AUDIT REPORT



Balance Sheet (F. Y. 2012-13)

Particulars	Notes	Current Year 2012-13	Previous Year 2011-12
A CORPUS/ CAPITAL FUND AND LIABILITIES		5	\$
Corpus / Capital Fund	1	144,358,485.00	10,000,080.00
Reserves And Surplus	1	-	8
Earmarked/ Endowment Funds	1	1	
Secured Loans And Borrowings		1	i i i
Unsecured Loans And Borrowings	×.		
Deferred Credit Liabilities	-		÷
Current Liabilities And Provisions	2	411,655.00	÷
тс	TAL	144,770,140.00	10,000,080.00
B ASSETS			
Fixed Assets	3	6,021,255.00	•
Investments - From Earmarked/ Endowment Funds			.*.
Investments - Others	4	90,000,000.00	
Current Assets' Loans ' Advances Etc.	5	48,748,885.00	10,000,080.00
Miscellaneous Expenditure (to the extent not written off or adjusted)	-		Ŷ
тс	TAL	144,770,140.00	10,000,080.00

-Sd-**Financial Advisor**

Income And Expenditure Account for the y	Notes	Current Year 2012-13	Previous Year 2011-12
INCOME		\$	7
Income from Sales/ Services	~	-	×
Grants/ Subsidies	6	165,002,500.00	10,000,000 00
Fees/ Subcriptions	7	1,165,000.00	6
Income form Investments (Income on Investment from earnarked/ Funds transferred to Funds)	endow	۲.	8
Income from Royalty, Publication etc.	-	14.1	
Interest Earned	8	6	800.00
Other Income	9	76,145.00	
increase/ (decrease) in stock pf Finished goods an work-in-progre	9	31	
TOTAL (A)		166,243,645.00	10,000,800.00
EXPENDITURE			
Establishment Expenses	10	17,143,749.00	-
Other Administrative expenses etc.	11	14,741,491.00	
Expenditure on Grants, Subsidies etc.	-		-
Interest	12	8	720,00
Depreciation (Net Total at the year- end- corresponding to Sci	3		
TOTAL (B)		31,885,240.00	720,00
Balance being excess of Income over Expenditure (A-B)		134,358,405.00	10,000,080.00
Transfer to Special Reserve (Specify each)		÷	
Transfer to / form General Reserve		2	*
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/ CAPITAL FUND		134,358,405.00	10,000,080.00
SIGNIFICANT ACCOUNTING POLICIES	13		

-Sd-Financial Advisor

-Sd-Director

[ANNUAL REPORT] 2012-13

NO RECEIPTS 2012-13 2011-12 NU. NO. PAYMENT 2012-13 2012-13 1. Opening Balance a) Gash in hand b) Bank Balances i) Bank Balances i) In Current Accounts 10,000,080.00 1 Expenses (corresponding to Schedule 10) 17,143,749.00 17,143,749.00 1. Grants Received a) Prom Government of India 165,002,500.00 10,000,000.00 1 Projects 11. Incense On Investments a) on Bank Account 165,002,500.00 10,000,000.00 11. Investments and deposits made a) out of Earnackod/ Endowment funds b) Out of Own Funds (Intrestments- -Others) 90,000,000.00 IV. Interest Received a) on Bank Account . 800.00 . 800.00 V. Other Incense V. Refund of surplus money/ Leans 6,021,255.00 V. Other Incense V. Refund of surplus money/ Leans . VI. Other Receipt a) Administion Fees 1,165,000.00 . a) Administion Fees 1,165,000.00 . b) Tender Fees 5,000.00 . c) State of Cartons 2,020,000.00 . a) Administion Fees 1,165,000.00 . a) State of Cartons 2,0000.00	SL	Current Year	Previous Year			Current Year	Previous Year
a) Cash in hand b) Bank Balances i) In Current Accounts 10,000,680.00 i) In Current Accounts 10,000,680.00 i) Current Accounts 10,000,680.00 i) Current Accounts 11. Grants Received a) From Government of India 165,002,500.00 10,000,000.00 11. Income On Investments 11. Income On Investments 12. Verter Received 13. Payment Subsect On Investments 13. Payment Subsect On Investments 14. Payment Subsect On Investments 14. Payment Subsect On Investments 14. Payment Subsect On Investments 14. Investments Investments 14. Investments 15. Outper Payments 15. Outper Payments	NO RECEIPTS	2012-13	2011-12	SL NO.	I PAVMENT	2012-13	2011-12
b) Bank Balances i) In Current Accounts 10,000,080.00 i) In Current Accounts i) In Current Accounts i) From Government of India i) Form Government of India i) Cut of Own Funds (Investments- others) i) Cut of Courn Funds i) Cut of Courners i) Cut of	I. Opening Balance			I.	Expences		
i) In Charent Accounts 10,000,080.00 · b) Administrative Expenses (corresponding to Schedule 11) 14,696,679.00 II. Grants Received a) From Government of India 165,002,500.00 10,000,000.00 III. Income On Investments III. Income On Investments III. Income On Investments III. Income On Investments a) out of Earmarkod/ Endowment funds b) Out of Cown Punds (Investments- Others) 90,000,000.00 IV. Interest Received a) on Bank Account a) on Bank Account Account V. Other Income V. Other Income V. Other Income V. Other Income VI. Other Receipt a) Administica Fees 1,165,000,00 b) Feeder Fees 55,000,00 c) Sale of Cartons 20,145.00 c) Sale of Cartons 20,145.00 c) Earmast Money Deposite (EMD) 100,000,00 VII. Classing Balances a) Cash in Hand b) Bank Balances	a) Cash in hand				a) Establishment Expences		
II. Grants Received a) Prom Government of India 165,002,500.00 10,000,000.00 II. Payments made against funds for various Projects III. Income Gon Investments III. Income On Investments III. Investments and deposits made a) out of Earmarkod/ Endowment funds b) Out of Own Punds (Investments- -Others) 90,000,000.00 IV. Interest Received a) on Bank Account - 800.00 IV. Expenditure on Fixed Assets & Capital Work-in-Progress 90,000,000.00 V. Other Income V. Refund of surplus money/ Loons - - VI. Amount Borrowed VI. Finance Charges(Interest) - Admission Fees 1,165,000,00 - - a) Admission Fees 1,165,000,00 - - b) Tender Fees 56,000,00 - - a) Admission Fees 1,165,000,00 - - b) Tender Fees 56,000,00 - - c) Sale of Catrons 20,145,00 - - a) Admission Fees 1,165,000,00 - - c) Sale of Catrons 20,145,00 - - a) Security from Jankazz Gaurds 266,843,00 - - c) Earmest Money Deposite (EMD) 100,000,00<	b) Bank Balances					17,143,749.00	-
II. Grants Received a) From Government of India 165,002,500.00 10,000,000.00 III. Income On Investments III. Income On Investments III. Income On Investments III. Income On Investments III. Income On Investments a) out of Earmarkod' Endowment funds b) Out of Own Funds (Investments- -Others) 90,000,000.00 IV. Interest Received a) on Bank Account a) on Bank Account b) Cut of Own Funds (Investments- -Others) 90,000,000.00 IV. Expenditure on Fixed Assets & Capital Work-in-Progress a) Parchase of Fixed Assets b) Out of Own Funds (Investments- -Others) 90,000,000.00 b) Expenditure on Capital Work-in- Progress c. V. Other Income V. Amount Borrowed V. Amount Borrowed V. Finance Charges(Interest) c) Sale of Cartons 2,820,000.00 c) Sale of Cartons 2,820,000.00 c) Sale of Cartons 2,820,000.00 c) VII. Closing Balances a) Cash in Hand b) Bank Balances	i) In Current Accounts	10,000,080.00					
a) From Government of India 165,002,500.00 10,000,000.00 Projects III. Income On Investments III. Income On Investments III. Income On Investments a) out of Earnasked/ Endowment funds b) Out of Own Funds (InvestmentsOthers) 90,000,000.00 IV. Interest Received a) on Bank Account - 800.00 IV. Expenditure on Fixed Assets & Capital Work-in-Progress a) Purchase of Fixed Assets 6,021,255.00 b) Expenditure on Capital Work-in- Progress - V. Other Income V. Refund of surplus money/ Leans VI. Amount Borrowed VI. Finance Charges(Interest) - VII. Other Receipt a) Administion Frees 1,165,000.00 - VII. Finance Charges(Interest) - VII. Other Payments a) Administion Frees 2,0145.00 - VII. Other Payments a) Cash in Hand b) Bank Balances - VIII. Closing Balances - Advin Hand - Adving Capital Hand - Adving Cash in Hand					(corresponding to Schedule 11)	14,696,679.00	
II. Income On Investments III. Investments and deposits made a) out of Earmacked/ Endowment funds b) Out of Own Funds (Investments- -Others) 90,000,000 00 IV. Interest Received a) on Bank Account - 800.00 IV. Expenditure on Fixed Assets & Capital Work-in-Progress a) Purchase of Fixed Assets 6,021,255.00 b) Expenditure on Capital Work-in- Progress - V. Other Income V. Other Income VI. Finance Charges(Interest) - VII. Other Receipt a) Admission Frees 1,165,000.00 b) Tender Frees 56,000.00 c) Sale of Cartons 20,145.00 c) Earmest Money Deposite (EMD) 100,000.00 VIII. Closing Balances a) Cash in Hand b) Bank Balances	II. Grants Received			П.	Payments made against funds for variou	IS	
a) out of Earmarked/ Endowment funds b) Out of Own Funds (Investments- -Others) 90,000,000.00 V. Interest Received a) on Bank Account - 800.00 Work-in-Progress 6,021,255.00 b) Expenditure on Capital Work-ins- Progress - - V. Other Income V. Refund of surplus money/ Loans V. Other Income VI. Finance Charges(Interest) - IN Other Receipt a) Admission Fees 1,165,000.00 b) Tender Fees 56,000.00 c) Sale of Cartors 20,145.00 d) Security from Janbaza Gaards 266,843.00 d) Security	a) From Government of India	165,002,500.00	10,000,000.00		Projects		
b) Out of Own Funds (InvestmentsOthers) 90,000,000.00 V. Interest Received a) on Bank Account - 800.00 IV. Expenditure on Fixed Assets & Capital Work-in-Progress 6,021,255.00 a) Parchase of Fixed Assets 6,021,255.00 b) Expenditure on Capital Work-in- Progress - V. Other Income V. Refund of surplus money/ Loans - V. Other Receipt VI. Finance Charges(Interest) - a) Admission Fees 1,165,000.00 - b) Tender Fees 56,000.00 - c) Sale of Cartons 2,820,000.00 - d) Security from Jankaaz Gaards 266,843.00 - e) Earnest Money Deposite (EMD) 100,000.00 - VIII. Closing Balances a) Cash in Hand b) Bank Balances -	II. Income On Investments			ш			
V. Interest Received a) on Bank Account b) Expenditure on Fixed Assets & Capital Work-in-Progress a) Purchase of Fixed Assets b) Expenditure on Capital Work-in- Progress c) V. Other Income V. Other Income V. Other Income V. Other Income V. Other Income V. Other Income V. Refund of surplus money/ Leans V. Refund of surplus money/ Leans V. Finance Charges(Interest) a) Admission Fees b) Expenditure on Capital Work-in- Progress c) V. Other Receipt a) Admission Fees c) 1,165,000,00 b) Tender Fees c) 5,600,000 c) Sale of Cartons c) Sale of Cartons c) Sale of Cartons c) 20,145,00 c) Sale of Cartons c) 20,000,00 c) 20,000,00 c) 20,000,00 c) 20,000,00						s	
V. Interest Received a) on Bank Account IV. Expenditure on Fixed Assets & Capital Work-in-Progress (021,255.00) a) Purchase of Fixed Assets (021,255.00) (021,255.00) b) Expenditure on Capital Work-in- Progress (021,255.00) V. Other Income V. Refund of surplus money/ Loans V. Other Income V. Refund of surplus money/ Loans II. Other Receipt VI. Finance Charges(Interest) a) Admission Fees 1,165,000.00 b) Tender Fees 56,000.00 c) Sale of Cartons 20,145.00 d) Security from Janbaaz Gaurds 266,843.00 e) Earnest Money Deposite (EMD) 100,000.00 VIII. Closing Balances a) Cash in Hand b) Bank Balances a) Cash in Hand					b) Out of Own Funds (Investments-		
a) on Bank Account - 800.00 Work-in-Progress a) Purchase of Fixed Assets 6,021,255.00 b) Expenditure on Capital Work-in- Progress - V. Other Income V. Refund of surplus money/ Loans V. Refund of surplus money/ Loans VI. Finance Charges(Interest) - VII. Other Payments a) Admission Fees 1,165,000.00 - b) Tender Fees 56,000.00 - c) Sale of Cartons 20,145.00 - d) Security from Janbeaz Gaards 266,843.00 - e) Earnest Money Deposite (EMD) 100,000.00 + VIII. Closing Balances a) Cash in Hand b) Bank Balances					-Others)	90,000,000.00	
a) Parchase of Fixed Assets 6,021,255.00 b) Expenditure on Capital Work-in- Progress - V. Other Income V. Refund of surplus money/ Leans V. Refund of surplus money/ Leans VI. Finance Charges(Interest) - VII. Other Payments a) Admission Fees 1,165,000.00 - b) Tender Fees 56,000.00 - c) Sale of Cartons 20,145.00 - d) Security from Janbaaz Gaards 266,843.00 - e) Earnest Money Deposite (EMD) 100,000.00 - VIII. Closing Balances a) Cash in Hand - b) Bank Balances	V. Interest Received			IV.	Expenditure on Fixed Assets & Capital		
b) Expenditure on Capital Work-in- Progress - V. Other Income V. Refund of surplus money/ Loans V. Refund of surplus money/ Loans VI. Finance Charges(Interest) - UI. Other Receipt a) Admission Fees 1,165,000.00 b) Tender Fees 56,000.00 c) Sale of Cartons 20,145.00 c) Sale of Cartons 266,843.00 c) Sale of C	a) on Bank Account	× .	800.00		Work-in-Progress		
Progress - V. Other Income V. Refund of surplus money/ Leans VI. Amount Borrowed VI. Finance Charges(Interest) VI. Other Receipt - a) Admission Fees 1,165,000.00 b) Tender Fees 56,000.00 c) Sale of Cartons 20,145.00 d) Security from Janbeaz Gaurds 266,843.00 e) Earnest Money Deposite (EMD) 100,000.00 VIII. Closing Balances a) Cash in Hand b) Bank Balances						6,021,255.00	
V. Other Income V. Refund of surplus money/ Loans VI. Amount Borrowed VI. Finance Charges(Interest) - VII. Other Receipt VII. Other Payments a) Admission Fees 1,165,000.00 - b) Tender Fees 56,000.00 - c) Sale of Cartons 20,145.00 - d) Security from Janbaaz Gaurds 266,843.00 - e) Earnest Money Deposite (EMD) 100,000.00 - VIII. Closing Balances a) Cash in Hand b) Bank Balances					b) Expenditure on Capital Work-in-		
VI. Amount Borrowed VI. Finance Charges(Interest) 					Progress		-
VII. Other Payments a) Admission Fees 1,165,000.00 - a) Transfer to AIIMS Patna 2,820,000.00 b) Tender Fees 56,000.00 - a) Transfer to AIIMS Patna 2,820,000.00 c) Sale of Cartons 20,145.00 - - - d) Security from Jankaaz Gaards 266,843.00 - - e) Earnest Money Deposite (EMD) 100,000.00 - VIII. Closing Balances a) Cash in Hand - - - b) Bank Balances - - -	V. Other Income			v.	Refund of surplus money/ Loans		
a) Admission Fees 1,165,000.00 - a) Transfer to AIIMS Patna 2,820,000.00 b) Tender Fees 56,000.00 - c) Sale of Cartons 20,145.00 - d) Security from Janbaaz Gaurds 266,843.00 - e) Earnest Money Deposite (EMD) 100,000.00 - VIII. Closing Balances a) Cash in Hand b) Bank Balances	/I. Amount Borrowed			VI.	Finance Charges(Interest)	-	720.
b) Tender Fees 56,000.00 - c) Sale of Cartons 20,145.00 - d) Security from Janbaaz Gaurds 266,843.00 - e) Earnest Money Deposite (EMD) 100,000.00 - VIII. Closing Balances a) Cash in Hand b) Bank Balances	II. Other Receipt			VIL	Other Payments		
e) Sale of Cartons 20,145.00 - d) Security from Janbaaz Gaurds 266,843.00 - e) Earnest Money Deposite (EMD) 100,000.00 - VIII. Closing Balances a) Cash in Hand b) Bank Balances	a) Admission Fees	1,165,000.00			a) Transfer to AIIMS Patna	2,820,000.00	
d) Security from Janbaaz Gaurds 266,843.00 - e) Earnest Money Deposite (EMD) 100,000.00 - VIII. Closing Balances a) Cash in Hand b) Bank Balances	b) Tender Fees	56,000.00					
e) Earnest Money Deposite (EMD) 100,000.00 VIII. Closing Balances a) Cash in Hand b) Bank Balances		20,145.00					
VIII. Closing Balances a) Cash in Hand b) Bank Balances		266,843.00					
a) Cash in Hand - b) Bank Balances	e) Earnest Money Deposite (EMD)	100,000.00					
b) Bank Balances				VIII	Closing Balances		
I					a) Cash in Hand	-	
i) In Current Accounts 45,928,885.00 10,000					b) Bank Balances		
					i) In Current Accounts	45,928,885.00	10,000,080.
TOTAL 176.610.568.00 10.000.800.00 TOTAL 176.610.568.00 10.00	ΤΟΤΑΙ	176 610 560 00	10 000 900 00		TOTAL	176 (10 509 00	10.000,800

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. CORPUS/CAPITAL FUND	Current Year	Previous Year
	2012-13	2011-12
	\$	e –
Balance as at the beginning of the year	10,000,080.00	
Add : Contribution towards corpus/capital fund	1. A. T. S. 1911	×
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account	134,358,405.00	10,000,080.00
TOTAL	144,358,485.00	10,000,080.00
	Cold Contract Pro-	S - 0, 50 - 10 - 1
CURRENT LIABILITIES AND PROVISIONS	Current Year	Previous Year
CURRENT LIABILITIES AND PROVISIONS	Current Year 2012-13	Previous Year 2011-12
CURRENT LIABILITIES AND PROVISIONS		Contraction of the second second second
CURRENT LIABILITIES AND PROVISIONS		2011-12
		2011-12
CURRENT LIABBILITIES	2012-13 ₹	2011-12
CURRENT LIABBILITIES EMD	2012-13 ₹ 100,000.00	2011-12

5	NOTE - 3 FIXED ASSETS AS ON 31/03/2013	C102(00)11	GROSS	GROSS BLOCK			DEPRICIAT	DEPRICIATION BLOCK		NET BLOCK	DOCK
50	PARTICULARS	AT Beginning of the year	DURING	DEDUCTION DURING THE YEAR	TOTAL	AS AT BEGIMNING OF THE YEAR	< 5	ON DEDUCTION DURING THE YEAR	TOTAL	AS AT THE CURRENT YEAR END	AS AT THE PREVIOUS YEAR END
-		2	2	*	2	*	2	*	*	*	2
10.0	BUILDING	4	*		~	1			4		
	a) Guest House	3	1,089,682.00	2	1,089,582.00	1	*		•	00 789 680 (
-					X				1	4	×.
-14	PLANTS MACHINERY & EQU	2	324,251,00		324,261 00	•			•	324 251 00	2
-					2		10			4	
19	FURNITURE & FIXTURES	÷	1,905,767,00		1,905,767,309,1	1	*	4	•	1,905,767,00	×
					Ĩ				ų.		9
-	OFFICE EQUIPMENT	*	946,633,00		846,833,00	•			*	846 833 (0)	3
-		3	1×		•		13		-1	1	•
uri .	COMPUTER	¢	1,367,508.00		1,357,808.00	4	4			1,357,605.00	1
		•			5		4		ł.	5	, i
10	ELECTRIC NETALLATIONS	3	397,104.00		00 HOW 260	ĩ				397,104,00	1
-		ē					a		4		1
	TOTAL RUPEES		6,021,255.00		6,021,255,00		1.0			6.021,255.00	2
1.4	DREVICE VEAR SIGNESS		1								ĺ

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INVESTMENTS OTHERS		Current Year	Previous Yea
		2012-13	2011-12
		7	3
Government Security		1+1	
Other Approved Securities		÷	1.1
Shares			
Debentures and Bonds		+	
Others		÷	
1) Fixed Deposit Receipt at Bank of India for 91 days		90,000,000.00	
	TOTAL	90,000,000.00	
CURRENT ASSETS, LOANS AND ADVANCES		Current Year	Previous Yea
		2012-13	2011-12
A) CURRENT ASEETS	_	5	\$
Carried and a second			
1) Sundry Debtors:			
a) AllMS patna		2,820,000.00	
2) Bank balance			
a) with shedule bank			
- on current account		45,928,885.00	10,000,080.0
		48,748,885.00	-

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6. GRANTS/SUBSIDIES			-
(Irrevocable Grants & Subsidies Received	d)	Current Year	Previous Year
		2012-13	2011-12
Central Government		165,002,500.00	10,000,000.00
		100,000,000,00	10,000,000,00
	Total	165,002,500.00	10,000,000.0
7. FEES/SUBSCRIPTIONS		Gurrent Year	Previous Year
		2012-13	2011-12
		\$	2
1) Admission Fees		1,165,000.00	7
2) Annual Fees/Subscriptions			
3) Consultancy Fees		10	1
4) Other			~
	Total	1165000.00	0.0
INTEREST EARNED		Current Year	Previous Year
		2012-13	2011-12
1) On Current Account		2	*
a) With Scheduled Banks			800.008
	Total	<u> </u>	800.0
OTHER INCOME		Current Year	Previous Year
		2012-13	2011-12
			۲
1) Profit on Sale/disposal of Assets			
a) Sale of Cartoons		20,145.00	
2) Tender Receipt		56,000.00	·
	Total	76,145.00	-

10. ESTABLISHMENT EXPENSES		Current Year	Previous Yea
Particular		2012-13	2011-12
Salaries, wages		15,297,665.00	-
Allownces		1,846,084.00	÷
Contribution to Provident Fund			÷ 1
Contribution to Other Fund			
Staff welfare expenses		1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 -	÷
Others			- ò
	Total	17143749.00	
11. OTHER ADMINISTRATIVE EXPENSES ETC.		Current Year	Previous Yea
Particular		2012-13	2011-12
Electricity and Power		4,184,114.00	
Repair and Maintenance		2,232,554.00	
Advertisment		30,827.00	11 - E.S.
Telephone		34,667.00	
Postage and communication charges		91,039,00	
Printing and Stationary		152,830.00	24
Education expense		944,562.00	
Entertainment expense		361,323.00	- ÷
Outsourcing expense		6,413,175.00	
Office expense		296,400.00	- P
	Total	14,741,491.00	
12. INTEREST		Current Year	Previous Yea
Particular		2012-13	2011-12
a) Bank Charges		1	720.00
	Total	0.00	720.00

13. SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS

1. ACCOUNTING CONCEPTS

The financial statement are prepared on the basis of the historical cost convention, unless otherwise stated and on the accrual method of accounting.

2. INVENTORY VALUATION

- 2.1 Stores and Spares (including machinery spares) are valued at cost.
- 2.2 Raw Materials, semi finished goods are valued at lower of cost and net realizable value. The cost are based on weighted average cost. Cost of finished goods and semi finished goods is determined by considering material, labour and overheads.

3. INVESTMENTS

Investments classified as "long term investments" are carried at cost. Provision for decline, other than temporary, is made in carrying cost of such investment.

4. FIXED ASSETS

- Fixed Assets are stated at the cost of acquisition inclusive of inward freight, 4.1 duties and taxes, incidental and direct expenses related to acquisition. In respect of projects involving construction, related preoperational (including interest on loans for specific projects prior to its expenses completion) form part of the value of the asset capitalized.
- Fixed Asset received by way of non-monetary grants, (other than towards 4.2 the Corpus Fund), are capitalized at values stated, by corresponding credit to Capital Reserves.

5. DEPRECIATION

- 5.1 Depreciation is provided on w.d.v. method as per rates specified in the Income Tax Act 1961 expect depreciation on cost adjustments arising on account of conversion of foreign currency liabilities for acquisition of fixed asset, which is amortized over the residual life of the respective assets.
- 5.2 In respect of additions to/deduction from fixed asset during the years, depreciation is considered on pro-rata basis.
- 5.3 Asset costing Rs. 5000 or less are fully provided.

6. GOVERNMENT GRANTS/SUBSIDIES

- 6.1 Government grants of nature of contribution towards capital cost of setting up projects are treated as Capital Reserves.
- 6.2 Government grant/subsidy are accounted on realizable basis.

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Financial Advisor	Director

	UTILISATION DETAILS		
SL. No.	PARTICULARS	REFER NOTES	amount ₹
1	CAPITAL EXPENDITURE (i.e. Fixed Assets)	3	60,21, 255.00
2	REVENUE EXPENDITURE (As per Income and Expenditure Account)	-1	3,18,85,240.00
3	Transfer to AIIMS, Patna 5 2,820,000.00 (also includes student transfer Rs. 20,000.00 at AIIMS Patna.)	5	28,20,000.00
	Total Expenditure		4,07,26,495.00