



Handwritten signature and date 22/10/24

CONFIDENTIAL/BY REGISTERED POST

No. PDA(Central)/CAB/2024-25/B- 147

Dated: 22/10/2024

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.

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PRINCIPAL DIRECTOR OF AUDIT (CENTRAL)
BENGALURU



**SEPARATE AUDIT REPORT OF THE COMPTROLLER & AUDITOR
GENERAL OF INDIA ON THE ACCOUNTS OF NATIONAL
INSTITUTE OF UNANI MEDICINE, BENGALURU FOR THE YEAR
ENDED 31ST MARCH 2024**

1. We have audited the attached Balance Sheet of National Institute Of Unani Medicine, Bengaluru as at 31st March 2024 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 mis-statements. 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 approved by Ministry of AYUSH, Govt.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. COMMENTS ON ACCOUNT:

NIL

B. FINANCIAL POSITION

A. Grants-in-Aid received:

- 1. Govt of India - ₹ 3373.98 lakh
- 2. Others - Nil

B. The financial position of the NIUM, Bengaluru is as under:

(₹ in Lakhs)	
Particulars	Amount
Opening Balance (Cash in Hand and at Bank)	2,982.18
Total Receipts during the year	10,902.10
Total Payments during the year	13,505.27
Closing Balance	379.01

C. Revision of accounts:

The annual accounts of the Institute were revised and submitted on 30.08.2024.

The impact of the revision is as follows:

- i) The "Corpus/Capital Fund & Liabilities and Fixed Assets" decreased by ₹16,51,68,654/- from ₹ 450,34,29,309/- to ₹ 433,82,60,655/-.
- ii) The income was decreased by ₹ 64,69,55,695 /-from ₹ 101,15,07,433/- to ₹ 36,45,51,738/-.
- iii) The expenditure decreased by ₹ 40,70,62,997/- from ₹ 105,53,96,151/- to ₹64,83,33,154/-.
- iv) The excess of expenditure over income thereon increased by ₹ ;24,01,47,137/- from ₹ 4,38,88,718/- to ₹ 28,40,35,855/-.

D. 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, Bengaluru through a Management Letter issued separately for remedial/corrective action.

- (v) Subject to our observation in the preceding paragraphs, we report that the Balance Sheet, 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 subject to 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 National Institute of Unani Medicine, Bengaluru as at 31 March 2024; 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 the C&AG of India.



PRINCIPAL DIRECTOR OF AUDIT(CENTRAL)

BENGALURU

ANNEXURE

1. Adequacy of Internal Audit system

There is no Internal Audit Wing (IAW) functioning in the Institute. Internal audit for the period up to 2022-23 has been conducted by Internal Audit wing, Ministry of Health & Family Welfare, New Delhi.

2. Adequacy of Internal Control System

The prevailing internal control system is adequate keeping in view the present financial transactions. The bills are prepared by Assistant, checked by Accounts Officer and sanctioned by the Drawing and Disbursing Officer with the approval of the Director.

3. System of physical verification of fixed assets

Physical verification of fixed assets for the period 2023-24 has been conducted except NIUM, Ghaziabad.

4. System of physical verification of Inventory

Physical verification of inventory for the period 2023-24 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 10(23C) of the Income Tax Act. All the statutory dues of the institute towards EPF and ESI were remitted within the stipulated date.


PRINCIPAL DIRECTOR OF AUDIT(CENTRAL)
BENGALURU