

speed post

कार्यालय प्रधान निदेशक लेखापरीक्षा (केन्द्रीय) लखनऊ, शाखा कार्यालय, इलाहाबाद

“सत्यनिष्ठा भवन” 15-ए, दयानन्द मार्ग, इलाहाबाद-211001

पत्र सं०: स्वा.नि.(कें.)/एस.ए.आर.-07/2013-14/

दिनांक: 10.2013

सेवा में,

सचिव,

मानव संसाधन विकास मंत्रालय (उच्चतर शिक्षा विभाग)

भारत सरकार, नई दिल्ली - 110001

विषय: वर्ष 2012-13 के लेखों पर पृथक लेखा परीक्षा प्रतिवेदन।

महोदय,

मैं, भारतीय प्रबन्ध संस्थान, काशीपुर, उत्तराखण्ड के वर्ष 2012-13 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) तथा वार्षिक लेखे की प्रति अग्रसारित कर रहा हूँ।

2. कृपया सुनिश्चित करें कि लेखापरीक्षा प्रतिवेदन एवं सम्बन्धित लेखा संसद के दोनों सदनों के सम्मुख प्रस्तुत हुआ।

3. कृपया पृथक लेखापरीक्षा प्रतिवेदन एवं लेखों को संसद के दोनों सदनों के समक्ष अन्तिम रूप से प्रस्तुत करने की तिथि भारत के नियंत्रक एवं महालेखापरीक्षक के साथ-साथ इस कार्यालय को भी सूचित करें।

4. कृपया पत्र की प्राप्ति सूचना दें।

संलग्नक: उपरोक्तानुसार।

भवदीय,

उपनिदेशक लेखापरीक्षा (केन्द्रीय)

R
700

पत्र संख्या स्वा.नि.(कें.)/पृ.ले.प.- 07 /2013-14/ 86

दिनांक: 21.10.2013

वर्ष 2012-13 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति निदेशक, भारतीय प्रबन्ध संस्थान, काशीपुर उत्तराखण्ड 244713 को आवश्यक कार्यवाही हेतु प्रेषित है। संस्थान यदि आवश्यकता अनुभव करे तो इस प्रतिवेदन का हिन्दी अनुवाद करवा सकता है परन्तु इस प्रतिवेदन के हिन्दी अनुवाद में निम्नलिखित अस्वीकरण (disclaimer) अंकित होना चाहिए :

“प्रस्तुत प्रतिवेदन मूलरूप से अंग्रेजी में लिखित पृथक लेखापरीक्षा प्रतिवेदन का हिन्दी अनुवाद है। यदि इसमें कोई विसंगति परिलक्षित होती है तो अंग्रेजी में लिखित प्रतिवेदन मान्य होगा।”

हिन्दी अनुवाद की एक प्रति इस कार्यालय को भी प्रेषित करने का कष्ट करें।

संलग्नक : उपरोक्तानुसार।

उपनिदेशक

उपनिदेशक लेखापरीक्षा (केन्द्रीय)

**Separate Audit Report of the Comptroller & Auditor General of India
on the accounts of Indian Institute of Management, Kashipur for the
year ended 31 March 2013**

We have audited the attached Balance Sheet of Indian Institute of Management, Kashipur (IIMK) as on 31 March 2013, and Income & Expenditure Account, Receipts & Payments Account for the year ended on that date under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2013-14. These financial statements are the responsibility of the Institute's managements. 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 & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosures norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & 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 test basis, evidences supporting the amounts and disclosures 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, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have not been drawn up in the format approved by the Government of India, Ministry of Finance. These have been drawn in a new format of accounts introduced by Department of Higher Education for the Institute of Higher Education.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Indian Institute of Management, Kashipur in so far as it appears from our examination of such books.
- iv. We further report that:

(A) General

Accounts of the Institute for the year 2012-13 has been prepared in new format of accounts introduced by the Ministry of HRD for the accounts of Institutions of higher Education instead of Uniform Format of Accounts approved by Ministry of Finance, Government of India in the year 2002 for all the Central Autonomous Bodies. The change in format of accounts resulted in creation of new account heads of Liabilities and Assets in the Balance Sheet and Income & Expenditure Accounts.

(B) Grants-in-aid

The Institute has grant-in-aid of ₹ 459.88 lakh as opening balance. It received grant of ₹ 1083.35 lakh under Plan grant during the year and utilised a sum of ₹ 989.32 lakh under Plan grant leaving a balance of ₹ 553.91 lakh under Plan grant as un-utilised grant as of 31.03.2013.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & 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, 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 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 Management Kashipur as at 31 March 2013 and

b. In so far as it relates to Income & Expenditure Account of the surplus for the year ended on that date.

For and on behalf of the C & A G of India

Place: Lucknow

Dated: 31.10.13



Principal Director of Audit (Central)

Annexure

1. Adequacy of Internal Audit System

The internal audit is being carried out regularly by the auditors appointed for the purpose by the Institute. It is under the control of Board of Governors. The Internal Audit of the Institute has been completed up to year 2012-13.

2. Adequacy of Internal Control System

For areas seen in audit, the Internal Control mechanism is adequate according to its size and nature of the work of the Institute.

3. System of physical Verification of fixed assets

Physical verification of fixed assets has been carried out by the institute during the year 2012-13.

4. System of physical Verification of Inventory

The record relating to inventory is being maintained properly in the Institute. Physical verification of inventory has not been carried out during the year 2012-13.

5. Regularity in Payment of statutory dues

The unit is regularly depositing statutory dues except contributions to New Pension Scheme. It has been outstanding since last 10 months as individual registration is under process.



Dy. Director of Audit (Central)