

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

सत्यनिष्ठा भवन 15 -ए दयानन्द मार्ग इलाहाबाद

पत्र संख्या: स्वा0नि0(केन्द्रीय)/पृ.ले.प.-30/2016-17/13-

दिनांक: 12.2016

सेवा में,

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

निदेशक कार्यालय/Director Office  
भा. प्रौ. सं. रुड़की/IIT Roorkee  
डायरी संख्या/Dy. No.: 27  
दिनांक/Date: 12.1.17.  
Anup  
हस्ताक्षर/Signature

विषय: भारतीय प्रौद्योगिकी संस्थान रुड़की के वर्ष 2015-16 के लेखों पर आधारित पृथक लेखापरीक्षा प्रतिवेदन।

महोदय,

इसके साथ भारतीय प्रौद्योगिकी संस्थान रुड़की के वर्ष 2015-16 के लेखों पर आधारित पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) तथा वार्षिक लेखे की प्रति अग्रसारित की जा रही है।

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

3. 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: उपरोक्तानुसार।

भवदीय,

प्रधान निदेशक लेखापरीक्षा (केन्द्रीय)

पत्र संख्या: स्वा0नि0(केन्द्रीय)/पृ.ले.प.-30/2016-17/180

दिनांक: 03.1.2017

वर्ष 2015-16 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति निदेशक, भारतीय प्रौद्योगिकी संस्थान रुड़की 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।

निदेशक/Director  
भा. प्रौ. सं. रुड़की  
I.I.T. Roorkee

उप निदेशक लेखापरीक्षा (केन्द्रीय व्यय)

J.R. (F&A)  
F.N.A. ke  
13.01.17

Dean, F&P  
For n.a. please

Chaturvedi  
12/1/17

**Separate Audit Report of the Comptroller and Auditor General of India  
on the accounts of Indian Institute of Technology, Roorkee the year  
ended 31 March, 2016**

We have audited the attached Balance Sheet of Indian Institute of Technology as on 31 March, 2016, 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 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 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 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 Indian Institute of Technology, Roorkee 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) Assets**

The Institute charged depreciation of ₹ 26.25 crore on fixed assets computed on *pro-rata* basis whereas as per the format of account, depreciation of ₹ 28.32 crore was chargeable for the whole year, irrespective of the month of the year in which these were purchased. This resulted in undercharge of depreciation amounting to ₹ 2.07 crore with consequent overstatement of assets amounting to ₹2.07 crore.

**(B) General**

**(B.1)** Expenses on German Language course and lab consumables amounting to ₹0.50 lakh and ₹70.71 lakh respectively were booked under the head administrative expenses whereas, as per common format it should have been booked under the head academic expenses. Thus, the administrative expenses are overstated and academic expenses were under stated by ₹ 71.21 lakh each.

**(B.2)** Software amounting to ₹ 1.27 crore purchased during the year 2015-16 was grouped under the tangible assets whereas as per common format it should have been booked under intangible assets. Thus, tangible assets were overstated and intangible assets understated by ₹ 1.27 crore each and depreciation is undercharged by ₹ 0.25 crore as it has been charged at 20 *per cent* instead of 40 *per cent*.

**(B.3) Depreciation (Schedule-4)** – Depreciation on software was charged at 20 *per cent* as against 40 *per cent* as specified in the common format of financial statement for Central Higher Educational Institutions resulting overstatement of assets and understatement of expenditure.

**(C) Grants-in-Aid**

During 2015-16, the institute received Grants-in-aid of ₹ 312.50 crore (Plan ₹ 110.00 crore and Non-Plan ₹ 202.50 crore) from MHRD. The Institute generated internal income of ₹ 45.35 crore (Plan ₹ 0.72 crore and Non-Plan ₹ 44.63 crore). After taking opening balance of ₹ 68.28 crore (Non-Plan ₹ 26.61 crore and internal income under Non-plan ₹ 41.67 crore) into account, available funds worked out to ₹ 426.13 crore (Plan ₹ 110.72 crore and Non-Plan 315.41 crore), Institute utilised a sum of ₹ 409.62 crore (Plan ₹ 122.83 crore and Non-Plan ₹ 286.79) leaving a balance of ₹ 16.51 crore {Plan ₹(-) 12.11 crore and Non-Plan ₹ 28.62 crore } as on 31 March, 2016.

(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, 2016 and;

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

Place: Lucknow

Date: 29.12.16

For and on behalf of C&AG of India



Pr. Director of Audit (Central)

## Annexure

### 1. Adequacy of Internal Audit System

The Internal Audit wing is reported to exist and the internal Audit has been conducted for the year 2015-16.

### 2. Adequacy of Internal Control System

Internal Control System in the Institute was characterised by following deficiencies:

- Non-preparation of audit plan for internal audit;
- Non action plan/programme regarding audit of different departments and accordingly audit not done.

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

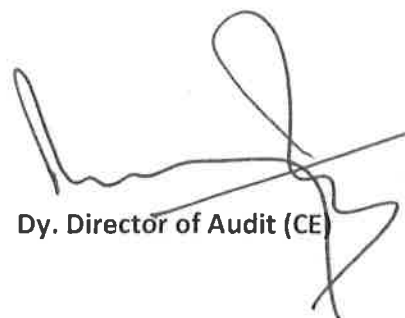
Physical verification of fixed assets was conducted during year 2015-16.

### 4. System of Physical Verification of Inventory

Physical verification of Inventory was carried out during the year 2015-16.

### 5. Regularity in Payment of statutory dues

The Institute is regular in payment of statutory dues and nothing is pending against it as on 31 March, 2016.



Dy. Director of Audit (CE)