



स्पीड पोस्ट द्वारा

कार्यालय प्रधान निदेशक लेखापरीक्षा (केंद्रीय) लखनऊ
शाखा कार्यालय - इलाहाबाद
Office of the Principal Director of Audit (Central) Lucknow
Branch Office - Allahabad
15-ए, दयानंद मार्ग; सत्यनिष्ठा भवन, इलाहाबाद - 211 001
15-A, Dayanand Marg, Satyanishtha Bhawan, Allahabad - 211 001

पत्र संख्या: स्वा0नि0(केंद्रीय)/पू.ले.प.-38/2019-20/54

दिनांक: 11. 09.2019

सेवा में,

निदेशक,
राष्ट्रीय प्रौद्योगिकी संस्थान,
श्रीनगर पौड़ी, उत्तराखण्ड-246174

विषय: राष्ट्रीय प्रौद्योगिकी संस्थान, उत्तराखण्ड के वर्ष 2018-19 के लेखों पर ड्राफ्ट पृथक लेखापरीक्षा प्रतिवेदन ।

महोदय,

संस्थान के वर्ष 2018-19 के लेखों पर ड्राफ्ट पृथक लेखापरीक्षा प्रतिवेदन इस आशय के साथ अग्रसारित की जा रही है कि उसमें उल्लिखित तथ्यों की कृपया पुष्टि करें तथा इस पत्र की प्राप्ति के दो सप्ताह के अन्दर, यदि कोई आख्या हो, तो प्रेषित करें ।

2. निर्धारित समय के अन्दर कोई उत्तर प्राप्त न होने की स्थिति में यह समझा जायेगा कि संस्थान के पास संदर्भित तथ्यों के सम्बन्ध में कोई उत्तर नहीं है तथा पृथक लेखापरीक्षा प्रतिवेदन में उल्लिखित आख्या/आपत्ति संस्था द्वारा स्वीकृत एवं सत्यापित की जाती है ।

3. वर्ष 2017-18 के लेखा परीक्षा प्रतिवेदन को संसद के दोनों सदनों के सम्मुख प्रस्तुत करने की तिथि सूचित करने का कष्ट करें।

4. वर्ष 2018-19 के वार्षिक लेखे का बोर्ड आफ गवर्नर (BOG) द्वारा किये गए अनुमोदन की प्रतिसंलग्न करें ।

संलग्नक: उपरोक्तानुसार ।

भवदीया,

उप निदेशक (केंद्रीय व्यय)

Draft 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, 2019

We have audited the attached Balance Sheet of the National Institute of Technology, Uttarakhand, Srinagar (Institute) as on 31 March, 2019, 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 Service) 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

Current Liabilities & Provisions (Schedule-3) – ₹ 52.99 crores

It does not include liabilities with respect to Salary for the month of March 2019 amounting to ₹ 1.16 crore which was due but not paid. This resulted in understatement of 'Current Liabilities and Provisions' as well as Expenditure and overstatement of 'Corpus/Capital Fund' by ₹ 1.16 crore.

(B) General

(B.1) Accounting Policies (schedule 23)

The note in Schedule-23 does not disclose the accounting policy regarding valuation of inventories, valuation of fixed assets, treatment of contingent liabilities, amortization of wasting assets as required in the formats of financial statements for Central Higher Educational Institutions.

(B.2) Schedule-9 academic receipts and schedule-13 other income are not prepared in pro-forma prescribed by MHRD.

(B.3) Institute transferred ₹ 3.03 to MNIT Jaipur, for provisioning of furniture of the class rooms, hostel and administrative accommodation of NITUK satellite campus and for carrying out institutional activities of NITUK's students and staff respectively but the Institute does not disclose the same under notes on account in schedule 24.

(B.4) The employer's contribution towards NPS should be included in 'Retirement & Terminal Benefits' in Schedule-15 but the Institute has shown it under Contribution to other fund in Schedule-15.

(B.5) As per the format of accounts prescribed by Ministry of HRD, the New Pension Scheme's Account is to be maintained separately from the Institutions Accounts and attached with the Institution's Accounts along with a reference to this in the Notes on Accounts. The Institute has not complied with it.

(B.6) An expenditure of ₹ 44758.00 incurred towards insurance of the vehicles has been shown under the repairs and maintenance, whereas, there exists a separate head for insurance of the vehicles in Schedule 18. This needs to be corrected

(C) Grants-in-aid

The Institute received grants-in-aid of ₹ 47.44 crore, generated internal income of ₹ 11.40 crore and earned interest ₹ 1.87 crore during the year 2018-19. After taking opening balance of ₹ 52.86 crore and the total fund available worked out to ₹ 113.57 crore. The Institute utilized ₹ 27.94 crore leaving a balance of ₹ 85.63 crore as on 31st March 2019.

- 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, 2019 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: 9.9.2019


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 2018-19.

2. **Adequacy of Internal Control System**

The Internal Control System of the Institute reflected following deficiencies:

- Non fulfillment various posts (out of 194 sanctioned posts only 139 are posted).
- Non-disposal of obsolete items of ₹ 49.58 lakh.
- Non recovery of 947 missing books from Library.

3. **System of Physical verification of Fixed Assets**

Physical verification of fixed assets was carried out during the year 2018-19

4. **System of physical verification of Inventories**

Physical verification of inventories was carried out during the year 2018-19

5. **Regularity in payment of Statutory dues**

The Institute is regular in payment of statutory dues.


Dy. Director (CE)