

## NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

### GENERAL PROVIDENT FUND ACCOUNT 2014-2015

| <b>2013-2014</b>       | <b>Particulars</b> | <b>2014-2015</b>      | <b>2013-2014</b>       | <b>Particulars</b> | <b>2014-2015</b>      |
|------------------------|--------------------|-----------------------|------------------------|--------------------|-----------------------|
| 4,16,635.00            | Opening Balance    | 24,09,261.00          | 30,86,000.00           | Payment of Loan    | 37,50,100.00          |
| 2,33,46,764.00         | Subscription       | 2,60,80,138.00        | 2,77,66,190.00         | Final Payment      | 2,60,41,937.00        |
| 34,18,000.00           | Loan Refunded      | 31,48,200.00          | 7,40,00,000.00         | F.D.R. Purchased   | 4,97,30,718.00        |
| 1,04,908.00            | Interest from Bank | 2,96,314.00           | 24,09,261.00           | Closing Balance    | 4,64,584.00           |
| 6,82,88,607.00         | F.D.R. Matured     | 3,68,56,071.00        |                        |                    |                       |
| 55,52,739.00           | Interest on F.D.R. | 1,11,97,355.00        |                        |                    |                       |
| 61,33,798.00           | Misc. Receipts     | -                     |                        |                    |                       |
| <b>10,72,61,451.00</b> |                    | <b>7,99,87,339.00</b> | <b>10,72,61,451.00</b> |                    | <b>7,99,87,339.00</b> |

## NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

### DETAILS OF CLOSING BALANCE CASH AT BANK - GPF A/C 2014-2015

| 2013-2014              | Particulars                           | 2014-2015              | 2013-2014             | Particulars                 | 2014-2015              |
|------------------------|---------------------------------------|------------------------|-----------------------|-----------------------------|------------------------|
| 8,77,77,007.00         | Balance as per last Balance Sheet     | 9,51,49,026.00         | 8,16,44,678.00        | F.D.R. up to last year      | 8,73,56,071.00         |
| 61,33,798.00           | Misc. Receipts                        | -                      | 6,82,88,607.00        | Less: F.D.R. Matured        | 3,68,56,071.00         |
| 2,33,46,764.00         | Subscription received during the year | 2,60,80,138.00         | 1,33,56,071.00        |                             | 5,05,00,000.00         |
| 1,04,908.00            | Bank Interest                         | 2,96,314.00            | 7,40,00,000.00        | Add: F.D.R. during the year | 4,97,30,718.00         |
| 55,52,739.00           | F.D.R. Interest                       | 1,11,97,355.00         | -                     |                             | -                      |
| <u>12,29,15,216.00</u> |                                       | <u>13,27,22,833.00</u> | <u>8,73,56,071.00</u> |                             | <u>10,02,30,718.00</u> |
|                        |                                       |                        | 24,09,261.00          | Closing Balance (Cash Book) | 4,64,584.00            |
| 2,77,66,190.00         | Less:- Final Payment                  | 2,60,41,937.00         | 30,86,000.00          | Payment of Loan             | 37,50,100.00           |
|                        |                                       | -                      | 22,97,694.00          | Difference of Advance       | 22,35,494.00           |
| <u>9,51,49,026.00</u>  |                                       | <u>10,66,80,896.00</u> | <u>9,51,49,026.00</u> |                             | <u>10,66,80,896.00</u> |

**NATIONAL INSTITUTE OF AYURVEDA, JAIPUR**  
**BOY'S FUND ACCOUNT 2014-2015**

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| Sl. No.                         | Name of Accounts         | Opening Balance<br>1-4-2014 | Receipt for<br>2014-2015 | Total                 | Expenditure<br>2014-2015 | Balance as on<br>31-3-2015 |
|---------------------------------|--------------------------|-----------------------------|--------------------------|-----------------------|--------------------------|----------------------------|
| <b><u>SAVING &amp; FEES</u></b> |                          |                             |                          |                       |                          |                            |
| 1.                              | Development Fees         | 83,670.00                   | 8,74,500.00              | 9,58,170.00           | 8,74,500.00              | 83,670.00                  |
| 2.                              | Identity Card Fees       | 50,735.00                   | 2,775.00                 | 53,510.00             | -                        | 53,510.00                  |
| 3.                              | Concession Card Fees     | 4,500.00                    | -                        | 4,500.00              | -                        | 4,500.00                   |
| 4.                              | Games Fees               | 1,62,824.00                 | 3,81,800.00              | 5,44,624.00           | 1,30,228.00              | 4,14,396.00                |
| 5.                              | Magazine Fees            | 2,15,505.00                 | 2,40,220.00              | 4,55,725.00           | 7,700.00                 | 4,48,025.00                |
| 6.                              | Student Farewell Fees    | -                           | -                        | -                     | -                        | -                          |
| 7.                              | Student Welfare Fees     | 64,675.00                   | 21,900.00                | 86,575.00             | 52,135.00                | 34,440.00                  |
| 8.                              | Student Union Fees       | 1,22,275.00                 | 600.00                   | 1,22,875.00           | -                        | 1,22,875.00                |
| 9.                              | Book Bank Fees           | 3,76,245.00                 | 3,64,192.00              | 7,40,437.00           | -                        | 7,40,437.00                |
| 10.                             | Interest allowed by Bank | 10,05,691.00                | 74,556.00                | 10,80,247.00          | -                        | 10,80,247.00               |
| 11.                             | Miscellaneous Fees       | 1,95,842.00                 | 27,08,200.00             | 29,04,042.00          | 26,97,481.00             | 2,06,561.00                |
| 12.                             | Interest on FDR          | 8,81,015.00                 | 7,08,637.00              | 15,89,652.00          | -                        | 15,89,652.00               |
| 13.                             | Educational Tour         | 5,03,500.00                 | 2,11,000.00              | 714,500.00            | -                        | 7,14,500.00                |
| 14.                             | Hostel Fees              | -                           | 23,58,450.00             | 23,58,450.00          | 23,58,450.00             | -                          |
|                                 | <b>TOTAL 'A'</b>         | <b>36,66,477.00</b>         | <b>79,46,830.00</b>      | <b>1,16,13,307.00</b> | <b>61,20,494.00</b>      | <b>5,49,2813.00</b>        |
| <b><u>DEPOSITS</u></b>          |                          |                             |                          |                       |                          |                            |
| 1.                              | Outside Receipts         | 40,000.00                   | 54,12,770.00             | 54,52,770.00          | 53,48,770.00             | 1,04,000.00                |
| 2.                              | Mess Caution Money       | 88,400.00                   | -                        | 88,400.00             | 6,000.00                 | 82,400.00                  |
| 3.                              | Hostel Caution Money     | 10,58,035.00                | 3,11,000.00              | 13,69,035.00          | 74,500.00                | 12,94,535.00               |
| 4.                              | Library Caution Money    | 32,39,750.00                | 24,21,000.00             | 56,60,750.00          | 1,09,150.00              | 55,51,600.00               |
| 5.                              | Laboratory Caution Money | 1,56,965.00                 | -                        | 1,56,965.00           | 21,400.00                | 1,35,565.00                |
| 6.                              | University Fees          | 77,080.00                   | 12,01,920.00             | 12,79,000.00          | 10,39,500.00             | 2,39,500.00                |
| 7.                              | Institution Fees         | -                           | 1,31,00,846.00           | 1,31,00,846.00        | 1,31,00,846.00           | -                          |
|                                 | <b>TOTAL 'B'</b>         | <b>46,60,230.00</b>         | <b>2,24,47,536.00</b>    | <b>2,71,07,766.00</b> | <b>1,97,00,166.00</b>    | <b>74,07,600.00</b>        |
|                                 | <b>TOTAL 'A'+ 'B'</b>    | <b>83,26,707.00</b>         | <b>3,03,94,366.00</b>    | <b>3,87,21,073.00</b> | <b>2,58,20,660.00</b>    | <b>1,29,00,413.00</b>      |
|                                 | <b>(-) Advance</b>       | <b>(-) 7,126.00</b>         | <b>1,71,600.00</b>       | <b>1,78,726.00</b>    | <b>1,71,600.00</b>       | <b>(-) 7,126.00</b>        |
| 8.                              | FDRs Purchase            | 83,19,581.00                | 3,05,65,966.00           | 3,88,99,799.00        | 2,59,92,320.00           | 1,28,93,287.00             |
| 9.                              | Closing Balance          | 20,577.00                   | 50,99,004.00             | 32,00,000.00          | 92,49,070.00             | 44,42,217.00               |
|                                 |                          | <b>83,19,581.00</b>         |                          |                       |                          | <b>1,28,93,287.00</b>      |

# NATIONAL INSTITUTE OF AYURVEDA

## CLOSING BALANCE OF FUNDS AS ON 31-3-2015

| Sl. No. | Particular   | Amount       | Amount              |
|---------|--|--------------|---------------------|
| 1.      | <b>A P C</b>   |              |                     |
|         | As per last Balance Sheet                            | (-) 6,199.00 |                     |
|         | Grant received during the year                       | -            | - 6,199.00          |
|         | Less: Payment made during the year                   |              |                     |
|         | Closing Balance                                      |              |                     |
| 2.      | <b>Medicinal Plant Project</b>                       |              |                     |
|         | As per last Balance Sheet                            | 18,38,007.00 |                     |
|         | Grant received during the year                       | -            | 18,38,007.00        |
|         | Less: Payment made during the year                   |              |                     |
|         | Closing Balance                                      |              |                     |
| 3.      | <b>Shubh Laxmi Scheme and Janani Suraksha Yojana</b> |              |                     |
|         | As per last Balance Sheet                            | 2,45,706.00  |                     |
|         | Grant received during the year                       |              |                     |
|         | Less: Payment made during the year                   | 2,28,900.00  |                     |
|         | Closing Balance                                      |              | 16806               |
|         |  |              | <b>18,48,614.00</b> |

# NATIONAL INSTITUTE OF AYURVEDA

## DETAILS OF STOCK OF PREPARED MEDICINE PREPARE FROM RAW DRUGS DURING 2014-2015

| Sl. No. | Particular  | Amount         | Amount                |
|---------|---|----------------|-----------------------|
|         | <b>Opening Stock as on 1-4-2014</b>                           |                |                       |
| 1       | Rasayanshala  | 38,93,462.00   |                       |
|         | Arogyashala   | 13,71,724.00   |                       |
|         | Bombaywala Hospital   | 2,79,162.00    |                       |
|         | Satellite Hospital  | 75,691.00      | <b>56,20,039.00</b>   |
| 2       | The Medicine Prepared from Raw Drugs<br>1-4-2014 to 31-3-2015 | 1,13,44,166.00 |                       |
|         | Received by Hospital Arogyashala                              | 86,94,439.00   |                       |
|         | Satellite Hospital  | 3,56,507.00    |                       |
|         | Received by the Hospital Bombaywala                           | 15,95,948.00   | <b>2,19,91,060.00</b> |
| 3       | Issue to Hospital/Deptts/VIPs from Rasayanshala               | 1,14,00,624.00 |                       |
|         | Issue to Patients from Arogyashala                            | 93,09,895.00   |                       |
|         | Issue to Patients from Bombaywala Hospital                    | 14,64,273.00   |                       |
|         | Issue to Patients from Satellite Hospital                     | 3,98,691.00    | <b>2,25,73,483.00</b> |
| 4       | <b>Balance Stock as on 31-3-2015:</b>                         |                |                       |
|         | Rasayanshala  | 38,37,004.00   |                       |
|         | Arogyashala   | 7,56,268.00    |                       |
|         | Bombaywala  | 4,10,837.00    |                       |
|         | Satellite Hospital  | 33,507.00      | <b>50,37,616.00</b>   |

**NATIONAL INSTITUTE OF AYURVEDA  
JAIPUR**

**SCHEDULE - 24**

**Significant Accounting Policies 2014-2015**

1. The Institute is maintaining accounts on accrual basis and all grants/other Government receipts are received and included in accounts as accrued upto 31-3-2015.
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 2014 -15 have been prepared and included in the Balance Sheet.
7. During the year 2014-15 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 2014-15.
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 2014-2015

1

**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 2014-2015

**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
- Raw Material and Components (Including in transit)
- Capital Goods
- Stores, Spares and Consumables

|     |     |
|-----|-----|
| Nil | Nil |
| Nil | Nil |
| Nil | Nil |
| 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

- Taxation matters
- For Management Services
- For Certification

Others

|     |     |
|-----|-----|
| Nil | Nil |
|-----|-----|

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 31-3-2015 and the Income and Expenditure Account for the year ended on that date.

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