

E-office No. 616168/10/CP

**All India Institute of Medical Sciences  
Ansari Nagar, N Delhi-29**

F. No. 4-4/2019-20/Transaction/MSU

Dated: 15.10.2019

**Subject : Transaction Audit of the Institute for the period 2018-19.**


The Compliance Audit of AIIMS, New Delhi for the period 2018-19 will be taken up by Audit Team from the office of the DGACE, New Delhi from 19.11.2019. They will sit in Room No. 2002, Convergence Block. Accordingly, all the Departments/Units/Centers/Sections are requested to instruct the concerned officials to keep their records up-to-date and intact including Physical Verification, if any, for the appraisal of Audit Party. It is further requested that records/information may be please be provided to the Audit Party as per their requisition/ verbal request under intimation to M S Unit.

The cases of non production of records are viewed seriously by the Audit Parties which may please be noted. **Replies to old outstanding paras may also be furnished urgently by updating the information called for in the paras. Every effort should be made for settlement of these outstanding paras during the period of audit.**

As regards to details of old outstanding paras ,if required, the same may be obtained from Mrs. Sushil Kumari, Jr. Accounts Officer(MSU), Extn. No. 4496.

*Himali Verma will follow.*

Copy enclosed: DG(Audit) letter dated 27.09.2019

  
Financial Advisor

Distribution :-

All Deptts/Units/Centers

Copy to PA to the Director/DDA/Sr.FA

*Copy to :- Computer Facility — with a request to upload this important information on Sushil*



*Sh. Sushil*  
*Sh. Parveen K, Sr. Asst. Secy*  
*Sh. Sanjay K, Sr. Asst. Secy*  
*Sh. Anurag*  
*16/10/19*



सामान्य अनुभाग/अ.भा.आ.सं.  
GENERAL SECTION/A.M.S.  
एक.टी.एस.नं./F.T.S. No. 612229  
दिनांक/DATED 27/10/19

कार्यालय महानिदेशक लेखा परीक्षा (केन्द्रीय व्यय)  
OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL EXPENDITURE) इन्द्रप्रस्थ

इस्टेट, नई दिल्ली - 110002  
INDRAPRASTHA ESTATE, NEW DELHI - 110002  
दूरभाष/Phone: 23454338 फैक्स नं./Fax No. 23702271

No. AMG-II/Intimation/4-4/2019-20/461

Date: 24.09.2019

To,  
Director,  
All Indian Institute of Medical Sciences (AIIMS)  
Ansari Nagar New Delhi



Madam/Sir,

The compliance audit of All Indian Institute of Medical Sciences (AIIMS), for the period 2018-19 will be taken up by an audit team of this office headed by Sh. Prahlad Singh, Sr. AO w.e.f. 19/11/2019.

**2. Broad objectives of audit, are as under**

**(Compliance audit)**

- To confirm whether the activities of public sector entities are in accordance with the relevant laws, regulations and authorities that govern such entities. More specifically, it may involve examining to what extent the audited entity follows rules, laws and regulation, budgetary resolutions, economy instructions, policy, established codes, or agreed upon terms, such as the terms of a contract or the terms of a funding agreement;
- System of internal control internal audit in relation to budgetary assumption, financial statements, compliance and financial reporting;
- To audit Transparency and competitiveness in contracts and procurements;
- To examine and report upon propriety in expenditure;
- Value for money derived from individual or a set of transactions
- To examine the stores and stock accounts.
- Banking and cash management issues.
- Audit the IT applications, etc.

3. The period covered under the audit shall be **2018-19** which may also include examination of documents / transactions of the previous years, if considered relevant by the audit team.

4. Consistent with contemporary professional practice and as per Regulation 183 of CAG's Regulations on Audit and Accounts 2007, our audit team would seek an entry conference at appropriate top/senior level, having control and authority over the subjects under the present audit. The entry conference will be an opportunity for the audit team to explain the audit objective criteria and examination of the internal control system.

It is desirable that the entry conference is held on the first working day of the audit period.

*Pls ensure:-*

1) Full cooperation / response.

2) Full facilitation.

FA / F.A. 27/10/19

Sr. / FA

*[Signature]*

2AO (MSD)

सामान्य अनुभाग/अ.भा.आ.सं.  
GENERAL SECTION/A.M.S.  
एक.टी.एस.नं./F.T.S. No. 612229  
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On the conclusion of the audit, the audit team would request you for an exit conference (Regulation 191 of CAG's Regulations on Audit and Accounts 2007) in which audit findings communicated to the auditee will be discussed.

5. The request for entry and exit conferences shall be made formally. We request you to kindly make it convenient to hold the meetings on the opening and closing days respectively.

6. Our audit shall be conducted with reference to the Auditing Standards and Regulations on Audit and Accounts 2007 issued by the Comptroller and Auditor General of India under Section 23 of the Comptroller and Auditor General of India's (Duties, Powers and Conditions of Service) Act, 1971.

7. It is the responsibility of the person in charge of any office or department, the accounts of which have to be inspected and audited by the Comptroller and Auditor General of India to afford all facilities for inspection by the audit team and comply with the request for information in as complete as a form as possible and with all reasonable expedition. Our audit team shall request for information and documents, indicating the expected time within which these may be provided. We expect that the documents held by the auditee should be available within the same day and the information would be made available within the time indicated in the information seeking memo.

8. Attention is drawn to Regulation 169 of CAG's Regulations on Audit and Accounts 2007, which provides that the form, type and extent of data, information and documents required for audit tests and evidence shall be determined by audit officer and that the data, information and documents would also include those obtained by auditable entity from the third party and relied upon by the auditee in its performance of functions.

9. We also draw your attention to Regulation 172 of CAG's Regulations on Audit and Accounts 2007, which enjoins that where, required by audit in special circumstances the auditable entity shall conduct physical verifications of stores, stocks, assets etc. in the presence of the audit officer.

✓ 10. We request you to please provide appropriate and reasonable office accommodation and other office amenities to the audit team similar to the facilities available for the personnel of the organization.

✓ 11. We suggest that you may nominate a liaison officer of sufficiently senior level for day to day coordination in the audit functions.

12. We bring to your kind notice that in the event of unreasonable delay in supply of information and documents leading to partial, selective or complete withholding of data/information leading to material scope limitation, the audit team may be compelled to suspend the audit after bringing it to the notice of the head of the office in writing and bring the matter to the notice of higher management.

13. While compilation of information requested for by audit may require sometime furnishing of documents held by the auditee organisation should be made within the same day since these are readily available.

14. It may be mentioned here that failure to produce necessary records/ documents or to respond to the clarification sought by the audit team would tantamount to preventing a Government Officer from performing his/her duties and could, therefore, invite, action under sections 175-186 of the Indian Penal Code.