

Speed Postकार्यालय प्रधान निदेशक लेखापरीक्षा (केन्द्रीय) लखनऊ, शाखा कार्यालय इलाहाबादसत्यनिष्ठा भवन 15 -ए दयानन्द मार्ग इलाहाबाद

पत्र संख्या: स्वा0नि0(केन्द्रीय)/पू.ले.प.-30/2013-14/150

दिनांक: 5 .02.2014

सेवा में,

5-2-14

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

विषय: भारतीय प्रौद्योगिकी संस्थान रुडकी के वर्ष 2012-13 के लेखों पर आधारित पृथक लेखा परीक्षा प्रतिवेदन।

महोदय,

मैं, भारतीय प्रौद्योगिकी संस्थान रुडकी के वर्ष 2012-13 के लेखों पर आधारित पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) तथा वार्षिक लेखे की प्रति अग्रसारित कर रहा हूँ।

2. कृपया सुनिश्चित करें कि पृथक लेखापरीक्षा प्रतिवेदन एवं सम्बन्धित लेखे संसद के दोनो सदनों के सम्मुख प्रस्तुत हुए।

3. कृपया पृथक लेखापरीक्षा प्रतिवेदन एवं लेखो को संसद के दोनो 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: उपरोक्तानुसार।

भवदीय,

प्रधान निदेशक, लेखापरीक्षा (केन्द्रीय)

पत्र संख्या स्वा.नि.(के)/पू.ले.प.-30/2013-14/150 दिनांक: 5 .02.2014

वर्ष 2012-13 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति निदेशक, भारतीय प्रौद्योगिकी संस्थान रुडकी 247 667 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 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।

संलग्न : उपरोक्तानुसार।

S. Sankar 3/2/14  
उप निदेशक लेखापरीक्षा (केन्द्रीय)

5/2/14  
Sangar 3-2-14

**Separate Audit Report of the Comptroller & Auditor General of India on the accounts of Indian Institute of Technology, Roorkee for the year ended 31<sup>st</sup> March 2013.**

We have audited the attached Balance Sheet of Indian Institute of Technology, Roorkee (Institute) as on 31<sup>st</sup> March 2013, the 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 & Conditions of Service) Act, 1971 read with Section 23 (2) of the Institute of Technology Act, 1961. These financial statements are the responsibility of the 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 (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observation on financial transaction with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Report/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 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 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 & Payments Account dealt with by this report have been drawn up in the format approved by the Ministry of Finance, Government of India.

iii. In our opinion, proper books of accounts and other relevant records have been maintained by IITR as required under section 23 (1) of the 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.**

(A.1) Additions during the year in building under schedule 4 A of the Balance Sheet has been shown for ₹ 207.054 lakh and depreciation against the same has been charged for ₹ 14.16 lakh @ 5 per cent. However, depreciation @ 5 per cent comes to ₹ 10.35 lakh. As such excess depreciation of ₹ 3.81 lakh has been charged. This resulted into understatement of Fixed Assets by ₹ 3.81 lakh and overstatement of depreciation by the same amount.

**B. Grants-in-aid**

The Institute received grants-in-aid of ₹ 313.98 crore (₹146.20 crore under plan and ₹167.78 crore under non-plan) during the year 2012-13. After taking the opening balance of ₹ 20.29 crore (₹ 10.27 crore under plan and ₹ 10.02 crore under non-plan) the Institute could utilize a sum of ₹ 300.48 crore (₹ 126.88 crore under plan and ₹ 173.60 crore under non-plan) leaving a balance of ₹ 33.79 crore (₹ 29.59 crore under plan and ₹ 4.20 crore under non-plan) as unutilized Grant as on 31<sup>st</sup> March 2013.

**C. Management letter:** Deficiencies which have <sup>not</sup> been included in the Audit Report have been brought to the notice of the through a management letter issued separately for remedial/corrective action.

v. Subject to our observation 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 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<sup>st</sup> March 2013; 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

Place: Lucknow

Date: 04/02/2014

*[Signature]* 21/3/14  
04/2/14  
Principal Director of Audit (Central)

*[Signature]* 3/2/14

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

Although the Institute has established its Internal Audit Wing, no internal audit was conducted. Besides, no Internal Audit Manual has been prepared.

**2. Adequacy of Internal Control System**

Internal Control Mechanism is put in place by the management in order to achieve organizations, objectives compliance with prescribed rules and regulations, efficiency and effectiveness of operation and sound financial reporting.

The Internal Control Mechanism of the Institute reflected deficiencies such as non-adjustment of advances and non-provision of labour cess in their work estimates.

**3. System of physical verification of Fixed Assets**

The Institute had not conducted physical verification of fixed assets during the year 2012-13.

**4. System of physical verification of inventories**

The physical verification of Inventory had not been conducted by the Institute during the year 2012-13.

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

The statutory dues are being paid regularly by the Institute.

*S. Sankar*  
3/2/14  
Dy. Director of Audit (Central)

O/C *Sajam*  
3.2.14

त्वरित डाक द्वारा

कार्यालय प्रधान निदेशक लेखापरीक्षा (केन्द्रीय) लखनऊ, शाखा कार्यालय इलाहाबाद

सत्यनिष्ठा भवन 15 -ए दयानन्द मार्ग इलाहाबाद

पत्रांक- स्वा.नि.(के.)/पृ.ले.प.-30/2013-14/151  
दिनांक- 5.02.2014

151  
K  
5.2.14

सेवा में,

निदेशक,  
भारतीय प्रौद्योगिकी संस्थान,  
रूडकी 247667

विषय:- प्रबन्धन पत्र-लेखाकरण अभिलेखों/प्रणालियों/आन्तरिक नियन्त्रण/आदि में देखी गयी कमियाँ ।

महोदय,

वर्ष 2012-13 के लिए भारतीय प्रौद्योगिकी संस्थान, रूडकी के वार्षिक लेखाओं की लेखा परीक्षा के आधार पर पृथक लेखा परीक्षा प्रतिवेदन जारी किया जा रहा है । लेखा परीक्षा के दौरान कुछ कमियाँ देखी गई थी जिन्हे पृथक लेखा परीक्षा प्रतिवेदन में शामिल नहीं किया गया है । इन्हे सुधारात्मक और उपचारी कार्यवाही हेतु आप के सूचना में लाया जा रहा है ।

संलग्नक : प्रबन्धन पत्र

भवदीय,

S. Sandan  
उपनिदेशक लेखापरीक्षा (केन्द्रीय) 3/2/14

etc  
Sayan  
3.2.14

## Management Letter

### A. Balance Sheet.

(A.1) ₹ 3.46 lakh has been taken in Common Facility head instead of Library Fees received from the students. Hence, Common Facility has been overstated by ₹ 3.46 lakh and Library Fee is understated by ₹ 3.46 lakh.

### B. General

(B.1) The bifurcation of building as residential and non-residential was not shown in the Balance Sheet.

(B.2) Assets added during the year 2012-13 were not bifurcated on the basis of their use for less than or more than six months.

*S. Sander*  
Dy. Director of Audit (Central)

O/C *Sanyal*  
3/2/14