

त्वरितडाक

कार्यालय प्रधाननिदेशक लेखापरीक्षा (केन्द्रीय) लखनऊ, शाखा कार्यालय इलाहाबाद

“सत्यनिष्ठा भवन” 15-ए, दयानन्द मार्ग, इलाहाबाद-211001

पत्र सं०: स्वा. नि. (कें)/एस.ए.आर. -94/2017-18/

दिनांक: .01.2018

सेवा में,

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

विषय: भारतीय प्रौद्योगिकी संस्थान, रूडकी के वर्ष 2016-17 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन।  
महोदय,

इस पत्र के माध्यम से भारतीय प्रौद्योगिकी संस्थान, रूडकी के वर्ष 2016-17 के लेखों पर 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: उपर्युक्तानुसार।

भवदीय,

प्रधान निदेशक लेखापरीक्षा (केन्द्रीय)

पत्र सं०: स्वा. नि. (कें)/एस.ए.आर. -94/2017-18/ 313

दिनांक: 19.01.2018

वर्ष 2016-17 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति निदेशक, भारतीय प्रौद्योगिकी संस्थान रूडकी 247 667 को 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।

उपनिदेशक लेखापरीक्षा (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, 2017**

We have audited the attached Balance Sheet of the Indian Institute of Technology, Roorkee (Institute) as on 31 March 2017, 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 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 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 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 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 (MHRD, 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**

**Assets**

**(A.1)** Intangible assets amounting to ₹ 52.52 lakh has been shown in Tangible Assets, while as per common format, it should be shown separately in Balance sheet as intangible assets. This resulted in overstatement of 'Tangible Assets' and understatement of 'Intangible Assets'.

**(A.2)** The Institute charged depreciation on software at the rate of 20 *per cent* instead of 40 *per cent* as mentioned in the format of MHRD. This resulted in undercharging of 'depreciation' by ₹ 10.50 lakh, consequently the 'Fixed Assets' are overstated and 'Expenditure' is understated by ₹ 10.50 lakh each.

**(A.3)** ₹ 1810.36 lakh pertaining to the capital work in progress was included in 'Tangible Assets'. This resulted in overstatement of 'Tangible Assets' and understatement of 'Work in progress' by ₹ 1810.36 lakh each.

**(B) Receipts and Payments Account**

**(B.1)** The Institute shown academic expenses amounting to ₹ 59.24 lakh (Scholarship/awards/fellowship ₹ 49.06 lakh, Other/MCM/Examination Expenditure/ Prop. Courses ₹ 1.16 lakh, Laboratory & consumable ₹ 8.68 lakh and Expenses on German Language course ₹ 0.24 lakh and lab consumable amounting to and ₹ 0.11 lakh) under the head administrative expenses whereas as per format of MHRD these expenses should have been shown as academic expenses. This resulted in

overstatement of Administrative expenditure and understatement of Academic expenditure by ₹ 59.24 lakh each.

(B.2) The Institute has shown receivable grant amounting to ₹ 41.43 crore in Receipts and Payments Account whereas the same had not actually been received till 31.3.2017. This resulted in overstatement of 'Receipts' and 'Closing Balance' by ₹ 41.43 crore each.

**(C) Generals**

As per format of Financial Statement for Central Higher Educational Institutions issued by MHRD, the schedule number was not shown in an order in the Annual Account i.e. Balance Sheet and Income and Expenditure Accounts.

**(D) Grants-in-Aid**

During 2016-17, The Institute received Grants-in-aid of ₹ 338.47 crore (Plan ₹ 97.00 crore and Non-plan ₹ 241.47 crore) from MHRD. After taking opening balance of ₹ 1.45 crore {₹ (-) 12.11 crore under Plan and ₹ 13.56 crore under Non-plan} available funds worked out to ₹ 339.92 crore, the Institute utilized a sum of ₹ 397.93 crore (₹ 128.33 crore + ₹ 2.45 crore from interest earned) under Plan and ₹ 267.15 crore (₹ 244.38 crore + ₹ 22.77 crore from internal receipt) under Non-plan, leaving a balance of ₹ (-) 32.79 crore {₹ (-) 43.44 crore under Plan and ₹ 10.65 crore under Non-plan} as unutilized grant as on 31 March 2017.

(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 2017 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: 18.1.18

## 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 2016-17.

### 2. Adequacy of Internal Control System

The Internal Control System in the Institute was characterized by following deficiencies.

- Non preparation of Audit Plan for Internal Audit.
- Non adjustment of advances amounting to ₹ 117.26 crore since long.

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

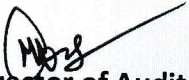
Physical verification of fixed assets was conducted during the year 2016-17.

### 4. System of Physical verification of Inventory

Physical verification of inventory was carried out during the year 2016-17.

### 5. Regularity in payment of statutory dues

The Institute is regular in payment of statutory dues.

  
Dy. Director of Audit (CE)