

Ref In PRF-18

निदेशक, कार्यालय  
मानव संसाधन विकास  
मंत्रालय  
Director Secretariat  
Date 08/02/18 10:45 AM  
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कार्यालय प्रधान निदेशक लेखापरीक्षा (केन्द्रीय) लखनऊ, शाखा कार्यालय इलाहाबाद

सत्यनिष्ठा भवन 15 -ए दयानन्द मार्ग इलाहाबाद

पत्र संख्या: स्वा0नि0(केन्द्रीय)/पू.ले.प.-93-B/2017-18/  
सेवा में,

दिनांक: .01.2018

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

विषय: भारतीय सूचना प्रौद्योगिकी संस्थान, लखनऊ के वर्ष 2015-16 के लेखों पर आधारित पृथक लेखापरीक्षा प्रतिवेदन।

महोदय,

इस पत्र के साथ भारतीय सूचना प्रौद्योगिकी संस्थान, लखनऊ के वर्ष 2015-16 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: उपरोक्तानुसार।

भवदीय,

प्रधान निदेशक लेखापरीक्षा (केन्द्रीय)

पत्र संख्या: स्वा0नि0(केन्द्रीय)/पू.ले.प.-93-B/2017-18/330

दिनांक: 31 .01.2018

वर्ष 2015-16 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति निदेशक, भारतीय सूचना प्रौद्योगिकी संस्थान, लखनऊ 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 मूल रूप से अंग्रेजी में लिखित पृथक लेखा परीक्षा 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 the Indian Institute of Technology, Lucknow for the year ended as on 31 March, 2016**

We have audited the attached Balance Sheet of the Indian Institute of Information Technology, Lucknow (Institute) as at 31st March, 2016. The Income and Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20 (1) of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act 1971. The audit has been entrusted for the period up to 2018-19. 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 observation on financial transaction with regard to compliance with the Law, Rules and Regulation (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, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principle 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 Payment Account dealt with by this report have been drawn up in the format of financial statements for Central Higher Educational Institutions prescribed by MHRD.

(iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Indian Institute of Information Technology, Lucknow.

(iv) We further report that:

**A. Grants-in-Aid**

India Institute of Information Technology, Lucknow is funded by the Ministry of Human Resource Development Government of India, State Government of Uttar Pradesh and UP Electronics Corporation Limited (Industry partner). During the year, the Institute received ₹ 960.00 lakh from Industry Partner and no Grant-in-aid from Government of India as well as State Government. It generated internal income of ₹ 58.62 lakh as interest on investments. After taking an opening balance of ₹ 2030.30 lakh, the total fund available worked out to ₹ 3048.91 lakh (Government of India grant ₹ 252.47 lakh, State Government grant ₹ 826.00 lakh and Industry Partner fund ₹ 1970.45 lakh). Out of which the Institute utilised ₹ 265.28 lakh (Government of India grant ₹ 108.17 lakh, State Government Grant ₹ 99.68 lakh and Industry Partner ₹ 57.43 lakh), leaving a balance of ₹ 2783.63 lakh (Government of India grant ₹ 144.30 lakh, State Government Grant ₹ 726.32 lakh and Industry Partner fund ₹ 1913.02 lakh).

v. Subject to our observations on 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 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 to 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 as it relates to the Balance Sheet, of the state of affairs of the Indian Institute of Information Technology, Lucknow as at 31 March 2016; and

(b) In so far as it relates to the Income and Expenditure Account of the 'surplus' for the year ended on that date.

Place: Lucknow

Dated: 30.1.18

For and on behalf of the C&AG of India



Principal Director of Audit (Central)

## **Annexure**

**1. Adequacy of internal Audit System**

The internal audit of the Institute has been completed up to 2015-16.

**2. Adequacy of Internal Control system**

Internal Control in the Institute reflected following deficiency:

The Annual Account for the year 2015-16 got approved by the Board of Governors/ Governing Body in 2017-18 only.

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

Physical verification of fixed assets was not carried out as there is no assets during year 2015-16.

**4. System of Physical verification of Inventories**

Physical verification of inventory was not carried out as there is no inventory during year 2015-16.

**5. Regularity in payment of statutory Dues**

The Institute had paid all the statutory dues up to 31 March 2016.

  
**Dy. Director of Audit (CE)**