



भारतीय लेखा परीक्षा और लेखा विभाग
महानिदेशक लेखा परीक्षा (केंद्रीय) का कार्यालय
सी-25, लेखा परीक्षा भवन, आयकर भवन के पीछे,
बांद्रा कुला कॉम्प्लेक्स, बांद्रा (पूर्व), मुंबई - 400051.
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क्र.म.नि.ले.प. (के.) /ना.एवं.स्वा.नि./एस.आर.ए./19-20/IIT Nagpur/

दिनांक:- 28/06/2021

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

विषय - वर्ष 2019-20 के लिए भारतीय सूचना प्रौद्योगिकी संस्थान नागपुर के लेखों पर प्रथक लेखापरीक्षा प्रतिवेदन।

महोदय,

31 मार्च 2020 को समाप्त वर्ष के लिए भारतीय सूचना प्रौद्योगिकी संस्थान नागपुर, के लेखों पर प्रथक लेखापरीक्षा प्रतिवेदन निम्नलिखित दस्तावेजों के साथ संसद के दोनों सदनों की पटल पर प्रस्तुत करने हेतु अग्रेषित किया जा रहा है।

- i. वर्ष 2019-20 के लिए वार्षिक लेखे
- ii. अनुबंधक सहित लेखापरीक्षा प्रतिवेदन-सह-लेखापरीक्षा प्रमाण पत्र कृप्या संसद में प्रस्तुत दस्तावेजों की प्रतियां एवं सदनों में उनकी प्रस्तुति की तिथि के सम्बन्ध में सूचना इस कार्यालय को अग्रेषित की जाए।
कृपया पत्र की प्राप्ति की सूचना दे।

भवदीय

संलग्नक: यथोपरि

हस्ता/-
उपनिदेशक/ना.एवं.स्वा.नि.

क्र.म.नि.ले.प. (के.) /ना.एवं.स्वा.नि./एस.आर.ए./19-20/IIT Nagpur/ 178 दिनांक:- 28/06/2021

सेवा में,
निदेशक,
भारतीय सूचना प्रौद्योगिकी संस्थान (Indian Institute of Information Technology)
बीएसएनएल, आर टी टी सी
टीवी टावर पास में
बालाजी मंदिर के बगल में
सेमिनरी हिल्स
नागपुर - 440 006

अनुबंधक के साथ प्रथक लेखापरीक्षा प्रतिवेदन की एक प्रति जानकारी एवं आवश्यक कार्यवाही हेतु अग्रेषित की जा रही है। संसद में दस्तावेजों की प्रस्तुति की तिथि एवं उनकी प्रतिलिपि इस कार्यालय को प्रस्तुत की जाए।

उपनिदेशक/ना.एवं.स्वा.नि.

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the Indian Institute of Information Technology, Nagpur for the year ended 31 March 2020.

We have audited the attached Balance Sheet of the Indian Institute of Information Technology, Nagpur ('the Institute') as at 31 March 2020, the Income & Expenditure Account and Receipt & Payment Account for the year ended on that date under Section 20(1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 28 of the Indian Institutes of Information Technology (Public-Private Partnership) Act, 2017. The audit was entrusted for the period from 2016-17 to 2020-2021. 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 observations on 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, the Income & Expenditure Account and the Receipt & Payment Account dealt with by this report have been drawn up in the new format prescribed by the Ministry of Human Resource Development, Government of India vide Order No.29-4/2012-IFD dated 17 April 2015 .
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Institute as required under Section 28 of the Indian Institutes of Information Technology (Public-Private Partnership) Act, 2017 in so far as it appears

from our examination of such books.

iv. We further report that:

A. General Comments

1. IIIT (PPP) Act was enacted in 2017 and an MoU was made between Gol, State of Maharashtra and two of the Industry Partners viz., ADCC Infocad Ltd., Nagpur and Tata Consultancy Ltd., Mumbai in December 2015. The Institute stated that ADCC Infocad Ltd., Nagpur has disassociated with the Institute with effect from 22.08.2018. This was not disclosed.
2. Corpus/Capital Fund included Depreciation Fund of Rs.2.23 crore (Balance at the beginning of the year Rs.1.62 crore and additions for the year Rs.0.61 crore) which needs either to be shown distinctly from Corpus fund of Rs.97.81 crore on the face of Balance sheet or disclosed as separate item in the Schedule 1 Corpus/Capital Fund for its true and fair presentation.

B. Grant-in-aid

Out of Grant-in-Aid of Rs.31.74 crore received from Government of India (including unspent grant of previous year of Rs. 16.41 crore) and the Internal Revenue generation of Rs.12.97 crore, the Institute utilized Rs.30.68 crore (Rs.9.24 crore towards revenue and Rs.21.44 crore for capital expenditure) during the year (after transferring surplus of

Rs.3.45 crore out of IRG and Rs.0.62 lakh to Depreciation Fund) leaving an unspent balance of Rs.11.62 crore including Rs.1.66 crore towards interest on grants.

The Institute utilized ₹27.00 crore for capital expenditure (including unspent balance of ₹6.00 crore of previous year) out of grants received from Government of Maharashtra.

Besides, the Institute has received Rs.3.20 crore from Tata Consultance Services, the Industry Partner under Public Private Partnership (PPP) mode.

C. Management letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Institute through a management letter issued separately for remedial/ corrective action.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, the Income & Expenditure Account and Receipt & Payment 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 the 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 Indian Institute of Information Technology Nagpur as at 31 March 2020, and
- (b) In so far as it relates to the Income & Expenditure Account, of the surplus for the year ended on that date.

**For and on behalf of the
Comptroller & Auditor General of India**


Director General of Audit (Central)

Place: Mumbai,

Date: 28.06.2021

Annexure

1	Adequacy of Internal Audit System The Institute neither constitute internal audit wing nor prepared Internal Audit Manual. However, internal audit was conducted by Chartered Accountant's firm during 2019-20. The Institute was in process of preparation of Internal Audit Manual.
2	Adequacy of Internal Control System Internal control system of the Institute is adequate. However, the Balance Sheet does not depict distinct Depreciation Fund for a true and fair view of the assets.
3	Physical verification of Assets Physical verification of assets has been conducted by the Institute during the year.
4	System of Physical verification of Inventory Physical verification of stores and stock has been conducted by the Institute.
5	Regularity in payment of statutory dues. The Institute is regular in payment of Statutory dues.



Director General of Audit (Central)