



BRANCH: DIRECTOR GENERAL OF  
AUDIT (CENTRAL), LUCKNOW AT  
PRAYAGRAJ

Ltr No: Central Expenditure/2024-2025/DIS-2220429

Date: 26 Nov 2024

To,

Director,  
Indian Institute of Technology Roorkee  
Uttarakhand

Subject: Issue of Separate Audit Report: PR-135379 on the annual accounts of Indian Institute of Technology Roorkee for the year 2023-24

Sir/Madam,

वर्ष 2023-24 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति एवं मैनेजमेंट लेटर, निदेशक, भारतीय प्रौद्योगिकी संस्थान रूड़की 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 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।

Yours faithfully,

SARITA KUMARI GUPTA  
Director (CE)



**Separate Audit Report of the Comptroller & Auditor General of India on the accounts of the Indian Institute of Technology, Roorkee for the year ended 31 March, 2024**

We have audited the attached Balance Sheet of the Indian Institute of Technology, Roorkee (Institute) as at 31 March 2024, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19(2) of the Comptroller & 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 & 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**

**Loans, Advances & Deposits (Schedule-8)**

**Rs. 185.78 crore**

**(A.1)** The Institute has included Rs. 2.28 crore being advances for three works viz. 'Comprehensive Repair and renovation of old hostel', 'Centralized air conditioner in Ganga Bhawan and Cautely Bhawan' and 'Reorganization, augmentation and renovation of academic spaces'(MME) under Loans, Advances & Deposits (Schedule-8). These works have however, been completed and should be capitalized under Building in Fixed Assets (Schedule-4). This resulted in overstatement of Advances by Rs. 2.28 crore and understatement of Fixed assets by the same amount.

**(A.2)** The above doesn't include an amount of Rs. 16.26 lakh on account of pending bills of guest houses as 'Claims receivables'. This resulted in understatement of Loans, Advances & Deposits (Schedule-8) and Other Income (Schedule-13), thereby Capital Fund (Schedule-1) by Rs. 16.26 lakh each.

**(B) General**

**(B.1)** The Institute has included income accrued worth Rs. 3.23 crore on investments from Earmarked/Endowment Fund within Rs. 24.47 crore depicted under income accrued on investment-others in Loans, Advances & Deposits (Schedule-8). This amount of Rs. 3.23 crore needs to be included under the income accrued on investments from Earmarked/Endowment Funds within the same schedule.

**(B.2)** The Institute has received Rs. 1.92 crore inclusive of GST from various booking charges in Greater Noida Extension Centre (GNEC). However, in the annual accounts it has depicted nil receipts under the sub-head 'Guest House Receipts-GNEC' in Other Income (Schedule-13). Thus, this difference of Rs. 1.92 crore needs to be reconciled properly considering the liability of GST.

(B.3) The Institute has not separately depicted the employer portion of the NPS contribution in the Retirement and Terminal Benefits (Schedule-15A) instead it has included the same amount within Salary and wages under Establishment Expenses (Schedule-15) which is incorrect as per the MHRD format. The Institute needs to segregate the amount and depict the employer's contribution in Retirement and Terminal Benefits (Schedule-15A) suitably.

(B.4) The Institute has deducted debit balances of Sponsored Projects (Schedule-3(a)) from the credit balances and depicted the net amount under 'Receipts against sponsored projects' in Current liabilities & Provisions (Schedule-3) in contravention of MHRD format which stipulates that 'Debit balances of Sponsored Projects' must be mentioned in Loans, Advances & Deposits (Schedule-8) and credit balances must be mentioned in Current liabilities. The Institute needs to depict the figures as per the format.

**(C) Grants-in-aid**

The Institute received Grants-in-Aid of Rs. 772.43 crore during the financial year 2023-24 whereas the Institute utilized a sum of Rs. 806.23 crore. The excess expenditure of Rs. 33.80 crore was met out from their internal resources.

**(D) Management letter:** Deficiencies which have not been included in the Audit Report have been brought to the notice 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 and Income & Expenditure 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 2024; and
- b. In so far as it relates to Income & Expenditure Account of the 'deficit' for the year ended on that date.

For and on behalf of the C&AG of India

Date: 26.11.2024

Place: Lucknow

  
Principal Director of Audit (Central)

## Annexure

### 1. Adequacy of Internal Audit System

The internal audit of the Institute is under the direct control of the Director of the Institute and headed by Assistant Registrar (Internal Audit). It is intimated that the Internal Audit of the Institute has been conducted for the year 2023-24.

### 2. Adequacy of Internal Control System

The inadequacy of the Internal Control System in the Institute is characterized by the followings deficiencies:

- a) Non-reconciliation of receipts taken in Cash book but not credited by bank amounting to Rs. 15.61 lakh for the period 2020-2022.
- b) Non-filling of 732 vacant posts against the 1841 sanctioned posts.

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

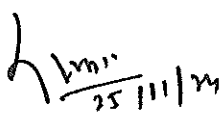
Physical verification of fixed assets has been conducted for the year 2023-24.

### 4. System of physical verification of Inventory

Physical verification of inventory has been conducted for the year 2023-24.

### 5. Regularity in payment of statutory dues

The Institute is regular in payment of statutory dues.

  
Director (CE)



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. सेल / 2024-25 / DIS-<sup>DIS-2220429</sup> दिनांक: 26.11.2024

सेवा में,

निदेशक,  
भारतीय प्रौद्योगिकी संस्थान,  
रूड़की-247667

विषय : Management Letter for corrective measures - reg.

महोदय,

We have audited the Annual Accounts of the Indian Institute of Technology, Roorkee for the year 2023-24 and have issued the Audit Report. Following deficiencies, observed during the course of audit which has not been included in the Separate Audit Report, are being brought to your kind notice for remedial/corrective action:

**Part I Persistent Irregularities**

Nil

**Part II Other minor irregularities**

**(A) Balance Sheet**

**(A) Loans, Advances & Deposits (Schedule-8)** Rs. 185.78 crore

The above doesn't include Rs. 1.73 lakh to be recovered as license fee under 'Claims receivables'. This resulted in understatement of Loans, Advances & Deposits (Schedule-8) and Other Income (Schedule-13), thereby Capital Fund (Schedule-1) by Rs. 1.73 lakh each.

**(B) General**

The Institute has erroneously depicted payment of Rs. 28.08 lakh under Repair and Maintenance expenses for vehicles in Receipts & Payments Account instead of Transportation Expenses. This needs to be depicted correctly.

भवदीय,

म.प्र. उमर

प्रधान निदेशक लेखापरीक्षा (केन्द्रीय)