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राष्ट्रीय प्रौद्योगिकी संस्थान,
उत्तराखण्ड
National Institute of Technology,
Uttarakhand



संदर्भ संख्या. रा0प्रौ0सं0/लेखा/2021-22/011(Vol.II)/ 880

दिनांक: 02 SEP 2022

सेवा में,
उप निदेशक (केंद्रीय व्यय)
कार्यालय प्रधान निदेशक लेखापरीक्षा (केंद्रीय) लखनऊ,
शाखा कार्यालय-प्रयागराज,
15-ए दयानंद मार्ग, सत्यनिष्ठा भवन,
प्रयागराज, उत्तर प्रदेश-211001

विषय:- राष्ट्रीय प्रौद्योगिकी संस्थान, उत्तराखण्ड के वर्ष 2021-22 के वार्षिक लेखों पर ड्राफ्ट पृथक लेखापरीक्षा प्रतिवेदन के प्रतिउत्तर के सम्बन्ध में।

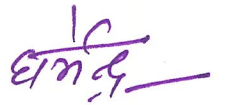
सन्दर्भ :- पत्रांक संख्या 97 दिनांक: 30.08.2022

महोदय,

कृपया उल्लेखित विषय पर आपके कार्यालय के पत्रांक संख्या 97 दिनांक: 30.08.2022 का सन्दर्भ ग्रहण करने की कृपा करें। राष्ट्रीय प्रौद्योगिकी संस्थान, उत्तराखण्ड का वांछित प्रतिउत्तर संलग्न है, जो की आवश्यक कार्यवाही हेतु अग्रेषित किया जा रहा है।

धन्यवाद,

भवदीय,


कुलसचिव

संलग्नक - बिन्दुवार प्रतिउत्तर।

प्रतिलिपि -

- 1 सहायक कुलसचिव (लेखा)।
- 2 व्यक्तिगत सहायक निदेशक।
- 3 व्यक्तिगत सहायक कुलसचिव।
- 4 गार्ड फाईल।

Replies on Draft Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of National Institute of Technology, Uttarakhand for the year ended on 31st March 2022 are as under:

Head	SAR point	Institute Reply
	<p>We have audited the attached Balance Sheet of the National Institute of Technology, Uttarakhand, Srinagar (Institute) as at 31 March 2022, Income & Expenditure Account and Receipt & Payment Account for the year ended on that date under Section 19(2) of the Comptroller & 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.</p>	<p>Factual, hence no comments.</p>
	<p>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 & regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any are reported through Inspection Reports/CAG's Audit Reports separately.</p>	<p>Factual, hence no comments.</p>
	<p>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.</p>	<p>Factual, hence no comments.</p>
	<p>4. Based on our audit, we report that:</p>	<p>Factual, hence no comments.</p>

	(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;	Factual, hence no comments.
	(ii) The Balance Sheet, Income & Expenditure Account and Receipt & Payment 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.	Factual, hence no comments.
	(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.	Factual, hence no comments.
	(iv) We further report that:	Factual, hence no comments.
(A) Balance Sheet		
(A.1) Designated Funds of R & D/Projects Accounts (Sch-2A)	The Institute shown balance amount of Rs.1.49 crore pertaining to ongoing projects under 'Designated fund of R&D Projects' (Schedule-2A) instead of 'Current Liability' (Schedule-3). This resulted in overstatement of 'Designated fund of R & D Projects' (Schedule-2A) by Rs.1.49 crore and understatement of 'Current Liability' (Schedule-3) by the same amount.	Noted for future Compliance
(A.2) Fixed Assets (Sch-4)		
Capital Work in Progress	The Institute has depicted Rs.3.46 crore under Capital Work in Progress as the work related to site development & other construction activity whereas the same has been completed and handed over to the institute. This resulted in overstatement of 'Capital work in Progress' by Rs. 3.46 crore and understatement of 'Site development' under 'Fixed Assets' (Schedule-4) by the same amount.	Noted for future Compliance
(B) Income & Expenditure Accounts		
(B.1) Other Income (Sch-13)	The above included workshop fee amounting to Rs.1.03 lakh which should have been included in 'Academic Receipt' (Schedule-9). This resulted in overstatement of 'Other Income' (Schedule-13) by Rs. 1.03 lakh and understatement of 'Academic Receipt' (Schedule-9) by the same amount.	Noted for future Compliance.

(B.2) Establishment Expenses (Sch-15)	The above included Rs. 3.36 lakh (Rs.336261) Consultancy & professional Expenses related to Audit consultancy and TDS whereas the same should have been included in 'Administrative and General Expenses' (Schedule17). Thus 'Establishment expenses' (Schedule15) were overstated by Rs. 3.36 lakh and 'Administrative and General Expenses (Schedule17) were understated by the same amount.	Noted for future Compliance.
(C) General	(C.1) The Institute did not disclosed assets purchased out of funds of sponsored projects in its Notes to Account as required under Format of MHRD.	Noted for future Compliance.
	(C.2) The Institute did not make any provision for Retirement benefits on actuarial basis as required in AS-15.	As per instruction of Ministry of Education, provisions were not made Related document attached.
(D) Grants-in-aid	The Institute received Grants-in-aid of Rs. 22.58 crore & Rs. 0.31 crore (Receivable) from Ministry of Education and earned interest of Rs. 0.86 crore. After taking opening balance of Rs. 42.09 crore in to account, total funds worked out to Rs. 65.84 crore. The Institute utilized Rs. 24.97 crore and refunded an amount of Rs.3.88 crore leaving a balance of Rs. 36.99 crore as at 31 March 2022.	Factual, hence no comments.
	(v) Subject to our observation in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.	Factual, hence no comments.
	(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.	Factual, hence no comments.
	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 2022; and	Factual, hence no comments.
	b. In so far as it relates to Income & Expenditure Account of the 'Surplus' for the year ended on that date.	Factual, hence no comments.



Annexure	1. Adequacy of Internal Audit System The Institute has no Internal audit wing of its own as such internal audit of the institute has not been conducted for the year 2021-22.	Observation noted.
	2. Adequacy of Internal Control System The Internal Control System of the Institute reflected the following deficiencies: <ul style="list-style-type: none"> • Non fulfillment of 53 vacant posts against 181 sanctioned posts. 	Advertisement has been floated on 18 August 2022. Recruitment is under process.
Annexure	<ul style="list-style-type: none"> • Non traceability of 750 books in the library of the Institute. 	Noted, however tracing of the remaining books are continuously going on.
	<ul style="list-style-type: none"> • Non-disposal of unserviceable items in the Institute. 	Noted
	3. System of Physical Verification of fixed Assets Physical verification of fixed Assets has been conducted for the year 2021-22.	Factual, hence no comments.
	4. System of Physical verification of inventories The Institute reported for non-existence of 'Inventory management system'.	As the organization is an educational Institute hence, inventory management system does not exist. However, the verification for the items balance in stock is done in each financial year by duly constituted committee.
	5. Regularity in payment of statutory dues The Institute is regular in payment of statutory dues.	Factual, hence no comments.


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