



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.
टेली/:(EPBX) (022)-26572907फैक्स/26572451

क्र.म.नि.ले.प. (के.) /ना.एवं.स्वा.नि./एस.आर.ए./20-21/IIIT Nagpur/

दिनांक:- 19.01.2022

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

विषय - वर्ष 2020-21 के लिए भारतीय सूचना प्रौद्योगिकी संस्थान नागपुर के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदय,

31 मार्च 2021 को समाप्त वर्ष के लिए भारतीय सूचना प्रौद्योगिकी संस्थान नागपुर, के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन निम्नलिखित दस्तावेजों के साथ संसद के दोनों सदनों की पटल पर प्रस्तुत करने हेतु अग्रेपित किया जा रहा है।

(i) वर्ष 2020-21 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 अग्रेपित की जाए।
कृपया पत्र की प्राप्ति की सूचना दे।

(यह पत्र महानिदेशक केन्द्रीय के अनुमोदनार्थ भेजा जा रहा है।)

भवदीय,

संलग्नक: यथोपरि

हस्ता/-

उपनिदेशक/ना.एवं.स्वा.नि.

क्र.म.नि.ले.प. (के.) /ना.एवं.स्वा.नि./एस.आर.ए./20-21/IIIT Nagpur/ 837 दिनांक:- 19.01.2022
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✓ सेवा में,
निदेशक,
भारतीय सूचना प्रौद्योगिकी संस्थान (Indian Institute of Information Technology)
बीएसएनएल, आरटीटीसी
टीवी टावर पास में
बालाजी मंदिर के बगल में
सेमिनरी हिल्स
नागपुर - 440 006
अनुबंधक के साथ पृथक लेखापरीक्षा प्रतिवेदन की एक प्रति जानकारी एवं आवश्यक कार्यवाही हेतु अग्रेपित की जा रही है। संसद में दस्तावेजों की प्रस्तुति की तिथि एवं उनकी प्रतिलिपि इस कार्यालय को प्रस्तुत की जाए।

19.01.2022
उपनिदेशक/ना.एवं.स्वा.नि.

**Separate Audit Report of the Comptroller and Auditor General of India on the
Accounts of the Indian Institute of Information Technology, Nagpur for the year
ended 31 March 2021.**

We have audited the attached Balance Sheet of the Indian Institute of Information Technology, Nagpur ('the Institute') as at 31 March 2021, 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 and Conditions of Service) Act, 1971 read with Section 28(3) of the Indian Institutes of Information Technology (Public-Private Partnership) Act, 2017. 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. As per prescribed format of accounts for the Central Higher Educational Institutions, provisions for retirement benefits are to be made on actuarial basis in the Balance Sheet. However, such provision has been made on ‘prudent estimates method’ instead of ‘actuarial valuation’ in the accounts for the year 2020-21.

B. Grants-in-Aid

Out of Grants-in-Aid of ₹14.00 crore received from Govt of India, the Institute had total available funds of ₹25.87 crore (including unspent grant of previous year of ₹11.62 crore and interest on grants ₹25.27 lakh not refunded to the Ministry) and the Internal Revenue generation of ₹16.72 crore, the Institute utilized ₹23.52 crore (₹14.85 crore as capital & ₹8.67 crore total revenue expenditure excluding depreciation and provision for retirement benefits) during the year, leaving an unspent balance of ₹10.03 crore under capital grant.

Also, the Institute had received a grant of ₹3.00 crore from Government of Maharashtra and the same was kept unutilized. The interest earned on this grant was ₹50,459.

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 2021, 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: 19.01.2022

Annexure

1	Adequacy of Internal Audit System The Institute do not have an internal audit wing and the Ministry has not conducted internal audit since inception.
2	Adequacy of Internal Control System Internal control system of the Institute is adequate. However, the Institute has not numbered the vouchers. As per fundamentals of accounting, every transaction should be supported by authentic vouchers and all the vouchers must be serially numbered.
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)