

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

सत्यनिष्ठा भवन 15 -ए दयानन्द मार्ग इलाहाबाद

पत्र संख्या: स्वा0नि0(केन्द्रीय)/पू.ले.प.-46/2013-14/

दिनांक: 3.2014

सेवा में,

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

Ministry of Education, Government of India
Letter No. 21
3/04/14 S.P. [Signature]

विषय: राष्ट्रीय प्रौद्योगिकी संस्थान श्रीनगर पौड़ी, उत्तराखण्ड के वर्ष 2012-13 के लेखों पर आधारित पृथक लेखा परीक्षा प्रतिवेदन।

महोदय,

1. राष्ट्रीय प्रौद्योगिकी संस्थान उत्तराखण्ड के वर्ष 2012-13 के लेखों पर आधारित पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) तथा वार्षिक लेखों की प्रति अधिसूचित कर रहा हूँ।

2. कृपया सुनिश्चित करें कि पृथक लेखापरीक्षा प्रतिवेदन एवं सम्बन्धित लेख संसद के दोनों सदनों के सामुख्य 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: उपरोक्तानुसार।

प्रकाशित,

प्रधान निदेशक लेखापरीक्षा (केन्द्रीय)

दिनांक: 26.03.2014

पत्र संख्या: स्वा.नि.(के)/पू.ले.प.-46/2013-14/ 292

वर्ष 2012-13 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति निदेशक, राष्ट्रीय प्रौद्योगिकी संस्थान श्रीनगर पौड़ी, उत्तराखण्ड 246 174को आवश्यक कार्यवाही हेतु प्रेषित है। संस्थान यदि आवश्यकता अनुभव करें 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 त्रुटि/परिदृष्टि होती है तो अंग्रेजी में लिखित प्रतिवेदन माना होगा।"

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

संलग्नक: उपरोक्तानुसार।

[Signature]
उपनिदेशक लेखापरीक्षा (केन्द्रीय)

Speed Post

**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 2013.**

We have audited the attached Balance Sheet of the National Institute of Technology, Uttarakhand (the Institute) as at 31 March 2013, the Income & Expenditure Account and Receipt & Payment Account, for the year ended on that date under Section 19(2) of the Comptroller and 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 Receipt & Payment Account dealt with by this report have been drawn up in the format approved by the Government of India Ministry of Finance.

(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) Grant-in-aid

The Institute received grants-in-aid of ₹ 13.60 crore (under plan) during the year 2012-13. After taking the opening balance of ₹ 0.38 crore (under plan) the total fund available works out to ₹ 13.98 crore, out of which Institute utilised a sum of ₹ 9.08 crore, leaving a balance of ₹ 4.90 crore (under plan) as unutilised Grant as on 31 March 2013.

v. Subject to our observation in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & 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 31st March 2013; 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: 25.3.14

 J. N. Mitra

Principal Director of Audit (Central)

Annexure

1. Adequacy of Internal Audit System

The Institute does not have an Internal Audit Wing. Besides, no Internal Audit Manual has been prepared.

2. Adequacy of Internal Control System

The internal Control system in the Institute reflected deficiencies such as delays in preparation and submission of annual accounts, non-maintenance of Fixed Assets Register and errors in utilisation certificates.

3. System of Physical verification of fixed assets

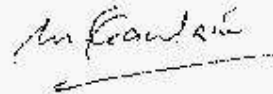
No physical verification of fixed assets of the institute has been conducted.

4. System of Physical verification of inventory

No physical verification of inventory of the Institute has been conducted.

5. Regularity in payment of statutory dues

The statutory dues for the year 2012-13 have been paid by the Institute.



Dy. Director of Audit (Central)