



कार्यालय प्रधान निदेशक लेखापरीक्षा(स्वास्थ्य, कल्याण एवं ग्रामीण विकास)  
Office of the Principal Director of Audit (Health, Welfare and Rural Development)

इन्द्रप्रस्थ एस्टेट, नई दिल्ली - 110 002  
Indraprastha Estate, New Delhi - 110 002

सत्यमेव जयते

ए.एम.जी-1/एस.ए.आर/ए.आई.आई.ए./07-07/2020-21/515

दिनांक:

सेवामें,

सचिव, भारत सरकार,  
आयुष मंत्रालय, आयुष भवन,  
बी-ब्लॉक, आई.एन.ए.,  
नईदिल्ली-110001.

विषय : वर्ष 2019-20 के लिए अखिल भारतीय आयुर्वेद संस्थान, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदय,

मैं अखिल भारतीय आयुर्वेद संस्थान, नई दिल्ली के वर्ष 2019-20 के प्रमाणित वार्षिक लेखे की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित 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 किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखा परीक्षक के कार्यालय, 9, दीनदयाल उपाध्याय मार्ग, नई दिल्ली-1100124, को भेजी जाए।

कृपया यह सुनिश्चित किया जाये कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing Body) द्वारा अनुमोदित अवश्य करा लिया जाये तथा यह भी सुनिश्चित करें कि 2019-20 के लेखा परीक्षा 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 हों।

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

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

अनुलग्नक: यथोपरि

भवदीय,

— ईश्वर —

(प्रवीण कुमार सक्सेना)

उप-निदेशक (ए.एम.जी-1)

✓ ए.एम.जी-1/एस.ए.आर/ए.आई.आई.ए./07-07/2020-21/ 516

दिनांक:

पृथक लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति, प्रो. डॉ. तनुजा मनोज नेसारी, निदेशक, अखिल भारतीय आयुर्वेद संस्थान, आयुष मंत्रालय, गोकुलपुरी, सरिता विहार, मथुरा रोड, नई दिल्ली-110076, को आवश्यक कार्यवाही हेतु अग्रेषित की जाती है।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब वे संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक महालेखापरीक्षक का कार्यालय, 9, दीनदयाल उपाध्याय मार्ग, नई दिल्ली-1100124 को भेजी जाए।

अनुलग्नक: यथोपरि

प्रवीण कुमार सक्सेना  
19/11/2021

(प्रवीण कुमार सक्सेना)  
उप-निदेशक (ए.एम.जी-1)

ए.एम.जी-1/एस.ए.आर/ए.आई.आई.ए./07-07/2020-21/

दिनांक:

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

यह पत्र प्रधान निदेशक लेखापरीक्षा (स्वास्थ्य कल्याण एवं ग्रामीण विकास) के अनुमोदन से जारी किया जा रहा है।

अनुलग्नक: यथोपरि

- 82-11 -

(प्रवीण कुमार सक्सेना)  
उप-निदेशक (ए.एम.जी-1)



**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 2020.**

We have audited the attached Balance Sheet of the All India Institute of Ayurveda (Institute) as at 31 March 2020, 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 All India Institute of Ayurveda. 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/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 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 Current Liabilities and Provisions (Schedule-8) - ₹ 3.15 crore**

**A.1.1.1** Bills amounting to ₹ 2.09 crore which pertained to the financial year 2019-20 and pending for payment at the closure of the financial year 2019-20, have actually been paid by the Institute during the financial year 2020-21. However, no provision for these bills has been made in the annual accounts for the year 2019-20. This has resulted in understatement of current liability by ₹ 2.09 crore and understatement of expenditure by like amount.

### **A.2 Assets**

#### **A.2.1 Fixed Assets (Schedule-9) - ₹ 149.83 crore**

**A.2.1.1** Equipment of ₹ 93.61 lakh were received by the Institute in August 2019. The cost of the equipment were to be adjusted against the advance given to M/s HSCC for procurement of equipment. However, no such adjustment was made and the addition in the fixed asset on account of the equipment was not made by the Institute. Further, after inclusion in the accounts these assets were liable to be depreciated at the rate of 15%. Thus the fixed assets were understated by ₹ 79.57 lakh, current assets were overstated by ₹ 93.61 lakh and the expenditure (due to non-provision of depreciation) is understated by ₹ 14.04 lakh.

## **B. Income and Expenditure**

**B.1** As per Income Tax Act only forty percent depreciation on books should be provided. But, hundred percent depreciation on all books worth ₹ 22,72,462/- in Schedule-9 (Fixed Assets - ₹ 149.83 crore) has been provided. This has resulted in overstatement of expenditure by ₹ 13.63 lakh and understatement of fixed assets by the same amount.

## **C. General**

**C.1** The Institute had disclosed advances of ₹ 1.74 crore and ₹24.43 crore under the head of 'National Campaign AIIA Sarita Vihar' and 'AIIA contingent Advance' respectively in the 'Schedule 12 B - Loan & Advances' in the Annual Accounts. The details of advances were not provided to audit by the Institute. The same audit comment also featured in previous year's report, however, the 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.



**D. Grant-in-aid**

The Institute received Grants-in-aid of ₹ 79.27 crore (including ₹ 35.50 crore for creation of Capital Assets) during the year 2019-20. The Institute did not have any un-utilized grant during the previous year. The Institute had incurred an expenditure of ₹ 79.24 crore leaving an un-utilized balance of ₹ 0.03 crore as on 31 March 2020.

**E. Management Letter**

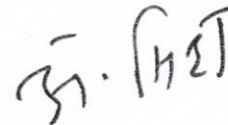
Deficiencies which have not been included in the audit report have been brought to the notice of the Institute's management through a management letter issued separately for remedial/corrective action.

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 Ayurveda as at 31 March 2020 and
- 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 C&AG of India**



**(Ashok Sinha)**

**Principal Director of Audit  
(Health Welfare & Rural Development)**

**Place: New Delhi**

**Date: 19.01.2021**

## Annexure

**1. Adequacy of Internal audit system**

The internal audit was conducted by Ministry of AYUSH upto 2017-18.

**2. Adequacy of Internal Control System**

17 paras of the Internal Audit Report for the period from 2014-18 are still pending for settlement.

**3. System of Physical verification of assets**

The physical verification of Non-consumable/assets has not been conducted for the year 2019-20.

**4. System of Physical verification of inventory.**

The physical verification of inventory like books & publication, stationery and other consumables has not been conducted for 2019-20.

**5. Regularity in payment of dues**

No payments over six months in respect of statutory dues was outstanding as on 31.03.2020.