



कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय व्यय)
Office of the Director General of Audit (Central Expenditure)
डी जी ए सी आर भवन, इन्द्रप्रस्थ एस्टेट, नई दिल्ली-110 002
DGACR Building, Indraprastha Estate, New Delhi-110 002

SPEED POST

ए.एम.जी-IV/एस.ए.आर/अ.भा.आ.सं./7-124/2022-23/

दिनांक:

सेवामें,

सचिव, भारत सरकार
आयुष मंत्रालय,
जी.पी.ओ. कॉम्प्लेक्स, B-ब्लॉक,
आई.एन.ए., नई दिल्ली-110023.

विषय : वर्ष 2021-22 के लिए अखिल भारतीय आयुर्वेद संस्थान, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन ।

महोदय,

मैं अखिल भारतीय आयुर्वेद संस्थान, नई दिल्ली के वर्ष 2021-22 के प्रमाणित वार्षिक लेखे की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित संसद के पटल पर रखने के लिए संलग्न करती 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 2021-22 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

भवदीया,
- इंदी -
(प्रोमी)

उप-निदेशक (ए.एम.जी-IV)

ए.एम.जी-IV/एस.ए.आर/अ.भा.आ.सं./7-124/2022-23/ 568

06 OCT 2022

दिनांक:

पृथक लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति, प्रो. तनुजा मनोज नेसारी, निदेशक, अखिल भारतीय आयुर्वेद संस्थान, गोविंद पुरी, मथुरा रोड़, सरिता विहार, 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



(प्रोमी)

उप-निदेशक (ए.एम.जी-IV)

ए.एम.जी-IV/एस.ए.आर/अ.भा.आ.सं./7-124/2022-23/

दिनांक:

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

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

अनुलग्नक: यथोपरि



(प्रोमी)

उप-निदेशक (ए.एम.जी-IV)

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 2022

We have audited the attached Balance Sheet of the All India Institute of Ayurveda (Institute) as at 31 March 2022, 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 & Provisions (Schedule 7) - ₹48.55 crore

A.1.1.1 The Institute is showing an amount of ₹ 1.19 crore in Sundry Creditor (For Goods) for purchase of Plant & Machinery.

Wrong classification leads to overstatement of Sundry Creditor (For Goods) by ₹ 1.19 crore and understatement of Current Liabilities – Sundry Creditor (Others) by same amount.

A.2 Assets

A.2.1 Current Assets, Loans and Advances etc (Schedule 11) - ₹321.74 crore

A.2.1.1 The above includes an amount of ₹ 1.74 crore and ₹ 24.43 crore under the head of 'National Campaign AIIA Sarita Vihar' and 'AIIA Contingent Advance' as advances.

The details of advances were not provided to audit by the Institute. The same audit comment although featured in last years report as well, Institute had not taken any remedial action.

B. Income & Expenditure Account

B.1 Income

B.1.1 Income from Sale/Service (Schedule 12)

The Institute had made an agreement with M/s Panacea Healthcare & Diagnostics Pvt Limited for maintenance and operation of radiology laboratory unit at Institute. All the equipments i.e CT, USG & X Ray and space, power supply, water supply, stand by generator etc. will be provided by Institute. Out of total revenue collected by M/s Panacca Healthcare, only 31 per cent was to be retained by the Institute on monthly basis.

Whole amount should have been treated as revenue and M/s Panacea Healthcare's share i.e 69 per cent should be shown as payment of services.

Non-accounting of the whole revenue led to understatement of "Income from Sale/Service" by ₹ 25.50 lakh and understatement of Expenditure by same amount.

B.2 Expenditure

B.2.1 Office Memorandum for Revised rate of Dearness Allowance to Central Government employees was issued by Ministry of Finance on 31 March 2022. In this, Dearness Allowance was enhanced from the existing rate of 31% to 34% of the basic pay with effect from 1 January 2022. Institute had paid DA arrears amounting to ₹ 7.30 lakh for January to March 2022 in April 2022.

No provision was made for the same in the financial statements for 2021-22. This led to understatement of expenditure and overstatement of "Balance being excess of Income over Expenditure" by ₹ 7.30 lakh.

B.2.2 As per Significant Accounting Policies, S. No. 24.10, Institute is charging depreciation on written down value method as per rates specified in the Income Tax Act, 1961. During audit, it is found that Institute has Ultrasound Machine and X-ray machines and as per Income Tax Act, 1961, the rates of depreciation for these medical equipment is 7.69 %. However, the Institute is charging depreciation at the rate of 15% on these medical equipment. Thus, calculation of depreciation of Institute amounting to ₹ 9.37 crore was not correct. Calculation for the year 2021-22 (and earlier periods if required) should be reviewed to account for the correct amount of depreciation to arrive at the correct balance being excess of Income over expenditure for the year 2021-22.

C. General

C.1 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. Grants-in-Aid

The Institute received Grants-in-aid of ₹ 342.87 crore (Capital - ₹ 250 crore; Salary - ₹ 15.88 crore; General - ₹ 76.99 crore) during the year 2021-22. The Institute had earned an amount of ₹ 2.67 crore as interest on grant. The Institute had incurred an expenditure of ₹ 342.87 crore (Capital - ₹ 250 crore; Salary - ₹ 15.88 crore; General - ₹ 76.99 crore) and had utilised whole amount as on 31 March 2022. The Institute had refunded the interest amounting to ₹ 2.67 crore to the Ministry in April 2022.

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 and Expenditure Account and Receipts and Payments Account dealt 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 2022 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



(Rajiv Kumar Pandey)

Director General of Audit

(Central Expenditure)

Place: New Delhi

Date: 04/10/2022

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 2017-18 are still pending for settlement.

3. System of Physical verification of assets

The physical verification of non-consumable items/assets is under process for the year 2021-22.

4. System of Physical verification of inventory

The physical verification of inventory like books and publications is under process for the year 2021-22.

5. Regularity in payment of dues

No payments over six months in respect of statutory dues were outstanding as on 31.03.2022.