

त्वरितडाक

कार्यालय प्रधाननिदेशक लेखापरीक्षा (केन्द्रीय) लखनऊ, शाखा कार्यालय इलाहाबाद

"सत्यनिष्ठा भवन" 15-ए, दयानन्द मार्ग, इलाहाबाद-211001

पत्र सं०: स्वा. नि. (कें)/एस.ए.आर. -91/2017-18/

दिनांक: 12.2017

सेवा में,

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

National Institute of Technology, Uttarakhand
Received पत्र Letter No. 5332
Dated 15/01/18 through B... Sign. [Signature]

विषय: राष्ट्रीय प्रौद्योगिकी संस्थान, उत्तराखण्ड के वर्ष 2016-17 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन।
महोदय,

इस पत्र के माध्यम से राष्ट्रीय प्रौद्योगिकी संस्थान, उत्तराखण्ड के वर्ष 2016-17 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) तथा वार्षिक लेखे की प्रति अग्रसारित की जा रही है।

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

3. कृपया पृथक लेखापरीक्षा प्रतिवेदन एवं लेखों 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: उपर्युक्तानुसार।

भवदीय,

प्रधान निदेशक लेखापरीक्षा (केन्द्रीय)

पत्र सं०: स्वा. नि. (कें)/एस.ए.आर. -91/2017-18/281

दिनांक: 29.12.2017

वर्ष 2016-17 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति राष्ट्रीय प्रौद्योगिकी संस्थान श्रीनगर पौड़ी, उत्तराखण्ड 246 174 को को 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।

उपनिदेशक लेखापरीक्षा (केन्द्रीय व्यय)

Separate Audit Report of the Comptroller and Auditor General of India on the accounts of National Institute of Technology, Uttarakhand for the year ended 31 March, 2017

We have audited the attached Balance Sheet of the National Institute of technology, Uttarakhand (Institute) as at 31 March, 2017, Income and Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Power & Conditions of Service) Act, 1971 read with Section 22 (2) of the National Institute 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 (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 transaction 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 Payments Account dealt with by this report have been drawn up in the format of

financial statements for Central Higher Educational Institutions prescribed by the Ministry of Human Resource Development.

(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 as amended in 2012, in so far as it appears from our examination of such books.

(iv) We further report that:

(A) Fixed Asset

Capital Work in Progress ₹ 8.40 crore

The above included ₹ 5.00 crore lying with the working agency NBCC as an advance. It should have been shown as an advance instead of capital work in progress. This resulted in overstatement of 'capital work in progress' and understatement of 'Advance' by ₹ 5.00 crore each.

(B) Income and Expenditure Account

(B.1) ₹ 29.60 lakh was paid to M/s Strategic Marketing for purchase of computer peripherals in the FY 2015-16 and taken as expenditure in FY 2016-17. Due to which expenditure for the FY 2016-17 was overstated and surplus was understated by ₹ 29.60 lakh each.

(B.2) The Institute had to pay ₹ 5.53 lakh as GATE scholarship to M. Tech. students but no provision was made for the same. This resulted in understatement of expenditure and provision by ₹ 5.53 lakh each.

(C) Notes to Accounts

As per MHRD format, the educational institutions should host the information regarding no. of students, no. of teachers, Building fund, Sports Activities, Co-curricular Activities, development charges, compliance with statutory dues and salary structure of teachers to enable all stake holders to have bird's eye view of the Institutions but no such disclosers was included in the Annual Account.

(D) General

The Institute has not made provision for retirement benefits on actuarial basis as required in AS-15.

(E) Grants-in-aid

The Institute received grants-in-aid of ₹ 6.99 crore (Plan) from MHRD and generated internal income of ₹ 10.11 crore during the year 2016-17. After taking into account the opening balance of ₹ 32.23 crore (Plan ₹ 20.65 crore and internal income ₹ 11.58 crore), the total funds available worked out to ₹ 49.33 crore (Plan ₹ 27.64 crore, internal income ₹ 21.69 crore), out of which the Institute utilized a sum of ₹ 17.06 crore from Plan and ₹ 0.80 from internal income, leaving a balance of ₹ 31.47 crore (Plan ₹ 10.58 crore, internal income ₹ 20.89 crore) as unutilized grant as on 31 March, 2017.

- (v) Subject to our observation in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts and Payments 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 explanation given to us, the said financial statement read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matter 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, 2017, 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



Principal Director of Audit (Central)

Place: Lucknow

Date: 20.12.17

Annexure

1. Adequacy of Internal Audit System

Internal audit of the Institute was not conducted during the year 2016-17.

2. Adequacy of Internal Control System

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

- The posts of Finance Officer and Accounts Officer were vacant in the Institute. Moreover, there are 26 vacancies (Professore-2, Associate Professore-5, Assistant Professore-9 and Trainee Teacher-10) existed in academics during 2016-17.
- Meeting of Finance Committee and Management Committee were held only one each during the year 2016-17 against norm of four per year.
- Non-disposal of unserviceable goods.

3. System of physical verification of Fixed Assets

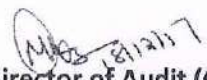
Physical verification of Fixed Assets was carried out during the year 2016-17.

4. System of Physical verification of Inventories

Physical verification of Inventory was carried out during the year 2016-17.

5. Regularity in payment of statutory dues

The Institute was regular in payment of statutory dues.


Dy. Director of Audit (CE)