



मोतीलाल नेहरू राष्ट्रीय प्रौद्योगिकी संस्थान इलाहाबाद
प्रयागराज-211004 [भारत]
Motilal Nehru National Institute of Technology Allahabad
Prayagraj-211004 [India]

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No. 677 /Accounts/2021-22

Dated: December 17 ,2021

To,

The Director General of Audit. (Central), Lucknow
Branch Office Prayagraj
15-A, Dayanand Marg, Satyanishtha Bhawan,
Prayagraj-211001

Subject: SAR 2020-21 [Point A Loans Advances & Deposits Rs 86.44 Crore].

Sir,

Please refer to the Separate Audit Report (SAR) of the Comptroller and Auditor General of India on the Annual Accounts of Motilal Nehru National Institute of Technology Allahabad for the year ended on March 31, 2021, communicated to this Institute vide letter No. सं०म.नि.ले.प.(कें)/एस.ए.आर.-55/2021-22/139 दिनांक: 15.12.2021 (copy enclosed).

2. In this connection, it is bring to your kind notice that para (iv) (a) of the Report mentions about a para on **Loans, Advances and Deposits in Rs. 86.44 Cr. (Schedule 8)** whereas, the said para was nowhere in the draft SAR of the Institute for the year 2021.

3. It is pertinent to mention here that whatever audit memos were issued to the Institute during the course of audit on Annual Accounts of 2021-21, the Institute responded to the Audit Memos and at the conclusion of the Audit, draft Separate Audit Report was issued to the Institute by C & AG and no such para was there in the draft SAR.

A copy of all the Audit Memos issued by the Audit Team during the course of audit and the Institute response on the same along with the draft SAR is enclosed here. On perusal of these Audit Memos no such query was raised during the course of audit as well as in the draft Separate Audit Report.

Therefore, the inclusion of this para in the final SAR is without providing an opportunity to the Institute to present its view point on the same.

4. As regards, the point mentioned in the para (iv) (a) of SAR, it is to submit that advances to CPWD for amount of Rs. 76.22 Cr. reflecting in Sch-8 of Loans and Advances as against balance of Rs. 14.76 Cr. reflecting in Form 65 (maintained by CPWD). It may be noted that the balance amount in Form 65 is derived after deducting the amount spent by CPWD on the project, whereas, the advance is treated as Capital Works in Progress to the extent, once the CPWD gives intimation about the completion of work to that extent. Finally when project is complete and completion certificate is submitted the amount is treated as fixed assets instead of Capital Work in Progress. Till the receipt of this intimation amount released towards the Work is treated as advance under Loans and Advances.

In this case Loans and Advances amount is reflecting at Rs. 76.22 Cr., whereas CPWD has shown its own balance after deduction of amount spent over project which is Rs. 14.76 Cr. Thus there is no overstatement of Loans and Advances and Deposits by Rs. 51.67 Cr. and understatement of capital Work in progress.

5. Regarding difference of Rs. 9.79 Cr. in Deposit Work it may be noted that amount of Rs. 76.22 Cr. CPWD advance in balance sheet is including boys hostel with other project works (faculty quarters) whereas amount of Rs. 66.43 Cr. as per CPWD is of only boys hostel.

In light of the above explanation there is no difference, and therefore, the Para may kindly be dropped.

Thanking you.

Regards,

Yours,


17/12/2021
[Sarvesh K. Tiwari]
Registrar

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Copy to:

1. Director, MNNIT Allahabad


17/12
[Sarvesh K. Tiwari]
Registrar