


# **Annual Account for the FY 2014-15**

**ALL INDIA INSTITUTE OF MEDICAL SCIENCES, RAIPUR (CHHATTISGARH)**

**Balance Sheet as on 31/03/2015**

Particulars	SCHEDULES	Current Year 2014-15 Rs.	Previous Year 2013-14 Rs.
<b>A CORPUS/ CAPITAL FUND AND LIABILITIES</b>			
Corpus / Capital Fund	1	965,052,479.84	544,349,515.17
Reserves And Surplus	2	-	-
Earmarked/ Endowment Funds	3	232,200.00	-
Secured Loans And Borrowings	4	-	-
Unsecured Loans And Borrowings	5	-	-
Deferred Credit Liabilities	6	-	-
Current Liabilities And Provisions	7	81,019,252.00	22,066,093.00
<b>TOTAL</b>		<b>1,046,303,931.84</b>	<b>566,415,608.17</b>
<b>B ASSETS</b>			
Fixed Assets	8	220,901,572.00	58,643,424.66
Investments - From Earmarked/ Endowment Funds	9	-	-
Investments - Others	10	50,000,000.00	380,000,000.00
Current Assets' Loans ' Advances Etc.	11	775,402,359.84	127,772,183.51
Miscellaneous Expenditure (to the extent not written off or adjusted )	-	-	-
<b>TOTAL</b>		<b>1,046,303,931.84</b>	<b>566,415,608.17</b>
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNT	25		

  
**S. Jha**  
 FINANCIAL ADVISOR  
 AIIMS, RAIPUR (C.G.)

  
 23.6.2015  
 Director  
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ALL INDIA INSTITUTE OF MEDICAL SCIENCES, RAIPUR (CHHATTISGARH)  
Income And Expenditure Account for the year ended 31/03/ 2015

INCOME	SCHEDULES	Current Year	Previous Year
		2014-15 Rs.	2013-14 Rs.
Income from Sales/ Services	12	4,665,496.45	7,296,812.6
Grants/ Subsidies	13	822,500,000.00	597,516,666.0
Fees/ Subscriptions	14	-	-
Income form Investments ( Income on Investment from earmarked / endow Funds transferred to Funds)	15	563,117.00	-
Income from Royalty, Publication etc.	16	-	-
Interest Earned	17	41,513,508.00	8,924,167.00
Other Income	18	4,259,457.00	1,897,114.01
Increase/ (decrease) in stock pf Finished goods an work-in-progress	19	-	-
Prior Period Deprecition Over Booked		293,674.00	-
<b>TOTAL (A)</b>		<b>873,795,252.45</b>	<b>615,634,759.67</b>
<b>EXPENDITURE</b>			
Establishment Expenses	20	266,899,321.00	122,284,326.00
Other Administrative expenses etc.	21	147,613,397.25	82,095,194.00
Expenditure on Grants, Subsidies etc.	22	-	-
Interest	23	9,412.00	7,130.50
Depreciation (Net Total at the year- end- corresponding to Schedule	8	38,828,645.53	11,257,079.00
<b>TOTAL (B)</b>		<b>453,350,775.78</b>	<b>215,643,729.50</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>420,444,476.67</b>	<b>399,991,030.17</b>
Transfer to Special Reserve (Specify each)		-	-
Transfer to / form General Reserve		-	-
<b>BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/ CAPITAL FUND</b>		<b>420,444,476.67</b>	<b>399,991,030.17</b>
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

  
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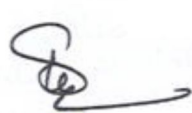
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31/03/2015**

**1. CORPUS/CAPITAL FUND**

	Current Year	Previous Year
	2014-15	2013-14
	Rs.	Rs.
Balance as at the beginning of the year	544,349,515.17	144,358,485.00
Add : Contribution towards corpus/capital fund	-	-
Add/(Deduct): Balance of net income/(expenditure) transferred from the Income and Expenditure Account	420,444,476.67	399,991,030.17
Add:- Prior Period Items(Expenditure is overbooked in Previous Year)	258,488.00	-
<b>BALANCE AT THE YEAR-END</b>	<b>965,052,479.84</b>	<b>544,349,515.17</b>

**2. RESERVES AND SURPLUS:-**

	Current Year	Previous Year
	2014-15	2013-14
	Rs.	Rs.
<b>a) Capital Reserve:</b>		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
<b>Total (a)</b>	-	-
<b>b) Revaluation Reserve</b>		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
<b>Total (b)</b>	-	-
<b>c) Special Reserve</b>		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
<b>Total (c)</b>	-	-
<b>d) General Reserve</b>		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
<b>Total (d)</b>	-	-
<b>TOTAL (a+b+c+d)</b>	<b>-</b>	<b>-</b>

  
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**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31/03/2015**

3. EARMARKED/ ENDOWMEN FUNDS	FUND-WISE BEAKUP				Current Year	Previous Ye
	Fund WW	Fund XX	Fund YY	Fund ZZ	2014-15	2013-14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
a). Opening Balance of the funds	-	-	-	-	-	-
b). Addition to the funds:						
i) Donation/grants	-	-	-	-	-	-
ii) Income from investment made on account of fu	-	-	-	-	-	-
iii) Other addition (specify nature)	-	-	-	-	232,200.00	-
	-	-	-	-	232,200.00	-
<b>TOTAL (a+b)</b>	-	-	-	-	<b>232,200.00</b>	-
c). Utilisation/Expences towards objective of funds						
i) Capital Expenditure						
- Fixed Assets	-	-	-	-	-	-
- Others	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-
ii) Revenue Expenditure						
- Salaries, Wages and allowances etc.	-	-	-	-	-	-
- Rent	-	-	-	-	-	-
- Other Administrative expenses	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-
<b>Total (c)</b>	-	-	-	-	-	-
<b>NET BALANCE AS AT THE YEAR-END (a+b+c)</b>	-	-	-	-	<b>232,200.00</b>	-

**Notes**

- 1) Disclosures shall be made under relevant heads based on condition attaching to the grants.
- 2) Plan Funds received from the Central/State Governments are to be shown as separate Funds and not to be mixed up with any other Funds.


  
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**ALL INDIA INSTITUTE OF MEDICAL SCIENCES, RAIPUR (CHHATTISGARH)**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31/03/2015**

4. SECURED LOANS AND BORROWINGS:	Current Year		Previous Year	
	2014-15		2013-14	
	Rs.		Rs.	
a) Central Government		-		-
b) State Government (Specify)		-		-
c) Financial Institutions				
i) Term Loans	-	-	-	-
ii) Interest accrued and due	-	-	-	-
d) Banks:				
i) Term Loans	-	-	-	-
- Interest accrued and due	-	-	-	-
ii) Other Loans (specify)	-	-	-	-
- Interest accrued and due	-	-	-	-
e) Other Institutions and Agencies		-		-
f) Debenture and Bonds		-		-
g) Others (specify)		-		-
<b>Total</b>		-		-
Note: Amounts due within one year				

  
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**ALL INDIA INSTITUTE OF MEDICAL SCIENCES, RAIPUR (CHHATTISGARH)**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31/03/2016**

5. UNSECURED LOANS AND BORROWINGS:	Current Year	Previous Year
	2014-15	2013-14
	Rs.	Rs.
a) Central Government	-	-
b) State Government (Specify)	-	-
c) Financial Institutions	-	-
d) Banks:		
i) Term Loans	-	-
ii) Other Loans (specify)	-	-
e) Other Institutions and Agencies	-	-
f) Debenture and Bonds	-	-
g) Others (specify)	-	-
<b>Total</b>	-	-
Note: Amounts due within one year		
6. DEFERRED CREDIT LIABILITIES:	Current Year	Previous Year
	2014-15	2013-14
	Rs.	Rs.
a) Acceptances secured by hypothecation of capital equipment and other assets	-	-
b) Others	-	-
<b>Total</b>	-	-
Note: Amounts due within one year		


  
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**ALL INDIA INSTITUTE OF MEDICAL SCIENCES, RAIPUR (CHHATTISGARH)**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31/03/2015**

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31/03/2015

7. CURRENT LIABILITIES AND PROVISIONS		Current Year		Previous Year	
		2014-15		2013-14	
		Rs.		Rs.	
<b>A) CURRENT LIABILITIES</b>					
i)	Acceptances				
ii)	Sundry Creditors:				
a)	For Goods				
b)	Others	42,566,029.00	42,566,029.00		
iii)	Advances Received				
iv)	Interest accrued but not due on:				
a)	Secured Loans/borrowings				
b)	Unsecured Loans/borrowings				
v)	Statutory Liabilities:				
a)	Labour Cess	31,040.00			
b)	TDS	136,551.00	167,591.00	943,140.00	943,140.00
vi)	Other current Liabilities				
a)	Security Deposite	4,808,472.00		1,206,843.00	
b)	Earned Money Deposite	20,724,560.00	25,533,032.00	19,916,110.00	21,122,953.00
<b>TOTAL (A)</b>			<b>68,266,652.00</b>		<b>22,066,093.00</b>
<b>B) PROVISIONS</b>					
i)	For Taxation		0.00		0.00
ii)	Gratuity		0.00		0.00
iii)	Superannuation/Pension		0.00		0.00
iv)	Accumulated Leave Encashment		0.00		0.00
v)	Trade Warranties/Claims		0.00		0.00
vi)	Electricity Exp.		2,998,120.00		0.00
	External Remittance		92,568.00		
	NPS Payable		1,183,762.00		
	Salary Payable		8,387,012.00		
vii)	Telephone Exp		91,138.00		
<b>TOTAL (B)</b>			<b>12,752,600.00</b>		<b>0.00</b>
<b>TOTAL (A+B)</b>			<b>81,019,252.00</b>		<b>22,066,093.00</b>

  
**FINANCIAL MANAGER**  
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ALL INDIA INSTITUTE OF MEDICAL SCIENCES, RAIPUR (JHARKHAND)  
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31/03/2015

NOTE - 8: FIXED ASSETS AS ON 31/03/2014

NOTE: - If Gross Block is Nil, then Gross Block should be Nil.

S.N O	PARTICULARS	GROSS BLOCK			DEPRECIATION BLOCK				NET BLOCK		
		Cost valuation As at beginning of the year	Additions during the year	deduction during the year	Cost valuation at the Year-end	As at the beginning of the year	On Additions During the year	On Deductions During the year	Total up to the year-end	As at the current Year-end	As at the previous Year-end
1	BUILDING	1,500,329.00	555,445.00	90,000.00	1,965,774.00	137,783.00	183,309.00	4,500.00	316,582.00	1,549,782.00	1,363,146.00
2	PLANTS MACHINERY & EQUIPM	15,816,395.75	137,946,976.00	1,108,152.00	152,655,219.75	1,516,377.00	20,253,258.75	83,111.00	21,886,524.75	130,968,695.00	14,300,018.75
3	FURNITURE & FIXTURES	8,444,866.00	29,497,824.00	-	37,942,690.00	510,606.00	3,094,664.00	-	3,605,270.00	34,337,420.00	7,534,260.00
4	OFFICE EQUIPMENT	-	-	-	-	-	-	-	-	-	-
5	COMPUTER	12,896,211.00	4,458,925.00	-	17,355,137.00	4,837,856.00	7,008,911.00	-	11,846,567.00	5,508,570.00	8,958,586.00
6	ELECTRIC INSTALLATIONS	174,680.00	1,697,757.00	-	1,872,437.00	10,161.00	163,878.00	-	174,039.00	1,698,398.00	164,519.00
7	BOOKS	14,814,801.91	4,870,415.53	2,804,464.66	16,880,752.78	4,823,907.00	8,124,624.78	863,193.00	12,085,338.78	4,595,414.00	18,329,327.91
	TOTAL RUPEES	53,647,883.66	178,827,943.53	4,902,616.66	228,472,638.53	11,836,490.00	38,828,645.53	950,804.00	49,734,331.53	178,738,307.00	42,148,826.66
	PREVIOUS YEAR FIGURES	6,021,255.00	47,626,638.66	-	53,647,883.66	-	11,257,679.00	-	11,257,679.00	42,390,204.66	6,021,255.00
	CAPITAL WORK-IN PROGRESS	16,252,620.00	42,143,293.00	16,252,620.00	42,143,293.00	-	-	-	-	42,143,293.00	16,252,620.00
	TOTAL									228,901,572.00	

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**ALL INDIA INSTITUTE OF MEDICAL SCIENCES, RAIPUR (CHHATTISGARH)**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31/03/2015**

9. INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	Current Year	Previous Year
	2014-15	2013-14
	Rs.	Rs.
a) In Government Securities	-	-
b) Other approved Securities	-	-
c) Shares	-	-
d) Debentures and Bonds	-	-
e) Subsidiaries and Joint Ventures	-	-
f) Others (to be specified)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

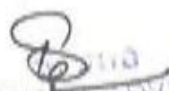
10 INVESTMENTS OTHERS	Current Year	Previous Year
	2014-15	2013-14
	Rs.	Rs.
a) In Government Securities	-	-
b) Other approved Securities	-	-
c) Shares	-	-
d) Debentures and Bonds	-	-
e) Subsidiaries and Joint Ventures	-	-
f) Others (FDR in Bank of India)	50,000,000.00	380,000,000.00
<b>Total</b>	<b>50,000,000.00</b>	<b>380,000,000.00</b>

  
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**Raipur 492 099 (C.G.)**

ALL INDIA INSTITUTE OF MEDICAL SCIENCES, RAIPUR (CHHATTISGARH)  
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31/03/2015

11 CURRENT ASSETS, LOANS, ADVANCES ETC.		Current Year		Previous Year	
		2014-15		2013-14	
		Rs.		Rs.	
i) CURRENT ASSETS:					
a) Inventories					
1	Stores and Spares	-		-	
2	Loose Tools	-		-	
3	Stock in trade	-		-	
	Finished Goods	-		-	
	Work in progress	-		-	
	Raw Materials	-		-	
b) Sundry Debtors:					
1	Debts Outstanding for a period exceeding six months	-		-	
2	Others				
	i) TDS Receivables	618,438.00		336,669.00	
	ii) AIIMS, Patna	2,820,000.00	3,438,438.00	2,820,000.00	3,156,669.00
c) Cash balances in hand ( including cheques and imprest)			39,261.00		1,000.00
d) Bank Balances:					
1	With Scheduled Banks:				
	on Current Accounts	766,884,769.71		124,614,514.51	
	On Deposit Accounts (includes margin money)	-		-	
	On Saving Account	-	766,884,769.71	-	124,614,514.51
2	With non-Scheduled Banks:				
	on Current Accounts	-		-	
	On Deposit Accounts (includes margin money)	-		-	
	On Saving Account	-		-	
e) Post office-Savings Account					
f) Advances			5,039,891.13		
Total			776,492,359.84		127,772,183.51
Note: Amounts due within one year					

  
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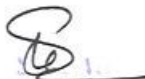
**ALL INDIA INSTITUTE OF MEDICAL SCIENCES, RAIPUR (CHHATTISGARH)**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31/03/2015**

**12. INCOME FROM SALES/SERVICE**

	Current Year	Previous Year
	2014-15	2013-14
	Rs.	Rs.
<b>a) Income from Sales</b>		
i) Sale of Finished Goods	-	-
ii) Sale of Raw Material	-	-
iii) Sale of Scraps	-	-
<b>b) Income from Services</b>		
i) OPD Registration	1,504,368.00	381,920.00
ii) Admission Fees	2,858,303.45	6,914,892.66
iii) IPD Registration & Blood Bank Collection	302,825.00	-
iv) Maintenance Services ( Equipment/Property)	-	-
v) Others (Specify)	-	-
<b>Total</b>	<b>4,665,496.45</b>	<b>7,296,812.66</b>

**13. GRANTS/SUBSIDIES**

	Current Year	Previous Year
(Irrevocable grants & Subsidies Received)	2014-15	2013-14
	Rs.	Rs.
a) Central Government	822,500,000.00	597,516,666.00
b) State Government	-	-
c) Government Agencies	-	-
d) Institutions/Welfare Bodies	-	-
e) International Organisations	-	-
f) Others (specify)	-	-
<b>Total</b>	<b>822,500,000.00</b>	<b>597,516,666.00</b>

  
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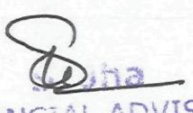
  
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**ALL INDIA INSTITUTE OF MEDICAL SCIENCES, RAIPUR (CHHATTISGARH)**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31/03/2015**

<b>14. FEES/SUBSCRIPTIONS</b>	<b>Current Year</b>	<b>Previous Year</b>
	<b>2014-15</b>	<b>2013-14</b>
	<b>Rs.</b>	<b>Rs.</b>
a) Entrance Fees	-	-
b) Annual Fees/Subscriptions	-	-
c) Seminar/Program Fees	-	-
d) Consultancy fees	-	-
e) Others (Specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

<b>15. INCOME FROM INVESTMENTS</b>	<b>Current Year</b>	<b>Previous Year</b>
(Income on Invest. From Earmarked/Endowment Funds transferred to Funds)	<b>2014-15</b>	<b>2013-14</b>
	<b>Rs.</b>	<b>Rs.</b>
a) Interest		
i) On Govt. Securities	-	-
ii) Other Bond/Debentures	-	-
b) Dividends:		
i) On Shares	-	-
ii) On Mutual Fund Securities	-	-
c) Rents	563,117.00	-
d) Others (Specify)	-	-
<b>Total</b>	<b>563,117.00</b>	<b>0.00</b>

  
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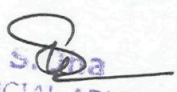
  
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**ALL INDIA INSTITUTE OF MEDICAL SCIENCES, RAIPUR (CHHATTISGARH)**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31/03/2015**

<b>16. INCOME FROM ROYALTY, PUBLICATION ETC.</b>	<b>Current Year</b>	<b>Previous Year</b>
	<b>2014-15</b>	<b>2013-14</b>
	<b>Rs.</b>	<b>Rs.</b>
a) Income From Royalty	-	-
b) Income from Publications	-	-
c) Others (specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

<b>17. INTEREST EARNED</b>	<b>Current Year</b>	<b>Previous Year</b>
	<b>2014-15</b>	<b>2013-14</b>
	<b>Rs.</b>	<b>Rs.</b>
a) On Term Deposites:		
a) With Scheduled Banks	38,695,822.00	7,240,825.00
b) With Non Scheduled Banks	-	-
c) With Institutions	-	-
d) Others	-	-
b) On Saving Accounts:		
a) With Scheduled Banks	-	-
b) With Non Scheduled Banks	-	-
c) With Institutions	-	-
d) Others	-	-
c) On Loans		
a) Employees/ Staff	-	-
b) Others	-	-
d) Interest from CSEB	2,817,686.00	1,683,342.00
<b>Total</b>	<b>41,513,508.00</b>	<b>8,924,167.00</b>

  
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**Raipur 492 099 (C.G.)**


**ALL INDIA INSTITUTE OF MEDICAL SCIENCES, RAIPUR (CHHATTISGARH)**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31/03/2015**

<b>18. OTHER INCOME</b>	<b>Current Year</b>	<b>Previous Year</b>
	<b>2014-15</b>	<b>2013-14</b>
	<b>Rs.</b>	<b>Rs.</b>
a) Profit on Sale/disposal of Assets		
i) Sale of Cartoons	-	-
b) Licence Fees	379,404.00	480,592.01
c) Tender Fees	1,276,049.00	971,755.00
d) Miscellaneous Income	2,604,004.00	444,767.00
<b>Total</b>	<b>4,259,457.00</b>	<b>1,897,114.01</b>

<b>19. INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS &amp; WORK IN PROGRESS</b>	<b>Current Year</b>	<b>Previous Year</b>
	<b>2014-15</b>	<b>2013-14</b>
	<b>Rs.</b>	<b>Rs.</b>
a) Closing Stock	-	-
- Finished Goods	-	-
- Work-in-progress	-	-
b) Less: Opening Stock	-	-
- Finished Goods	-	-
- Work-in-progress	-	-
<b>NET INCREASE/(DECREASE) (a-b)</b>	<b>0.00</b>	<b>0.00</b>

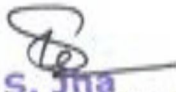
<b>20. ESTABLISHMENT EXPENSES</b>	<b>Current Year</b>	<b>Previous Year</b>
	<b>2014-15</b>	<b>2013-14</b>
	<b>Rs.</b>	<b>Rs.</b>
Salaries, wages	252,075,166.00	116,844,154.00
Allowances	1,130,960.00	5,440,172.00
Contribution to Provident Fund	-	-
Contribution to Other Fund	13,693,195.00	-
Staff welfare expenses	-	-
Others	-	-
<b>Total</b>	<b>266,899,321.00</b>	<b>122,284,326.00</b>

  
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 Director  
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**ALL INDIA INSTITUTE OF MEDICAL SCIENCES, RAIPUR (CHHATTISGARH)**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31/03/2015**

<b>21. OTHER ADMINISTRATIVE EXPENSES ETC.</b>		
<b>Particular</b>	<b>Current Year</b>	<b>Previous Year</b>
	<b>2014-15</b>	<b>2013-14</b>
	<b>Rs.</b>	<b>Rs.</b>
Electricity and Power	34,409,089.00	14,885,909.00
Repair and Maintenance	15,996,735.00	7,390,288.00
Advertisement	1,762,072.00	2,892,267.00
Telephone	1,582,070.00	734,595.00
Postage and communication charges	162,914.00	16,254.00
Printing and Stationary	1,851,266.00	605,559.00
Education expense	1,517,849.00	618,104.00
Entertainment expense	555,562.00	2,840,342.00
Outsourcing expense	64,508,190.00	37,861,169.00
Medicine & Consumables	7,341,121.00	1,755,692.00
Travelling	7,860,156.00	7,834,664.00
Registration Expenses	-	144,040.00
Computer Expenses	213,545.00	-
Electricity Maintenance	210,627.00	-
Food Supply Patient	491,969.00	-
News Paper	82,444.00	20,850.00
Imprest Money	-	3,697,159.00
Office expense	9,067,788.25	798,302.00
<b>Total</b>	<b>147,613,397.25</b>	<b>82,095,194.00</b>
<b>22. EXPENDITURE ON GRANTS, SUBSIDIES ETC.</b>		
<b>Particular</b>	<b>Current Year</b>	<b>Previous Year</b>
	<b>2014-15</b>	<b>2013-14</b>
	<b>Rs.</b>	<b>Rs.</b>
a) Grants given to Institution/Organisations	-	-
a) Subsidies given to Institution/Organisations	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>12. INTEREST</b>		
<b>Particular</b>	<b>Current Year</b>	<b>Previous Year</b>
	<b>2014-15</b>	<b>2013-14</b>
	<b>Rs.</b>	<b>Rs.</b>
a) On Fixed Loans	-	-
b) On Other Loans (including Bank Charges)	9,412.00	7,130.50
c) Others (specify)	-	-
<b>Total</b>	<b>9,412.00</b>	<b>7,130.50</b>

  
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**RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31/03/2015**

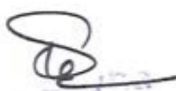
SL NO	RECEIPTS	Current Year 2014-15 in Rs	Previous Year 2013-14 in Rs	SL NO.	PAYMENT	Current Year 2014-15 in Rs	Previous Year 2013-14 in Rs
I.	<b>Opening Balance</b>			I.	<b>Expences</b>		
	a) Cash in hand	1,000.00	-		a) Establishment Expences		
	b) Bank Balances				(corresponding to Schedule 10)		
	i) In Current Accounts	124,614,514.51	45,928,885.00		b) Administarative Expences	257,099,428.00	121,341,186.00
					(corresponding to Schedule 11)		
					c) Others	143,085,584.25	82,095,194.00
II.	<b>Grants Received</b>			II.	<b>Payments made against funds for various Projects</b>	-	-
	a) From Government of India	822,500,000.00	597,516,666.00			-	-
III.	<b>Income On Investments</b>			III.	<b>Investments and deposits made</b>		
	a) Rent	563,117.00	-		a) out of Earmarked/ Endowment funds	-	-
					b) Out of Own Funds ( Investments- Others)	-	290,000,000.00
IV.	<b>Interest Received</b>			IV.	<b>Expenditure on Fixed Assets &amp; Capital Work-in-Progress</b>		
	a) on Bank Account	38,695,822.00	7,240,825.00		a) Purchase of Fixed Assets	117,490,092.00	47,626,628.66
	b) From CSEB	2,535,917.00	1,346,673.00		b) Expenditure on Capital Work-in-Progress	42,143,293.00	16,252,620.00
V.	<b>Other Income</b>	-	-	V.	<b>Refund of surplus money/ Loans</b>	-	-
VI.	<b>Amount Borrowed</b>	-	-	VI.	<b>Finance Charges(Interest)</b>	9,412.00	7,130.50
VII.	<b>Other Receipt</b>			VII.	<b>Other Payments</b>		
	a) OPD Registration	1,504,368.00	381,920.00		a) Transfer to AIIMS Patna	-	-
	a) Admission Fees	2,858,303.45	6,914,892.66		b) TDS	954,601.00	44,812.00
	b) Tender Fees	1,276,049.00	971,755.00		c) Advances	4,771,162.00	
	c) Other Income	-	-				
	d) Security Deposit	3,601,629.00	940,000.00				
	e) Earnest Money Deposit (EMD)	808,450.00	19,816,110.00	VIII.	<b>Closing Balances</b>		
	g) Licences Fees	379,404.00	480,592.01		a) Cash in Hand	39,261.00	1,000.00
	h) Other Receipt	2,604,004.00	444,767.00		b) Bank Balances		
	i) IPD Registration	302,825.00	-		i) In Current Accounts	766,884,769.71	124,614,514.51
	j) Special Fund	232,200.00	-				
	k) From FDR	330,000,000.00	-				
	l) Prior Period Item	-	-				
	<b>TOTAL</b>	<b>1,332,477,602.96</b>	<b>681,983,085.67</b>		<b>TOTAL</b>	<b>1,332,477,602.96</b>	<b>681,983,085.67</b>

  
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## UTILISATION DETAILS

SL. NO.	PARTICULARS	Refer Notes	AMOUNT ₹
1	CAPITAL EXPENDITURE (i.e. Fixed Assets)	8	202,182,281.00
2	SALARY	20	266,899,321.00
3	GENERAL	21 & 22	147,622,809.25
<b>Total Expenditure</b>			<b>616,704,411.25</b>

  
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7. A. (ii) **Sundry Creditors**

**Others**

Anurag Sales & Services	11,400.00
Continuum Electro Products	100,000.00
Godrej & Boyce Mfg. Co. Ltd.	289,560.00
Ideas Inc. Management Pvt. Ltd.	166,983.00
J H BOI Innovations Pvt. Ltd.	16,312,975.00
LSR Medical Pvt. Ltd.	2,601,539.00
Medical Products Service	5,070,600.00
MR Investment (HK) Ltd.	3,968,867.00
Philips Medical System	13,791,600.00
Sisco Latex Pvt. Ltd.	97,098.00
BVG India Ltd.	155,407.00
<b>Total</b>	<b>42,566,029.00</b>

7. A. (vi) **Other Current Liabilities**

**Security Deposite**


A P Scanner	9,084.00
Bharat Serums and Vaccines Ltd.	110,004.00
Diamond Agencies	65,000.00
E-Tech Project Pvt. Ltd.	5,740.00
Intelligence Security of India	1,781,240.00
Jan Jagran Samiti	49,198.00
Janak Health Care	33,877.00
Janbaaz Gaurds	1,216,238.00
Jayant Electrials	6,720.00
Lab Guard India Pvt. Ltd.	356,477.00
NCCF	35,460.00
Safeguard & Manpower	190,000.00
Security Deposite JR	690,000.00
Syma Medical & Dental Surgical	50,000.00
UCB India Private Limited	1,292.00
V Raj Tour & Travel	192,040.00
Yash Engineering Sales	9,990.00
Zest Surgical Pvt. Ltd.	1,500.00
Others	4,612.00
<b>Total</b>	<b>4,808,472.00</b>

11. D

**Bank Balance**

**On Current Accounts**

Bank Of India	758,912,412.60
Bank Of India (OPD Account)	2,153,278.00
Bank of Baroda	5,819,079.11
<b>Total</b>	<b>766,884,769.71</b>

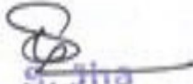
  
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Raipur 492 099 (C.G.)

**Advances**

Dr D. K. Sharma (Imprest)	15,000.00
Dr Anudita Bhargav	40,000.00
Dr Manisha B Sinha	36,000.00
Dr Nitin M Nagarkar	90,000.00
Dr Prashant K Nayak	36,000.00
Dr Santosh Rao	55,000.00
Dr Siddharth Nanda	27,000.00
HSCC India Limited	4,413,162.00
Shri Neeresh Sharma	21,000.00
Shri Shankar Jha	21,000.00
Shri Pramod Khare	17,000.00
Sage Publication	45,847.83
Total Library Solutions	222,881.30

**Total****5,039,891.13**

  
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**24. SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS.**

**1. ACCOUNTING CONVENTION**

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**

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

3.2 Investment classified as "Current" are carried at lower of cost and fair value, Provision for shortfall on the value of such investments is made for each investment considered individually and not on a global basis.

3.3 Cost includes acquisition expenses like brokerage, transfer stamps.

**4. FIXED ASSETS**

4.1 Fixed Assets are stated at the cost of acquisition inclusive of inward freight, duties and taxes, incidental and direct expenses related to acquisition. In respect of projects involving construction, related preoperational expenses (including interest on loans for specific projects prior to its completion) form part of the value of the asset capitalized.


4.2 Fixed Asset received by way of non-monetary grants, (other than towards the Corpus Fund), are capitalized at values stated, by corresponding credit to Capital Reserves.

**5. DEPRECIATION**

5.1 Depreciation shall provided on w.d.v. method as per rates specified in the Income Tax Act 1961 except depreciation on cost adjustments arising on account of conversion of

  
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foreign currency liabilities for acquisition of fixed asset, after completion of warranty period, 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. MISCELLANEOUS EXPENDITURE

6.1 Deferred revenue expenditure is written off over a period of 5 year it is incurred.

7. ACCOUNTING FOR SALES

7.1 Sales include excise duty and are net of sales returns, rebate and trade discount.

8. GOVERNMENT GRANTS/SUBSIDIES

8.1 Government grants of nature of contribution towards capital cost of setting up projects are treated as Capital Reserves.

8.2 Grants in Respect of specific fixed assets acquired are shown as a deduction from the cost of the related assets.

8.3 Government grant/subsidy are accounted on realizable basis.

9. FOREIGN CURRENCY TRANSACTION

9.1 Transactions denominated in foreign currency are accounted at the exchange rate prevailing at the date of the transaction.

9.2 Current assets, foreign currency loans and current liabilities are converted at the exchange rate prevailing as at the year end and the resultant gain/loss is adjusted to cost of fixed assets, if the foreign currency liability relates to fixed assets, and in other cases is considered to revenue.


10. LEASE

10.1 Lease rentals are expensed with reference to lease term.


11. RETIREMENT BENEFITS

11.1 Liability towards gratuity payable on death/retirement of employees is accrued based on actuarial valuation.

11.2 Provision for accumulated leave encashment benefit to the employees is accrued and computed on the assumption that employees are entitled to receive the benefit as at each year end.

  
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Director  
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Raipur 492 099 (C.G.)

**5. CONTINGENT LIABILITIES AND NOTES ON ACCOUNT.**

**1. CONTINGENT LIABILITIES**

**1.1 In Respect Of:**

Letters of Credit opened by Bank on behalf of the Entity Rs. 1,04,68,080.00  
(\$1,68,000.00\* Rs. 62.31)  
(Previous year Rs. 1,05,60,460.00 )

**2. CURRENT ASSETS, LOANS AND ADVANCES**

2.1 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.

**3. TAXATION**

3.1 In view of there being no taxable income under Income tax Act 1961, no provision for Income tax has been considered necessary.

**4. FOREIGN CURRENCY TRANSACTIONS**


(Amount – Rs.)

**4.1 Value of Imports Calculated on C.I.F. Basis:**

	Current year	Previous year
- Purchase of Finished Goods	-	-
- Raw Materials & components ( Including in transit)	-	-
- Capital Goods	6,52,78,989.00	1,55,17,748.00
- Stores, Spares and Consumables	-	-

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

6. During this year Opening Fixed Assets has been reclassified due to which Fixed Assets Balance has been changed from 42,390,804.66 to 41,811,393.66 and depreciation has been changed from 11,257,079.00 to 11,836,490.00. Net effect in Income & Expenditure is Rs. 5,79,411.00.

  
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7. During Previous Year an amount of Rs. 11,08,152.00 has been Debited to photocopy account twice which is now been reversed due to this Fixed Assets has been decreased by Rs. 11,08,152.00 and accordingly depreciation has been changed by Rs. 83,111.00.

8. During Previous Year an amount of Rs. 90,000.00 has been wrongly Debited to building account which is now been reversed due to this Fixed Assets has been decreased by Rs. 90,000.00 and accordingly depreciation has been changed by Rs. 4,500.00.

9. As Per CAG Audit report Dated 12/05/2015 there was query regarding Books purchased of Rs. 33.53 Lac against which Journals received amounting Rs. 5,49,599.16 upto March 2014. As per depreciation rate issued by Income Tax Act, 1961 rate of depreciation on journals is 100% but as per CAG recommendation dated 12/05/2015 depreciation should be 60%.

During current year we have reversed Excess depreciation of Rs. 8,63,193.00 Charged in F.Y. 2013-14 on 1<sup>st</sup> Apr. 2014. An amount of Rs. 28,04,464.66 transferred to advances for Books not received during F.Y. 2013-14.

Books of Rs. 25,35,735.53 has been received by AIIMS, Raipur during the F.Y. 2014-15, as per letter dated 22/06/2015 and depreciation has been charged accordingly.


**10. Due to change in accounting system**

During Previous Year Expenses meet through Imprest Cash of Rs. 2,58,488/- was actually not incurred during last year now reversed.

During Previous Year Expenses meet through Repair & Maintenance of Rs. 44,13,162/- was actually not incurred during last year now reversed.

11. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31 March 2015 and the Income and Expenditure Account for the year ended on that date.

  
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