



CONFIDENTIAL/BY SPEED POST

No. PDA (CENTRAL)/CAB/2023-24/B- 126

Dated: 27/09/2023

Copy of the Separate Audit Report and certified copy of accounts to: **The Director, National Institute of Unani Medicine, Bengaluru** with the information that the documents may be adopted by the Board and resolution passed before sending to Government for placement in the Parliament. Two copies of the printed annual report containing the above documents and a copy of the resolution passed in this regard may please be furnished to this office.

*Dyama 27/9/23*  
PRINCIPAL DIRECTOR OF AUDIT (CENTRAL)  
BENGALURU



**SEPARATE AUDIT REPORT ON THE ACCOUNTS OF THE NATIONAL  
INSTITUTE OF UNANI MEDICINE, BENGALURU FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH 2023**

1. We have audited the attached Balance Sheet of National Institute of Unani Medicine, Bengaluru, as at 31<sup>st</sup> March 2023 and the Income & Expenditure Account / Receipts & Payment Account for the year ended on that date under Section 20(1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. 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 transactions with regard to compliance with the Law, Rules and 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, evidences supporting the amounts and disclosure 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 and Income & Expenditure Account/Receipt & Payment Account dealt with by this report have been drawn up in the format prescribed by the Government of India, Ministry of AYUSH.
- 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) FINANCIAL POSITION:**

**a. GRANTS-IN-AID:**

1. Govt, of India (NIUM, Bengaluru): Rs.84,59,05,000
2. Govt, of India (NIUM, Ghaziabad): Rs.15,00,00,000
3. Govt. of India (others) : Rs. 10,47,000

**b.** The financial position of the National Institute of Unani Medicine, Bengaluru is as under

<b>Particulars</b>	<b>Amount in Rs.</b>
Opening Balance (cash in hand and at Bank)	2,72,96,607
Total Receipts during the yr.	109,35,55,743
Total payments during the yr.	82,26,34,421
Closing Balance (cash in hand and at Bank)	29,82,17,929

(Source: Receipts and Payments Accounts)

**B) COMMENTS ON ACCOUNTS:**

--NIL--

**C) MANAGEMENT LETTER:**

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

**D) REVISION OF ACCOUNTS**

The Institute revised its accounts based on the observations of Audit and submitted the Revised Annual Accounts (on 29.08.2023). The net impact of revision is as follows:

- (i) The "Capital Fund & Liabilities and Assets" decreased by ₹ 5,70,48,555/- from ₹ 441,13,24,383/- to ₹ 435,42,75,828/-
- (i) The Income increased by ₹ 60,69,680/- from ₹ 87,56,40,918/- to ₹ 88,17,10,598/-. The Expenditure increased by ₹ 4,20,54,817/- from ₹ 49,38,56,249/- to ₹ 53,59,11,066/-
- (ii) The excess of income over expenditure decreased by ₹ 3,59,85,136/- from ₹ 38,17,84,669/- to ₹ 34,57,99,533/-

v. We report that the Balance Sheet and Income & Expenditure Account/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 subject to the matters stated above and other matters mentioned in Annexure to this Audit Report gives 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, Bengaluru as on 31 March 2023 and

b. In so far as it relates to Income & Expenditure Account of the surplus for the year ended on that date.

*Deepa 27/9/23*  
**PRINCIPAL DIRECTOR OF AUDIT (CENTRAL)  
BENGALURU**

## ANNEXURE

### 1. Adequacy of Internal Audit system

There is no separate Internal Audit Wing (IAW) functioning in the Institute conducting audit regularly every year. However, for the period 2018-19 to 2022-23 internal audit was conducted by Internal Audit Wing, Ministry of Health & Family Welfare, New Delhi.

### 2. Adequacy of Internal Control System

The prevailing internal control system is inadequate and needs to be strengthened by establishment of a regular Internal Audit Wing to ensure that the institute functions effectively and economically. Several transactions relating to various departments/units viz procurement of high value equipment, constructions works and other connected activities have been happening in this Institute on a regular basis which requires coordination from their respective units during the time of compilation of accounts so that there is a smooth process of consolidation of accounts.

### 3. System of physical verification of fixed assets

Physical verification of fixed assets for the period 2022-23 has been carried out by the Institute except NIUM Ghaziabad.

### 4. System of physical verification of Inventory

Physical verification of inventory for the period 2022-23 has been carried out by the Institute except NIUM Ghaziabad.

### 5. Regularity in payment of statutory dues

The Institute is exempted from payment of income tax under Section 12 of the Income Tax Act. All the statutory dues of the institute towards EPF and ESI were remitted within the stipulated date.

*Deepna*  
27/9/23  
**PRINCIPAL DIRECTOR OF AUDIT(CENTRAL)**  
**BENGALURU**