

कार्यालय महानिदेशक लेखापरीक्षा  
(केन्द्रीय व्यय),  
ऑडिट भवन, इन्द्रप्रस्थ एस्टेट,  
नई दिल्ली-110002



SUPREME AUDIT INSTITUTION OF INDIA

OFFICE OF THE DIRECTOR GENERAL  
OF AUDIT (CENTRAL EXPENDITURE),  
AUDIT BHAWAN, INDRAPRASTHA ESTATE,  
NEW DELHI-110002

ए.एम.जी-IV/एस.ए.आर/मो.दे.रा.यो.स/2024-25/

दिनांक:

सेवा में,

सचिव, भारत सरकार,  
आयुष मंत्रालय,  
आयुष भवन, बी ब्लॉक,  
जीपीओ कॉम्प्लेक्स, आईएनए,  
नई दिल्ली - 110023

**विषय : वर्ष 2023-24 के लिए मोरारजी देसाई राष्ट्रीय योग संस्थान, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन ।**

महोदय,

मैं मोरारजी देसाई राष्ट्रीय योग संस्थान, नई दिल्ली के वर्ष 2023-24 के प्रमाणित वार्षिक लेखे की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित 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 किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखा परीक्षक के कार्यालय, 9, दीनदयाल उपाध्याय मार्ग, नई दिल्ली-110124, को भेजी जाए ।

कृपया यह सुनिश्चित किया जाये कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing Body) द्वारा अनुमोदित अवश्य करा लिया जाये तथा यह भी सुनिश्चित करें कि 2023-24 के लेखा परीक्षा 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 हों ।

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

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

भवदीया,

अनुलग्नक: यथोपरि

— ६४८१ —

(प्रोमी)

निदेशक (ए.एम.जी-IV)


ए.एम.जी-IV/एस.ए.आर/मो.दे.रा.यो.स/2024-25/ 726

4:PM  
SPEED Post  
- 6 MAR 2025 दिनांक: 06.03.2025

पृथक लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति, डॉ. काशीनाथ समगंडी, निदेशक, मोरारजी देसाई राष्ट्रीय योग संस्थान, 68, अशोक रोड, नई दिल्ली - 110001, को आवश्यक कार्यवाही हेतु अग्रेषित 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 नियंत्रक महालेखापरीक्षक का कार्यालय, 9, दीनदयाल उपाध्याय मार्ग, नई दिल्ली-110124 को भेजी जाए।

अनुलग्नक: यथोपरि



(प्रोमी)

निदेशक (ए.एम.जी-IV)

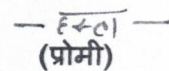
ए.एम.जी-IV/एस.ए.आर/मो.दे.रा.यो.स/2024-25/

दिनांक:

मोरारजी देसाई राष्ट्रीय योग संस्थान, नई दिल्ली का पृथक लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र सहित प्रधान निदेशक (स्वायत्त निकाय), भारत के नियंत्रक एवं महालेखा परीक्षक का कार्यालय, 9, दीनदयाल उपाध्याय मार्ग, नई दिल्ली-110124 को अग्रेषित की जाती है।

यह पत्र महानिदेशक लेखापरीक्षा (केंद्रीय व्यय) के अनुमोदन से जारी किया जा रहा है।

अनुलग्नक: यथोपरि



(प्रोमी)

निदेशक (ए.एम.जी-IV)



**Separate Audit Report of the Comptroller & Auditor General of India on the accounts of Morarji Desai National Institute of Yoga for the year ended 31 March 2024**

We have audited the attached Balance Sheet of Morarji Desai National Institute of Yoga, New Delhi (MDNIY) as at 31 March 2024, the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2025-26. These financial statements are the responsibility of MDNIY'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 format prescribed 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 MDNIY, in so far as it appears from our examination of such books.
- iv. We further report that:



## **A. Balance Sheet**

### **A.1 Corpus/Capital Fund and Liabilities**

#### **A.1.1 Current Liabilities and provisions (Schedule-7)- ₹23.65 crore**

**A.1.1.1** MDNIY had unspent Grants-in-Aid (GIA) of ₹20.50 crore as on 31.03.2024, however, it has depicted unspent GIA of ₹19.87 crore only in the accounts. This has resulted in understatement of Current Liabilities and overstatement of Corpus Fund by ₹0.63 crore.

### **A.2 Assets**

#### **A.2.1 Fixed Assets (Schedule-8)- ₹740.23 lakh**

**A.2.1.1** MDNIY had purchased printers and UPS worth ₹6.26 lakh and booked these under the head Plant & machinery in Schedule-8 "Fixed Assets" and charged depreciation @ 15% amounting to ₹93,903. These items should have been booked under the head Computer and Peripherals and depreciation @40% (₹2.50 lakh) should have been charged. This has resulted in overstatement of Fixed Assets and understatement of Expenses by ₹1.57 lakh.

## **B. General**

**B.1** MDNIY is exempted from taxation as per the Income Tax Act. It has shown amounts of ₹2.83 lakh, & ₹1.03 lakh under the heads 'TDS recoverable year 2011-12' & TDS Exemption in Schedule 11 (Current Assets, Loans, Advances etc.). Depiction of TDS at two different heads needs clarification. Further MDNIY has also reflected TDS of ₹42.55 lakh under the head 'TDS Exemption Claim' in Schedule 11 (Current Assets, Loans, Advances etc.) of Contributory Provident Fund. Efforts should be made to get the refund from the Income Tax Department. The issue has been pointed out in previous years' report.

**B.2** The Receipts and Payments Account does not show previous year entries side by side on the right side of the column but have been placed in subsequent pages. Similar observation was issued to MDNIY during the year 2022-23, however, no remedial action has been taken.

**B.3** MDNIY in Schedule-11, has shown TDS of ₹ 2.83 lakh, recoverable for 2011-12. However out of this ₹2.40 lakh pertains to the year 2022-23. This needs to be rectified.

**B.4** MDNIY has depicted ₹1.50 crore as Grant-in-aids released to Yoga Certification Board (YCB) under Schedule-22 "Expenditure on Grants/Subsidies". As the relevant records were not furnished, audit could not verify the details of actual expenditure as on 31st March 2024. The issue has been highlighted in the previous years report however no remedial action has been taken by MDNIY.

**B.5** Provision of retirement benefit were not made as per Actuarial valuation as prescribed in AS 15. The issue has been highlighted in the previous years report however no remedial action has been taken by MDNIY.

### **C. Grant in Aid**

As on 31.03.2023, MDNIY had unspent GIA of ₹49.53 crore and interest earned on unspent grants of ₹1.06 crore. Out of this during the year it refunded ₹28.90 crore to the Ministry of AYUSH. During the year MDNIY received GIA of ₹27.00 crore. As on 31.03.2024 it had earned interest on GIA of ₹2.51 crore (including ₹1.45 crore earned during the year). Out of available GIA of ₹47.63 crore MDNIY utilized ₹27.13 crore, leaving unspent balance ₹20.50 crore and interest earned on GIA of ₹2.51 crore as on 31st March 2024, to be refunded to the Ministry.

### **D. Management Letter**

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

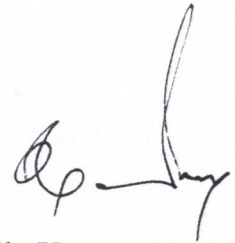
**v.** Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt by this report are in agreement with the books of accounts.

**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 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 Morarji Desai National Institute of Yoga as at 31 March 2024 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**



**(Rajiv Kumar Pandey)**  
**Director General of Audit**  
**(Central Expenditure)**

**Place: New Delhi**

**Date: 06.03.2025**

## Annexure

### **1. Adequacy of Internal audit system**

- a) No Internal Audit Wing is established in the Institute.
- b) The Internal audit of the MDNIY was conducted up to 2023-24 by the Pr. A.O. Internal audit wing, Ministry of H&FW. Report is awaited.

### **2. Adequacy of Internal Control System**

The internal control system is inadequate due to:

- a) Risk assessment and Management Information System which are necessary for smooth functioning of the Institute were not in place in the Institute.
- b) 21 Audit Paras for the period 1999-2017 were outstanding as on 31.03.2024.

### **3. System of physical verification of Assets**

- a) The physical verification of Fixed Assets has been conducted for the year 2021-22.
- b) The Physical verification of library books/books and publications was conducted up to 31.03.2024.

### **4. System of physical verification of inventory**

The physical verification of stationery and other consumable was conducted up to 31.03.2022.

### **5. Regularity in payment of dues**

As per accounts, no payments for over six months in respect of statutory dues were outstanding as on 31.03.2024.