



सत्यमेव जयते

कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय व्यय)
Office of the Director General of Audit, (Central Expenditure)
इन्द्रप्रस्थ एस्टेट, नई दिल्ली-110 002
Indraprastha Estate, New Delhi-110002

2013(2019). SAO SPEED POST 32

पत्र संख्या : ए.एम.जी.- II/एस.ए.आर./7-22/अ.भा.आ.स./18-19/

दिनांक

सेवा में,

सचिव, भारत सरकार,
आयुष मंत्रालय,
आयुष भवन, जी.पी.ओ. कोम्प्लेक्स
आइ.एन.ए. नई दिल्ली-110023.

विषय : वर्ष 2017-18 के लिए अखिल भारतीय आयुर्वेद संस्थान, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदय,

मैं, अखिल भारतीय आयुर्वेद संस्थान, नई दिल्ली के वर्ष 2017-18 के प्रमाणित वार्षिक लेखे की प्रति, उसके पृथक लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति संसद के पटल पर रखने के लिए संलग्न करता हूँ।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब वे संसद को प्रस्तुत किए गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 9 दीनदयाल उपाध्याय मार्ग, नई दिल्ली-110124. को भेजी जाएं।

कृपया यह सुनिश्चित किया जाए कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing body) द्वारा अनुमोदित करा लिया गया है तथा यह भी सुनिश्चित करें कि वर्ष 2017-18 के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाण पत्र को संसद के पटल पर रखने से पहले सभी पूर्व वर्षों के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र संसद के पटल पर प्रस्तुत किये जा चुके हैं।

लेखापरीक्षा प्रतिवेदन का हिन्दी अनुवाद एवं इससे जारी करने से सम्बन्धित सभी कार्यों को आपके निकाय द्वारा किया जाना ही अपेक्षित है। पृथक लेखापरीक्षा प्रतिवेदन का हिन्दी अनुवाद जारी करते समय निम्नलिखित अस्वीकरण (disclaimer) अंकित करें।

“प्रस्तुत प्रतिवेदन मूल रूप से अंग्रेजी में लिखित पृथक लेखापरीक्षा प्रतिवेदन का हिन्दी अनुवाद है। यदि इसमें कोई विसंगति परिलक्षित होती है तो अंग्रेजी में लिखित प्रतिवेदन मान्य होगा।”

अनुलग्नक: यथोपरि,

भवदीय,

Outward Diary No.: 1451
Initial:.....
Diaryist:..... 20/2/19

- ६२८१ -

(प्रवीन कुमार सक्सेना)
उप-निदेशक (ए.एम.जी.-II)

18 MAR 2019

33

पत्र संख्या : ए.एम.जी.- II/एस.ए.आर./7-22/अ.भा.आ.स./18-19/888

दिनांक

पृथक लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति **डा. तनुजा मनोज नेसरी,** निदेशक, अखिल भारतीय आयुर्वेद संस्थान, गौतम पुरी, सरिता विहार, नई दिल्ली- 110076 को आवश्यक कार्यवाही हेतु अग्रेषित की जाती है।

संसद को प्रस्तुत दस्तावेजों की दो प्रतियाँ उस तिथि को दर्शाते हुए जब वे संसद को प्रस्तुत किए गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, नई दिल्ली-110124 को भेजी जाएं।

अनुलग्नक: यथोपरि

प्रवीन सक्सेना
18/3/19

(प्रवीन कुमार सक्सेना)
उप-निदेशक (ए.एम.जी.-II)

पत्र संख्या : ए.एम.जी.- II/एस.ए.आर./7-22/अ.भा.आ.स./18-19/

दिनांक

अखिल भारतीय आयुर्वेद संस्थान, नई दिल्ली की पृथक लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र सहित प्रधान निदेशक (रिपोर्ट स्वायत्त निकाय), भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 9 दीनदयाल उपाध्याय मार्ग, नई दिल्ली-110124. को अग्रेषित की जाती है।

यह पत्र महानिदेशक (केन्द्रीय व्यय) के अनुमोदन से जारी किया जा रहा है।

अनुलग्नक: यथोपरि

- दस्ता -

(प्रवीन कुमार सक्सेना)
उप-निदेशक (ए.एम.जी.-II)

Separate Audit Report of the Comptroller & Auditor General of India on the accounts of the All India Institute of Ayurveda for the year ended 31 March 2018.

We have audited the attached Balance Sheet of the All India Institute of Ayurveda (Institute) as at 31 March 2018, the Income & Expenditure Accounts and Receipts & Payments Accounts for the year ended on that date under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted upto the year 2021-22. These financial statements are the responsibility of management of the Institute. 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 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, evidence supporting the amounts and disclosures 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 provided 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 BalanceSheet, Income & Expenditure Account and Receipt & Payment Account dealt with by this report have been drawn up in the common format approved by the Ministry of Finance.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Institute as required in so far as it appears from our examination of such books.
- iv. We further report that:

Balance Sheet

A.1 Assets

A.1.1 Fixed Assets (Schedule - 3) – ₹22.56 lakh

A.1.1.1M/o H&FW entered into an agreement (April 2008) with M/s HSCC Ltd. (consultant) for providing consulting services for construction of building and procurement of equipment/furniture for the Institute. Institute has started using this building from May 2015. As on 31.03.2018, Ministry/Institute paid an amount of ₹140.38 crore to the consultant. Out of which, consultant had already incurred expenditure of ₹120.02 crore for construction of building and procurement of furniture and equipment. However, it is observed that Institute had not included above assets in its accounts. This resulted in understatement of Fixed Assets/Work-in-progress and Current Assets, Loans and Advances by ₹120.02 and ₹20.36 crore, respectively and also understatement of Corpus/Capital Fund by ₹140.38 crore.

A.1.1.2 During the year 2017-18, Institute had purchased equipment and furniture items worth ₹9.21 lakh. However, these items were not accounted for under Fixed Assets and charged as expenditure. This has resulted in understatement of Fixed Assets and overstatement of expenditure by like amount.

B. Income & Expenditure Accounts

B.1 Income From User Charges/Examination Fee- (Schedule-5)- Rs.4.00 crore

During the year 2017-18, Institute had received Caution Money, Vendor Earnest Money Deposit (EMD) and Security Deposit (SD) amounting to ₹13.06 lakh from the Vendors, students of Post Graduate Scholars, Hospital Management Courses and Panchakarma Technicians. Though, the caution money/EMD/SD was refundable to the vendors/students after completion of course/assignment, it was not disclosed as liability in the 'Schedule 2 (Current Liabilities & Provisions)' of the annual accounts of the Institute. This has resulted in overstatement of Income and understatement of Liabilities by ₹13.06 lakh.

C. General

C.1 As per note no. 8(iii) of Notes on Accounts, there is a deviation of ₹27.10 crore and ₹1.66 crore in opening balances of cash and cash equivalent. This difference of 28.76 crore has been disclosed in Schedule - 1 under the head 'Opening Balance Difference Adjusted'. However, this amount should be appropriately depicted in the respective heads of accounts.

In view of the above, we are not able to form an opinion on the correctness of the figure shown as 'Opening Balance Difference Adjusted'.

.2 The Institute had disclosed advances of ₹24.43 crore under the head 'AIIA Contingent Advance' in the 'Schedule 4B- Loan & Advances' of the annual accounts. The details of advances were not provided to audit by the Institute therefore figures could not be verified by audit.

C.3 The provision of retirement benefits has not been made in the accounts on actuarial basis as required under Accounting Standard (AS-15) of ICAI.

C.4 The Institute had received "Grant for Pharmacovigilance Initiative (ASU Drugs)" of ₹1.5 crore shown under 'Schedule 1A - Earmarked/Endowment/Other Funds' in which ₹3.48 lakh was utilized during 2017-18. The details regarding expenditure on ASU Drugs was not provided to audit by the Institute therefore this could not be verified by audit.

C.5 As per Schedule 10 (Significant Accounting Policies), the annual accounts of the Institute were prepared on cash basis, which was in contravention of the uniform format of accounts.

C.6 Institute had shown cash in hand of ₹ 95000/- in the Receipt & Payment Account. However, as per petty cash book the cash in hand (Imprest) was ₹ 75000/-. The difference needs to be reconciled.

C.7 The ownership of the land on which the Institute building was constructed lies with the Ministry. A disclosure to this effect should be incorporated in the Notes on accounts.

C.8 The Institute was registered on 23.08.2013 under Society Registration Act XXI of 1860, Registration No. S-E/93/District-South-East/2013. The Accounts/Balance Sheet of Institute were prepared/compiled by Central Council for Research in Ayurvedic Sciences till 2016-17. In 2017-18, the Institute had prepared its first independent Annual Accounts. A disclosure to this effect should have been incorporated in the Notes on accounts.

D. Grant-in-aid

The Institute received Grants-in-aid of ₹29.45 crore during 2017-18. The Institute had an un-utilized balance of ₹31.26 crore of the previous years. The Council had incurred an expenditure of ₹36.28 crore leaving an un-utilized balance of ₹24.43 crore as on 31 March 2018.

E. Management Letter

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

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, because of the effects of the observations discussed above in the **comment nos. A.1.1.1 and C.1**, the financial statements, read together with the Accounting Policies and Notes on Accounts and other matters mentioned in Annexure to this Audit Report, **do not 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 Ayurveda as at 31 March 2018 and
- b. In so far as it relates to Income & Expenditure Account of the deficit for the year ended on that date.

Place: New Delhi
Date: 18.03.2019

Manish Kumar
Director General of Audit
(Central Expenditure)

Annexure

1. Adequacy of Internal audit system

The internal audit was conducted by Ministry of AYUSH upto 2010-14.

2. Adequacy of Internal Control System

(i) The Internal Audit of the Institute has been carried out by the Ministry of AYUSH upto 2010-14. The management's response to internal objections was not effective as 9 paras of Internal audit report of 2010-14 were outstanding as on 31.03.2018.

(ii) Internal audit was not done regularly by the Ministry.

(iii) Cash book and bank reconciliation statement are not maintained by the Institute.

3. System of Physical verification of assets

The physical verification of non-consumable/assets was not conducted.

4. System of Physical verification of inventory.

The physical verification of inventory like books & publication, stationery and other consumables was not conducted.

5. Regularity in payment of dues

As per accounts, no payments for over six months in respect of statutory dues were outstanding as on 31.03.2018.