

**REGIONAL INSTITUTE OF MEDICAL SCIENCES
 IMPHAL : MANIPUR**

CONSOLIDATED BALANCE SHEET AS AT 31.3.2020

FUNDS AND LIABILITIES		Schedule	31.3.2020	31.3.2019
1	Corpus Fund			
	a. Capital & General Funds	1	6,14,15,10,434.98	4,79,31,33,155.28
	Less : depreciation on Fixed Assets		2,09,18,07,244.05	1,87,33,33,211.72
	Net Capital Fund		4,04,97,03,190.93	2,91,97,99,943.56
2	Other Funds			
	a. Corpus Fund		76,83,01,521.57	68,99,75,893.57
	b. Funds under specific grants		2,01,98,241.50	3,65,14,737.50
3	Loans & Borrowings(from other a/cs)			
	a. Loans & Borrowings(from other a/cs)	3	(4,77,03,198.99)	5,22,96,801.01
4	Current Liabilities			
	a. Refundables and Payables	2	3,14,31,412.34	1,93,44,954.34
	b. Deductions awaiting remittance	4	1,48,38,288.13	11,97,52,456.13
	c. Other Current Liabilities	5	(15,512.00)	(15,512.00)
	d. Stale Cheque Account	11	28,46,513.30	28,46,513.30
			4,83,96,00,456.78	3,84,05,15,787.41
ASSETS				
1	Fixed Assets - Gross Block	10	3,66,67,86,849.91	3,27,02,77,350.91
	Less : Depreciation		2,09,18,07,244.05	1,87,33,33,211.72
	Net Block		1,57,49,79,605.86	1,39,69,44,139.19
	Work -in-progress		2,11,44,174.00	2,11,44,174.00
2	Loan and Advances			
	a) Advance against Expenses	6	2,51,37,33,678.54	1,79,47,19,488.54
	b) Loan and Advances	7	5,54,57,546.00	5,54,57,546.00
	c) Advance Sale Tax for Construction of Dharamasala (NLCPR)		(36,031.00)	(36,031.00)
3	Current Assets			
	a. Receivable from Computer Networking		2,342.00	2,342.00
	b. Other Current Assets	9	(376.00)	(376.00)
	c. Cash at Bank	8	67,43,19,517.38	57,22,84,504.68
	Significant Accounting Policy and Notes on Account	12	4,83,96,00,456.78	3,84,05,15,787.41

Imphal
 Date : 03.12.2020
 UDIN : 20313107AAABTE6760

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 Chief Accounts Officer
 Cum Financial Advisor
 Regional Institute of Medical Sciences,
 Imphal

For, **S.L. GANGWAL & CO.**
 Chartered Accountants

[Signature]
 Partner
 M. No. 313107

[Signature]
 Director
 Regional Institute of Medical Science
 Imphal

Per our report of even date annexed

REGIONAL INSTITUTE OF MEDICAL SCIENCES

Account - 922 : Non-recurring Expenses of College and Hospital

BALANCE SHEET AS AT 31.3.2020

SOURCES OF FUND	Schedule	2019-20	2018-19
1 Corpus Fund			
Capital Fund	A	79,83,66,602.33	79,82,26,680.83
Less : Depreciation on Fixed Assets		2,09,18,07,244.05	1,87,33,33,211.72
Net Capital Fund		(1,29,34,40,641.72)	(1,07,51,06,530.89)
2 Loan & Borrowing			
1 Loan from Corpus Fund		5,36,97,250.00	5,36,97,250.00
3 Current Liabilities			
1 Refundable and Payables	C	1,49,62,249.00	98,50,918.00
2 Stale Cheque Account		28,33,379.30	28,33,379.30
		(1,22,19,47,763.42)	(1,00,87,24,983.59)
APPLICATION OF FUND			
1 Fixed Assets :	B		
a) Gross Block		3,66,67,86,849.91	3,27,02,77,350.91
b) Less : Depreciation		2,09,18,07,244.05	1,87,33,33,211.72
c) Net Block		1,57,49,79,605.86	1,39,69,44,139.19
d) Capital Work-in-progress (Construction of Dharamasala)		2,11,44,174.00	2,11,44,174.00
2 Loan & Advances			
1 Loan to Account 923 & 924: Recurring Expenses	E	(5,02,89,71,255.53)	(4,02,76,22,635.53)
2 Advance Sale Tax for Construction of Dharamasala (NLCPR)		(36,031.00)	(36,031.00)
3 Advance against Expenses	D	2,32,08,31,945.54	1,62,01,10,685.54
3 Current Assets			
a Security Deposit (I.O.C. Ltd for Gas Connection)		13,026.00	13,026.00
b Cash at Bank in CD A/c 10 with U.B.I.		(11,00,82,832.29)	(1,94,51,945.79)
c Cash at Bank in CD 0652050012935 with U.B.I.		1,73,604.00	1,73,604.00
		(1,22,19,47,763.42)	(1,00,87,24,983.59)

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Chief Accounts Officer
Cum Financial Advisor
Regional Institute of Medical Sciences
Imphal
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Chartered Accountants

Director
Regional Institute of Medical Sciences
Imphal

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Mehul Jain
Partner

M. No. 313107



REGIONAL INSTITUTE OF MEDICAL SCIENCES

Account - 922 : Non-recurring Expenses of College and Hospital

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2020			
	Schedule	2019-20	2018-19
RECEIPTS			
1 Grant from Manipur for construction of Dharamasala (NLCPR)		-	-
2 Refundable and Payables (Net)	C	51,11,331.00	(68,62,083.00)
3 Adjustment of Advance against Expenses	D	47,47,681.00	66,66,243.00
4 Loan from Corpus Fund		-	-
5 Advance Sale Tax for Construction of Dharamasala (NLCPR)		-	-
6 Unidentified Deposit		1,43,392.00	91,676.00
7 Refundable of Loan by A/c 923	E	1,00,13,48,620.00	24,99,94,000.00
		1,01,13,51,024.00	24,98,89,836.00
Opening Balance : Cash at bank			
a) in current account with U.B.I. Rims Branch		(1,94,51,945.79)	(1,26,85,060.79)
b) in current account (CD 0652050012935)		1,73,604.00	1,73,604.00
		99,20,72,682.21	23,73,78,379.21
PAYMENTS			
1 Fixed Assets :	B	39,65,09,499.00	8,31,40,227.00
2 Advance against Expenses	D	70,54,68,941.00	17,35,13,642.00
3 Advance Sale Tax (NLCPR)		-	-
4 Loan from Corpus Fund		-	-
5 Net Bank Charge		3,470.50	2,852.00
		1,10,19,81,910.50	25,66,56,721.00
Closing Balance : Cash at bank with UBI Rims branch			
a) in current account (CD 10) (Overdrawn a/c)		(11,00,82,832.29)	(1,94,51,945.79)
b) in current account (CD 0652050012935)		1,73,604.00	1,73,604.00
		99,20,72,682.21	23,73,78,379.21

Imphal
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Shunor
Chief Accounts Officer
Cum Financial Advisor
Regional Institute of Medical Sciences,
Imphal

Kur
Director
Regional Institute of Medical Sciences
Imphal

Per our report of even date annexed
For, **S.L. GANGWAL & CO.**
Chartered Accountants



Mehul Jain
Mehul Jain
Partner
M. No. 313107
FR No. 004649C

REGIONAL INSTITUTE OF MEDICAL SCIENCES
 IMPHAL : MANIPUR
 Account 923 & 924 : RECURRING EXPENSES OF COLLEGE & HOSPITAL

BALANCE SHEET AS AT 31.3.2020

LIABILITIES		Schedule	2019-20	2018-19
1	Corpus Fund			
	a General Fund Account :			
	Per last Account :		3,94,10,42,573.01	3,70,96,76,498.51
	(Less) /Add : (Deficit)/Surplus of the year		1,33,80,68,272.70	23,13,66,074.50
	Add: Unexplained Credits		-	-
	Net (Deficit) / Fund Account		5,27,91,10,845.71	3,94,10,42,573.01
2	Other Funds			
	a Specific Grant (Net)	R-8	2,01,98,241.50	3,65,14,737.50
	b Other Fund accounts	R-6	5,85,88,133.94	4,85,37,949.44
3	Loans & Borrowing			
	Loans & Borrowings [inter account borrowings]	R-2	(4,94,46,73,771.82)	(3,84,33,25,151.82)
4	Current Liabilities			
	a Deduction awaiting remittance	R-1	1,48,38,288.13	11,97,52,456.13
	b Refundable and Payables	R-5	1,58,50,163.34	88,75,036.34
	c Payable to Corpus Fund	R-9	19,17,152.00	18,69,581.00
	d Temporary Loan from Other Accounts	R-10	-	-
	e Stale Cheque Account		13,134.00	13,134.00
	f Overdrawn Account In UBI CD A/c 29		-	1,14,49,520.89
			44,58,42,186.80	32,47,29,836.49
ASSETS				
1	Loan & Advances			
	a Advance against expenses	R-3	19,29,01,733.00	17,46,08,803.00
	b Advance to staff	R-4	89,575.00	89,575.00
2	Current Assets			
	a Receivable from Computer Networking Account		2,342.00	2,342.00
	b Other bank accounts	R-7	5,86,75,275.44	4,86,25,090.94
	c Cash at bank			
	i) in Saving A/c 0652010948586 with U.B.I. Rims Br		4,82,65,219.09	6,15,45,592.59
	ii) in Saving A/c 0652011010493 with U.B.I. Rims Br		7,25,16,775.75	94,42,153.25
	iii) in current a/c with Bank of Baroda Imphal Branch		2,16,69,612.91	3,04,16,279.71
	iv) Account In UBI CD A/c 29	R-11	5,17,21,653.61	-
			44,58,42,186.80	32,47,29,836.49

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 Chief Accounts Officer
 Cum Financial Advisor
 Regional Institute of Medical Sciences,
 Imphal

For, S.L. GANGWAL & CO.
 Chartered Accountants

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 M. No. 313107
 FR No. 0016/2020

Director
 Regional Institute of Medical Sciences
 Imphal

Per our report of even date annexed

REGIONAL INSTITUTE OF MEDICAL SCIENCES
 IMPHAL : MANIPUR
 Account 923 & 924 : RECURRING EXPENSES OF COLLEGE & HOSPITAL

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31.3.2020

INCOME	Schedule	2019-20	2018-19
1 Grant - in - aid a) North Eastern Council b) Ministry of Health and Family Welfare		4,59,66,00,000.00	3,02,05,00,000.00
2 Bank Interest		1,81,24,803.00	1,45,73,079.00
3 College Income	R-17	-	20,000.00
		4,61,47,24,803.00	3,03,50,93,079.00
EXPENDITURE			
1 Establishment Expenses	R-12	2,89,09,43,567.00	2,60,70,77,060.00
2 Academic Support & Faculty Development	R-13	70,48,041.00	34,57,278.00
3 Maintenance	R-14	7,37,40,086.00	4,57,04,972.00
4 Material and Supplies	R-15	12,58,13,540.00	8,66,11,812.00
5 Other Administrative Expenses	R-16	17,91,11,296.30	6,08,75,882.50
Total		3,27,66,56,530.30	2,80,37,27,004.50
(Deficit) /Surplus of fund		1,33,80,68,272.70	23,13,66,074.50

Imphal
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 Chief Accounts Officer
 Chief Financial Officer
 Regional Institute of Medical Sciences,
 Imphal

[Signature]
 Director
 Regional Institute of Medical Sciences
 Imphal

For, **S.L. GANGWAL & CO.**
 Chartered Accountants

Per our report of even date annexed

[Signature]
 Mehul Jain
 Partner

M. No. 313107
 FR No. 001



REGIONAL INSTITUTE OF MEDICAL SCIENCES
Account 923 & 924 : RECURRING EXPENSES OF COLLEGE & HOSPITAL

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDING ON 31.3.2020

RECEIPTS	Schedule	2019-20	2018-19
1 Contribution from North Eastern Council			
a) North Eastern Council		-	-
b) Ministry of Health and Family Welfare		4,59,66,00,000.00	3,02,05,00,000.00
2 Bank Interest		1,81,24,803.00	1,45,73,079.00
3 College Income	R-17	-	20,000.00
4 Refundables and Payables	R-5	1,35,27,115.00	35,93,196.00
5 Other Fund Accounts (Adjustment amount)	R-6	-	-
6 Loan & Borrowing - Inter Account	R-2	70,00,00,000.00	31,00,07,615.70
7 Adjustment of Advance	R-3	1,45,63,585.00	1,77,84,199.00
8 Deduction awaiting remittance	R-1	43,48,88,059.00	45,02,69,807.20
9 Advance to staff (net recovery)	R-4	-	9,77,400.00
10 Specific Grants	R-8	3,44,73,472.00	11,61,05,378.00
11 Payable to Corpus Fund : Deduction to be credited to Corpus Fund	R-9	47,571.00	(19,619.00)
12 Receivable from Computer Networking Account		-	-
13 Unidentified Deposit		-	-
		5,81,22,24,605.00	3,93,38,11,055.90
Opening balance : Cash at Bank			
i) in current 29 a/c with U.B.I. Rims Br (O/D)		(1,14,49,520.89)	(4,06,77,249.39)
ii) in Saving A/c 0652010948586 with U.B.I. Rims Br		6,15,45,592.59	17,61,22,721.09
iii) in Saving A/c 0652011010493 with U.B.I. Rims Br		94,42,153.25	1,11,98,254.75
iv) in current a/c with Bank of Baroda Br (O/D)		3,04,16,279.71	35,12,043.01
v) in Term Deposit		-	-
TOTAL		5,90,21,79,109.66	4,08,39,66,825.36

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REGIONAL INSTITUTE OF MEDICAL SCIENCES
 Account 923 & 924 : RECURRING EXPENSES OF COLLEGE & HOSPITAL

Continuation Receipts and Payments Account

PAYMENTS		Schedule	2019-20	2018-19
1	Establishment Expenses	R-12	2,89,09,43,567.00	2,60,70,77,060.00
2	Academic Support	R-13	70,48,041.00	34,57,278.00
3	Maintenance	R-14	7,37,40,086.00	4,57,04,972.00
4	Material and Supplies	R-15	12,58,13,540.00	8,66,11,812.00
5	Other Administrative Expenses	R-16	17,91,11,296.30	6,08,75,882.50
6	Refundable and Payables	R-5	65,51,988.00	61,36,419.00
7	Deduction awaiting remittance	R-1	53,98,02,227.00	35,74,33,273.20
8	Loan & Borrowing - Inter Account	R-2	1,80,13,48,620.00	56,00,00,000.00
9	Advance against expenses	R-3	3,28,56,515.00	3,09,91,756.00
10	Advance to staff	R-4	-	-
11	Fund released from Specific Grants	R-8	5,07,89,968.00	23,57,23,868.00
12	Temporary Loan From Others	R-10	-	-
Total Payment			5,70,80,05,848.30	3,99,40,12,320.70
Closing Balance :				
Cash at bank				
i) in current 29 a/c with U.B.I. Rims Br (O/D)			-	(1,14,49,520.89)
ii) in Saving A/c 0652010948586 with U.B.I. Rims Br			4,82,65,219.09	6,15,45,592.59
iii) in Saving A/c 0652011010493 with U.B.I. Rims Br			7,25,16,775.75	94,42,153.25
iv) in current a/c with Bank of Baroda Br (O/D)			2,16,69,612.91	3,04,16,279.71
v) in Term Deposit		R-11	5,17,21,653.61	-
			5,90,21,79,109.66	4,08,39,66,825.36

Imphal
 Date : 03.12.2020
 UDIN : 20313107AAABTE6760

Chief Accounts Officer
 Cum Financial Advisor

Regional Institute of Medical Sciences,
 Imphal
 Chief Accounts Officer
 cum Financial Advisor



For, S.L. GANGWAL & CO.
 Chartered Accountants

Menul Jain
 Partner
 M. No. 313107
 FR No. 004649C

Director
 Regional Institute of Medical Sciences
 Imphal

Per our report of even date annexed

**REGIONAL INSTITUTE OF MEDICAL SCIENCES
 IMPHAL : MANIPUR
 CORPUS FUND**

BALANCE SHEET AS AT 31.3.2020

LIABILITIES	2019-20	2018-19
Fund Account :		
1 Brought forward (Per item 4)	68,81,06,312.57	62,04,61,483.27
2 Addition to the fund during the year :		
a) Hospital Income deposited	5,05,58,827.00	4,96,12,923.70
b) College income deposited	1,25,27,829.00	1,18,47,753.10
c) Bank Interest	1,51,92,128.00	61,84,712.00
d) Unexplained Credits (balancing figure)	-	-
	7,82,78,784.00	6,76,45,388.80
3 Less :		
a) Bank Charges	727.00	559.50
4 Balance [1+ 2 - 3]	76,63,84,369.57	68,81,06,312.57
5 Funds to be deposited from College & Hospital		
a) College Account	10,16,699.00	9,69,128.00
b) Hospital Account	9,00,453.00	9,00,453.00
	19,17,152.00	18,69,581.00
4 Total Balance of Fund (4+5)	76,83,01,521.57	68,99,75,893.57
ASSETS		
1 Cash at bank with U.B.I. Rims Branch		
a. S.B. Account No. 63177	27,36,34,801.87	39,76,56,094.87
b. Bank of Baroda	25,42,79,635.00	5,19,80,285.00
2 Receivable Account :		
a) Loan to		
Account CD 10	5,36,97,250.00	5,36,97,250.00
Account CD 29	13,00,00,682.70	13,00,00,682.70
Account - S.B. 10431	20,00,000.00	20,00,000.00
Account - S.B. 0652011010493	5,33,90,000.00	5,33,90,000.00
Account - S.B. 4170	(6,18,000.00)	(6,18,000.00)
b) 923- College : House Rent from Staff	10,16,699.00	9,69,128.00
c) 924- Hospital account: House Rent from Staff	9,00,453.00	9,00,453.00
	76,83,01,521.57	68,99,75,893.57

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 Chief Accounts Officer
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 Director
 Regional Institute of Medical Sciences
 Imphal

For, S.L. GANGWAL & CO.
 Chartered Accountants

For our report of even date annexed

Handwritten signature
 Mehul Jain
 Partner

M. No. 313107
 FR No. 0016/2020



**REGIONAL INSTITUTE OF MEDICAL SCIENCES
 IMPHAL : MANIPUR
 CORPUS FUND**

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2020

RECEIPTS		2019-20	2018-19
1	Hospital I& College income deposited into Bank Account - Per statement attached	6,30,86,656.00	6,14,60,676.80
2	Interest on the Savings Bank Account	1,51,92,128.00	61,84,712.00
3	Unexplained Credit into Bank Account [Balancing Figure]	-	-
		7,82,78,784.00	6,76,45,388.80
	Opening Balance		
	S.B. Account with U.B.I. Lamphelpat RIMS Br.	39,76,56,094.87	33,19,82,916.27
	Bank of Baroda	5,19,80,285.00	5,00,00,000.00
		52,79,15,163.87	44,96,28,305.07
PAYMENTS			
1	Bank Charges	727.00	559.50
2	Loan to Account - CD 10 and CD 29	-	(8,634.30)
3	Account - S.B. 0652011010493	-	-
4	Loan to Account - S.B. 114456		
5	Loan to Account - S.B.948585		
		727.00	(8,074.80)
	Closing Balance		
	S.B. Account with U.B.I. Lamphelpat RIMS Br.	27,36,34,801.87	39,76,56,094.87
	Bank of Baroda	25,42,79,635.00	5,19,80,285.00
		52,79,15,163.87	44,96,28,305.07

Imphal
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 Chief Accounts Officer
 Cum Financial Advisor
 Regional Institute of Medical Sciences,
 Imphal

Handwritten signature
 Director
 Regional Institute of Medical Sciences
 Imphal

For, S.L. GANGWAL & CO.
 Chartered Accountants



Per our report of even date annexed

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 Mehul Jain
 Partner
 M. No. 313107
 FR No. 0016107

**REGIONAL INSTITUTE OF MEDICAL SCIENCES
 IMPHAL : MANIPUR
 SERVICE LOAN FUND**

BALANCE SHEET AS AT 31.3.2020

FUNDS AND LIABILITIES	2019-20	2018-19
1 Fund Account :		
a) Contribution from North Eastern Council	20,00,100.00	20,00,100.00
b) Add : Interest realised on Loan Account	17,78,865.00	17,78,865.00
c) Add : Bank Interest less Charges	16,65,888.00	15,46,987.00
	54,44,853.00	53,25,952.00
2 Payable and Refundable		
a) Excess Remittance from A/c 923	1,000.00	1,000.00
3 Interest Suspense Account :		
Interest debited to the Loan Account yet to be realised	(15,512.00)	(15,512.00)
	54,30,341.00	53,11,440.00
ASSETS		
1 Housing Loan to Staff [Outstanding Balance]	(22,029.00)	(22,029.00)
2 Interest Receivable on loans	(13,402.00)	(13,402.00)
3 Loan to CD 29	20,00,000.00	20,00,000.00
4 Cash at bank : in S.B. A/c 63169 with UBI Lamphelpat RIMS Branch	34,65,772.00	33,46,871.00
	54,30,341.00	53,11,440.00

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 Chief Accounts Officer
 Chief Accounts Officer
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 Regional Institute of Medical Sciences,
 Imphal

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 Director
 Regional Institute of Medical Sciences
 Imphal

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 For S.L. GANGWAL & CO.
 Chartered Accountants



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 Mehul Jain
 Partner
 M. No. 313107
 FR No. 004649C

**REGIONAL INSTITUTE OF MEDICAL SCIENCES
 IMPHAL : MANIPUR
 SERVICE LOAN FUND**

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2020

RECEIPTS	2019-20	2018-19
1 Interest on loan realised		
2 Bank Interest	1,18,901.00	1,04,484.00
3 Recovery of Loan Account		
	1,18,901.00	1,04,484.00
Opening Balance : Cash at bank (UBI - S.B. 6316)	33,46,871.00	32,42,387.00
	34,65,772.00	33,46,871.00
PAYMENTS		
1 Refunded for excess recovery of Interest on loan		
2 Closing Balance :		
Cash at Bank (S.B. 63169 with UBI Rims Branch)	34,65,772	33,46,871.00
	34,65,772.00	33,46,871.00

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[Signature]
 Director
 Director
 Regional Institute of Medical Sciences
 Imphal



For, S.L. GANGWAL & CO.
 Chartered Accountants

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 Partner
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