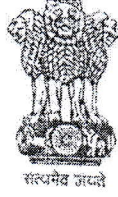


भारतीय लेखापरीक्षा और लेखा विभाग  
कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय) लखनऊ,  
शाखा कार्यालय - प्रयागराज



INDIAN AUDIT AND ACCOUNTS DEPARTMENT  
Office of the Director General of Audit (Central) Lucknow,  
Branch Office - Prayagraj

पत्र संख्या: म.नि0ले0प0 (केन्द्रीय)/पू.ले.प.-54/2021-22/

दिनांक: .01.2022

सेवा में,

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

विषय : भारतीय प्रौद्योगिकी संस्थान, रुडकी के वर्ष 2020-21 के लेखों पर आधारित पृथक लेखापरीक्षा प्रतिवेदन।

महोदय,

इस पत्र के माध्यम से भारतीय प्रौद्योगिकी संस्थान, रुडकी के वर्ष 2020-21 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: म.नि0ले0प0 (केन्द्रीय)/पू.ले.प.-54/2021-22/170

दिनांक: 19 .01.2022

निदेशक, भारतीय प्रौद्योगिकी संस्थान, रुडकी-247667 को संस्थान के वर्ष 2020-21 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)

**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, 2021**

We have audited the attached Balance Sheet of the Indian Institute of Technology, Roorkee (Institute) as at 31 March 2021, Income & Expenditure Account and Receipts & 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 Institutes 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 & 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 & Expenditure Account and Receipts & 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 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) Investment Others (Schedule 6)**

**₹ 151.45 crore**

It includes term deposits with banks of ₹ 90.67 crore as 'Others (FDRs)' whereas It should have been included into 'Current assets' (Schedule-7) as 'term deposits in Banks'. This resulted in overstatement of Investment Others (Schedule-6) and understatement of 'Current Assets' (Schedule-7).

**(A.2) Capital Work in Progress (Schedule 4)**

**₹ 233.99 crore**

The above included ₹ 77.83 lakh being cost of 'chilled water cooler system'. The installation work has already been completed in October 2020 therefore this should have been included in Fixed assets (Tangible). This resulted in overstatement of 'Capital Work in Progress' by ₹ 77.83 lakh and understatement of Tangible assets the same amount. The depreciation was also not charged on the asset.

**(B) Income & Expenditure Account**

**Staff Payments & Benefits (Establishment expenses) ₹ 304.04 crore (Schedule 15)**

The above included ₹ 24.85 crore pertaining to expenditure on salary of work hire & Muster roll whereas this should be shown under 'Administrative and General Expenses' (schedule 17). This resulted in overstatement of 'Establishment Expenses' by ₹ 24.85 crore and understatement of 'Administrative and General Expenses' by the same amount.

**(C) Significant Accounting Policies**

The Institute made adjustments/changes in the closing balances /opening balances of Deposits accounts and HEFA loan accounts but these changes were made without mentioning this fact in Notes to Accounts.

**(D) General**

**(D.1)** The Institute has not bifurcated the 'payment' made for Renewal of insurance/Annual Maintenance Charges (AMC)/Subscription for E-journal into payment for the year and Prepaid expenses.

**(D.2)** There is a difference between opening balance of Investments/FDRs in Annexure at page no. 53 of Annual Accounts (2020-21) and the closing balance shown in the same annexure in the Annual Accounts (2019-20). It needs to be reconciled.

**(D.3)** Schedule 4 (Fixed Assets) included ₹ 38.78 crore being amount of Other Fixed Assets. As per MHRD Format of Accounts there is no head called Other Fixed Assets. The Institute needs to apportion the amount and depict the figures in proper head(s).

(D.4) The Institute has not accounted for ₹ 10.00 lakh being amount of commercialization of patent during 2020-21 (Patent name:-A method for producing synthesis gas from biomass residues).

**(E) Grants-in-Aid**

**(E.1) Main grant:**

The Institute received Grants-in-Aid of ₹ 510.45 crore during 2020-21. The Institute utilized a sum of ₹ 517.89 crore. The excess expenditure is met out from the internal resources.

**(E.2) PM Research fellowship:** The Institute received grant in aid of ₹ 0.82 crore during 2020-21. The Institute utilized ₹ 0.70 crore leaving a balance of ₹ 0.12 crore.

**(F) Management Letter:** Deficiencies which have not been included in the Audit Report have been brought to the notice of Indian Institute of Technology, Roorkee through a management letter issued separately for remedial/corrective action.

(v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.

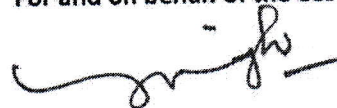
(vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit 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, 2021; and
- b. In so far as it relates to Income & Expenditure Account of the 'deficit' for the year ended on that date.

Place: Lucknow

Date 17.1.2022

For and on behalf of the C&AG of India



Director General of Audit (Central)

## Annexure

### 1. Adequacy of Internal Audit System

Internal Audit of the Institute has been conducted for the year 2020-21. However, The Institute accepted that the Internal audit system of the Institute is not adequate in size and some skilled manpower is needed.

### 2. Adequacy of Internal Control System

The Internal Control System in the Institute is characterised by shortage of 641 staff in different cadres. There were vacancy of 13 in Group-A, 136 in Group-B, 183 in Group-C and 309 in faculty staff.

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


Physical verification of fixed assets has been conducted for the year 2020-21.

### 4. System of Physical Verification of Inventory

Physical verification of inventory has been conducted for the year 2020-21.

### 5. Regularity in Payment of statutory dues

The Institute is regular in payment of statutory dues.

  
15/04/21  
Director (CE)