



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

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पत्र संख्या : ए.एम.जी.-II/एस.ए.आर./7-22/अ.भा.आ.स./2019-20/

दिनांक

सेवामें,

सचिव, भारत सरकार,  
आयुष मंत्रालय, आयुष भवन,  
बी -ब्लॉक, आई एन ए,  
नई दिल्ली-110023.

विषय: वर्ष 2018-19 के लिए अखिल भारतीय आयुर्वेद संस्थान, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदय,

मैं, अखिल भारतीय आयुर्वेद संस्थान, नई दिल्ली के वर्ष 2018-19 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 2018-19 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,

— हस्ता —

(प्रवीण कुमार सक्सेना)

उप-निदेशक (ए.एम.जी.-II)

✓ पत्र संख्या : ए.एम.जी.-II/एस.ए.आर./7-22/अ.भा.आ.स./2019-20/1039

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

*प्रवीण कुमर सक्सेना*  
03/3/2020

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

पत्र संख्या : ए.एम.जी.-II/एस.ए.आर./7-22/अ.भा.आ.स./2019-20/

दिनांक

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

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

अनुलग्नक: यथोपरि

*प्रवीण कुमर सक्सेना*

(प्रवीण 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 2019**

We have audited the attached Balance Sheet of the All India Institute of Ayurveda (Institute) as at 31 March 2019, 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. The 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 except stated in the audit report, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. The Balance Sheet and Income & Expenditure Account and Receipts & Payments 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 required in so far as it appears from our examination of such books.
- iv. We further report that:

**A Balance Sheet****A.1 Liabilities****A.1.1 Earmarked/Endowment Funds (Schedule-1A) - ₹13.24 crore**

**A.1.1.1** Institute received ₹1.09 crore for Pharmacovigilance Project, ₹1.64 crore as grant for other specific projects and earned interest of ₹0.01 crore. Further, Institute incurred expenditure of ₹2.71 crore (₹1.99 crore on Pharmacovigilance Project and ₹0.72 crore on other specific projects).

As the funds received from Ministry of AYUSH (Ministry) are for specific purpose and as per Uniform Format of Accounts, the funds received as grants or assistance, or retained by the entity to be utilized for specific or earmarked purposes are required to be disclosed under Schedule – 3 (Earmarked/Endowment Funds).

However, Institute did not passed these entries through Schedule – 3 (Earmarked/Endowment Funds), resulting into understatement of Liability and overstatement of Expenditure by ₹0.03 crore.

**A.1.2 Current Liabilities and Provisions (Schedule- 2) - ₹1.43 crore**

**A.1.2.1** Institute had earned interest of ₹1.20 crore during the year 2018-19, on the grant funds received from the Ministry and shown the same as income instead of liability in the accounts. The interest earned by the Institute was refunded to the ministry during the year 2019-20. This has resulted into the understatement of Liabilities and overstatement of Income by ₹1.20 crore.

**A.2 Assets****A.2.1 Fixed Assets (Schedule-3) - ₹134.03 crore**

**A.2.1.1** In pursuance to the previous year audit observation, Institute has made adjustments in annual accounts under Fixed Assets. Assets worth ₹124.59 crore has been included in the current year which had to be included in the year 2017-18. Institute has taken these assets in the accounts in March 2019 and provided the depreciation of ₹6.81 crore for half year. As these assets were taken over by the Institute in 2017-18, therefore full year depreciation should have been provided. This resulted into the overstatement of Fixed Assets and understatement of Expenditure by ₹6.81 crore.

**A.2.1.2** Institute had purchased equipment and furniture items worth ₹0.18 crore during 2018-19. However, these items were not included in the Schedule-3 Fixed Assets of the Balance Sheet. This has resulted in understatement of Fixed Assets and overstatement of expenditure by ₹0.18 crore.



**B Income and Expenditure**

**B.1** In Income & Expenditure Account, Institute depicted an amount of ₹50.01 crore as 'Grant in Aid Received'. However, scrutiny of records revealed that this included grant of ₹15.50 crore received for creation of capital assets and ₹2.73 crore received for project (Pharmacovigilance) and other specific purposes. Hence, inclusion of grant amounting to ₹17.73 crore pertaining to Capital Assets and Earmarked/Endowment Funds, resulted into overstatement of Income as well as overstatement of 'Excess of Income over Expenditure' by ₹17.73 crore.

Further, the Institute includes an amount of ₹65,71,407/- as expenditure which pertained to Pharmacovigilance project. The expenditure incurred from the funds are for specific purpose and are required to be disclosed under Schedule – 3 (Earmarked/Endowment Funds). This resulted in overstatement of Expenditure and understatement of Liabilities (Earmarked/Endowment Funds) by ₹0.66 crore.

Hence, due to this, the Income & Expenditure Account of Institute changed to 'Deficit' of ₹2.11 crore from 'Surplus' of ₹14.96 crore as depicted in the annual accounts for the year 2018-19.

**C. General**

**C.1** The Institute disclosed advances of ₹1.74 crore and ₹24.43 crore under the heads 'National Campaign AIIA Sarita Vihar' and 'AIIA Contingent Advance' respectively in the 'Schedule 4 B- Loan & Advances' in the Annual Accounts. The details of advances were not provided to audit by the Institute, therefore, authenticity of advances could not be verified by audit. The same audit comment although featured in previous year's report, Institute had not taken any remedial action.

**C.2** No provision had been made by the Institute for retirement benefits towards Gratuity, Pension and Leave encashment of employees on actuarial basis as required under Accounting Standard-15 of ICAI.

**C.3** Assets register was not maintained properly and the figures of capital assets received from M/s HSCC are yet to be entered in the Asset Register.

**C.4** As per 'Schedule 11 – Significant Accounting Policies', the annual accounts of the Institute were prepared on the basis of historical cost convention and on cash basis, which was in contravention of the uniform format of accounts.

C.5 An amount of ₹6,67,204/- has been shown as "opening balance difference adjusted" in the Schedule-1 Corpus/Capital Fund of the balance sheet. The detail/ justification of this adjustment entry was not provided to audit.

C.6 In the Receipt & Payment account for the year 2018-19, an amount of ₹1,25,513/- has been shown as Previous year adjustment –opening balances. The details of this amount have not been provided to audit therefore audit could not verify the authenticity of the figure.

C.7 In Schedule – 4 (Current assets, Loans & Advances), the advances amounting to ₹15,00,92,000/- and ₹6,47,60,000/- have been shown under separate heads 'National Projects Construction' and 'National Power Project Corporation (NPCC)', respectively. It should either be grouped or specified clearly.

C.8 In Annual Accounts for the year 2017-18, Institute had given a note no. 8(iii) of Notes on Accounts, that there was a deviation of ₹27.10 crore and ₹1.66 crore in opening balances of cash and cash equivalent and this difference of ₹28.76 crore had been disclosed in Schedule – 1 as 'Opening Balance Difference Adjusted'. Further, Institute had given the assurance and in previous year's report, it was commented upon that the amount should be appropriately depicted in respective heads.

However, in Annual Accounts for the year 2018-19, Institute did not take any remedial action and did not incorporate any rectifications.

#### D. Grant-in-aid

During the year 2018-19, the Institute received Grants-in-aid of ₹47.27 crore from Ministry of AYUSH. The Institute had ₹24.43 crore as unspent balance of previous year and had its own receipt of ₹7.97 crore. The Institute had incurred an expenditure of ₹46.89 crore during the year 2018-19, leaving an un-utilised balance of ₹32.78 crore as on 31 March 2019.

Besides, Institute received grants for various projects/schemes amounting to ₹2.73 crore and incurred expenditure amounting to ₹2.71 crore.

#### 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.

- 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 in comment no. B.1, C.1 and C.8 above and other matters mentioned in audit report and 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 2019 and
- b. In so far as it relates to income & Expenditure Account of the surplus for the year ended on that date.

**For and on behalf of C&AG of India**

**Director General of Audit  
(Central Expenditure)**

**Place: New Delhi  
Date: 03.03.2020**



**Annexure**

1. **Adequacy of Internal audit system**  
The internal audit was conducted by Ministry of AYUSH up to 2017-18.
2. **Adequacy of Internal Control System**  
17 paras having money value of ₹420489/- for the period from 2014-15 to 2017-18 are still pending for settlement.
3. **System of Physical verification of assets**  
The physical verification of Non-consumable/assets has been conducted for 2018-19.
4. **System of Physical verification of inventory.**  
The physical verification of inventory like books & publication, stationery and other consumables has been conducted for 2018-19.
5. **Regularity in payment of dues**  
No payments over six month in respect of statutory dues was outstanding as on 31.03.2019