



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)/पृ.ले.प.-53/2019-20/

दिनांक : .02.2020

सेवा में,

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

विषय : भारतीय प्रौद्योगिकी संस्थान, रूडकी के वर्ष 2018-19 के लेखों पर आधारित पृथक लेखापरीक्षा प्रतिवेदन।

महोदय,

इस पत्र के माध्यम से भारतीय प्रौद्योगिकी संस्थान, रूडकी के वर्ष 2018-19 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)/पृ.ले.प.-53/2019-20/191

दिनांक : 14.02.2020

निदेशक, भारतीय प्रौद्योगिकी संस्थान, रूडकी-247667 को संस्थान के वर्ष 2018-19 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 2019

We have audited the attached Balance Sheet of the Indian Institute of Technology, Roorkee (Institute) as at 31 March 2019, 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 Institute of Technology (Amendment) Act, 2012. 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 & 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 (Format) 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 Institute of Technology (Amendment) Act, 2012 in so far as it appears from our examination of such books.

(iv) We further report that:

(A) Balance Sheet

(A.1) Other Current Liabilities (Schedule 3D) ₹ 77.34 lakh

The above does not include ₹ 1.99 crore being expenses incurred on purchase of various items but not paid during the year. This resulted in understatement of 'Current Liability & Provisions' by ₹ 1.99 crore and overstatement of 'Corpus Fund' by the same amount.

(A.2) Fixed Assets, Intangible Assets (Schedule 4) ₹ 18.57 crore

The Institute charged depreciation on E-journals amounting to ₹ 10.94 crore instead of ₹ 11.48 crore, calculated at the prescribed rate. This resulted in understatement of 'Depreciation' by ₹ 55.00 lakh as well as overstatement of 'Fixed Assets' by the same amount. Consequently the 'Corpus Fund' is overstated by the same amount.

(B) General

(B.1) Notes on Accounts

The above does not includes 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 so as to enable the stake holders to have a bird's eye view of the Institution capacity and capability as required by the Format of MHRD.

(B.2) The Institute has reflected ₹ 78.83 lakh towards securities deposited with the power corporation companies in schedule 9, whereas, as per the records of the 'Service providers' the same comes to ₹ 1.84 crore. The difference needs to be reconciled.

(B.3) The Institute has not prepared Schedule on utilization of Grants as prescribed in format of accounts of MHRD. Also the Schedule on Grants received from MHRD in Income and Expenditure has also not been prepared as prescribed in format of accounts of MHRD.

(B.4) The Schedules 6, 7, 8, 9, and 10 of the Accounts bear different names and contents as against the Format of MHRD.

(C) Grants-in-aid

During the year 2018-19 the Institute received Grant in aid of ₹ 497.72 crore from MHRD. The University utilized a sum of ₹ 539.64 crore. The excess expenditure is met from internal resources.

(D) Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Institute 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 and Expenditure and Receipts and Payments Accounts 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 to Accounts, and subject to the significant matters, stated above and other matters mentioned in Annexure to this Audit Report gives 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 31st March, 2019 and

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

For and on behalf of the C&AG of India

Place: Lucknow

Date: 12.2.20



Principal Director of Audit (Central)

Annexure

1. Adequacy of internal Audit System:

The internal Audit of the institute was conducted during the year 2018-19.

2. Adequacy of internal Control System:

The inadequacy of the internal control system is characterized by following deficiencies:

- Non fulfillment of the faculty as such the Institute is running 46 *per cent* short of the sanctioned posts of faculty.
- Non-disposal of unusable items/goods worth book value of ₹ 2.19 crore.

3. System of Physical Verification of Fixed Assets:

Physical verification of fixed assets has been conducted during year 2018-19"

4. System of Physical Verification of inventory:

Physical verification of inventory has been conducted during year 2018-19.

5. Regularity in Payment of statutory dues:

The Institute is regular in payment of statutory dues.


Deputy Director (CE)