

SEPARATE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA ON THE ACCOUNTS OF NATIONAL INSTITUTE OF UNANI MEDICINE, BENGALURU FOR THE YEAR ENDED 31 MARCH 2015

We have audited the attached Balance Sheet of the National institute of Unani Medicine (NIUM), Bengaluru as at 31 March, Income & Expenditure Account and Receipt & Payment Account for the year ended on the date under Section 20(1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971. The audit of accounts of the Institute has been entrusted for the period up to 2016-17. 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 and 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 transaction with regard to compliance with Law, Rule and Regulations (Propriety and Regularity) and Efficiency-cum- Performances aspects, etc., if any are reported through Inspection Report/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, mis-statements. 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 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, Income & Expenditure Account and Receipt & Payment Account dealt with by this report have been drawn up in the format approved by the Ministry of Finance, Government of India.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Institute in so far as it appears from our examination of such books.
- iv. We further report that:

A) GRANT IN AID

Out of the Grants of Rs. 17.54 crore (including previous year balance of Rs.1.54 crore) received during the year, the Institute utilized the entire amount of Rs.17.54 crore leaving a Nil balance as unutilized grants as on 31 March 2015.

B) GENERAL

The Institute revised the accounts on the basis of audit observation. The revised accounts submitted on 15.07.2015. The effect of revision was that the Assets & Liabilities decreased by Rs. 28.76 lakh, Excess of Expenditure over Income decreased by Rs.7.70 lakh.

C) MANAGEMENT LETTER

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Director, National Institute of Unani Medicine (NIUM), Bengaluru through a management letter issued separately for remedial/corrective action.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheets, Income & Expenditure Account and Receipt & Payment 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 with the Accounting Policies and Notes on Accounts and subjects to the significant matters stated above and other matters mentioned in **Annexure** to the Audit Reports 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 National Institute of Unani Medicine as at 31 March 2015; and
 - b. In so far as it relates to income and expenditure account of the surplus for the year ended on the date.

For and on behalf of the C&AG of India

Sd/-

PRINCIPAL DIRECTOR OF AUDIT (CENTRAL)

BENGALURU

Place: Bengaluru

Date: 18 November, 2015

ANNEXURE

1. Adequacy of Internal Audit

The NIUM received funds from Ministry of Health and Family Welfare, New Delhi and supposed to be audited by them. However, the Ministry is yet to take up Audit since 2008-09.

2. Adequacy of Internal Audit System:

There exists no Internal Audit Department in the National Institute of Unani Medicine (NIUM)

3. System of Physical verification of Fixed Assets:

The National Institute of Unani Medicine (NIUM) is an autonomous body under Ministry of Health and Family welfare, and the Institute is adhering guidelines mentioned by Minsitry.

4. System of Physical verification of fixed assets and Inventory:

The Institute is conduction annual physical verification each year.

5. Regularity in payment of statutory dues:

The Institute is prompt in payment of the statutory dues.

Sd/-

**DIRECTOR GENERAL OF AUDIT (CENTRAL)
BENGALURU**