



Glimpses from the Celebrations of 6th Ayurveda Day
on 1st and 2nd November 2021



NATIONAL INSTITUTE OF AYURVEDA

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

AUDIT REPORT 2020-2021

संज्ञावशात

१०/०१/२०२२

7/1/2022

आजादी का
अमृत महोत्सव



speed post

भारतीय लेखापरीक्षा और लेखा विभाग

कार्यालय प्रधान निदेशक लेखापरीक्षा (केन्द्रीय), अहमदाबाद
शाखा कार्यालय राजस्थान, जनपथ, जयपुर-३०२००५

INDIAN AUDIT AND ACCOUNTS DEPARTMENT
Office of the Principal Director of Audit (Central), Ahmedabad
Branch Office Rajasthan, Janpath, Jaipur-302005

क्रमांक: सी.आर.ए.॥(व्यय)/एस.ए.आर./रा.आ.सं./२०२०-२१/११५९
दिनांक: ११.०१.२०२२

17701 महायुक्त निदेशक
Personal Assistant Director
क्र./Sr.No. 10451
दि./Date-20.11.22

सेवा में,
सचिव,
आयुष मंत्रालय,
आयुष भवन, जी.पी.ओ. कॉम्प्लेक्स,
नई दिल्ली-११० ०२३

National Institute of Ayurveda, Jaipur
प्रति/Receipt
क्रमांक/No. 2662
दिनांक/Date 22.10.2022

विषय:- राष्ट्रीय आयुर्वेद संस्थान, जयपुर के वर्ष २०२०-२१ के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदय,

राष्ट्रीय आयुर्वेद संस्थान, जयपुर के वर्ष २०२०-२१ के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन का हिन्दी अनुवाद संलग्न है।

- संसद के पटल पर उक्त पृथक लेखापरीक्षा प्रतिवेदन रखे जाने की तारीख सूचित करने का श्रम करे।
- उक्त प्रतिवेदन का अंग्रेजी अनुवाद मय परीक्षित वार्षिक लेखाओं की प्रति को इस कार्यालय के पत्र क्रमांक: १०१८ दिनांक २०.१२.२०२१ द्वारा पूर्व में ही जारी किया जा चुका है।
- पृथक लेखापरीक्षा प्रतिवेदन प्राप्ति की सूचना भिजवायें।

संलग्न: उपरोक्तानुसार

भवदीय,

-ह०-

निदेशक/सी.आर.ए. ॥

क्रमांक: सी.आर.ए.॥(व्यय)/एस.ए.आर./रा.आ.सं./२०२०-२१/११६०

दिनांक: ११.०१.२०२२

प्रतिलिपि: निदेशक, राष्ट्रीय आयुर्वेद संस्थान, माधव विलास पैलेस, आमेर रोड, जयपुर को इस कार्यालय के पूर्व पृष्ठांकन संख्या १०१९ दिनांक २०.१२.२०२१ की निरन्तरता में उक्त पृथक लेखापरीक्षा प्रतिवेदन का हिन्दी अनुवाद सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित किया जाता है।

संलग्न: उपरोक्तानुसार

निदेशक/सी.आर.ए. ॥

31 मार्च 2021 को समाप्त वर्ष के लिए राष्ट्रीय आयुर्वेद संस्थान, जयपुर के लेखाओं पर भारत के नियंत्रक एवं महालेखापरीक्षक का पृथक लेखापरीक्षा प्रतिवेदन

हमने 31 मार्च 2021 तक राष्ट्रीय आयुर्वेद संस्थान, जयपुर के संलग्न तुलन-पत्र की नियंत्रक एवं महालेखापरीक्षक के (कर्तव्य, शक्तियाँ एवं सेवा की शर्तों) अधिनियम 1971 की धारा 20(1) के अंतर्गत, उस तारीख को समाप्त वर्ष के लिए आय एवं व्यय लेखा तथा प्राप्ति एवं भुगतान लेखा की लेखापरीक्षा कर ली है। लेखापरीक्षा 2016-17 से 2020-21 तक की अवधि के लिए सौंपी गई है। इन वित्तीय विवरणों का उत्तरदायित्व राष्ट्रीय आयुर्वेद संस्थान के प्रबंधन का है। हमारा उत्तरदायित्व हमारी लेखापरीक्षा पर आधारित इन वित्तीय विवरणों पर मत व्यक्त करना है।

2. इस पृथक लेखापरीक्षा प्रतिवेदन में केवल वर्गीकरण, उत्तम लेखाकरण प्रथाओं के साथ अनुरूपता, लेखाकरण मानकों और प्रकटन मानकों आदि के संबंध में केवल लेखाकरण व्यवहार पर नियंत्रक एवं महालेखापरीक्षक (सी.ए.जी.) की टिप्पणियां शामिल हैं। कानून, नियमों एवं विनियमों (औचित्य एवं नियमितता) तथा दक्षता एवं निष्पादन पहलुओं आदि के अनुपालन के संबंध में वित्तीय लेनदेनों पर लेखापरीक्षा अभ्युक्तियां, यदि कोई हो, निरीक्षण प्रतिवेदनों/सी.ए.जी. के लेखापरीक्षा प्रतिवेदनों के माध्यम से अलग से सूचित की जाती है।

3. हमने भारत में सामान्य रूप से स्वीकार किए गए लेखापरीक्षण मानकों के अनुसार अपनी लेखापरीक्षा की है। इन मानकों में अपेक्षित है कि हम इस विषय में समुचित आश्वासन प्राप्त करने के लिए कि क्या वित्तीय विवरण महत्वपूर्ण गलत विवरणों से मुक्त हैं, योजना बनाते हैं, और लेखापरीक्षा करते हैं। लेखापरीक्षा में नमूनों के आधार पर जांच करना, रकमों का समर्थन करने वाले साक्ष्यों और वित्तीय विवरणों में प्रकटन शामिल होते हैं। लेखापरीक्षा में प्रयुक्त किए गए लेखाकरण सिद्धान्तों तथा प्रबंधन द्वारा किए गये महत्वपूर्ण अनुमानों का निर्धारण और वित्तीय विवरणों के समग्र प्रस्तुतिकरण का मूल्यांकन भी शामिल है। हमें विश्वास है कि हमारी लेखापरीक्षा हमारे मत के लिए समुचित आधार मुहैया कराती है।

4. अपनी लेखापरीक्षा के आधार पर हम रिपोर्ट करते हैं कि :

(i) हमने वह समस्त सूचना और स्पष्टीकरण प्राप्त कर लिए हैं जो हमारी सर्वोत्तम जानकारी तथा विश्वास के अनुसार हमारी लेखापरीक्षा के लिए आवश्यक थे।

(ii) इस रिपोर्ट द्वारा डील किये गये तुलन-पत्र और आय एवं व्यय लेखा और प्राप्ति एवं भुगतान लेखा वित्त मंत्रालय द्वारा अनुमोदित फॉर्मेट में तैयार किये गये हैं।

(iii) हमारी राय में, राष्ट्रीय आयुर्वेद संस्थान, जयपुर द्वारा लेखाओं की समुचित बहियां और अन्य सुसंगत अभिलेख, जैसा कि राष्ट्रीय आयुर्वेद संस्थान के मेमोरेण्डम एंड आर्टिकल ऑफ एसोसिएशन की धारा 17 तथा नियमों और विनियमों के अंतर्गत आवश्यक है, जहां तक ऐसी बहियों के संबंध में हमारी जांच से प्रकट होता है, संधारित किए गए हैं।

(iv) हम आगे रिपोर्ट करते हैं कि :

लेखाओं पर टिप्पणियां :

क- तुलन-पत्र

क-1 परिसंपत्तियां

क-1-1 स्थिर परिसंपत्तियां (अनुसूची-8): ₹ 75.27 करोड़

उपर्युक्त भवनों पर किये गये व्यय ₹ 48 लाख के गैर-पूँजीकरण के कारण ₹ 48 लाख से कम बताए गए हैं जैसा कि ₹ 4.37 लाख (2018-19) एवं ₹ 3.82 लाख (2019-20) आवासीय भवनों पर एवं ₹ 30.94 लाख (2018-19) एवं ₹ 9.30 लाख (2019-20) गैर आवासीय भवनों पर व्यय को अनुसूची-8 (स्थिर परिसंपत्ति) में परिवर्धन के रूप में शामिल नहीं किया गया था। यह स्थिर परिसंपत्तियों को ₹ 48 लाख से कम बताए जाने एवं इसी सीमा तक "प्रगति पर कार्य" को अधिक बताए जाने में परिणामित हुआ एवं इस कारण से इन स्थिर परिसंपत्तियों पर अवक्षय भी भारित नहीं किया गया था।

यह टिप्पणी पूर्व वर्ष के पृथक लेखापरीक्षा प्रतिवेदन में भी की गई थी, किंतु परिशोधन नहीं किया गया है।

क-1-2 चालू परिसंपत्ति, ऋण, अग्रिम एवं अन्य परिसंपत्ति (अनुसूची-11) ₹ 80.77 करोड़

पिछले वर्ष के पृथक लेखापरीक्षा प्रतिवेदन वर्ष 2019-20 में निम्नलिखित टिप्पणी की गई थी :

"राष्ट्रीय आयुर्वेद संस्थान ने केन्द्रीय लोक निर्माण विभाग को विविध कार्यों हेतु ₹ 30.95 करोड़ के अग्रिम दिये, जिसमें से केन्द्रीय लोक निर्माण विभाग द्वारा विविध कार्यों पर मार्च 2020 तक ₹ 17 करोड़ व्यय किए गए। इसलिए ₹ 17 करोड़ को अनुसूची-8 : स्थिर परिसंपत्तियां में शीर्ष "प्रगति पर कार्य" के अधीन बताया जाना चाहिए, किंतु इसको अनुसूची-11 में शीर्ष "पूँजीगत लेखाओं पर ऋण एवं अग्रिम" के अधीन दर्शाया गया था।"

केन्द्रीय लोक निर्माण विभाग द्वारा व्यय की गई राशि ₹ 17 करोड़ में से ₹ 14.06 करोड़ की राशि को "प्रगति पर पूँजीगत कार्य" (सी.डब्ल्यू.आई.पी.) को अंतरित कर दिया गया। तथापि, बची हुई राशि ₹ 2.94 करोड़ "प्रगति पर पूँजीगत कार्य" में अंतरण के लिए बकाया पड़ी रही।

यह "पूँजीगत लेखाओं पर ऋण एवं अग्रिम" को अधिक बताए जाने एवं स्थिर परिसंपत्तियों (प्रगति पर पूँजीगत कार्य) को ₹ 2.94 करोड़ से कम बताए जाने में परिणामित हुआ।

ख- सामान्य

(i) महत्वपूर्ण लेखाकरण नीतियां (अनुसूची-24) को टिप्पणी संख्या 6 में यह बताया गया है कि वर्ष 2020-21 के दौरान राष्ट्रीय आयुर्वेद संस्थान के कर्मचारियों को उनकी अधिवार्षिकी/सेवानिवृत्ति पर उन्हें संदत्त पेंशन, उपदान एवं अवकाश नकदीकरण की देनदारियों का प्रावधान तैयार कर तुलन-पत्र में समाविष्ट किया गया है।

तथापि, राष्ट्रीय आयुर्वेद संस्थान ने सेवानिवृत्ति लाभों जैसे पेंशन, उपदान, छुट्टी नकदीकरण के संबंध में कोई बीमांकिक मूल्यांकन नहीं कराया है, जो 31 मार्च 2021 तक संस्थान को प्रदान की गई अपनी सेवाओं हेतु 31 मार्च 2021 तक मौजूदा कर्मचारियों को अर्जित किया गया था। इसने अपने वित्तीय विवरणों की अनुसूची-7 में भी प्रावधान शामिल नहीं किया था।

यह टिप्पणी वर्ष 2019-20 के पृथक लेखापरीक्षा प्रतिवेदन में भी की गई थी, किंतु अब तक अनुपालना नहीं की गई है।

(ii) स्थिर परिसंपत्तियां (अनुसूची-8) ₹ 75.27 करोड़

राष्ट्रीय आयुर्वेद संस्थान परिसंपत्तियों पर "ह्रासित मूल्य पद्धति" के अनुसार अवक्षय भारित कर रहा है। तथापि, लेखाओं पर टिप्पणी में (i) लागू की गई अवक्षय की दरों और (ii) वर्ष के दौरान स्थिर परिसंपत्तियों में परिवर्धन/ कटौती के लिए अवक्षय भारित किए जाने की नीति का उल्लेख नहीं किया गया था।

अतः लेखाओं पर टिप्पणियों में इस सीमा तक कमी पाई गई है।

ग- सहायता अनुदान :

वर्ष 2020-21 के दौरान संस्थान ने भारत सरकार से ₹ 118.84 करोड़ का सहायता अनुदान प्राप्त किया। वर्ष के प्रारंभ में, संस्थान के पास ₹ 4.70 करोड़ उपलब्ध थे। इस प्रकार, राष्ट्रीय आयुर्वेद संस्थान के पास वर्ष 2020-21 के लिए कुल सहायता अनुदान ₹ 123.54 करोड़ उपलब्ध था। जिसमें से, राष्ट्रीय आयुर्वेद संस्थान द्वारा 31 मार्च 2021 को ₹ 4.53 करोड़ अप्रयुक्त छोड़ते हुए ₹ 119.01 करोड़ (राजस्व: ₹ 90.02 करोड़ एवं पूँजीगत: ₹ 28.99 करोड़) का उपयोग किया गया।

घ- लेखाओं पर लेखापरीक्षा टिप्पणियों का निवल प्रभाव

पूर्ववर्ती पैराओं में की गई टिप्पणियों का 31 मार्च 2021 को निवल प्रभाव यह रहा कि दायित्व को ₹ 2.94 करोड़ से अधिक एवं परिसंपत्ति को ₹ 2.94 करोड़ से कम बताया गया।

(ड)- प्रबंधन पत्र

पृथक लेखापरीक्षा प्रतिवेदन में शामिल न की गई कमियां उपचारी/सुधारात्मक कार्यवाही के लिए पृथम रूप से जारी प्रबंधन पत्र के माध्यम से प्रबंधन के ध्यान में लाई गई।

(v) पिछले पैराग्राफों में हमारी अभ्युक्तियों के अधीन हम रिपोर्ट करते हैं कि इस रिपोर्ट द्वारा डील किए गए तुलन-पत्र, आय एवं व्यय लेखा तथा प्राप्ति एवं भुगतान लेखा, लेखा बहियों के अनुरूप हैं।

(vi) हमारी राय में तथा हमारी सर्वोत्तम जानकारी तथा हमें दिए गए स्पष्टीकरणों के अनुसार लेखाकरण नीतियां तथा लेखाओं पर टिप्पणियों के साथ पठित तथा उपर्युक्त उल्लिखित महत्वपूर्ण मामलों तथा इस पृथक

लेखापरीक्षा प्रतिवेदन के अनुबंध में उल्लिखित अन्य मामलों के अध्यक्षीय उक्त वित्तीय विवरण भारत में सामान्यतः स्वीकृत लेखाकरण सिद्धान्तों के अनुरूप सही एवं उचित दृष्टिकोण प्रस्तुत करते हैं।

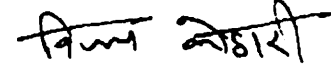
क- जहां तक 31 मार्च 2021 को राष्ट्रीय आयुर्वेद संस्थान, जयपुर के कार्यों के तुलन-पत्र से संबंधित है; और

ख- जहां तक यह इस तारीख को समाप्त वर्ष के अधिशेष के आय एवं व्यय लेखा से संबंधित है।

भारत के नियंत्रक-महालेखापरीक्षक के लिए

स्थान : अहमदाबाद

दिनांक : 17.12.2021



प्रधान निदेशक लेखापरीक्षा (केन्द्रीय) अहमदाबाद

31 मार्च 2021 हेतु पृथक लेखापरीक्षा प्रतिवेदन का अनुबंध

1. आन्तरिक लेखापरीक्षा प्रणाली की पर्याप्तता :

वर्ष 2018-19 से 2020-21 के लिए आन्तरिक लेखापरीक्षा परिचालित नहीं की गई थी। राष्ट्रीय आयुर्वेद संस्थान में आन्तरिक लेखापरीक्षा नियमावली विद्यमान नहीं थी। इसलिए, आन्तरिक लेखापरीक्षा प्रणाली पर्याप्त नहीं थी।

2. आन्तरिक नियंत्रण प्रणाली की पर्याप्तता :

- आन्तरिक नियंत्रण/जाँच प्रणाली पर्याप्त नहीं थी जैसा कि पूर्व पृथक लेखापरीक्षा प्रतिवेदन की कुछ टिप्पणियों की अनुपालना 31 मार्च 2021 को लंबित पड़ी थी, अधिकांश प्रकरणों में अग्रिमों का समुचित समायोजन नहीं किया गया था।
- कार्यालय ज्ञापन संख्या 994 दिनांक 20.09.2017 के अनुसार भारत सरकार द्वारा 1 अप्रैल 2018 को या इसके बाद स्थिर परिसंपत्ति के अर्जित या क्रय किये गये या निर्मित किये गये किसी भी मद को परिसंपत्ति रजिस्टर (नया) में अभिज्ञात एवं अभिलेखबद्ध किया जाना चाहिए। राष्ट्रीय आयुर्वेद संस्थान, जयपुर के अभिलेखों की संवीक्षा में यह पाया गया कि संस्थान द्वारा परिसंपत्ति रजिस्टर के नये फॉर्मेट को अंगीकार नहीं किया गया।

3. स्थिर परिसंपत्तियों का भौतिक सत्यापन :

वर्ष 2020-21 के लिए स्थिर परिसंपत्तियों का भौतिक सत्यापन संचालित किया गया था।

4. माल सूची का भौतिक सत्यापन :

वर्ष 2020-21 के दौरान माल सूची का भौतिक सत्यापन किया गया था।

5. सांविधिक देय के भुगतान में नियमितता :

संस्थान द्वारा सांविधिक देय का भुगतान नियमित आधार पर किया जा रहा था।

लेखापरीक्षा टिप्पणियों के निवल प्रभाव का विवरण-पत्र

(₹ लाख में)

टिप्पणी सं.	दायित्व		परिसम्पतियां		अधिशेष	
	अधिक बताये गये	कम बताये गये	अधिक बताये गये	कम बताये गये	अधिक बताये गये	कम बताये गये
क-1-1			48.00	48.00		
क-1-2	294.00			294.00		
योग	294.00		48.00	342.00		
निवल प्रभाव	294.00			294.00		

दायित्व अधिक बताये गये : ₹ 294.00 लाख
परिसंपत्तियां कम बताये गये : ₹ 294.00 लाख

5/12
वरिष्ठ लेखापरीक्षा अधिकारी
के.प्रा.ले.प.।। (व्यय)

75
आज़ादी का
अमृत महोत्सव



भारतीय लेखापरीक्षा और लेखा विभाग

कार्यालय प्रधान निदेशक लेखापरीक्षा (केन्द्रीय), अहमदाबाद
शाखा कार्यालय राजस्थान, जनपथ, जयपुर-302005

INDIAN AUDIT AND ACCOUNTS DEPARTMENT
Office of the Principal Director of Audit (Central), Ahmedabad
Branch Office Rajasthan, Janpath, Jaipur-302005

No. CRA-II/Exp./SAR/NIA/2020-21/D-1018

Dated :- 20 Dec. 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 2020-21.

Sir,

Please find enclosed the Separate Audit Report on the accounts of National Institute of Ayurveda (NIA), Jaipur for the year 2020-21 along with copy of Annual Accounts.

- 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.
- 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.
- Hindi version of the Separate Audit Report will be issued shortly.
- Kindly acknowledge receipt of the documents.

Encl.: As above.

Yours sincerely,

-Sd/-

Director/CRA-II

Dated : 20.12.2021

No. CRA-II (Exp.)/SAR/NIA/2020-21/D-1019

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

Sanjeev Sharma
Director/CRA-II

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of The National Institute of Ayurveda, Jaipur for the year ended 31 March 2021

We have audited the attached Balance Sheet of the National Institute of Ayurveda (NIA), Jaipur as at 31 March 2021, 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 (SAR) 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 mis-statements. 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 NIA, 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.
- iv. We further report that

Comments on Accounts:

A. Balance Sheet

A.1 Assets

A.1.1 Fixed Assets (Schedule-8): ₹ 75.27 crore

The above is understated by ₹ 48 lakh due to Non-capitalisation of expenditure on buildings as expenditure of ₹ 4.37 lakh (2018-19) and ₹ 3.82 lakh (2019-20) on residential buildings and ₹ 30.94 lakh (2018-19) and ₹ 9.30 lakh (2019-20) on Non-Residential buildings were not included as addition in Schedule-8 (Fixed assets). This has resulted in understatement of fixed assets by ₹ 48 lakh and overstatement of work-in-progress to that extent and hence depreciation was also not charged on these fixed assets.

This comment was also made in previous year's SAR but has not been rectified.

A.1.2 Current Assets, Loans, Advances and other Assets (Schedule-11): ₹ 80.77 crore

In previous year's SAR for the year 2019-20 following comment was made:

"NIA has given advance 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."

An amount of ₹ 14.06 crore was transferred to Capital Work in Progress (CWIP) out of an amount of ₹ 17 crore incurred by CPWD. However, remaining amount of ₹ 2.94 crore was pending for transfer to CWIP.

It resulted in overstatement of Loans, Advances on Capital Accounts and understatement of Fixed assets (CWIP) by ₹ 2.94 crore.

B. General

(i) Note No. 6 of Significant Accounting Policy (Schedule-24) states that liabilities towards Pension, Gratuity and Leave Encashment of NIA employees payable on their superannuation/retirement during 2020-21 have been prepared and included in the Balance Sheet.

However, NIA has not got conducted any actuarial valuation in respect of retirement benefits viz., pension, gratuity, leave encashment, which accrued to the existing employees as on 31 March 2021 keeping their services rendered to the Institute till 31 March 2021. It has also not included the provision in Schedule-7 of its financial statements.

This comment was also raised in SAR of 2019-20, but the compliance has not been made yet.

(ii) Fixed Assets (Schedule-8): ₹ 75.27 crore

NIA has been charging depreciation on the assets according to written down value method. However, the notes to accounts do not mention about (i) the rates of depreciation adopted and (ii) policy regarding charging of depreciation for addition to/deduction from fixed assets during the year. Thus the notes to accounts are deficient to that extent.

C. Grants-in-Aid

The Institute has received grants-in-aid of ₹ 118.84 crore during the year 2020-21 from Government of India (GoI). At the beginning of the year, ₹ 4.70 crore was available with the Institute. Thus, total grant of ₹ 123.54 crore was available with the NIA for the year 2020-21. Out of this, NIA could utilise grant of ₹ 119.01 crore (Revenue: ₹ 90.02 crore and Capital: ₹ 28.99 crore) leaving a balance of ₹ 4.53 crore as unutilised as on 31 March 2021.

D. Net effect of audit comments on accounts

The net impact of the comments given in preceding paras is that as on 31 March 2021 Liabilities were overstated by ₹ 2.94 crore and Assets were understated by ₹ 2.94 crore .

E. 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.

- v. 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.
- vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters, stated above and other matters mentioned in Annexure to this SAR 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 National Institute of Ayurveda, Jaipur as at 31 March 2021, 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: Ahmedabad

Date: 17.12.2021

V. N. Kulkarni

Principal Director of Audit (Central) Ahmedabad

Annexure to Separate Audit Report for the year 2020-21

1. Adequacy of Internal Audit System

Internal Audit for the years 2018-19 to 2021-21 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

- (i) Internal control/check system was not adequate as compliance of some comments of previous SAR was pending as on 31 March 2021, adjustment of advances was not proper in most of the cases.
- (ii) As per office memorandum no. 994 dated 20.9.2017 any item of fixed asset acquired or purchased or constructed by Government of India on or after 1 April 2018 should be recognised and recorded in the Asset Register (New). Scrutiny of records of NIA, Jaipur revealed that Institute has not adopted new format of Asset Register.

3. Physical Verification of Fixed Assets

Physical verification of Fixed Assets for the year 2020-21 was conducted.

4. Physical Verification of inventory

Physical verification of inventory was carried out during the year 2020-21.

5. Regularity in payment of statutory dues

The statutory dues were paid regularly by the Institute.

Statement of Net Effect of Audit

National Institute of Ayurveda, Jaipur for the year 2020-21

(₹ in lakh)

S.No.	Comment No.	Liabilities		Assets		Surplus	
		Overstated	Understated	Overstated	Understated	Overstated	Understated
1.	A.1.1			48.00	48.00		
2.	A.1.2	294.00			294.00		
	Total	294.00		48.00	342.00		
	Net Effect	294.00			294.00		

Liabilities overstated : ₹ 294.00 lakh

Assets understated : ₹ 294.00 lakh

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



सत्यमेव जयते

विजय एन. कोठारी, आई.ए.&ए.एस.
Vijay N. Kothari, IA&AS

प्रधान निदेशक लेखापरीक्षा (केन्द्रीय)
अहमदाबाद
Principal Director of Audit (Central)
Ahmedabad

D.O. No. CRA-II (Exp.)/SAR/NIA/2020-21/1021
20 December 2021

Dear *Dr. Sharma,*

The Annual Accounts of the National Institute of Ayurveda, Jaipur (NIA), for the year 2020-21 were audited by this office for which a Separate Audit Report has been issued vide letter No. CRA II (Exp.)/SAR/NIA/2020-21/1019 dated 20.12.21. During the course of audit, certain minor deficiencies were also noticed which have not been included in the Separate Audit Report. These are annexed to bring to your notice for corrective and remedial action.

with regards,

Yours Sincerely,

V.N. Kothari

Dr. Sanjeev Sharma
Director,
National Institute of Ayurveda,
Madhav Vilas Palace, Amer Rd
Jaipur, Rajasthan 302002

ANNEXURE

1. Liabilities

Reserve & Surplus (Schedule-2): ₹ 54.86 crore

This includes ₹ 36 lakh being transfer from corpus funds for which no details are available with NIA. The NIA received grants-in-aid of ₹ 42.50 crore during the year 2019-20. However, credit of ₹ 42.86 crore was effected in financial statements wherein ₹ 36 lakh were credited vide journal voucher No. 000 dated 31.3.2020. Similarly, utilisation certificates (UC) of ₹ 6 lakh was received from Public Works Department and National Projects Construction Corporation Limited but their effects in the Schedule was nullified by once reducing and again adding in opening balance of the Schedule. Resultantly, Reserve and Surplus (Schedule-2) were overstated and Current Assets and Loans Advances (Schedule-11) were overstated by ₹ 42 lakh.

This comment was also made in SAR for the year 2019-20, but remains not rectified.

2. Other Administrative Expenses: (Schedule-21) ₹ 17.66 crore

(i) The works of Aluminium Partitions & Windows amounting to ₹ 6.41 lakh was executed by M/s Manbhari Devi Meena for Rasayanshala & Saraswati Gyan Kendra of NIA during the year 2020-21. The expenditure on this work was booked at Expenditure side of Income and Expenditure Account under sub head "Repairs and Maintenance".

Above expenditure of capital nature was shown under Sub Head "Repair & Maintenance" (Schedule-21) of Income & Expenditure Account, while these should be capitalised under Furniture & Fixture Head (Schedule-8) at Asses side of Balance Sheet.

(ii) Other Administrative expenses of ₹ 35.67 lakh (details given in Annexure-1) was incurred and booked during the year 2020-21, while these expenses were related to the financial year 2019-20. Therefore, these expenses should be shown as Prior period expenses in the Income & Expenditure Account of 2020-21.


3. Library books of ₹ 10.78 lakh was shown as addition in Fixed Assets (Schedule-8) under Sub Head "Library Books", while neither stock entry of these books was made nor payment against these Books was made during 2020-21. Stock entry of these books was made on 5 July 2021 i.e., during the year 2021-22 as mentioned on unpaid Bills of the firms.


Director/CRA-II

Annexure-1

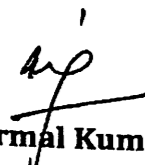
Details of Other Administrative Expenses not shown as Prior period expenses in Income & Expenditure Account of 2020-21


S. No.	Voucher No.	Bill No./date	Head	Ledger-1 Page no.	Amount (In ₹)
1.	264	212/04.6.2020	Hospital contingency	66	1,23,458
2.	511	553/07.7.2020	-do-	67	2,05,045
3.	539	589/10.7.2020	Swachhatta	132	42,656
4.	512	546/09.7.2020	Seminar/Conference	143	2,61,787
5.	577	522/14.7.2020	-do-	143	24,945
6.	239	27/01.6.2020	Advertising & Publicity	40	33,016
7.	510	544/09.7.2020	Hospital contingency	67	24,000
8.	250	295/02.6.2020	Minor work	94	35,608
9.	244	298/02.6.2020	Hospital contingency	66	6,66,494
10.	248	300/02.6.2020	Minor work	93	68,748
11.	1010	1074/15.9.2020	Seminar/Conference	144	4,55,713
12.	238	278/01.6.2020	Advertising & Publicity	40	18,738
13.	241	262/01.6.2020	Information & Technology	104	74,340
14.	237	277/01.6.2020	Diet	82	1,50,722
15.	243	301/02.6.2020	Office expenses	02	4,46,690
16.	236	286/01.6.2020	Medical camp (SCP)	158	2,83,824
17.	171	203/08.5.2020	Office expenses	01	31,756
18.	135	122/06.5.2020	Foreign T.A.	28	97,592
19.	827	894/17.08.2020	Swachhatta	132	60,268
20.	566	616/14.07.2020	Seminar/Conference	143	4,61,225
Total					35,66,625


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

NAME OF ENTITY : NATIONAL INSTITUTE OF AYURVEDA, JAIPUR
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANIZATIONS)
BALANCE SHEET FOR THE YEAR ENDED AS ON 31-03-2021

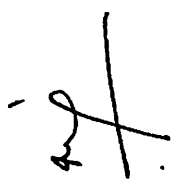
Particulars	Schedule	Current year 2020-21	Previous Year 2019-20
Corpus/ Capital Fund and liabilities			
Corpus/capital fund	1	1,04,76,67,243.94	1,09,44,14,972.28
reserves and surplus	2	54,85,77,176.00	25,86,77,176.00
earmarked / endowment funds	3	3,06,93,149.22	3,75,89,653.00
Secured loans and borrowings	4		
unsecured loans and borrowings	5		
deferred credit liabilities	6		
current liabilities and provisions	7	18,90,46,823.00	15,75,50,983.00
TOTAL		1,81,59,84,392.16	1,54,82,32,784.28
Assets			
Fixed Assets	8	75,26,72,286.81	27,83,52,303.05
Investments - from earmarked/endowment funds	9		
Investment - others	10	25,55,67,487.00	3,95,67,644.00
Current Assets, Loans , advance and other assets	11	80,77,44,618.36	1,23,03,12,837.23
TOTAL		1,81,59,84,392.16	1,54,82,32,784.28
Significant Accounting Policies	24		
Contingent liabilities and notes to accounts	25		


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


Prof. Sanjeev Sharma
DIRECTOR
NATIONAL INSTITUTE OF AYURVEDA,
JAIPUR

SCHEDULE 1: CORPUS / CAPITAL FUND

PARTICULARS	(Amount in Rs.)	
	CURRENT YEAR	PREVIOUS YEAR
OPENING BALANCE	1,094,414,972.28	593,792,437.06
ADD:-ADJUSTMENT AS PER PREVIOUS AUDIT OBJECTION	-93,179,799.45	
ADD:- PREVIOUS YEAR ADJUSTMENTS		
ADD:- ACCRUED GRANT RECEIVABLE		10,000,000.00
ADD:- GRANT RECOVERED		6,629,931.00
ADD:- ASSET CREATED FROM FUND (PHI, RRDR, CSS)	9,449,169.00	
LESS:- TRANSFER TO CAPITAL RESERVE		
ADD:- BALANCE OF NET INCOME (EXPENDITURE) TRANSFERRED FROM THE INCOME AND EXPENDITURE ACCOUNT	34,084,926.72	495,886,744.22
Opening balance Difference	2,897,975.39	-11,894,140.00
TOTAL	1,047,667,243.94	1,094,414,972.28


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SCHEDULE 2: RESERVE & SURPLUS

(Amount in Rs.)

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
1 CAPITAL RESERVE		
(a) Opening	258,677,176.00	255,060,289.00
Less:- Adjustment as per Previous Audit objection		
(b) Transfer from Corpus Fund		428,627,537.00
(c) Capital grant during the year	289,900,000.00	-425,617,535.00
(d) Utilization Certificate received from CPWD & OTHERS & TRANSFERRED TO Corpus fund		606,885.00
(e) Previous liability		
(f) loss on sale of fixed assets		
TOTAL	548,577,176.00	258,677,176.00

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SCHEDULE 3: EARMARKED/ ENDOWMENT FUNDS

(Amount in Rs.)

Particulars	Fund wise breakup			Total
	GPF	CPF	Boy's Fund	
	Revenue & Misc	Current Year	Previous Year	
(a) Opening Balance of the funds		37589653.00	26558300.00	
Opening Balance of Literature and prospectus		665436.00		
(b) Additions to the Funds		17964292.00		
(i) Donations/ Grants/ Accrued Interest (adjustment)			0.00	
(ii) Income from investments made on accounts of funds		3102638.00	11031353.00	
(iii) Prior period adjustment		-11320813.00		
(iv) Accrued interest		578591.22		
Total (a+b)		48579797.22	37589653.00	
© utilization / Expenditure towards objective of the funds				
(i) Capital Expenditure				
-Fixed Assets				
-Others Repayment				
Total				
(ii) Revenue Expenditure				
-Salaries, Wages & allowances etc				
-Rent				
-Other administrative Expenses				
Other		17886648.00		
Total				
Total ©		17886648.00		
Net Balance as at the year end (total of a+b-c)		30693149.22	37589653.00	0.00

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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	Current Year		Previous Year	
	Current Year	Previous Year	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	-	-
B) Others	-	-
Total	-	-

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SCHEDULE 7: CURRENT LIABILITIES AND PROVISIONS

(Amount in Rs.)

Particulars	CURRENT YEAR	PREVIOUS YEAR
	2020-21	2019-20
A. Current Liabilities		
(1) Acceptances		
(2) Sundry creditors		
(a) For Goods	7,24,811.00	1,83,146.00
(b) For Capital Goods	40,49,198.00	
(b) Others: Earnest Money	49,43,208.00	6,34,100.00
Security Deposit	56,07,430.00	28,61,812.00
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		3,12,998.00
Mural Research Fund		
ACP and TTP	3,47,38,374.00	2,20,22,229.00
Boy's Fund	1,66,25,369.00	2,72,38,739.00
CPF/ Seminar		
Literature and Prospectus		6,65,436.00
(6) Other curent liability		
a) Outstanding Salary and Medical and Pension	4,13,00,281.00	6,77,00,090.00
b) Outstanding Security Guard Ex.		
c) Stipend Outstanding	1,14,50,661.00	1,44,67,662.00
d) TDS Payable		
e) Outstanding Water Exp		
f) Outstanding Sulabh Services		
g) Other administrative exp outstanding	11,03,042.00	
h) SCP and Swachhta	8,27,011.00	40,43,548.00
i) Outstanding Audit fees	4,85,000.00	2,12,420.00
j) Raw drugs outstanding	76,826.00	87,24,119.00
k) Gratuity and Commutation Pension	1,63,03,032.00	72,40,878.00
Leave Salary and Pension Contribution	32,83,295.00	12,02,594.00
l) Grant returnable	4,53,00,000.00	
m) Interest earned on Grant received from CG	22,29,285.00	
Total (A)	18,90,46,823.00	15,75,50,983.00
B. Provison		
1. For Taxation		
2. Gratuity/ Commutation Leave		
3. Superannuation / Pension		
4. Trade Warranties/ Claim		
5. Other (specify) payment to be made		
Total (B)		
Total(A+B)	18,90,46,823.00	15,75,50,983.00

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Fixed Asset Chart	Rate of dep.	Gross Block					Net Block				
		Net block as on 01.04.2020	Addition during the year and Audit Adjustments	Audit Adjustment other than capitalization of CWIP	Deductio n during the year	Cost/ Valuation at the year ended on 31-03-2021	Depreciation during the year	Depreciation as per audit objection	WDV of Asset sold during the year	As at the current year end 31-03-2021	As at the previous year end 31-03-2020
Land											
a) Freehold from state gov		79,88,863.00				79,88,863.00					
b) Land at Mahiyra Nagar			25,68,46,802.00			25,68,46,802.00					
Building											
1. From State Government											
a) Building fom state gov	10	1,26,30,722.00		-27,25,973.00		99,04,749.00	8,09,262.66	18,12,122.39		72,83,363.95	1,26,30,722.00
b) Hospital Equipments											
2.) Building acquired by Institute											
a) Residential	5	5,03,72,579.00	35,75,261.50			5,39,47,840.50	20,32,325.95	1,12,93,297.94		4,06,22,216.62	5,03,72,579.00
b) Non Residential	10	13,97,00,632.00	35,75,261.50			14,32,75,893.50	85,55,766.79	5,57,10,202.05		7,90,09,924.66	13,97,00,632.00
Plant Machinery and equipments	15	3,87,45,279.37	13,59,21,930.00	27,25,973.00		17,73,93,182.37	58,62,708.77	1,63,94,329.14		15,51,36,144.46	3,87,45,279.37
Vehicles	15	6,11,048.00				6,11,048.00	40,668.79	3,39,922.76		2,30,456.46	6,11,048.00
Furniture and fixtures	10	1,82,07,155.51	42,55,110.00			2,24,62,265.51	13,76,469.43	52,43,481.45		1,58,42,314.63	1,82,07,155.51
office equipments	15	1,23,600.00	9,558.00			1,33,158.00	36,507.50	68,758.02		27,892.47	1,23,600.00
computers and peripherals	60	47,59,976.81	74,00,731.00	10,08,779.00		1,31,69,486.81	12,57,328.78	43,39,805.62		75,72,352.41	47,59,976.81
Electric Installation	10	30,39,543.29				30,39,543.29	1,88,100.47	11,58,338.58		16,92,904.25	30,39,543.29
Library books	60	21,72,859.00	10,78,431.00	-10,08,779.00		22,42,511.00	34,672.29	11,06,292.85		11,01,545.86	21,72,859.00
Other fixed assests /cycle	15	45.07				45.07	3.84	19.42		21.81	45.07
Tubewell	15		2,06,500.00			2,06,500.00	11,286.78			1,95,213.22	
Total (A)		27,83,52,303.05	41,28,69,585.00			69,12,21,888.05	2,02,05,102.03	9,74,66,770.21		57,35,50,015.81	27,83,52,303.05
B Capital Work in Progress			17,91,22,271.00			17,91,22,271.00				17,91,22,271.00	
Total (A+B)		27,83,52,303.05	59,19,91,856.00			87,03,44,159.05	2,02,05,102.03	9,74,66,770.21		75,26,72,286.81	27,83,52,303.05

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Schedule 9 : Investments from Earmarked/ Endowment Funds

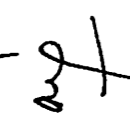
Particulars	(Amount in Rs.)	
	Current Year	Previous Year
1.) In gov. Securities		
2.) Other Approved Securities		
3.) Shares		
4.) Debentures and Bonds		
5.) Subsidiary		
6.) Other (to be specified): (Revenue+ Boys fund)		
7.) Other Institution and Agencies		
Total		

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Schedule 10: Investment - Others

Particulars	(Amount in Rs.)	
	Current Year	Previous Year
1.) In gov. Securities		
2.) Other Approved Securities		
3.) Shares		
4.) Debentures and Bonds		
5.) Subsidiary		
6.) Other (to be specified): (Boys fund)	3,60,67,487.00	3,95,67,644.00
7) Main Cash FDR	10,50,00,000.00	
8) Revenue FDR	11,45,00,000.00	
Total	25,55,67,487.00	3,95,67,644.00

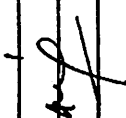
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Schedule 11: Current Assets, Loans, advance and other assets

Particulars	(Amount in Rs.)	
	Current Year 2020-21	Previous Year 2019-20
A) Current Assets		
1. Inventories		
a) Stores and Spares		
b) Loose Tools		
c) Stock of herbal, Prepared and Siddha Medicines	1,26,21,117.09	1,30,27,631.22
Eye hospital		
Finished goods- Prepared and Siddha medicines		
Work- in- progress		
Raw materials - Herbal Medicines	2,15,68,383.05	82,15,515.00
2. Sundry Debtors		
a) Debts Outstanding for a period exceeding six months		
b) Other ; Security	17,37,878.00	10,49,695.00
c) Government grant Receivables		
3. Cash balances in hand (including cheques / drafts and imprest)	2,73,000.00	2,55,000.00
(Cash in hand + Imprest + PD)		
4. Bank Balances		
a) With Schedules Bank		
- on Current Accounts	2,83,71,763.00	12,53,19,298.87
- On Deposit Accounts (including Margin money)		
- On saving Account	3,23,47,984.00	7,87,86,296.00
b) With non - Schedules Bank		
- on Current Accounts		
- On Deposit Accounts (including Margin money)		
- On saving Account		
5. Post Office - Saving Account		
Total (A)	9,69,20,125.14	22,66,53,436.09

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B) Loans, Advances and other Assets

1.) Loans									
a) Computer, HBA, Conv. Adv. (MCA)									
b) other entities	2,13,170.00								2,83,110.00
c) Other									
2.) Advances and other amount recoverable in cash or in kind or for value to be received									
a) On capital account	69,99,47,927.00								32,16,35,394.00
b) Prepayments									3,20,000.00
c) Other:									
d) prepaid exp	92,27,590.00								67,90,74,918.00
3.) Income Accrued									
a) On Investment from earmarked/ Endowment fund									
b) On Investment - Others									
c) On Loans and Advances									
d) Other - Grand Reveivables on Account of									
-Grant Receivables									
-Salary	4,83,077.00								
- Stipend									
- Security Guard									
- Pension Gratuity									
- Medical									
e) Accrued Interest	9,52,729.22								23,45,979.14
Total (B)	71,08,24,493.22								1,00,36,59,401.14
Total (A+B)	80,77,44,618.36								1,23,03,12,837.23

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National Institute of Ayurveda
Income and Expenditure account for the period ended 31.03.2021


Particulars	Schedule	Current Year	Previous Year
Income			
Income from sale/ services	12		-
Grant/ Subsidies	13	90,02,00,000.00	1,21,98,00,000.00
Fees/ Subscription	14	1,89,10,670.00	1,19,96,996.00
Income from investments (Income on investment from earmarked/ endow. Funds	15		-
Income from royalty, publication etc	16		-
Interest Earned	17	35,08,079.00	5,70,139.00
Other Income	18	1,63,51,100.00	1,89,20,135.00
Increase/ (Decrease) in stock of finished goods and WIP	19	10,72,492.09	-56,71,061.78
Total (A)		94,00,42,341.09	1,24,56,16,208.22
Expenditure			
Establishment Exp	20	70,91,89,139.00	59,79,78,796.00
Other Administrative Expense	21	17,65,63,173.34	15,17,50,668.00
Expenditure on Grants, Subsidies etc	22		
Interest	23		
Depreciation (Net total at the year end - corresponding to schedule 8)		2,02,05,102.03	
Total (B)		90,59,57,414.37	74,97,29,464.00
Balance being excess of income over expenditure (A-B)		3,40,84,926.72	49,58,86,744.22
Transfer to Special Reserve (Specify each)	24		
Transfer to/ from General Reserve	25		
Balance being surplus/(deficit) carried to corpus/ capital fund			
Significant Accounting Policies			
Contingent liabilities and notes to accounts			

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DIRECTOR
NATIONAL INSTITUTE OF AYURVEDA
JAIPUR

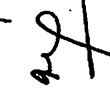
SCHEDULE 12- INCOME FROM SALES/SERVICES

		(Amount in Rs.)	
Particulars		Current Year 2020-21	Previous Year 2019-20
1)	Income from Sales		
a	Sale of Finished Goods		
b	Sale of Raw Material		
c	Sale of Scraps		
2)	Income from Services		
a	Labour and processing Charges		
b	Professional/Consultancy Services		
c	Agency Commission and Brokerage		
d	Maintenance Services (Equipment/Property)		
e	Others (Specify)		
	Total	0	0


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**SCHEDULE 13- GRANTS/SUBSIDIES
(Irrevocable Grants & Subsidies Received)**

		(Amount in Rs.)	
Particulars		Current Year	Previous Year
1.)	Central Government		
2.)	State Government(s)	90,02,00,000.00	1,21,98,00,000.00
3.)	Government Agencies		
4.)	Institutions/ Welfare Bodies		
5.)	International Organizations		
6.)	Others (Specify)		
	Total	90,02,00,000.00	1,21,98,00,000.00


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Schedule 14- FEES/ SUBSCRIPTION

Particulars	(Amount in Rs.)	
	Current Year 2020-21	Previous Year 2019-20
1) Entrance Fees		
Annual Fees/ Subscription	1,89,02,018.00	1,19,75,350.00
Sale of Auction	8,652.00	21,646.00
Consultancy Fees		
Others (Specify)		
Total	1,89,10,670.00	1,19,96,996.00

NOTE - Accounting Policies towards each item are to be disclosed

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SCHEDULE 15- INCOME FROM INVESTMENTS

(Income on Invest. from Earmarked/Endowment Funds transferred to Funds)

Particulars	Investment from Earmarked funds		Investment- others	
	Current Year 2020-21	Previous Year 2019-20	Current Year 2020-21	Previous Year 2019-20
1) Interest				
a) On Govt. Securities				
b) Other Bonds/Debentures				
2) Dividends				
On Shares				
On Mutual Fund Securities				
3) Rents				
4) Others (Specify) kaya chikitsa				
Total	0	0	0	0

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SCHEDULE 16- INCOME FROM ROYALTY, PUBLICATIONS ETC

Particulars	Current Year 2020-21	Previous Year 2019-20
1) Income from Royalty		
2) Income from Publications		
3) Others (specify)		
TOTAL	0	0

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SCHEDULE 17- INTEREST EARNED

Particulars	Current Year 2020-21	Previous Year 2019-20
1) On Term Deposits:		
a) With Schedule Banks	24,45,309.00	3,22,429.00
b) With Non-Scheduled Banks		
c) With Institutions		
d) Others		
2) On Savings Accounts: a) With Scheduled Banks	7,13,109.00	
b) With Non-Scheduled Banks		
c) Post Office Savings Accounts		
d) Others		
3. On Loans:		
a) Employees/ Staff		
on Conveyance Advance (MCA)	13,758.00	12,500.00
on HBA Advance	2,65,979.00	1,67,000.00
on Computer Advance	69,924.00	68,210.00
b) Others		
4) Interest on Debtors and Other Receivables		
Total	35,08,079.00	5,70,139.00
NOTE - Tax deducted at source to be indicated		

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SCHEDULE 18- OTHER INCOME

Particulars	(Amount in Rs.)	
	Current Year 2020-21	Previous Year 2019-20
1) Profit on Sale/disposal of Assets:		
a) Owned assets:		
b) Cost of Library Books recovered from employees	27,996.00	
2) Export Incentives realized		
3) Fees for Miscellaneous Service Income	1,50,70,085.00	1,59,80,009.00
4) Miscellaneous (Rental Income)		2,14,200.00
5.) Hostel Rent	7,28,042.00	6,80,564.00
6) Testing Fees	5,24,977.00	20,45,362.00
Total	1,63,51,100.00	1,89,20,135.00

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

Particulars	(Amount in Rs.)	
	Current Year 2020-21	Previous Year 2019-20
a) Closing stock		
Finished Goods	1,26,21,117.09	1,30,27,631.22
Work in progress		
b) Less: Opening Stock		
Finished Goods	1,30,27,631.22	1,40,86,640.00
Work in progress		46,12,053.00
correction in opening balance	-14,79,006.23	
NET INCREASE / (DECREASE) [a-b]	10,72,492.09	-56,71,061.78

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SCHEDULE 20- ESTABLISHMENT EXPENSES

Particulars	(Amount in Rs.)	
	Current Year 2020-21	Previous Year 2019-20
a) Salaries and Wages	42,67,82,274.00	38,14,54,444.00
b) Allowances and Bonus		
c) Contribution to Provident Fund		
d) Contribution to Other Fund (specify)		
e) Staff Welfare Expenses		
f) Expenses on Employees retirement and terminal Benefits	5,92,81,772.00	2,17,71,948.00
g) Others (specify)		
h) Stipend	22,31,25,093.00	19,47,52,404.00
Total	70,91,89,139.00	59,79,78,796.00

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SCHEDULE 21:- Other Administrative Expense

Particulars	(Amount in Rs.)	
	Current Year 2020-21	Previous Year 2019-20
Cost of Material (Electric Water & Other Mat.)/ Raw Drug other	6,90,686.00	25,25,803.00
Electricity and power, water Charges and Office Exp	1,88,49,377.00	2,21,84,974.00
Repair and Maintenance/ Minor Works	77,50,127.00	20,50,797.00
Traveling and Conveyance Expense and Foreign TA	12,15,136.00	13,97,924.00
Expense on seminar/ workshop	26,66,027.00	25,25,973.00
Professional Charges (Law Charges)	13,50,370.00	3,77,880.00
Advertisement and Publicity	26,06,371.00	11,51,940.00
Others (Specify) Books and Periodicals Expense		59,550.00
Other Contractual service	8,85,35,933.00	7,31,85,037.00
Lab Drug and Chemicals/ other charges	14,74,972.00	66,480.00
Reimbursement of Medical	45,95,510.00	22,63,294.00
Medical aid to backward area - SCP	1,08,26,835.00	1,00,00,000.00
STP	49,99,903.00	
Educational Tour	2,95,283.00	3,60,746.00
Hospital Contingency	47,97,191.00	1,06,14,476.00
Raw Drug Consumed	69,31,125.34	98,72,380.00
Diet	9,07,090.00	44,07,947.00
Publication	11,27,222.00	6,98,262.00
Information Technology		56,12,841.00
National Respiratory for Ayurveda (NABH)	3,59,726.00	42,000.00
NAAC	17,16,565.00	380.00
Other Administrative Exp	54,82,249.00	18,51,112.00
COVID	42,77,348.00	
Swachta	5,00,607.00	5,00,000.00
Ayurved Divas	27,95,962.00	
Bank Charges	1,624.00	872.00
Research work	18,09,934.00	
Total	17,65,63,173.34	15,17,50,668.00

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SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES, ETC.

Particulars	Current year 2020-21	Previous Year 2019-20
a) Grants given to Institutions/Organizations	-	-
b) Subsidies given to Institutions/Organizations	-	-
TOTAL	-	-

SCHEDULE 23 - INTEREST

Particulars	Current year 2020-21	Previous Year 2019-20
a) On Fixed Loans	-	-
b) On Other Loans (including Bank Charges)	-	-
c) Others (Specify)	-	-
TOTAL	-	-


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NATIONAL INSTITUTE OF AYURVEDA, JAIPUR
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANIZATIONS)
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31-03-2021

Receipts	Current Year 2020-21	Previous Year 2019-20	Payment	Current Year 2020-21	Previous Year 2019-20
I Opening Balances			I. Expenses		
a) Cash in Hand			a) Establishment Expenses (Corresponding to Schedule A)	71,14,74,953.00	59,98,71,672.00
b) Bank Balances			b) Administrative Expenses (Corresponding to Schedule B)	18,57,18,125.00	15,48,39,244.00
i) In Current Accounts	12,53,19,299.00	1,87,16,946.87	II. Payment made against funds for various projects		
ii) In Deposit Accounts			Cancer Workshop		4,02,419.00
iii) Saving Accounts	7,87,86,296.00	40,51,858.00	Subh Laxmi Yojana		
iv) Impreset & PD A/c	2,55,000.00	2,33,500.00	M.S. Annusundhan	25,796.00	
v) Opening Balance correction entry (PHI account)	60,51,284.00		Project Clinical Evaluation/ WHO NFT		
II Grants Received			Janani Surksha Yojana and Subh Laxmi Yojana (last years correction entry)	5,897.00	25,500.00
a) From Government of India	1,18,84,00,000.00	1,22,98,00,000.00	CCRAS- Grant refunded		5,12,080.00
b) From State Government			4th World Ayurveda Diwas		1,12,59,423.00
c) From other sources:			CME Programme	1,12,310.00	26,17,668.00
PVC PHARMA CO. VIGILANCE	11,93,347.00	3,60,000.00	PVC PHARMA CO. VIGILANCE	11,10,155.00	11,57,985.00
4th World Ayurvede Diwas		1,15,00,000.00	RRDR	18,84,606.00	
CME Programme	3,92,147.00		Seminar Foreign/Conf.		
Validation of Prekirti			CME (Orissa)	1,22,500.00	1,50,005.00
RRDR	1,00,00,000.00		Kaya Chikisa Project (Himalaya Drug)	2,69,996.00	
Janani Suraksha Yojana (last years correction entry)	21,700.00		CSS - Scheme	1,79,83,077.00	
Research Project (D2L Rog vighan)	10,35,690.00		Research Project (D2L Rog vighan)	8,88,000.00	
ROTP/CME - CRI(Ayu)		5,900.00	collaborative project	50,000.00	
CME- Odissa	2,80,000.00	2,33,000.00	III. Investments and Deposits made		
			a) Out of Earmarked/Endowment funds		

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WHO			7,50,873.00	b) Out of Own Funds (Investment- Others)	
Clinical solution				IV. Expenditure on Fixed Assets & Capital Working Progress	
Seminar Foreign/Conf.				a) Purchase of Fixed Assets	
M.S. Annusundhan	25,796.00			1. Machinery and Equipment	13,14,39,088.00
CSS - Scheme				2. Furniture, Water Cooler, Material Supply and office equipment	
Kaya Chikisa Project (Himalaya Drug)	1,75,00,000.00		1,50,00,000.00	3. Library Books	23,10,896.00
Library Fees	1,93,500.00		7,82,072.00	4. Computer	
Multani Kuka Sirap Project	6,25,994.00			5. Tubewell	14,17,409.00
III Income on Investments from				6. Ambulance	2,06,500.00
a) Earmarked/Endow. Funds					
b) Own Funds (Other Invest.)					
IV Interest Received				b) Expenditure on	
a) On Bank Deposits	52,86,749.00	41,41,260.00		Capital Work-in-Progress	
b) Loans, Advances, etc.:				Land (Malviya nagar Land)	2,08,46,802.00
1. Fan Advance	13,758.00	12,500.00		Capital Work/Building - Non-Residence	
2. Conveyance Advance (MCA)	2,65,979.00	1,67,000.00		Land (Pratap nagar Land)	5,900.00
3. HBA	69,924.00	68,210.00			
4. Computer					
V. Other Income (Specify)				V. Refund of Surplus Money/Loans	
1. License Fee	96,445.00	99,638.00		a) To the Government of India	
2. A. Fee from Students	3,75,34,259.00	1,19,75,350.00		Interst on grant received	73,63,611.00
B. Fee from Foreign Students				Teachers Training Program	
3. PAT, PGT & Ph.D.				b) To the State Government	
4. Miscellaneous Receipts	1,04,26,613.00	1,81,61,579.00		c) To other providers of funds	
5. Guggal Herbal Farm					
6. Leave Encashment				VI. Finance Charges (Interest)	
7. Quarters Rent	7,28,042.00	6,80,564.00		Bank Charges	1,836.00
8. Leave Salary & Pension Contribution		8,92,244.00			872.00
9. Recovery of Foreign TA				VII. Other Payments (Specify)	
				1. Advances	

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10. Research work	51,00,000.00	33,65,000.00		Festival	96,52,414.00	1,63,96,730.00
VI. Amount Borrowed				Other		
Gratuity and Commutaion	81,42,855.00	72,40,878.00		Conveyance		
VII. Any other receipts				CPWD (Civil Work)	8,76,50,017.00	
1. Auction of Vehicle/Other Items				Computer		
2. Recovery of Advances:				CPWD (Electrical)		
P&T				CPWD (Horticultural)		
Conveyance	9,500.00	35,000.00		HBA		
Festival				NPCC	3,86,63,455.00	18,14,20,972.00
HBA	56,460.00	48,960.00		Advance for Malviya Nagar Land (Instrumentation Limited kota)		23,60,00,000.00
Computer	23,500.00	97,500.00		Panchkula (Wapcos)	1,18,66,000.00	
CPWD (Electric Work)				2. Deposits		
Ex. Engg. Ground Water				Earnest Money	1,26,20,080.00	51,61,000.00
CPWD (Civil)				Outside Payment	2,40,50,977.00	24,54,53,500.00
R of PWD		2,24,724.00		Refund of Securities	13,11,348.00	13,94,111.00
Other	1,51,07,985.00	1,76,87,257.00		CCRAS		
Recovery from National Project Cont.		3,82,161.00		APC Project		
3. Deposits				WHO Program		
Earnest Money	1,69,29,188.00	4,36,000.00		F.D.R. Purchase	56,50,00,000.00	10,00,00,000.00
Outside Receipts	2,45,92,642.00	24,54,97,892.00		CCRAS ACT PROJECT		
Security Deposits	40,56,966.00	13,29,160.00		Revenue FDR Purchased	27,95,00,000.00	16,89,00,000.00
Recovery of Income Tax	1,79,294.00	70,058.00		Misc. Expenditure from Revenue		
Recovery of GST paid	941.00	46,329.00		Recovery of Income Tax	1,79,294.00	75,175.00
FDR Matured	46,00,000.00	10,00,00,000.00		GST	47,270.00	
FDR Matured Revenue	16,50,00,000.00	23,19,00,000.00				
4. NSS				3. Ayurveda Divas	27,95,962.00	
	9,000.00			4. Boys Fund A/c		
				Development Fee	30,500.00	32,500.00
				Identity Card Fees	8,500.00	10,454.00
5. Boy's Fund A/c				Interest allowed by Bank		123.00
Development Fee	7,75,500.00	8,77,128.00		Games Fees	2,44,099.00	93,130.00
Identity Card Fee	1,54,200.00	2,04,100.00		Magazine Fees	17,750.00	15,725.00
Games Fees	5,15,750.00	11,45,250.00		Student Farewell Fees		
Magazine Fees	2,93,575.00	4,43,450.00		Student Union Fees		
Students Union Fees	1,400.00	2,200.00		Hostel Fees	43,73,685.00	12,24,750.00
Book Bank Fees	2,22,000.00	5,51,500.00		Cultural Fee	1,01,778.00	76,379.00

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Cultural Fees					5,42,375.00	Miscellaneous Fees			1,29,20,884.00	58,87,664.00
Interest allowed by Bank		4,00,000.00			1,87,506.00	Outside Receipt			4,50,000.00	53,18,250.00
Miscellaneous Fees		4,76,516.00			1,12,30,526.00	Book Bank			10,000.00	6,250.00
Hostel Fees		1,20,78,282.00			27,48,550.00	Education Tour			1,79,240.00	1,92,019.00
Educational Tour		28,08,585.00			7,82,125.00	5. Deposits				
Interest on FDR		7,15,000.00			17,29,246.00	Hostel Caution Money			3,76,500.00	3,53,000.00
Out Side Receipt		26,26,122.00			16,78,250.00	Library Caution Money			17,81,500.00	15,15,500.00
		2,70,000.00				Laboratory Caution Money				
						University Fees			38,18,580.00	21,12,200.00
6. Deposits						Institute Fees			2,69,01,990.00	87,93,500.00
Hostel Caution Money		5,80,000.00			4,37,650.00	Purchase of FDR			8,07,96,647.00	4,64,75,642.00
Library Caution Money		39,50,000.00			44,50,500.00	Excess Credit by Bank				
Lab. Caution Money						Boy's Fund Advance				
University Fees		46,40,000.00			22,67,480.00	Mess Caution Money				2,25,000.00
Institution Fees		1,32,75,200.00			2,21,10,790.00					
Recovery of Advances		2,30,785.00			68,583.00	6. Foreign Students				
FDR Matured		8,42,04,802.00			3,30,14,933.00	Expenditure during the Year				
Mess Caution Money										
7. Foreign Student										
Receipt during the Year										
Bank Interest		9,762.00			10,748.00	7. DCCAS-18 ROG VIGYAN				
						Expenditure during the Year			5,67,753.00	
8. DCCAS-18 ROG VIGYAN										
Receipt during the Year		5,67,753.00				8. Secretary Ethical				354.00
						Expenditure during the Year				
Bank Interest						9. NIA Shambhasham				
						Expenditure during the Year				
9. Secretary Ethical										
Receipt during the Year		10,000.00			1,20,000.00					
						10. NIA Pre Diabetes				
10. Kaya Chikisa Project						Expenditure during the Year			6,28,910.00	1,27,000.00
Receipt during the Year										
11. NIA Shambhasham										
Receipt during the Year					4,98,702.00	11. NIA Validation Prakirti				
Bank Interest		15,878.00			10,460.00	Expenditure during the Year			596.00	1,35,985.00
						Bank Charge				

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12. NIA Pre Diabetes											
Receipt during the Year		5,39,410.00			12,08,166.00	12. KayaChikitsya Project					
Bank Interest		31,935.00			23,661.00	Expenditure during the Year					
						Bank Charge					
13. NIA Validation Prakirti											
Receipt during the Year						13. Dean Research					
Bank Interest		33.00			4,508.00	Expenditure during the Year					354.00
						bank charges			354.00		
14. Dean Research											
Receipt during the Year						14. Project Panchkaram NIF					
						Expenditure during the Year			5,716.00		1,12,382.00
15. Project Rogvigyan NIF											
Receipt during the Year		34,500.00				15. Project Director					
Bank Interest						Expenditure during the Year			45,000.00		3,65,000.00
16. Project VRTADT											
Receipt during the Year					5,92,000.00	16. Project VRTADT					
						Expenditure during the Year			59,097.00		
17. Project Panchkaram NIF											
Receipt during the Year						17. Project Rogvigyan NIF					
Bank Interest						Expenditure during the Year			1,80,428.00		
18. Project Director											
Receipt during the Year						18. Project PHI					
Bank Interest						Expenditure during the Year			36,51,832.00		
						Bank Charges			708.00		
19. Project PHI											
Advance to employee received back						VIII. Closing Balances					
Bank Interest		5,800.00				a) Cash in Hand					
						b) Bank Balances					
						i) In Current Accounts			2,83,71,763.00		12,53,19,298.87
						ii) In Deposit Accounts					
20. Advance with CPWD received Back		15,17,829.00				iii) In Saving Accounts			3,23,47,984.00		7,87,86,296.00
						iv) Other Imprest			2,73,000.00		2,55,000.00
21. Unatta Bharat abiyon receipt during the year		50,000.00									
Total		2,31,47,19,422.00			2,01,29,33,800.87	Total			2,31,47,19,422.00		2,01,29,33,800.87

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DIRECTOR
NATIONAL INSTITUTE OF AYURVEDA
JALPUR

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

SCHEDULE A - ESTABLISHMENT EXPENSES

Particulars	Current Year 2020-21	Previous Year 2019-20
a) Salaries and Wages and Pension - Bonus/CPC Plan/LTC		
Salary exp	29,28,34,088.00	40,32,26,392.00
Pension	10,47,24,940.00	
Other salary	2,50,48,979.00	
Gratuity and commutation	5,92,81,772.00	
leave salary and pension		
wages exp	6,36,912.00	
leave travel concession	28,06,168.00	
b) Stipend	22,61,42,094.00	19,66,45,280.00
c) Contribution to Provident Fund		
d) Staff Welfare Expenses/Students Welfare Activities		
Total	71,14,74,953.00	59,98,71,672.00

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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 2020-21

SCHEDULE B - OTHER ADMINISTRATIVE EXPENSES, ETC

Particulars	Current Year	Previous Year
	2020-21	2019-20
1) Purchases		25,25,803.00
2) Electricity and Power, Water Charges and Office	1,87,78,001.00	2,21,84,974.00
3) Repairs and Maintenance of Buildings and Furniture	11,75,151.00	20,50,797.00
4) Minor Works	59,63,904.00	-
5) Traveling, Conveyance Expenses and Foreign TA	12,15,136.00	13,97,924.00
6) Expenses on Seminar/Workshop	26,66,027.00	25,25,973.00
7) Professional Charges (Law Charges)	10,77,790.00	3,77,880.00
8) Advertisement and Publicity	25,23,287.00	11,51,940.00
9) Others(specify) Books and Periodicals Expenses		10,68,509.00
10) Lab Drugs and Chemicals - Other Charges	14,74,972.00	66,480.00
11) Other Contractual Service (OCS)	8,62,56,097.00	7,31,85,037.00
12) Miscellaneous		-
13) Reimbursement of Medical	45,95,510.00	22,63,294.00
14) Medical Aid to backward areas SCP	99,99,824.00	1,00,00,000.00
15) Medical Aid to backward areas STP	49,99,903.00	-
16) Educational Tour	2,95,283.00	3,60,746.00
17) Hospital Contingency	46,96,346.00	1,06,14,476.00
18) Raw Drugs	2,33,66,132.00	98,72,380.00
19) Research Work	18,09,934.00	20,80,489.00
20) Diet	8,48,910.00	44,07,947.00
21) Publication	11,27,222.00	6,98,262.00
22) Information Technology		56,12,841.00
23) National Repository for Ayurveda (NABH)	3,59,726.00	42,000.00
24) Swachhata	5,00,607.00	5,00,000.00
25) NAAC	16,88,080.00	380.00
26) Other Administrative Expenses	53,32,249.00	18,51,112.00
27) COVID	42,77,348.00	
28) Raw Drugs (others)	6,90,686.00	
Total	18,57,18,125.00	15,48,39,244.00

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NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

DETAILS OF CLOSING BALANCE AS ON 31-3-2021

S. No	Account	Cash	Bank (31.03.2021)	Bank on 31.03.2020
1	Main Cash	-	2,59,67,219.00	12,53,19,298.87
2	G.P.F	-	61,63,050.00	32,99,064.00
3	C.P.F	-	11,56,414.00	12,75,071.00
4	Boy's Fund	-	1,06,65,314.00	1,44,59,462.00
5	Revenue	-	1,92,78,889.00	6,19,15,660.00
6	NIA (Foreign Students)	-	3,22,760.00	3,12,998.00
7	Mural Research Project	-		-
8	Janani Suraksha Yojana and	-	63,809.00	48,006.00
9	Sambhasa (Seminar)		5,25,040.00	5,09,162.00
10	NIA Validation of Prekriti		421.00	984.00
11	Secretary Ethical Committee		1,68,934.00	1,59,288.00
12	NIA Kaya Chikitsa Proj.			-
13	NIA Pre Diabetes		12,18,883.00	12,76,448.00
14	PHI Project		24,04,544.00	
15	Dean Research		1,03,934.00	1,04,288.00
	Total	-	6,80,39,211.00	20,86,79,729.87
	Bank (current)		2,83,71,763.00	12,53,19,299.00
	Bank (saving)		3,96,67,448.00	8,33,60,430.87
	Cash			-
	Imprest		2,55,000.00	2,33,500.00
	Add: Imprest During the Year		18,000.00	21,500.00

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NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

Details of Capital Assets created out of capital reserve during 2020-21


S.no	Particulars	Amount
1	Machinery and equipment	130523556
2	Malviya Nagar Land	20846802
3	Pratap Nagar Land	5900
4	Tube well	206500
	Subtotal	151582758
6	Advance given for capital asset	138179472
	Total	289762230

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NATIONAL INSTITUTE OF AYURVEDA, JAIPUR


BOY'S FUND ACCOUNT 2020-21


S. No.	Name of Accounts	Opening Balance as on 01-04-20120	Receipt for 2020-21	Total	Expenditure 2020-21	Balance as on 31-03-2021	Correction entry	Balance as on 31-03-2021
	A Savings and fees							
1	Development Fees	12,16,434.00	7,75,500.00	19,91,934.00	30,500.00	19,61,434.00		19,61,434.00
2	Identity Card Fees	3,35,527.00	1,54,200.00	4,89,727.00	8,500.00	4,81,227.00		4,81,227.00
3	Concession Card Fees	4,500.00		4,500.00		4,500.00		4,500.00
4	Games Fees	23,03,995.00	5,15,750.00	28,19,745.00	2,44,099.00	25,75,646.00		25,75,646.00
5	Magazine Fees	10,23,309.00	2,93,575.00	13,16,884.00	17,750.00	12,99,134.00		12,99,134.00
6	Student Farewell Fees							
7	Student Cultural Fees	5,57,945.00	4,00,000.00	9,57,945.00	1,01,778.00	8,56,167.00		8,56,167.00
8	Student Union Fees	1,25,225.00	1,400.00	1,26,625.00		1,26,625.00		1,26,625.00
9	Book Bank Fees	19,21,317.00	2,22,000.00	21,43,317.00	10,000.00	21,33,317.00		21,33,317.00
10	Interest allowed by Bank	16,14,897.00	4,76,516.00	20,91,413.00	212.00	20,91,201.00		20,91,201.00
11	Miscellaneous Fees	1,14,59,421.00	46,55,849.00	1,61,15,270.00	9,06,100.00	1,52,09,170.00	-11228811	39,80,359.00
12	Interest on FDR	80,65,369.00	26,26,122.00	1,06,91,491.00		1,06,91,491.00	-92002	1,05,99,489.00
13	Educational Tour	24,95,374.00	7,15,000.00	32,10,374.00	1,79,240.00	30,31,134.00		30,31,134.00
14	Hostel Fees	16,43,489.00	28,08,585.00	44,52,074.00	43,73,685.00	78,389.00		78,389.00
15	Lab fees	10,76,300.00	10,57,500.00	21,33,800.00	21,44,250.00	(10,450.00)		-10,450.00
16	Library fees	9,34,125.00	10,78,250.00	20,12,375.00	21,41,875.00	(1,29,500.00)		-1,29,500.00
17	Computer fees	13,02,426.00	12,76,683.00	25,79,109.00	25,66,659.00	12,450.00		12,450.00
18	Research fees	15,10,000.00	36,10,000.00	51,20,000.00	51,45,000.00	(25,000.00)		-25,000.00
19	Literature and prospectus fees	6,65,436.00	4,00,000.00	10,65,436.00	17,000.00	10,48,436.00		10,48,436.00
	Total A	3,82,55,089.00	2,10,66,930.00	5,93,22,019.00	1,78,86,648.00	4,14,35,371.00		3,01,14,558.00


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B Deposits								
1	Outside Receipts	1,26,294.00	2,70,000.00	3,96,294.00	4,50,000.00	(53,706.00)		-53,706.00
2	Mess Caution Money	47,000.00		47,000.00		47,000.00		47,000.00
3	Hostel Caution Money	13,64,685.00	5,80,000.00	19,44,685.00	3,76,500.00	15,68,185.00		15,68,185.00
4	Library Caution Money	1,14,70,350.00	39,50,000.00	1,54,20,350.00	17,81,500.00	1,36,38,850.00		1,36,38,850.00
5	Laboratory Caution Money	49,065.00		49,065.00		49,065.00		49,065.00
6	University Fees	6,08,680.00	46,40,000.00	52,48,680.00	38,18,580.00	14,30,100.00		14,30,100.00
7	Institution Fees	1,35,72,665.00	1,32,75,200.00	2,68,47,865.00	2,69,01,990.00	(54,125.00)		-54,125.00
	Total B	2,72,38,739.00	2,27,15,200.00	4,99,53,939.00	3,33,28,570.00	1,66,25,369.00		1,66,25,369.00
	Total (A+B)	6,54,93,828.00	4,37,82,130.00	10,92,75,968.00	5,12,15,218.00	5,80,60,740.00		4,67,39,927.00
	Less : Advance	-237911.00	230785.00	-7126.00		-7126.00		-7,126.00
	1 FDRs Purchased	39567644.00	84204802.00	-44637158.00	80796647.00	36159489.00	-92002	3,60,67,487.00

* correction entry
 Mis receipt of Rs. 11228811 related to revenue wrongly booked in Boys fund in F.Y. 18-19
 Interest amount of Rs 92002 was wrongly booked in FDR amount



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NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

DETAILS OF CREDITORS WORKED OUT AS UNDER 2020-21

S. No.	Description	Amount 2020-21	Amount 2019-20	
1	Earnest Money as per last Balance Sheet Received During the Year	6,34,100.00	53,59,100.00	
		1,69,29,188.00	4,36,000.00	
		1,75,63,288.00	57,95,100.00	
		Less: Refunded	1,26,20,080.00	51,61,000.00
		49,43,208.00	6,34,100.00	
2	Security Deposit as per last Balance Sheet Received During the Year	28,61,812.00	29,26,763.00	
		40,56,966.00	13,29,160.00	
		69,18,778.00	42,55,923.00	
		Less: Refunded	13,11,348.00	13,94,111.00
		56,07,430.00	28,61,812.00	
3	Main Cash FDR as per last Balance Sheet FDR prepared during the year	-	-	
		56,50,00,000.00	10,00,00,000.00	
		56,50,00,000.00	10,00,00,000.00	
		Less: FDR Matured	46,00,00,000.00	10,00,00,000.00
		10,50,00,000.00	-	
4	Revenue Account FDR as per last Balance Sheet FDR Prepared	-	6,30,00,000.00	
		27,95,00,000.00	16,89,00,000.00	
		27,95,00,000.00	23,19,00,000.00	
		Less:- FDR Matured	16,50,00,000.00	23,19,00,000.00
		11,45,00,000.00	-	
5	Recovery of Income Tax as per last Balance Sheet Recovery During the Year	(5,117.00)	-	
		-	70,058.00	
		(5,117.00)	70,058.00	
		Less: Prior period adjustment	5,117.00	75,175.00
		-	(5,117.00)	
6	Outside Receipts as per last Balance Sheet Receipts During the Year	1,83,146.00	1,38,754.00	
		2,45,92,642.00	24,54,97,892.00	
		2,47,75,788.00	24,56,36,646.00	
		Less: Paid During the year	2,40,50,977.00	24,54,53,500.00
		7,24,811.00	1,83,146.00	


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NATIONAL INSTITUTE OF AYURVEDA, JAIPUR		DETAILS OF ADVANCES WORKED OUT AS UNDER 2020-21	
S. No.	Description	Amount 2020-21	Amount 2019-20
1	Conveyance as per last Balance Sheet Opening balane difference Advance paid during the year	9,750.00	44,750.00
		4,000.00	
		13,750.00	44,750.00
		Less: Advance Recovered	9,500.00
	Balance	4,250.00	9,750.00
2	WAPCOS LTD. Advance as per last Balance Sheet Advance paid during the year	24,67,40,000.00	24,67,40,000.00
		1,18,66,000.00	
		25,86,06,000.00	24,67,40,000.00
		Less: Advance Recovered / CWIP	60,18,158.00
	Balance	25,25,87,842.00	24,67,40,000.00
3	House Building Advance as per last Balance Sheet Opening balane difference Advance paid during the year	2,50,360.00	2,99,320.00
		10,020.00	
		2,60,380.00	2,99,320.00
		Less: Advance Recovered	56,460.00
	Balance	2,03,920.00	2,50,360.00
4	Other Advance as per last Balance Sheet Advance paid during the year	1,46,76,035.00	1,59,66,562.00
		96,52,414.00	1,63,96,730.00
		2,43,28,449.00	3,23,63,292.00
		Less: Advance Recovered	1,51,07,985.00
	Balance	92,20,464.00	1,46,76,035.00


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5	P.W.D. advance as per last Balance Sheet	25,81,572.00	30,49,484.00
	Advance paid during the year		-
	Less: Advance Recovered	25,81,572.00	30,49,484.00
	Balance	25,81,572.00	4,67,912.00
			25,81,572.00
6	Advance from Boy's Fund as per last Balance Sheet	2,37,911.00	81,494.00
	Advance paid during the year		2,25,000.00
	Less: Advance Recovered	2,37,911.00	3,06,494.00
	Balance	2,30,785.00	68,583.00
		7,126.00	2,37,911.00
7	Advance to PHED as per last Balance Sheet	78,39,000.00	78,39,000.00
	Advance paid during the year		-
	Less: Advance Recovered/ CWIP	78,39,000.00	78,39,000.00
	Balance	40,30,803.00	-
		38,08,197.00	78,39,000.00
8	Advance to CPWD(civil) as per last Balance Sheet	27,38,55,110.00	27,38,55,110.00
	Advance paid during the year	8,76,50,017.00	
	Less: Advance Recovered	36,15,05,127.00	27,38,55,110.00
	Less: CWIP	15,17,829.00	
	Balance	11,39,03,064.00	
		24,60,84,234.00	27,38,55,110.00
9	Advance to Instrumentation Ltd Kota (Malviya Nagar Land) as per last Balance Sheet	23,60,00,000.00	-
	Advance paid during the year	2,08,46,802.00	23,60,00,000.00
	Less: Advance Recovered/ capitalised	25,68,46,802.00	23,60,00,000.00
	Balance	25,68,46,802.00	-
		-	23,60,00,000.00
10	Advance to PWD for Electric work as per last Balance Sheet	53,166.00	53,166.00
	Advance paid during the year		-
		53,166.00	53,166.00

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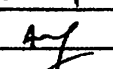
	Less: Advance Recovered		-
	Balance	53,166.00	53,166.00
11	Advance to CPWD for Electric work as per last Balance Sheet	3,56,34,658.00	3,56,34,658.00
	Advance paid during the year		3,56,34,658.00
	Less: Advance Recovered/ CWIP	2,67,67,178.00	-
	Balance	88,67,480.00	3,56,34,658.00
13	Computer Advance as per last Balance Sheet	23,000.00	1,20,500.00
	Opening balane difference	5,500.00	
	Advance paid during the year		1,20,500.00
	Less: Advance Recovered	23,500.00	97,500.00
	Balance	5,000.00	23,000.00
15	Advance to Upavan Samrashika as per last Balance Sheet	4,40,400.00	4,40,400.00
	Advance paid during the year		-
	Less: Advance Recovered	4,40,400.00	4,40,400.00
	Balance	4,40,400.00	4,40,400.00
16	Advance to CPWD for Horticultural Works	9,88,300.00	9,88,300.00
	Advance paid during the year		-
	Less: Advance Recovered	9,88,300.00	9,88,300.00
	Balance	9,88,300.00	9,88,300.00
17	Advance to National Proj Construction Corporation	18,14,20,972.00	3,82,161.00
	Advance paid during the year	3,86,63,455.00	18,14,20,972.00
	Less: Advance Recovered/ CWIP	22,00,84,427.00	18,18,03,133.00
	Balance	3,55,47,691.00	3,82,161.00
		18,45,36,736.00	18,14,20,972.00

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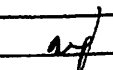
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Closing Balance of Funds as on 31.03.2021

S. No	Particulars	Amount	Amount
1	Medical Plant Project(nursery)		
	As per last Balance Sheet	18,38,007.00	
	Grant Received During the Year		
	Less : Payment made during the year	-	
	Closing Balance		18,38,007.00
2	Shubh Laxmi Scheme and Janani Suraksha Yojana		
	As per last Balance Sheet	48,006.00	
	correction entry of previous years	21,700.00	
		69,706.00	
	Less : correction entry of previous years	5,897.00	
	Closing Balance		63,809.00
3	Validation of Prekirti		
	As per last Balance Sheet	984.00	
	Bank Interest	33.00	
		1,017.00	
	Less : Bank Charges	596.00	
	Closing Balance		421.00
4	Secretary Ethical		
	As per last Balance Sheet	1,59,288.00	
	Add: Recd during the year	10,000.00	
		1,69,288.00	
	Less : Bank Charges	354.00	
	Closing Balance		1,68,934.00
5	NIA Sambhasha		
	As per last Balance Sheet	5,09,162.00	
	Add: Bank Interest	15,878.00	
		5,25,040.00	
	Less : Payment made during the year	-	
	Closing Balance		5,25,040.00
6	NIA Diabetes		
	As per last Balance Sheet	12,76,448.00	
	Add: Recd during the year	5,39,410.00	
	Add: Bank Interest	31,935.00	
		18,47,793.00	
	Less : Payment made during the year	6,28,910.00	
	Closing Balance		12,18,883.00


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7	Dean Research		
	As per last Balance Sheet	1,04,288.00	
	Add: Recd during the year	-	
		1,04,288.00	
	Less : Payment made during the year / Bank charges	354.00	
	Closing Balance		1,03,934.00
8	CME Program (without rashshastra)		
	As per last Balance Sheet	-7,78,939.00	
	Add: Recd during the year	3,92,147.00	
	Less : Payment made during the year	1,12,310.00	
	Grant to be received		
	Closing Balance		-4,99,102.00
9	CME odissa		
	As per last Balance Sheet	2,33,000.00	
	Add: Recd during the year	2,80,000.00	
		5,13,000.00	
	Less : Payment made during the year	1,22,500.00	
	Closing Balance		3,90,500.00
10	CME Rashshatra		
	As per last Balance Sheet	6,00,000.00	
	Add: Recd during the year	-	
		6,00,000.00	
	Less : Payment made during the year	-	
	Closing Balance		6,00,000.00
11	Vasu Health Care		
	As per last Balance Sheet	2,49,791.00	
	Add: Recd during the year	-	
		2,49,791.00	
	Less : Payment made during the year	-	
	Closing Balance		2,49,791.00
12	PVC (IPVCC)		
	As per last Balance Sheet	6,64,016.00	
	Add: Recd during the year	11,93,347.00	
		18,57,363.00	
	Less : Payment made during the year	11,10,155.00	
	Closing Balance		7,47,208.00
13	3RD World Ayurveda day		
	As per last Balance Sheet	-1,22,436.00	
	Add: Recd during the year	-	
	Less : Payment made during the year	-	
	Closing Balance		-1,22,436.00


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
14	WHO		
	As per last Balance Sheet	22,126.00	
	Add: Recd during the year	-	
		22,126.00	
	Less : Payment made during the year	-	
	Closing Balance		22,126.00
15	Clinical Solution		
	As per last Balance Sheet	27,000.00	
	Add: Recd during the year	-	
		27,000.00	
	Less : Payment made during the year	-	
	Closing Balance		27,000.00
16	Project Rog VIGYAN (NIF)		
	As per last Balance Sheet	11,00,000.00	
	Add: Recd during the year	34,500.00	
		11,34,500.00	
	Less : Payment made during the year	1,80,428.00	
	Closing Balance		9,54,072.00
17	Project Panchkaram (NIF)		
	As per last Balance Sheet	4,47,618.00	
	Add: Recd during the year	-	
		4,47,618.00	
	Less : Payment made during the year	5,716.00	
	Closing Balance		4,41,902.00
18	Project Director Nia		
	As per last Balance Sheet	8,45,000.00	
	Add: Recd during the year	-	
		8,45,000.00	
	Less : Payment made during the year	45,000.00	
	Closing Balance		8,00,000.00
19	Project VRTADT		
	As per last Balance Sheet	5,92,000.00	
	Add: Recd during the year	-	
		5,92,000.00	
	Less : Payment made during the year	59,097.00	
	Closing Balance		5,32,903.00
20	Foreign student project		
	As per last Balance Sheet	3,12,998.00	
	Add: Recd during the year	-	
	Add: Interest	9,762.00	
		3,22,760.00	
	Less : Payment made during the year	-	
	Closing Balance		3,22,760.00

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21	M.S. Annusundhan		
	As per last Balance Sheet	-	
	Add: Recd during the year	25,796.00	
		25,796.00	
	Less : Payment made during the year	25,796.00	
	Closing Balance		-
22	CSS- Scheme		
	As per last Balance Sheet	-	
	Add: Recd during the year	1,75,00,000.00	
		1,75,00,000.00	
	Less : Payment made during the year	1,79,83,077.00	
	Grant to be received	4,83,077.00	
	Closing Balance		-
23	Multani Kuka Sirap Project		
	As per last Balance Sheet	-	
	Add: Recd during the year	6,25,994.00	
		6,25,994.00	
	Less : Payment made during the year	-	
	Closing Balance		6,25,994.00
24	RRDR		
	As per last Balance Sheet	1,50,00,000.00	
	Add: Recd during the year	1,00,00,000.00	
		2,50,00,000.00	
	Less : Payment made during the year	18,84,606.00	
	Closing Balance		2,31,15,394.00
25	Collaborative project		
	As per last Balance Sheet	50,000.00	
	Add: Recd during the year	-	
		50,000.00	
	Less : Payment made during the year	50,000.00	
	Closing Balance		-
26	D2L (Rog vigyan Research Project)		
	As per last Balance Sheet	-	
	Add: Recd during the year	10,35,690.00	
		10,35,690.00	
	Less : Payment made during the year	8,88,000.00	
	Closing Balance		1,47,690.00
27	PROJECT KAYA CHIKITSA(HIMALAYA DRUGS)		
	As per last Balance Sheet	76,496.00	
	Add: Recd during the year	1,93,500.00	
		2,69,996.00	
	Less : Payment made during the year	2,69,996.00	
	Closing Balance		-

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28	DCCAS-18 ROG VIGYAN		
	As per last Balance Sheet	-	
	Add: Recd during the year	5,67,753.00	
		5,67,753.00	
	Less : Payment made during the year	5,67,753.00	
	Closing Balance		-
29	PHI Project		
	As per last Balance Sheet		
	Opening Balance Correction entry	60,51,284.00	
	Add: Recd during the year	5,800.00	
		60,57,084.00	
	Less : Payment made during the year	36,52,540.00	
	Closing Balance		24,04,544.00
30	NSS Project		
	As per last Balance Sheet	-	
	Opening Balance Correction entry	-	
	Add: Recd during the year	9,000.00	
		9,000.00	
	Less : Payment made during the year	-	9,000.00
	Closing Balance		
31	Unnat Bharat Abhiyan		
	As per last Balance Sheet	-	
	Opening Balance Correction entry	-	
	Add: Recd during the year	50,000.00	
		50,000.00	
	Less : Payment made during the year	-	
	Closing Balance		50,000.00
	Total		3,47,38,374.00


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NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

FOREIGN STUDENT FEES ACCOUNT 2020-21

Receipt	Amount	Payment	Amount
Opening Balance	3,12,998.00	Honorarium	-
Bank Interest	9,762.00		
Receipt During the Year	-	Closing Balance	3,22,760.00
Total	3,22,760.00	Total	3,22,760.00

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR


NIA VALIDATION OF PREKRITI ACCOUNT 2020-21

Receipt	Amount	Payment	Amount
Opening Balance	984.00	Bank Charges	596.00
Bank Interest	33.00		
Receipt During the Year	-	Closing Balance	421.00
Total	1,017.00	Total	1,017.00

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

SECRETARY ETHICAL NIA ACCOUNT 2020-21

Receipt	Amount	Payment	Amount
Opening Balance	1,59,288.00	Bank Charges	354.00
Bank Interest			
Receipt During the Year	10,000.00	Closing Balance	1,68,934.00
Total	1,69,288.00	Total	1,69,288.00


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NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

NIA SHAMBHASHAM ACCOUNT 2020-21

Receipt	Amount	Payment	Amount
Opening Balance	5,09,162.00	Exp . During. The Year	-
Bank Interest	15,878.00		
Receipt During the Year	-	Closing Balance	5,25,040.00
Total	5,25,040.00	Total	5,25,040.00

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

JSY, SLY, & RSY ACCOUNT 2020-21

Receipt	Amount	Payment	Amount
Opening Balance	48,006.00	Exp . During. The Year	
Bank Interest	-	Correction Entry	5,897.00
Receipt During the Year	-	Closing Balance	63,809.00
Correction Entry	21,700.00		
Total	69,706.00	Total	69,706.00

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

MEDICAL PLANT PROJECT (NURSERY) ACCOUNT 2020-21

Receipt	Amount	Payment	Amount
Opening Balance	18,38,007.00	Exp . During. The Year	
Bank Interest	-		
Receipt During the Year	-	Closing Balance	18,38,007.00
Total	18,38,007.00	Total	18,38,007.00

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NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

DETAILS OF STOCK OF PREPARED MEDICINE PREPARE FROM RAW DRUGS DURING 2020-21

S. NO.	Particulars	Amount	Amount
	Opening Stock as on 1-4-2020		
1	Rasayanshala	83,46,421.00	
	Arogyashala/ IPD	4,26,994.98	
	Bombaywala Hospital	5,64,634.43	
	Punchkarm OPD	9,336.30	
	OPD	36,22,148.20	
	Satellite Hospital	58,096.29	1,30,27,631.20
	Difference in opening stock_ Rasayanshala	43,194.41	
	Difference in opening stock_ OPD	-15,22,200.64	-14,79,006.23
2	RECEIVED		
	The Medicine Prepared from Raw Drugs 1-4-2020 to 31-3-2021	1,51,01,036.30	
	Punchkarm Deptt	1,13,460.23	
	Received by Hospital Arogyashala/ IPD	2,93,637.01	
	Recived by Satellite Hospital from rasayanshala	4,02,116.20	
	OPD	97,96,116.96	
	Received by the Hospital Bombaywala	18,06,836.29	2,75,13,202.99
3	Issue to Hospital/Deptts/VIPs from Rasayanshala	1,39,01,676.70	
	Issue to Patients from Arogyashala/ IPD	3,14,165.91	
	Issue to Patients from Bombaywala Hospital	17,53,515.80	
	Issue from Satellite Hospital	3,86,923.32	
	OPD	99,70,752.02	
	Punchkarm	1,13,677.13	2,64,40,710.88
4	Closing Stock as on 31-3-2021		
	Rasayanshala	95,88,975.01	
	Arogyashala/ IPD	4,06,466.08	
	Bombaywala Hospital	6,17,954.92	
	Punchkarm OPD	9,119.40	
	OPD	19,25,312.51	
	Satellite Hospital	73,289.17	1,26,21,117.09

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National Institute of Ayurveda,
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National Institute of Ayurveda , Jaipur
GPF Balance Sheet as on 31.03.2021

Particulars	Schedule	Current Year 2020-21	Previous Year 2019-20
Corpus/ Capital Fund and liabilities			
Corpus/capital fund	1		
Reserves and surplus	2		
Earmarked / endowment funds	3	15,64,33,830.71	14,74,91,199.00
Secured loans and borrowings	4		
Unsecured loans and borrowings	5		
Deferred credit liabilities	6		
Current liabilities and provisions	7		
TOTAL		15,64,33,830.71	14,74,91,199.00
Assets			
Fixed Assets	8		
Investments - from earmarked/endowment funds	9	14,31,34,486.71	13,56,30,941.00
Investment - others	10		
Current Assets, Loans , advance and other assets	11	1,32,99,344.00	1,18,60,258.00
TOTAL		15,64,33,830.71	14,74,91,199.00

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SCHEDULE 3: EARMARKED/ ENDOWMENT FUNDS

Particulars	Current Year 2020-21	Previous Year 2019-20
(a) Opening Balance of the funds	14,74,91,199.00	12,87,19,095.00
(b) Additions to the Funds	3,34,58,016.00	2,63,06,024.00
(i) Donations/ Grants/ Accrued Interest (adjustment)		
(ii) Income from investments made on accounts of funds	85,73,739.00	81,23,668.00
(iii) Other Additions (specify nature)		
(iv) Accrued interest	39,31,989.71	
Total (a+b)	19,34,54,943.71	16,31,48,787.00
(c) utilization / Expenditure towards objective of the funds		
(i) Capital Expenditure		
-Fixed Assets		
-Others Repayment	2,51,26,973.00	2,29,88,200.00
Total	2,51,26,973.00	2,29,88,200.00
(ii) Revenue Expenditure		
-Salaries, Wages & allowances etc		
-Rent		
-Other administrative Expenses		
Other		45,63,528.00
Total (c)	2,51,26,973.00	2,75,51,728.00
Balance as at the year end (total of a+b-c)	16,83,27,970.71	13,55,97,059.00
Other (rec diff_ accrued interest of last 2 years)	-1,18,94,140.00	1,18,94,140.00
Net Balance as at the year end	15,64,33,830.71	14,74,91,199.00

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

Schedule 9 : Investments from Earmarked/ Endowment Funds

Particulars	Current Year 2020-21	Previous Year 2019-20
1.) In gov. Securities		
2.) Other Approved Securities		
3.) Shares		
4.) Debentures and Bonds		
5.) Subsidiary		
6.) Other (to be specified): (Revenue+ Boys fund)		
7.) Other Institution and Agencies	13,92,02,497.00	13,56,30,941.00
8) Accrued Interest on FDR	39,31,989.71	
Total	14,31,34,486.71	13,56,30,941.00

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

Schedule 11: Current Assets, Loans , advance and other assets

Particulars	Current Year 2020-21	Previous Year 2019-20
A) Current Assets		
1. Bank Balances		
a) With Schedules Bank		
- on Current Accounts		
- On Deposit Accounts (including Margin money)	61,63,050.00	32,99,064.00
- On saving Account		
B) Loans, Advances and other Assets		
1.) Loans		
a) GPF	71,36,294.00	85,61,194.00
b) other entities		
c) Other		
Total	1,32,99,344.00	1,18,60,258.00

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Sr. Accounts Officer
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 Jaipur-02

National Institute of Ayurveda, Jaipur

Income and Expenditure account for the period ended 31.03.2021

GPF Account


Particulars	Schedule	Current Year 2020-21	Previous Year 2019-20
Income			
Income from sale/ services	12		
Grant/ Subsidies	13		
Fees/ Subscription	14		
Income from investments (Income on investment from earmarked/ endow. Funds	15		
Income from royalty, publication etc	16		
Interest Earned	17	1,25,05,728.71	81,23,668.00
Other Income	18		
Increase/ (Decrease) in stock of finished goods and WIP	19		
Total (A)		1,25,05,728.71	81,23,668.00
Expenditure			
Establishment Exp	20		
Other Administrative Expense	21		
Expenditure on Grants, Subsidies etc	22		
Interest	23		
Depreciation (Net total at the year end - corresponding to schedule 8)			
Total (B)		-	-
Balance being excess of income over expenditure (A-B)		1,25,05,728.71	81,23,668.00
Transfer to Special Reserve (Specify each)	24		
Transfer to/ from General Reserve	25		
Balance being surplus/(deficit) carried to corpus/ capital fund			
Significant Accounting Policies			
Contingent liabilities and notes to accounts			


 Sr. Accounts Officer
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 NATIONAL INSTITUTE OF AYURVEDA
 JAIPUR

SCHEDULE 17- INTEREST EARNED

Particulars	Current Year 2020-21	Previous Year 2019-20
1) On Term Deposits:		
a) With Schedule Banks	84,65,696.00	79,57,651.00
b) With Non-Scheduled Banks		
c) With Institutions	39,31,989.71	
d) Others (accrued interest)		
2) On Savings Accounts: a) With Scheduled Banks		
b) With Non-Scheduled Banks	1,08,043.00	1,66,017.00
c) Post Office Savings Accounts		
d) Others		
Total	1,25,05,728.71	81,23,668.00


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

National Institute of Ayurveda , Jaipur
GPF Receipt & Payment Account for the year ended on 31.03.2021

Receipts	Current Year 2020-21	Previous Year 2019-20	Payment	Current Year 2020-21	Previous Year 2019-20
Opening balances					
i Cash at Bank	32,99,064.00	31,19,623.00			
ii Subscription from Employees	3,34,58,016.00	2,63,06,024.00	Loan to Employees	29,11,100.00	62,09,700.00
iii Loan recovered from Employee	43,36,000.00	26,65,700.00	GPF Final Payment	2,51,26,973.00	2,29,88,200.00
iv FDR Matured	12,37,36,801.00	11,60,18,750.00	FDR Purchased	13,92,02,497.00	12,37,36,801.00
v Interest					
Int. on FDR	84,65,696.00	79,57,651.00			
Int. on bank account	1,08,043.00	1,66,017.00	Closing Balance		
			Cash at Bank	61,63,050.00	32,99,064.00
Total	17,34,03,620.00	15,62,33,765.00	Total	17,34,03,620.00	15,62,33,765.00

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NATIONAL INSTITUTE OF AYURVEDA
JAIPUR

National Institute of Ayurveda , Jaipur
CPF/ NPS Balance Sheet as on 31.03.2021

Particular	Schedule	Current Year 2020-21	Previous Year 2019-20
Corpus/ Capital Fund and liabilities			
Corpus/capital fund	1		
Reserves and surplus	2		
Earmarked / endowment funds	3	11,56,414.00	12,75,071.00
Secured loans and borrowings	4		
Unsecured loans and borrowings	5		
Deferred credit liabilities	6		
Current liabilities and provisions	7		
TOTAL		11,56,414.00	12,75,071.00
Assets			
Fixed Assets	8		
Investments - from earmarked/endowment funds	9		
Investment - others	10		
Current Assets, Loans , advance and other assets	11	11,56,414.00	12,75,071.00
TOTAL		11,56,414.00	12,75,071.00


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JAIPUR


SCHEDULE 3: EARMARKED/ ENDOWMENT FUNDS

Particulars	Current Year 2020-21	Previous Year 2019-20
(a) Opening Balance of the funds	12,75,071.00	27,27,259.00
(b) Additions to the Funds	-1,86,376.00	
(i) Donations/ Grants/ Accrued Interest (adjustment)		
(ii) Income from investments made on accounts of funds	67,719.00	-14,52,188.00
(iii) Other Additions (specify nature)		
(iv) Accrued interest		
Total (a+b)	11,56,414.00	12,75,071.00
(c) utilization / Expenditure towards objective of the funds		
(i) Capital Expenditure		
-Fixed Assets		
-Others Repayment		
Total		
(ii) Revenue Expenditure		
-Salaries, Wages & allowances etc		
-Rent		
-Other administrative Expenses		
Other		
Total		
Total (c)		
Net Balance as at the year end (total of a+b-c)	11,56,414.00	12,75,071.00


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

Schedule 11: Current Assets, Loans , advance and other assets

Particulars	Current Year 2020-21	Previous Year 2019-20
A) Current Assets		
4. Bank Balances		
a) With Schedules Bank		
- on Current Accounts		
- On Deposit Accounts (including Margin money)	11,56,414.00	12,75,071.00
- On saving Account		
Total	11,56,414.00	12,75,071.00


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

National Institute of Ayurveda, Jaipur

Income and Expenditure account for the period ended 31.03.2021
CPF/ NPS Account

Particulars	Schedule	Current Year 2020-21	Previous Year 2019-20
Income			
Income from sale/ services	12		
Grant/ Subsidies	13		
Fees/ Subscription	14		
Income from investments (Income on investment from earmarked/ endow. Funds	15		
Income from royalty, publication etc	16		
Interest Earned	17	67,719.00	1,80,403.00
Other Income	18		
Increase/ (Decrease) in stock of finished goods and WIP	19		
Total (A)		67,719.00	1,80,403.00
Expenditure			
Establishment Exp	20		
Other Administrative Expense	21		
Expenditure on Grants, Subsidies etc	22		
Interest	23		
Depreciation (Net total at the year end - corresponding to schedule 8)			
Total (B)			
Balance being excess of income over expenditure (A-B)		67,719.00	1,80,403.00
Transfer to Special Reserve (Specify each)	24		
Transfer to/ from General Reserve	25		
Balance being surplus/(deficit) carried to corpus/ capital fund			
Significant Accounting Policies			
Contingent liabilities and notes to accounts			

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SCHEDULE 17- INTEREST EARNED

Particulars	Current Year 2020-21	Previous Year 2019-20
1) On Term Deposits:		
a) With Schedule Banks		
b) With Non-Scheduled Banks		
c) With Institutions		
d) Others		
2) On Savings Accounts: a) With Scheduled Banks		1,80,403.00
b) With Non-Scheduled Banks	67,719.00	
c) Post Office Savings Accounts		
d) Others		
Total	67,719.00	1,80,403.00

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

National Institute of Ayurveda, Jaipur
CPF/ NPS Receipt & Payment Account for the year ended on 31.03.2021

Receipts	Current Year 2020-21	Previous Year 2019-20	Payment	Current Year 2020-21	Previous Year 2019-20
Opening balances					
i Cash at Bank	12,75,071.00	27,27,259.00			
ii Subscription from Employees	1,13,58,037.00	89,91,068.00	Employees Subscription	1,14,43,441.00	1,03,87,128.00
iii NIA contribution	1,13,47,728.00	1,01,50,598.00	NIA contribution	1,14,48,700.00	1,03,87,129.00
iv Interest	67,719.00	1,80,403.00			
			Closing Balance		
			Cash at Bank	11,56,414.00	12,75,071.00
Total	2,40,48,555.00	2,20,49,328.00	Total	2,40,48,555.00	2,20,49,328.00

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


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**NATIONAL INSTITUTE OF AYURVEDA
JAIPUR**

SCHEDULE - 24

Significant Accounting Policies 2020-21

1. The Institute is maintaining accounts on accrual basis and all grants/other Government receipts are received and included in accounts as accrued upto 31-03-2021.
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. The depreciation charged on the assets according to Written down Value Method.
4. Government grants of the nature of contribution towards capital cost of setting up projects are treated as Capital Reserve.
5. Government grants/subsidy and all other receipts are accounted for on accrual basis.
6. Liabilities towards Pension, Gratuity and Leaven Encashment of NIA employees are payable on their superannuation/retirement during the 2020-2021 have been prepared and included in the Balance Sheet.
7. 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.
8. Institute has not taken any type of loan from outside Government.
9. 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


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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 2020-21

SCHEDULE 25 - CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1. CONTINGENT LIABILITIES

1.1 Claims against the Entity not acknowledged as debts	-	As per list enclosed
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	-	As per list enclosed
Sales-Tax	-	As per list enclosed
Municipal Taxes	-	As per list enclosed
1.4 In respect of claims from parties for non-execution of orders, but contested by the Entity		
		- 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 (Previous year Rs. Nil)

4. CURRENT ASSET, LOANS AND ADVANCES

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.

5. 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


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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 2020-21


SCHEDULE 25 - CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

6. FOREIGN B CURRENCY TRANSACTIONS (Amount Rs.)

	Current Year	Previous Year
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:		
a) Travel	NIL	NIL
b) Remittances and Interest payment to Financial Institutions/Banks in Foreign Currency		
c) Other expenditure:		
- Commission on Sales	NIL	NIL
- Legal and Professional Expenses	NIL	NIL
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 31-3-2021 and the Income and Expenditure Account for the year ended on that date.


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


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NATIONAL INSTITUTE OF AYURVEDA
JAIPUR

NIA CASES up to 1/1/2011 TO 31/12/2018 (CAT)

S. No.	Write No.	Previous Date	Present Date	Nature of Writ	Name of Parties	Which Court	Present Status
1.	618/15	24-11-20	5-2-21	OA	Girdhar Shirma V/s NIA	CAT	6/7/2021
2.	647/16	15-1-21	22-3-21	Resto	NIA Teacher Welfare Society V/s Ayush	CAT	22/3/2021
3.	100/16	19-1-21	----	OA	Dr N.S. Chundawat V/s NIA	CAT	
4.	353/16	20-1-21	----	OA	Dr A. Ramamurti V/s Union of India	CAT	
5.	283/16	14-12-20	----	OA	Dayashankar Sharma V/s N.I.A.	CAT	28/4/2021
6.	63/18	16-12-20	29-1-21	OA	Dr P. Suresh V/s Union of India	CAT	15/4/2021
7.	334/18	16-12-20	26-2-21	OA	Dr Sushila Sharma V/s Union of India	CAT	15/4/2021
8.	335/18	16-12-20	26-2-21	OA	Dr Mohan Lal jaiswal V/s Union of India	CAT	15/4/2021
9.	217/18	21-12-20	3-3-21	OA	Dr Kedar Lal Meena V/s Union of India	CAT	20/7/2021
10.	264/18	21-1-21	----	OA	Dr N.S. Chundawat V/s Union of India	CAT	
11.	265/18	21-1-21	----	OA	Dr Piyush S. Mehta V/s Union of India	CAT	
12.	266/18	21-1-21	----	OA	Dr Loknath Sharma V/s Union of India	CAT	
13.	267/18	21-1-21	----	OA	Dr Vinod Kr. Gotecha V/s Union of India	CAT	
14.	23/09	28-1-21	-----	TA	Dinesh Kr Sharma V/s NIA	CAT	5/4/2021

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

NIA CASES from 1/1/2019 (CAT)

S. No.	Write No.	Previous Date	Present Date	Nature of Writ	Name of Parties	Which Court	Present Status
1.	421/19	3-11-20	22-1-21	OA	Dr Kamlesh Kr. Sharma V/s Union of India	CAT	
2.	678/19	15-12-20	17-2-21	MA	Dr M.K. Sharma V/s Ayush	CAT	
3.	234/19	24-11-20	20-1-21	OA	Smt. Sulbha V. Dhargave V/s NIA	CAT	5/4/2021
4.	836/19	24-11-20	5-2-21	Resto	Kailash Chandra Sharma V/s NIA	CAT	16/7/2021
5.	241/19	1-12-20	11-2-21	OA	Yaseen Khan V/s NIA	CAT	12/10/21
6.	247/19	1-12-20	11-2-21	OA	Banshidhar V/s NIA	CAT	12/10/21
7.	15/20	5-1-21	10-2-21	Contempt (CP)	Vinod Kumar Gotecha V/s Rajesh Kotecha	CAT	Dismiss
8.	16/20	5-1-21	10-2-21	CP	Sri Krishna Sharma V/s Rajesh Kotecha	CAT	Dismiss
9.	17/20	5-1-21	10-2-21	CP	Sita Ram Sharma V/s Rajesh Kotecha	CAT	Dismiss
	18/20	5-1-21	10-2-21	CP	Shambhu Prakash V/s Rajesh Kotecha	CAT	Dismiss
11.	19/20	5-1-21	10-2-21	CP	Shyam Sunder Sharma V/s Rajesh Kotecha	CAT	Dismiss
12.	20/20	5-1-21	10-2-21	CP	Moti Rai Sharma V/s Rajesh Kotecha	CAT	Dismiss
13.	21/20	5-1-21	10-2-21	CP	Mohan Shankal Dashora V/s Rajesh Kotecha	CAT	Dismiss
14.	22/20	5-1-21	10-2-21	CP	Durga Lal Sharma V/s Rajesh Kotecha	CAT	Dismiss
15.	23/20	5-1-21	10-2-21	CP	Rajendra Prasad Sharma V/s Rajesh Kotecha	CAT	Dismiss
16.	24/20	5-1-21	10-2-21	CP	Santosh Kumar Mishara V/s Rajesh Kotecha	CAT	Dismiss
17.	25/20	5-1-21	10-2-21	CP	Ramavatar Sharma V/s Rajesh Kotecha	CAT	Dismiss
18.	26/20	5-1-21	10-2-21	CP	Satyendra Mohan Tiwari V/s Rajesh Kotecha	CAT	Dismiss
19.	27/20	5-1-21	10-2-21	CP	Beni Prashad Sharma V/s Rajesh Kotecha	CAT	Dismiss
20.	28/20	5-1-21	10-2-21	CP	Narain Singh Chundawat V/s Rajesh Kotecha	CAT	Dismiss
21.	OA/11/20	17-11-20	29-1-21	OA-11	Man Mohan Sharma V/s NIA	CAT	9/4/21
22.	270/20	5-11-20	27-1-21	MA	Uma Pareek V/s Union of Inaia	CAT	9/7/21
	766/19			MA			9/7/21
	288/16			OA			9/7/21
23.	375/16	16-3-21		OA	Dr. Mahendra Kumar Sharma V/s Ayush	CAT	12/8/21
24.	46/21	19-4-21		OA	Satish Chandra V/s UOI	CAT	26/8/21
25.	45/21	15-4-21		OA	Satish Chandra V/s UOI	CAT	26/8/21

NIA CASES up to 31/12/2010 (Rajasthan High Court)

S. No.	Write No.	Previous Date	Present Date	Nature of Writ	Name of Parties	Which Court	Present Status
1.	604/02	--	11/5/21	CSA	Surendra Pal Singh V/s NIA	H.C.	27/7/2021
2.	2072/08	27-8-20	27-1-21	CW	NIA Teachers Asso W. Society V/s NIA	H.C.	
3.	401/08	9-7-20	2-2-21	CW	Seema Rana V/s NIA	H.C.	
4.	49/85/10	23/11/20	N.R.	CW	Basant Kumar Atrey V/s CAT	H.C.	

NIA CASES up to 1/1/2011 TO 31/12/2018 (Rajasthan High Court)

S. No.	Write No.	Previous Date	Present Date	Nature of Writ	Name of Parties	Which Court	Present Status
1.	10056/13	8/1/21	N.R.	CW	Suresh Kumar Solanki V/s Union of India	H.C.	
2.	1963/13	--	19/2/21	CW	Dr. Amit Kumar Sharma V/s State	H.C.	
	319/14	--	16-12-20	CFA	NIA V/s Chandra Moli Enterprises	H.C.	22/7/2021
				(Civil First Appeal)			
4.	129/15	--	20/3/21	REW	NIA V/s Jagmohan Mishra	H.C.	
				(WRW)			
5.	13876/15	--	4-12-20	CW	Smt. Munesh Yadav V/s Union of India	H.C.	
6.	17914/15	18-8-20	7-1-21	CW	Mukesh Srimal V/s NIA	H.C.	
7.	16905/15	18-8-20	7-1-21	CW	Mukesh Srimal V/s Ayush Ministry	H.C.	
8.	37/62/16	--	17/3/21	CW	Dr. Gaytri V/s Dr. SRRAU	H.C.	
9.	2201/16	--	6/1/21	CW	Dr. Laxmi Saini V/s State	H.C.	

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


NIA CASES from 1/1/2019 (Rajasthan High Court)

S. No.	Write No.	Previous Date	Present Date	Nature of Writ	Name of Parties	Which Court	Present Status
1.	16349/19	12-6-20	14-2-21	CW	Mrs. Manisha Gurjar V/s Union of India	H.C.	
2.	47/72/20	25/1/21	N.R.	CW	Man Mohan V/s NIA Jaipur	H.C.	4/2/2021
3.	34/21	21/1/21	4/2/21	CW	Rekha Ram V/s NIA Jaipur	H.C.	Dismiss
4.	43/21	21/1/21	4/2/21	CW	Kailash Chand V/s NIA Jaipur	H.C.	Dismiss
5.	245/21	21/1/21	4/2/21	CW	Rafiq Khan V/s NIA Jaipur	H.C.	19/7/2021
6.	3844/21	New		CW	Okesh Kumawat V/s NIA Jaipur	H.C.	30/6/2021
						(Jodhpur)	
7.	3853/21	New		CW	Arvind Kumar V/s NIA Jaipur	H.C.	30/6/21
						(Jodhpur)	
8.	5235/21	New		CW	Anil Kumar V/s Union of India	H.C.	11/8/2021
9.	273/21	New		SPL	Rafik Khan V/s NIA Jaipur	H.C.	19/7/2021
						(D.B.)	
10.	3853/21	New		CW	Surendra Singh V/s NIA Jaipur	H.C.	16/7/2021

<u>NIA CASES from 1/1/2019 (C.G.I.T.)</u>						
1.	45/19	18-1-21	7-4-21	CGIT	President NIA Workman V/s NIA (Banshidhar Sharma)	CGIT
2.	46/19	18-1-21	7-4-21	CGIT	President NIA Workman V/s NIA (Yaseen Khan)	CGIT

<u>NIA CASES from 1/1/2019 (Supreme Court)</u>						
1.	24800/16-11-20	----	----	SLP	Union of India & Anrs Vs. Radheyshyam Mathur & Others	S.C.

<u>NIA CASES from 1/1/2019 (Tribunal)</u>						
1.	2405/2018			OA	Sujeet Kumar Sagar / UOI & Others	Tribunal


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



Glimpses from the Celebrations of 6th Ayurveda Day
on 1st and 2nd November 2021