



स्पीड पोस्ट द्वारा  
कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय) लखनऊ  
शाखा कार्यालय - प्रयागराज  
Office of the Director General 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: म0नि0ले0प0 (केन्द्रीय)/पृ.ले.प.-35/2020-21/258

दिनांक : 10.03.2021

सेवा में,

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

विषय : भारतीय प्रौद्योगिकी संस्थान, रुड़की के वर्ष 2019-20 के लेखों पर आधारित पृथक लेखापरीक्षा प्रतिवेदन।

महोदय,

इस पत्र के माध्यम से भारतीय प्रौद्योगिकी संस्थान, रुड़की के वर्ष 2019-20 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) 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/-  
महानिदेशक लेखापरीक्षा (केन्द्रीय)

पत्र संख्या: म0नि0ले0प0 (केन्द्रीय)/पृ.ले.प.-35/2020-21/167

दिनांक : 12.03.2021

निदेशक, भारतीय प्रौद्योगिकी संस्थान, रुड़की-247667 को संस्थान के वर्ष 2019-20 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 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।

निदेशक (केन्द्रीय व्यय)

Speed Post ✓

**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, 2020**

We have audited the attached Balance Sheet of the Indian Institute of Technology, Roorkee (Institute) as at 31 March 2020 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 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 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 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) Income & Expenditure Account**

**Staff Payments & Benefits (Estt. expenses) (Sch.15) ₹ 440.86 crore**

Expenditure on salary worker on hire & muster roll amounting to ₹ 24.10 crore has been included in Staff Payments & benefits (Estt. Expenses) (Sch. 15) instead of Administrative and General Expenses (Sch.17). This resulted in overstatement of Establishment expenses and understatement of Administrative and General Expenses by ₹24.10 crore.

**(B) Notes on Accounts**

**Contingent Liabilities and Notes to Accounts (Schedule 24)**

As per format of MHRD, 'The Educational Institutions should host 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 to enable all stake holders to have a bird's eye view of the Institution capacity and capability. It was noticed that the Institute did not follow the above instructions and no disclosures made in its Notes to Account. This was pointed out in previous SAR also.

**(C) General**

The Institute has not included ₹12.78 lakh being security deposit of one of electricity connection (account number 8712204000) of Saharanpur Campus in Loans, Advances & Deposits (Schedule 8).

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

During the year 2019-20 the Institute received Grant in aid of ₹ 541.92 crore from MHRD. The Institute utilized a sum of ₹ 564.31 crore. The excess expenditure is met from internal resources.

(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, 2020 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



Director General of Audit (Central)

Place: Lucknow.

Date: 16.3.2021

## Annexure

### 1. Adequacy of Internal Audit System

Internal Audit of the Institute was conducted for the year 2019-20.

### 2. Adequacy of Internal Control System

The Internal Control System in the Institute is characterised by following deficiencies:

- i. Non fulfilment of 552 vacant posts.
- ii. 573 untraceable books as reported in physical verification report of Library.

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

Physical verification of fixed assets was not conducted for the year 2019-20.

### 4. System of Physical Verification of Inventory

Physical verification of inventory has been conducted for the year 2019-20.

### 5. Regularity in Payment of statutory dues

The Institute is regular in payment of statutory dues.

  
Director (CE)