

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

DETAILS OF CLOSING BALANCE AS ON 31-3-2014

S.No.	Account	Cash	Bank
1.	Main Cash	-	1,86,11,784.00
2.	G.P.F.	-	24,09,261.00
3.	C.P.F.	-	17,988.00
4.	Boy's Fund	-	20,577.00
5.	Revenue	-	1,34,145.00
6.	NIA (Foreign Students)	-	1,35,002.00
7.	Mural Research Project	-	2,79,577.00
Total:		-	2,16,08,334.00
		Bank	2,16,08,334.00
		Cash	-
		Imprest	67,000.00
		<i>Add: Imprest paid during the year</i>	<u>1,000.00</u>
			68,000.00
			2,16,76,334.00

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR
DETAILS OF CAPITAL, GRANT TRANSFERRED TO CAPITAL ACCOUNT
DURING 2013-2014

S.No.	Name of Account	Amount
1.	Machinery and Equipment	24,38,175.00
2.	Purchase of Furniture, Water Cooler and Material Supply	5,91,226.00
3.	Library Books	5,29,208.00
4.	Computer	9,64,541.00
5.	Solar Water Heating System	2,76,897.00
6.	Ambulance	-
.		
	Total:	48,00,047.00

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

CONTRIBUTORY PENSION FUND ACCOUNT 2013-2014

Particulars	2013-2014	Particulars	2013-2014
Opening Balance	40,94,312.00	NIA Contribution	46,03,719.00
Subscription	29,43,853.00	Employees Contribution	46,05,785.00
NIA Contribution	29,41,787.00	Bank Interest	9,33,748.00
Bank Interest	1,81,288.00	Closing Balance	17,988.00
	1,01,61,240.00		1,01,61,240.00

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

GENERAL PROVIDENT FUND ACCOUNT 2013-2014

2012-2013	Particulars	2013-2014	2012-2013	Particulars	2013-2014
18,31,112.00	Opening Balance	4,16,635.00	39,78,300.00	Payment of Loan	30,86,000.00
2,32,71,825.00	Subscription	2,33,46,764.00	2,77,45,794.00	Final Payment	2,77,66,190.00
28,78,800.00	Loan Refunded	34,18,000.00	4,01,73,478.00	F.D.R. Purchased	7,40,00,000.00
1,09,789.00	Interest from Bank	1,04,908.00	4,16,635.00	Closing Balance	24,09,261.00
392,22,080.00	F.D.R. Matured	6,82,88,607.00			
50,00,601.00	Interest on F.D.R.	55,52,739.00			
-	Misc. Receipts	61,33,798.00			
7,23,14,207.00		10,72,61,451.00	7,23,14,207.00		10,72,61,451.00

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

DETAILS OF CLOSING BALANCE CASH AT BANK - GPF A/C 2013-2014

2012-2013	Particulars	2013-2014	2012-2013	Particulars	2013-2014
8,71,40,586.00	Balance as per last Balance Sheet	8,77,77,007.00	8,06,93,280.00	F.D.R. up to last year	8,16,44,678.00
-	Misc. Receipts	61,33,798.00	3,92,22,080.00	Less: F.D.R. Matured	6,82,88,607.00
2,32,71,825.00	Subscription received during the year	2,33,46,764.00	4,14,71,200.00		1,33,56,071.00
1,09,789.00	Bank Interest	1,04,908.00	4,01,73,478.00	Add: F.D.R. during the year	7,40,00,000.00
50,00,601.00	F.D.R. Interest	55,52,739.00	-		-
<u>11,55,22,801.00</u>		<u>12,29,15,216.00</u>	<u>8,16,44,678.00</u>		<u>8,73,56,071.00</u>
			4,16,635.00	Closing Balance (Cash Book)	24,09,261.00
2,77,45,794.00	Less:- Final Payment	2,77,66,190.00	39,78,300.00	Payment of Loan	30,86,000.00
			17,37,394.00	Difference of Advance	22,97,694.00
<u>8,77,77,007.00</u>		<u>9,51,49,026.00</u>	<u>8,77,77,007.00</u>		<u>9,51,49,026.00</u>

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR
BOY'S FUND ACCOUNT 2013-2014

Sl. No.	Name of Accounts	Opening Balance 1-4-2013	Receipt for 2013-2014	Total	Expenditure 2013-2014	Balance as on 31-3-2014
<u>SAVING & FEES</u>						
1.	Development Fees	83,670.00	5,36,300.00	6,19,970.00	5,36,300.00	83,670.00
2.	Identity Card Fees	46,885.00	3,850.00	50,735.00	-	50,735.00
3.	Concession Card Fees	4,500.00	-	4,500.00	-	4,500.00
4.	Games Fees	1,06,108.00	1,93,300.00	2,99,408.00	1,36,584.00	1,62,824.00
5.	Magazine Fees	2,40,608.00	1,38,200.00	3,78,808.00	1,63,303.00	2,15,505.00
6.	Student Farewell Fees	-	-	-	-	-
7.	Student Welfare Fees	47,375.00	1,73,00.00	64,675.00	-	64,675.00
8.	Student Union Fees	1,19,675.00	2,600.00	1,22,275.00	-	1,22,275.00
9.	Book Bank Fees	2,01,154.00	1,75,091.00	3,76,245.00	-	3,76,245.00
10.	Interest allowed by Bank	9,42,632.00	63,059.00	10,05,691.00	-	10,05,691.00
11.	Miscellaneous Fees	1,97,295.00	16,87,997.00	18,85,292.00	16,89,450.00	1,95,842.00
12.	Interest on FDR	2,66,947.00	6,14,068.00	8,81,015.00	-	8,81,015.00
13.	Educational Tour	3,76,500.00	1,27,000.00	5,03,500.00	-	5,03,500.00
14.	Hostel Fees	-	18,96,735.00	18,96,735.00	18,96,735.00	-
TOTAL 'A'		26,33,349.00	54,55,500.00	80,88,849.00	44,22,372.00	36,66,477.00
<u>DEPOSITS</u>						
1.	Outside Receipts	40,000.00	36,67,500.00	37,07,500.00	36,67,500.00	40,000.00
2.	Mess Caution Money	1,43,300.00	-	1,43,300.00	54,900.00	88,400.00
3.	Hostel Caution Money	6,06,240.00	4,86,000.00	10,92,240.00	34,205.00	10,58,035.00
4.	Library Caution Money	19,22,870.00	14,73,000.00	33,95,870.00	1,56,120.00	32,39,750.00
5.	Laboratory Caution Money	1,93,775.00	-	1,93,775.00	36,810.00	1,56,965.00
6.	University Fees	66,930.00	15,63,530.00	16,30,460.00	15,53,380.00	77,080.00
7.	Institution Fees	-	95,59,442.00	95,59,442.00	95,59,442.00	-
TOTAL 'B'		29,73,115.00	1,67,49,472.00	1,97,22,587.00	1,50,62,357.00	46,60,230.00
TOTAL 'A'+ 'B'		56,06,464.00	2,22,04,972.00	2,78,11,436.00	1,94,84,729.00	83,26,707.00
	(-) Advance	(-) 7,126.00	1,00,000.00	1,07,126.00	1,00,000.00	7,126.00
		(+) 55,99,338.00	2,23,04,972.00	2,79,18,562.00	1,95,84,729.00	83,19,581.00
8.	FDRs Purchase	50,86,667.00	32,86,667.00	18,00,000.00	64,99,004.00	82,99,004.00
9.	Closing Balance	5,12,671.00				20,577.00
		55,99,338.00				83,19,581.00

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

MURAL RESEARCH PROJECT ACCOUNT 2013-2014

Receipt	Amount	Payment	Amount
Receipt during the year	5,05,620.00	Payment previous year	3,08,000.00
Receipt previous year	4,51,000.00	Payment during the Year	3,83,034.00
Bank Interest	13,991.00	Closing Balance	2,79,577.00
	9,70,611.00		9,70,611.00

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

FOREIGN STUDENT FEES ACCOUNT 2013-2014

Receipt	Amount	Payment	Amount
Opening Balance	2,28,081.00	Honorarium	99,000.00
Bank Interest	5,921.00	Closing Balance	1,35,002.00
Receipt during the Year			
	2,34,002.00		2,34,002.00

NATIONAL INSTITUTE OF AYURVEDA

CLOSING BALANCE OF FUNDS AS ON 31-3-2014

Sl. No.	Particular	Amount	Amount
1	A P C		
	As per last Balance Sheet	(-) 6,199.00	
	Grant received during the year	(+)	-
		(-) 6,199.00	
	Less: Payment made during the year	(-)	-
	Closing Balance	(-)	6,199.00
3	WHO Program		
	As per last Balance Sheet	70,960.00	
	Received during the year	(+)	-
		70,960.00	
	Less: Payment made during the year	(-)	70,960.00
	Closing Balance		Nil
4	Science and Technology		
	As per last Balance Sheet	28,490.00	
	Grant received during the year	(+)	-
		28,490.00	
	Less: Payment made during the year	(-)	28,490.00
	Closing Balance		Nil
5	Janani Suraksha Yojana		
	As per last Balance Sheet	(-) 3,600.00	
	Grant received during the year	(+)	87,400.00
		83,800.00	
	Less: Payment made during the year	(-)	83,800.00
	Closing Balance		Nil
6	Project Clinical Evaluation		
	As per last Balance Sheet	58,046.00	
	Grant received during the year	(+)	-
		58,046.00	
	Less: Payment made during the year	(-)	58,046.00
	Closing Balance		Nil
7	Medicinal Plant		
	Grant received during the year	(+)	61.00
	Less: Payment made during the year	(-)	61.00
	Closing Balance		Nil
8	Seminar		
	As per last Balance Sheet		
	Grant received during the year	(+)	
	Less: Payment made during the year	(-)	
	Closing Balance		
9	WHO NCFT		
	As per last Balance Sheet	6,865.00	
	Grant received during the year	(+)	-
		6,865.00	
	Less: Payment made during the year	(-)	6,865.00
	Closing Balance		Nil
10	Medicinal Plant Project		
	As per last Balance Sheet	26,38,007.00	
	Grant received during the year	(+)	-
		26,38,007.00	
	Less: Payment made during the year	(-)	8,00,000.00
	Closing Balance		18,38,007.00
11	Shubh Laxmi Scheme		
	As per last Balance Sheet	-	
	Grant received during the year	(+)	1,54,800.00
		1,54,800.00	
	Less: Payment made during the year	(-)	1,54,800.00
	Closing Balance		Nil
12	CCRAS		
	As per last Balance Sheet	40,854.00	
	Grant received during the year	(+)	-
		40,854.00	
	Less: Payment made during the year	(-)	40,854.00
	Closing Balance		Nil
Total:			18,31,808.00

NATIONAL INSTITUTE OF AYURVEDA

DETAILS OF STOCK OF PREPARED MEDICINE PREPARE FROM RAW DRUGS DURING 2013-2014

Sl. No.	Particular	Amount	Amount
	Opening Stock as on 1-4-2013		
1	Rasayanshala	33,95,869.00	
	Arogyashala	11,07,200.00	
	Bombaywala Hospital	1,55,057.00	
	Satellite Hospital	53,479.00	
		47,11,605.00	47,11,605.00
2	The Medicine Prepared from Raw Drugs 1-4-2013 to 31-3-2014	3,12,961.00	
	Received by Hospital Arogyashala	1,03,80,621.00	
	Satellite Hospital	75,44,963.00	
	Received by the Hospital Bombaywala	2,89,071.00	
		15,35,629.00	2,00,63,245.00
3	Issue to Hospital/Deptts/VIPs from Rasayanshala	1,01,95,989.00	
	Issue to Patients from Arogyashala	72,80,439.00	
	Issue to Patients from Bombaywala Hospital	14,11,524.00	
	Issue to Patients from Satellite Hospital	2,66,859.00	
		1,91,54,811.00	1,91,54,811.00
4	Balance Stock as on 31-3-2014:		
	Rasayanshala	38,93,462.00	
	Arogyashala	13,71,724.00	
	Bombaywala	2,79,162.00	
	Satellite Hospital	75,691.00	
		56,20,039.00	56,20,039.00

**NATIONAL INSTITUTE OF AYURVEDA
JAIPUR**

SCHEDULE - 24

Significant Accounting Policies 2013-2014

1. The Institute is maintaining accounts on accrual basis and all grants/other Government receipts are received and included in accounts as accrued upto 31-3-2014.
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 as per sanction and directions of the Standing Finance Committee.
4. Government grants of the nature of contribution towards capital cost of setting up projects are treated as Revaluation Reserve.
5. Government grants/subsidy and all other receipts are accounted for on accrual basis.
6. Liabilities towards Pension, Gratuity and Leave Enchashment of NIA employees are payable on their superannuation/retirement during the 2013 -2014 have been prepared and included in the Balance Sheet.
7. During the year 2013-14 the Institute receives grant in aid under Plan and Non-Plan from Govt. of India and a token Non-Plan grants of Rs. 13.68 lakh for 2013-14.
8. 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.
9. Institute has not taken any type of loan from outside Government.
10. In case of any Court Case, in future, payments thereto shall be met by the Institute.

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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 2013-2014

SCHEDULE 25 - CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1. CONTINGENT LIABILITIES

1.1	Claims against the Entity not acknowledged as debts	-	Rs. Nil	(Previous year Rs. Nil)
1.2	In respect of:			
	- Bank Guarantees given by/on behalf of the Entity	-	Rs. Nil	(Previous year Rs. Nil)
	- Letters of Credit opened by Bank on behalf of the Entity	-	Rs. Nil	(Previous year Rs. Nil)
	- Bills discounted with banks	-	Rs. Nil	(Previous year Rs. Nil)
1.3	Disputed demands in respect of:			
	Income Tax	-	Rs. Nil	(Previous year Rs. Nil)
	Sales-Tax	-	Rs. Nil	(Previous year Rs. Nil)
	Municipal Taxes	-	Rs. Nil	(Previous year Rs. Nil)
1.4	In respect of claims from parties for non-execution of orders, but contested by the Entity -		Rs. Nil	(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 ASSEST, 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.

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 2013-2014

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:

Nil Nil

- a) Travel
- b) Remittances and Interest payment to Financial Institutions/Banks in Foreign Currency
- c) Other expenditure:
 - Commission on Sales
 - Legal and Professional Expenses

6.3 Earnings:

Value of Exports on FOB basis. Nil Nil

6.4 Remuneration to Auditors

As Auditors Nil Nil

- Taxation matters
- For Management Services
- For Certification

Others

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

8. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31-3-2014 and the Income and Expenditure Account for the year ended on that date.
