

2020-21

भारतीय लेखापरीक्षा और लेखा विभाग
कार्यालय प्रधान निदेशक लेखापरीक्षा (केन्द्रीय)
लेखापरीक्षा भवन, नवरंगपुरा, अहमदाबाद - 380 009



INDIAN AUDIT & ACCOUNTS DEPARTMENT
Office of the Principal Director of Audit (Central)
Audit Bhavan, Navrangpura, Ahmedabad - 380 009

संख्या: प्र.नि./के.ले.प.(व्य.)/ प्र.ले.प.प्र./ भा.सू.त.सं. वड़ोदरा /2021-22/जावक-630
दिनांक : 29-10-2021

सेवा में,
भारत सरकार के सचिव,
शिक्षा मंत्रालय,
माध्यमिक और उच्चतर शिक्षा विभाग,
कमरा नंबर 529 शास्त्री भवन, 'सी' विंग,
नई दिल्ली -110001.

विषय : भारतीय सूचना प्रौद्योगिकी संस्थान, वड़ोदरा के वर्ष 2020-21 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदय,

भारतीय सूचना प्रौद्योगिकी संस्थान, वड़ोदरा के वर्ष 2020-21 के लेखाओं की लेखापरीक्षा दिनांक 26.08.2021 से 06.09.2021 तक भारत के नियंत्रक महालेखापरीक्षक के वर्ष 1971 के डीपीसी अधिनियम की धारा 19(2) के तहत की गयी थी।

इस पत्र के साथ आपको भारतीय सूचना प्रौद्योगिकी संस्थान, वड़ोदरा की वर्ष 2020-21 की पृथक लेखापरीक्षा प्रतिवेदन संलग्नको सहित एवं वर्ष 2020-21 के लेखाओं की सत्यापित प्रति भेजी जा रही है।

आपसे अनुरोध किया जाता है की इस पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों में रखवाने की व्यवस्था करे। संसद में रखवाये गए दस्तावेजों की मुद्रित प्रति उसके दिनांक के साथ इस कार्यालय को उपलब्ध करावे एवं उसकी एक प्रति भारत के नियंत्रक महालेखापरीक्षक के कार्यालय नई दिल्ली को भी भेजे।

संसद के दोनों सदनों में रखवाने तक इस प्रतिवेदन को गोपनीय माना जावे।

हस्ता/-

संलग्न : उपर्युक्त

उपनिदेशक/के.ले.प. (व्यय)

प्रतिलिपि : निदेशक, भारतीय सूचना प्रौद्योगिकी संस्थान, वड़ोदरा, जी ई सी केम्पस, गांधीनगर-382028
पृथक लेखापरीक्षा प्रतिवेदन एवं लेखाओं की सत्यापित संलग्न है इसे संसद के दोनों सदनों में रखवाने तक गोपनीय माना जावे। संसद में रखवाये गए दस्तावेजों की मुद्रित प्रति उसके दिनांक के साथ इस कार्यालय को उपलब्ध करावे। मुद्रित प्रतिवेदन में प्रधान निदेशक लेखापरीक्षा (केन्द्रीय) का नाम, पद सहित शामिल करावे।

उप निदेशक/के.ले.प. (व्यय)

चतुर्थ तल, लेखापरीक्षा भवन, ईश्वर भवन के पास, नवरंगपुरा, अहमदाबाद - 380 009.

फोन : 079-26473888, 26561382, 26405882, फैक्स : 079-26560134, ईमेल : pdacahmedabad@cag.gov.in

Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of Indian Institute of Information Technology (IIIT) –Vadodara, Gandhinagar for the year ended 31st March 2021.

We have audited the attached Balance Sheet of Indian Institute of Information Technology, Vadodara(IIITV) as of 31st March 2021. Income and Expenditure Account and Receipts and Payments Account for the year ended March 31, 2021 under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with section 28(3) of the Indian Institutes of Information Technology (Public-Private-Partnership) Act, 2007. These financial statements are the responsibility of the IIITV's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report (SAR) 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 & Regularity) and efficiency-cum-performance, etc. if any, are reported through inspection reports/CAG's Audit Reports separately.

3. We had 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 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 the 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 & Expenditure Account and Receipt and Payments Account dealt with by this Report have been drawn up in the Format prescribed by the Ministry of Education (erstwhile Ministry of Human Resources Development), Government of India.

- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Indian Institute of Information Technology, Vadodara in so far as it appears for our examination of such books.
- iv. We further report that.

COMMENTS

- A. Balance Sheet: NIL**
- B. Income and Expenditure Account: NIL**
- C. Accounting Policies: NIL**
- D. Receipt & Payment Account: NIL**

E. General

E.1 Schedule-24: Contingent Liabilities and Notes to Accounts

Interest Liability

As per Rule 230 (8) of the GFR 2017, all interests or other earnings against Grants in aid or advances (other than reimbursement) released to any Grantee institution should be mandatorily remitted to the Consolidated Fund of India immediately after finalization of the accounts. Such advances should not be allowed to be adjusted against future releases.

The Institute has a total balance of Grant in Aid of ₹ 20.19 crore shown as received from the Government of India (GoI). It includes interest of ₹ 43.85 lakh, ₹ 109.50 lakh and ₹ 94.07 lakh earned on investment of the GIA received from the GoI during the period 2018-19, 2019-20 and 2020-21 respectively. The interest earned on the GIA received from the GoI is a liability on the institute in accordance with the provisions of the Rule 230 (8) of the GFR 2017. Thus, it should be shown separately in the books of accounts and suitable notes may be given in the Schedule-24 "Contingent Liabilities and Notes to Accounts"

F. Grant in Aid¹

The unspent Grants in aid balance of previous year was ₹ 39.99 Crore. The grants-in-aid received during 2020-21 was ₹ 4.68 crore (including interest of ₹ 1.75 crore). The Institute could utilize a sum of ₹ 0.91 crore. The closing balance of grants-in-aid for the year was ₹ 43.76 crore.

Net Effect of Audit: NIL

¹GIA of both the Government of India and Government of Gujarat

- i. Subject to our observations in preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.
- ii. In our opinion and to the best of our information and according to the explanations given to us, they 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 gives 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, Vadodara as at 31 March 2021 and
 - b. In so far as it relates to Income and Expenditure Account of the surplus for the year ended on that date.

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

V.N. Kothari
Pr. Director of Audit (Central)

Place: Ahmedabad

Date:-- 29-10-2021

Annexure-A to Audit Report

1. **Adequacy of Internal Audit (IA) system:** - The University has no Internal Audit wing. It has appointed Chartered Accountants firm as Internal Auditor during the year 2020-21. However, the Institute doesn't have its own Internal Audit manual.
- 2 **Adequacy of Internal Control System:** - The internal control system is adequate as power has been delegated to each authority separately. However, Internal Control System is adequate subject to the following:
 - (a) No recruitment policy and rules;
 - (b) No accounts manual; and
 - (c) No MIS is available.
3. **System of Physical verification of fixed assets:** Physical verification of fixed assets has not been carried out/completed for the year 2020-21
4. **System of Physical verification of inventory:** Physical verification of inventory has not been carried out/completed for the year 2020-21
5. **Regularity in payment of statutory dues:** The University is regular in depositing the statutory dues.


Sr. Audit Officer/CA (E)