



भारतीय लेखा परीक्षा और लेखा विभाग
महानिदेशक लेखा परीक्षा (केंद्रीय) का कार्यालय
सी-25, लेखा परीक्षा भवन, आयकर भवन के पीछे,
बांद्रा कुल्हा कॉम्प्लेक्स, बांद्रा (पूर्व), मुंबई - 400051.
टेली/: (EPBX) (022)-26572907 फैक्स/:26572451

क्र.म.नि.ले.प.(के.)/ना.एवं.स्वा.नि./एस.आर.ए./18-19/IIIT Nagpur/2019-20/

दिनांक:- 12/12/2019

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

विषय - वर्ष 2018-19 के लिए भारतीय सूचना प्रौद्योगिकी संस्थान, नागपुर के लेखो पर प्रथक लेखापरीक्षा प्रतिवेदन।

महोदय,

31 मार्च 2019 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 करते हेतु अग्रेषित किया जा रहा है।

- i. वर्ष 2018-19 के लिए वार्षिक लेखे।
- ii. अनुबंधक सहित लेखापरीक्षा प्रतिवेदन-सह-लेखापरीक्षा प्रमाण पत्र।

कृपया 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।

भवदीया,

संलग्नक: यथोपरि

-Sd-
उपनिदेशक/ना.एवं.स्वा.नि.

क्र.म.नि.ले.प.(के.)/ना.एवं.स्वा.नि./एस.आर./18-19/IIIT Nagpur/2019-20/ १०६३ दिनांक:- 12/12/2019

✓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 2019.

We have audited the attached Balance Sheet of the Indian Institute of Information Technology, Nagpur ('the Institute') as at 31 March 2019, the Income & Expenditure Account and Receipts & Payments 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 Receipts & Payments 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. Contribution to Provident fund, Honorarium paid, security charges paid, Expenses on Postage and Stationery, Caution money collected, etc. are not shown distinctly in respective schedules.
2. As per format of accounts provisions for Retirement benefits viz. Pension, Gratuity, Leave encashment are to be made on actuarial basis in the Balance sheet. However, such Provision is not made in the Balance Sheet for the year ended 31 March 2019.
3. New Pension Scheme Fund belongs to the members of those funds and not to the organization. The accounts of the New Pension Scheme have to be separated from the accounts of the organization. Separate Receipts and Payments Account, Income and Expenditure Account and Balance Sheet are to be prepared at the end of the financial year. The status of New Pension Scheme should be disclosed in the organization's Notes to Accounts.

B. Grant-in-aid

Out of grants received of ₹37.52 crores (₹17.00 crore for Capital Asset, ₹ 6.15 crore for Revenue Expenditure and unspent balance of ₹14.37 crore carried forward from previous year), the Institute utilized ₹ 6.38 crore (₹6.36 crore for revenue expenditure and ₹0.02 crore for capital expenditure) during the year and after considering the internally generated income of ₹8.65 crore, the unutilized grant as on 31st March 2019 worked out to ₹39.79 crores which includes ₹10.64 crore of capital advance paid to NBCC.

Out of grants received from Government of Maharashtra of ₹21.10 crore (including unspent balance of ₹1.20 crore carried forward from previous year), Institute utilized ₹15.10 crore for capital expenditure leaving unspent balance of ₹6.00 crore.

C. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Indian Institute of Information Technology, Nagpur, 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 to 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 2019, 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**

Tanuja Mittal
Principal Director of Audit (Central)

Place: Mumbai,

Date: 12.12.2019

Annexure

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| 1 | Adequacy of Internal Audit System Internal audit for the financial year 2018-19 was conducted. |
| 2 | Adequacy of Internal Control System The overall internal control system is adequate. |
| 3 | Physical verification of Assets The Institute has maintained Asset Register and Physical verification of assets and library books was carried out for the year 2018-19. |
| 4 | System of Physical verification of Inventory Institute is not maintaining any Inventory. |
| 5 | Regularity in payment of statutory dues. The Institute is regular in payment of statutory dues. |

Tanya Mittal
Principal Director of Audit (C)