



सत्यमेव जयते

कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय व्यय)
Office of the Director General of Audit (Central Expenditure)
इन्द्रप्रस्थ एस्टेट, नई दिल्ली-110 002
Indraprastha Estate, New Delhi-110002

ए.एम.जी-IV/एस.ए.आर/एन.आई.ई.पी.ए/8-15/2019-20/1335

दिनांक: 29.11.2019

सेवा में,

सचिव, भारत सरकार
उच्चतर शिक्षा विभाग,
मानव संसाधन विकास मंत्रालय,
शास्त्री भवन, नई दिल्ली-110 001

विषय : वर्ष 2016-17 के लिए राष्ट्रीय शैक्षिक योजना एवं प्रशासन विश्वविद्यालय, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन

महोदया/महोदय,

में राष्ट्रीय शैक्षिक योजना एवं प्रशासन विश्वविद्यालय, नई दिल्ली के वर्ष 2016-17 के प्रमाणित वार्षिक लेखे की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित संसद के पटल पर रखने के लिए संलग्न करता हूँ।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दशति हुए, जब वे संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

कृपया यह सुनिश्चित किया जाये कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing Body) द्वारा अनुमोदित अवश्य करा लिया जाये तथा यह भी सुनिश्चित करें कि 2016-17 के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र को संसद के पटल पर रखने से पहले सभी पूर्व वर्षों के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र संसद के पटल पर प्रस्तुत किये जा चुके हों।

लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद एवं इसे जारी करने से सम्बन्धित सभी कार्यों को आपके निकाय द्वारा किया जाना ही अपेक्षित है। पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद जारी करते समय निम्नलिखित अस्वीकरण (disclaimer) अंकित करें।

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

भवदीय,

संलग्नक: यथोपरि

निदेशक (ए.एम.जी-IV)

ए.एम.जी-IV/एस.ए.आर/एन.आई.ई.पी.ए/8-15/2019-20/1333

दिनांक: 29.11.2019

प्रति, प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित कुलपति, राष्ट्रीय शैक्षिक योजना एवं प्रशासन संस्थान, 17-B, श्री अरविंदो मार्ग, नई दिल्ली - 110016 को आवश्यक कार्यवाही हेतु अग्रेषित की जाती है। वार्षिक लेखाओं की हिंदी प्रति की। प्रति आवश्यक कार्यवाही हेतु इस कार्यालय को भेजी जाए।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दशति हुए, जब ये संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

संलग्नक: यथोपरि

निदेशक (ए.एम.जी-IV)

ए.एम.जी-IV/एस.ए.आर/एन.आई.ई.पी.ए/8-15/2019-20/

दिनांक: 29.11.2019

प्रति, प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित महानिदेशक (स्वायत्त निकाय), भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली-110 124 को अग्रेषित की जाती है।

यह महानिदेशक लेखापरीक्षा, केंद्रीय व्यय के अनुमोदन से जारी किया जा रहा है।

संलग्नक: यथोपरि

निदेशक (ए.एम.जी-IV)

**Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of
the National University of Educational Planning & Administration for the year ended 31
March 2017**

We have audited the attached Balance Sheet of the National University of Educational Planning & Administration (NUEPA) as at 31 March 2017, Income & Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 20 (1) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2020-21. These financial statements are the responsibility of the NUEPA's management. 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, accounting standards and disclosure 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 disclosure 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, subject to the observation in the report, 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 & Payment Accounts dealt with by this report have been drawn up in the format prescribed by the Government of India, Ministry of Human Resource Development, Government of India vide order no. 29-4/2012-FD dated 17 April 2015, subject to the observation in the report.

iii In our opinion, proper books of accounts and other relevant records have been maintained by the National University of Educational Planning & Administration in so far as it appears from our examination of such books.

iv We further report that:

A. Provident fund Balance Sheet

The Balance Sheet has not been drawn as per the format prescribed by MHRD as detailed below:-

(i) The opening balance of Rs. 14.92 crore shown on the liabilities side of the Balance sheet includes the cumulative balance of the interest reserve and liabilities of GPF and CPF for the previous years. The amount of Rs. 1.25 crore shown under GPF and amount of Rs. 1.20 lakh shown under CPF is the liability towards the GPF/CPF subscribers for the current year only.

(iii) The interest reserve of Rs. 9.38 lakh shown in the Balance sheet is for the current year and does not include the cumulative balance of the previous years.

The actual liabilities of GPF and CPF and cumulative balance of interest reserve available with NUEPA was not disclosed in accounts. It should be disclosed in the accounts.

B. Income and Expenditure

B.1 Income

B.1.1 Grants/Subsidies (Schedule 7)-Rs. 26.75 crore

As per the format of accounts prescribed by Ministry of Human Resource Development grant utilized for revenue expenditure (exclusive of provision for retirement benefits and inclusive of actual expenditure on retirement benefits) should be shown as income in the above Schedule. Therefore the non plan grant utilized for revenue expenditure should be Rs.17.21 crore (Annexure II) but the same has been shown as Rs. 18.16 crore in the above schedule resulting in overstatement of Grants/Subsidies with consequent overstatement of Capital Fund and understatement of Current Liabilities & Provisions– unutilized grant-in-aid by Rs. 95 lakh

C. General

Corpus/Capital Fund amounting to Rs. (-) 13.33 crore has been shown under assets instead of showing it under liabilities in violation of MHRD format of accounts.

D. Grant-in-aid

NUEPA received grants-in-aid of Rs. 28.27 crore (Plan: Rs.10.11 crore and Non-Plan Rs. 18.16 crore), out of which Rs. 3.28 crore (Non Plan Rs. 2.63 crore and Plan Rs. 0.65 crore) was received in March 2017. It had opening balance of Rs. 5.95 crore (Plan). Out of the total fund of Rs. 34.22 crore it utilized Rs. 27.81 crore (Plan Rs. 10.60 crore and Non-Plan Rs. 17.21 crore) leaving a balance of Rs. 6.41 crore (Plan: Rs. 5.46 crore and Non-Plan: Rs. 0.95 crore) as on 31 March 2017.

It also received grant of Rs. 6.14 crore for specific projects from Ministry of HRD during the year and had an opening balance of Rs. 4.80 crore in these projects. Out of the total of Rs.10.94 crore an expenditure of Rs. 4.55 crore was incurred by NUEPA during the year on these projects leaving a balance of Rs. 6.40 crore as on 31.03.2017.

E. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Vice-Chancellor, National University of Educational Planning & Administration through a Management Letter issued separately for remedial/corrective action.

v. Subject to our observations in the preceding paragraphs, 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.

vi. In our opinion and to the best of our information and according to the explanation given to us, the said financial statements, read together with the Significant Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure I to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:

a. in so far as they relate to the Balance Sheet of the state of affairs of the National University of Educational Planning and Administration as at 31 March 2017; and

b. in so far as they relate to the Income and Expenditure Account of the deficit for the year ended on that date.

For and on behalf of the C&AG of India



Director General of Audit

Central Expenditure

Place: New Delhi

Dated: 29 Nov. 2019

Annexure I

1. Adequacy of Internal Audit System

- The University has neither an internal audit department nor the internal audit is conducted by the Ministry.
- The University does not have any internal audit manual.

2. Adequacy of Internal Control System

The internal Control of NUEPA needs strengthening in following areas:

- 33 external audit paras pertaining to the period from 2000-01 to 2011-12 were outstanding as on 31/3/2017.
- In certain cases the vouchers were not countersigned by the Finance Officer before payment.

3. System of physical verification of fixed assets

- The physical verification of fixed assets viz. Furniture and fixture, computers was completed upto 31.3.2012.
- The physical verification of books and publications was completed upto July 2012.

4. System of Physical Verification of inventory

- The physical verification of stationery and consumable was completed upto 31.3.2012.

5. Regularity in payment of statutory dues

- As per the Accounts, no statutory dues over six months were outstanding as on 31.3.2017.

Annexure –II

Working of Non-Plan Revenue Expenditure

Head of Income & Expenditure Accounts	Amount
Establishment Expenses as per Income & Expenditure Accounts (Schedule 10)	17,74,34,798
Administrative and General Expenses as per Income & Expenditure Account	1,29,60,190
Repair & Maintenance Expenses as per Income & Expenditure Accounts	2,31,737
	19,06,26,725
Less provision for retirement benefits included in above	5,77,99,594
Add Actual Expenditure on retirement benefits	3,93,09,747
	17,21,36,878



कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय व्यय)
Office of the Director General of Audit (Central Expenditure)
इन्द्रप्रस्थ एस्टेट, नई दिल्ली-110 002
Indraprastha Estate, New Delhi-110002

ए.एम.जी-IV/एस.ए.आर/एन.आई.ई.पी.ए/8-16/2019-20/1336

दिनांक: 29.11.2019

सेवा में,

सचिव, भारत सरकार
उच्चतर शिक्षा विभाग,
मानव संसाधन विकास मंत्रालय,
शास्त्री भवन, नई दिल्ली-110 001

विषय : वर्ष 2017-18 के लिए राष्ट्रीय शैक्षिक योजना एवं प्रशासन संस्थान, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन

महोदया/महोदय,

मैं राष्ट्रीय शैक्षिक योजना एवं प्रशासन संस्थान, नई दिल्ली के वर्ष 2017-18 के प्रमाणित वार्षिक लेखे की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित संसद के पटल पर रखने के लिए संलग्न करता हूँ।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब वे संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

कृपया यह सुनिश्चित किया जाये कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing Body) द्वारा अनुमोदित अवश्य करा लिया जाये तथा यह भी सुनिश्चित करें कि 2017-18 के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र को संसद के पटल पर रखने से पहले सभी पूर्व वर्षों के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र संसद के पटल पर प्रस्तुत किये जा चुके हों।

लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद एवं इसे जारी करने से सम्बन्धित सभी कार्यों को आपके निकाय द्वारा किया जाना ही अपेक्षित है। पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद जारी करते समय निम्नलिखित अस्वीकरण (disclaimer) अंकित करें।

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

भवदीय,

- ए.एम.जी -

संलग्नक: यथोपरि

निदेशक (ए.एम.जी-IV)

ए.एम.जी-IV/एस.ए.आर/एन.आई.ई.पी.ए/8-16/2019-20/ 1380

दिनांक: 29.11.2019

प्रति, प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित कुलपति, राष्ट्रीय शैक्षिक योजना एवं प्रशासन संस्थान, 17-B, श्री अरविंदो मार्ग, नई दिल्ली - 110016 को आवश्यक कार्यवाही हेतु अग्रेषित की जाती है। वार्षिक लेखाओं की हिंदी प्रति की। प्रति आवश्यक कार्यवाही हेतु इस कार्यालय को भेजी जाए।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब ये संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

संलग्नक: यथोपरि

निदेशक (ए.एम.जी-IV)

ए.एम.जी-IV/एस.ए.आर/एन.आई.ई.पी.ए/8-16/2019-20/

दिनांक: 29.11.2019

प्रति, प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित महानिदेशक (स्वायत्त निकाय), भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली-110 124 को अग्रेषित की जाती है।

यह महानिदेशक लेखापरीक्षा, केंद्रीय व्यय के अनुमोदन से जारी किया जा रहा है।

संलग्नक: यथोपरि

निदेशक (ए.एम.जी-IV)

**Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of
the National Institute of Educational Planning & Administration for the year ended 31
March 2018**

We have audited the attached Balance Sheet of the National Institute of Educational Planning & Administration (NIEPA) erstwhile National University of Educational Planning & Administration (NUEPA) as at 31 March 2018, Income & Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 20 (1) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2020-21. These financial statements are the responsibility of the NIEPA's management. 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, accounting standards and disclosure 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 disclosure 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, subject to the observation in the report, 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 & Payment Accounts dealt with by this report have been drawn up in the format prescribed by the Government of India, Ministry of Human Resource Development, Government of India vide order no. 29-4/2012-FD dated 17 April 2015, subject to the observation in the report.

iii In our opinion, proper books of accounts and other relevant records have been maintained by the National Institute of Educational Planning & Administration in so far as it appears from our examination of such books.

iv We further report that:

A. Provident fund Balance Sheet

The Balance Sheet has not been drawn as per the format prescribed by MHRD as detailed below:-

- (i) The amount of Rs. 14.45 crore shown under GPF includes the cumulative balance of the interest reserve and liabilities of CPF for the previous years. The amount of Rs. 2.43 lakh shown under CPF is the liability towards the CPF subscribers for the current year only.
- (ii) The interest reserve of Rs. 39.21 lakh shown in the Balance sheet is for the current year and does not include the cumulative balance of the previous years.

The actual liabilities of GPF and CPF and cumulative balance of interest reserve available with NUEPA was not disclosed in accounts. It should be disclosed in the accounts.

B. Income and Expenditure

B.1 Income

B.1.1 Grants/Subsidies (Schedule 7)-Rs. 29.20 crore

- (i) As per the format of accounts prescribed by Ministry of Human Resource Development grant utilized for revenue expenditure (exclusive of provision for retirement benefits and inclusive of actual expenditure on retirement benefits) should be shown as income in the above Schedule. Therefore the grant utilized for revenue expenditure should be Rs. 27.33 crore (Annexure II) but the same has been shown as Rs. 29.21 crore in the above schedule resulting in overstatement of Grants/Subsidies with consequent overstatement of Capital Fund and understatement of Current Liabilities & Provisions – unutilized grant-in-aid by Rs. 1.88 crore.
- (ii) The above includes opening balance of grant-in-aid of Rs. 5.46 crore whereas the closing balance of grant-in-aid as on 31 March 2017 is Rs. 6.41 crore resulting in understatement of Current Liabilities and Provisions— unutilized grant-in-aid and overstatement of Capital Fund by Rs. 0.95 crore.

C. General

Corpus/Capital Fund amounting to Rs. (-) 13.56 crore has been shown under assets instead of showing it under liabilities in violation of MHRD format of accounts.

D. Grant-in-aid

NIEPA received grants-in-aid of Rs. 26.13 crore, out of which Rs. 5.40 crore was received in March 2018 and had opening balance of Rs. 6.41 crore. Out of the total fund of Rs. 32.54 crore it utilized Rs. 28.18 crore (Annexure II) leaving a balance of Rs. 4.36 crore as on March 2018.

It also received grant of Rs. 3.79 crore for specific projects from Ministry of HRD during the year and had an opening balance of Rs. 6.40 crore in these projects. Out of the total of Rs. 10.19 crore an expenditure of Rs. 2.64 crore was incurred by NIEPA during the year on these projects leaving a balance of Rs. 7.54 crore as on 31.03.2018.

E. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Vice-Chancellor, National Institute of Educational Planning & Administration through a Management Letter issued separately for remedial/corrective action.

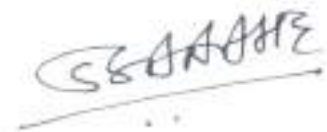
v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.

vi. In our opinion and to the best of our information and according to the explanation given to us, the said financial statements, read together with the Significant Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure I to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:

a. in so far as they relate to the Balance Sheet of the state of affairs of the National Institute of Educational Planning and Administration as at 31 March 2018; and

b. in so far as they relate to the Income and Expenditure Account of the deficit for the year ended on that date.

For and on behalf of the C&AG of India



Place: New Delhi

Director General of Audit

Dated: 29 Nov. 2019

Central Expenditure

Annexure I

1. Adequacy of Internal Audit System

- The Institute has neither an internal audit department nor the internal audit is conducted by the Ministry.
- The institute does not have any internal audit manual.

2. Adequacy of Internal Control System

The internal Control of NIEP needs strengthening in following areas:

- 33 external audit paras pertaining to the period from 2000-01 to 2011-12 were outstanding as on 31/3/2018.
- In certain cases the vouchers were not countersigned by the Finance Office before payment.

3. System of physical verification of fixed assets

- The physical verification of Fixed Assets viz furniture and fixture, computers etc. was completed upto 31.3.2012.
- The physical verification of books and publications was completed upto July 2012.

4. System of Physical Verification of inventory

- The physical verification of stationery and consumable was completed upto 31.3.2012.

5. Regularity in payment of statutory dues

- As per the Accounts, no statutory dues over six months were outstanding as on 31.3.2018.

Annexure -II
Working of Revenue Expenditure

Head of Income & Expenditure Account	Amount
Establishment Expenses as per Income & Expenditure Accounts (Schedule 10)	19,00,00,285
Academic Expenses (Schedule 11)	5,72,02,817
Administrative and General Expenses as per Income & Expenditure Account (Schedule 12)	2,53,09,906
Repair & Maintenance Expenses as per Income & Expenditure Accounts (Schedule 13)	1,95,79,394
	29,20,92,402
Less provision for retirement benefits included in above (Schedule 10A)	7,21,31,645
Add Actual Expenditure on retirement benefits (Schedule 10A)	5,33,17,306
	27,32,78,063

Total Expenditure

Revenue expenditure	27,32,78,063
Capital Expenditure as per Schedule 7 of Accounts	84,91,956
Total Expenditure	28,17,70,019



सत्यमेव जयते

कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय व्यय)
Office of the Director General of Audit (Central Expenditure)
इन्द्रप्रस्थ एस्टेट, नई दिल्ली-110 002
Indraprastha Estate, New Delhi-110002

ए.एम.जी-IV/एस.ए.आर/एन.आई.ई.पी.ए./8-17/2019-20/13377

दिनांक: 29.11.2019

सेवा में,

सचिव, भारत सरकार
उच्चतर शिक्षा विभाग,
मानव संसाधन विकास मंत्रालय,
शास्त्री भवन, नई दिल्ली-110 001

विषय : वर्ष 2018-19 के लिए राष्ट्रीय शैक्षिक योजना एवं प्रशासन संस्थान, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन

महोदया/महोदय,

मैं राष्ट्रीय शैक्षिक योजना एवं प्रशासन संस्थान, नई दिल्ली के वर्ष 2018-19 के प्रमाणित वार्षिक लेखे की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित संसद के पटल पर रखने के लिए संलग्न करता हूँ।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब वे संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

कृपया यह सुनिश्चित किया जाये कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing Body) द्वारा अनुमोदित अवश्य करा लिया जाये तथा यह भी सुनिश्चित करें कि 2018-19 के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र को संसद के पटल पर रखने से पहले सभी पूर्व वर्षों के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र संसद के पटल पर प्रस्तुत किये जा चुके हों।

लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद एवं इसे जारी करने से सम्बन्धित सभी कार्यों को आपके निकाय द्वारा किया जाना ही अपेक्षित है। पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद जारी करते समय निम्नलिखित अस्वीकरण (disclaimer) अंकित करें।

“प्रस्तुत प्रतिवेदन मूल रूप से अंग्रेजी में लिखित पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद है, यदि इसमें कोई विसंगति परिलक्षित होती है तो अंग्रेजी में लिखित प्रतिवेदन मान्य होगा।”

भवदीय,

- एका -

संलग्नक: यथोपरि

निदेशक (ए.एम.जी-IV)

✓ ए.एम.जी-IV/एस.ए.आर/एन.आई.ई.पी.ए/8-17/2019-20/1327

दिनांक: 29.11.2019

प्रति. प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित कुलपति, राष्ट्रीय शैक्षिक योजना एवं प्रशासन संस्थान, 17-B, श्री अरविंदो मार्ग, नई दिल्ली - 110016 को आवश्यक कार्यवाही हेतु अग्रेषित की जाती है। वार्षिक लेखाओं की हिंदी प्रति की। प्रति आवश्यक कार्यवाही हेतु इस कार्यालय को भेजी जाए।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब ये संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

संलग्नक: यथोपरि



निदेशक (ए.एम.जी-IV)

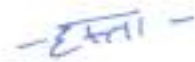
ए.एम.जी-IV/एस.ए.आर/एन.आई.ई.पी.ए/8-17/2019-20/1328

दिनांक: 29.11.2019

प्रति. प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित महानिदेशक (स्वायत्त निकाय), भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली-110 124 को अग्रेषित की जाती है।

यह महानिदेशक लेखापरीक्षा, केंद्रीय व्यय के अनुमोदन से जारी किया जा रहा है।

संलग्नक: यथोपरि



निदेशक (ए.एम.जी-IV)

**Separate Audit Report of the Comptroller and Auditor General of India on the
Accounts of the National Institute of Educational Planning & Administration for the
year ended 31 March 2019**

We have audited the attached Balance Sheet of the National Institute of Educational Planning & Administration (NIEPA) erstwhile National University of Educational Planning & Administration (NUEPA) as at 31 March 2019, Income & Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 20 (1) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2020-21. These financial statements are the responsibility of the NIEPA's management. 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, accounting standards and disclosure 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 disclosure 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, subject to the observation in the report, 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 & Payment Accounts dealt with by this report have been drawn up in the format prescribed by the Government of India, Ministry of Human Resource Development, Government of India vide order no. 29-4/2012-FD dated 17 April 2015, subject to the observation in the report.

iii In our opinion, proper books of accounts and other relevant records have been maintained by the National Institute of Educational Planning & Administration in so far as it appears from our examination of such books subject to observation incorporated in the report.

iv We further report that:

A. Provident fund Balance Sheet

The Balance Sheet has not been drawn as per the format prescribed by MHRD as detailed below:-

(i) The opening balance of Rs. 14.87 crore shown on the liabilities side of the Balance Sheet includes the cumulative balance of the interest reserve and liabilities of GPF and CPF for the previous years. The amount of Rs. 5.20 lakh shown under GPF and amount of Rs. 2.74 lakh shown under CPF is the liability towards the GPF/CPF subscribers for the current year only.

(ii) The interest reserve of (-) Rs. 18.51 lakh shown in the Balance sheet is for the current year and does not include the cumulative balance of the previous years.

The actual liabilities of GPF and CPF and cumulative balance of interest reserve available with NUEPA was not disclosed in accounts. It should be disclosed in the accounts..

B. Income and Expenditure

B.1 Income

B.1.1 Grants/Subsidies (Schedule 7)-Rs. 36.45 crore

(i) As per the format of accounts prescribed by Ministry of Human Resource Development grant utilized for revenue expenditure (exclusive of provision for retirement benefits and inclusive of actual expenditure on retirement benefits) should be shown as income in the above Schedule. Therefore the grant utilized for revenue expenditure should be Rs.34.41 crore (Annexure II) but the same has been shown as Rs. 36.45 crore in the above schedule resulting in overstatement of Grants/Subsidies with consequent overstatement of Capital Fund and understatement of Current Liabilities & Provisions – unutilized grant-in-aid by Rs. 2.04 crore.

(ii) The above includes opening balance of grant-in-aid of Rs. 1.54 crore whereas the closing balance of grant-in-aid as on 31 March 2018 is Rs. 4.36 crore resulting in understatement of Current Liabilities and Provisions— unutilized grant-in-aid and overstatement of Capital Fund by Rs. 2.82 crore

C. General

Corpus/Capital Fund amounting to Rs. (-) 13.93 crore has been shown under assets instead of showing it under liabilities in violation of MHRD format of accounts.

D. Grant-in-aid

NIEPA received grants-in-aid of Rs. 31.84 crore during 2018-19 out of which Rs. 5.94 crore was received in March 2019. It had opening balance of Rs. 4.36 crore as on 1st April 2018. Out of the total fund of Rs. 36.20 crore it utilized Rs. 34.96 crore (Annexure II) leaving a balance of Rs. 1.24 crore as on 31stMarch 2019.

It also received grant of Rs. 4.35 crore for specific projects from Ministry of HRD during the year and had an opening balance of Rs.7.54 crore in these projects. Out of the total of Rs. 11.89 crore an expenditure of Rs. 5.61 crore was incurred by NIEPA during the year on these projects leaving a balance of Rs.6.28 crore as on 31stMarch 2019.

E. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Vice-Chancellor, National Institute of Educational Planning & Administration through a management letter issued separately for remedial/corrective action.

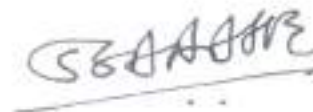
v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.

vi. In our opinion and to the best of our information and according to the explanation given to us, the said financial statements, read together with the Significant Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure I to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:

a. in so far as they relate to the Balance Sheet of the state of affairs of the National Institute of Educational Planning and Administration, New Delhi as at 31 March 2019; and

b. in so far as they relate to the Income and Expenditure Account of the deficit for the year ended on that date.

For and on behalf of the C&AG of India



Place: New Delhi

Dated: 29 NOV. 2019

**Director General of Audit
Central Expenditure**

Annexure I

1. Adequacy of Internal Audit System

- The Institute neither has an internal audit department nor the internal audit is conducted by the Ministry.

- The institute does not have any internal audit manual.

2. Adequacy of Internal Control System

The internal Control of NIEPA needs strengthening in following areas:

- 33 external audit paras pertaining to the period from 2000-01 to 2011-12 were outstanding as on 31/3/2019.

- In certain cases the vouchers were not countersigned by Finance Officer before payment.

3. System of physical verification of fixed assets

- The physical verification of Fixed Assets viz furniture and fixture, computers etc, has been done upto 31.3.2012.

- The physical verification of books and publications was completed upto July 2012.

4. System of Physical Verification of inventory

- The physical verification of stationery and consumable was completed upto 31.3.2012

5. Regularity in payment of statutory dues

- As per the Accounts, no statutory dues over six months were outstanding as on 31.3.2019.

Annexure –II

Working of Revenue Expenditure

Head of Income & Expenditure Account	Amount
Establishment Expenses as per Income & Expenditure Accounts (Schedule 10)	24,77,94,142
Academic Expenses (Schedule 11)	6,48,26,152
Administrative and General Expenses as per Income & Expenditure Account (Schedule 12)	3,34,19,251
Repair & Maintenance Expenses as per Income & Expenditure Accounts (Schedule 13)	1,84,63,339
	36,45,02,884
Less provision for retirement benefits included in above (Schedule 10A)	7,32,56,108
Add Actual Expenditure on retirement benefits (Schedule 10A)	5,28,71,051
	34,41,17,827

Total Expenditure

Revenue expenditure	34,41,17,827
Capital Expenditure as per Schedule 7 of Accounts	55,31,831
Total Expenditure	34,96,49,658



कार्यालय महानिदेशक लेखापरीक्षा (गृह, शिक्षा एवं कौशल विकास)
Office of the Director General of Audit (Home, Education and Skill Development)
इन्द्रप्रस्थ एस्टेट, नई दिल्ली - 110 002
Indraprastha Estate, New Delhi - 110 002

साक्षरमेव जयते

ए.एम.जी-1/एस.ए.आर/एन.आई.ई.पी.ए/9-13/2019-20/

दिनांक: 22.01.21



सेवा में,
सचिव, भारत सरकार
उच्चतर शिक्षा विभाग,
मानव संसाधन विकास मंत्रालय,
शास्त्री भवन, नई दिल्ली-110 001

विषय : वर्ष 2019-20 के लिए राष्ट्रीय शैक्षिक योजना एवं प्रशासन संस्थान, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन

महोदया/महोदय,

मे राष्ट्रीय शैक्षिक योजना एवं प्रशासन संस्थान, नई दिल्ली के वर्ष 2019-20 के प्रमाणित वार्षिक लेखे की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित संसद के पटल पर रखने के लिए संलग्न करती हूँ।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाति हुए, जब वे संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए। कृपया यह सुनिश्चित किया जाये कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing Body) द्वारा अनुमोदित अवश्य करा लिया जाये तथा यह भी सुनिश्चित करें कि 2019-20 के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र को संसद के पटल पर रखने से पहले सभी पूर्व वर्षों के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र संसद के पटल पर प्रस्तुत किये जा चुके हों।

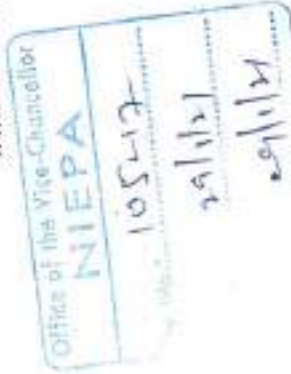
लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद एवं इसे जारी करने से सम्बन्धित सभी कार्यों को आपके निकाय द्वारा किया जाना ही अपेक्षित है। पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद जारी करते समय निम्नलिखित अस्वीकरण (disclaimer) अंकित करें।

“प्रस्तुत प्रतिवेदन मूल रूप से अंग्रेजी में लिखित पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद है यदि इसमें कोई विसंगति परिलक्षित होती है तो अंग्रेजी में लिखित प्रतिवेदन मान्य होगा”

भवदीया,

संलग्नक: यथोपरि

— दस्ता —
निदेशक (ए.एम.जी-1)



Let us have a meeting at the cabinet with the Finance section and the Registrar and VC. N.V.V. 29/01/2021

N.V.V. Registrar

Signature

ए.एम.जी-1/एस.ए.आर/एन.आई.ई.पी.ए/9-13/2019-20/459

दिनांक: 22.01.21

प्रति, प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित कुलपति, राष्ट्रीय शैक्षिक योजना एवं प्रशासन संस्थान, 17-B, श्री अरविंदो मार्ग, नई दिल्ली - 110016 को आवश्यक कार्यवाही हेतु अग्रेषित की जाती है। वार्षिक लेखाओं की हिंदी प्रति की । प्रति आवश्यक कार्यवाही हेतु इस कार्यालय को भेजी जाए।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दशति हुए, जब ये संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

संलग्नक: यथोपरि

सौम्या

निदेशक (ए.एम.जी-1)

ए.एम.जी-1/एस.ए.आर/एन.आई.ई.पी.ए/9-13/2019-20/

दिनांक: 22.01.21

प्रति, प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित महानिदेशक (स्वायत्त निकाय), भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली-110 124 को अग्रेषित की जाती है।

यह महानिदेशक लेखापरीक्षा, (गृह, शिक्षा एवं कौशल विकास) के अनुमोदन से जारी किया जा रहा है।

संलग्नक: यथोपरि

-ए.एम.जी-1-

निदेशक (ए.एम.जी-1)

Sanjay K. Jha , IAAS



सत्यमेव जयते

महानिदेशक लेखापरीक्षा
(गृह, शिक्षा एवं कौशल विकास)
भारतीय लेखा परीक्षा एवं लेखा विभाग
Director General of Audit
(Home, Education & Skill Development)
Indian Audit and Accounts Department

दिनांक: 22.01.2021

प्रबंधन पत्र

प्रिय एन. वी. वर्गीज़ जी,

राष्ट्रीय शैक्षिक योजना एवं प्रशासन संस्थान, नई दिल्ली के वर्ष 2019-20 के लेखों की लेखापरीक्षा कर ली गयी है और मेरे कार्यालय के पत्र संख्या ए.एम.जी.-I/एस.ए.आर./एन.आई.ई.पी.ए./9-13/2020-21/459 दिनांक: 22.01.21 के द्वारा लेखापरीक्षा प्रतिवेदन जारी कर दिया गया है। लेखापरीक्षा के दौरान कुछ अनियमितताएँ एवं कमियाँ ध्यान में आई हैं जिन्हें लेखापरीक्षा प्रतिवेदन में शामिल नहीं किया गया है। इन कमियों को संलग्न अनुबन्ध में दर्शाया गया है।

अतः इस पर आपका ध्यान आकर्षित करते हुए मेरा अनुरोध है कि इन अनियमितताओं एवं कमियों पर उचित कार्यवाही की जाए।

सविनय,

भवदीय,
सुजय कुमार झा

प्रो. एन. वी. वर्गीज़,
कुलपति,
राष्ट्रीय शैक्षिक योजना एवं प्रशासन संस्थान,
17-बी, ओर्विन्दो मार्ग,
नई दिल्ली-110016

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of National Institute of Educational Planning & Administration for the year ended 31 March 2026

We have audited the attached Balance Sheet of National Institute of Educational Planning & Administration (NIEPA), Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 10(1) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been carried out for the period up to 2020-21. These financial statements are the responsibility of the NIEPA's Management. 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, accounting standards and disclosure norms, etc. Audit observation on financial transactions with regard to compliance with the Law, Rules & Regulations (Priority and legality) 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 our 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 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 been drawn up in the format prescribed by the Government of India, Ministry of Education (as per MFRD), Government of India vide order No. 29-420.2-ED dated 7th April 2015, subject to observation in the report.

iii. In our opinion, proper books of accounts and other relevant records have been maintained by the National Institute of Educational Planning & Administration (NIEPA) in so far as it appears from our examination of such books.

iv. We further report that:

A. Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities & Provisions (Schedule-2) Rs. 62.25 crore

The above includes unutilised grant-in-aid of Rs. 1.55 crore whereas unutilised grant-in-aid as on 31 March 2020 is Rs. 6.41 crore. This has resulted in understatement of Current Liabilities & Provisions and overstatement of Capital Fund by Rs. 4.86 crore.

A.2 Loans Advances & Deposits (Schedule-5) Rs. 8.56 crore

The above does not include 21.9 of Rs. 1.49 crore (2014-15 Rs. 0.78 lakh, 2018-19 Rs. 30.17 lakh, 2019-20 Rs. 114.68 lakh) recoverable from the Income Tax Department resulting

3. Consolidated Statement of Income, Advances & Receipts and Statement of Capital and Rs. 1.56 crore.

B. Provident Fund Account Balance Sheet

B.1. Liabilities Rs. 15.25 crore

Rs. crore

The Balance Sheet has not been drawn as per the format prescribed by Ministry of Education. As per the prescribed format of accounts, the liabilities of provident fund as on the last date of the financial year should be shown only direct and ascertainable from the accounts under the heading CPF subscription, CPF subscription, CPF contribution and Interest Reserve/Deficit. However from the Balance sheet of the Provident Fund Accounts of NIEPA the same is not ascertainable because of the following:

(i) Opening balance of Rs. 14.94 crore has been shown in the Balance Sheet. This opening balance is not the opening balance of the subscribers' liabilities but the total liabilities of PF as on 31 March 2019 and is inclusive of the interest deficiency/reserve of the previous years.

(ii) The amount of Rs. 24.88 lakh shown under CPF and amount of Rs. 5.79 lakh shown under CPF is the liability towards the CPF/CPF subscribers for the current year only and not the cumulative subscribers' liability as on 31 March 2020.

Thus, the subscriber liabilities (CPF/CPF) as on 31 March 2020 is not ascertainable from the accounts.

(iii) The Interest Reserve has been shown in deficit as Rs. 10.42 lakh which is net of the interest deficit for the year 2018-19 Rs. 18.51 lakh and interest surplus of the year 2019-20 Rs. 8.09 lakh. The interest surplus of the year 2017-18 Rs. 39.20 lakh and 2016-17 Rs. 9.38 lakh and the interest surplus/deficit of the previous years have not been considered while working out this deficit of Rs. 10.42 lakh. Thus, the cumulative balance of interest reserve available with NIEPA is not ascertainable from the accounts.

C. General

NIEPA has paid Rs. 21.28 crore as advance to CPWD during 2010-11 to 2019-20. As per expenditure statement received from CPWD, the actual expenditure incurred by CPWD during this period was Rs. 14.84 crore whereas as per the ledger it is Rs. 13.98 crore. This needs to be reconciled.

D. Grant-in-aid

NIEPA received grants-in-aid of Rs.45.55 crore during 2019-20 out of which Rs.8.75 crore was received in March 2020. It had opening balance of Rs.1.24 crore as on 1st April 2019. Out of the total fund of Rs.46.83 crore, it utilized Rs.40.42 crore leaving a balance of Rs.6.41 crore as on 31st March 2020.

It also received grant of Rs.7.87 crore for specific projects from Ministry of Education during the year and had opening balance of Rs.3.28 crore in these projects. Out of the total of Rs. 14.15 crore, expenditure of Rs.5.92 crore was incurred by NIEPA, during the year leaving a balance of Rs. 8.23 crore as on 31st March 2020.

K. Management Letter: Deficiencies which have not been included in the Audit Report have been brought to the notice of the Vice-Chancellor, National Institute of Educational Planning & Administration through a management letter issued separately for remedial/corrective action.

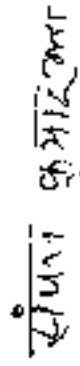
v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.

1. In case of a loan and in the best of our audit opinion if it appears that the expenses shown given to us, the said financial statements, read together with the Significant Accounting Policies and Notes on Accounts, are subject to significant audit observations and other matters mentioned in Annexure 1 to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India.

a. in so far as they relate to the Government Sector of the state of the state of affairs of the National Institute of Educational Planning & Administration, New Delhi as on 31 March 2020, and

b. in so far as they relate to the Income and Expenditure Account of the deficit for the year ended on that date.

For and on behalf of the C.A. & AG of India



**Director General of Audit
Home, Education & Skill Development**

Place: New Delhi

Dated:

Annexure 1

1. Adequacy of internal audit system

- NITPA, which has an internal audit department, is the internal audit conducted by IFC Mumbai. NITPA does not have any internal audit teaming.

2. Adequacy of internal control system

- The internal control of NITPA seems to be adequate due to
(i) its external audit reports pertaining to the period from 2000-01 to 2011-12 were outstanding as on 31.3.2012

(ii) The specific projects included loan projects with a balance of Rs.37.95 lakh which were on hold as there is no intimation from the Ministry regarding the completion of the project. No expenditure was incurred in these projects during the last three years.

- (iii) Non conduct of physical verification of fixed assets and inventory

- (iv) Non conduct of Internal Audit

3. System of physical verification of fixed assets

- The physical verification of Fixed Assets viz., furniture and fixture, computers etc., was done upto 31.3.2012. The physical verification of books and publications was completed upto July 2012. No physical verification of fixed assets including library was conducted since 2012.

4. System of physical verification of inventory

- The physical verification of stationary and consumable was completed upto 31.3.2012. No physical verification of inventory was conducted since 2012.

5. Regularity in payment of statutory dues

- No payments for over six months in respect of statutory dues were outstanding as on 31.03.2012

Annexure to Management Letter

1. Current Liabilities & Provisions (Schedule-2) include liabilities for expenses pertaining to the year 2019-20 but not paid during the year amounting to Rs.27.85 lakh. This has resulted in understatement of Current Liabilities and provisions and overstatement of Capital Fund by Rs. 27.80 lakh.

2. Fixed Assets (Schedule-3) - **Rs. 19.44 crore**

(i) The above does not include laptop worth Rs.0.80 lakh purchased from the specific project account. This has resulted in understatement of Fixed Assets and understatement of Capital Fund by Rs. 0.80 lakh.

(ii) No separate fixed assets register was maintained for specific projects and hence audit could not vouchsafe the fixed assets of Rs. 4.68 lakh in the specific project account (Schedule 3 (c)).

3. Schedule 7 and Schedule 2(B) of the accounts shows opening balance and the closing balance of the grant-in-aid as (-) Rs. 3.62 crore and Rs. 1.55 crore respectively whereas the correct figure of the opening balance and the closing balance is Rs. 1.24 crore and Rs. 5.24 crore respectively. The Schedule 7 and Schedule 2 (B) of the accounts needs to be rectified.

4. As per format of accounts prescribed by Ministry of Education grant utilized for revenue Expenditure (exclusive of provision for retirement benefits and inclusive of actual expenditure of retirement benefits) should be shown as income in above schedule. Therefore, the grant utilized for revenue expenditure should be Rs.38,55,75,417 but the same has been shown as Rs.38,93,83,150 crore in the above schedule resulting in overstatement of Grants-Subsidies with consequent overstatement of Capital Fund and understatement of Current Liabilities & Provisions actualized grant in aid by Rs.8000.

5. Specific projects include a debit balance of Rs. 92.05 lakh pertaining to the period from 2016-17 to 2018-19 as detailed below:

S.No	Name of the Project	Amount in Rs.	Year since the balances in debit
1	Primary and Upper Primary (DCIL)	1,15,63,250	2016-17
2	Centre for Policy Research UGC	1,92,55,75	2018-19
3	IPEA Myanmar	(-31,41,634)	2018-19
	Total	(-33,70,549)	

These debit balances need to be reviewed and corrected in account if any should be provisional



कार्यालय महानिदेशक लेखापरीक्षा (गृह, शिक्षा एवं कौशल विकास)
Office of the Director General of Audit (Home, Education and Skill Development)
इन्द्रप्रस्थ एस्टेट, नई दिल्ली - 110 002
Indraprastha Estate, New Delhi - 110 002

ए.एम.जी-1/एस.ए.आर/एन.आई.पी.ए/9-56/2021-22/

दिनांक: 24.03.2022

सेवा में,

सचिव, भारत सरकार
उच्चतर शिक्षा विभाग,
मानव संसाधन विकास मंत्रालय,
शास्त्री भवन, नई दिल्ली-110 001

विषय : वर्ष 2020-21 के लिए राष्ट्रीय शैक्षिक योजना एवं प्रशासन संस्थान, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन

महोदया/महोदय,

में राष्ट्रीय शैक्षिक योजना एवं प्रशासन संस्थान, नई दिल्ली के वर्ष 2020-21 के प्रमाणित वार्षिक लेखे की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित संसद के पटल पर रखने के लिए संलग्न करती हूँ।

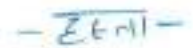
संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दशति हुए, जब वे संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

कृपया यह सुनिश्चित किया जाये कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing Body) द्वारा अनुमोदित अवश्य करा लिया जाये तथा यह भी सुनिश्चित करें कि 2020-21 के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र को संसद के पटल पर रखने से पहले सभी पूर्व वर्षों के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र संसद के पटल पर प्रस्तुत किये जा चुके हों।

लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद एवं इसे जारी करने से सम्बन्धित सभी कार्यों को आपके निकाय द्वारा किया जाना ही अपेक्षित है। पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद जारी करते समय निम्नलिखित अस्वीकरण (disclaimer) अंकित करें।

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

भवदीया,

—  —

संलग्नक: यथोपरि

निदेशक (ए.एम.जी-1)

ए.एम.जी-1/एस.ए.आर/एन.आई.ई.पी.ए/9-56/2021-22/1817

दिनांक: 24.03.2022

प्रति, प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित कुलपति, राष्ट्रीय शैक्षिक योजना एवं प्रशासन संस्थान, 17-B, श्री अरविंदो मार्ग, नई दिल्ली - 110016 को आवश्यक कार्यवाही हेतु अग्रेषित की जाती है। वार्षिक लेखाओं की हिंदी प्रति की । प्रति आवश्यक कार्यवाही हेतु इस कार्यालय को भेजी जाए।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब ये संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

संलग्नक: यथोपरि



निदेशक (ए.एम.जी-1)

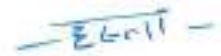
ए.एम.जी-1/एस.ए.आर/एन.आई.ई.पी.ए/9-56/2021-22/

दिनांक: 24.03.2022

प्रति, प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित महानिदेशक (स्वायत्त निकाय), भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली-110 124 को अग्रेषित की जाती है।

यह महानिदेशक लेखापरीक्षा, (गृह, शिक्षा एवं कौशल विकास)के अनुमोदन से जारी किया जा रहा है।

संलग्नक: यथोपरि



निदेशक (ए.एम.जी-1)

**Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of
National Institute of Educational Planning & Administration
for the year ended 31 March 2021**

We have audited the attached Balance Sheet of National Institute of Educational Planning & Administration (NIEPA), Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20 (1) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2020-21. These financial statements are the responsibility of the NIEPA's Management. 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, accounting standards and disclosure norms, etc. Audit observation on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cost 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 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 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, subject to observations in the report, 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 been drawn up to the form prescribed by the Government of India, Ministry of Education, subject to observation in the report.

iii. In our opinion, proper books of accounts and other relevant records have been maintained by the National Institute of Educational Planning & Administration (NIEPA) in so far as it appears from our examination of such books.

iv. We further report that:

A. Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities and Provisions (Schedule 2) - Rs. 65.66 crore

The above includes unutilized grant-in-aid of Rs. 5.00 crore whereas unutilized grant-in-aid as on 31st March 2021 was Rs. 9.85 crore. This has resulted in understatement of Current Liabilities and Provision and overstatement of Capital Fund by Rs. 4.85 crore. This is being pointed out since 2019-20 but remedial action has not been taken.

A.2 Assets

A.2.1 Loans Advances & Deposits (Schedule-5) - Rs.7.55 crore

The above does not include TDS of Rs.195.28 lakh (2014-15: Rs.0.78 lakh, 2016-17: Rs. 70.17 lakh, 2017-19: Rs.114.68 lakh and 2020-21: Rs. 49.65 lakh) recoverable from the Income Tax Department resulting in overstatement of Loans, Advances & Deposits as well as understatement of Capital Fund by Rs. 195.28 lakh. This is being pointed out since 2015-16 but remedial action has not been taken.

B. Significant Accounting Policies

As per the format of Accounts prescribed by Ministry of Pensions and Accounting Standard 15, Retirement benefits should be provided on the basis of actuarial valuation which is not being followed by NHPPA. As per Significant Accounting Policy No. 51, the provision for retirement benefit was calculated during the year 2020-21 by increasing 5% of the previous year (2019-20) actuarial valuation. Moreover, the Notes on Accounts No. 23 on this issue is totally incorrect as in the note it has been stated that the provision for retirement benefits has been made on the basis of actuarial valuation as on 31.03.2021.

C. General

C.1 NHPPA has paid Rs. 21.28 crore as advance to CPWD during 2010-11 to 2020-21. As per expenditure statement received from CPWD, the actual expenditure incurred by CPWD during this period was Rs. 14.84 crore whereas as per the ledger it is Rs. 11.98 crore.

The difference of Rs. 6.35 crore was not explained to audit despite being pointed out in the SAR for the year 2019-20. Further, the expenditure statement of CPWD for the year 2020-21 was not furnished to audit. In view of the above audit could not verify the Capital Advances of Rs. 21.28 crore shown in the Accounts.

C.2 As per the Significant Accounting Policy No. 53, depreciation on fixed assets is provided on straight line method at the rates specified therein but depreciation has been charged on the net value as on the last day of the previous year instead of the gross value of fixed assets. The challenged accounting policy has not been accepted in the preparation of accounts.

Further, depreciation on office equipment and furniture & fixtures has been charged @ 8% whereas in the disclosed SAR, rate of 15% has been mentioned.

D. Grant-in-aid

NIEPA received grants in aid of Rs.36.88 crore during 2020-21 out of which Rs 3.57 crore was received in March 2021. It had opening balance of Rs.6.41 crore as on 1st April 2020. Out of the total aid of Rs. 43.29 crore, it utilized Rs. 31.46 crore (Rs. 2.37 crore Capital and Rs. 31.32 crore revenue) leaving a balance of Rs. 9.85 crore as on 31st March 2021.

It also received grant of Rs. 2.24 crore for specific projects from Ministry of Education during the year and had an opening balance of Rs. 8.23 crore in these projects. Out of the total of Rs. 10.47 crore, an expenditure of Rs. 3.78 crore was incurred by NIEPA during the year leaving a balance of Rs. 6.69 crore as on 31st March 2021.

E. Management Letter:

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Vice Chancellor, National Institute of Educational Planning & Administration through a management letter issued separately for remedial/corrective action.


v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with in 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 explanation given to us, the said financial statements, read together with the Significant Accounting Policies and Notes on Accounts, and subject to significant matters stated above and other matters mentioned in Annexure I to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:

a. in so far as they relate to the Balance Sheet of the state of the state of affairs of the National Institute of Educational Planning & Administration, New Delhi as on 31 March 2021; and

b. in so far as they relate to the Income and Expenditure Account of the department for the year ended on that date.

For and on behalf of the C&AG of India


24.3.2021

Place: New Delhi

Dated:

**Director General of Audit
Home, Education & Skill Development**

Annexure

1. Adequacy of internal audit system

The Internal Audit system of NEIPA is not adequate as:

- The NEIPA has neither an internal audit department nor the internal audit is conducted by the Ministry.
- NEIPA does not have any internal audit manual

2. Adequacy of internal control system

The internal control system of NEIPA needs strengthening in the following areas:

- 33 external audit para's pertaining to the period from 2006-07 to 2011-12 were outstanding as on 31.03.2021.
- Non maintenance of separate Fixed Asset register for Specific Projects.
- Details of expenditure incurred by CPWD for the year 2020-21 was not available with NEIPA.
- Non conduct of Physical verification of Fixed Assets since 2013-14.

3. System of physical verification of fixed assets

- The physical verification of Fixed Assets viz. Furniture and Fixture, was done upto 31.03.2013 and that of computers was conducted upto 31.03.2012. The physical verification of books and publications was completed upto July 2013.

4. System of physical verification of inventory

- The physical verification of stationery and consumable was completed upto 2020-21.

5. Regularity in payment of statutory dues

- No payments in over six months in respect of statutory dues were outstanding as on 31.03.2021.