कार्यालय प्रधान निदेशक लेखापरीक्षा (स्वास्थ्य, कल्याण एवं प्रामाणिक विकास)  
Office of the Principal Director of Audit (Health, Welfare and Rural Development)  
इन्द्रप्रस्थ एस्टेट, नई दिल्ली- 110 002  
Indraprastha Estate, New Delhi - 110 002

सेवामें,  
सचिव भारत ,सरकार ,  
स्वस्थ्य एवं परिवार कल्याण मंत्रालय,  
निर्माण भवन ,नई दिल्ली-110001.

विषय: वर्ष 2019-20 के लिए भारतीय उपचर्या परिषद, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन।

महादय,  
में भारतीय उपचर्या परिषद, नई दिल्ली के वर्ष 2019-20 के प्रमाणित वार्षिक लेख की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रामाणपत्र की प्रति सहित संसद के पटल पर रखने के लिए संलग्न करता हूँ।  
संसदके प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए,जब वे संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखा परीक्षक के कार्यालय,  
9, दीनदयानंद उपाध्याय मार्ग, नई दिल्ली-1100124, को भेजी जाए।

कृपया सुनिश्चित किया जाये की पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing Body) द्वारा अनुमोदित अवश्य कर स्हिलाया करे तथा यह भी सुनिश्चित करे कि 2019-20 के लेखा परीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रामाण पत्र को संसद के पटल पर रखने से पहले सभी पूर्व वर्षों के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रामाणपत्र संसद के पटल पर प्रस्तुत किये जा चुके हों।

लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद एवं इसे जारी करने से सम्बन्धित सभी कार्यों को आपके निकाय द्वारा किया जाना ही अपूर्तित है। पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद जारी करने समय निम्नलिखित अस्वीकारण (disclaimer) अंकित करें।

“प्रस्तुत प्रतिवेदन मूल रूप से आंग्ली में लिखित पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद है। यदि इस में कोई विसंगति परिलक्षित होती है तो आंग्ली में लिखित प्रतिवेदन मान्य होगा।”

भव्यतिय,

अनुलगन : यथोपरि

(प्रवीण कुमार सक्सेना)  
उप-निदेशक (ए.एम.जी-1)

Ph : 91-11-23702254  
Fax : 91-11-23702271  
DGACR, Building, I.P. Estate, New Delhi-110 002  
e-mail : pdahwrd@cag.gov.in
भारतीय उपचर्या परिषद, नई दिल्ली का पृथक लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति, रेफ्रेंस कर्म (डॉ.) सर्वजीत कौर, सचिव, भारतीय उपचर्या परिषद, आलवा तल, एनबीसीसी सेंटर, कापूनिटी सेंटर, ओखला पेज-1, नई दिल्ली-110020, को आवश्यक कार्यवाही हेतु अनुरोधित की जाती है |

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब वे संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के निर्धारण महालेखापरीक्षक का कार्यालय, 9, दीनदयाल उपाध्याय मार्ग, नई दिल्ली-1100124 को भेजी जाएँ|

अनुलग्नक:यथापूर्व

(प्रवीण कुमार सहसना)
उप-निदेशक (ए.एम.जी.-I)

भारतीय उपचर्या परिषद, नई दिल्ली का पृथक लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र सहित प्रधान निदेशक (स्वायत्त निकाय), भारत के निर्धारण एवं महालेखापरीक्षक का कार्यालय, 9, दीनदयाल उपाध्याय मार्ग, नई दिल्ली-110024 को अनुरोधित की जाती है |

यह पत्र प्रधान निदेशक लेखापरीक्षा (स्वायत्त कल्याण एवं ग्रामीण विकास) के अनुमोदन से जारी किया जा रहा है |

अनुलग्नक:यथापूर्व

(प्रवीण कुमार सहसना)
उप-निदेशक (ए.एम.जी.-I)
Separate Audit Report of the Comptroller & Auditor General of India on the accounts of Indian Nursing Council for the year ended 31 March 2020

We have audited the attached Balance Sheet of Indian Nursing Council (Council) as at 31 March 2020, 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 Service) 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 observation 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 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, 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 Government of India, Ministry of Finance.

iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Council’s in so far as it appears from our examination of such books.

iv. We further report that:
A. Income and Expenditure
A.1 Salary for the month of March 2019 amounting to ₹ 24.68 lakh paid in April 2019 have been shown as expenditure during the year 2019-20, which resulted in overstatement of expenditure for the same amount.

A.2 As per record, the council made payment of ₹ 78.18 lakh which belongs to previous year. However, the council has shown it as expenditure during the year 2019-20, which resulted in overstatement of expenditure.

A.3 Grant-in-aid amounting to ₹ 20.75 lakh recoverable from the Ministry was shown as income in Schedule-13. This resulted in overstatement of income by the same amount.

B. Receipt and Payment
B.1 An amount of ₹ 2.36 lakh has been shown as “GST write off” in payment side. This has resulted in overstatement of payment by the same amount.

C. General
C.1 As per Balance Sheet of General Provident Fund, Council has depicted liabilities of ₹ 335.58 lakh. However, as per General Provident Fund statement for the year 2019-20, the closing balance was ₹ 270.0 lakh. This need to be reconciled.

C.2 In Schedule-11 (Current Assets, Loans and Advances etc), an amount of ₹ 11.58 crore was shown under the head “Debts Outstanding for a period exceeding six months” which included fees of ₹ 2.83 crore lying outstanding for more than five years. This needed to be reviewed.

D. Grants-in-aid
During the year 2019-20, the Council received Grant-in-Aid of ₹ 81.00 lakh. Out of this, the Council had utilized a sum of ₹ 78.28 lakh and ₹ 2.72 lakh was refunded to the Ministry leaving nil unspent balance.

v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt 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-I 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 2020 and

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

Place: New Delhi
Date: 08.02.2021

(Ashok Sinha)
Principal Director of Audit
(Health Welfare & Rural Development)
Annexure - I

1. **Adequacy of internal audit system:**
   The Ministry has conducted the internal audit of the Council up to 2015-16.

2. **Adequacy of internal control system:**
   The management's response to internal and external audit was not effective as 5 paras of internal audit and 12 paras of external audit were outstanding as on 31 March 2020.

3. **System of physical verification of fixed assets:**
   The physical verification of fixed assets for the period 2019-20 was conducted.

4. **System of physical verification of inventory:**
   The physical verification of books & Publications, stationery and consumable items was conducted upto 2019-20.

5. **Regularity in payment of statutory dues:**
   No statutory dues were outstanding for more than six month as on 31.03.2020.