



भारतीय लेखापरीक्षा और लेखा विभाग

कार्यालय महा निदेशक लेखापरीक्षा (केन्द्रीय), अहमदाबाद
शाखा कार्यालय राजस्थान, जनपथ, जयपुर-302005

INDIAN AUDIT AND ACCOUNTS DEPARTMENT

Office of the Director General of Audit (Central), Ahmedabad
Branch Office Rajasthan, Janpath, Jaipur-302005

क्रमांक: सी.आर.ए.॥(व्यय)/एस.ए.आर./आई आई एम यू/23-24/496

दिनांक: 25.09.2024

सेवामें,
सचिव,
शिक्षा मंत्रालय,
शास्त्री भवन, नई दिल्ली-110001

विषय: भारतीय प्रबंधन संस्थान, उदयपुर के वर्ष 2023-24 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदय/महोदया,

कृपया वार्षिक लेखों की प्रति के साथ वर्ष 2023-24 के लिए भारतीय प्रबंधन संस्थान, उदयपुर के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन संलग्न है।

2. लेखापरीक्षित लेखे और पृथक लेखापरीक्षा प्रतिवेदन को, इससे पहले कि इन्हें मंत्रालय द्वारा संसद के समक्ष रखे जाने के लिए भेजा जाये, विचार और अंगीकरण और उस पर पारित संकल्प के लिए, संस्थान के शीर्ष शाषी निकाय की वार्षिक आम बैठक के समक्ष प्रस्तुत किया जाना आवश्यक है।

3. संसद के समक्ष लेखापरीक्षित लेखा और पृथक लेखापरीक्षा प्रतिवेदन प्रस्तुत करने की तारीखों के बारे में कृपया सूचित करें। मुद्रित दस्तावेजों के पांच सेट (लेखापरीक्षा प्रतिवेदन, वार्षिक प्रतिवेदन एवं लेखापरीक्षित लेखे) भी कृपया इस कार्यालय को भेजें।

4. कृपया दस्तावेजों की प्राप्ति की सूचना दें।

संलग्न: उपरोक्तानुसार।

भवदीय,


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निदेशक/सी.आर.ए.-॥

✓ पृथक लेखापरीक्षा प्रतिवेदन और लेखापरीक्षित लेखों की प्रति निदेशक, भारतीय प्रबंधन संस्थान, बलिचा, उदयपुर -313001 को इस टिप्पणी के साथ अग्रेषित की जाती है कि लेखापरीक्षित लेख एवं पृथक लेखापरीक्षा प्रतिवेदन संस्थान की शीर्ष शाखी निकाय की वार्षिक आम बैठक में अंगीकृत/विचार किये जाना सुनिश्चित करें एवं लेखापरीक्षित लेखों पर अंगीकृत/विचारित संकल्प तथा उस पर प्रतिवेदन इस कार्यालय को प्रस्तुत किया जावे। यह भी लेख है कि संस्थान यदि आवश्यकता अनुभव करे, तो इस प्रतिवेदन का हिन्दी अनुवाद अपने स्तर पर करवा सकता है परन्तु इस प्रतिवेदन के हिन्दी अनुवाद में निम्नलिखित अंकित होना चाहिए: "प्रस्तुत प्रतिवेदन मूल रूप से अंग्रेजी में लिखित लेखापरीक्षा प्रतिवेदन का हिन्दी अनुवाद है। यदि इसमें कोई विसंगति परिलक्षित होती है तो अंग्रेजी में लिखित प्रतिवेदन मान्य होगा"।

हिन्दी अनुवाद की एक प्रति इस कार्यालय को भी प्रेषित करें।

संलग्न: उपरोक्तानुसार।


25.09.24
निदेशक/सी.आर.ए.-॥

Separate Audit Report of Comptroller and Auditor General of India on the Accounts of Indian Institute of Management, Udaipur for the year ended on 31 March 2024

We have audited the attached Balance Sheet of the Indian Institute of Management, Udaipur (IIMU) as at 31 March 2024, the Income and Expenditure Account and the Receipts and Payments Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. These financial statements are the responsibility of IIMU'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 & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, 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 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 disclosures 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 approved by Ministry of Human Resource Development, Government of India vide order No. 29-4/2012-FD dated 17 April 2015.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Institute in so far as it appears from our examination of such books.
- iv. We further report that:

Comments on accounts

A. Grants-in-aid

During current year, no grants/subsidies were received by IIMU. Thus, as on 31 March 2024, balance of grant was 'Nil'.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & 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 explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters, stated above and other matters mentioned in Annexure to this Separate Audit Report give a true and fair view in conformity with accounting principles generally accepted in India.
- a). In so far as it relates to the Balance Sheet, of the state of affairs of the IIMU as at 31 March 2024, and
- b). In so far as it relates to Income & Expenditure Account of the surplus for the year ended on that date.

Place: Ahmedabad

Date: 25.09.2024

For and on behalf of the C&AG of India



Director General of Audit (Central) Ahmedabad

Annexure to Separate Audit Report

1. Adequacy of Internal Audit System

IIMU outsourced internal audit. During the year 2023-24, it was conducted by M/s Sorab S. Engineer & Company, Ahmedabad.

As such, the internal audit system was adequate during the year 2023-24.

2. Adequacy of Internal Control System

Internal control system is adequate in the institute.

3. Physical Verification of Fixed Assets

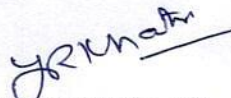
Physical Verification of Fixed Assets was carried out for the year 2023-24.

4. Physical Verification of Inventory

Physical verification of Inventory was carried out for the year 2023-24.

5. Regularity in payment of statutory dues

Statutory dues were paid regularly.


Sr. Audit Officer/ Exp.