



BRANCH: DIRECTOR GENERAL OF AUDIT (CENTRAL),  
LUCKNOW AT PRAYAGRAJ



Ltr No: Central Expenditure/2023-2024/DIS-1206347

Date: 17 Oct 2023

To,

Secretary, Department of Higher Education, Ministry of Education, Shastri Bhawan, New Delhi-110001

Subject: Issue of Separate Audit Report: PR-72664 on the Annual Accounts of Indian Institute of Technology Roorkee for the year 2022-23

Sir/Madam,

इस पत्र के माध्यम से भारतीय प्रौद्योगिकी संस्थान रूड़की के वर्ष 2022-23 के लेखों पर पृथक लेखा परीक्षा प्रतिवेदन (अंग्रेजी) अग्रसारित किया जा रहा है।

2. कृपया सुनिश्चित करें की पृथक लेखापरीक्षा प्रतिवेदन एवं सम्बंधित लेखे संसद के दोनों सदनों के सम्मुख प्रस्तुत हुए।

3. कृपया पृथक लेखापरीक्षा प्रतिवेदन एवं लेखो को संसद के दोनों सदनों के समक्ष अंतिम रूप से प्रस्तुत करने की तिथि भारत के नियंत्रक एवं महालेखापरीक्षक के साथ साथ इस कार्यालय को भी सूचित करने का कष्ट करें।

संलग्नक उपर्युक्तानुसार।

भवदीय,  
प्रधान निदेशक लेखापरीक्षा (केंद्रीय)

Letter No. DIS-1206347 Dated 17.10.2023

वर्ष 2022-23 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति निदेशक, भारतीय प्रौद्योगिकी संस्थान रूड़की को आवश्यक कार्यवाही हेतु प्रेषित है। संस्थान यदि आवश्यकता अनुभव करे, तो इस प्रतिवेदन का हिन्दी अनुवाद करवा सकता है परन्तु इस प्रतिवेदन के हिन्दी अनुवाद में निम्नलिखित अंकित होना चाहिए :  
“प्रस्तुत प्रतिवेदन मूलरूप से अंग्रेजी में लिखित पृथक 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 करने का कष्ट करें।

संलग्नक: उपर्युक्तानुसार।

Yours faithfully,

Jayakar Babu  
Deputy Director



**Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the Indian Institute of Technology, Roorkee for the year ended 31 March, 2023**

We have audited the attached Balance Sheet of the Indian Institute of Technology, Roorkee (Institute) as at 31 March 2023, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 23 (2) of The Institutes of Technology Act, 1961. These financial statements are the responsibility of Institute'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 (C&AG) 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 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 of Financial Statement for Central Higher Educational Institutions approved by the Ministry of Human Resource Development, Government of India.

(iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Indian Institute of Technology, Roorkee as required under Section 23(1) of The Institutes of Technology Act 1961, in so far as it appears from our examination of such books.

(iv) We further report that:

**(A) Balance Sheet**

**Tangible Asset (Schedule-4) Rs. 1594.08 crore**

Above includes Rs. 28.31 crore (Construction of 572-seater Student Hostel Phase-I & Railway Research lab) whereas the concerned works are not yet completed. This has resulted in overstatement of Tangible Assets (Buildings) by Rs. 28.31 crore and understatement of Work in Progress by the same amount. The Institute also needs to recalculate the depreciation and incorporate it suitably.

**(B) Income & Expenditure Account**

**(B.1) Establishment Expenses (Schedule-15) Rs. 424.16 crore**

The above includes Rs. 34.39 crore being salary of hired and muster-roll staff which should have been included under the same head in Administrative and General Expenses (Schedule-17). Thus Establishment expenses are overstated by Rs. 34.39 crore and Administrative expenses are understated by the same amount.

**(B.2) Administrative Expenses (Schedule-17) Rs. 50.73 crore**

The above includes Rs. 59.75 lakh representing cost of 'Medical insurance of Students' which should have been depicted in 'Student Welfare expenses' under Academic Expenses (Schedule-16). This resulted in overstatement of administrative expenses by Rs. 59.75 lakh and understatement of academic expenses by the same amount.

**(C) General**

**(C.1)** The Institute has not bifurcated the Subscription amount paid for E-journals into periods 'Jan 23 to March 23' and 'April 23 to December 2023' and included the whole amount of Rs. 12.75 crore into Fixed assets (Intangible) instead of including apportioned amount. The Institute needs to bifurcate the subscription amount and incorporate it suitably.

**(C.2)** The Institute has overbooked the AMCs in the head Repair and Maintenance (Schedule-19), in which the term of some AMCs cover the period up to 2025. Hence, the same needs to be recalculated and incorporated suitably.

**(D) Grants-in-aid (MHRD)**

During the year 2022-23, the Institute received Grants-in-Aid of Rs. 648.65 crore (OH35 (Capital creation): 104.94 crore, OH31 (General): 286.12 crore and OH 36 (Salary): 257.59 crore) whereas the Institute utilised a sum of Rs. 720.13 crore. The excess expenditure of Rs. 71.48 crore was met out from their internal resources.

**(v)** Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income & Expenditure 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 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 Indian Institute of Technology, Roorkee as at 31 March 2023; and

b. In so far as it relates to Income & Expenditure Account of the 'deficit' for the year ended on that date.

**For and on behalf of the C&AG of India**

**Date:**

**Place: Lucknow**

**Principal Director of Audit (Central)**

## **Annexure**

### **1. Adequacy of Internal Audit System**

The Internal Audit Wing exists in the Institute but not adequate as per the requirement of the government system. The internal audit of the Institute has been conducted for the year 2022-23 by Internal Audit wing of the Institute.

### **2. Adequacy of Internal Control System**

The inadequacy of the Internal Control System in the Institute is characterised by the followings deficiencies:

- Non-reconciliation of un-reconciled amount of Rs. 6.80 crore pertaining to March 2023, which remained unreconciled as on 15.09.2023.
- Non-filling of 635 vacant posts against the sanctioned strength of 1818 faculty and non-faculty positions.

### **3. System of Physical Verification of Fixed Assets**

Physical verification of fixed assets (except library books) has been conducted for the year 2022-23.

### **4. System of physical verification of Inventory**

Physical verification of inventory has been conducted for the year 2022-23.

### **5. Regularity in payment of statutory dues**

The Institute is regular in payment of statutory dues.

**Dy. Director (CE)**