

पत्र संख्या: स्वा0नि0(केन्द्रीय)/पृ.ले.प.-20/2014-15/

दिनांक: .12.

सेवा में,

सचिव, भारत सरकार,
मानव संसाधन विकास मंत्रालय,
माध्यमिक उच्च शिक्षा विभाग,
शास्त्री भवन, नई दिल्ली - 110001

विषय: राष्ट्रीय प्रौद्योगिकी संस्थान श्रीनगर पौड़ी, उत्तराखण्ड के वर्ष 2013-14 के लेखों
आधारित पृथक लेखा परीक्षा प्रतिवेदन।

महोदय,

मैं, राष्ट्रीय प्रौद्योगिकी संस्थान उत्तराखण्ड के वर्ष 2013-14 के लेखों पर आधारित
लेखापरीक्षा प्रतिवेदन (अंग्रेजी) तथा वार्षिक लेखों की प्रति अग्रसारित कर रहा हूँ।

2. कृपया सुनिश्चित करें कि पृथक लेखापरीक्षा प्रतिवेदन एवं सम्बन्धित लेखे संसद के दोनों
के सम्मुख प्रस्तुत हुए।

3. कृपया पृथक लेखापरीक्षा प्रतिवेदन एवं लेखों को संसद के दोनों सदनों के समक्ष अन्तिम
प्रस्तुत करने की तिथि भारत के नियंत्रक एवं महालेखापरीक्षक के साथ-साथ इस कार्यालय
सूचित करने का कष्ट करें।

संलग्नक: उपरोक्तानुसार।

भवदीय,

- हूँ -

प्रधान निदेशक लेखापरीक्षा (

✓ पत्र संख्या: स्वा0नि0(केन्द्रीय)/पृ.ले.प.-20/2014-15/320 दिनांक: 12/

वर्ष 2013-14 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति निदेशक,
प्रौद्योगिकी संस्थान श्रीनगर पौड़ी, उत्तराखण्ड 246 174को आवश्यक कार्यवाही हेतु प्रेषित है
यदि आवश्यकता अनुभव करे तो इस प्रतिवेदन का हिन्दी अनुवाद करवा सकता है परन्तु इस
के हिन्दी अनुवाद में निम्नलिखित अस्वीकरण (disclaimer) अंकित होना चाहिए :

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

हिन्दी अनुवाद की एक प्रति इस कार्यालय को भी प्रेषित करने का कष्ट करें।

संलग्न : उपरोक्तानुसार।

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of National Institute of Technology, Uttarakhand for the year ended 31 March 2014.

We have audited the attached Balance Sheet of the National Institute of Technology, Uttarakhand (the Institute) as at 31 March 2014, the Income & Expenditure 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 22(2) of the National Institutes of Technology Act, 2007. These financial statements are the responsibility of the Institute. 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 the financial transactions with regard to compliance with the Law, Rules and 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 Cash Flow Account dealt with by this report have not 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 Institute as required under Section 22(1) of the National Institutes of Technology Act, 2007 in so far as it appears from our examination of such books.

(iv) We further report that:

(A) General

(A.1) The opening balance of Furniture & Fixtures and Computers and peripherals for the year 2013-14 was overstated as against the closing balance of 2012-13 by ₹ 6.54 lakh and ₹ 45.66 lakh which needs reconciliation.

(A.2) Temporary construction at temporary location

An expenditure of ₹ 94.88 lakh was incurred on temporary construction of Pre-fabricated huts for hostel at temporary location during the year 2012-13. The life of pre-fabricated huts is much lesser than the life of permanent buildings. However, no Accounting Policy for accounting of these structures has been disclosed. Management may frame suitable policy for the same.

(A.3) Format of Accounts

Ministry of Finance, GOI had introduced Uniform Format of Accounts for all Central Autonomous Bodies in 2001 in consultation with CAG of India. Balance Sheet and Income and Expenditure Account of the National Institute of Technology, Uttarakhand has been prepared in the new format of accounts introduced by Ministry of Human Resource Development, Government of India for institutions of Higher Education, which are still under finalization in consultation with CAG of India.

Grant-in-aid

The Institute received Grants-in-Aid of ₹ 37.00 crore (Plan) during the year 2013-14. After taking the opening balance of ₹ 4.98 crore (Plan), the total

funds available work out to ₹ 41.98 crore (Plan), out of which the Institute utilised a sum of ₹ 34.84 crore, leaving a balance of ₹ 7.14 crore (Plan) as unutilised Grant as on 31st March 2014.

v. Subject to our observation in the preceding paragraphs, we report that the Balance Sheet and Income & Expenditure 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.

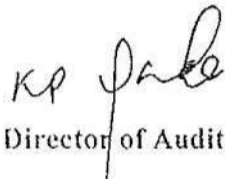
a. In so far as it relates to the Balance Sheet, of the state of affairs of the National Institute of Technology, Uttarakhand as at 31st March 2014; and

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 the C & AG of India

Place: Lucknow

Date: 11.12.2014


Principal Director of Audit (Central)

Annexure

1. Adequacy of Internal Audit System

Internal Audit for the year 2013-14 was carried out by the Institute.

2. Adequacy of Internal Control System

The Internal Control system in the Institute was characterized by deficiencies such as non-deduction of labour cess, errors in opening balances of the Fixed Assets as shown in the schedule.

3. System of physical verification of Fixed Assets

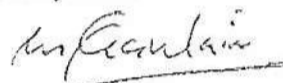
Institute informed that Physical verification of Fixed Assets has been carried out for the year 2013-14. However, no physical verification report was produced to audit. The Institute has also informed that it prepared consolidated Fixed Assets Register but no such register was shown to audit.

4. System of physical verification of inventories

Physical verification of inventory has not been carried out by the Institute for the year 2013-14.

5. Regularity in payment of statutory dues

The Institute is regular in payment of statutory dues.



Dy. Director of Audit (Central Audit)