

**INSTITUTE FOR POST GRADUATE TEACHING &
RESEARCH IN AYURVEDA**

**GUJARAT AYURVED UNIVERSITY
JAMNAGAR
(PLAN & NON-PLAN EXPENDITURE)**

Audit Report

**FOR
F.Y. 2015-2016**

AUDITORS

R B Gohil & Co.

Chartered Accountants

K P Shah House-1,

K V Road,

Jamnagar-361001

Contact No. 9426478227, (0288) 2540076

Email ID: rbgohil.gj@gmail.com



AUDITOR'S REPORT

We have audited the attached Balance Sheet of Gujarat Ayurved University, Institute for Post Graduate Teaching & Research, (Plan & Non-Plan Expenditure) Jamnagar, as at 31st March, 2016 and also the annexed Income & Expenditure Account for the year ended on that date, we report as under:

These financial statements are the responsibility of the Organization. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform our audit to obtain reasonable assurance about whether the financial statements are free of material misstatements(s). An audit includes examining on test basis evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting used and significant estimates made by management as well as evaluating the overall financial statements presentation. We believe that our audit provides a responsible basis for our opinion.

1. We certify that the Balance Sheet and Income & Expenditure account are in agreement with the books of account maintained at Jamnagar.
2. We report observations/ comments/ discrepancies/ inconsistencies as elaborated wide notes on accounts.

Subject to above.

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (b) In our opinion proper books of accounts have been kept so far as it appears from our examinations of the books.
- (c) In our opinion and to the best of our information and according to the explanations given to us the said accounts read with the notes thereon give
 - (1) In the case of Balance Sheet of the state of affairs as on 31st March, 2016 and
 - (2) In the case of Income & Expenditure account of the surplus of income over expenditure for the year ended on that date.

For R.B. Gohil & Co.
Chartered Accountants

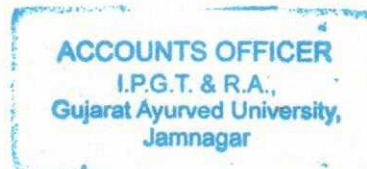
Raghubha B Gohil
Partner

M. No: 104997

FRN: 119360W

Place: Jamnagar

Date: 22/06/2016



GUJARAT AYURVED UNIVERSITY
I.P.G.T. & R. PLAN & NON-PLAN ACCOUNT
JAMNAGAR

BALANCE SHEET AS AT 31ST MARCH, 2016

PARTICULARS	SCHEDULE	AS AT 31ST MARCH 2016	AS AT 31ST MARCH 2015
SOURCES OF FUNDS:-			
CAPITAL FUND	1	9,08,57,553.00	9,08,57,553.00
INCOME & EXPENDITURE ACCOUNT (PLAN)	2	46,94,20,933.57	43,83,84,517.49
INCOME & EXPENDITURE ACCOUNT (NON-PLAN)	3	7,39,000.26	9,66,646.87
		56,10,17,486.83	53,02,08,717.36
APPLICATION OF FUNDS:-			
FIXED ASSETS (PLAN & NON PLAN)	4	55,99,51,100.00	52,91,34,212.00
CURRENT ASSETS, DEPOSITS & Loans & Advances			
LOANS & ADVANCES-(PLAN)	5	3,75,273.00	33,329.00
CASH & BANK BALANCE(PLAN)	6	52,153.57	1,74,569.49
		4,27,426.57	2,07,898.49
CURRENT ASSETS, DEPOSITS & Loans & Advances			
LOANS & ADVANCES-(NON-PLAN)	7	1,42,320.00	1,46,720.00
CASH & BANK BALANCES (NON-PLAN)	8	5,36,922.26	7,60,468.87
		6,79,242.26	9,07,188.87
CURRENT LIABILITIES & SECURITY			
DEPOSITS (PLAN)	9	40,282.00	40,282.00
DEPOSITS (NON-PLAN)	10	-	300.00
		40,282.00	40,582.00
WORKING CAPITAL			
		10,66,386.83	10,74,505.36
		56,10,17,486.83	53,02,08,717.36
NOTES TO ACCOUNTS	19		

AS PER OUR AUDIT REPORT OF EVEN DATE ATTACHED HERewith

For R.B. Gohil & Co.
Chartered Accountants

Raghubha B Gohil
Partner
M. No: 104997
FRN: 119360W
PAN: AAFFR 1508P
Date: 22-Jun-2016
Place: Jamnagar



[Signature]

ACCOUNTS OFFICER
I.P.G.T. & R.A.,
Gujarat Ayurved University,
Jamnagar

[Signature]
25/6

DIRECTOR
I.P.G.T. & R.A.,
Gujarat Ayurved University,
Jamnagar

GUJARAT AYURVED UNIVERSITY
I.P.G.T. & R. PLAN ACCOUNT
JAMNAGAR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2016

PARTICULARS	SCHEDULE	FOR THE YEAR ENDED 31ST MARCH 2016	FOR THE YEAR ENDED 31ST MARCH 2015
INCOME:			
DIRECT INCOME	11	6,72,89,660.00	3,85,13,680.00
INDIRECT INCOME	12	8,05,031.07	3,73,274.50
TOTAL INCOME		6,80,94,691.07	3,88,86,954.50
EXPENDITURE:			
DIRECT EXPENSES	13	2,53,97,503.00	2,45,75,315.00
INDIRECT EXPENSES	14	1,16,60,771.99	1,04,21,177.00
TOTAL EXPENDITURE		3,70,58,274.99	3,49,96,492.00
NET SURPLUS OF INCOME OVER EXPENDITURE FOR THE YEAR		3,10,36,416.08	38,90,462.50
NOTES TO ACCOUNTS	19		

AS PER OUR AUDIT REPORT OF EVEN DATE ATTACHED HEREWITH

For R.B. Gohil & Co.
Chartered Accountants

Raghubha B Gohil
Partner
M. No: 104997
FRN: 119360W
PAN: AAFFR 1508P
Date: 22-Jun-2016
Place: Jamnagar



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GUJARAT AYURVED UNIVERSITY
I.P.G.T. & R.PLAN ACCOUNT
JAMNAGAR

SCHEDULE TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2016

PARTICULARS	AS AT 31ST MARCH 2016	AS AT 31ST MARCH 2015
SCHEDULE: 1 CAPITAL FUND:-		
Capital Fund	9,08,57,553.00	9,08,57,553.00
	9,08,57,553.00	9,08,57,553.00
SCHEDULE: 2 INCOME & EXPENDITURE ACCOUNT:-		
ADD: Opening Balance of Income over Surplus	43,83,84,517.49	43,44,94,054.99
ADD: Surplus of Income Over Expenditure for the Year	3,10,36,416.08	38,90,462.50
TOTAL	46,94,20,933.57	43,83,84,517.49
SCHEDULE: 4 FIXED ASSETS:		
Animal House	43,98,516.00	29,98,516.00
Aqua Water Purifier	17,081.00	17,081.00
Boys Hostel	47,09,981.00	47,09,981.00
Building at Sasoi	24,97,566.00	24,97,566.00
Books Periodicals	53,11,306.00	48,37,659.00
Compound Wall & Fencing Sasoi	4,44,980.00	4,44,980.00
Compound Wall P.G.T	2,60,193.00	2,60,193.00
Computer	3,03,557.00	3,03,557.00
Computer Printer	56,000.00	56,000.00
Com Wall Staff Quarter P.G.T	3,17,279.00	3,17,279.00
Cons. Of P. G. Guest House	39,94,023.00	39,94,023.00
Cons. Of 1st Floor on Inter Scholar Hostel Part 2	1,94,24,184.00	2,00,00,000.00
Cons. Of 2st Floor on EX.P Guest House	69,98,705.00	80,00,000.00
Construction of Institute Building	19,30,31,605.00	19,31,14,943.00
Director Car	7,76,890.00	7,81,230.00
Equipment (KUMARBHRUTYA)	3,28,165.00	3,28,165.00
Equipment Instrument	7,44,36,135.00	6,84,43,796.00
Ladies Hostel P.G.T	64,47,201.00	54,47,201.00
Furniture	3,76,87,799.00	3,67,02,304.00
Geyser & Elec. Fan (Student Hostel)	1,01,755.00	1,01,755.00
Glass Green House Sasoi	16,00,000.00	16,00,000.00
Host Staff Quarter P.G.T.	1,69,40,192.00	1,69,40,192.00
Host. Int. Scholar	34,42,868.00	34,42,868.00
International Hostel PH2	62,18,122.00	32,18,122.00
Institute Building	1,02,39,760.00	1,02,39,760.00
Institute Building Auditorium and Furnishing	1,58,60,431.00	1,20,00,000.00
I.S.Hostel Part-2(W.I.P.)	60,09,410.00	60,09,410.00
Internal Road	1,68,46,643.00	1,75,00,000.00
Laboratory Equipment	8,84,018.00	8,84,018.00
Library Building	9,58,286.00	9,58,286.00
New Ward PH. 3 P.G.T	98,51,186.00	98,51,186.00
Panchkarma Block PH.4.P.G.T.	67,74,806.00	67,74,806.00
P.G.T Building	7,12,93,718.00	6,97,70,596.00
P.G.T.Guest House	17,35,823.00	17,35,823.00
Staff Quarter Sasoi B.G.P.G.T.	4,44,619.00	4,44,619.00
Trigarbhkuti Building	48,12,000.00	48,12,000.00
Ward Block PH.3 O.P.D.P.G.T	95,36,539.00	95,36,539.00
Re- Electrification in 2 Floor to 4 Ffloor,IPD Bul	20,00,000.00	-
Renovation of IPD Building in G.Floor to 4th Floor	20,00,000.00	-
Renovation & Re-Electrification of OPD Building	1,09,00,000.00	-
TOTAL	55,98,91,342.00	52,90,74,454.00

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ACCOUNTS OFFICER
I.P.G.T. & R.A.,
Gujarat Ayurved University,
Jamnagar

[Signature]

DIRECTOR
I.P.G.T. & R.A.,
Gujarat Ayurved University,
Jamnagar



PARTICULARS	AS AT 31ST MARCH 2016	AS AT 31ST MARCH 2015
SCHEDULE: 5 LOANS & ADVANCES & DEPOSITS		
J.U.Jalandhara (SEC. Deposit)	5,000.00	5,000.00
J.U.Jalandhara (TEN. Deposit)	5,312.00	5,312.00
Ketan Joiasar (TEN. Deposit)	4,191.00	4,191.00
P.G.V.C.L. (H.T.) SEC. DEPOSIT	3,40,241.00	
TDS Recievable	20,529.00	18,826.00
TOTAL	3,75,273.00	33,329.00
SCHEDULE: 6 CASH & BANK BALANCE		
Bank Account S. B. A/C 20280	52,153.57	1,74,569.49
TOTAL	52,153.57	1,74,569.49
SCHEDULE:9 CURRENT LIBILITIES		
Deposits		
Who-Mumbai	40,282.00	40,282.00
TOTAL	40,282.00	40,282.00



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GUJARAT AYURVED UNIVERSITY
I.P.G.T. & R.PLAN ACCOUNT
JAMNAGAR

SCHEDULE TO AND FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED
31 ST MARCH, 2016

PARTICULARS	FOR THE YEAR ENDED 31ST MARCH 2016	FOR THE YEAR ENDED 31ST MARCH 2015
SCHEDULE: 11 DIRECT INCOMES :-		
Grant In Aid	6,72,89,660.00	3,85,13,680.00
TOTAL	6,72,89,660.00	3,85,13,680.00
SCHEDULE :12 INDIRECT INCOMES:-		
Bank Interest /Commission	6,48,629.00	3,02,994.50
Ayu Journal Income	26,460.00	42,110.00
Misc. Income	-	9,845.00
House Rent Recovery	19,300.00	13,020.00
Bank Debit Entries Chgs	-	3,276.00
Royalty Income	17,030.00	2,029.00
Other deductoin	1,516.00	-
Recovery From Party(for TDS)	1,672.00	-
Salary Recovery	2,224.00	-
Seminar (Foundation Day) Income	88,200.00	-
Rounding Off A/c.	0.07	-
TOTAL	8,05,031.07	3,73,274.50
SCHEDULE :13 DIRECT EXPENSES:-		
Out Sourcing	51,29,465.00	16,22,824.00
Ayu Journal Expense	13,18,943.00	11,41,106.00
Res. Exp. of Pharma. Chem.	21,000.00	-
Res. Proj. for Dept. of Shalakya	13,138.00	-
Res. Proj. of Anukta Dravya	67,200.00	-
Res.Proj. of Charaka Samhita	22,759.00	-
Res.Proj. of Vranaropana	86,555.00	-
Res.Proj. Of Shalya Katupila	48,774.00	-
Res. Proj. of RSBK (B. J. Patgiri)	4,12,914.00	2,82,685.00
Res. Proj. of RSBK (Dr. Galib)	95,767.00	-
Res. Proj. of SRPT	30,000.00	16,906.00
Revenue Establishment Expense	62,798.00	99,000.00
Rudra Software	3,161.00	63,891.00
Wages	25,184.00	24,100.00
WHO CC	2,83,245.00	18,36,087.00
SUB-TOTAL	76,20,903.00	50,86,599.00
SALARY EXPENSES		
Salary Expenses	1,68,16,527.00	1,86,61,314.00
C.P.F	88,343.00	80,849.00
New Pension Scheme Expenses	8,01,250.00	7,46,553.00
DA Difference Arrears Exp.	70,480.00	-
SUB-TOTAL	1,77,76,600.00	1,94,88,716.00
TOTAL	2,53,97,503.00	2,45,75,315.00
SCHEDULE :14 INDIRECT EXPENSES:-		
Administrative Expenses	23,38,770.00	25,92,693.00
Bank charges	1,216.99	50.00
Electricity Charges	52,00,610.00	58,94,669.00
Insurance of Director Car	11,144.00	-
Seminar	66,157.00	-
Rent, Rate & Taxes	23,21,115.00	8,83,442.00
Seminar(Foundation Day)	-	4,42,626.00
Office Expenses	2,000.00	38,660.00
A.M.C. Of Equipment Instrument	9,42,405.00	5,32,112.00
Foundation Day Expenses	2,31,104.00	36,925.00
Interest on Late Payment(TDS)	179.00	-
National Seminar Exp.	1,02,076.00	-
National Workshop Exp.	49,108.00	-
Printing & Publication	34,776.00	-
Research Publication	2,33,545.00	-
Foreign Travel Exp.	1,26,566.00	-
TOTAL	1,16,60,771.99	1,04,21,177.00

ACCOUNTS OFFICER
I.P.G.T. & R.A.,
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Jamnagar

DIRECTOR
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Gujarat Ayurved University,
Jamnagar



**GUJARAT AYURVED UNIVERSITY
I.P.G.T. & R. NON-PLAN ACCOUNT
JAMNAGAR**

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2016

PARTICULARS	SCHEDULE	FOR THE YEAR ENDED 31ST MARCH 2016	FOR THE YEAR ENDED 31ST MARCH 2015
INCOME:			
Direct Income	15	21,73,67,777.24	19,63,73,322.76
Indirect Income	16	4,27,550.00	3,50,700.00
TOTAL INCOME		21,77,95,327.24	19,67,24,022.76
EXPENDITURE:			
Direct Expenses	17	20,76,62,862.00	18,82,04,029.00
Indirect Expenses	18	1,03,60,111.85	91,58,852.00
TOTAL EXPENDITURE		21,80,22,973.85	19,73,62,881.00
NET SURPLUS OF INCOME OVER EXPENDITURE FOR THE YEAR		-2,27,646.61	-6,38,858.24
Notes to Accounts	19		

AS PER OUR AUDIT REPORT OF EVEN DATE ATTACHED HERewith

For R.B. Gohil & Co.
Chartered Accountants

Raghubha B Gohil
Partner
M. No: 104997
FRN: 119360W
PAN: AAFFR 1508P
Date: 22-Jun-2016
Place: Jamnagar



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**GUJARAT AYURVED UNIVERSITY
I.P.G.T. & R.NON-PLAN ACCOUNT
JAMNAGAR**

SCHEDULE TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2016

PARTICULARS	AS AT 31ST MARCH 2016	AS AT 31ST MARCH 2015
<u>SCHEDULE: 3 INCOME & EXPENDITURE ACCOUNT:-</u>		
Opening Balance B/f	9,66,646.87	16,05,505.11
ADD: Surplus of Expenditure over Income for the year	-2,27,646.61	-6,38,858.24
Closing Balance c/f	7,39,000.26	9,66,646.87
<u>SCHEDULE:4 FIXED ASSETS</u>		
Furniture & Fixtures	59,758.00	59,758.00
TOTAL	59,758.00	59,758.00
<u>SCHEDULE: 7 CURRENT ASSETS, DEPOSITS & LOAN & ADVANCES:-</u>		
<u>ADVANCES TO STAFF:-</u>	-	-
SUB TOTAL	-	-
<u>LOANS & ADVANCES</u>		
T.D.S Receivable	1,42,320.00	1,42,320.00
Marksheet Fees	-	4,400.00
SUB TOTAL	1,42,320.00	1,46,720.00
TOTAL	1,42,320.00	1,46,720.00
<u>SCHEDULE 8 CASH & BANK BALANCES</u>		
BANK ACCOUNT -C.A/C 135	5,36,922.26	7,60,468.87
SUB TOTAL	5,36,922.26	7,60,468.87
TOTAL	6,79,242.26	9,07,188.87
<u>SCHEDULE :10 CURRENT LIABILITIES</u>		
<u>UNIVERSITY FEE COLLECTION</u>		
Student Union Fees	-	300.00
SUB TOTAL	-	300.00
<u>DEPOSITS</u>		
Security Deposit	-	
Hostel Deposit	-	
Vehicle Advance	-	
SUB TOTAL	-	-
TOTAL	-	300.00

[Signature]
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GUJARAT AYURVED UNIVERSITY
I.P.G.T. & R.NON-PLAN ACCOUNT
JAMNAGAR

SCHEDULE TO AND FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED
31 ST MARCH, 2016

PARTICULARS	FOR THE YEAR ENDED 31ST MARCH 2016	FOR THE YEAR ENDED 31ST MARCH 2015
<u>SCHEDULE :15 DIRECT INCOMES:-</u>		
Application Form Fee	-	33,400.00
Canteen income	1,20,000.00	62,000.00
CD+Interest Income	-	8,76,909.76
Foundaton Day & national workshop	-	1,44,600.00
Hospital Clinical Charges	8,26,205.00	7,48,860.00
Hostel Rent, Ele. Charges & Maintance Income	19,66,760.00	7,13,240.00
HRR Recovery	57,280.00	23,270.00
Information Act 2005	12,006.00	2,107.00
International Hostel Income	6,30,100.00	1,89,600.00
Miscelleneus Receipt	9,490.00	1,82,876.00
M.D. Admission Fee	✓ 63,000.00	52,000.00
PHD. Admission Fees	✓ 16,000.00	24,400.00
PHD. Term Fees	7,87,000.00	3,00,000.00
Laboratory Fees	-	1,000.00
Other Deduction From Salary	1,77,434.00	2,48,466.00
P.H.D Reco Supervisor Fees	✓ 3,800.00	700.00
Research Fees M.D.	✓ 22,80,000.00	11,12,000.00
Research Fees (PHD)	✓ 2,16,000.00	2,10,000.00
Thesis Sub Fees	✓ 1,15,000.00	3,32,734.00
Quarter Form Fee inc	500.00	750.00
Quarter Rent Charges	2,16,900.00	3,16,010.00
Registration Fees (R.C.)	3,500.00	2,000.00
Tender Form Fee	35,500.00	91,000.00
Provisional Certi. Fees	4,800.00	5,100.00
Guest House Income	-	300.00
Gas Cylinder Subsidy - IOC	2,535.24	-
Salary Recovery	2,03,347.00	-
Ph. D Exam Fee	✓ 5,000.00	-
Leave Without Pay (LWP)	7,54,838.00	-
Library Books & Periodical Income	7,180.00	-
SUB TOTAL	85,14,175.24	56,73,322.76
<u>GRANT IN AID:-</u>		
Grant in aid from Government of India	20,88,53,602.00	19,07,00,000.00
SUB TOTAL	20,88,53,602.00	19,07,00,000.00
TOTAL	21,73,67,777.24	19,63,73,322.76
<u>SCHEDULE :16 INDIRECT INCOMES:-</u>		
Examination Fees	3,85,800.00	3,09,000.00
University Fees (Medical Exam)	2,750.00	2,600.00
University Fees (Registration)	39,000.00	37,600.00
Bank other Income	-	1,500.00
SUB TOTAL	4,27,550.00	3,50,700.00
TOTAL	21,77,95,327.24	19,67,24,022.76

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SCHEDULE :17 DIRECT EXPENSES:-

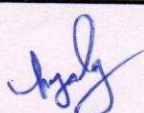
Botanical Garden (Sasoi)	16,33,094.00	8,62,059.00
Daily Wages	21,38,688.00	31,46,042.00
D.D.C.(DIET) Expenses	16,15,827.00	13,85,247.00
D.D.C.(DRUGS) Expenses	1,79,67,802.00	1,33,63,859.00
Education Fees Expenses	19,41,757.00	20,34,049.00
Leave Encashment Expense	71,21,608.00	32,54,351.00
Examination Rmuneration & Other Exp.	3,23,907.00	-
Examiner T.A.D.A Bill Exp.	5,04,786.00	6,66,174.00
Leave Travel Concession	5,06,561.00	1,46,937.00
Research Fellowship to Ph.D.STUDENT	1,99,62,340.00	1,65,59,241.00
Stipend to M D Student	4,62,02,273.00	4,29,05,864.00
Remuneration. to Surgen(Hospital)	4,59,000.00	-
Thesis Expenses to MD and P H D Students	5,47,543.00	3,95,486.00
SUB TOTAL	10,09,25,186.00	8,47,19,309.00
CONTINGENCIES:-		
Advertisement Expense (Cont.)	86,533.00	4,38,737.00
Animal Purchase and Maintance exp.	3,71,655.00	3,15,812.00
Gas Cylinder Refilling Charges	2,65,086.00	2,31,413.00
Hospital Contingencies	28,71,709.00	26,21,671.00
Laboratory Chemicals & Glasswares Expenses	12,65,120.00	11,03,070.00
Guest Expenses	72,039.00	31,493.00
Electricity Charges & Electrical Goods Exp.	6,40,185.00	-
Lift Expenses	26,330.00	-
Newspaper Exp.	17,509.00	-
SUB TOTAL	56,16,166.00	47,42,196.00
SALARY EXPENSES:-		
Salary (ADM. & TEACHING) Expenses	2,23,21,208.00	6,75,16,088.00
Salary (Hospital Pharm) Expenses	1,05,33,659.00	2,87,69,882.00
Bonus Expenses	5,55,813.00	5,80,646.00
New Pension Scheme	21,26,660.00	18,75,908.00
DA Difference Arrears Exp.	4,05,987.00	-
Salary (Administrative Staff) Exp.	2,61,74,585.00	-
Salary (Para Medical Staff) Exp.	2,03,35,551.00	-
Salary (Teaching Staff) Exp.	1,85,92,777.00	-
Washing Allowance Arrears Exp.	75,270.00	-
SUB TOTAL	10,11,21,510.00	9,87,42,524.00
TOTAL	20,76,62,862.00	18,82,04,029.00

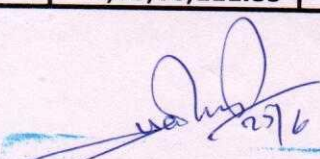
ACCOUNTS OFFICER
I.P.G.T. & R.A.,
Gujarat Ayurved University,
Jamnagar

DIRECTOR
I.P.G.T. & R.A.,
Gujarat Ayurved University,
Jamnagar



<u>SCHEDULE :18 INDIRECT EXPENSES:-</u>		
Audit Exp.	17,283.00	1,35,445.00
Bank Chequebook Charges	2,240.38	-
Bank Interest & Commission	25.19	350.00
Buiding Maintanance & Repair	-	1,05,659.00
CCC+ Exam Fee	200.00	-
Computer Exp. (including Stationary & zerox)	1,31,378.00	1,05,361.00
Contingencies	2,730.00	2,544.00
Court Fees	9,860.00	78,236.00
Office Expenses	-	6,18,518.00
Office Contingenci Expense	77,453.00	-
Other Adm. Expenses	1,019.00	48,035.00
International Hostel	9,64,044.00	4,55,249.00
Machinary Maintenance & Repairs	1,72,523.00	1,27,752.00
Maintenance of Director's Car	18,123.00	20,497.00
Recognition Fees	-	26,00,000.00
Visiting Professors	1,71,640.00	1,43,500.00
Reimbursement of medial bills	77,406.00	1,00,139.00
Wages	-	850.00
Postage & Telegraph Expenses	38,330.00	58,722.00
Ph D Form Fee	-	24,097.00
Printing Charges	2,99,638.00	4,53,679.00
Stationary Exp.	5,59,348.00	2,87,969.00
Telephone Exp.	1,17,848.00	1,09,492.00
Water Charges	9,58,000.00	11,55,000.00
Liveries to Class & Hospital Contingencies	48,763.00	30,809.00
Diesel Oil and Repairs to Ambulance and Tata Sumo	1,50,611.00	1,66,501.00
Misc. Exp.	28,381.00	2,59,340.00
Library Books	-	1,26,080.00
OUT SOURCING	45,92,584.00	-
G.P.F. Advance Loan	-	-
Hostel Exp. (P.G. Girls & Boys)	1,500.00	-
Legal & Professional Cosultancy Exp.	14,000.00	-
Library Books and Periodicals	1,734.00	-
L.I.C. Fee (University)	2,50,000.00	-
MEETING EXP.(SAC,PG. BOARD & OTHER)	1,18,327.00	-
Program Celebrations Exp.	3,057.00	-
Remuneration for Statistics	15,400.00	-
Rounding Off A/c.	0.28	-
SOFTWARE RENEWAL CHARGES	10,800.00	-
SUB TOTAL	88,54,245.85	72,13,824.00
<u>SEMINAR EXPENSES:-</u>		
Seminar Expenses	-	250.00
SUB TOTAL	-	250.00
<u>TRAVELLING EXPENSES:-</u>		
Traveling Expenses (Staff)	7,08,594.00	11,33,632.00
Traveling Expenses (Other Comm)	2,83,274.00	3,80,989.00
Traveling Expenses (SFC/SAC PG Board)	4,79,446.00	4,06,440.00
Traveling Expenses (Student)	34,552.00	23,717.00
SUB TOTAL	15,05,866.00	19,44,778.00
TOTAL	1,03,60,111.85	91,58,852.00


ACCOUNTS OFFICER
 I.P.G.T. & R.A.,
 Gujarat Ayurved University,
 Jamnagar


DIRECTOR
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 Gujarat Ayurved University,
 Jamnagar





**GUJARAT AYURVED UNIVERSITY, JAMNAGAR
INSTITUTE OF POST GRADUATE TEACHING AND RESEARCH.
(NON-PLAN ACCOUNTS)**

UTILISATION CERTIFICATE

This is to certify that on the basis of our necessary check and verification and on the basis of books of accounts and other necessary records produced before us for verification, for the financial year 2015-2016, by Gujarat Ayurved University, Institute of Post Graduate Teaching & Research, (Non-Plan Accounts), Jamnagar. We hereby certify that the closing balance as on 31st March, 2016 for the above is as under:

NON PLAN UTILISATION CERTIFICATE

Particulars		Grant- in- Aid- General	Grant-in-aid- Salaries	Total Rs.
Un-utilised Opening Balance as on 01.04.2015	Rs.	-10,831,621.13	11,592,090.00	760,468.87
Add. Grant Received during the year 2015-16	Rs.	84,353,602.00	124,500,000.00	208,853,602.00
Add : Direct Income	Rs.	8,514,175.24	-	8,514,175.24
Add: Indirect Income	Rs.	427550.00	-	427,550.00
Change In Working Capital	Rs.	4100.00	-	4100.00
TOTAL INCOME		82,467,806.11	136,092,090.00	218,559,896.11
Less: Expenditure Incurred:	Rs.			
Salary Expenses	Rs.	-	101,121,510.00	101,121,510.00
Direct expenses	Rs.	10,65,41,352.00	-	108,742,271.00
Indirect expenses	Rs.	1,03,60,111.85	-	8,159,192.85
Fixed Assets Written Off	Rs.		-	-
TOTAL EXPENDITURE	Rs.	116,901,463.85	101,121,510.00	218,022,973.85
Closing Balance as on 31.03.2016	Rs.	-34,433,657.74	34,970,580.00	5,36,922.26

For detail of above referred incomes and expenditures refer to the audit report of even dated together with Balance Sheet as at 31st March, 2016 and Income & Expenditure account for the year ended on that date.

For R.B. Gohil & Co.
Chartered Accountants

Raghubha B Gohil
Partner
M. No: 104997
FRN: 119360W
Place: Jamnagar
Date: 22/06/2016



ACCOUNTS OFFICER
I.P.G.T. & R.A.,
Gujarat Ayurved University,
Jamnagar

DIRECTOR
I.P.G.T. & R.A.,
Gujarat Ayurved University,
Jamnagar



**GUJARAT AYURVED UNIVERSITY, JAMNAGAR
INSTITUTE OF POST GRADUATE TEACHING AND RESEARCH.
(PLAN ACCOUNTS)**

UTILISATION CERTIFICATE

This is to certify that on the basis of our necessary check and verification and on the basis of books of accounts and other necessary records produced before us for verification, for the financial year 2015-2016, by Gujarat Ayurved University, Institute of Post Graduate Teaching & Research, (Plan Accounts), Jamnagar. We hereby certify that the closing balance as on 31st March, 2016 for the above is as under:

PLAN UTILISATION CERTIFICATE

Particulars		Grant- in- Aid- General	Grants for Creation Capital Assets	Grant-in-Aid- Salaries	Total Rs.
Un-utilised Opening Balance as on 01.04.2015	Rs.				
		-1,35,37,048.46	2,20,90,973.95	-83,79,356.00	1,74,569.49
Add. Grant Received during the year 2015-16	Rs.	1,45,50,000.00	3,48,89,660.00	1,78,50,000.00	6,72,89,660.00
Add : Indirect Income	Rs.	8,05,031.07	-	-	8,05,031.07
TOTAL INCOME		18,17,982.61	5,69,80,633.95	94,70,644.00	6,82,69,260.56
Less: Expenditure Incurred	Rs.				
Salary Expenses	Rs.	-	-	1,77,76,600.00	1,77,76,600.00
Direct Expenses	Rs.	76,20,903.00	-	-	76,20,903.00
Indirect Expenses	Rs.	1,16,60,771.99	-	-	1,16,60,771.99
Capital Expenditure	Rs.	-	3,08,16,888.00	-	3,08,16,888.00
Change In Working Capital	Rs.	3,41,944.00	-	-	3,41,944.00
TOTAL EXPENDITURE	Rs.	1,96,23,618.99	3,08,16,888.00	1,77,76,600.00	6,82,17,106.99
Closing Balance as on 31.03.2016	Rs.	-1,78,05,636.38	2,61,63,745.95	-83,05,956.00	52,153.57

For detail of above referred incomes and expenditures refer to the audit report of even dated together with Balance Sheet as at 31st March, 2016 and Income & Expenditure account for the year ended on that date.

For R B Gohil & Co
Chartered Accountants

Raghubha B Gohil
Partner

M. No: 104997

FRN: 119360W

Place: Jamnagar

Date : 22/06/2016



ACCOUNTS OFFICER
I.P.G.T. & R.A.,
Gujarat Ayurved University,
Jamnagar

DIRECTOR
I.P.G.T. & R.A.,
Gujarat Ayurved University,
Jamnagar



**GUJARAT AYURVED UNIVERSITY
I.P.G.T. & R.A. (PLAN & NON-PAN ACCOUNTS)
JAMNAGAR**

SCHEDULE: 19

A. SIGNIFICANT ACCOUNTING POLICIES:-

1. METHOD OF ACCOUNTING:-

The Accounts are prepared under the historical cost convention using, generally, cash system of accounting except administrative expenses which are accounted on accrual basis.

2. FIXED ASSETS & DEPRECIATION:-

- Fixed assets have been stated at cost.
- No Depreciation has been provided on the block of Assets as required by the AS 6 of ICAI.

B. NOTES ON ACCOUNTS:-

1. The amount of imprest which they have given to their employees to meet the expenses of university had been debited as miscellaneous expenses instead of debuting them in their respective head which already exists.
2. Bank Reconciliation has been completed till 31st March, 2016 and bank balances are reconciled.
3. As per the Accounting Standard 15 – “Employees Benefits” issued by The Institute of Chartered Accountants of India, Provision for Gratuity and Leave Encashment has to be made on actuarial valuation on the present value of future liability; the same is not complied with.
4. During the year the IPGT & RA received the grant & the utilization thereof is reports as under. The income part to the extent of unutilized grant portion for the year and the assets corresponding to the bank accounts, have been over stated.

	Plan Account	Non Plan Account
Grant in aid Salaries	1,78,50,000.00	12,45,00,000.00
Grant in aid General	1,45,50,000.00	8,43,53,602.00
Grant for capital assets	3,48,89,660.00	-
Total	6,72,89,660.00	208,853,602.00
Unutilized Portion	52,153.57	5,28,722.26
Grant in aid Salaries	-83,79,356.00	34,970,580.00
Grant in aid General	-1,35,37,048.46	-3,44,41,857.74
Grant for capital assets	2,20,90,973.95	-
Total	52,153.57	5,28,722.26

As per our audit report of even date attached herewith

For R.B. Gohil & Co.

Chartered Accountants

Raghubha B Gohil

Partner

M. No: 104997

FRN: 119360W

Place: Jamnagar

Date: 22/06/2016



ACCOUNTS OFFICER
I.P.G.T. & R.A.,
Gujarat Ayurved University,
Jamnagar

DIRECTOR
I.P.G.T. & R.A.,
Gujarat Ayurved University,
Jamnagar

" + divElements + ""'; var newWin = window.open("", 'PrintWindow',
'directories=0,titlebar=0,toolbar=0,location=0,status=0,menubar=0,scrollbars=no,resizable=no,width=
newWin.document.body.innerHTML = _contents; newWin.print(); }

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**OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
10, BAHADUR SHAH ZAFAR MARG
NEW DELHI - 110 124.**

No. CAV/F/93-2014/WR1200

**TO
R B GOHIL & CO
1ST FLOOR, K P SHAH HOUSE-1.
K V ROAD,
JAMNAGAR
JAMNAGAR - GUJARAT**

Subject : Empanelment status of your firm for 2015-2016

Dear Sir(s),

With reference to your application for empanelment, it is informed that your firm stands empanelled with this office for the year 2015-2016 with empanelment No. WR1200. This number may invariably be quoted in all future correspondence with this office.

Any Changes in particulars submitted by your firm should be intimated to this office within 30 days from the date of such changes.

Sr. Administrative Officer/CAV

(This is a Computer generated Letter)