



संख्या: प्र.नि./के.ले.प.(व्य.)/प्र.ले.प.प्र./भा.सू.प्रौ.सं वड़ोदरा/2022-23/जावक - 443  
दिनांक : 12-10-2022

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 2021-22 के लेखाओं पर पृथक  
लेखापरीक्षा प्रतिवेदन

महोदय,

भारतीय सूचना प्रौद्योगिकी संस्थान, वड़ोदरा के वर्ष 2021-22 के लेखाओं की लेखापरीक्षा दिनांक  
1.08.2022 से 11.08.2022 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 2021-22 की पृथक  
लेखापरीक्षा प्रतिवेदन संलग्नको एवं प्रबंधन पत्र सहित तथा वर्ष 2021-22 के लेखाओं की सत्यापित  
प्रति भेजी जा रही है।

आपसे अनुरोध किया जाता है की इसपृथक 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 प्रतिभारत के नियंत्रक महालेखापरीक्षक के कार्यालय नई  
दिल्ली को भी भेजे।

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

भवदीय,

हस्ता/-

संलग्न : उपर्युक्त

वरिष्ठ लेखापरीक्षा अधिकारी/के.ले.प. (व्यय)

प्रतिलिपि : निदेशक, भारतीय सूचना प्रौद्योगिकी संस्थान, वड़ोदरा

पृथक लेखापरीक्षा प्रतिवेदन, प्रबंधन पत्र 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 (केंद्रीय) का नाम, पद सहित  
शामिल करावे।

वरिष्ठ लेखापरीक्षा अधिकारी/के.ले.प. (व्यय)

**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 31<sup>st</sup> March 2022.**

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We have audited the attached Balance Sheet of Indian Institute of Information Technology, Vadodara(IIITV) as of 31<sup>st</sup>March 2022, Income and Expenditure Account and Receipts and Payments Account for the year ended March 31, 2022 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 (earswile 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. Significant Accounting Policy and Notes to Account: NIL**

**D. General**

### **Interest earned from CPDA Fund.**

(i). Institute declared in Schedule 23 that interest received, interest accrued and due and interest accrued but not due from Earmarked funds are added to the respective funds and not treated as income of the institute. However, it is noticed that institute maintained CPDA Fund as earmarked fund, however interest earned from this fund during the year was not shown against this fund under schedule 2. Hence the Institute is required to add the interest on earmarked fund to the respective funds and should not treat as income of the institute.

### **E. Grant In Aid**

The unspent Grants in aid balance of previous year was ₹ 43.76 crore including interest of ₹ 3.94 crore (₹ 20.19 crore of GoI Grant & ₹ 23.57 crore of State and UT Grant). The grants-in-aid received during 2021-22 was ₹ 4.00 crore (from UT Grant). Interest earned during the year ₹ 1.77 crore. The Institute could utilize a sum of ₹ 0.40 crore (₹ 0.05 crore from GoI Grant & ₹ 0.35 crore from State and UT Grant) The closing balance of grants-in-aid for the year was ₹ 49.13 crore including interest of ₹ 5.71 crore (₹ 21.14 of GoI Grant & ₹ 27.99 crore of State and UT Grant).

**Net effect of Audit:** The net effect of audit is NIL.



- v. 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.
- vi. 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(IIITV), Gandhinagar as at 31 March 2022 and
- b. In so far as it relates to Income and Expenditure Account of the surplus for the year ended on that date.

**For and On the Behalf of  
The Comptroller and Auditor General of India**

*V.N. Kothari*

**Pr Director of Audit (Central), Ahmedabad**

Place: Ahmedabad

Date: *12-10-2022*

**Annexure-A to Audit Report**

1. **Adequacy of Internal Audit (IA) system:** - The Institute doesn't have Internal Audit wing. It has appointed Chartered Accountants firm as Internal Auditor during the year 2021-22. 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 been carried out/completed.
4. **System of Physical verification of inventory:** Physical verification of inventory has been carried out/completed.
5. **Regularity in payment of statutory dues:** The Institute is regular in depositing the statutory dues.

  
Sr.Audit Officer/CA(E)