

Annual Report



All India Institute of Medical Sciences, BILASPUR (H.P.)

2019-20



Dr Harsh Vardhan

Hon'ble Union Minister
Health & Family Welfare
Govt of India



Shri Ashwini Kumar Choubey

Hon'ble Minister of State
Health & Family Welfare
Govt of India



AIIMS BILASPUR AT A GLANCE

(As on March 2020)

AIIMS PROJECT DETAILS

Date of Cabinet Approval	:	03 Jan 2018
Approved Cost of Project (Revised)	:	Rs 1471.04 Cr.
Total land Area	:	247 Acre
Executing Agency	:	M/s NBCC (I) Ltd
EPC Contractor	:	M/s NCC Ltd
Procurement Support Agency	:	HITES
Date of Start (Contractual)	:	24.01.2019
Date of completion	:	30.06.2022



ALL INDIA INSTITUTE OF MEDICAL SCIENCES, BILASPUR

INTRODUCTION

AIIMS, Bilaspur, an institute of national importance, has been established under the ambitious 'Pradhan Mantri Swasthya Suraksha Yojana' (Phase V), with the aim of rectifying the imbalances in the availability of affordable/reliable tertiary level healthcare in the country in general and to augment facilities for quality medical education in the under-served States. The project was approved by the Union Cabinet on January 03, 2018. Thereafter, Hon'ble Prime Minister of India, Shri Narendra Modi Ji laid the foundation stone on October 03, 2017 and on January 21, 2019, Hon'ble Union Health Minister, Shri J P Nadda Ji and Hon'ble Chief Minister of Himachal Pradesh, Shri Jai Ram Thakur Ji performed the Bhoomi Pujan. The project will be developed in 3 phases. Currently, phase 1 construction is going on over an expanse of about 247 acres of land on National Highway– 205 (Shimla-Kangra/Shimla-Ghumarwin road), in the village of Kothipura, District Bilaspur, Himachal Pradesh. AIIMS, Bilaspur is proposed to be a 750 bedded hospital with 15-20 super speciality departments equipped with all modern medical facilities.

MISSION STATEMENT

- ❖ To establish a center of excellence by demonstrating the highest standards of medical education, and encouraging training and independent thinking.
- ❖ To lead by example in the field of modern medical science by facilitating multidisciplinary collaborative research.
- ❖ To provide comprehensive, advanced tertiary health care services to the people of Himachal Pradesh in particular and the nation in the broader aspect.





President's Message

Quality, equitable and cost-effective health care is essential for a nation's health and prosperity. Higher medical education is required for producing proficient healthcare professionals. India has made significant progress in healthcare but much remains to be achieved. The government of India embarked upon a laudable project to establish AIIMS institutions all across the country to provide top class medical education and highest level of patient care. AIIMS, Bilaspur is another institution in this regard that is being established in the state of Himachal Pradesh. This will serve a large section of our society and provide them the best of medical care in the near future. The institute will add to the growing number of medical seats as a top-class medical school in the country benefitting aspiring doctors.

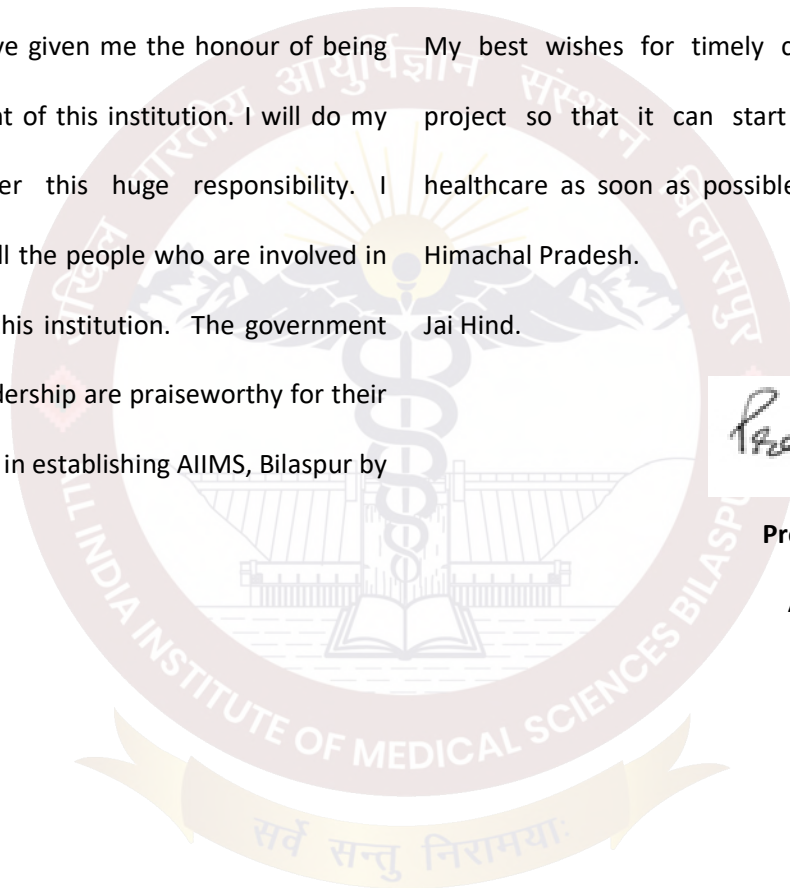
It will be a state-of-the-art academic institution with a 750-beds teaching hospital having 20 super-speciality departments. It will offer top class medical courses with annual intake of 100 MBBS students and 60 BSc nursing students. The approved cost of project is Rs. 1471 crores to be built over 247 acres of land. The project was started in February 2019 and is likely to be completed by June 2022. The total sanctioned posts are 1158 including 183 faculty posts and 970 non-faculty posts. We hope to have our first batch of MBBS students in the coming year.

The vision of our Honourable Prime Minister Sh. Narendra Modi ji and our esteemed health minister Sh. JP Nadda ji under whose leadership the foundation stone was laid will soon be realized with guidance from our current health minister Dr.



Harsh Vardhan ji. The institution become fully functional and develop into a world class institution with their kind support. A government is best known for its effective leadership and vision both of which we are witnessing first hand. I am grateful to the government of India and its leadership to have given me the honour of being the first president of this institution. I will do my best to shoulder this huge responsibility. I sincerely thank all the people who are involved in the progress of this institution. The government of HP and its leadership are praiseworthy for their tremendous help in establishing AIIMS, Bilaspur by providing key resources such as adequate land, water and electricity. We will strive to make this Institute a reputed tertiary healthcare hospital, a center of excellence in education, and a hub for research with multidisciplinary local and global collaborations. My best wishes for timely completion of this project so that it can start providing quality healthcare as soon as possible to the people of Himachal Pradesh. Jai Hind.

Prof. Pramod Garg
President
AIIMS, Bilaspur





Director's Report

Going forward with vision of Shri Atal Bihari Vajpayee of providing quality and affordable health care to all the people of India, Indian Govt headed by Shri Narendra Modi, announced new AIIMS for regions with lack of quality healthcare accessibility under the Pradhan Mantri Swastha Suraksha Yojana (PMSSY) objectives of correcting regional imbalances in the availability of affordable/reliable tertiary services and also to augment facilities for quality medical education in the country. AIIMS Bilaspur one amongst such AIIMS established under PMSSY phase-V to provide affordable, accessible and quality healthcare to the geographically challenging Himachal Pradesh. The institute is established over 247 acre (99.96 hectre) land on NH 205 (Shimla-Kangra Highway), in Kothipura village, District Bilaspur, Himachal Pradesh. The foundation stone for this Institute of Indian Govt headed by Shri Narendra Modi, National Importance was laid by the Hon'ble Prime Minister of India, Shri Narendra Modi on October 03, 2017. Subsequently on January 21, 2019, Hon'ble Health Minister Shri J P Nadda and Hon'ble Chief Minister of Himachal Pradesh Shri Jai Ram Thakur performed the Bhoomi Pujan. The project is being developed in 3 phases. Presently development is taking place in phase –I wherein, AIIMS Bilaspur is proposed to be a 750 bedded hospital with 15-20 super specialty departments equipped with all modern facilities, a Medical College and Nursing college. To further enhance healthcare delivery, AIIMS Bilaspur is likely to widen the



spectrum of services through the expansion of clearances if required.

various super-specialty departments in As mentor institute, PGIMER subsequent phases to provide affordable and undertook first recruitment of Group A faculty reliable tertiary level healthcare in the Himachal posts vide Adv. No. PGI/RC/2019/012/4641 dated Pradesh, and adjoining states of Punjab and 2.11.2019. It also conducted exercise of Haryana. recruitment of Senior Residents/Demonstrators

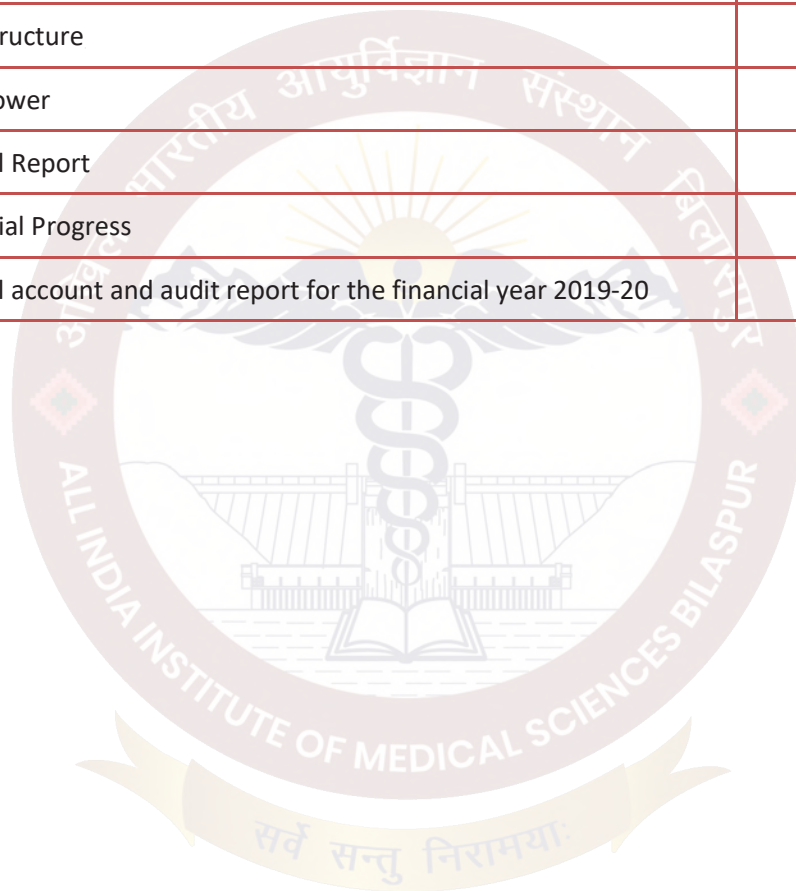
The PGIMER was appointed as the in the year 2019-20. With support of Ministry Mentor Institute of AIIMS Bilaspur vide PMSSY of Health & Family Welfare, Govt of India order No. Z-280 16/3412017-PMSSY-III dated 5 th and Govt of Himachal Pradesh, we are sure, Nov 2018 to handhold, support and guide the the AIIMS Bilaspur would soon start institute in process of getting established. providing quality & affordable healthcare to During the year 2019-20 PGIMER oversaw the people of Himachal Pradesh. construction activities of AIIMS Bilaspur through I am happy to present the annual appointed Nodal Officer Dr Rakesh Sehgal, Prof & report and financial statement with audit Head, Dept of Parasitology, PGIMER Chandigarh report for the financial year 2019-20. who took regular updates from the DDA (present Jai Hind. on site) and the Executing Agency and provided any assistance in necessary approvals, funding and

Prof. Jagat Ram
Director, AIIMS Bilaspur



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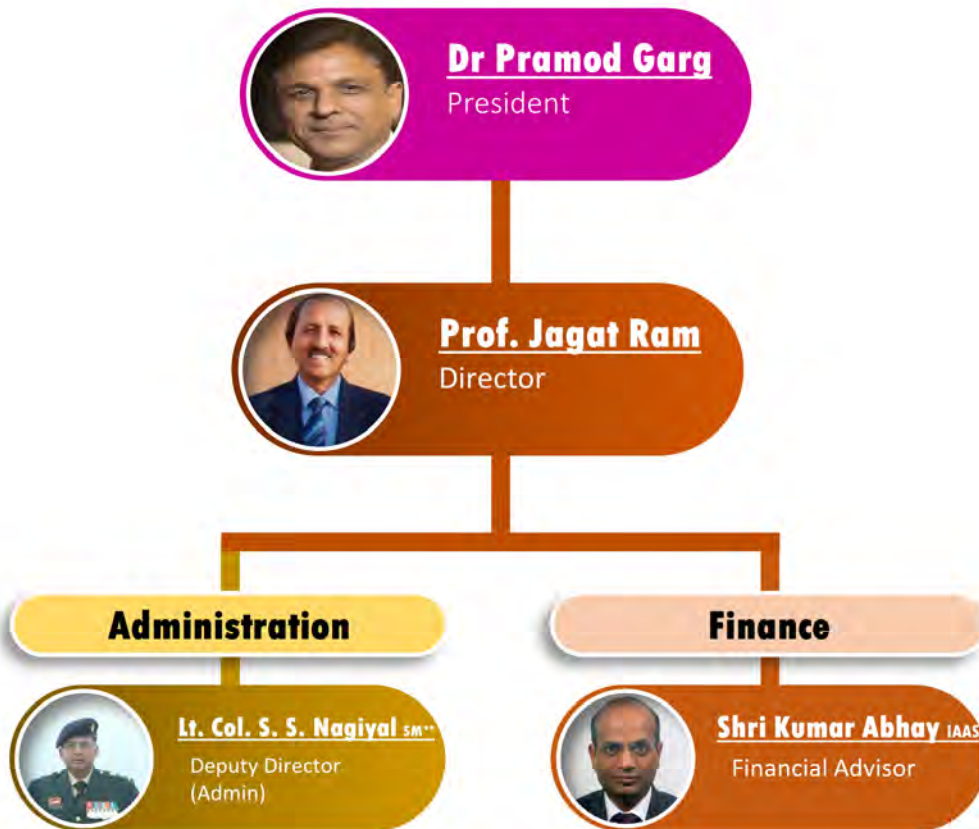


**INSTITUTE BODY**

S. No.	Name of Member	Designation
1.	Prof. (Dr.) Pramod Garg Executive Director, Translational Health Science & Technology Institute, Faridabad Professor of Gastroenterology, AIIMS, New Delhi Former Associate Dean (Research), AIIMS, New Delhi	President
2.	Prof. S P Bansal Vice Chancellor, HP Technical University, Hamirpur	Member
3.	Dr. Sunil Kumar Director General Health services, New Delhi	Member
4.	Dr. D S Gangwar IAS, Additional Secretary and FA, MOHFW, New Delhi	Member
5.	Shri Anil Kumar Khachi IAS, Chief Secretary, Shimla	Member
6.	Prof. Gangadhar General Secretary (Past), Indian Science Congress Association	Member
7.	Prof. Arvind Rajwanshi Director, AIIMS Raebareli	Member
8.	Dr. Ajay Duseja Professor of Hepatology, PGIMER Chandigarh	Member
9.	Dr. Adarsh Choudhary Chairman, GI Surgery, Institute of Digestive & Hepatobiliary Sciences	Member
10.	Dr. Akshay Chander Dhariwal Advisor, National Vector Borne Diseases Control Programme, New Delhi	Member
11.	Prof. Peush Sahni Professor and Head, Dept. of GI Surgery, AIIMS, New Delhi	Member
12.	Member of Parliament Vacant	Member
13.	Member of Parliament Vacant	Member
14.	Member of Parliament Vacant	Member
15.	Nominee of HRD Ministry Vacant	Member
16.	Prof. Jagat Ram Director, AIIMS Bilaspur	Member-Secretary



ADMINISTRATION

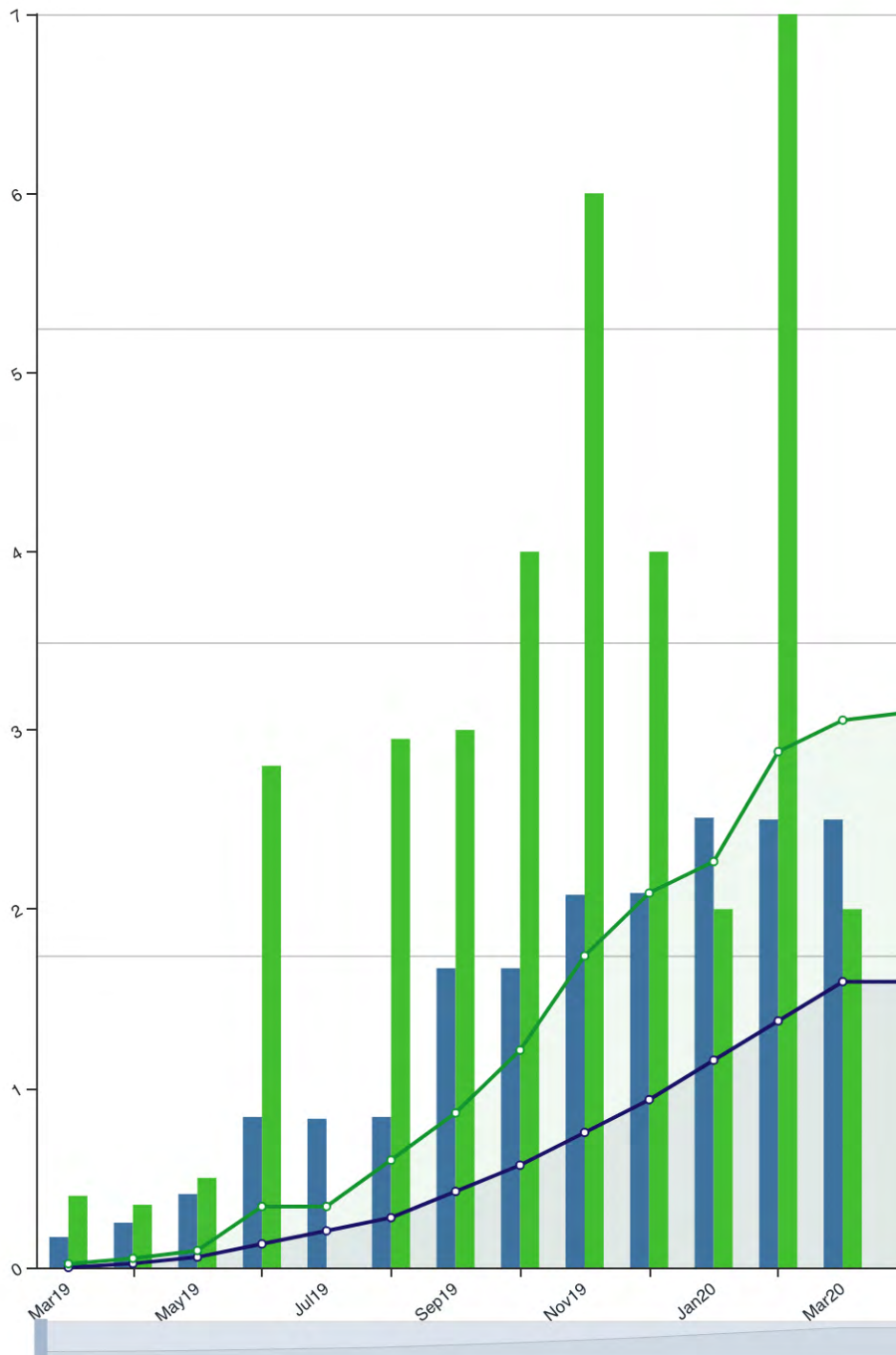




PHYSICAL PROGRESS 2019-20

Cumulative Target Cumulative Achieved Monthly Target Monthly Achieved

Monthly %





CONSTRUCTION PROGRESS

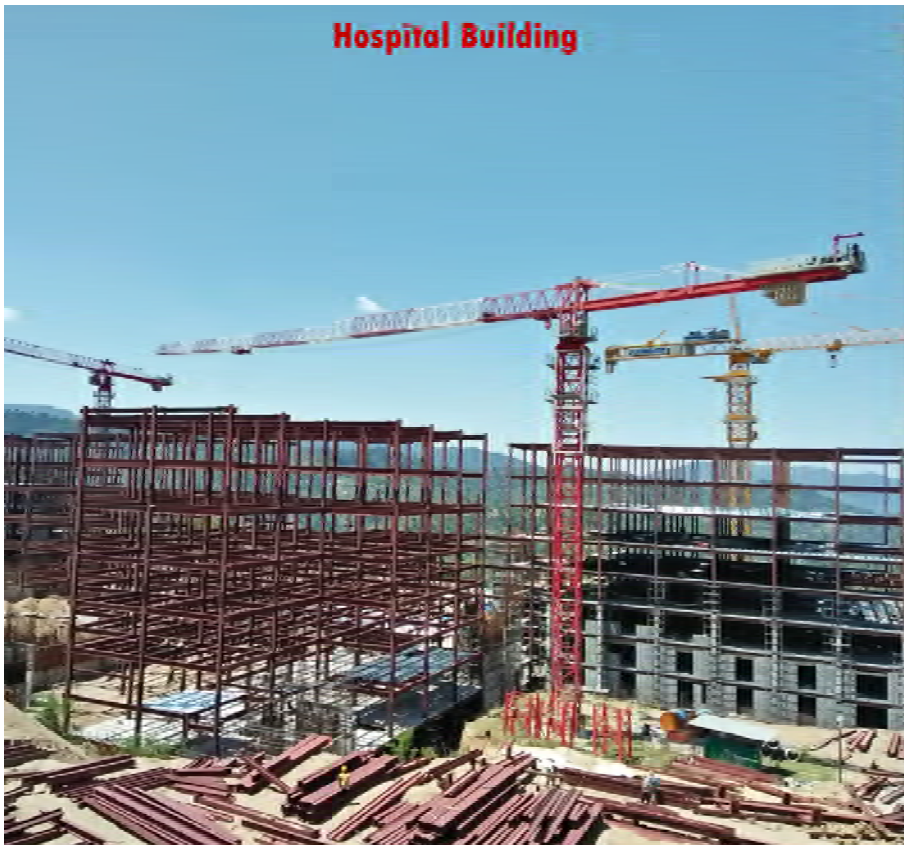
Buildings Under Construction

S.NO	NAME OF BUILDING	CONFIG.	BUILT-UP AREA (sqm)
1.	Hospital Block including Mortuary, Laundry & Waste Management Services	G+6	74038
2.	Medical and Admin Block	S+6+5	23350
3.	AYUSH Building	G+1	2870
4.	Auditorium	G+2	2850
5.	Director's residence	G+2	500
6.	Type V housing	G+10	3916
7.	Type IV housing	G+10	3064
8.	Type III housing	G+4	1170
9.	Type II housing (3 Blocks)	G+8	8577
10.	Club & Guest House	G+3	1140
11.	UG Boys Hostel	G+6	3916
12.	UG Girls Hostel	G+3	2041
13.	PG Boys D1a	G+7	5919
14.	PG Boys D1b	G+6	4814
15.	PG Girls hostel D2a	G+6	4617
16.	PG Married D3b	G+6	2525
17.	PG Married D3b	G+6	2604
18.	Nurses hostel	G+7	6075
19.	Dining block (2 Blocks)	G G+1	1300
20.	Night Shelter and Amenities	G+1	2025
21.	Shopping	G	200
22.	Car Park service area	-	7500



INFRASTRUCTURE

Hospital Building



Type II Building



AYUSH Block





MANPOWER

The Advertisement for recruitment of Faculty at AIIMS Bilaspur was published by PGIMER, Chandigarh on November 02, 2019 followed by advertisement for recruitment of SRs and Demonstrators on November 23, 2019.

FACULTY POSTS

S. NO.	FACULTY TYPE	POSTS ADVERTISED
1.	Professor	33
2.	Additional Professor	26
3.	Associate Professor	39
4.	Assistant Professor	85
	Total	183

NON FACULTY POSTS

S. NO.	TYPE	SANCTIONED	JOINED
1.	Senior Residents	16	02
2.	Junior Residents	16	00
3.	Nurses	833	00
4.	Others	121	00
	Total	954	01



ANNUAL REPORT 2019-20

The foundation stone of AIIMS Bilaspur was laid by the Hon'ble Prime Minister of India, Shri Narendra Modi on October 03, 2017 and subsequently on January 21, 2019, Hon'ble Health Minister Shri J P Nadda and Hon'ble Chief Minister of Himachal Pradesh Shri Jai Ram Thakur performed the Bhoomi Pujan. The contract was awarded to the Ms NBCC (I) Ltd which commenced the work on site on January 24, 2019.

However the work on began with pace when the Institute was joined by Lt Col S. S Nagiyal as Deputy Director (Administration) on November 6, 2019 who oversaw the progress of the construction work. He took possession of the AYUSH Block and Night shelter, PG Boys and PG Married Hostels in November, 2020.

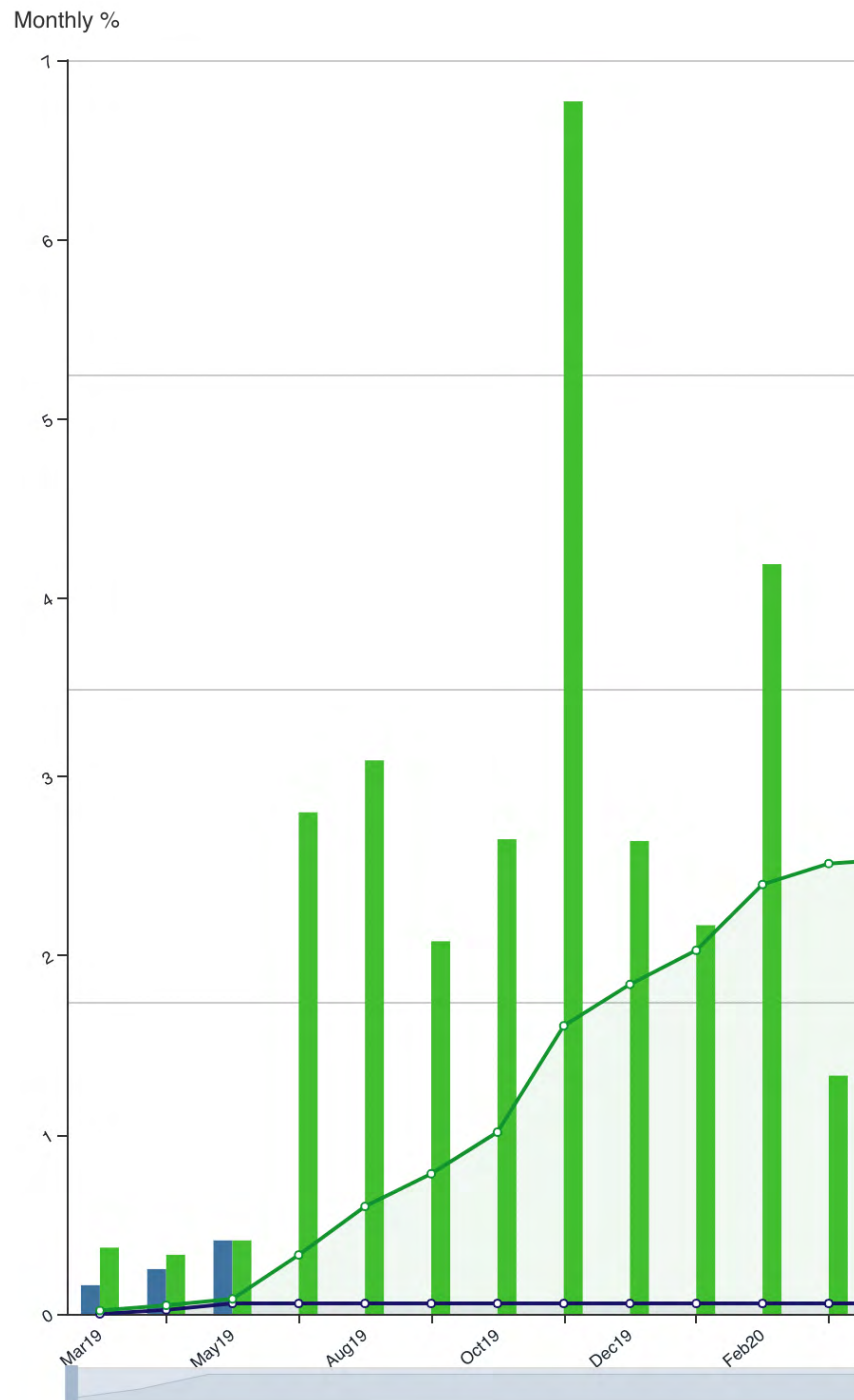


PGIMER Chandigarh was appointed as the Mentor institute for AIIMS Bilaspur vide letter No. Z-280 16/3412017-PMSSY-III dated November 05, 2018. PGIMER Chandigarh published the advertisement for Recruitment of faculty posts on November 02, 2019 and for Recruitment of SRs, Demonstrators on November 23, 2019. The interviews for the recruitment were held between 26.09.2020 to 01.10.2020 (Phase 1) & 05.10.2020 to 09.10.2020 (Phase – 2) for which the candidates were given option to appear through virtual (Online) mode or physically. Total 588 candidates were interviewed, out of which 192 number of candidates appeared Physically & 396 number of candidates appeared online. The Results were declared on November 06, 2020 in which 85 candidates were provisionally selected. Out of these, 70 faculties have joined till March 2021.



FINANCIAL PROGRESS 2019-20

■ Cumulative Target
 ■ Cumulative Achieved
 ■ Monthly Target
 ■ Monthly Achieved





अखिल भारतीय आयुर्विज्ञान संस्थान , विलासपुर
हिमाचल प्रदेश - १७४००१
All India Institute of Medical Sciences, Bilaspur
Himachal Pradesh-174001
<https://aiimsbilaspur.edu.in>
e-mail:- establishment.aiimsbilaspur@gmail.com
01978-292575



File No: AIIMS-BLS- (C)/15/21- 2085

Bilaspur, the 18th Jan 2022

To

Sh. Rakesh Kumar,
Assistant Section officer (PMSSY-V),
Government of India,
Ministry of Health & Family Welfare,
Red Cross Building,
New Delhi


Subject: - Statement of the Annual Accounts & Utilization Certificate in respect of AIIMS-Bilaspur for the financial year 2019-2020.

Sir,

Kindly refer to your office e-mail dated 17 January, 2022 on the subject cited above.

In this regards, it is submitted that the Statement of Annual Account along with Audit Report and Utilization Certificate for the Financial Year 2019-20 pertaining to AIIMS, Bilaspur are enclosed herewith as **Annexure A & B.**

Yours faithfully,


Executive Director,
AIIMS-Bilaspur, H.P.

Enclosure: As Above.

Copy to:-

1. The Financial Advisor, AIIMS, Bilaspur at PGIMER, Chandigarh.
2. The Administrative Officer, AIIMS, Bilaspur.



ANNEXURE - "B"

अखिल भारतीय आयुर्विज्ञान संस्थान, बिलासपुर, (हि. प्र.)
ALL INDIA INSTITUTE OF MEDICAL SCIENCES, BILASPUR (H.P.)
(स्वास्थ्य एवं परिवार कल्याण मंत्रालय भारत सरकार द्वारा स्थापित एक स्वायत्त निकाय)
(An autonomous organization under the Ministry of Health & Family Welfare, Govt. of India)

GFR 12 – A

[(See Rule 238 (1))]

UTILIZATION CERTIFICATE

UTILIZATION CERTIFICATE FOR THE YEAR 2019-2020 in respect of
AIIMS Bilaspur

(In Lakh)

- Name of the Scheme: GRANTS-IN-AID/Salaries/General/Creation of Capital Assets
- Whether recurring or non-recurring grants: Recurring
- Grants position at the beginning of the Financial year :
 - Cash in Hand/Bank : NIL
 - Unadjusted advances : - NIL
 - Total : NIL
- Details of grants received, expenditure incurred and closing balances:

Unspent Balances of Grants received years [figure as at Sl. No. 3 (iii)]	Interest Earned thereon	Interest deposited back to the Government	Grant received during the year			Total Available funds (1+2-3+4)	Expenditure incurred	Closing Balances(5-6)
			Sanction No. (i)	Date (ii)	Amount (iii)			
1	2	3	4			5	6	7
NIL	-	-	G 22011/02/2017-PMSSYV-Part (1)	20.11.2019	50.00	50.00	13.40	36.60
NIL	-	-	G 22011/02/2017-PMSSYV-Part (1)	20.11.2019	50.00	50.00	0	50.00
NIL	-	-	G 22011/02/2017-PMSSYV-Part (1)	20.11.2019	50.00	50.00	1.01	48.99

Component wise utilization of grants:

Grant-in-aid-General	Grant-in-aid-Salary	Grant-in-aid-creation of capital assets	Total
1.01	13.40	NIL	135.59

कोठीपुरा, बिलासपुर, (हि.प्र.) १७४००१, भारत
Kothipura, Bilaspur (H-P) 174001, INDIA



Details of grants position at the end of the year

- (i) Cash in Hand/Bank : 135.59 Lakh
- (ii) Unadjusted Advances : NIL
- (iii) Total : 135.59 Lakh

Certified that I have satisfied myself that the conditions on which grants were sanctioned have been duly fulfilled/are being fulfilled and that I have exercised following checks to see that the money has been actually utilized for the purpose for which it was sanctioned:

- (i) The main accounts and other subsidiary accounts and registers (including assets registers) are maintained as prescribed in the relevant Act/Rules/Standing instructions (mention the Act/Rules) and have been duly audited by designated auditors. The figures depicted above tally with the audited figures mentioned in financial statements/accounts.
- (ii) There exist internal controls for safeguarding public funds/assets, watching outcomes and achievements of physical targets against the financial inputs, ensuring quality in asset creation etc. & the periodic evaluation of internal controls is exercised to ensure their effectiveness.
- (iii) To the best of our knowledge and belief, no transactions have been entered that are in violation of relevant Act/Rules/standing instructions and scheme guidelines.
- (iv) The responsibilities among the key functionaries for execution of the scheme have been assigned in clear terms and are not general in nature.
- (v) The benefits were extended to the intended beneficiaries and only such areas/districts were covered where the scheme was intended to operate.
- (vi) The expenditure on various components of the scheme was in the proportions authorized as per the scheme guidelines and terms and conditions of the grants-in-aid.
- (vii) It has been ensured that the physical and financial performance under Grant-in-Aid has been according to the requirements, as prescribed in the guidelines issued by Govt. of India and the performance/targets achieved statement for the year to which the utilization of the fund resulted in outcomes given at Annexure - I duly enclosed.
- (viii) The utilization of the fund resulted in outcomes given at Annexure - II duly enclosed (to be formulated by the Ministry/Department concerned as per their requirements/specifications.) NOT APPLICABLE
- (ix) Details of various schemes executed by the agency through grants-in-aid received from the same Ministry or from other Ministries is enclosed at Annexure -II (to be formulated by the Ministry/Department concerned as per their requirements/specifications). NOT APPLICABLE

Signature :

कुमार अभय, आई.एम.एस./Kumar Abhay, IAAS
वित्तीय सलाहकार/Financial Advisor
All India Institute of Medical Sciences, Bilaspur

Designation: Financial Advisor, All IMS Bilaspur

Dated :

Signature :

Prof. (Dr.) V.S. Negi
Executive Director & CEO
All India Institute of Medical Sciences
Bilaspur, Himachal Pradesh-174001

Designation: Executive Director, All IMS Bilaspur

Dated 05/01/2022



ALL INDIA INSTITUTE OF MEDICAL SCIENCES, BILASPUR
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2020

(Amount in Rs.)

Particulars	Schedule	Current Year	Previous Year
INCOME			
Income from Sales/Services	12	-	-
Grant/Subsidies	13	1,441,654.00	-
Fees/Subscriptions	14	-	-
Income from Investments (Income on Invest. From earmarked/lendow. Funds transferred to Funds)	15	-	-
Income from Royalty, Publications	16	-	-
Interest Earned	17	-	-
Other Income	18	-	-
Increases/Decrease of Finished Goods & WIP	19	-	-
TOTAL (A)		1,441,654.00	-
EXPENDITURE			
Establishment Expenses	20	1,431,654.00	-
Other Administrative Expenses	21	1,001,600.00	-
Expenditure on Grants, Subsidies etc.	22	-	-
Interest	23	-	-
Depreciation (Net total at the year end corresponding to Sch.-8)		-	-
TOTAL (B)		2,433,254.00	-
Balance being excess of Income over Expenditure	(A-B)	-991,600.00	-
Transfer to Special Reserve (Specify each)			-
Transfer to/ from General Reserve			-
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		-991,600.00	
Significant Accounting Policies	25		
Contingent Liabilities & Notes on Accounts	26		

Place : Chandigarh
Date : 29/06/2020

Abhay

[Signature]

(Kumar Abhay, JAAS)
Financial Adviser, AIIMS BILASPUR

(Prof. JAGAT RAM)
Director, AIIMS BILASPUR



ALL INDIA INSTITUTE OF MEDICAL SCIENCES, BILASPUR

BALANCE SHEET AS AT 31.03.2020

(Amount in Rs.)

Particulars	Schedule	Current Year	Previous Year
Corpus/Capital Fund and Liabilities			
Corpus/Capital Fund	1A	682,238,728.00	-
Reserve & Surplus	2	1.00	-
Earmarked/Endowment/Corpus Fund	3	13,558,346.00	-
Secured Loans & Borrowings	4	4,047,448,438.00	-
Unsecured Loans & Borrowings	5	-	-
Deferred Credit Liabilities	6	-	-
Current Liabilities & Provisions	7	264,501,600.00	-
TOTAL		5,007,747,113.00	-
ASSETS			
Fixed Assets - Net Block	8	1.00	-
Investment - From Earmarked/Endowment Fund	9	-	-
Investment - Others	10	-	-
Current Assets, Loans, Advances etc.	11	5,007,747,112.00	-
Miscellaneous Expenditure- Incidental		-	-
TOTAL		5,007,747,113.00	-
Significant Accounting Policies	24		
Contingent Liabilities & Notes on Accounts	25		

Place : Chandigarh

Date : 29/06/2020

(Kumar Abhay, IAAS)

Financial Advisor, AIIMS BILASPUR

(Prof. JAGAT RAM)

Director, AIIMS BILASPUR




ALL INDIA INSTITUTE OF MEDICAL SCIENCES, BILASPUR


CONSOLIDATED RECEIPT & PAYMENT FOR THE YEAR 01-04-19 TO 31-03-2020

(Amount in Rs.)

	RECEIPTS		PAYMENTS		Current Year 31.03.2020	Previous Year 31.03.2019
	Current Year 31.03.2020	Previous Year 31.03.2019	Current Year 31.03.2020	Previous Year 31.03.2019		
Opening Balance - Institute						
Canara Bank Escrow Account	1,000,000.00	-	Administrative Expenses		91,252.00	-
Canara Bank Grant Receivable Account	262,500,000.00	-	Travel Expenses			
Grant in Aid (GOI) Instil. A/c			Establishment Expenses		1,340,402.00	-
Grant-in-Aid (For salary)	5,000,000.00	-	Salary & Wages			
Grant-in-Aid (For General)	5,000,000.00	-	Closing Balance Institute		10,000.00	-
Grant-in-Aid (For Creation of capital assets)	5,000,000.00	-	Imprest with S. S Nagiyal		13,626,742.00	-
			Receivable from PGI		262,500,000.00	-
			Canara Bank Grant Receivable		931,504.00	-
			Canara Bank Escrow A/c			
TOTAL	278,500,000.00	-			278,500,000.00	-

Place : Chandigarh
Date : 29/06/2019


(Kumar Abhay, IAAS)
Financial Advisor, AIIMS BILASPUR


(Prof. JAGAT RAM)
Director, AIIMS BILASPUR



सत्यमेव जयते

भारतीय लेखापरीक्षा तथा लेखा विभाग
कार्यालय प्रधान निदेशक लेखापरीक्षा (केन्द्रीय), चण्डीगढ़

Indian Audit & Accounts Department
Office of The Principal Director of Audit (Central),
Chandigarh



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ANNEXURE - "A"

सं/No: पी.डी.ए.सी.के. व्यय/SAR AIIMS Bilaspur/2019-20/2020-21/ 3378

दि०/Dated: 26/3/2021

सेवा मे,

सचिव,
स्वास्थ्य एवं परिवार कल्याण मंत्रालय,
भारत सरकार, निर्माण भवन,
नजदीक उद्योग भवन मेट्रो स्टेशन,
मौलाना आज़ाद रोड, नई दिल्ली,
नई दिल्ली - 110001

विषय: All India Institute of Medical Sciences (AIIMS), Bilaspur (Himachal Pradesh) के वर्ष 2019-20 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन

महोदय,

कृपया All India Institute of Medical Sciences (AIIMS), Bilaspur (Himachal Pradesh) के वर्ष 2019-20 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन (Separate Audit Report) संसद के दोनों सदनों के समक्ष प्रस्तुत करने हेतु सलग्न पायें। संसद में प्रस्तुत होने तक प्रतिवेदन को गोपनीय रखा जाए।

संसद में प्रस्तुत करने के उपरान्त प्रतिवेदन की पांच प्रतियाँ इस कार्यालय को भी भेज दी जाएँ।

कृपया इस पत्र की पाबती भेजें।

भवदीय

संलग्न: उपरोक्त अनुसार

- [Signature] -

प्रधान निदेशक

उपरोक्त की प्रतिलिपी वर्ष 2019-20 की पृथक लेखापरीक्षा प्रतिवेदन की प्रति सहित आवश्यक कार्यवाही हेतु Financial Advisor, Post Graduate Institute of Medical Education and Research (PGIMER) Chandigarh-160012 को प्रेषित की जाती है।

[Signature]
उप निदेशक (केन्द्रीय व्यय)



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Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the All India Institute of Medical Sciences (AIIMS), Bilaspur (Himachal Pradesh) for the year ended 31 March 2020

We have audited the Balance Sheet of the All India Institute of Medical Sciences (AIIMS), Bilaspur (Himachal Pradesh) as at 31 March 2020, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19 (2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 18 (2) of the All India Institute of Medical Sciences (AIIMS), Act, 1956. These financial statements are the responsibility of the Institute's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/ CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
 - i) 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;
 - ii) The Balance Sheet and Income and Expenditure Account/Receipts and Payments Account dealt with by this Report have been drawn up in the uniform format approved by the Ministry of Finance, Government of India.



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iii) In our opinion, proper books of accounts and other relevant records have been maintained by the All India Institute of Medical Sciences (AIIMS), Bilaspur (Himachal Pradesh) in so far as it appears from our examination of such books.

iv) We further report that:

A. **Balance Sheet**

Assets

Loans, Advances and Other Assets

Advances and other amounts recoverable in cash or kind or value to be received

a) **On Capital Account: ₹449.87 crore**

i) Above wrongly includes Capital Work-in-Progress (as on 31.03.2020) of ₹427.93 crore to the extent of expenditure on capital work incurred by the executing agency. This has resulted in overstatement of Current Assets, Loans & Advances and understatement of Capital Work in Progress under Fixed Assets by ₹427.93 crore each.

ii) Above wrongly includes ₹18.85 crore on account of Ayush Building completed as on 31.03.2020, which should have been booked under Fixed Assets. This has resulted in understatement of Fixed Assets by ₹18.47 crore, understatement of depreciation by ₹0.38 crore and overstatement of Current Assets, Loans & Advances by ₹18.85 crore.

b) **HEFA Interest to be Capitalised: ₹23.19 crore**

As per accounting standard 10, borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset should be capitalised as part of the cost of that asset.

Above includes an amount of ₹15.82 crore (₹23.19 crore minus ₹7.37 crore), which has been paid by the Institute against HEFA Loan Interest payment and is correctly shown under Corpus/ Capital Fund (₹1.97 crore plus ₹13.85 crore). However, in accordance with AS-10, this amount of ₹15.82 crore should have also been shown under Capital Work in Progress, instead of under Current Assets, Loans and Advances etc. This has resulted in overstatement of Current Assets, Loans & Advances etc and understatement of Capital Work in Progress by ₹15.82 crore.

Further, a reference is invited to Sr.No.4 wherein it has been stated that the amount released to the executing agency for construction has been shown as Capital WIP in Schedule 8 and the interest paid on loan has not been capitalized during the current



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Financial Year and is included in the value of Capital WIP. However, in the Annual Accounts, amount released to the executing agency has not been shown as Capital Work-in-Progress under Schedule 8; instead, it is shown as Advance on Capital Account-NBCC Limited under Schedule 11. Also, the interest paid on loan has also been capitalized. Thus, note depicted in respect of the amount released to the executing agency is contradictory to the accounting treatment given.

**B. Income & Expenditure Account
Expenditure**

Other Administrative Expenses (Schedule 21): ₹10.01 lakh

Above wrongly includes stamp duty to HEFA towards the HEFA Loan Agreement taken for construction of the Institute. This should have been booked under Capital Work-in-Progress, till the completion of buildings. This has resulted in understatement of Capital Work-in-Progress and overstatement of Administrative Expenses by ₹10.01 lakh.

C. Net impact of Audit comments

Net impact of Audit comments on the Annual Accounts of the Institute for the year ending 31 March 2020 is as under:

- i. Assets overstated by ₹0.28 crore;
- ii. Corpus/Capital Fund overstated by ₹0.28 crore.
- iii. Deficit understated by ₹0.28 crore.

D. General

D.1 The Institute has not prepared Significant Accounting Policies. The Institute has not depicted policy regarding the basis of preparation of Annual Accounts. The other requisite policies e.g. valuation of inventory have also not been annexed which are required as per Uniform Format of Accounts prescribed for Autonomous Bodies.

D.2 No separate Bank account has been opened for keeping the grants received from Ministry during 2019-20.

D.3 Grants Register has not been maintained.

D.4 Records relating to ownership of land was not provided.



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E. Grant-in-Aid

The position of Grant-in-Aid of the Institute as on 31.03.2020 is as under:-

(Amount in ₹ lakh)

Particulars	OH-31	OH-35	OH-36	Total
Opening Balance	--	--	--	--
Add: Grants received during the year	50.00	6882.30(50.00+ 5250.00 +1582.30)	50.00	6982.30
Total available funds	50.00	6882.30	50.00	6982.30
Utilization as on 31.03.2020	13.40	6832.30(5250.00 + 1582.30)	1.01	6846.71
Unutilized balance as on 31.03.2020	36.60	50.00	48.99	135.59 ¹

F. Management letter

Deficiencies which have not been included in the Audit report have been brought to the notice of the Institute's management through a management letter issued separately for remedial/ corrective action.

v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.

vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India:

a. In so far as it relates to the Balance Sheet, of the state of affairs of the All India Institute of Medical Sciences (AIIMS), Bilaspur (Himachal Pradesh) as at 31 March 2020; and

¹Excluding advance grant received of ₹2625.00 lakh which has been kept by the Institute with Canara Bank against the HEFA Loan (refer Schedule 7 and Schedule 11)-.

135.59=1,35,58,346/



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b. In so far as it relates to Income & Expenditure Account, of the deficit for the year ended on that date.

For and on behalf of the C & AG of India

hi

Principal Director of Audit (Central), Chandigarh

Place: Chandigarh

Date 25/3/21



Annexure to Audit Report

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1. **Adequacy of System of Internal Audit**

There is no system of internal audit in place during the year 2019-20.

2. **Adequacy of Internal Control System**

Internal Control System is considered inadequate, as:-

- a) The Institute has not prepared its Accounting Manual.
- b) No separate account for the grants was opened.

3. **System of Physical Verification of Fixed Assets (including Library books)**

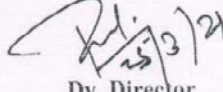
The Institute has no fixed assets as on 31.03.2020.

4. **System of Physical Verification of Inventories**

The Institute has no inventory as on 31.03.2020.

5. **Regularity in payment of statutory Dues.**

As per books of Accounts, the Institute was regular in depositing statutory dues.


Dy. Director



सुशिल कुमार ठाकुर, आईएएएस.
Sushil Kumar Thakur, IAAS



D.O. No: PDA (C)/CE/SAR/AIIMS Bilaspur/20-21/33
प्रधान निदेशक लेखापरीक्षा (केन्द्रीय), चण्डीगढ़
PRINCIPAL DIRECTOR OF AUDIT (CENTRAL)
CHANDIGARH

दिनांक/ Date: 25.03.2021
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Dear Prof. Ram,

The audit of annual accounts of All India Institute of Medical Sciences (AIIMS), Bilaspur for the year ended 31 March 2020 was conducted and audit comments in respect of the same have been reported through the Separate Audit Report. However, certain deficiencies noticed which have not been included in the Separate Audit Report, but nevertheless are significant (as detailed in the annexure), are being brought to your attention, for remedial /corrective action.

You are requested to take corrective measures in this regard.

Warm regards

Yours sincerely,

hi

Dr. Jagat Ram,
Director,
Post Graduate Institute of Medical Education and Research,
Chandigarh

Encl: As above

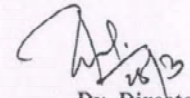


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Annexure to Management Letter

- A. Balance Sheet
Corpus/ Capital Fund and Liabilities
Current Liabilities & Provisions (Sch.7): ₹26.45 crore
c) Salary Payments – Nil

Above does not include salary of ₹1.88 lakh for the month of March 2020 which has been paid during 2020-21. Outstanding Liability of Rs.1.88 lakh should have been booked. Non-provision of the salary has resulted in understatement of Current Liabilities & Provisions.


Dy. Director



SEPARATE AUDIT REPORT ON THE COMPTROLLER & AUDITOR GENERAL OF ALL INDIA
INSTITUTE OF MEDICAL SCIENCES (AIMS), BILASPUR, HIMACHAL PRADESH FOR THE YEAR
ENDED 31 MARCH 2020

Comments	Reply
<p>A. Balance Sheet Assets Loans, Advances and Other Assets Advances and other amount recoverable in cash or kind or value to be received.</p> <p>a) <u>On Capital Account: Rs 449.87 crore</u></p> <p>i) Above wrongly includes Capital Work-in-progress (as on 31.03.2020) of Rs 427.93 crore to the extent of expenditure on capital work incurred by the executing agency. This has resulted in overstatement of Current Assets, Loans & Advances and understatement of Capital Work in Progress under Fixed Assets by Rs 427.93 crore each.</p> <p>ii) Above wrongly includes Rs 18.85 crore on account of AYUSH Building completed as on 31.03.2020, which should have been booked under Fixed Assets. This has resulted in understatement of Fixed Assets by Rs 18.47 crore, understatement of depreciation by Rs 0.38 crore and overstatement of Current Assets, Loans & Advances by Rs 18.85 crore.</p> <p>b) <u>HEFA Interest to be Capitalized : Rs 23.19 crore</u></p> <p>As per accounting standard 10, borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset should be capitalized as part of the cost of that assets.</p> <p>Above includes and amount of Rs 15.82 crore (Rs 23.19 crore minus Rs 7.37 crore), which has been paid by the Institute against HGFA Loan Interest payment and is correctly shown under Corpus/Capital Fund (Rs1.97 crore plus Rs 13.85 crore). However, in accordance with AS-10, this amount of Rs 15.82 crore should</p>	<p>a) In this regards, it is submitted that on the date of preparation of statement of accounts, the mentor institute (Finance Wing) had not received any information regarding WIP/completed work. Accordingly observation had been noted and now the necessary correction has been made in the Account Statement of accounts for the Financial year 2020-21.</p> <p>b) In reply to this Para it is also submitted that on the date of preparation of statement of accounts, the mentor institute (Finance Wing) had not received any information regarding WIP/completed work. Accordingly observation had been noted and now the necessary correction has been made in the Account Statement of accounts for the Financial year 2020-21.</p>



<p>have also been shown under Capital Work in Progress, instead of under Current Assets, Loans and Advances etc. This has resulted in overstatement of Current Assets, Loans & Advances etc and understatement of Capital Work in Progress by Rs 15.82 crore.</p> <p>Further, a reference is invited to Sr. No.4 wherein it has been stated that the amount released to the executing agency for construction has been shown as Capital WIP in Schedule 8 and the interest paid on loan has not been capitalized during the current Financial Year and is included in the value of Capital WIP. However, in the Annual Accounts, amount released to the executing agency has not been shown as Capital Work-in-Progress under Schedule 8, instead it is shown as Advance on Capital Account- NBCC Limited under Schedule 11. Also, the interest paid on loan has also been capitalized. Thus, note depicted in respect of the amount released to the executing agency is contradictory to the accounting treatment given.</p>	
<p>B. Income & Expenditure Account Expenditure Other Administrative Expenses (Schedule 21) : Rs 10.01 lakh</p> <p>Above wrongly includes stamp duty to HEFA towards the HEFA Loan Agreement taken for construction of the Institute. This should have been booked under Capital Work-in-Progress, till the completion of buildings. This has resulted in understatement of Capital Work-in-progress and overstatement of Administrative Expenses by Rs 10.01lakh.</p>	<p>B.) In view of observation made by Audit in this regards, it is submitted that requisite Rs 10.01 Lakh will be debited to WIP under Capital by rectification of entry in the books of Accounts.</p>
<p>C. Net Impact of Audit Comments Net impact of Audit comments on the Annual Accounts of the Institute for the year ending 31st March 2020 is as under:-</p> <ul style="list-style-type: none"> i) Assets overstated by Rs 0.28 crore. ii) Corpus/Capital Fund overstated by Rs 0.28 crore. iii) Deficit understated by Rs 0.28 crore. 	
<p>D. General D-1 The Institute has not prepared Significant Accounting Policies. The Institute has not depicted policy regarding the basis of</p>	<p>D-1 The Institute has dearth of specialized accounts staff and process for their recruitment is going on. As soon as the staff is recruited,</p>

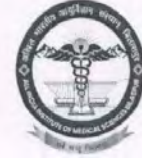


<p>preparation of Annual Accounts. The other requisite policies e.g. valuation of inventory have also not been annexed which are required as per Uniform Format of Accounts prescribed for Autonomous Bodies.</p>	<p>Accounting Manual, Significant Accounting Policies etc. will be prepared. With regard to charging of depreciation, it is informed that depreciation has been charged at the rates mentioned in Income Tax Act, 1961. Methods for valuation of inventory will be finalized soon and compliance in this regard will be shown to audit during next visit</p>																														
<p>D-2 No separate Bank account has been opened for keeping the grants received from Ministry during 2019-20.</p>	<p>It is submitted that now the separate Bank account has been opened for grants received from Ministry for the FY 2020-21.</p>																														
<p>D-3 Grants Register has not been maintained.</p>	<p>Noted for future compliance. It is submitted that now separate register for Grants is being maintained on the prescribed proforma.</p>																														
<p>D-4 Records relating to ownership of land was not provided.</p>																															
<p>E. Grant-in-Aid The position of Grant-in-Aid of the Institute as on 31.03.2020 is as under:- (Amount in Rs lakh)</p>																															
<table border="1"> <thead> <tr> <th>Particulars</th> <th>OH-31</th> <th>OH-35</th> <th>OH-36</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Opening Balance</td> <td>--</td> <td>--</td> <td>--</td> <td>--</td> </tr> <tr> <td>Add: Grants received during the year</td> <td>50.00</td> <td>6882.30(50.00+525 0.00+ 1582.30)</td> <td>50.00</td> <td>6982.3 0</td> </tr> <tr> <td>Total available funds</td> <td>50.00</td> <td>6882.30</td> <td>50.00</td> <td>6982.3 0</td> </tr> <tr> <td>Utilization as on 31.03.2020</td> <td>13.40</td> <td>6832.30(5250.00+1 582.30)</td> <td>1.01</td> <td>6846.7 1</td> </tr> <tr> <td>Utilization balance as on 31.03.2020</td> <td>36.60</td> <td>50.00</td> <td>48.99</td> <td>135.59</td> </tr> </tbody> </table>	Particulars	OH-31	OH-35	OH-36	Total	Opening Balance	--	--	--	--	Add: Grants received during the year	50.00	6882.30(50.00+525 0.00+ 1582.30)	50.00	6982.3 0	Total available funds	50.00	6882.30	50.00	6982.3 0	Utilization as on 31.03.2020	13.40	6832.30(5250.00+1 582.30)	1.01	6846.7 1	Utilization balance as on 31.03.2020	36.60	50.00	48.99	135.59	<p>The figures depicted in the reports/comments are confirmed and also informed that the balance has been utilized in FY 2020-21.</p>
Particulars	OH-31	OH-35	OH-36	Total																											
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सत्यमेव जयते

अखिल भारतीय आयुर्विज्ञान संस्थान , बिलासपुर
हिमाचल प्रदेश -१७४००१
All India Institute of Medical Sciences, Bilaspur
Himachal Pradesh-174001
<https://aiimsbilaspur.edu.in>
e-mail:- establishment.aiimsbilaspur@gmail.com
01978-292575



No. AIIMS-BLS(C)(15)/21- 2202

Dated 25-01-2022

To

Sh Manoj Kumar Sinha,
Deputy Secretary (PMSSY)
Ministry of Health & Family Welfare
3rd Floor, Red Cross Building, Parliament Street
New Delhi - 110 001

Subject: - Statement giving reasons for not laying Annual Report/ Audited Statement of on the table of house for AIIMS Bilaspur-Reg.

Sir,

This is in reference to your e-mail message dated 24.01.2022 on the above noted subject.

In this regard it is stated that as per GFR Provisions, the Annual Accounts for AIIMS, Bilaspur were required to be submitted before 30th June 2020 to the local office of the Comptroller and Auditor General of India (i.e. Principal Director of Audit (Central), Chandigarh). The Annual Accounts duly signed by Director, PGIMER, being the mentor Institute (in the capacity of Executive Director, AIIMS Bilaspur) were submitted to the Office of Principal Director of Audit (Central), Chandigarh within the prescribed timelines on 30.06.2020.

However, a letter No PDA/SAR AIIMS Bilaspur/2018-19/2019-20/390 and PDA/SAR AIIMS Bilaspur/2018-19/2019-20/929 dated 07.07.2020 and 18.08.2020 respectively were received from Director (CE) in which it was requested to intimate that whether the powers to approve the accounts of AIIMS, Bilaspur for the year 2019-20 have been delegated by the Governing Body of AIIMS Bilaspur to the Director, PGIMER, Chandigarh (being the mentor Institute) or not and if in case the Governing Body of AIIMS, Bilaspur has not been established till date, it may please be intimated that, whether the powers to approve the annual accounts of AIIMS, Bilaspur have been delegated by the controlling ministry to the Director, PGIMER.

Accordingly, the matter was taken up with the Administrative Ministry on 04.08.2020 and subsequent reminder dated 03.09.2020 and Ministry vide letter dated 21.10.2020 intimated that Director PGIMER is competent to approve the annual accounts in the capacity of the director of the mentor institute, the same was intimated to CAG office vide letter dated 02.11.2020 with the request to take up the



audit. But in response to same letter No. PDA(C) /Exp/SAR AIIMS Bilaspur/2018-19/2019 20/1584 dated 17.11.2020 was received from local office of CAG vide which Minutes of the meeting of the Board of Governor was asked by their office. Thereafter the CAG Office was again requested vide letter dated 01.12 2020 to take up the audit since the Administrative Ministry has already clarified that Director is competent to sign and approve the Annual Accounts (Copy Enclosed).


Thereafter the Audit was started on 09.12.2020 and draft audit comments were received on 29.01.2021, reply to draft audit comments were sent on 03.02.2021 and SAR was issued on 26.03.2021. Therefore the delay in submission of Accounts cannot be attributed to the Institute since Mentor Institute was regularly requesting CAG office to take up the audit as per the detail of events mentioned above.

Finally on 29-01-2021, the office of Director General of Audit (Chandigarh) submitted SAR to Ministry vide its letter No. पी डी ए (सी) के अय /SAR AIIMS Bilaspur/2019-20/2020-21/3378 dated 26-03-2021. In the intervening period i.e. in June,2021 AIIMS-Bilaspur took over entire accounting system from PGIMER-Chandigarh but due to dearth of accounts staff, final UC was submitted to Ministry on 18-01-2022. With regard to annual administrative report, it is submitted that there were no administrative activities during 2019-20 and only construction work was in progress and the same was not prepared by the mentor Institute. Now, we are preparing combined report for the year 2019-20 and 2020-21 and the same shall be submitted shortly.

It is further submitted that annual accounts of the Institute for the year 2020-21 were prepared in time and the same were forwarded to DGA(C) office on 28-06-2021 draft separate audit report was received on 17-11-2021 and comments thereof were supplied to them on 09-12-2021. Final SAR from the office of DGA is awaited and we are pursuing it rigorously. However, provisional utilization certificate was submitted to Ministry on 06-07-2021. Once the final SAR is received, final Utilization Certificate, Annual Accounts and Annual Administrative report will be submitted to Ministry without any further delay.

In view of the facts and circumstances submitted above, it is evident that delay in submission of documents is due to transfer of accounting system/record from Mentor Institute and extra time taken by the office of Director General of Audit (Central) in clarifying some issues. Inconvenience caused is regretted please.

Yours faithfully,


Executive Director,
AIIMS-Bilaspur H.P.

