

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.-06/2014-15/

दिनांक: 12.2014

सेवा में,

सचिव,
मानव संसाधन विकास मंत्रालय (उच्चतर शिक्षा विभाग)
भारत सरकार, नई दिल्ली - 110001

विषय: वर्ष 2013-14 के लेखों पर पृथक लेखा परीक्षा प्रतिवेदन।

महोदय,

मैं, भारतीय प्रबन्ध संस्थान, काशीपुर, उत्तराखण्ड के वर्ष 2013-14 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) तथा वार्षिक लेखे की प्रति अग्रसारित कर रहा हूँ।

- कृपया सुनिश्चित करें कि लेखापरीक्षा प्रतिवेदन एवं सम्बन्धित लेखा संसद के दोनों सदनों के सम्मुख प्रस्तुत हुआ।
- 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।
- कृपया पत्र की प्राप्ति सूचना दें।

संलग्नक: उपरोक्तानुसार।

भवदीय,

प्रधान निदेशक लेखापरीक्षा (केन्द्रीय)

पत्र संख्या स्वा.नि.(कें.)/पू.ले.प.-06/2014-15/314

दिनांक: 12.12.2014

✓ वर्ष 2013-14 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।

संलग्न : उपरोक्तानुसार।

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, 2014.

We have audited the attached Balance Sheet of Indian Institute of Management, Kashipur (IIMK) as on 31 March 2014 and Income & Expenditure Account for the year ended on that date under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers and 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 and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accountings 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 the 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 and Income & Expenditure Account dealt with by this report have not been drawn in the Uniform format of accounts approved by Ministry of Finance, Government of India.

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) Balance Sheet

(A.1) Fixed Assets

Tangible Assets ₹ 296.46 lakh

This did not include Fixed Assets (Equipments) purchased at a cost of ₹ 44.04 lakh during the year 2011-12 (June 2011). This was debited to Income and Expenditure Account of the year 2011-12 instead of being capitalised. This resulted into understatement of Fixed Assets and General Fund by ₹ 27.05 lakh as on 31st March, 2014.

(A.2) Current Liabilities & Provisions ₹ 359.22 lakh

This did not include the provision for leave encashment amounting to ₹ 18.90 lakh. This resulted into understatement of the Current Liabilities and Provisions by ₹ 18.90 lakh and overstatement of the General Fund by the same amount.

(B) General

Format of Accounts

Ministry of Finance, GOI had introduced Uniform Format of Accounts for all Central Autonomous Bodies in 2001 in consultation with CAG of India. Balance Sheet and Income and Expenditure Account of the National Institute of Technology, Uttarakhand has been prepared in the new format of accounts introduced by Ministry of Human Resource Development, Government of India for instructions of Higher Education, which are still under finalization in consultation with CAG of India.

(C) Grants-in-Aid

The Institute received grant-in-aid of ₹ 1844.14 lakh (Plan) during the year. Taking opening balance of ₹ 553.90 lakh (Plan) the total funds available work out to ₹ 2398.04 lakh, out of which the Institute utilised a sum of ₹ 1985.59 lakh (Plan) leaving a balance of ₹ 412.45 lakh (Plan) as un-utilised grant as on 31 March 2014.

(v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.

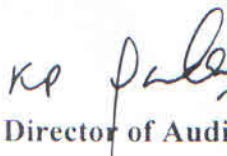
(vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit 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 2014 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&AG of India

Place: Lucknow

Date: 11.12.2014


Principal Director of Audit (Central)

Annexure

1. Adequacy of Internal Audit System

The Institute does not have an Internal Audit Wing. Besides, the Institute has not prepared its Internal Audit Manual.

2. Adequacy of Internal Control System

Deficiencies such as non-adjustment of advances paid to contractors and payments made to non-teaching contractual staff without sanctioning of posts were noticed.

3. System of physical Verification of fixed assets

Physical verification of fixed assets has been carried out during the year 2013-14.

4. System of physical Verification of Inventory

Physical verification of inventory was not conducted during 2013-14.

5. Regularity in Payment of statutory dues

All statutory dues up to the year 2013-14 have been paid by the Institute except contributions to New Pension Scheme. It has not been paid for last 4 months as individual registration is under process.



Dy. Director of Audit (Central)