



स्पीड पोस्ट द्वारा
कार्यालय प्रधान निदेशक लेखापरीक्षा (केन्द्रीय) लखनऊ
शाखा कार्यालय – प्रयागराज
Office of the Principal Director of Audit (Central) Lucknow
Branch Office – Prayagraj
15-ए, दयानन्द मार्ग, सत्यनिष्ठा भवन, प्रयागराज
15-A, Dayanand Marg, Satyanishtha Bhawan, Prayagraj – 211 001

पत्र संख्या: प्र0नि0ले0प0 (केन्द्रीय)/पू.ले.प.-30/2018-19/

दिनांक : .01.2019

सेवा में,

सचिव, भारत सरकार,
मानव संसाधन विकास मंत्रालय,
उच्च शिक्षा विभाग, शास्त्री भवन,
नई दिल्ली- 110001

विषय : भारतीय प्रौद्योगिकी संस्थान, रूडकी के वर्ष 2017-18 के लेखों पर आधारित पृथक लेखापरीक्षा प्रतिवेदन।

महोदय,

इस पत्र के माध्यम से भारतीय प्रौद्योगिकी संस्थान, रूडकी के वर्ष 2017-18 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) तथा वार्षिक लेखे की प्रति अग्रसारित की जा रही है।

- कृपया सुनिश्चित करें कि पृथक लेखापरीक्षा प्रतिवेदन एवं सम्बन्धित लेखे संसद के दोनों सदनों के समक्ष प्रस्तुत हुए।
- कृपया पृथक लेखापरीक्षा प्रतिवेदन एवं लेखों को संसद के दोनों सदनों के समक्ष अन्तिम 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,
ह0/-

प्रधान निदेशक लेखापरीक्षा (केन्द्रीय)

पत्र संख्या: प्र0नि0ले0प0 (केन्द्रीय)/पू.ले.प.-30/2018-19/214


दिनांक : 10.01.2019

निदेशक, भारतीय प्रौद्योगिकी संस्थान, रूडकी-247667 को संस्थान के वर्ष 2017-18 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति 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 अस्वीकरण (disclaimer) 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।


उप निदेशक (केन्द्रीय व्यय)

Separate Audit Report of the Comptroller and Auditor General of India on the accounts of the Indian Institute of Technology, Roorkee for the year ended 31 March 2018

We have audited the attached Balance Sheet of the Indian Institute of Technology, Roorkee (Institute) as at 31 March 2018 the Income and Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 19 (2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 23 (2) of the Indian Institute 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 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 and 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 and Expenditure Account and Receipts and 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 Indian Institute of Technology Act 1961, in so far as it appears from our examination of such books.

(iv) We further report that:

(A) Balance Sheet

Intangible Assets (Schedule-04) ₹ 12.37 crore

The Institute purchased e-journals for ₹ 13.74 crore and charged depreciation at the rate of 10 *per cent* instead of 40 *per cent* as mentioned in the format of MHRD. Consequently, the depreciation was undercharged by ₹ 4.12 crore. This resulted in understatement of 'Fixed Assets' and 'Capital fund' by ₹ 4.12 crore each.

(B) Notes on Accounts

As per format of MHRD, 'The Educational Institutions should host the information regarding number of students, number of teachers/professors, Building funds, Sports activities, Co-curricular activities, development charges, compliance with statutory dues and salary structure of teachers/professors to enable all stake holders to have a bird's eye view of the Institution capacity and capability. No such disclosures have been made in its Notes to Account.

(C) Generals

Item wise details of Provision for employees' benefits of ₹ 1007.58 crore shown under other 'Current Liabilities and Provisions' was not given as per MHRD format.

(D) Grants-in-Aid

The Institute received Grants-in-Aid of ₹ 475.00 crore during 2017-18 and generated ₹ 56.73 crore as internal income. After taking opening balance of ₹ (-) 32.79 crore, the available funds worked out to ₹ 498.94 crore. The Institute utilised a sum of ₹ 559.35 crore, leaving a balance of ₹ (-) 60.41 crore.

(E) Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Indian Institute of Technology, Roorkee 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 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 2018; and

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

For and on behalf of the C & AG of India



Principal Director of Audit (Central)

Place: Lucknow

Date: 9.1.19

Annexure

1. Adequacy of Internal Audit System

The Internal Audit of the Institute was conducted during the year 2017-18.

2. Adequacy of Internal Control System

The Internal Control System in the Institute is characterised by non-adjustment of advances amounting to ₹ 184.63 crore since long.

3. System of Physical Verification of Fixed Assets

Physical verification of fixed assets was conducted during year 2017-18 except library books.

4. System of Physical Verification of Inventory

Physical verification of Inventory was conducted during year 2017-18.

5. Regularity in Payment of statutory dues

All the statutory dues have been paid and nothing is pending against the Institute as on 31 March 2018.


Dy. Director (CE)

भारतीय लेखा तथा लेखा परीक्षा विभाग

कार्यालय प्रधान निदेशक लेखापरीक्षा (केंद्रीय) लखनऊ

शाखा कार्यालय - इलाहाबाद



INDIAN AUDIT & ACCOUNTS DEPARTMENT

Office of the Principal Director of Audit (Central) Lucknow

Branch Office : Allahabad

No. PDA (C)/SAR-30/2018-19/215

Dated : 10.01.2019

To

The Director,
Indian Institute of Technology,
Roorkee -247667.

Subject : Management Letter for corrective measures – reg.

Sir,

We have audited the Annual Accounts of the Indian Institute of Technology, Roorkee for the year 2017-18 and the report is being issued. Following deficiency observed during the course of audit is being brought to your kind notice for remedial/corrective action which has not been included in the Separate Audit Report:

(A) Tangible assets ₹ 1046.17 crore

(A.1) The above included, Intangible Assets (Software) of ₹ 3.54 lakh (SRIC Consultancy a/c-3159). This resulted in overstatement of 'Tangible Assets' by ₹ 3.54 lakh and understatement of 'Intangible Assets' by the same amount. The Institute needs to calculate the depreciation on such assets and incorporate it suitably.

(A.2) The Institute included 'Tube well and water supply items' of Rs. 14.92 lakh to Machinery and equipment and charged depreciation at the rate of 5 per cent instead of 2 per cent as prescribed in the format of MHRD. This resulted in overcharging of depreciation by ₹ 0.45 lakh, consequently the 'Fixed Assets' and 'Capital Fund' are understated by ₹ 0.45 lakh each.

(B) The Institute has shown academic expenses amounting to ₹ 71.08 lakh (Journal & Periodicals ₹ 7.23 lakh, Other/MCM/Examination Expenditure/Prop. Courses ₹ 17.97 lakh and Laboratory & Consumables ₹ 45.88 lakh) under administrative expenses instead of academic expenses. This resulted in overstatement of 'Administrative Expenditure' by ₹ 71.08 lakh and understatement of 'Academic Expenditure' by the same amount.

Yours faithfully,

Principal Director of Audit (Central)