



आरोग्यम् सुख सम्पदा

AUDIT REPORT

Office of the Director General of Audit (Central Receipt)
New Delhi, Branch Gwalior, IV Floor, Audit Bhavan,
Jhansi Road, Gwalior-474002 (M.P.)

Confidential

No./AMG-II/SAR/AIIMS-R/2015-16/D- 111

Dated: 23.11.2016

To

The Director,
All India Institute of Medical Sciences,
Tatibandh, GE Road,
Raipur-492099 (C.G.)

**Sub: Separate Audit Report on the accounts of All India Institute of Medical Sciences,
Raipur for the year 2015-16.**

Sir,

Please find enclosed herewith the Separate Audit Report on the accounts of **All India Institute of Medical Sciences, Raipur for the year 2015-16**. You are requested to ensure that the SAR and the audited accounts are adopted by the Board of Governors before placing the same before the Parliament.

2. The dates of placement of the above Report on the table of both houses of the Parliament may please be intimated and a copy of the printed material may be provided to the undersigned for information.

Kindly acknowledge receipt.

**Encl.: 1. Separate Audit Report
with annexure**

Yours faithfully,


Dy. Director (Central)

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 2016.

We have audited the attached Balance Sheet of All India Institute of Medical Sciences (AIIMS), Raipur (Chhattisgarh) as at 31 March 2016, the Income & Expenditure Account and the 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's (Amendment) Act, 2012. These financial statements are the responsibility of the AIIMS' 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.

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

(iv) We further report that:

A. General

AIIMS, Raipur has not provided for retirement benefits/ (Gratuity & Leave encashment) on actuarial valuation basis as required under AS-15 and instructions contained in the Uniform Format of Accounts (UFA). This was pointed out in the previous SAR also.

B. Grant-in-aid

During the year, AIIMS, Raipur received Grant-in-aid of ₹ 187.04 crore and internal receipts of ₹ 15.08 crore. In addition, there was an unspent balance of ₹ 75.81 crore of previous year. Thus out of the total available fund of ₹ 277.93 crore, an amount of ₹ 111.20 crore has been utilized during the year, leaving an unspent balance of ₹ 166.73 crore at the end of the year.

(v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and the 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 2016; 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

Date:



Director General of Audit

Annexure

1. Adequacy of Internal Audit System:

Internal audit of AIIMS, Raipur was conducted during the year by Internal Audit wing of Office of the Chief Controller of Account, New Delhi. The institute does not have its Internal Audit Manual.

2. Adequacy of Internal Control System:

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

- (i) Management Information system is not available.
- (ii) Long term and short term plans and targets along with budgets have not been prepared by the institute.
- (iii) There is no training and development policy in place.
- (iv) There is no Internal Audit Manual in use.
- (v) 21 paras of Audit Inspection Report pertaining to 03/2014 to 06/2015 were pending.
- (vi) No physical verification of Fixed Assets was done during 2015-16.

3. System of Physical Verification of Fixed Assets:

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

4. Physical Verification of Inventories:

Physical verification of inventories was 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

If undelivered please return to :

All India Institute of Medical Sciences
Tatibandh, G.E. Road, Raipur (C.G.) 492 099

www.aiimsraipur.edu.in

