

**ANNUAL ACCOUNT  
AND  
AUDIT REPORT  
FOR  
FY 2015-16**

**ALL INDIA INSTITUTE OF MEDICAL SCIENCES, RAIPUR (CHHATTISGARH)**  
**Balance Sheet as on 31/03/2016**

		Current Year	Previous Year
SCHEDULES		2015-16	2014-15
A) CORPUS/ CAPITAL FUND AND LIABILITIES		₹	₹
Corpus/ Capital Fund	1	2,40,86,98,172.37	96,50,52,479.84
Reserves And Surplus	2	-	-
Earmarked/ Endowment Funds	3	-	2,32,200.00
Secured Loans And Borrowings	4	-	-
Unsecured Loans & Borrowings	5	-	-
Deferred Credit Liabilities	6	-	-
Current Liabilities And Provisions	7	21,45,92,702.00	8,10,19,252.00
<b>TOTAL</b>		<b>2,62,32,90,874.37</b>	<b>1,04,63,03,931.84</b>
<b>B) ASSETS</b>			
Fixed Assets	8	75,44,74,671.00	22,09,01,572.00
Investments- From Earmarked/ Endowment Funds	9	-	-
Investments- Others	10	-	5,00,00,000.00
Current Assets' Loans' Advances Etc.	11	1,86,88,16,203.37	77,54,02,359.84
Miscellaneous Expenditure (to the extend not written off or adjusted)		-	-
		<b>2,62,32,90,874.37</b>	<b>1,04,63,03,931.84</b>

**SIGNIFICANT ACCOUNTING POLICIES AS PER SCHEDULE 24**  
**CONTINGENT LIABILITIES AND NOTES ON ACCOUNT AS PER SCHEDULE 25**

For, ALL INDIA INSTITUTE OF MEDICAL SCIENCES, Raipur

(Dr. NITIN M. NAGARKAR)  
DIRECTOR

(RAVINDRA PATTAR)  
FINANCIAL ADVISOR

Date: 21.6.2016

Place: Raipur, C.G.

**ALL INDIA INSTITUTE OF MEDICAL SCIENCES, RAIPUR (CHHATTISGARH)**  
**Income & Expenditure Account for the year ended 31/03/2016**

Particulars	SCHEDULES	Current Year 2015-16	Previous Year 2014-15
<b>INCOME</b>		₹	₹
Income from Sales/ Services	12	55,37,364.40	46,65,496.45
Grants/ Subsidies	13	69,00,00,000.00	82,25,00,000.00
Fees/ Subscriptions	14	-	-
Income from Investments (Income on Investment from earmarked/ endow funds transferred to Funds, Rent)	15	18,11,755.00	5,63,117.00
Income from Royalty, Publication etc.	16	-	-
Interest Earned	17	13,43,43,412.00	4,15,13,508.00
Other Income	18	1,09,47,388.00	42,59,457.00
Increase/ (decrease) in stock of finished goods and work-in-progress	19	-	-
Prior Period Depreciation Over Booked		-	2,93,674.00
Prior Period Income		18,58,654.00	-
<b>TOTAL (A)</b>		<b>84,44,98,573.40</b>	<b>87,37,95,252.45</b>

<b>EXPENDITURE</b>		₹	₹
Establishment Expenses	20	32,15,96,698.00	26,68,99,321.00
Other Administrative expenses etc.	21	21,62,52,273.87	14,76,13,397.25
Expenditure on Grants, Subsidies etc.	22	-	-
Interest	23	-	9,412.00
Depreciation (Net Total at the year-end-corresponding to Schedule	8	4,24,32,774.00	3,88,28,645.53
Prior Period Expenses		9,21,135.00	-
<b>TOTAL (B)</b>		<b>58,12,02,880.87</b>	<b>45,33,50,775.78</b>

<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>26,32,95,692.53</b>	<b>42,04,44,476.67</b>
Transfer to Special Reserve (Specify each)		-	-
Transfer to / from General Reserve		-	-
<b>BALANCE BEING SURPLUS/ (DEFICIT) CARRIED TO CORPUS/ CAPITAL FUND</b>			<b>42,04,44,476.67</b>

**SIGNIFICANT ACCOUNTING POLICIES AS PER SCHEDULE 24**  
**CONTINGENT LIABILITIES AND NOTES ON ACCOUNT AS PER SCHEDULE 25**

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RECEIPT AND PAYMENTS FOR THE YEAR ENDED 31/03/2016							
S.N.	RECEIPTS	Current Year 2015-16 ₹	Previous Year 2014-15 ₹	S.N.	PAYMENT	Current Year 2015-16 ₹	Previous Year 2014-15 ₹
I.	Opening Balance			I.	Expenses		
	a) Cash in Hand	39,261.00	1,000.00		a) Establishment Expenses (Corresponding to Schedule 20)	29,71,19,835.00	25,70,99,428.00
	b) Bank Balances				b) Administrative Expenses (Corresponding to Schedule 21)	16,74,06,149.87	14,30,85,584.25
	i) In Current Accounts	76,68,84,769.71	12,46,14,514.51		c) Others		
					i) Net Contingent Advance Paid	25,16,007.00	
					ii) Net Imprest Money Paid	24,14,336.00	
					iii) Net LTC Paid	10,24,621.00	
					iv) Net Tour Advance Paid	34,32,298.00	
II.	Grant Received			II.	Payment made against funds for various Projects		
	a) From Government of India		82,25,00,000.00		i) AIDS Control	4,80,000.00	
	i) GIA General	19,00,00,000.00			ii) CM Sanjeevani Fund	59,100.00	
	ii) GIA Salary	50,00,00,000.00			iii) Indian Council of Medical Research	39,29,160.00	
	iii) GIA Capital	1,18,00,00,000.00			iv) Prime Minister's National Relief Fund	17,640.00	
	iv) GIA Capital (Non-Recurring)	3,50,000.00			v) Contingent Advance against Special Fund NIMHANS	4,00,000.00	
					vi) Contingent Advance against Special Fund CME	1,09,377.00	
III.	Income on Investments			III.	Investments and deposits made		
	a) Rent	7,03,524.00	5,63,117.00		a) out of Earmarked/ Endowment funds	-	-
					b) Out of Own Funds (SD Payment to BSNL)	14,845.00	-
IV.	Interest Received			IV.	Expenditure on Fixes Assets & Capital		
	a) On Bank Account	11,42,44,719.00	3,86,95,822.00		Work- in Progress		
	b) From CSEB	-	25,35,917.00		a) Payment for Purchase of Fixes Assets	8,00,24,646.00	11,74,90,092.00
					b) Payment to contractors for Work in Progress	34,21,44,914.00	4,21,43,293.00
V.	Miscellaneous Income			V.	Refund of Surplus money/ Loans		
	i) Liquidated Damage	-	-		a. EMD released	2,26,72,040.00	
	ii) Notice Period Recovery from Staff	22,75,218.00	-		b. Security Deposit released	63,16,136.00	
	iii) Received from Guest House	1,08,790.00	-				
	iv) Receipts from Library	530.00	-				
VI.	Amount Borrowed	-	-	VI.	Finance Charges (Interest)	-	9,412.00
VII.	Other Receipt			VII.	Other Payments		
	a) OPD Registration	7,32,800.00	15,04,368.00		a) Transfer to AIIMS Patna	-	-
	b) Admission Fees, Entrance Fees, Application Fees, Examination Fees, Other Receipt	25,35,063.40	28,58,303.45		b) TDS/ VAT	4,50,88,726.00	9,54,601.00
	c) Tender Fees	9,67,990.00	12,76,049.00		C) Advances		47,71,162.00
	d) Net Collection from CT Scan/ Blood Bank and Ophthalmology	14,79,872.00	-		d) Liquidated Damage Paid	71,481.60	-
	e) Security Deposit	3,78,775.00	36,01,629.00	VIII.	Closing Balances		
	f) Earnest Money Deposit (EMD)	1,68,56,942.00	8,08,450.00		a) Cash in Hand	31,429.60	39,261.00
	g) Licences Fees Received	3,958.00	3,79,404.00		b) Bank Balances		
	h) Other Receipts	1,630.00	26,04,004.00		i) In Current Accounts	1,86,23,22,530.24	76,68,84,769.71
	i) IPD Registration	7,89,629.00	3,02,825.00				
	j) From FDR	5,00,00,000.00	33,00,00,000.00				
	k) Sale of Cartoons	2,00,000.00	-				
VIII.	Special Fund						
	i) AIDS Control	2,50,000.00	2,32,200.00				
	ii) CME	50,000.00					
	iii) CM Sanjeevani Fund	4,50,000.00					
	iv) Indian Council of Medical Research	55,23,300.00					
	v) Nimbans Bangalore	25,93,500.00					
	vi) Prime Minister's National Relief Fund	1,75,000.00					
	<b>TOTAL</b>	<b>2,83,75,95,271.11</b>	<b>1,33,24,77,602.96</b>		<b>TOTAL</b>	<b>2,83,75,95,271.11</b>	<b>1,33,24,77,602.96</b>

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

<b>1 CORPUS/ CAPITAL FUND</b>		
<b>Particulars</b>	<b>Current Year 2015-16 ₹</b>	<b>Previous Year 2014-15 ₹</b>
Balance as at the beginning of the year	96,50,52,479.84	54,43,49,515.17
Add: Contribution towards corpus/ capital fund [Includes Regular GIA-Creation of Capital Assets Rs. 118 Crore and Non- Recurring GIA- (Creation of Capital Assets) Amount Rs. 3.50 Lack (For setting up of Upgraded 4 Stations Temporal Bone Laboratory in AIIMS, Raipur)]	1,18,03,50,000.00	-
Add/(Deduct): Balance of net income/ (expenditure) transferred from the Income and Expenditure Account	26,32,95,692.53	42,04,44,476.67
Add:- Prior Period Items (Expenditure is overbooked in Previous Year)	-	2,58,488.00
<b>BALANCE AT THE YEAR-END</b>	<b>2,40,86,98,172.37</b>	<b>96,50,52,479.84</b>

<b>2 RESERVE &amp; SURPLUS</b>		
<b>Particulars</b>	<b>Current Year 2015-16 ₹</b>	<b>Previous Year 2014-15 ₹</b>
<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>	-	-

  
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<b>3 EARMARKED/ ENDOWMEN FUNDS</b>		
<b>Particulars</b>	<b>Current Year 2015-16 ₹</b>	<b>Previous Year 2014-15 ₹</b>
a). Opening Balance of the funds	-	-
b). Addition to the funds:	-	-
i) Donation/grants	-	-
ii) Income from investment made on account of fund	-	-
iii) Other addition (specify nature)	-	2,32,200.00
<b>TOTAL (a+b)</b>	-	<b>2,32,200.00</b>
<b>c). Utilisation/ Expenses towards objective of funds</b>		
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>2,32,200.00</b>

  
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<b>4 SECURED LOANS AND BORROWINGS:</b>				
<b>Particulars</b>	<b>Current Year</b>		<b>Previous Year</b>	
	<b>2015-16</b>		<b>2014-15</b>	
	<b>₹</b>		<b>₹</b>	
<b>a) Central Government</b>		-		-
<b>b) State Government (Specify)</b>		-		-
<b>c) Financial Institutions</b>				
i) Term Loans	-		-	
ii) Interest accrued and due	-	-	-	-
<b>d) Banks:</b>				
i) Term Loans	-		-	
Interest accrued and due	-		-	
ii) Other Loans (Specify)	-		-	
Interest accrued and due	-	-	-	-
<b>e) Other Institutions and AGENICES</b>		-		-
<b>f) Debenture and Bonds</b>		-		-
<b>g) Others (Specify)</b>		-		-
<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**

<b>5 UNSECURED LOANS AND BORROWINGS</b>		
<b>Particulars</b>	<b>Current Year 2015-16 ₹</b>	<b>Previous Year 2014-15 ₹</b>
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 on year

<b>6 DEFERRED CREDIT LIABILITIES</b>		
<b>Particulars</b>	<b>Current Year 2015-16 ₹</b>	<b>Previous Year 2014-15 ₹</b>
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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**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31/03/2016**

7 CURRENT LIABILITIES AND PROVISIONS			
Particulars	Current Year 2015-16 ₹	Previous Year 2014-15 ₹	
<b>A) CURRENT LIABILITIES</b>			
<b>i) Acceptances</b>	-	-	
<b>ii) Sundry Creditors</b>			
<b>a) For Goods</b>	-	-	
<b>b) Others</b>		-	
AA Foundation for Safety	17,51,854.00	-	
Aarogya Medico	26,49,000.00	-	
Adarsh Enterprises	2,08,295.00	-	
Ahluwalia Contractor (I) Ltd.	1,03,477.00	-	
Ahuja Sales & Services	6,88,086.00	-	
Aleem Khan	2,000.00	-	
Anurag Sales & Services	11,400.00	11,400.00	
Apex India	9,734.00	-	
Ap Scanner	5,20,056.00	-	
Archana Enterprises	35,595.00	-	
Bagree Enterprises	1,03,50,239.00	-	
Becton Dickinson India Pvt. Ltd.	58,750.00	-	
Bedi & Bedi Associates	26,00,185.00	-	
B V Enterprises	12,249.00	-	
BVG India Ltd.	20,55,407.00	1,55,407.00	
Chandra Electricals	2,85,585.00	-	
Chhattisgarh Medicos	1,94,408.00	-	
Chopda Stores	2,06,295.00	-	
Cipla Ltd.	38,750.00	-	
Confident Dental Equipment Ltd.	43,71,000.00	-	
Continuum Electro Product	1,00,000.00	1,00,000.00	
Dee Dee Enterprises	1,81,189.00	-	
DHR Holding Company	10,60,032.00	-	
Diamond Agencies	82,662.00	-	
EMCO Tech Equipment Pvt. Ltd.	3,94,868.00	-	
E-Tech Equipment Pvt. Ltd.	6,207.00	-	
Glenmark Pharmaceuticals Ltd.	22,449.00	-	
Global Bio Sciences	10,94,335.00	-	
Godrej & Boyce Mfg. Co. Ltd.	20,603.00	2,89,560.00	
Hehnemann Publishing Co. Pvt. Ltd.	32,336.00	-	
HLBS Tech Pvt. Ltd.	3,11,220.00	-	
ILL Lifecare Limited	6,01,125.00	-	
Idea Inc. Management Pvt. Ltd.	-	1,66,983.00	
Intelligence Security of India	30,00,000.00	-	
Jain Medical Store	88,200.00	-	
Jan Jagran Samiti	4,50,000.00	-	
J H Boi Innovation Pvt. Ltd.	1,63,12,975.00	1,63,12,975.00	
Joshi Enterprises	54,200.00	-	
Jupiter Healthcare	37,000.00	-	
Kapish Pharma	1,05,745.00	-	
Kendriya Bhandar	13,600.00	-	
LSR Medical Pvt. Ltd.	26,01,539.00	26,01,539.00	
Lupin Gases Pvt. Ltd.	1,49,340.00	-	
Medical Product Services	50,70,600.00	50,70,600.00	
Mediglobe Medical Systemes (P) Ltd.	400.00	-	
Medtec Biomedical	11,550.00	-	
M R Investment (HK) Ltd.	-	39,68,867.00	
Neha Engineering Work	91,056.00	-	
New Megic Star Computer	7,000.00	-	
Novomed Incorporation Pvt. Ltd.	12,21,843.00	-	
Partake Distributors	14,930.00	-	
Philips India Limited	3,04,00,000.00	-	
Philips Medical System	1,37,91,600.00	1,37,91,600.00	
Poorva & Co.	162.00	-	
Pushkar Gokulka	3,54,170.00	-	
Quick Re-Feel Cartridge Point	6,300.00	-	
Rishi Impex	9,900.00	-	
Rose Enterprises	2,47,991.00	-	
Safeguard & Manpower Services	20,00,000.00	-	

  
DIRECTOR

  
FIN. ASST.

Scientific Traders	78,231.00		-	
Security & Intelligence Services	17,00,000.00		-	
Shree BKS Traders	30,066.00		-	
Shree Sai Services	2,70,000.00		-	
Shri Siddhi Vinayak Trading	41,622.00		-	
Shri Bajrang Bali Stores	7,475.00		-	
Shri Vaishavi Enterprises	6,65,389.00		-	
Shriram Enterprises	25,200.00		-	
Shri Vidhyasagar Enterprises	4,320.00		-	
Shubham Agencies	31,500.00		-	
Sisco Latex Pvt. Ltd.	1,63,695.00		97,098.00	
South India Surgical Co. Ltd.	94,856.00		-	
Spectrum Corporation	2,246.00		-	
Steelraj Steel Furniture	6,26,850.00		-	
Surana Enterprises	1,45,950.00		-	
Syma Medical and Dental Surgical	1,07,908.00		-	
Tata Docomo	2,600.00		-	
The Oriental Insurance Co. Ltd.	9,239.00		-	
Umesh Tour & Travels	11.00		-	
Universal Comfort Products	2,25,831.00		-	
Ved Med Software & Trading Pvt. Ltd.	3,92,490.00		-	
Yash Stationery House	14,850.00		-	
Bill Payable to Employees	15,750.00	11,07,55,571.00		4,25,66,029.00
<b>c) Withhold Amount due to Non- Achievement of Milestone from Contractor</b>	20,60,047.00	20,60,047.00	-	
<b>iii) Mobilization Advances</b>	5,79,47,785.00	5,79,47,785.00	-	
<b>iv) Other Advances</b>	25,36,316.00	25,36,316.00	-	
<b>iv) Interest accrued but not due on:</b>				
a) Secured Loans/ borrowings	-	-	-	
b) Unsecured Loans/ borrowings	-	-	-	
<b>v) Statutory Liabilities</b>				
a) Labour Cess	-	-	31,040.00	
b) TDS	-	-	1,36,551.00	1,67,591.00
<b>vi) Other current Liabilities</b>				
<b>a) Special Funds Received</b>				
i) CME	50,000.00			
ii) CM Sanjeevani Fund	4,03,500.00			
iii) Indian Council of Medical Research	14,14,652.00			
iv) Nimhans Bangalore	17,13,211.00			
v) Prime Minister's National Relief Fund	1,57,360.00	37,38,723.00		
<b>b) Security Deposit Employee</b>	7,40,000.00	7,40,000.00	-	
<b>c) Security Deposit Vendor</b>	79,10,762.00	79,10,762.00	48,08,472.00	48,08,472.00
<b>d) Earnest Money Deposit</b>	1,49,08,462.00	1,49,08,462.00	2,07,24,560.00	2,07,24,560.00
<b>TOTAL A</b>		20,05,97,666.00		6,82,66,652.00
<b>B) PROVISIONS</b>				
i) For Taxation				-
ii) Gratuity				-
iii) Superannuation/ Pension				-
iv) Accumulated Leave Encashment				-
v) Trade Warranties/ Claims				-
vi) Electricity Exp.	38,84,210.00	38,84,210.00		29,98,120.00
External Remittance				92,568.00
NPS Payable				11,83,762.00
Salary Payable	99,76,073.00	99,76,073.00		83,87,012.00
vii) Telephone Exp.	1,34,753.00	1,34,753.00		91,138.00
<b>TOTAL B</b>		1,39,95,036.00		1,27,52,600.00
<b>TOTAL A+B</b>		21,45,92,702.00		8,10,19,252.00

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**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31/03/2016**

SCF

8 FIXED ASSETS AS ON 31/03/2016											
S.N.	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	Additions during the year	Deduction During the year	Total up to the Year-End	As at the Current Year-End	As at the previous Year-End
1	BUILDING	19,66,374.00	8,59,769.00	-	28,26,143.00	3,16,592.00	2,38,658.00	-	5,55,250.00	22,70,893.00	16,49,782.00
2	FURNITURE & FIXTURES	3,79,42,690.00	1,87,31,614.00	-	5,66,74,304.00	36,05,270.00	50,18,188.00	-	86,23,458.00	4,86,50,846.00	3,43,37,420.00
3	OFFICE EQUIPMENT	-	17,58,165.00	-	17,58,165.00	-	4,27,910.00	-	4,27,910.00	13,30,255.00	-
4	COMPUTER	1,73,55,137.00	10,00,195.00	-	1,83,55,332.00	1,18,46,567.00	36,12,486.00	-	1,54,59,053.00	28,96,279.00	55,08,570.00
5	ELECTRIC INSTALLATIONS	18,72,437.00	81,422.00	-	19,53,859.00	1,74,039.00	1,75,718.00	-	3,49,757.00	16,04,102.00	16,98,398.00
6	PLANTS & MACHINERY	15,26,55,219.00	6,00,07,825.00	11,88,431.00	21,14,74,613.00	2,16,86,524.00	2,86,73,172.00	2,43,646.00	5,01,16,050.00	16,13,58,563.00	13,09,68,595.00
7	BOOKS	1,66,80,753.00	18,66,622.00	-	1,85,47,375.00	1,20,85,339.00	45,30,288.00	-	1,66,15,627.00	19,31,748.00	45,95,414.00
<b>TOTAL RUPEES</b>		<b>22,84,72,610.00</b>	<b>8,43,05,612.00</b>	<b>11,88,431.00</b>	<b>31,15,89,791.00</b>	<b>4,97,14,331.00</b>	<b>4,26,76,470.00</b>	<b>2,43,646.00</b>	<b>9,21,47,105.00</b>	<b>21,94,42,686.00</b>	<b>17,87,58,279.00</b>
<b>PREVIOUS YEAR FIGURES</b>		5,36,47,883.00	17,88,27,343.53	40,02,616.66	22,84,72,610.53	1,18,36,499.00	3,88,28,645.53	9,50,804.00	4,97,14,331.53	17,87,58,279.00	4,21,40,326.66
<b>CAPITAL WORK-IN PROGRESS</b>		4,21,43,293.00	49,28,88,692.00	-	53,50,31,985.00	-	-	-	-	53,50,31,985.00	4,21,43,293.00
<b>TOTAL</b>		<b>75,44,74,671.00</b>									

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

<b>9 INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS</b>		
<b>Particulars</b>	<b>Current Year 2015-16 ₹</b>	<b>Previous Year 2014-15 ₹</b>
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>10 INVESTMENT OTHERS</b>		
<b>Particulars</b>	<b>Current Year 2015-16 ₹</b>	<b>Previous Year 2014-15 ₹</b>
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)	-	5,00,00,000.00
<b>Total</b>	-	<b>5,00,00,000.00</b>

  
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SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31/03/2016

11 CURRENT ASSETS, LOANS, ADVANCES ETC.				
Particulars	Current Year 2015-16 ₹		Previous Year 2014-15 ₹	
<b>CURRENT ASSETS</b>				
<b>a) Inventories</b>				
1 Stores and Spares	-		-	
2 Loose Tools	-		-	
3 Stock in trade	-		-	
Finished Goods	-		-	
Work in progress	-		-	
Raw Materials	-	-	-	-
<b>b) Sundry Debtors:</b>				
<b>1 Debts Outstanding for a period exceeding six months</b>				
i) AIIMS, Patna	28,20,000.00		28,20,000.00	28,20,000.00
ii) Empanclement Fees Receivable	20,000.00	28,40,000.00	-	-
<b>2 Others</b>				
i) Rent Receivable				
a) Sectma Agency	35,780.00		-	
b) Amul Parlour	5,04,260.00	5,40,040.00	-	-
<b>3 Statutory Dues Receivable</b>				
<b>i) TDS Receivables</b>				
a) For Financial Year 2013-14	3,36,669.00		3,36,669.00	
b) For Financial Year 2014-15	2,81,769.00		2,81,769.00	6,18,438.00
c) For Financial Year 2015-16	2,79,842.00	8,98,280.00		
<b>c) Cash balances in hand (including cheques and imprest)</b>	31,429.00	31,429.00	-	39,261.00
<b>d) Bank Balances:</b>				
<b>1 With Scheduled Banks</b>				
<b>On Current Accounts</b>			76,68,84,769.71	76,68,84,769.71
a) Bank of India Current Plus A/c No. 935420110000157	1,82,95,57,885.54			
b) Bank of India Current Plus A/c No. 936320110000024	3,21,45,902.59			
c) Bank of Baroda A/c No. 39170200000100	6,18,742.11	1,86,23,22,530.24		
<b>On Deposit Accounts( including margin money)</b>	-	-	-	-
<b>On Saving Account</b>	-	-	-	-
<b>2 With Non-Scheduled Banks</b>				
<b>On Current Accounts</b>	-	-	-	-
<b>On Deposit Accounts( including margin money)</b>	-	-	-	-
<b>On Saving Account</b>	-	-	-	-
<b>e) Post office- Savings Account</b>	-	-	-	-
<b>f) Advances &amp; Security Deposits</b>				
<b>1) Advances to Contractors/ Vendors</b>				
i) HSCC (I) Ltd.	4,01,628.00		44,13,162.00	
ii) Mukesh & Associates	1,31,100.00			
iii) Sage Publication	45,847.83		45,847.83	
iv) Total Library Solution	2,22,881.30	8,01,457.13	2,22,881.30	
<b>2) Other Advances</b>				
i) Contingent Advances	1,08,151.00			
ii) Contingent Advance (Special Fund)	5,09,377.00			
iii) Imprest Money	87,508.00		2,99,000.00	
iv) LTC Advances	2,07,000.00			
v) Tour Advances	4,55,586.00	13,67,622.00	59,000.00	50,39,891.13
<b>3) Security Deposits</b>				
i) Security Deposite with BSNL	14,845.00	14,845.00	-	-
<b>TOTAL</b>		1,86,88,16,203.37		77,54,02,359.84

Note: Amounts due within one year

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**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31/03/2016**

<b>12 INCOME FROM SALES/ SERVICES</b>		
<b>Particulars</b>	<b>Current Year</b>	<b>Previous Year</b>
	<b>2015-16</b>	<b>2014-15</b>
	<b>₹</b>	<b>₹</b>
<b>a) Income from Sales</b>		
i) Sale of Finished Goods	-	-
ii) Sale of Raw Material	-	-
iii) Sale of Scrape	-	-
<b>b) Income from Services</b>		
i) OPD Registration	7,32,800.00	15,04,368.00
ii) Admission Fees, Entrance Fees, Application Fees, Examination Fees and other receipts (Rs. 2757553.00 Less Prior Period Nurshing Grade Fees Rs. 2500.00)	25,35,063.40	28,58,303.45
iii) Net Collections from IPD Registration	7,89,629.00	3,02,825.00
iv) Net Collection from CT Scan, Blood Bank and Ophthalmology	14,79,872.00	-
v) Maintenance Services (Equipment/ Property)	-	-
vi) Others (Specify)	-	-
<b>Total</b>	<b>55,37,364.40</b>	<b>46,65,496.45</b>

  
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<b>13 GRANTS/ SUBSIDIES</b>		
<b>Particulars</b>	<b>Current Year 2015-16 ₹</b>	<b>Previous Year 2014-15 ₹</b>
(Irrevocable grants & Subsidies Received)		
a) Central Government (Ministry of Health & Family Welfare))		82,25,00,000.00
i) Grants-in-Aid (Salary)	50,00,00,000.00	
ii) Grants-in-Aid (General)	19,00,00,000.00	
iii) Grants-in-Aid (Creation of Capital Assets)	1,18,00,00,000.00	
iv) Grants-in-Aid (Creation of Capital Assets) (Non-Recurring)	3,50,000.00	
b) State Government	-	-
c) Government Agencies	-	-
d) Institutions/ Welfare Bodies	-	-
e) International Organisations	-	-
f) Others (specify)	-	-
<b>Total</b>	<b>1,87,03,50,000.00</b>	<b>82,25,00,000.00</b>

  
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<b>14 FEES/ SUBSCRIPTIONS</b>		
<b>Particulars</b>	<b>Current Year 2015-16 ₹</b>	<b>Previous Year 2014-15 ₹</b>
a) Entrance Fees	-	-
b) Annual Fees/ Subscriptions	-	-
c) Seminar/ Program Fees	-	-
d) Consultancy fees	-	-
e) Others (Specify)	-	-
<b>Total</b>	-	-

  
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<b>15 INCOME FROM INVESTMENT</b>		
<b>(Income on Invest. From Earmarked/ Endowment Funds transferred to Funds, Rent etc.</b>	<b>2015-16</b>	<b>2014-15</b>
	<b>₹</b>	<b>₹</b>
a) Interest		
i) On Govt. Securities (Bank Interest)	-	-
ii) Other Bond/ Debentures	-	-
b) Dividends:		
i) On Shares	-	-
ii) On Mutual Fund Securities	-	-
c) Rents	18,11,755.00	5,63,117.00
d) Others	-	-
<b>Total</b>	<b>18,11,755.00</b>	<b>5,63,117.00</b>

  
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<b>16 INCOME FROM ROYALTY, PUBLICATION ETC.</b>		
<b>Particulars</b>	<b>Current Year</b>	<b>Previous Year</b>
	<b>2015-16</b>	<b>2014-15</b>
	<b>₹</b>	<b>₹</b>
a) Income From Royalty	-	-
b) Income from Publications	-	-
c) Others (Specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

  
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**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31/03/2016**


<b>17 INTEREST EARNED</b>		
<b>Particulars</b>	<b>Current Year</b>	<b>Previous Year</b>
	<b>2015-16</b>	<b>2014-15</b>
	<b>₹</b>	<b>₹</b>
<b>a) On Term Deposites :</b>		
i) With Scheduled Banks	11,42,44,719.00	3,86,95,822.00
ii) With Non Scheduled Banks	-	-
iii) With Institutions	-	-
iv) Others	-	-
<b>b) On Saving Accounts:</b>		
i) With Scheduled Banks	-	-
ii) With Non Scheduled Banks	-	-
iii) With Institutions	-	-
iv) Others	-	-
<b>c) On Loans</b>		
i) Employees/ Staff	-	-
ii) Others	-	-
<b>d) Interest from CSEB</b>	27,98,492.00	28,17,686.00
<b>e) Interest Receipt from Mobilization Advances</b>	1,73,00,201.00	-
<b>Total</b>	<b>13,43,43,412.00</b>	<b>4,15,13,508.00</b>

  
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**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31/03/2016**

<b>18 OTHER INCOME</b>		
	<b>Current Year 2015-16 ₹</b>	<b>Previous Year 2014-15 ₹</b>
<b>a) Profit on Sale/ disposal of Assets</b>	-	-
i) Sale of Cartoons	2,00,000.00	-
<b>b) Licence Fees</b>	5,33,020.00	3,79,404.00
<b>c) Tender Fees</b>	9,67,990.00	12,76,049.00
<b>d) Miscellaneous Income</b>	-	26,04,004.00
i) Liquidated Damage	10,72,258.00	-
ii) Notice Period Recovery from Staff	22,75,218.00	-
iii) Forfiture of SD/EMD	21,000.00	-
iv) Received from Guest House	1,08,790.00	-
v) Other	68,134.00	-
vi) Receipts from Library	530.00	-
vii) Receipt on Account of Shortage of Vehicle from Contractor	3,25,000.00	-
viii) Receipt on Account of Shortage of Manpower from Contractor	52,64,000.00	-
ix) Water Charges Receipt	1,11,448.00	-
<b>Total</b>	<b>1,09,47,388.00</b>	<b>42,59,457.00</b>

  
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**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31/03/2016**

<b>19 INCREASE/ (DECREASE) IN STOCK IN FINISHED GOODS</b>		
<b>Particulars</b>	<b>Current Year</b>	<b>Previous Year</b>
	<b>2015-16</b>	<b>2014-15</b>
	<b>₹</b>	<b>₹</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>-</b>	<b>-</b>

  
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**SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31/03/2016**

<b>20 ESTABLISHMENT EXPENSES</b>		
<b>Particulars</b>	<b>Current Year 2015-16 ₹</b>	<b>Previous Year 2014-15 ₹</b>
Salaries, wages	16,55,29,236.00	25,20,75,166.00
Allowances	14,61,92,605.00	11,30,960.00
Contribution to New Pension Scheme	75,36,517.00	-
Contribution to Other Fund	14,64,612.00	1,36,93,195.00
Staff welfare expenses	-	-
Others	8,73,728.00	-
<b>Total</b>	<b>32,15,96,698.00</b>	<b>26,68,99,321.00</b>

  
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<b>21 OTHER ADMINISTRATIVE EXPENSES ETC.</b>		
<b>Particular</b>	<b>Current Year 2015-16 ₹</b>	<b>Previous Year 2014-15 ₹</b>
Electricity and Power	4,46,17,912.00	3,44,09,089.00
Repair and Maintenance	2,08,32,229.00	1,59,96,735.00
Advertisement	19,73,770.00	17,62,072.00
Telephone	19,89,427.00	15,82,070.00
Postal charges	1,78,209.00	1,62,914.00
Printing and Stationary	22,39,595.00	18,51,266.00
Education expenses	-	15,17,849.00
Entertainment expenses	1,27,527.00	5,55,562.00
Meeting Expenses	3,12,599.00	-
Outsourcing expenses	10,28,42,181.00	6,45,08,190.00
Medicine & Consumables	2,13,05,886.00	73,41,121.00
Travelling	84,41,023.00	78,60,156.00
Registration Expenses	2,92,944.00	-
Computer Expenses	77,842.00	2,13,545.00
Electricity Maintenance	23,96,571.00	2,10,627.00
Food Supply Patient	27,15,100.00	4,91,969.00
Books, News Paper, Magezines	1,15,702.00	82,444.00
Office Expenses	92,044.00	90,67,788.25
Garbage Disposal Expenses	68,612.00	-
Rent & Hire Charges	33,90,668.00	-
Fuel Charges	1,07,485.00	-
Professional Legal & Statutory Charges	18,39,321.00	-
Audit Expenses	2,76,225.00	-
Bank Charges	4,184.87	-
Insurance	15,217.00	-
<b>Total</b>	<b>21,62,52,273.87</b>	<b>14,76,13,397.25</b>

  
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<b>22 EXPENDITURE ON GRANTS, SUBSIDIES ETC.</b>		
<b>Particular</b>	<b>Current Year 2015-16 ₹</b>	<b>Previous Year 2014-15 ₹</b>
a) Grants given to Institution/ Organisations	-	-
b) Subsidies given to Institutions/ Organisations	-	-
<b>Total</b>	-	-

<b>23 INTEREST</b>		
<b>Particular</b>	<b>Current Year 2015-16 ₹</b>	<b>Previous Year 2014-15 ₹</b>
a) On Fixed Loans	-	-
b) On Other Loans (Including Bank Charges)	-	9,412.00
c) Others (Specify)	-	-
<b>Total</b>	-	<b>9,412.00</b>

  
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UTILIZATION DETAILS		
Particular		Current Year 2015-16 ₹
<b>Opening Balance of Grants</b>		<b>66,93,22,361.00</b>
<b>(+) Grant Received During The Year</b>		<b>-</b>
GIA- Salary	50,00,00,000.00	
GIA- General	19,00,00,000.00	
GIA- Creation of Capital Assets	1,18,00,00,000.00	
GIA- Creation of Capital Assets (Non Recurring)	3,50,000.00	<b>1,87,03,50,000.00</b>
<b>(-) Utilization During the Year</b>		
GIA- Salary	32,15,96,698.00	
GIA- General	21,62,52,274.00	
GIA- Creation of Capital Assets	57,41,47,219.00	<b>1,11,19,96,191.00</b>
<b>Unspent Balance on Grants</b>		<b>1,42,76,76,170.00</b>

  
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## SCHEDULE- 24

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS AS ON 31.03.2016

#### **A. ACCOUNTING CONVENTION**

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

#### **B. INVENTORY VALUATION**

- No inventory valuation of consumable items, drugs, medicines etc. done on 31st March 2016.

#### **C. INVESTMENTS**

- No investment made during the year ended on 31<sup>st</sup> March 2016.

#### **D. FIXED ASSETS**

- 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 to projects involving construction, related preoperational expenses form part of the value of the assets capitalized.

#### **E. DEPRECIATION**

- Depreciation is provided on written down value of assets. Rate of depreciation has been taken from rates specified in Income Tax Act 1961.

#### **F. MISCELLANEOUS EXPENDITURE**

- No Miscellaneous expenditure concept apply in AIIMS, Raipur.

#### **G. GOVERNMENT GRANTS AND SUBSIDIES**

- Government Grants received from Ministry of Health and Family welfare, Government of India for creation of Capital Asset has directly been transferred to Corpus and Capital Fund, under Capital Account in Balance Sheet.
- Government Grants received from Ministry of Health and Family welfare, Government of India for Salary and General has directly been transferred to Income and expenditure account , under Grants and Subsidies head.

#### **H. FOREIGN CURRENCY TRANSACTIONS**

- Transaction denominated in foreign currency are accounted at the exchange rate prevailing at the date of the transaction.
- Current assets and current liabilities are converted at the exchange rate prevailing as at the year end and the resultant gains/loss is adjusted to cost of fixed assets, if the foreign currency liability relates to fixed assets, and in the other cases is considered to revenue.

#### **I. LEASE**

- Lease rentals are expensed with reference to lease terms.

#### **J. RETIREMENT BENEFITS**

- Liability towards NPS/Gratuity Payable on death/retirement of employees is accrued based on actuarial valuation.
- Provision for accumulated leave encashment benefit to the employees is accrued and computed on the assumption that employees are entitled to receive the benefits as at each year end.

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## SCHEDULE- 25

### CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

#### A. CONTINGENT LIABILITIES

- Letter of Credit opened by bank on behalf of the entity ₹ Nil. (Previous Year ₹1,04,68,080.00)

#### B. CURRENT ASSETS, LOANS & ADVANCES

- In opinion of management, current assets, loans & advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.

#### C. TAXATION

- In view of management there being no taxable income under Income Tax Act 1961, no provision for Income Tax been considered necessary.

#### D. FOREIGN CURRENCY TRANSACTION


Value of Imports Calculated on C.I.F. Basis			
i	Purchase of Finished Goods	Nil	Nil
ii.	Raw Material & Components (Including in Transit)	Nil	Nil
iii.	Capital Goods	₹ 1,47,65,552.00	₹ 6,52,78,989.00
iv.	Stores, Spares and Consumables	Nil	Nil

#### E. OTHER NOTES

- As per letter no Z-28016/184/2013-ssh(FTS,64289 dated 26.02.2016 Government of India Ministry of Health and Family welfare (PMSSY Division), an amount of Rs 24.66 crore has released for payment to M/s HLL Ltd (the procurement support agency) for procurement of Medical equipment. The amount has been booked under head "GIA-Capital" in Work in progress.
- Camera costing ₹ 33,945.00 which was reflecting in Plant & Machinery in Balance Sheet as on 31.03.2015 has now been transferred to Office Equipment head (Shown as deduction in Plant & Machinery and Addition in Office Equipment) and therefore depreciation has been calculated accordingly in F.Y. 2015-16.
- Projectors costing worth ₹ 11,54,486.00 which was reflecting in Plant & Machinery in Balance Sheet as on 31.03.2015 has now been transferred to Office Equipment head (Shown as deduction in Plant & Machinery and Addition in Office Equipment) and therefore depreciation has been calculated accordingly in F.Y. 2015-16.
- To get higher rate of interest AIIMS Raipur has opened two Current plus Accounts with Bank of India, Tatibandh branch, Raipur from where amount is transferred to swift accounts.
- Date of Put to Use and date of sanction order for payment for purchase of Fixed Assets are different and therefore later date is taken to calculate Depreciation. Generally fixed assets are booked in books of accounts on the date of voucher presented for payment although fixed assets received by AIIMS are put to use before date of voucher for payment.
- Interest accrued but not received as per Interest certificate/statement provided by Bank has been accounted for in Books of Account of AIIMS, Raipur.

  
DIRECTOR

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FIN. ADV.

7. As per Audit observation, books related to LRA for FY 2014-15 was debited in expenditure and therefore fixed assets was understated and expenditure was overstated by ₹ 18,58,654.00. In current Financial Year 2015-16, effect of depreciation on Books of prior period item of ₹ 18,58,654.00 has been calculated for two years i.e. for FY 2014-15 and for FY 2015-16 which is respectively ₹ 11,15,192.00 and ₹ 4,46,077.00.
8. During the Financial Year 2014-15 only children education allowance was disclosed separately. However during Financial Year 2015-16 all allowances has been disclose separately in schedule 20 of Income & Expenditure Account.
9. Some Liabilities which are pending for sanction but booked as expenses by different departments have also been taken into consideration on finalizing accounts on the basis of details provided by different departments.
10. Sanction Order of amount received ₹ 1, 50,000.00 as shown in CM Sanjeevani Fund in Special Grant & Donation under Current Liability is not available with AIIMS Raipur.

  
(Dr. NITIN M. NAGARKAR)  
DIRECTOR

  
(RAVINDRA PATTAR)  
FINANCIAL ADVISOR