

अंकुषण प्रतिवेदन
Audit Report
2012 - 2013



नव नालन्दा महाविहार, नालन्दा
(समविश्वविद्यालय)
संस्कृति मंत्रालय, भारत सरकार
Nava Nalanda Mahavihara, Nalanda
(Deemed to be University)
Ministry of Culture, Government of India

प्रकाशक

निदेशक,

नव नालन्दा महाविहार

सम विश्वविद्यालय

नालन्दा - 803111, बिहार (भारत)

(संस्कृति विभाग, भारत सरकार के अधीन एक स्वायत्तशासी संस्थान)

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**SEPARATE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL OF INDIA ON THE ACCOUNTS OF NAVA NALANDA
MAHAVIHARA, NALANDA FOR THE YEAR ENDED 31 MARCH 2013**

1. We have audited the attached Balance Sheet of Nava Nalanda Mahavihara (NNMV) Nalanda as at 31 March 2013 and the Income & Expenditure Account and Receipt and Payment 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 upto 2013-14. These financial statements are the responsibility of the management of Nava Nalanda Mahavihara (NNMV) Nalanda. 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 practice accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety & Regularity) and efficiency cum-performance aspects, etc., if any, are reported through inspection Reports CAG's Audit Reports separately.



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3. We have conducted our audit in accordance with auditing standard 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, evidence 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 audit.
 - ii) The Balance Sheet, Income & Expenditure Account and Receipt and Payment Account dealt with by this report have been drawn up in the format approved by the Govt, of India, Ministry of Finance.
 - iii) In our opinion, proper books of accounts and other relevant records have been maintained by NNMV, Nalanda, as required as it appears from our examination of such books.
 - iv) We further report that -
- (A) Balance Sheet**
- Depreciation amounting to Rs. 14.41 lakh has not been charged on Fixed Assets during the year.



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(B) General Comments

The disclosure made vide the Accounting policy and Notes-1 that the accounts have been prepared on cash basis subject to provision for interest on CPF (Employees) and provision for interest accrued on fixed assets is contrary to the Common Format of Annual accounts prescribed by the Government.

(C) Grant in Aid

Out of the total Grants -in- aid of Rs. 729.61 lakh received during the year under Plan and Non- plan head, the organization utilized a sum of Rs. 715.80 Lakh leaving the unutilized balance of Rs. 13.80 Lakh as on 31st March 2013 as detailed below

| Head | Opening balance (In Rupees) | Receipt (In Rupees) | Total (In Rupees) | Utilized (In Rupees) | Closing balance (In Rupees) |
|----------------------------|--------------------------------|------------------------|----------------------|-------------------------|--------------------------------|
| Non Plan | 2345 | 30457655 | 30460000 | 32210490 | -1750490 |
| Plan | 5078 | 42494922 | 42500000 | 39369442 | 3130558 |
| Total (Plan & Non-plan) | 7423 | 72952577 | 72960000 | 71579932 | 1380068 |

(D) **Management Letter :** Deficiencies which have not been included in the Audit Report has been brought to the notice of Director 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 & Expenditure Account and Receipt & Payment Account dealt with by this report are in agreement with the books of accounts.