

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

सत्यनिष्ठा भवन 15 -ए दयानन्द मार्ग इलाहाबाद

पत्र संख्या: स्वा0नि0(केन्द्रीय)/पृ.ले.प.-37/2014-15/

दिनांक: 01.2015

सेवा में,

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

निदेशक कार्यालय / Director Office

ना.प्रौ.सं.क. / IIT Roorkee

आयरी संख्या / Dy. No. 2080

दिनांक / Dated 05/02/2015

हस्ताक्षर / Signature

विषय: भारतीय प्रौद्योगिकी संस्थान रुडकी के वर्ष 2013-14 के लेखों पर आधारित पृथक लेखा परीक्षा प्रतिवेदन।

महोदय,

मैं, भारतीय प्रौद्योगिकी संस्थान रुडकी के वर्ष 2013-14 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 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: उपरोक्तानुसार।

भवदीय,

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प्रधान निदेशक लेखापरीक्षा (केन्द्रीय)

पत्र संख्या: स्वा0नि0(केन्द्रीय)/पृ.ले.प.-37/2014-15/354

दिनांक: 27-01.2015

वर्ष 2013-14 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।

संलग्नक: उपरोक्तानुसार।

D.R. (F&A)/A.R. (F&A)

कुलशासक वित्त एवं योजना
Dean, Finance & Planning

Dean (F&A)

for

4/2/15

निदेशक/Director
भा.प्रौ.सं.क. रुडकी
I.I.T. Roorkee

उप निदेशक लेखापरीक्षा (केन्द्रीय)

Separate Audit Report of the Comptroller and Auditor General of India on the accounts of Indian Institute of Technology, Roorkee for the year ended on 31 March, 2014

We have audited the attached Balance Sheet of Indian Institute of Technology, Roorkee (Institute) as on 31 March 2014, the Income and Expenditure Account and Receipts and Payment 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 Institutes 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 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 observation on the financial transaction 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 Report/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 disclosure in the financial statements. An audit also includes assessing the accounting principles used and the 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 and Payment 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 Institute 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.

(A.1) The Institute purchased fixed assets like books, furniture and fixtures, computer and peripherals, machinery and equipments amounting to ₹ 3.36 crore during 2013-14 but these items were not capitalised as payment was not made during the year. This has resulted in the understatement of Fixed assets and Current liability to the tune of ₹ 3.36 crore.

(A.2) The bill of work-in-progress amounting to ₹ 1.03 crore raised in the month of March 2013, paid in April 2014 was not accounted for in the Balance Sheet of 2013-14. This resulted in the understatement of work-in-progress and current liability to the tune of ₹ 1.03 crore.

(A.3) The Institute did not include outstanding expenses pertaining to journals and periodical to the tune of ₹ 1.10 crore and ₹ 0.12 crore respectively under the head current liability. This resulted in understatement of current liability and fixed assets by ₹ 1.22 crore

Similarly outstanding payment regarding fellowship to the M. Tech. students to the tune of ₹ 1.88 crore was not included under the current liability. This resulted in understated expenditure and current liability by ₹ 1.88 crore.

(B) Grant-in-aid

The Institute received Grants-in-Aid of ₹ 344.29 crore (₹ 150.00 crore Plan and ₹ 194.29 crore Non-Plan) from MHRD during the year 2013-14 (₹ 45.14 crore was received in March). After taking opening balance of ₹ 33.79 crore (₹ 29.59 crore Plan and ₹ 4.20 crore Non-Plan) in to account the total funds works out to ₹ 378.08 crore, Institute could utilise a sum of ₹ 370.53 crore (₹ 179.59 crore under Plan and ₹ 190.94 (Non-Plan ₹ 160.04 crore + 30.90 crore from Internal Receipts)

leaving a balance of ₹ 38.45 crore (Non-Plan) as unutilised grant as on 31 March 2014.

v. Subject to our observation in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payment 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 2014; and

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

For and on behalf of the C&AG of India

Place: Lucknow

Date: 24.1.15


Principal Director of Audit (Central)

Annexure

1. Adequacy of Internal Audit System

Although the Institute has its Internal Audit Wing, no internal audit was conducted during 2013-14.

2. Adequacy of Internal Control System

The internal control system reflected following deficiencies:

- Non-adjustment advances of ₹ 12 crore for more than five years,
- Non-initiation of appropriate action regarding unspent balances of ₹ 1.23 crore relating closed projects lying in the bank accounts; and
- Non-initiation of appropriate action regarding minus balances of ₹ 3.36 lakh regarding project code no.3726-09 and 7746-03.

3. System of physical verification of Fixed Assets

Physical verification of fixed assets was conducted during the year 2013-14.

4. System of physical verification of inventories

Physical verification of inventories during the year 2013-14 was not conducted.

5. Regularity in payment of statutory dues

The institute was regular in payment statutory dues.



Dy. Director of Audit (Central)