

SEPARATE AUDIT REPORT ON THE ACCOUNTS OF NATIONAL INSTITUTE OF UNANI MEDICINE, BENGALURU FOR THE YEAR 2024-25 U/s-20(1) OF CAG'S DPC ACT, 1971

A. Balance Sheet

NIL

B. Income and Expenditure Account

NIL

C. Receipt and Payment Account

NIL

D. Contingent Liability and Notes on Accounts

NIL

E. General

1. Impact of Revision of Accounts

The annual accounts of the Institute was revised and submitted on 24.09.2025. The net impact of the revision on Balance sheet and Income and Expenditure account is as follows:

- (i). The "Sources and Application of Funds" increased by ₹ 9,46,15,987/- from ₹ 4,59,65,23,829.71/- to ₹ 4,69,11,39,816.71/-
- (ii). The Income decreased by ₹ 3,18,79,712/- from ₹ 85,85,14,565/- to ₹ 82,66,34,853/-
- (iii). The Expenditure increased by ₹ 31,15,50,840/- from ₹ 86,83,93,388.92/- to ₹ 1,17,99,44,228.92/-
- (iv). The deficit for the year increased by ₹ 33,37,43,665/- from ₹ (-) 98,78,823.92/- to ₹ (-) 34,36,22,488.92/-

F. Management Letter:

Deficiencies which have not been included in this Separate Audit Report have been brought to the notice of the Management through a Management Letter issued separately for remedial/corrective action.

G. Note on Internal Control

i. Adequacy of Internal Audit System

There is not separate Internal Audit Wing in National Institute of Unani Medicine, Bengaluru (NIUM). The Internal Audit was conducted upto 2022-23 by the Internal Audit Wing of Internal Audit wing of the Ministry of Health and Family Welfare. Internal Audit was not conducted for the further period and compliance to the observations raised by the Internal Audit during the previous audit was not furnished to the Ministry.

ii. Adequacy of Internal Control System.

Internal control system is inadequate and needs strengthening due to non-maintenance of the control registers like consolidated assets register, budget control register, deposit register etc.

iii. System of Physical verification of Fixed Assets

A consolidated Fixed Asset Register exhibiting the details of all the assets of the institution such date of purchase, cost, rate of depreciation and value, specifications, residual value and nominal value is not maintained. Physical verification of Fixed Assets have not been conducted for the year 2024-25.

iv. System of Physical verification of Inventory

The Physical verification of inventory have been carried out by the Management during the year.

v. Regularity in payment of statutory dues

The Institute is regular in payment of statutory dues.

H. Grants in aid

Out of the grants in aid of ₹107 cr. received during the year, the organization could utilize a sum of ₹106.97 cr, leaving a balance of ₹.03 cr as unutilized grant as on 31st March 2025.

I. Lack of response

Nil

Sd/-
Director General of Audit (Central)
Bengaluru