

स्पीड पोस्ट



मोतीलाल नेहरू राष्ट्रीय प्रौद्योगिकी संस्थान इलाहाबाद
प्रयागराज-211004 (भारत)
Motilal Nehru National Institute of Technology Allahabad
Prayagraj-211004 (INDIA)

(91)

पत्रांक 737/कुलसचिव कार्यालय/2020-21

दिनांक 04/03/2021

सेवा में,

निदेशक (केन्द्रीय व्यय)
कार्यालय महानिदेशक लेखा परीक्षा (केन्द्रीय), लखनऊ
शाखा कार्यालय 15 दयानन्द मार्ग, सत्यनिष्ठा भवन
प्रयागराज-211001

विषय:- मोतीलाल नेहरू राष्ट्रीय प्रौद्योगिकी संस्थान इलाहाबाद के वर्ष 2019-20 के लेखों पर पृथक लेखा परीक्षा प्रतिवेदन।

महोदय,

कृपया उपर्युक्त विषय से सम्बन्धित अपने कार्यालय के पत्र संख्या म0नि0ले0प0(के0)/एस0ए0आर0-36/ 2020-21/153 दिनांक 01.03.2021 का अवलोकन करें। मोतीलाल नेहरू राष्ट्रीय प्रौद्योगिकी संस्थान इलाहाबाद के वर्ष 2019-20 के लेखों पर आधारित पृथक लेखा परीक्षा प्रतिवेदन में उल्लिखित तथ्यों के प्रति समुचित उत्तर के साथ, प्रतिवेदन प्रेषित किया जा रहा है। तथ्यों की पुष्टि हेतु आवश्यक प्रपत्र संलग्न किये गये हैं।

अनुरोध है कि संस्थान द्वारा दिये गये उत्तर को ध्यान में रखते हुए प्रस्तर की आपत्ति को समाप्त करने का कष्ट करें।

भवदीय,

सुर्वेश

04/03/2021

कुलसचिव

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Motilal Nehru National Institute of Technology, Allahabad for the year ended 31 March 2020.

Para No.	Observation of Audit	Reply
	<p>We have audited the attached Balance Sheet of Motilal Nehru National Institute of Technology Allahabad, Prayagraj (Institute) as at 31 March, 2020, the Income and Expenditure Account and Receipts and 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 22(2) of the National Institute of Technology Act, 2007. 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.</p>	<p align="right">89</p> <p>No comments needed.</p>
	<p>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 discloser 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 / C&AG's Audit Report separately.</p>	<p>No comments needed.</p>
	<p>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 managements, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.</p> <p>Based on our audit, we report that:</p>	<p>No comments needed.</p>
	<p>(j) 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;</p>	<p>No comments needed.</p>

[Signature]

No.	Observation of Audit	Reply
	<p>(v) The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in new format for financial statements for Central Higher Educational Institutions prescribed by MHRD, Government of India.</p> <p>(vi) In our opinion, proper books of accounts and other relevant records except mentioned in Comments A&B have been maintained in the Motilal Nehru National Institute of Technology, Allahabad in so far as it appears from our examination of such books.</p> <p>(vii) We further report that:</p>	<p>No comments needed.</p> <p>No comments needed.</p>
(A)	<p>Grants-in-aid</p> <p>During the year 2019-20 the Institute received Grant in aid of ₹ 121.49 crore. After taking opening balance of ₹ 132.84 crore and total fund available worked out to ₹ 254.33 crore. The Institute utilized ₹ 144.45 crore leaving balance of ₹ 109.88 crore as on March 2020.</p> <p>(v) Subject to our observation in the preceding paragraph, we report that the Balance Sheet, Income and Expenditure Account and Receipts and payments Account dealt with by this report are in agreement with the books of accounts.</p> <p>(vi) In our opinion and to the best of our information and according to explanation given to us, the said financial statement read together with the accounting policies and noted on accounts, and subject to the significant matters stated above and other matters mentioned in annexure give a true and fair view in conformity with the accounting principles generally accepted in India.</p> <p>(c) In so far as relates to the Balance Sheet, of the state of affairs of the Motilal Nehru National Institute of Technology Allahabad, Prayagraj as at 31 March 2020, and</p> <p>(d) In so far as it relates to Income & Expenditure Account of the 'Surplus' for the year ended on the date.</p>	<p>No comments needed.</p>

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Annexure

Sl. No.	Observation of Audit	Reply
1.	Adequacy of Internal Audit System Internal Audit of the Institute was not carried out during the year 2019-20.	Internal Audit for most of Departments/Sections of the Institute has been completed. The schedule Internal Audit of different section of Institute has already been notified and a copy of the same is enclosed.
2.	Adequacy of Internal Control System Internal Control System in the Institute is characterised by non-fulfilment of the vacancies as 347 staff were posted against 760.	Out of 413 staff vacancies (Faculty 145 & Non-Faculty 145 numbers) are for Direct Recruitment, whereas 123 number of vacancies are earmarked for promotion. All vacant positions for Direct Recruitment have already been advertised and thus recruitment is underway. Positions earmarked for promotion are being filled up on regular basis subject to availability of suitable staff from the feeder cadre.
3.	System of Physical verification of fixed assets Physical verification of fixed assets has been conducted for the year 2019-20.	No comments needed.
4.	System of Physical verification of Inventories Physical verification of Inventories has been conducted for the year 2019-20.	No comments needed.
5.	Regularity in payment of statutory dues The Institute is regular in payment of statutory dues.	No comments needed.

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Assistant Registrar (A/c-I)


04/03/2021
(Registrar)