



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

Ltr No: Central Expenditure/2025-2026/DIS-3356600
Date: 23 Jan 2026

To,

Director,
Indian Institute of Technology Roorkee
Uttarakhand

Subject: Issue of Separate Audit Report: PR-201716 on the annual accounts of Indian Institute of Technology Roorkee for the year 2024-25

Sir/Madam,

वर्ष 2024-25 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,

RAJ KUMAR
Dy Director



Opinion of the Comptroller and Auditor General of India on the Accounts of Indian Institute of Technology, Roorkee, for the year ended 31 March 2025

Opinion

We have audited the financial statements of Indian Institute of Technology, Roorkee, (Institute) which comprise the statement of financial position as at 31 March 2025 and the Income & Expenditure Account/Receipts & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 23(2) of The Institutes of Technology Act, 1961.

This 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, disclosure norms, etc. Audit observations on financial transactions regarding compliance with the Law, Rules and Regulations (Propriety & Regularity) and efficiency cum performance aspects, etc., if any, are reported through inspection reports/ CAG's audit reports separately.

In our opinion the accompanying financial statements of Indian Institute of Technology, Roorkee, read together with the accounting policies and Notes thereon and matters mentioned in the Separate Audit Report, which follows, **give a true and fair view** of the financial position of the autonomous body as at March 31, 2025, and (of) its financial performance and its cash flows for the year then ended in accordance with format applicable to the Institute/accounting standards generally accepted in India.

Basis for Opinion

We conducted our audit in accordance with the CAG'S auditing regulations/standards/manuals/guidelines/guidance-notes/orders/circulars etc. Our responsibilities are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the financial statements

The Governing Body (BOG) of Indian Institute of Technology, Roorkee is responsible for the preparation and fair presentation of the financial statements in accordance with format of accounts prescribed by MHRD (Now Ministry of Education) applicable to the Indian Institute of Technology, Roorkee/accounting standards generally accepted in India, and for internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

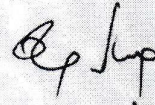
Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with CAG's auditing regulations /standards/ manuals/ guidelines/ guidance-notes/orders/circulars etc.

For and on behalf of the CAG of India

Place: Lucknow

Date: 23.01.2026



Director General of Audit (Central) Lucknow

**Separate Audit Report on the Accounts of Indian Institute of Technology,
Roorkee, for the year ended 31 March 2025**

A. Notes to Accounts

The Institute has not disclosed its contingent liabilities under its 'Note to account' which may arise out of pending court cases filed against the Institute. This needs to be disclosed under Contingent Liabilities and notes to Accounts (Schedule 24).

B. General

The Institute is required to capitalise the 800-seater hostel under fixed assets since it is being utilised by the Institute even though the final bill is yet to be settled.

C. Management Letter

Deficiencies which have not been included in this Separate Audit Report have been brought to the notice of the Management through a Management letter issued separately for remedial/corrective action.

D. Assessment of Internal Controls

(i) Adequacy of Internal Control System:

Inadequacy of internal control may be characterised as under:

- The Institute has shortage of 384 faculties and 55 Group-A officers against sanctioned of 939 faculty and 152 Group-A officers respectively.

(ii) Adequacy of Internal Audit system:

No significant mentioning observation was found signifying inadequate internal audit system. Internal Audit of the Institute has been conducted for the year 2024-25.

(iii) System of Physical verification of fixed assets:

Physical verification of fixed assets has been conducted for the year 2024-25.

(iv) System of Physical verification of inventory:

Physical verification of inventory has been conducted for the year 2024-25.

(v) Regularity in payment of statutory dues:

No irregularity was noticed in payment of statutory dues for the year 2024-25.

E. Grants-in-aid

Out of the grants in aid of Rs. 825.15 crore received during the year, the Institute utilized the whole amount of Rs. 825.15 crore, leaving a nil balance as on 31 March 2025.



Director General of Audit (Central) Lucknow



कार्यालय महानिदेशक लेखापरीक्षा (केंद्रीय) लखनऊ
शाखा कार्यालय - प्रयागराज
Office of the Director General of Audit (Central) Lucknow
Branch Office - Prayagraj
15-ए, दयानंद मार्ग, ऑ डट भवन, प्रयागराज - 211001
15-A, Dayanand Marg, Audit Bhawan, Prayagraj – 211001

पत्र सं०: म.नि.ले.प.(के)एस.ए.आर./2025-26/210

दिनांक: 23.01.2026

सेवा में,

निदेशक,

भारतीय प्रोद्योगिकी संस्थान रुड़की,

रुड़की-हरिद्वार हाईवे,

रुड़की उत्तराखंड - 247667 |

वषय: Management Letter for corrective measures – reg.

महोदय,

We have audited the Annual Accounts of the Indian Institute of Technology Roorkee for the year 2024-25 and have issued the Audit Report. Following deficiencies, observed during the course of audit which has not been included in the Separate Audit Report, is being brought to your kind notice for remedial/corrective action:

Part A: Persistent Irregularities

Nil

Part B: Other minor irregularities

(B.1) The Institute has booked items of capital nature (Rs. 9.12 lakh) as revenue expenditure and routed through Income & Expenditure Account instead of being capitalised. This needs to be addressed.

(B.2) The Institute operates several Bhawans, Hostels and Messes, but the books of accounts of these are not being considered while preparing its annual accounts. These need to be considered and proper entries are required to be incorporated in its Annual Account.

(B.3) The amount of Rs. 25.09 lakh depicted at point 5(e) under 'Loans, Advances and deposits' (Schedule-8) needs to be specified clearly as required by Format.

(B.4) The Institute has not considered the consumables stock if left in respect of Laboratory Chemicals, Consumables and Glassware' in its Annual Accounts. This needs to be addressed and depicted under 'Current assets' (Schedule-7)

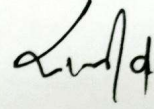
- (B.5)** The Institute has unsettled advances sanctioned against research & consultancy projects, even the projects have been closed.' This needs to be addressed.
- (B.6)** Certain capital expenditures incurred from the Endowment Fund Account were not reflected in the Fixed Assets Schedule (Schedule-4) of the Institute. The unrecorded assets include Scientific & Laboratory Equipment amounting to Rs. 2.13 crore, Capital Work-in-Progress for Mehta School of Rs. 2.54 crore, and a Vehicle costing Rs. 33.80 lakh.
- (B.7)** The Institute has to recover Rs. 21.62 lakh as a resultant of a fraudulent activity already included in Audit Inspection Report. The Institute has not accounted for Rs. 21.62 lakh (to be recovered) as 'recoverable' in its annual account. Thus 'Corpus/Capital fund' and 'Loans, Advances and deposits' are understated by Rs. 21.62 lakh each.
- (B.8)** The Institute has included Rs. 26.68 lakh (Cost of the a vehicle purchased) in heads 'Scientific & Laboratory Equipment' instead of head 'Vehicles'. This misclassification led to undercharging of depreciation by 2 per cent, resulting in understatement of depreciation by Rs. 53,361 and corresponding overstatement of fixed assets and surplus (Schedule-4).
- (B.9)** The Institute has included Rs. 36.41 lakh (installation of an additional 10 MVA 33/11 KV transformer) in heads 'building' instead of head 'Electrical Installation & Equipment' resulting in overcharge of depreciation by Rs. 1.09 lakh and consequently not depicting true value of Fixed assets (Schedule-4). This needs to be rectified and incorporated suitably.
- (B.10)** Rs.7.70 crore pertaining to the work 'Additional Space for Centre for Railway Research (CRR) in the western academic block Building' was depicted under Schedule- 4 (a) instead it was required to be included under Schedule-4(b) being funded by the external agency. This needs to be corrected suitably.
- (B.11)** The Institute has capitalised Rs. 69.11 lakh towards 'Roads & Bridges at Saharanpur campus. Since the expenditure pertains to repair and resurfacing, without any new construction or capacity enhancement, the same is to be treated as revenue expenditure. Thus expenditure is understated by Rs. 69.11 lakh. Further, 'Corpus/capital fund' and 'Fixed assets' are overstated by Rs. 69.11 lakh each.
- (B.12)** Fixed Assets of the Institute includes Rs. 199.82 lakh of expenditure incurred towards waterproofing work carried out in the hostels and residence area whereas the same should have been routed through Income & expenditure A/c instead of capitalization. Thus 'Corpus/Capital fund' and 'Fixed assets' are overstated by Rs. 199.82 lakh each.
- (B.13)** The Institute has routed the amount of refund of 'security deposit' to the tune of Rs 1.00 lakh through 'Income & Expenditure account' instead to be routed though 'Current Liability and provision'. The institute needs to rectify the entry.

(B.14) The Institute has depicted the amount of fees received from the students (Schedule-9) without splitting in the component as prescribed in the format. This needs to be depicted by specifying as per format.

(B.15) The Institute included Rs. 46.46 lakh (paid towards professional fees) into 'Auditors remuneration' instead of including it under 'professional charges' of 'Administrative and General Expenses' (Schedule-17). This needs to be rectified.

(B.16) The Institute is required to give detailed disclosure of Retirement Benefits in notes to accounts as required by AS 15.

भवदीय,



महानिदेशक लेखापरीक्षा (केंद्रीय)