



सत्यमेव जयते

कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय व्यय)
Office of the Director General of Audit, (Central Expenditure)
इन्द्रप्रस्थ एस्टेट, नई दिल्ली-110 002
Indraprastha Estate, New Delhi-110002

संख्या: ए.एम.जी.- II/एस.ए.आर./7-02/आई.एन.सी./2018-19/

दिनांक:

सेवा में,

सचिव, भारत सरकार,
स्वास्थ्य एवं परिवार कल्याण मंत्रालय,
निर्माण भवन, नई दिल्ली-110011.

विषय : वर्ष 2017-18 के लिए भारतीय उपचर्या परिषद, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदय,

मैं, भारतीय उपचर्या परिषद, नई दिल्ली के वर्ष 2017-18 के प्रमाणित वार्षिक लेखे की प्रति, उसके पृथक लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति संसद के पटल पर रखने के लिए संलग्न करती हूँ।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब वे संसद को प्रस्तुत किए गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 9 दीनदयाल उपाध्याय मार्ग, नई दिल्ली-110124. को भेजी जाएं।

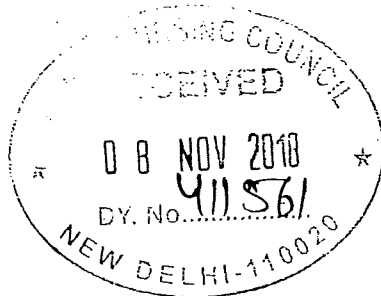
कृपया यह सुनिश्चित किया जाए कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनो सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing body) द्वारा अनुमोदित करा लिया गया है तथा यह भी सुनिश्चित करें कि वर्ष 2017-18 के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाण पत्र को संसद के पटल पर रखने से पहले सभी पूर्व वर्षों के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र संसद के पटल पर प्रस्तुत किये जा चुके हैं।

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

“प्रस्तुत प्रतिवेदन मूल रूप से अंग्रेजी में लिखित पृथक लेखापरीक्षा प्रतिवेदन का हिन्दी अनुवाद है। यदि इसमें कोई विसंगति परिलक्षित होती है तो अंग्रेजी में लिखित प्रतिवेदन मान्य होगा।”

अनुलग्नक: यथोपरि

भवदीया,

— हस्ता —
भाविका जोशी लाठे

उप-निदेशक (ए.एम.जी.-II)

तीव्रगामी डाक
SPEED POST

2 NOV 2018

संख्या: ए.एम.जी.- II/एस.ए.आर./7-02/आई.एन.सी./2018-19/603

दिनांक:

पृथक लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सुश्री रणजीत कौर, सचिव, भारतीय उपचर्या परिषद, आठवां तल, एनबीसीसी सेन्टर, कम्यूनिटी सेन्टर, ओखला (फेज-1.नई दिल्ली-110020) को आवश्यक कार्यवाही हेतु अग्रेषित की जाती है।

संसद को प्रस्तुत दस्तावेजों की दो प्रतियाँ उस तिथि को दर्शाते हुए जब वे संसद को प्रस्तुत किए गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, नई दिल्ली-110124 को भेजी जाएं।

अनुलग्नक: यथोपरि

(भाविका जोशी लाठे)

उप-निदेशक (ए.एम.जी.-II)

संख्या: ए.एम.जी.- II/एस.ए.आर./7-02/आई.एन.सी./2018-19/

दिनांक:

भारतीय उपचर्या परिषद, नई दिल्ली की पृथक लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र सहित प्रधान निदेशक (रिपोर्ट स्वायत्त निकाय), भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 9 दीनदयाल उपाध्याय मार्ग, नई दिल्ली-110124. को अग्रेषित की जाती है।

यह अपर उप-नियंत्रक एवं महालेखापरीक्षक (केन्द्रीय व्यय) के अनुमोदन से जारी किया जा रहा है।

अनुलग्नक: यथोपरि

(भाविका जोशी लाठे)

उप-निदेशक (ए.एम.जी.-II)

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Indian Nursing Council for the year ended 31 March 2018.

We have audited the attached Balance Sheet of Indian Nursing Council (Council) as at 31 March 2018, 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 Report/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. Understatement of Liabilities

A.1.1.1 As per Schedule-11 (Current Assets, Loans, Advances etc.) for the year 2017-18, an amount of ₹ (-)81,790/- was booked as 'Security Deposit'. The negative figure of Security Deposit was actually balance payable to the parties and it should be booked under the liability side of the Balance Sheet. This has resulted in understatement of liabilities and overstatement of assets by the like amount.

A.1.1.2 As per Annual Accounts for the year 2017-18 of the Council, the balances of NPS subscription, contribution and investments were shown under the total investments with the pension fund. As per applicability of New Pension scheme to the employees of the Autonomous bodies on or after 1.1.2004, the amount accumulated on the account of NPS subscription of ₹27.57 lakh should be transferred to the Pension Fund Regulatory and Development Authority (PFRDA). This has resulted in understatement of liabilities of the Pension Fund Account.

A.2 Assets

A.2.1 Current Assets, Loans, Advances etc. (Schedule - 11)

A.2.1.1 As per Schedule 11 (Current Assets, Loans, Advances etc.), an amount of ₹66.80 lakh was shown under NBCC Bank Guarantee. This Bank Guarantee was given to the NBCC in case of default of payment of maintenance charge in lieu of 18 months maintenance charge on 20.03.2018. However, interest accrued on the guarantee for the period from 20.03.18 to 31.03.18 was not shown in the annual accounts. This has resulted in understatement of current assets.

A.2.2 Fixed Assets (Schedule - 8)

A.2.2.1 During the year 2017-18, Council had purchased items worth ₹1.33 lakh. However, these items were not included in Schedule - 8 (Fixed Assets) of the Balance Sheet. This has resulted in understatement of fixed assets and overstatement of expenditure by ₹1.33 lakh.

A.2.2.2 During the year 2017-18, Council had transferred and auctioned the assets worth ₹10.56 lakh to the Ministry and as scrap, however no disclosure or deduction was provided in the Schedule-8 (Fixed Assets). This has resulted in overstatement of fixed assets.

B Income and Expenditure Account

B.1 Expenditure

B.1.1 As per Schedule-20 (Establishment Expenses), provisions for gratuity and leave encashment were shown as ₹9.22 lakh and ₹3.41 lakh respectively. These provisions were not actual expenditure and should be shown in Schedule 7 (B) (Current Liabilities and Provisions). This has resulted in overstatement of expenditure of ₹12.63 lakh.

C. General

C.1 The Council had invested ₹1.03 crore and ₹66.70 lakh on account of GPF balances and Pension Fund respectively in term deposits with banks (FDRs) in contravention of the pattern of investment prescribed by the Ministry of Finance vide notification No. F. No 11/4/2013-PR dated 2.3.2015.

C.2 Provision for retirement benefits towards Gratuity, Pension and Leave encashment of employees was not made on actuarial basis as required under Accounting Standard-15 of ICAI.

D. Grant-in-aid

The Council had received Grants-in-aid of ₹21.00 lakh from Ministry of Health & Family Welfare during the year 2017-18 and had its own receipts of ₹12.87 crore. The Council utilized a sum of ₹11.11 crore leaving a balance of ₹1.97 crore as on 31 March 2018.

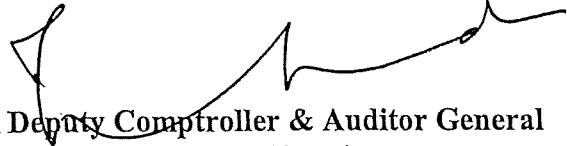
E. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the management of Council through a management letter issued separately for remedial/corrective action.

- 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 2018 and
- b. In so far as it relates to Income & Expenditure Account of the surplus for the year ended on that date:

For and on behalf of C&AG of India



Additional Deputy Comptroller & Auditor General
(Central Expenditure)

Place: New Delhi
Date: 21.11.2018

Annexure - I

1. Adequacy of Internal audit system

Internal audit of Indian Nursing Council upto 31.03.2018 was conducted by the Pr. Account Office of the Ministry of Health and Family welfare.

2. Adequacy of Internal Control system

07 paras for the period from 2010-11 to 2011-17 were outstanding as on 31 March 2018 of external audit.

3. System of physical verification of Assets

The physical verification of fixed assets for the period 2017-18 was conducted and no discrepancy was found.

4. System of physical verification of inventory

The physical verification of inventory like books and publications had been conducted upto 31.03.2018.

The physical verification of stationery and other consumable had been conducted upto 31.03.2018.

5. Regularity in payments of dues

As per accounts, no payments for over six months in respect of statutory dues were outstanding as on 31.03.2018.

