विषय: वर्ष 2018-19 के लिए भारतीय उपचार परिषद, नई दिल्ली के लेखाशील प्रतिवेदन।

महोदय,

मैं, भारतीय उपचार परिषद, नई दिल्ली के वर्ष 2018-19 के प्रमाणित वार्षिक लेखे की प्रति, उसके पृथक लेखाशील प्रतिवेदन तथा लेखाशील प्रमाणपत्र की प्रति संसद के पटल पर रखने के लिए संज्ञांग करता हूँ।

संसद को प्रस्तुत कर दस्तावेज को दो प्रतियों उस तिथि को दस्तावेज हुए, जब वे संसद को प्रस्तुत किए गए थे, इस कार्यालय को तथा संसद के निर्मित एवं महालेखाशील का कार्यालय, 9 दीनदयाल उपाध्याय मार्ग, नई दिल्ली-110124. को भेजी जाएं।

कृपया यह सुनिश्चित किया जाए कि पृथक लेखाशील प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाशील को शासी निकाय (Governing body) द्वारा अनुमोदित करा दिया गया है तथा यह भी सुनिश्चित कर्तन कि वर्ष 2018-19 के लेखाशील प्रतिवेदन एवं लेखाशील प्रमाण पत्र को संसद के पटल पर रखने से पहले सभी पूर्व वर्षों के लेखाशील प्रतिवेदन एवं लेखाशील प्रमाणपत्र संसद के पटल पर प्रस्तुत किया जा चुका है।

लेखाशील प्रतिवेदन का हिन्दी अनुवाद एवं इससे जारी करने से संबंधित सभी कार्यों को आपके निकाय द्वारा किया जाना ही अपेक्षित है। पृथक लेखाशील प्रतिवेदन का हिन्दी अनुवाद जारी करने समय निम्नलिखित अस्वीकरण (disclaimer) अंकित करें।

"प्रस्तुत प्रतिवेदन मूल रूप से अंग्रेजी में लिखित पृथक लेखाशील प्रतिवेदन का हिन्दी अनुवाद है। यदि इसमें कोई बिंदुस्तर परिवर्तन होती है तो अंग्रेजी में लिखित प्रतिवेदन मान्य होगा।"

अनुसरण: यथापूर्व

भवदीय,

- दृढ़रता
(प्रत्यवेदक कुमार सरस्वती)
उप-निदेशक (ए.एम.जी.-II)

Ph. : + 91-11-23454100
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DGACR Building, I.P. Estate, New Delhi-110002
E-mail : dgace@cag.gov.in
पूरक लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति श्री रघुश नायर, सचिव, भारतीय उपचार रिपोर्ट, आदर्श तल, एनबीसीसी सेंटर, कम्युनिटी सेंटर, ओखला फेज-1, नई दिल्ली-110020 को आवश्यक कार्यवाही हेतु अप्रोचित की जाती है।

संसद को प्रस्तुत दस्तावेजों की दो प्रतियाँ उस तिथि को दस्तावेज हेतु जब वे संसद को प्रस्तुत किए गए थे, इस कार्यवाही को तथा भारत के नियंत्रक एवं महालेखाप्रीक्षक का कार्यालय, नई दिल्ली-110124 को गेजी जाएँ।

अनुलग्नक: यथोपरिण

(प्रवीण कुमार सहस्रानाथ)
उप-निदेशक (भरतीय रिपोर्ट)

संख्या: ए.एम.जी.- II/एस.ए.आर./7-02/आई.एन.सी./2019-20/

दिनांक:

भारतीय उपचार रिपोर्ट, नई दिल्ली की पूरक लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र सहित प्रधान निदेशक (रिपोर्ट स्वामत निकाय), भारत के नियंत्रक एवं महालेखाप्रीक्षक का कार्यालय, 9 बीनदयाल उपाध्याय मार्ग, नई दिल्ली-110124. को अप्रोचित की जाती है।

यह महानिदेशक लेखाप्रीक्षा (केन्द्रीय व्याख्या) के अनुमोदन से जारी किया जा रहा है।

अनुलग्नक: यथोपरिण

(प्रवीण कुमार सहस्रानाथ)
उप-निदेशक (ए.एम.जी.-II)

We have audited the attached Balance Sheet of Indian Nursing Council (Council) as at 31 March 2019, the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General’s (Duties, Powers & Conditions of Services) Act, 1971 read with Section 16(a) of the Indian Nursing Council’s Act, 1947. These financial statements are the responsibility of the Council’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 & 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 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 Receipts & Payments Account dealt with by this report have been drawn up in the uniform format of accounts 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 Council, in so far as it appears from our examination of such books.

   iv. We further report that:

   A. Balance Sheet
   A.1. Liabilities
   A.1.1 Current Liabilities and Provisions (Schedule - 7) - ₹1.53 crore
A.1.1 Council has liability amounting to ₹ 3.75 lakh in March 2019 towards catering, medical reimbursement, hospitality and legal services etc. for which no liability was created thereby understating the Current Liabilities and Provisions and Expenditure by like amount.

A. 2 Assets
A 2.1 Fixed Assets (Schedule - 8) - ₹ 42.44 crore
A 2.1.1 An expenditure of capital in nature amounting to ₹ 1.90 lakh on creation of assets (i.e. consultancy fee for registration of office building) had been treated as revenue expenditure instead of treating as capital expenditure. This had resulted in understatement of Fixed Assets as well as Capital Fund by the like amount.

B. Income and Expenditure Account
B.1 Other Administrative Expenses etc. (Schedule - 21) - ₹ 10.14 crore
B.1.1 Council has claimed an expenditure of ₹ 11.77 lakh as Property Tax. However, out of the same, only ₹ 4.23 lakh pertained to the financial year 2018-19 which has resulted in overstatement of expenditure by ₹ 7.54 lakh.
B.1.2 Council has claimed expenditure of ₹ 2.43 crore towards payments made to International Council of Nurses (ICN) as membership fee during the year. Audit noted that this included an amount of ₹ 1.14 crore pertaining to the years 2015-16 and 2016-17. This has resulted in overstatement of expenditure by ₹ 1.14 crore.

C. Receipt & Payment Account
C.1 An amount of ₹ 4.48 lakh has been shown under the head ‘Audit Fees’ in the payment side. However, this included the provision of ₹ 1.25 lakh for the year 2018-19, thereby, resulting in overstatement of payments.
C.2 In payment side of Receipts & Payments Account, amounts of ₹ 10.77 lakh and ₹ 5.90 lakh have been shown under the heads ‘Gratuity Provision’ and ‘Leave Encashment Provision’, respectively. This has resulted into the overstatement of payments by ₹ 16.67 lakh.

D. General
D.1 As per Balance Sheet of General Provident Fund, Council has depicted liabilities of ₹ 2.96 crore. However, as per General Provident Fund statement for the year 2018-19, the closing balance was ₹ 2.28 crore. This needs to be reconciled.

D.2 As per Schedule – 18 (Other Income), Council has depicted Grant-in-Aid of ₹ 20 lakh received during the year under the head ‘Plan Fund Received’. It should have been shown under the respective Schedule – 13 (Grants/Subsidies).
D.3 During the year, Council had received Grants-in-Aid of ₹ 58,45,861/- for organising national award function and incurred expenditure of ₹ 60,93,651/-. This excess expenditure was depicted as ‘Prepaid Expenses’ in the Schedule-11 (Current Assets, Loans and Advances) instead of as ‘Amount receivable from the Ministry’.

D.4 In Schedule-11 (Current Assets, Loans and Advances etc.), an amount of ₹ 15.77 crore was shown under the head ‘Debts Outstanding for a period exceeding six months’ which included fees of ₹ 2.30 crore lying outstanding for more than five years. This needs to be reviewed.

E. **Grant-in-aid**

During the year 2018-19, the Council had received Grants-in-Aid of ₹ 78.46 lakh (including ₹ 58.46 lakh received for National Award Function). Out of this, the Council had utilised a sum of ₹ 78.46 lakh leaving nil balance.

v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments 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 Indian Nursing Council as at 31 March 2019 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 C&AG of India

Place: New Delhi  
Date: 30 SEP 2019

Director General of Audit  
(Central Expenditure)
Annexure

1. Adequacy of Internal audit system
   Internal audit of Indian Nursing Council upto 31.03.2015 was conducted by the Pr. Account Office of the Ministry of Health and Family welfare.

2. Adequacy of Internal Control system
   12 paras of external audit for the period 2011-17 were outstanding as on 31 March 2019.

3. System of physical verification of Assets
   The physical verification of fixed assets for the period 2018-19 was conducted and no discrepancy has been reported.

4. System of physical verification of inventory
   The physical verification of inventory like books and publications had been conducted upto 31.03.2019.
   The physical verification of stationery and other consumable had been conducted upto 31.03.2019.

5. Regularity in payments of dues
   As per accounts, no payments for over six months in respect of statutory dues were outstanding as on 31.03.2019.