

Audit Report for the FY 2014-15

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of All India Institute of Medical Sciences, Raipur, Chhattisgarh for the year ended 31 March 2015.

We have audited the attached Balance Sheet of All India Institute of Medical Sciences (AIIMS), Raipur, Chhattisgarh as at 31 March 2015, the Income & Expenditure Account and Receipt & Payment Account for the year ended on that date under Section 19 (2) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with section 18 (2) of the AIIMS Act, 1956 and the AIIMS (Amendment) Act, 2012. These financial statements are the responsibility of the AIIMS'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 & 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 disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the 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 except the fixed assets registers.

(ii) The Balance Sheet, Income & Expenditure Account and the 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 as required under section 18(1) of the AIIMS Act, 1956 and other relevant records have been maintained by the AIIMS, Raipur in so far as it appears from our examination of such books.

(iv) We further report that:

A Balance Sheet

A.1 Assets

A.1.1 Fixed Assets (Schedule-8)- ₹ 22.09 crore

✓ This does not include ₹ 18.22 lakh being books purchased under Learning Resource Allowance scheme. This resulted in understatement of fixed assets and overstatement of Expenditure by ₹ 18.22 lakh less depreciation.

A.1.2 Current Assets, Loans, Advances etc. (Schedule-11)- ₹ 77.54 crore

✓ This does not include Security Deposit amounting to ₹ 3.13 crore held with Chhattisgarh State Power Company Ltd., Raipur. This resulted in understatement of Current Assets and Corpus/ Capital Fund by ₹ 3.13 crore.

B. General

1 The annual accounts of AIIMS, Raipur were not approved by the Governing Body. The Ministry of Health and Family Welfare authorized the Director to approve the Accounts.

2 AIIMS, Raipur has not provided for retirement benefits (Gratuity and leave encashment) on actuarial valuation basis as required under AS-15 and instructions contained in the Uniform Format of Accounts (UFA).

3 The SAR for the year 2013-14 was not adopted by the Governing Body before placing the same before the Parliament.

C. Effect of Audit Comments on Accounts

The net impact of the comments given in the preceding paras is that the Liabilities & Assets are understated by ₹ 313.00 lakh and ₹ 331.22 lakh respectively and Expenditure overstated by ₹ 18.22 lakh.

D. Grant-in-aid

During the year, AIIMS, Raipur received Grant-in-aid of ₹ 82.25 crore and internal receipt amounting to ₹ 7.06 crore. In addition, there was an unspent balance of ₹ 48.17 crore (₹ 46.36 crore of Grant-in-aid and ₹ 1.81 crore of internal receipt) of

previous year. Thus out of the total available funds of ₹ 137.48 crore, an amount of ₹ 61.67 crore was utilized leaving a unutilized balance of ₹ 75.81 crore.

(v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipt and Payment Account dealt with by this report are in agreement with the books of accounts.

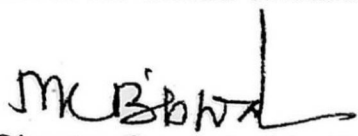
(vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the accounting policies and Notes on Accounts and subject to the significant matters stated above and other matters mentioned in Annexure to this audit 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 Medical Sciences, Raipur, Chhattisgarh at 31 March 2015; and
- b. In so far as it relates to the Income and Expenditure Account of the surplus for the year ended on that date.

For and on behalf of the C&AG of India

Place: New Delhi

Dated: 30.10.2015


Director General of Audit

Annexure to Audit Report

1. Adequacy of Internal Audit System:

Internal audit of AIIMS, Raipur was conducted during the year and found to be adequate.

2. Adequacy of Internal Control System:

The internal control system was found to be inadequate due to:-

- (i) Long term and short term plans and targets along with budgets were not prepared by the Institute.
- (ii) Certificate given on Utilization Certificate is not in accordance with GFR-19A as letter no and date of sanctions are not mentioned on Utilization Certificate.
- (iii) Management Information system is not available in the Institute
- (iv) Highest and Lowest levels of consumable stock have not been fixed and maintained by the Institute.
- (v) Governing Body meeting not held since inception.

3. System of Physical Verification of Fixed Assets:

Physical verification of fixed assets was not conducted during the year.

4. System of Physical Verification of Inventories:

Physical verification of inventories was not conducted during the year.

5. Regularity in payment of statutory dues:

No irregularity was noticed in the payment of statutory dues.


Sr. Audit Officer/AMG-II

