

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR
BOY'S FUND ACCOUNT 2015-2016

S. No.	Name of Accounts	Opening Balance as on 01-04-2015	Receipt for 2015-16	Total	Expenditure 2015-16	Balance as on 31-03-2016
	A Savings and Fees					
1	Development Fees	83,670.00	852,475.00	936,145.00	852,475.00	83,670.00
2	Identity Card Fees	53,510.00	7,910.00	61,420.00	-	61,420.00
3	Concession Card Fees	4,500.00	-	4,500.00	-	4,500.00
4	Games Fees	414,396.00	419,275.00	833,671.00	-	833,671.00
5	Magazine Fees	448,025.00	283,300.00	731,325.00	62,528.00	668,797.00
6	Student Farewell Fees	-	-	-	-	-
7	Student Welfare Fees	34,440.00	25,575.00	60,015.00	-	60,015.00
8	Student Union Fees	122,875.00	150.00	123,025.00	-	123,025.00
9	Book Bank Fees	740,437.00	398,860.00	1,139,297.00	-	1,139,297.00
10	Interest allowed by Bank	1,080,247.00	42,622.00	1,122,869.00	-	1,122,869.00
11	Miscellaneous Fees	206,561.00	4,248,125.00	4,454,686.00	4,212,050.00	242,636.00
12	Interest on FDR	1,589,652.00	482,157.00	2,071,809.00	-	2,071,809.00
13	Educational Tour	714,500.00	397,000.00	1,111,500.00	202,982.00	908,518.00
14	Hostel Fees	-	2,522,166.00	2,522,166.00	2,522,166.00	-
	Total A	5,492,813.00	9,679,615.00	15,172,428.00	7,852,201.00	7,320,227.00
	B Deposits					
1	Outside Receipts	104,000.00	2,504,406.00	2,608,406.00	2,283,512.00	324,894.00
2	Mess Caution Money	82,400.00	-	82,400.00	1,500.00	80,900.00
3	Hostel Caution Money	1,294,535.00	471,000.00	1,765,535.00	384,000.00	1,381,535.00
4	Library Caution Money	5,551,600.00	2,012,500.00	7,564,100.00	1,166,750.00	6,397,350.00
5	Laboratory Caution Money	135,565.00	-	135,565.00	12,800.00	122,765.00
6	University Fees	239,500.00	1,996,240.00	2,235,740.00	1,619,920.00	615,820.00
7	Institution Fees	-	11,880,800.00	11,880,800.00	11,880,800.00	-
	Total B	7,407,600.00	18,864,946.00	26,272,546.00	17,349,282.00	8,923,264.00
	Total (A+B)	12,900,413.00	28,544,561.00	41,444,974.00	25,201,483.00	16,243,491.00
	Less : Advance	-7126.00	290000.00	282874.00	415000.00	132126.00
		12893287.00	28254561.00	41147848.00	24786483.00	
1	FDRs Purchased	12449070.00	3219899.00	9229171.00	3639332.00	12868503.00
2	Closing Balance	4442217.00		4442217.00		3242862.00
		16891287.00				16243491.00

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

DETAILS OF CAPITAL, GRANT TRANSFERRED TO CAPITAL ACCOUNT DURING 2015-16

S. No	Particulars	Amount
1	Machinery and Equipment	1,988,076.00
2	Purchase of Furniture, Water Cooler and Material Supply	2,349,272.00
3	Library Books	-
4	Computer	577,800.00
5	Solar Water Heating System	-
	Total	4,915,148.00

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

CLOSING BALANCE OF FUNDS AS ON 31-3-2016

S. No	Particulars	Amount	Amount
1	APC		
	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)
2	Medical Plant Project		
	As per last Balance Sheet	1,838,007.00	
	Grant Received During the Year		
		1,838,007.00	
	Less : Payment made during the year		
	Closing Balance		1,838,007.00
3	Shubh Laxmi Scheme and Janani Suraksha Yojana		
	As per last Balance Sheet	16,806.00	
	Grant Received During the Year	209,200.00	
		226,006.00	
	Less : Payment made during the year	173,300.00	
	Closing Balance		52,706.00
	Total		1,884,514.00

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

DETAILS OF CLOSING BALANCE CASH AT BANK - GPF A/C 2015-2016

2014-15	Particulars	2015-16	2014-15	Particulars	2015-16
95,149,026.00	Balance as per last Balance Sheet	106,680,896.00	87,356,071.00	FDR upto Last year	100,230,718.00
			36,856,071.00	Less: FDR Matured	50,500,000.00
	Misc Receipts		50,500,000.00		49,730,718.00
			49,730,718.00	Add: FDR during the year	56,306,262.00
26,080,138.00	Subscription recd during the year	26,415,000.00			
296,314.00	Bank interest	154,138.00			
11,197,355.00	FDR Interest	10,691,297.00			
132,722,833.00		143,941,331.00	100,230,718.00		106,036,980.00
			464,584.00	Closing Balance/Cash Book	2,849,297.00
26,041,937.00	Less: Final Payment	29,653,660.00	3,750,100.00	Payment of Loan	2,960,000.00
			2,235,494.00	Difference of advance	2,441,394.00
106,680,896.00		114,287,671.00	106,680,896.00		114,287,671.00

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

CONTRIBUTORY PENSION FUND ACCOUNT 2015-2016

Particulars	Amount	Particulars	Amount
Opening Balance	67,787.00	NIA Contribution	3,631,313.00
Subscription	3,631,313.00	Employees Contribution	3,631,313.00
NIA Contribution	3,631,313.00		
Bank Interest	19,918.00	Closing Balance	87,705.00
Total	7,350,331.00	Total	7,350,331.00

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

DETAILS OF ADVANCES WORKED OUT AS UNDER 2015-2016

S. No.	Amount 2014-15	Description	Amount 2015-16
1	5,383,694.00	Advance from GPF as per last Balance Sheet	5,985,594.00
	3750100	Advance paid during the year	2,960,000.00
	9,133,794.00		8,945,594.00
	3148200	Less: Advance Recovered	3,544,200.00
	5,985,594.00	Balance	5,401,394.00
2	277,115.00	Festival Advance as per last Balance Sheet	314,765.00
	616500	Advance paid during the year	585,000.00
	893,615.00		899,765.00
	578850	Less: Advance Recovered	567,000.00
	314,765.00	Balance	332,765.00
3	284,000.00	Conveyance as per last Balance Sheet	325,500.00
	144000	Advance paid during the year	138,000.00
	428,000.00		463,500.00
	102500	Less: Advance Recovered	138,200.00
	325,500.00	Balance	325,300.00
4	0.00	FAN Advance as per last Balance Sheet	-
	0	Advance paid during the year	-
	0.00		-
	0	Less: Advance Recovered	-
	0.00	Balance	-
5	241,050.00	House Building Advance as per last Balance Sheet	519,430.00
	371620	Advance paid during the year	-
	612,670.00		519,430.00
	93240	Less: Advance Recovered	59,980.00
	519,430.00	Balance	459,450.00
6	387,648.00	Other Advance as per last Balance Sheet	1,107,515.00
	6316686	Advance paid during the year	7,249,740.00
	6,704,334.00		8,357,255.00
	5596819	Less: Advance Recovered	5,757,597.00
	1,107,515.00	Balance	2,599,658.00
7	3,049,484.00	P.W.D. advance as per last Balance Sheet	3,049,484.00
	0	Advance paid during the year	-
	3,049,484.00		3,049,484.00
	0	Less: Advance Recovered	-
	3,049,484.00	Balance	3,049,484.00

8	7,126.00	Advance from Boy's Fund as per last Balance Sheet	7,126.00
	171600	Advance paid during the year	415,000.00
	178,726.00		422,126.00
	171600	Less: Advance Recovered	290,000.00
	7,126.00	Balance	132,126.00
9	7,839,000.00	Advance to PHED as per last Balance Sheet	7,839,000.00
	0	Advance paid during the year	-
	7,839,000.00		7,839,000.00
	0	Less: Advance Recovered	-
	7,839,000.00	Balance	7,839,000.00
10	160,704,274.00	Advance to CPWD(civil) as per last Balance Sheet	123,751,558.00
	0	Advance paid during the year as per Audit Compliance	24,710,200.00
	160,704,274.00		148,461,758.00
	36952716	Less: Advance Recovered	20,217,107.00
	123,751,558.00	Balance	128,244,651.00
11	18,000.00	Advance to P& T as per last Balance Sheet	18,000.00
	0	Advance paid during the year	-
	18,000.00		18,000.00
	0	Less: Advance Recovered	-
	18,000.00	Balance	18,000.00
12	53,166.00	Advance to PWD for Electric work as per last Balance Sheet	53,166.00
	0	Advance paid during the year	-
	53,166.00		53,166.00
	0	Less: Advance Recovered	-
	53,166.00	Balance	53,166.00
13	18,742,929.00	Advance to CPWD for Electric work as per last Balance Sheet	18,742,929.00
	0	Advance paid during the year	27,255,907.00
	18,742,929.00		45,998,836.00
	0	Less: Advance Recovered	20,995,846.00
	18,742,929.00	Balance	25,002,990.00
14	0.00	Advance to Indian Oil Corporation as per last Balance Sheet	-
	0	Advance paid during the year	-
	0.00		-
	0	Less: Advance Recovered	-
	0.00	Balance	-

15	452,000.00	Computer Advance as per last Balance Sheet	1,023,500.00
	860,000.00	Advance paid during the year	230,000.00
	1,312,000.00		1,253,500.00
	288,500.00	Less: Advance Recovered	330,000.00
	1,023,500.00	Balance	923,500.00
16	680,000.00	Advance to DAVP as per last Balance Sheet	680,000.00
	0	Advance paid during the year	-
	680,000.00		680,000.00
	0	Less: Advance Recovered	-
	680,000.00	Balance	680,000.00
17	440,400.00	Advance to Upavan Samrashika as per last Balance Sheet	440,400.00
	0	Advance paid during the year	-
	440,400.00		440,400.00
	0	Less: Advance Recovered	-
	440,400.00	Balance	440,400.00
18	386,900.00	Advance to CPWD for Horticultural Works	988,300.00
	601400	Advance paid during the year	-
	988,300.00		988,300.00
	0	Less: Advance Recovered	-
	988,300.00	Balance	988,300.00

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

DETAILS OF CLOSING BALANCE AS ON 31-3-2016

S. No	Account	Cash	Bank
1	Main Cash	-	20,717,937.00
2	G.P.F	-	2,849,297.00
3	C.P.F	-	87,705.00
4	Boy's Fund	-	3,242,862.00
5	Revenue	-	4,408,660.00
6	NIA (Foreign Students)	-	152,838.00
7	Mural Research Project	-	302,844.00
8	Janani Suraksha Yojana and Shubh Laxmi Yojana	-	52,706.00
	Total	-	31,814,849.00
	Bank		31,814,849.00
	Cash		-
	Imprest		74,500.00
	Add: Imprest During the Year		2,000.00

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

DETAILS OF STOCK OF PREPARED MEDICINE PREPARE FROM RAW DRUGS
DURING 2015-2016

S . NO.	Particulars	Amount	Amount
	Opening Stock as on 1-4-2015		
1	Rasayanshala	3,837,004.00	
	Arogyashala	756,268.00	
	Bombaywala Hospital	410,837.00	
	Satellite Hospital	33,507.00	5,037,616.00
2	The Medicine Prepared from Raw Drugs	16,279,997.00	
	1-4-2015 to 31-3-2016		
	Received by Hospital Arogyashala	10,511,050.00	
	Satellite Hospital	418,315.00	
	Received by the Hospital Bombaywala	1,847,942.00	29,057,304.00
3	Issue to Hospital/Deptts/VIPs from Rasayanshala	13,922,697.00	
	Issue to Patients from Arogyashala	10,236,496.00	
	Issue to Patients from Bombaywala Hospital	1,689,475.00	
	Issue to Patients from Satellite Hospital	405,815.00	26,254,483.00
4	Closing Stock as on 31-3-2016		
	Rasayanshala	6,194,304.00	
	Arogyashala	1,030,822.00	
	Bombaywala Hospital	569,304.00	
	Satellite Hospital	46,007.00	7,840,437.00

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

DETAILS OF CREDITORS WORKED OUT AS UNDER 2015-2016

S. No.	Amount 2014-15	Description	Amount 2015-16
1	100,426,971.00	General Provident Fund Account as per last Balance Sheet	106,680,896.00
	37,573,807.00	Add: Received During the year	37,260,435.00
	138,000,778.00		143,941,331.00
	26,041,937.00	Less: Final Payment	29,653,660.00
	111,958,841.00		114,287,671.00
	5,277,945.00	Less: Accrued Interest	
	106,680,896.00		114,287,671.00
	464,584.00	Closing Balance	2,849,297.00
100,230,718.00	FDR	106,036,980.00	
5,985,594.00	Advances	5,401,394.00	
-	Accrued Interest	-	
2	17,988.00	Contributory Pension Fund as per Balance Sheet	67,787.00
	6,826,441.00	Received During the Year	7,282,544.00
	6,844,429.00		7,350,331.00
		Less: Accrued Interest Last Year	
	6,776,642.00	Less: Refunded	7,262,626.00
	67,787.00	Closing Balance	87,705.00
	-	FDR	-
	-	Accrued Interest	-
67,787.00		87,705.00	
3	1,781,131.00	Earnest Money as per last Balance Sheet	2,536,282.00
	2,962,136.00	Received During the Year	6,036,400.00
	4,743,267.00		8,572,682.00
	2,206,985.00	Less: Refunded	1,858,380.00
	2,536,282.00		6,714,302.00
4	1,746,469.00	Security Deposit as per last Balance Sheet	1,199,739.00
	522,726.00	Received During the Year	221,059.00
	2,269,195.00		1,420,798.00
	1,069,456.00	Less: Refunded	627,108.00
	1,199,739.00		793,690.00

5	160,000,000.00	Main Cash FDR as per last Balance Sheet	145,000,000.00
	210,000,000.00	FDR prepared during the year	145,000,000.00
	370,000,000.00		290,000,000.00
	225,000,000.00	Less: FDR Matured	290,000,000.00
	145,000,000.00		-
6	8,326,707.00	Boys Fund Account as per last Balance Sheet	12,900,413.00
	30,394,366.00	Received During the Year	28,544,561.00
	38,721,073.00		41,444,974.00
	25,820,660.00	Less: Paid during the year	25,201,483.00
	12,900,413.00		16,243,491.00
	444,217.00	Closing Balance	3,242,862.00
	7,126.00	Advance Already Paid off	132,126.00
	12,449,070.00	FDR	12,868,503.00
	12,900,413.00		16,243,491.00
7	28,576,538.00	Revenue Account FDR as per last Balance Sheet	51,968,764.00
	40,168,764.00	FDR Prepared	22,175,647.00
	68,745,302.00		74,144,411.00
	16,776,538.00	Less:- FDR Matured	47,426,767.00
	51,968,764.00		26,717,644.00
8	3,800.00	Recovery of Income Tax as per last Balance Sheet	1,960.00
	61,551.00	Recovery During the Year	210,592.00
	65,351.00		212,552.00
	63,391.00	Less: Paid During the year	208,503.00
	1,960.00		4,049.00
9	-	Outside Receipts as per last Balance Sheet	-
	-	Receipts During the Year	45,302,489.00
	-		45,302,489.00
	-	Less: Paid During the year	45,272,489.00
			30,000.00

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

FOREIGN STUDENT FEES ACCOUNT 2015-2016

Receipt	Amount	Payment	Amount
Opening Balance	22,021.00	Honorarium	-
Bank Interest	12,382.00		
Receipt During the Year	-	Closing Balance	152,838.00
Previous's year adjustment	118,435.00		
Total	152,838.00	Total	152,838.00

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

GENERAL PROVIDENT FUND ACCOUNT 2015-2016

2014-15	Particulars	2015-16	2014-15	Particulars	2015-16
2,409,261.00	Opening Balance	464,584.00	3,750,100.00	Payment of Loan	2,960,000.00
26,080,138.00	Subscription	26,415,000.00	26,041,937.00	Final Payment	29,653,660.00
3,148,200.00	Loan Refunded	3,544,200.00	49,730,718.00	FDR Purchased	56,306,262.00
296,314.00	Interest from Bank	154,138.00			
36,856,071.00	F.D.R. Matured	50,500,000.00			
11,197,355.00	Interest on FDR	10,691,297.00			
-	Misc Receipts		464,584.00	Closing Balance	2,849,297.00
79,987,339.00		91,769,219.00	79,987,339.00		91,769,219.00

NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

MURAL RESEARCH PROJECT ACCOUNT 2015-2016

Receipt	Amount	Payment	Amount
Opeing Balance	291,084.00		
Receipt during the year	-	Payment previous year	-
Receipt previous year	-	Payment during the Year	-
Bank Interest	11,760.00	Closing Balance	302,844.00
	302,844.00		302,844.00

NATIONAL INSTITUTE OF AYURVEDA JAIPUR

SCHEDULE - 16

Significant Accounting Policies 2015-2016

1. The Institute is maintaining accounts on accrual basis and all grants/other Government receipts are received and included in accounts as accrued upto 31-3-2016.
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 has not been 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 Encashment of NIA employees are payable on their superannuation/retirement during the 2015 -16 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.
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.

.....

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 2015-2016

1

SCHEDULE 17 - CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1. CONTINGENT LIABILITIES

1.1	Claims against the Entity not acknowledged as debts	-	Rs. 6,62,425/-	(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 2015-2016

SCHEDULE 17 - 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 17 are annexed to and form an integral part of the Balance Sheet as at 31-3-2016 and the Income and Expenditure Account for the year ended on that date.

* * * * *