,623.00	
27,348,490.00	Subscription	26,306,024.00	3,340,000.00
2,655,700.00	Loan Refunded	2,665,700.00	32,555,561.00
236,118.00	Interest from Bank	166,017.00	116,018,750.00
113,429,284.00	F.D.R. Matured	116,018,750.00	
7,098,458.00	Interest on FDR	7,957,651.00	
	Misc Receipts		3,119,623.00
			155,033,934.00
155,033,934.00		156,233,765.00	
			6,209,700.00
			22,988,200.00
			123,736,801.00
			3,299,064.00
			156,233,765.00


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NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

DETAILS OF CLOSING BALANCE CASH AT BANK - GPF A/C 2019-20

2018-19	Particulars	2019-20	2018-19	2019-20
	Balance as per last Balance Sheet	128,719,095.00	120,759,896.00	FDR upto Last year
129,358,674.00	Less: Misc Receipts (Accrued Int. op.)	4,563,528.00	113,429,284.00	Less: FDR Matured
7,330,612.00			7,330,612.00	11,894,140.00
	Subscription recd during the year	26,306,024.00	116,018,750.00	Add: FDR during the year
27,348,490.00	Bank interest	166,017.00	4,563,528.00	Add: Accrued Interest
236,118.00	FDR Interest	7,957,651.00		
7,098,458.00	Accrued Interest	158,585,259.00	127,912,890.00	
156,711,128.00				
	Less: Final Payment	22,988,200.00	3,119,623.00	Closing Balance/Cash Book
32,555,561.00			3,340,000.00	Payment of Loan
				6,209,700.00
			(5,653,418.00)	Difference of advance
128,719,095.00		135,597,059.00	128,719,095.00	
				135,597,059.00

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 Jaipur-02

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR


CONTRIBUTORY PENSION FUND ACCOUNT 2019-20

Particulars	Amount	Particulars	Amount
Opening Balance	2,727,259.00	NIA Contribution	10,387,129.00
Subscription	8,991,068.00	Employees Contribution	10,387,128.00
NIA Contribution	10,150,598.00		
Bank Interest	180,403.00	Closing Balance	1,275,071.00
Total	22,049,328.00	Total	22,049,328.00


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NATIONAL INSTITUTE OF AYURVEDA, JAIPUR
CLOSING BALANCE OF FUNDS AS ON 31-3-2020

S. No	Particulars	Amount	Amount
1	APC		
	As per last Balance Sheet	-	
	Grant Received During the Year	-	
	Less : Payment made during the year	-	
	Closing Balance		-
2	Medical Plant Project		
	As per last Balance Sheet	1,838,007.00	
	Grant Received During the Year	-	
	Less : Payment made during the year	-	
	Closing Balance	1,838,007.00	1,838,007.00
3	Shubh Laxmi Scheme and Janani Suraksha Yojana		
	As per last Balance Sheet	73,506.00	
	Grant Received During the Year	-	
	Less : Payment made during the year	25,500.00	
	Closing Balance		48,006.00
4	CCRAS		
	As per last Balance Sheet	512,080.00	
	Grant Received During the Year	-	
	Less : Payment made during the year	512,080.00	
	Closing Balance		-
5	Validation of Prekirti		
	As per last Balance Sheet	132,461.00	
	Bank Interest	4,508.00	
	Less : Payment made during the year	136,969.00	
	Closing Balance	135,985.00	984.00
6	Secretary Ethical		
	As per last Balance Sheet	39,642.00	
	Add: Recd during the year	120,000.00	
	Less : Payment made during the year	159,642.00	
	Closing Balance	354.00	159,288.00


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7	NIA Kaya Chikitsa Project		
	As per last Balance Sheet	-	
	Add: Recd during the year	-	
	Less : Payment made during the year	-	
	Closing Balance		-
8	NIA Sambhasha		
	As per last Balance Sheet	-	
	Add: Recd during the year	509,162.00	
	Less : Payment made during the year	-	
	Closing Balance	509,162.00	509,162.00
9	NIA Diabetes		
	As per last Balance Sheet	171,621.00	
	Add: Recd during the year	1,231,827.00	
	Less : Payment made during the year	127,000.00	
	Closing Balance	1,403,448.00	1,276,448.00
10	Dean Research		
	As per last Balance Sheet	104,642.00	
	Add: Recd during the year	-	
	Less : Payment made during the year	354.00	
	Closing Balance	104,642.00	104,288.00
11	CME Program		
	As per last Balance Sheet	1,554,025.00	
	Add: Recd during the year	233,000.00	
	Less : Payment made during the year	1,787,025.00	
	Closing Balance	2,761,773.00	(974,748.00)
12	Vasu Health Care		
	As per last Balance Sheet	249,791.00	
	Add: Recd during the year	-	
	Less : Payment made during the year	249,791.00	
	Closing Balance	-	249,791.00
13	PVC		
	As per last Balance Sheet	1,462,001.00	
	Add: Recd during the year	360,000.00	
	Less : Payment made during the year	1,822,001.00	
	Closing Balance	1,157,985.00	


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National Institute of Ayurveda,
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NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

JSY, SLY, & RSY ACCOUNT 2019-20

Receipt	Amount	Payment	Amount
Opening Balance	73,506.00	Exp . During. The Year	25,500.00
Bank Interest	-	Closing Balance	48,006.00
Receipt During the Year	-		
Total	73,506.00	Total	73,506.00

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 National Institute of Ayurveda,
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NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

NIA VALIDATION OF PREKRITI ACCOUNT 2019-20

Receipt	Amount	Payment	Amount
Opening Balance	132,461.00	Exp . During. The Year	135,985.00
Bank Interest	4,508.00	Closing Balance	984.00
Receipt During the Year	-		
Total	136,969.00	Total	136,969.00

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 National Institute of Ayurveda,
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NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

SECRETARY ETHICAL NIA ACCOUNT 2019-20

Receipt	Amount	Payment	Amount
Opening Balance	39,642.00	Exp . During. The Year	354.00
Bank Interest	-		
Receipt During the Year	120,000.00	Closing Balance	159,288.00
Total	159,642.00	Total	159,642.00

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 National Institute of Ayurveda,
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NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

FOREIGN STUDENT FEES ACCOUNT 2019-20

Receipt	Amount	Payment	Amount
Opening Balance	302,250.00	Honorarium	-
Bank Interest	10,748.00		
Receipt During the Year	-	Closing Balance	312,998.00
Total	312,998.00	Total	312,998.00

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 National Institute of Ayurveda,
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NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

NIA SHAMBHASHAM ACCOUNT 2019-20

Receipt	Amount	Payment	Amount
Opening Balance	-	Exp . During. The Year	-
Bank Interest	10,460.00		
Receipt During the Year	498,702.00	Closing Balance	509,162.00
Total	509,162.00	Total	509,162.00

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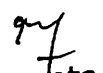

Sr. Accounts Officer
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NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

DETAILS OF STOCK OF PREPARED MEDICINE PREPARE FROM RAW DRUGS DURING 2019-20

S . NO.	Particulars	Amount	Amount
	Opening Stock as on 1-4-2019		
1	Rasayanshala	11,534,195.00	
	Arogyashala	298,984.00	
	Punchkarm OPD	40,446.89	
	OPD	1,522,200.64	
	Bombaywala Hospital	622,072.22	
	Satellite Hospital	68,741.30	14,086,640.05
2	The Medicine Prepared from Raw Drugs 1-4-2019 to 31-3-2020	25,428,935.00	
	Punchkarm Deptt	814,450.41	
	Received by Hospital Arogyashala	2,420,499.48	
	Satellite Hospital	446,634.01	
	OPD	17,899,067.34	
	Received by the Hospital Bombaywala	2,409,541.59	49,419,127.83
3	Issue to Hospital/Depts/VIPs from Rasayanshala	28,616,709.00	
	Issue to Patients from Arogyashala	2,292,488.50	
	Issue to Patients from Bombaywala Hospital	2,466,979.38	
	Issue to Patients from Satellite Hospital	457,279.02	
	OPD	15,799,119.78	
	Punchkarm	845,561.00	50,478,136.68
4	Closing Stock as on 31-3-2020		
	Rasayanshala	8,346,421.00	
	Arogyashala	426,994.98	
	Bombaywala Hospital	564,634.43	
	Punchkarm OPD	9,336.30	
	OPD	3,622,148.20	
	Satellite Hospital	58,096.29	13,027,631.20

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Sr. Accounts Officer
 National Institute of Ayurveda,
 Jaipur-02

**NATIONAL INSTITUTE OF AYURVEDA
JAIPUR**

SCHEDULE - 24

Significant Accounting Policies 2019-20

1. The Institute is maintaining accounts on accrual basis and all grants/other Government receipts are received and included in accounts as accrued upto 31-3-2020.
2. Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition.
3. Government grants of the nature of contribution towards capital cost of setting up projects are treated as Revaluation Reserve.
4. Government grants/subsidy and all other receipts are accounted for on accrual basis.
5. Liabilities towards Pension, Gratuity and Leave Enchashment of NIA employees are payable on their superannuation/retirement during the 2019-20 have been prepared and included in the Balance Sheet.
6. The Institute is fully financed by GOI, M/o H&FW, Department of AYUSH in form of grant in aid and there is no any other sources of Income. The Institute provides patient care and related services free of cost to the public and therefore, is not a commercial one. The unspent balances of grant is that amount which already stands paid as advances for capital works, long term loan, etc. however, the other minor receipts is adjusted by the Ministry from next year's grant. In view of above there being no taxable income of the Institute hence no provision for Income Tax has been considered necessary.
7. Institute has not taken any type of loan from outside Government.
8. In case of any Court Case, in future, payments thereto shall be met by the Institute.

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Sr. Accounts Officer
National Institute of Ayurveda,
Jaipur-02

DIRECTOR
NATIONAL INSTITUTE OF AYURVEDA
JAIPUR

NAME OF ENTITY : NATIONAL INSTITUTE OF AYURVEDA, JAIPUR
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANIZATIONS)
SCHEDULES FORMING PART OF ACCOUNTS FOR THE PERIOD YEAR ENDED 2019-20

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SCHEDULE 25 - CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1.	CONTINGENT LIABILITIES				
	1.1 Claims against the Entity not acknowledged as debts	-	Rs. Nil	-	(Previous year Rs. Nil)
	1.2 In respect of:				
	- Bank Guarantees given by/on behalf of the Entity	-	Rs. Nil	-	(Previous year Rs. Nil)
	- Letters of Credit opened by Bank on behalf of the Entity	-	Rs. Nil	-	(Previous year Rs. Nil)
	- Bills discounted with banks	-	Rs. Nil	-	(Previous year Rs. Nil)
	1.3 Disputed demands in respect of:				
	Income Tax	-	Rs. Nil	-	(Previous year Rs. Nil)
	Sales-Tax	-	Rs. Nil	-	(Previous year Rs. Nil)
	Municipal Taxes	-	Rs. Nil	-	(Previous year Rs. Nil)
	1.4 In respect of claims from parties for non-execution of orders, but contested by the Entity - Rs. Nil	-	Rs. Nil	-	(Previous year Rs. Nil)
	2. CAPITAL COMMITMENTS				
	Estimated value of contracts remaining to be executed on capital account and not provided for (net of advances) -	-	Rs. Nil	-	(Previous year Rs. Nil)
	3. LEASE OBLIGATIONS				
	Future obligations for rentals under finance lease arrangements for plant and machinery amount to Rs. Nil	-	Rs. Nil	-	(Previous year Rs. Nil)
	4. CURRENT ASSET, LOANS AND ADVANCES				
	Future obligations for rentals under finance lease arrangements for plant and machinery amount to Rs. Nil	-	Rs. Nil	-	(Previous year Rs. Nil)
	5. TAXATION				

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

TAXATION

In view of there being no taxable income under Income Tax Act 1961, no provision for Income Tax has been considered necessary.

Sr. Accounts Officer
National Institute of Ayurveda,
Jaipur-02

DIRECTOR
NATIONAL INSTITUTE OF AYURVEDA
JAIPUR

NAME OF ENTITY : NATIONAL INSTITUTE OF AYURVEDA, JAIPUR
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANIZATIONS)
SCHEDULES FORMING PART OF ACCOUNTS FOR THE PERIOD/YEAR ENDED 2019-20

SCHEDULE 25 - CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

6. FOREIGN B CURRENCY TRANSACTIONS

	Current Year	Previous Year
	(Amount Rs.)	(Amount Rs.)
6.1 Value of Imports Calculated on C.I.F. Basis:		
- Purchase of finished goods	Nil	Nil
- Raw Material and Components (Including in transit)	Nil	Nil
- Capital Goods	Nil	Nil
- Stores, Spares and Consumables	Nil	Nil
6.2 - Expenditure in foreign currency:	Nil	Nil
a) Travel		
b) Remittances and Interest payment to Financial Institutions/Banks in Foreign Currency		
c) Other expenditure:		
- Commission on Sales		
- Legal and Professional Expenses		
6.3 Earnings:		
Value of Exports on FOB basis.	Nil	Nil
6.4 Remuneration to Auditors		
As Auditors	Nil	Nil
- Taxation matters		
- For Management Services		
- For Certification		
Others		

7. Corresponding figures for the previous year have been regrouped/rearranged, wherever necessary.

8. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31-3-2020 and the Income and Expenditure Account for the year ended on that date.

Sr. Accounts Officer,
National Institute of Ayurveda,
Jaipur, India

DIRECTOR
NATIONAL INSTITUTE OF AYURVEDA
JAIPUR



Faculty Member of Prasuti Tantra & Stri Roga Department delivering awareness lecture on Nutrition to Teenage girls of a Government School during Poshan Maah.



Teenage girls of Government School, Jamvaramgarh Village, Jaipur and PG Scholars of Department of Prasuti Tantra spreading awareness on nutrition during Poshan Maah.