

कार्यालय प्रधान निदेशक लेखापरीक्षा (केन्द्रीय) लखनऊ, शाखा कार्यालय
इलाहाबाद

सत्यनिष्ठा भवन 15 -ए दयानन्द मार्ग इलाहाबाद

पत्र संख्या: स्वा0नि0(केन्द्रीय)/पृ.ले.प.-21/2015-16/ दिनांक: 22.10.2015

सेवा में,

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

विषय: राष्ट्रीय प्रौद्योगिकी संस्थान श्रीनगर पौडी, उत्तराखण्ड के वर्ष 2014-15 के लेखों पर आधारित पृथक लेखा परीक्षा प्रतिवेदन।

महोदय,

मैं, राष्ट्रीय प्रौद्योगिकी संस्थान उत्तराखण्ड के वर्ष 2014-15 के लेखों पर आधारित पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) तथा वार्षिक लेखे की प्रति अग्रसारित कर रहा हूँ।

2. कृपया सुनिश्चित करें कि पृथक लेखापरीक्षा प्रतिवेदन एवं सम्बन्धित लेखे संसद के दोनो सदनों के सम्मुख प्रस्तुत हुए।
3. कृपया पृथक लेखापरीक्षा प्रतिवेदन एवं लेखो को संसद के दोनों सदनों के समक्ष अन्तिम रूप से प्रस्तुत करने की तिथि भारत के नियंत्रक एवं महालेखापरीक्षक के साथ-साथ इस कार्यालय को भी सूचित करने का कष्ट करें।

संलग्नक: उपरोक्तानुसार।

भवदीय,
sa
प्रधान निदेशक लेखापरीक्षा (केन्द्रीय)

पत्र संख्या स्वा.नि.(कें)/पृ.ले.प.-21/2015-16/80 दिनांक: 22.10.2015

✓ वर्ष 2014-15 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति निदेशक, राष्ट्रीय प्रौद्योगिकी संस्थान श्रीनगर पौडी, उत्तराखण्ड 246 174को आवश्यक कार्यवाही हेतु प्रेषित है। संस्थान यदि आवश्यकता अनुभव करे तो इस प्रतिवेदन का हिन्दी अनुवाद करवा सकता है परन्तु इस प्रतिवेदन के हिन्दी अनुवाद में निम्नलिखित अस्वीकरण (disclaimer) अंकित होना चाहिए:

“प्रस्तुत प्रतिवेदन मूलरूप 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।”

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

संलग्न : उपरोक्तानुसार।

S. Sandan
22/10/15
उपनिदेशक लेखापरीक्षा (केन्द्रीय)

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Separate Audit Report of the Comptroller and Auditor General of India on the accounts of National Institute of Technology, Srinagar, Uttarakhand for the year ended 31 March 2015

We have audited the attached Balance Sheet of the National Institute of Technology, Srinagar, Uttarakhand (Institute) as at 31 March, 2015, Income and Expenditure Account and Receipts and Payment Account for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Services) Act, 1971 read with Section 22(2) of the National Institutes of Technology Act, 2007 as amended in 2012. These financial statements are the responsibility of the Institute'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 and Auditor General of India (C&AG) 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/C&AG'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 also 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 and Expenditure Account and Receipts and Payment Account dealt with by this report have been drawn up in the common format 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(2) of the National Institutes of Technology Act, 2007 as amended in 2012 in so far as it appears from our examination of such books.

(iv) We further report that:

(A) General

(A.1) The Institute had not prepared annual accounts in the revised format prescribed by the Ministry of Human Resource Development, Department of Higher Education, Government of India.

(B) Grants-in-aid

The Institute received Grants-in-aid of ₹ 23.96 crore (Plan) from MHRD and generated internal income of ₹ 3.20 crore during the year 2014-15. After taking into account the opening balance of ₹ 10.79 crore (Plan ₹ 7.14 crore and internal income ₹ 3.65 crore), the total funds available worked out to ₹ 37.95 crore (Plan ₹ 31.10 crore internal income ₹ 6.85 crore) out of which the Institute utilised a sum of ₹ 17.09 crore (Plan), leaving a balance of ₹ 20.86 crore (Plan ₹ 14.01 crore internal income ₹ 6.85 crore) as unutilised grant as on 31 March, 2015.

(C) Management letter: Deficiencies which have not been included in the Audit Report have been brought to the notice of the Director National Institute of Technology Pauri through a management letter issued separately for remedial/corrective action.

v. Subject to our observation in the preceding paragraphs, we report that the Balance Sheet and Income and 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 31 March, 2015; and

b. In so far as it relates to Income and 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: 20.10.15


Principal Director of Audit (Central)

Annexure

1. Adequacy of Internal Audit System

The Institute does not have an Internal Audit wing and internal audit during the year 2014-15 was carried out by a consultant. The Institute has prepared its Internal Audit Manual.

2. Adequacy of Internal Control System

The Internal Control System in the Institute reflected the following deficiency:

- Non-adoption of Management Information System (MIS) by the Institute.

3. System of Physical Verification of Fixed Assets

Physical verification of Fixed Assets was carried out during the year 2014-15.

4. System of physical verification of Inventories

Physical verification of inventory was carried out during the year 2014-15.

5. Regularity in payment of statutory dues

The Institute had been regular in payment of statutory dues except TDS of ₹ 0.18 lakh and NPS contribution of ₹ 19.46 lakh which were pending as on 31 March, 2015.



Dy. Director of Audit (CE)