


## Institute of Science, Nagpur

### 6.4.1

#### Audit notes

  
कार्यालय प्रधान महालेखाकार (लेखापरीक्षा) - महाराष्ट्र, मुंबई,  
शाखा कार्यालय नागपुर, सिविल लाइन्स, नागपुर - 440001  
OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT) -  
MAHARASHTRA, MUMBAI  
BRANCH OFFICE AT NAGPUR, CIVIL LINES, NAGPUR - 440001  
Email: [nagpbrau1.mh1.au@cag.gov.in](mailto:nagpbrau1.mh1.au@cag.gov.in)  
(email & post)

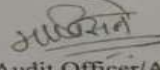
क्र. ऑडिट-1/ANG-V/शाखा कार्यालय नागपुर./Inst of Science/ दिनांक: 25/11/2022  
/ 229

To,  
The Director,  
State Institute of Science,  
Ravindranath Tagor Marg,  
Civil Lines, Nagpur - 440001

**Subject: Compliance Audit of your Institute.**  
**Reference: Your Letter No. विसना/लेखा/693/2022 दिनांक 15 November 2022.**

Madam / Sir,

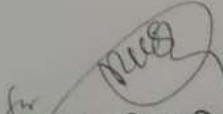
With reference to your letter and as per telephonic discussion, the audit of your Institution which was scheduled from 17/11/2022 to 30/11/2022 stands postponed / cancelled. Next date of audit will be communicated later.

Yours faithfully,  
  
Senior Audit Officer/Admn-AMG-V

- suspend the audit after bringing it to the notice of the head of the office in writing and bring the matter to the notice of higher management.
11. While compilation of information requested for by audit may require sometimes furnishing of documents held by the auditee organization should be made within the same day since these are readily available.
  12. It may be mentioned here that failure to produce necessary record/documents or to respond to the clarifications sought by audit team would tantamount to preventing a Government officer from performing his/her duties and could, therefore, invite action under Section 175-186 of the Indian Penal Code.
  13. Our audit teams have been directed to return the documents as soon as their examination is over. We expect to issue an inspection report containing the results of audit within 30 days of conclusion of audit for the response of the department.
  14. We will acknowledge the acceptance of audit findings and conclusions and remedial measures assured/taken by the auditee organizations in our inspection report if remedial measures are taken during the course of audit itself.
  15. We hope that your office maintains a file register/register of documents held along with the cash book and the same will be required on the very first day of audit. These and other documents forming the basis of information may please be furnished to the audit party on the same day of commencement of audit.
  16. Depending upon the volume of work and supply of information/documents the period of audit may be extended.
  17. We bring to your kind notice that our team would expect only working environment assistance in their day to day working and documents and information and nothing more. Should you feel it necessary to conduct senior officers you are most welcome to contact the Deputy Accountant General of audit at telephone numbers 0712-2565161/2/3/4/5/6/7 and Official e-mail [ngpbrau1.mh1.au@cag.gov.in](mailto:ngpbrau1.mh1.au@cag.gov.in)
  18. In case you have any doubt in regard to the genuineness of audit team reporting for audit in your office please feel free to request them to confirm their identity with reference to valid ID cards issued by this office to its audit inspection staff.

Looking forward to a constructive engagement.

Kindly acknowledge the receipt.

  
वरिष्ठ लेखापरीक्षा अधिकारी/प्रशासन  
लेखापरीक्षा प्रबंधन समुह-5

- (a) Financial statements are prepared in accordance with acceptable accounting standards/rules;
- (b) Financial statements are presented with due consideration to the circumstances of the audited entity;
- (c) Sufficient disclosures are presented about various elements of financial statements;
- (d) The various elements of financial statements are properly evaluated, measured and presented; and
- (e) Evaluation of the internal control that assist in safeguarding assets and resources, assures the accuracy and completeness of accounting records and in complying with financial laws and regulations.

2. The period covered under the audit shall be **01.12.2015 to 30.09.2022** which may also include examination of documents/transactions of the previous years, considered relevant by the audit team.

3. Consistent with contemporary professional practice and provision in CAG's Regulations on Audit and Accounts 2007 (Regulation 183) our audit team would seek an entry conference at appropriate top/senior level, having control and authority over the subjects under the present audit. The entry meeting will be an opportunity for the audit team to explain the audit objective criteria and examination of the internal control system. It is desirable that the entry conference is held on the first working day of the audit period.

On the conclusion of the audit, the audit team would request you for an exit conference (Regulation 191) in which audit findings communicated to the auditee will be discussed.

4. We request you to kindly make it convenient to hold the meetings on the opening and closing days of audit respectively.

5. Our audit shall be conducted with reference to the Auditing Standards and Regulations on Audit and Accounts-2007 issued by the Comptroller and Auditor General of India under Under Section 18 of the Comptroller and Auditor General of India's (Duties, Power and Conditions of Service) Act 1971 it is the responsibility of the person in charge of any office or department, the accounts of which have to be inspected and audited by the Comptroller and Auditor General of India to afford all facilities for inspection by the audit team and comply with the request for information in as complete as a form as possible and with all reasonable expedition. Our audit team shall request for information and documents, indicating the expected time within which these may be provided. We expect that the documents held by the auditee should be available within the same day and the information would be made available within the time indicated in the information seeking memo.

Attention is drawn to Regulations 169, which provides that the form, type and extent of data, information and documents required for audit test and the nature shall be determined by the audit officer and that the data, information and documents would also include those obtained by auditable entity from the third party and relied upon by the auditee in its performance of functions.

We also draw your attention to Regulation 172, which enjoins that where required by audit in special circumstances the auditable entity shall conduct physical verifications of stores, stocks, assets etc. in the presence of the audit officer.

We suggest that you may nominate a liaison officer sufficiently senior level for day to day coordination in the audit functions.

We bring to your kind notice that in the event of unreasonable delay in supply of information and documents leading to partial, selective or complete withholding of



प्रधान महालेखाकार का कार्यालय (लेखापरीक्षा)-I महारा  
शाखा कार्यालय नागपुर  
C/o महालेखाकार (ले.व.इ.)-II कॉम्प्लेक्स, वेस्ट हाई कोर्ट रोड, सिवि  
लाइन्स, नागपुर-440001  
BRANCH OFFICE OF THE PRINCIPAL ACCOUNTANT  
GENERAL (AUDIT)-I MAHARASHTRA AT NAGPUR  
C/o THE ACCOUNTANT GENERAL (A&E)-II COMPLE  
WEST HIGH COURT ROAD, CIVIL LINES, NAGPUR-44000  
E-MAIL: nagpbrau1.mh1.aud@cac.gov.in

क्र. ओडिट-1/लेप.प.स.-5/शाखा कार्यालय नागपुर/2022-23/12.1 दिनांक: 17.10.2022

सेवा में  
निदेशक  
राज्य विज्ञान संस्थान,  
नागपुर

महोदय,  
निदेशक, राज्य विज्ञान संस्थान, नागपुर के वर्ष 01.12.2015 से 30.09.2022 तक Compliance Audit  
के लिए दिनांक 17.11.2022 से 30.11.2022 तक लेखापरीक्षण किया जाएगा। लेखापरीक्षा घाटी में  
श्री ए.एस. बरुआ, वरिष्ठ लेखापरीक्षा अधिकारी, श्री डी.डी. सोमकुले, सहा.लेखापरीक्षा अधिकारी एवं श्री जॉन  
घोडेस्वार, सहा.लेखापरीक्षा अधिकारी के द्वारा किया जाएगा।  
Compliance Audit of O/o The Director State Institute of Science, Nagpur for the year 01.12.2015  
to 30.09.2022 will be taken up from 17.11.2022 to 30.11.2022. The audit team will comprise of  
Shri A.S. Barua, Sr. Audit Officer, Shri D.D. Somkule, AAO and Shri John Ghodeswar, AAO.

1 Broad objectives of audit are as under :-

- (Compliance Audit)**
- (i) To confirm whether the activities of the entity are in accordance with the relevant laws, regulations and authorities that govern such entity. More specifically, it may involve examining to what extent the audited entity follows rules, laws and regulation, budgetary resolutions, economy instructions, policy, established codes, or agreed upon terms, such as the terms of a contract or the terms of a funding agreement;
  - (ii) System of internal control internal audit in relation to budgetary assumption, financial statements, compliance and financial reporting;
  - (iii) To audit Transparency and competitiveness in contracts and procurements;
  - (iv) To examine and report upon propriety in expenditure that has a significant bearing on mandate/operations and budgetary grants of the organization/entity;
  - (v) Value for money derived from individual or a set of material transactions;
  - (vi) To examine the stores and stock accounts, where applicable;
  - (vii) Banking and cash management issues; and
  - (viii) Audit the IT applications, etc.
- (Financial Audit)**