

त्वरितडाक

कार्यालय प्रधाननिदेशक लेखापरीक्षा (केन्द्रीय) लखनऊ, शाखा कार्यालय इलाहाबाद

“सत्यनिष्ठा भवन” 15-ए, दयानन्द मार्ग, इलाहाबाद-211001

पत्र संख्या: प्र0नि0ले0प0 (केन्द्रीय)/पृ.ले.प.-17/2018-19/

दिनांक : 09.2018

सेवा में,

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

National Institute of Technology, Uttarakhand
Received ५४ Letter No. 2087
Dated 04/10/18 through SP. Sign. [Signature]

विषय: राष्ट्रीय प्रौद्योगिकी संस्थान, उत्तराखण्ड के वर्ष 2017-18 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदय,

- इस पत्र के माध्यम से राष्ट्रीय प्रौद्योगिकी संस्थान, उत्तराखण्ड के वर्ष 2017-18 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 संख्या: प्र0नि0ले0प0 (केन्द्रीय)/पृ.ले.प.-17/2018-19/96

दिनांक : 28.09.2018

वर्ष 2017-18 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति राष्ट्रीय प्रौद्योगिकी संस्थान, श्रीनगर पौड़ी, उत्तराखण्ड-246174 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।

संलग्नक: उपर्युक्तानुसार।

उप निदेशक (केन्द्रीय व्यय)

Separate Audit Report of the Comptroller and Auditor General of India on the accounts of the National Institute of Technology, Uttarakhand for the year ended 31 March, 2018

We have audited the attached Balance Sheet of the National Institute of Technology, Uttarakhand, Srinagar (Institute) as at 31 March, 2018, 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, 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 Payments Account dealt with by this report have been drawn up in the format of

financial statements for Central Higher Educational Institutions approved by the Ministry of Human Resources Development.

(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) Balance Sheet

Sources of Fund Capital Fund (Schedule 1.1) ₹ 40.87 crore

The Institute utilised ₹ 285.63 lakh (Schedule-10) for capital expenditure but added only ₹ 85.60 lakh to 'Capital Fund' and the balance ₹ 200.03 lakh to 'Current Liability and Provisions' for creation of assets. This resulted in overstatement of 'Current Liability and Provision' and understatement of 'Capital Fund' by ₹ 200.03 lakh each.

(B) Income and Expenditure Account

(B.1) Other Income (Schedule-13) ₹ 21.87 lakh

The Institute charged ₹ 4.67 lakh (Schedule-13) as CGHS facility whereas the Institute is not covered by CGHS facility. The amount has, however, been shown as Income of the Institute. This resulted in overstatement of 'Income' as well as 'Capital Fund' by the same amount. Simultaneously, the 'Cash and Bank Balances' under Current Assets (Schedule-7) is overstated by the same amount.

(B.2) Staff Payment & Benefits (Establishment Expenses) Schedule-15
₹ 11.40 crore

The Institute received ₹ 3.20 lakh from an employee quitting the Institute and shown as 'Notice Pay' under 'Establishment Expenses' with negative sign (Schedule-15) instead of Income. This resulted in understatement of Income and Expenditure both by the same amount

(C) Notes to Accounts

As per MHRD guidelines, the educational Institutions should host the information regarding number of students, number of teachers, Building funds, Sports Activities, Co-curricular Activities, development charges, compliance with statutory dues and salary structure of teachers to enable all stake holders to have a bird's eye view of the Institution's capacity and capability. It was noticed that the Institute did not follow the above instructions and no disclosure was made in

Schedule 24. This observation has already been intimated to Institute in the previous year's SAR.

(D) General

(D.1) The Institute did not make provision in respect of retirement liabilities on actuarial valuation basis as required under AS-15. However, the observation has already been intimated to the Institute in previous year's SAR.

(D.2) The Institute managed the New Pension Scheme Fund for their employees but the Balance Sheet, Income and Expenditure Account (on accrual basis) and Receipts and Payments Account were not prepared and attached separately in the Annual Account.

(D.3) Institute has not enclosed Schedule-3a, 3b, 3c, 4C Intangible Assets, 4(C)(i) Patents and Copyrights, 4D Others and 5(A) Investment from Earmarked/Endowment Funds (Fund wise) in the Annual Account. This is in contravention of MHRD Guidelines.

(E) Grants-in-aid

The Institute received grants-in-aid of ₹ 34.70 crore (Plan) from the Ministry of HRD, GOI during the year 2017-18. Further, the Institute generated its internal income of ₹ 10.72 crore during the year. After taking into account the opening balance of ₹ 31.47 crore (Plan ₹ 10.58 crore and internal income ₹ 20.89 crore), the total funds available worked out to ₹ 76.89 crore (Plan ₹ 45.28 crore, internal income ₹ 31.61 crore). Out of which the Institute utilised a sum of ₹ 23.25 crore from Plan and ₹ 0.78 crore from internal income, leaving a balance of ₹ 52.86 crore (Plan ₹ 22.03 crore and internal income ₹ 30.83 crore) as unutilised grant as on 31 March, 2018.

(F) Management letter

Deficiencies which have not been included in the Audit Report have been brought to the notice 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, Income and 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 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, 2018; 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: 27.9.18



Principal Director of Audit (Central)

Annexure

1. Adequacy of Internal Audit System

The Internal audit wing has not been established in the Institute, consequently the Internal audit of the Institute was not carried during the year 2017-18.

2. Adequacy of Internal Control System

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

- i. Non appointment to the various post of Professors, Associate Professors, Trainee Teachers, Deputy Registrar, Medical Officer, Executive Engineer, Assistant Librarian, Technical Assistant/Junior Engineer, Junior Assistant, Technician/Lab Assistant /Lab Work Assistant, Stenographer and MTS in accordance with their sanctioned strength since the beginning of the Institute.
- ii. Non recovery of 947 missing Books from Institute Library since long.

3. System of Physical Verification of Fixed Assets

Physical verification of Fixed Assets was carried out during the year 2017-18.

4. System of physical verification of Inventories

No such system exists in the Institute.

5. Regularity in payment of statutory dues

The Institute is regular in payment of statutory dues.


Dy. Director (CE)