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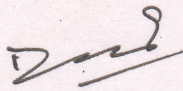
M/s All India Institute of Medical Sciences
Veerbhadra Marg, Rishikesh

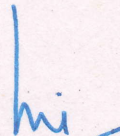
Balance Sheet As On 31st March 2014

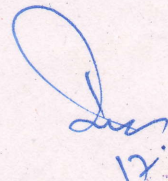
<u>Capital Fund & Liabilities</u>	<u>Schedule</u>	<u>Current Year</u>	<u>Previous Year</u>
Corpus/ Capital Funds	<u>1</u>	626,158,122.45	146,978,097.00
Current Liabilities & Provisions	<u>2</u>	15,929,117.00	3,019,157.00
Total		642,087,239.45	149,997,254.00
<u>Assets</u>			
Fixed Assets	<u>3</u>	33,346,381.00	6,239,730.00
Investment	<u>4</u>	10,447,069.00	100,000,000.00
Current Assets, Loans & Advances Etc.	<u>5</u>	598,293,789.45	43,757,524.00
Total		642,087,239.45	149,997,254.00

For All India Institute of Medical Sciences

Date :- 27/05/2014
Place :- Rishikesh


D. P. Lakhera
Finance & Chief Accounts Officer
AIIMS, Rishikesh


FINANCIAL ADVISOR
AIIMS, Rishikesh
Ministry of Health & FW
Govt. of India


12.11.14
Prof. (Dr.) Raj Kumar
M.B.B.S., M.S., M.Ch., M.R.C.S., F.R.C.S.,
M.A.M.S., M.N.A.Sc., F.A.S.E.T.
Director
All India Institute of Medical Sciences
Rishikesh, Uttarakhand

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M/s All India Institute of Medical Sciences
Veerbhadra Marg, Rishikesh

Income & Expenditure Account As On 31st March 2014

<u>Income</u>	<u>Schedule</u>	<u>Current Year</u>	<u>Previous Year</u>
Grant Receipt		197,500,000.00	165,000,000.00
Fees Receipt	-	772,086.00	219,459.00
Fees (Mess)		-	800,000.00
IPD Receipt		36,440.00	-
Medical Test Receipt		620,105.00	-
OPD Receipt		269,390.00	-
Bank Interest	-	14,752,407.00	2,309,251.00
<u>Other Income :-</u>	-		
Tender Receipt		456,899.00	13,166.00
Recrutiment Fees		15,561,000.00	-
RTI Fees		1,625.00	-
Licence Fee		307,813.00	-
Vendor Fees		97,500.00	-
Misc Receipt		5,000.00	-
Total (A)		230,380,265.00	168,341,876.00

Expenditure

Salary Expenses

Salary	87,171,949.00		21,168,698.00
Medical Reimbursement	145,391.00		15,091.00
Telephone Reimbursement	436,654.00		-
LTC	204,554.00		-
Children Education Allowance	117,500.00	88,076,048.00	

Administrative Expenses

Domestic Travel Expenses:-

T.A		2,233,386.00	785,433.00
Transfer T.A.		-	78,242.00

Office Expenses :-

Printing & Stationery	743,313.00	254,596.00	
Vehicle Rent	1,369,141.00	674,087.00	
Electricity Expenses	9,311,192.00	815,726.00	
Telephone Exp.	370,122.00	161,384.00	
Office Expenses	36,923,188.00	48,716,956.00	5,022,406.00
			6,928,199.00

Publication

Publication		284,450.00	-
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Other Administrative Expenses :-


Entertainment		1,042,365.00	64,779.00
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Materials & Supplies Stores:-

Materials & Supplies Stores		1,285,195.00	
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Advertisement & Publicity :-

Advertisement & Publicity		1,948,968.00	68,908.00
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D. P. Lakhera


FINANCIAL CONTROLLER
Ministry of Health

Prof. (Dr.) Raj Kumar
M.B.B.S., M.S., M.Ch., M.R.C.S., F.R.C.S.
M.A.M.S., M.N.A.Sc., F.A.S. 151,019.00
Director
All India Institute of Medical Sciences
Rishikesh, Uttarakhand
17.11.14

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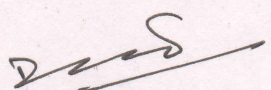
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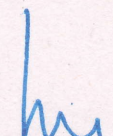
<u>Minor Works :-</u>				
Minor Works		109,049.00		
<u>Professional & Special Service :-</u>				
Professional & Special Service	69,298.00			50,191.00
Remuneration to Examiner	<u>82,250.00</u>	151,548.00		-
<u>Any Other Expenses :-</u>				
Other Expenses	93,169.00		-	
Bank Charges	<u>87,759.55</u>	180,928.55	<u>3,749.00</u>	3,749.00
Dep. On Fixed Assets		7,188,012.00		1,251,970.00
Mess Expenses		-		800,000.00
Total (B)		<u>151,216,905.55</u>		<u>31,366,279.00</u>
Balance Excess of Income Over Expenditure (A- B)				
Balance Transfer to Reserve & Surplus		79,163,359.45		136,975,597.00

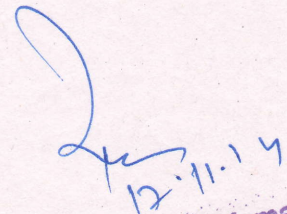
Date :- 27/05/2014

Place :- Rishikesh

For All India Institute of Medical Sciences


D. P. Lakhera
Finance & Chief Accounts Officer
AIIMS, Rishikesh

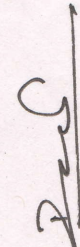

FINANCIAL ADVISOR
AIIMS, Rishikesh
Ministry of Health & FW
Govt. of India

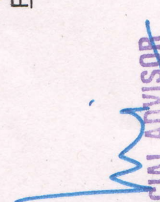

12.11.14
Prof. (Dr.) Raj Kumar
M.B.B.S., M.S., M.Ch., M.R.C.S., F.R.C.S.,
M.A.M.S., M.N.A.Sc., F.A.S.E.T.
Director
All India Institute of Medical Sciences
Rishikesh

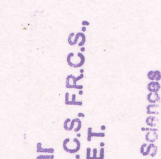
**All India Institute of Medical Sciences
Veerbhadra Rishikesh 249201**

Receipt & Payment Account for the year ended as on 31st March 2014

Receipt	Current Year	Previous Year	Payment	Current Year	Previous Year
Opening Balance					
BOB # 400	25,112,149.00	10,000,000.00	Salary Expenses	87,171,949.00	21,168,698.00
BOB 25000100006897	13,497,977.00	-	Salary	145,391.00	15,091.00
BOB 25000200006912	867,041.00	-	Medical Reimbursement	436,654.00	
PNB NPS A/c	2,469,157.00	-	Telephone Reimbursement	204,554.00	
FDR (Allahabad Bank)	100,000,000.00	-	LTC	117,500.00	
Telephone Security	1,000.00	-	Children Education Allowar	88,076,048.00	
			Administrative Expenses		
			Domestic Travel Expenses:-		
			T.A	2,233,386.00	785,433.00
			Transfer T.A.	-	78,242.00
Grant Receipt (Capital Assets)	400,016,666.00	165,002,500.00	Office Expenses :-		
Grant Receipt (General)	197,500,000.00	219,459.00	Printing & Stationery	743,313.00	254,596.00
Fees Receipt	772,086.00	800,000.00	Vehicle Rent	1,369,141.00	674,087.00
Fees (Mess)	-	-	Electricity Expenses	9,311,192.00	815,726.00
IPD Receipt	36,440.00	-	Telephone Exp.	370,122.00	161,384.00
Medical Test Receipt	620,105.00	-	Office Expenses	36,923,188.00	5,022,406.00
OPD Receipt	269,390.00	-			
Bank Interest	14,752,407.00	2,309,251.00	Publication		
Other Income :-			Publication	284,450.00	
Tender Receipt	456,899.00	13,166.00	Other Administrative Expenses :-		
Recruitment Fees	15,561,000.00	-	Entertainment	1,042,365.00	64,779.00
RTI Fees	1,625.00	-			
Licence Fee	307,813.00	-	Materials & Supplies Stores:-		
Vendor Fees	97,500.00	-	Materials & Supplies Stores	1,285,195.00	151,019.00
Misc Receipt	5,000.00	-			
			Advertisement & Publicity :-		
NPS Payable	12,749,960.00	2,469,157.00	Advertisement & Publicity	1,948,968.00	68,908.00
Student Security for Hostel & Nursing	160,000.00	50,000.00			
Security	-	500,000.00	Minor Works :-		
(TDS Management Consultants Pvt. Ltd.)			Minor Works	109,049.00	
			Professional & Special Service :-		
			Professional & Special S	69,298.00	50,191.00
			Remuneration to Examir	82,250.00	

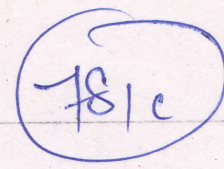

D. P. Lakhera
Finance & Chief Accounts Officer
AIIMS, Rishikesh


FINANCIAL ADVISOR
AIIMS, Rishikesh
Ministry of Health & FW
Govt. of India


Prof. (Dr.) Raj Kumar
M.B.B.S., M.S., M.Ch., M.R.C.S., F.R.C.S.,
M.A.M.S., M.N.A.Sc., F.A.S.E.T.
Director
All India Institute of Medical Sciences
Rishikesh, Uttarakhand

Cont...

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Any Other Expenses :-

Other Expenses 93,169.00
Bank Charges 87,759.55

180,928.55 3,749.00

3,749.00

Mess Expenses

800,000.00

Capital Expenses

Equipment 8,043,270.00
Furniture & Fixture 4,250,318.00
Computer H/w & S/w 9,679,913.00
Hospital / Medical Equipment 4,845,148.00
Lab Furniture 5,104,486.00
Library Books 976,940.00
Vehicle Purchases 1,394,588.00

3,358,814.00
920,483.00
1,625,584.00
1,586,819.00

7,491,700.00

Advance to AIIMS Patana
Advance to Staff

1,800,000.00

235,405.00

Margin for BOB L C A/c

129,936,429.00

Security Deposit

Telephone Security
Gas Security
Security for NDLC (FDR)

1,000.00
10,200.00

2,000.00

Closing Balance

BOB 250002000000400
BOB 25000100006897
BOB 25000200006912
PNB 6189000100021125
PNB 6189000100021295

25,112,149.00
13,497,977.00
867,041.00

446,485,297.80
15,474,501.65

PNB NPS A/c
FDR

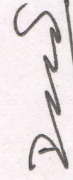
2,469,157.00
100,000,000.00

785,254,215.00 181,363,533.00

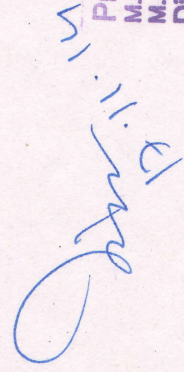
785,254,215.00 181,363,533.00

For All India Institute of Medical Sciences

Date :- 27/05/2014
Place :- Rishikesh


D. P. Lakhera
Finance & Chief Accounts Officer
AIIMS, Rishikesh

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Director
All India Institute of Medical Sciences
Rishikesh, Uttarakhand


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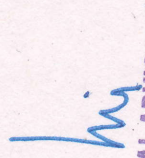
M/s All India Institute of Medical Sciences
Veerbhadra Marg, Rishikesh

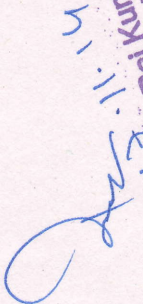
<u>Schedules 1</u>	<u>Amount</u>	<u>Current Year</u> <u>Amount</u>	<u>Amount</u>	<u>Previous Year</u> <u>Amount</u>
Corpus /Capital Fund				
Balance as at the Beginning of the year	146,978,097.00		10,000,000.00	
Add Contribution towards Capital Fund	400,016,666.00		2,500.00	
	546,994,763.00		10,002,500.00	
Less :- Transfer from the Income & Expenditure a/	79,163,359.45	626,158,122.45	136,975,597.00	146,978,097.00
Total		<u>626,158,122.45</u>		<u>146,978,097.00</u>
<u>Schedules 2</u>				
Current Liabilities				
Security From TDS Management Consultant	500,000.00		500,000.00	
Student Security for Hostel & Nursing	210,000.00		50,000.00	
NPS Payable	15,219,117.00		2,469,157.00	
Total		<u>15,929,117.00</u>		<u>3,019,157.00</u>
<u>Schedules 4</u>				
Investment				
FDR		10,447,069.00		100,000,000.00
Total;		<u>10,447,069.00</u>		<u>100,000,000.00</u>

For All India Institute of Medical Sciences

Date :- 27/05/2014
Place :- Rishikesh


D. P. Lakhera
Finance & Chief Accounts Officer
AIIMS, Rishikesh


FINANCIAL ADVISOR
AIIMS, Rishikesh
Ministry of Health & FW
Govt. of India


11.11.14
Prof. (Dr.) Raj Kumar
M.B.S., M.N.A.Sc., F.A.S.E.T.,
M.B.S., M.S., M.Ch., M.R.C.S., F.R.C.S.
Director
All India Institute of Medical Sciences
Rishikesh, Uttarakhand

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**M/s All India Institute of Medical Sciences
Veerbhadra Marg, Rishikesh**

Schedules 5

Current Assets

Margin for BOB L C A/c		129,936,429.00	
Security Deposit			
Security for NDLC (FDR)	2,000.00		
Gas Security	10,200.00	10,200.00	11,200.00
Telephone Security		1,000.00	
			1,800,000.00
Advance to AIIMS Patna			
Advances to Staff:-			
Dr. Anissa Arif Mirza	5,000.00		
Dr. Chandan	77,055.00		
Dr. Jaya Chaturvedi	5,000.00		
Dr. Latika Mohan	25,000.00		
Dr. Paritima Gupta	5,000.00		
Dr. Prashant Putil	5,000.00		
Dr. Rajani Singh	55,000.00		
Dr. Saurabh Vashnay	5,000.00		
Dr. Shaline Rao	5,000.00		
Dr. Shobha Arora	5,000.00		
Dr. Surekha Kishore	5,000.00		
Dr. Suresh Kumar Sharma	5,000.00		
Dr. Ravi Kant	15,000.00		
Dr. Rakesh Ji	3,000.00		
Kakul	350.00		
Subhash Chauhan	15,000.00	235,405.00	
Bank Balances			
BOB 250002000000400			
Sweep Tr. A/c		87,149.00	
BOB250001000006897	25,025,000.00	25,112,149.00	
Sweep Tr. A/c	(271,023.00)		
BOB 250002000006912	13,769,000.00	13,497,977.00	
Sweep Tr. A/c	27,041.00		
PNB 6189000100021125	840,000.00	867,041.00	
PNB 6189000100021295			
PNB NPS A/c	446,485,297.80		
	15,474,501.65		
	4,349,956.00	2,469,157.00	
Total	598,293,789.45	43,757,524.00	

Date :- 27/05/2014
Place :- Rishikesh

D. P. Lakhera
Finance & Chief Accounts Officer
AIIMS, Rishikesh

For All India Institute of Medical Sciences

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AIIMS, Rishikesh
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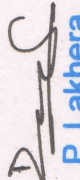
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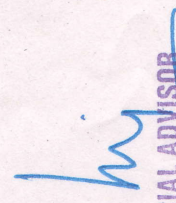
**M/s All India Institute of Medical Sciences
Veerbhadra Marg, Rishikesh**

Schedule -3 Fixed Assets

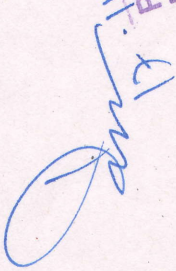
Fixed Assets	Rate %	Gross Block		Total Gross Block	Depreciation		Net Block		
		Opening Balance	Addition		Opening Balance	Addition	Current	Previous Year	
									Before Sep.
FURNITURE & FIXTURE	10.00%	920,483.00	1,086,464.00	3,163,854.00	5,170,801.00	75,598.00	351,328.00	4,743,875.00	844,885.00
EQUIPMENTS	15.00%	3,358,814.00	4,492,412.00	3,550,858.00	11,402,084.00	308,482.00	1,397,726.00	9,695,876.00	3,050,332.00
COMPUTER H/W & S/W	60.00%	1,625,584.00	2,393,071.00	7,286,842.00	11,305,497.00	748,341.00	4,148,241.00	6,408,915.00	877,243.00
HOSPITAL/MEDICAL EQUIPMENTS	15.00%	1,586,819.00	2,849,990.00	1,995,158.00	6,431,967.00	119,549.00	797,226.00	5,515,192.00	1,467,270.00
LAB FURNITURE	10.00%	-	206,780.00	4,897,706.00	5,104,486.00	-	265,563.00	4,838,923.00	-
LIBRARY BOOKS	15.00%	-	-	976,940.00	976,940.00	-	73,271.00	903,669.00	-
VEHICLE PURCHASES	15%	-	667,497.00	727,091.00	1,394,588.00	-	154,657.00	1,239,931.00	-
Total		7,491,700.00	11,696,214.00	22,598,449.00	41,786,363.00	1,251,970.00	7,188,012.00	33,346,381.00	6,239,730.00

Date :- 27/05/2014
Place :- Rishikesh


D. P. Lakhera
Finance & Chief Accounts Officer
AIIMS, Rishikesh


FINANCIAL ADVISOR
AIIMS, Rishikesh
Ministry of Health & FW
Govt. of India

For All India Institute of Medical Sciences


Prof. (Dr.) Raj Kumar S. F.R.C.S.
M.B.B.S., M.N.Sc. F.A.S.E.T.
M.A.M.S., M.N.Sc. F.A.S.E.T.
Director
All India Institute of Medical Sciences
Rishikesh, Uttarakhand

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M/s All India Institute of Medical Sciences

Veerbhadra Marg, Rishikesh

Bank Reconciliation

PNB 6189000100021125

Balance as per ledger 446,485,297.80

Add:- Cheque issued but not presented upto 31/03/2014

Date	Cheque No.	Amount	
7/9/2013	582621	1,300.00	
28/11/2013	272697	1,144.00	
29/11/2013	272705	166.00	
2/1/2014	231889	910.00	
5/3/2014	927459	7,434.00	
11/3/2014	927508	5,602.00	
26/03/2014	927579	43,149.00	
	927584	1,165,458.00	
31/03/2014	927592	1,799,521.00	
	927593	2,000.00	
	927595	2,876.00	
	727596	458.00	
	927604	7,500.00	
	927576	10,400.00	
	927594	91,500.00	
	927600	8,680.00	
	927603	1,850.00	
	927578	99,595.00	
	927598	5,448.00	
26/03/14	927582	3,525.00	
31/03/2014	947602	1,100.00	
	927597	2,699.00	
5/2/2014	4139	2,550.00	
5/3/2014	927465	1,030.00	
31/03/2014	927601	570.00	
16/01/2014	231929	7,472.00	
11/3/2014	927513	2,846.00	
	927504	2,688.00	
31/03/2014	927605	305,474.00	
	922599	420.00	
	927493	861.00	
11/3/2014	927512	753.00	
		<u>3,586,979.00</u>	
		<u>450,072,276.80</u>	

Less Cheque Deposit But Not Presented in Bank

Date	Cheque No.	Amount	
25/03/2014	927576	920	
29/03/2014	949772	480	
		<u>1,400.00</u>	

Balance As Per Bank Statement 450,070,876.80

PNB 6189000100021295

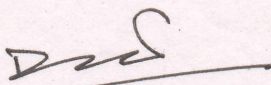
Balance as per ledger 15,474,501.65

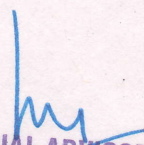
Balance As Per Bank Statement 15,474,501.65

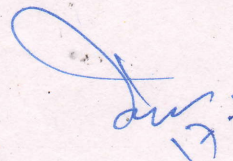
Date :- 27/05/2014

Place :- Rishikesh

For All India Institute of Medical Sciences


D. P. Lakhera
Finance & Chief Accounts Officer
AIIMS, Rishikesh


FINANCIAL ADVISOR
AIIMS, Rishikesh
Ministry of Health & FW


Prof. (Dr.) Raj Kumar
M.B.B.S., M.S., M.Ch., M.R.C.S, F.R.C.
M.A.M.S, M.N.A.Sc., F.A.S.E.T.
Director
All India Institute of Medical Sciences
Rishikesh, Uttarakhand

2850-120
94/e

M/s All India Institute of Medical Sciences
Veerbhadra Marg, Rishikesh

Bank Reconciliation

BOB 25000100006897

Balance as per ledger (271,023.00)

Add:- Cheque issued but not presented upto 31/03/2013

Date	Cheque No.	Amount	
13/03/2013	191	52,500.00	
18/03/2013	198	10,998.00	
26/03/2013	234	8,747.00	
	235	1,654.00	
	238	2,184.00	
25/03/2013	221	140,105.00	
	227	13,483.00	
	232	61,744.00	
			291,415.00

Add:- Auto Sweep Tr.A/c

Balance As Per Bank Statement 13,789,392.00

BOB 25000200000400

Balance as per ledger 87,149.00

Add:- Auto Sweep Tr.A/c

Balance As Per Bank Statement 25,112,149.00

BOB 25000200006912

Balance as per ledger 27,041.00

Add:- Auto Sweep Tr.A/c

Balance As Per Bank Statement 867,041.00

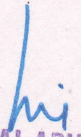
For All India Institute of Medical Sciences

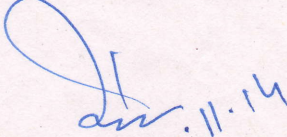
Date :- 20/05/2013

Place :- Rishikesh


D. P. Lakhera

Finance & Chief Accounts Officer
AIIMS, Rishikesh


FINANCIAL ADVISOR
AIIMS, Rishikesh
Ministry of Health & FW
Govt. of India


17.11.14
Prof. (Dr.) Raj Kumar
M.B.B.S., M.S., M.Ch., M.R.C.S, F.R.C.S.,
M.A.M.S, M.N.A.Sc., F.A.S.E.T.
Director
All India Institute of Medical Sciences
Rishikesh, Uttarakhand

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS

1. ACCOUNTING CONCEPTS

The financial statements are prepared on the basis of 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 costs are based on weighted average cost. Cost of finished goods and semi-finished goods is determined by considering material, labour and related 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 investments.

4. FIXED ASSETS

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

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


D. P. Lakhera
Finance & Chief Accounts Officer
AIIMS, Rishikesh

5. DEPRECIATION

5.1 Depreciation is 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 foreign currency liabilities for acquisition of fixed assets, which is amortized over the residual life of the respective assets.

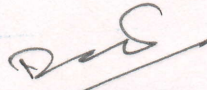
5.2 In respect of additions to/deductions from fixed assets during the years, depreciation is considered on pro-rata basis.

5.3 Assets costing Rs.5000 or less each 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 Reserve.

6.2 Government grants/subsidy are accounted on realization basis.


D. P. Lakhera
Finance & Chief Accounts Officer
AIIMS, Rishikesh

Notes to the Accounts:-

- 1) Revenue is being recognized on receipt basis only.
- 2) Grant of Rs. 197500000/- & Rs. 400016666/- has been received from Central Govt. during the year for revenue and capital expenditure. However letter for Grant of Rs. 500000000/- received in Nov. 2013 was not found in record.
- 3) Recruitment Fees of Rs. 15561000/- has been shown in Other Income for which no register or record has been maintained.
- 4) Amount given to AIIMS Patna Rs. 1800000/- was shown as Advance in 2012-13 which is still outstanding as no bills for expenses has been received upto the date of B/sheet.
- 5) During the year Rs 130000000/- were transferred for Margin in BOB L/C A/c for purchase of Machinery from Abroad.
- 6) Contribution to New Pension Scheme of Employees has been shown as deposit in Bank in NPS A/c as well as in liability as NPS Payable as separate accounts of employees are still to be opened. Moreover amount of Rs. 10869161/- was transferred from NPS A/c to Main A/c and FDR made of Rs. 10447069/-. The Difference of Rs. 422092/- is still lying in Main A/c.
- 7) Fixed Assets & Consumables register should be separately maintained.
- 8) Investment Register & Student Fees register should be properly maintained.
- 9) Mess Fees has not been shown in books of accounts in current year.
- 10) Depreciation has been charged only on Assets purchased by the Institution from Grants during the year.
- 11) Land & Building & Other Equipments for which payments have been made directly by the Ministry Of Health & Welfare have not been shown in books of accounts of the said institution.

Dated :- 27/05/2014


D. P. Lakhera
Finance & Chief Accounts Officer
AIIMS, Rishikesh