



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



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Date: 07 Oct 2022

To,

Secretary, Department of Higher Education, Ministry of Education, Shastri Bhawan, New Delhi-110001

Subject: Issue of Separate Audit Report : PR-17979 on the Accounts of Indian Institute of Technology Roorkee for the year 2021-22.

Sir/Madam,

इस पत्र के माध्यम से भारतीय प्रौद्योगिकी संस्थान - रुड़की के वर्ष 2021-22 के लेखों पर पृथक लेखा परीक्षा प्रतिवेदन (अंग्रेजी) अग्रसारित किया जा रहा है।

2. कृपया सुनिश्चित करें की पृथक लेखापरीक्षा प्रतिवेदन एवं सम्बंधित लेखे संसद के दोनों सदनों के सम्मुख प्रस्तुत हुए।
3. कृपया पृथक लेखापरीक्षा प्रतिवेदन एवं लेखो को संसद के दोनों सदनों के समक्ष अंतिम 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,

ह 0/-

प्रधान निदेशक लेखापरीक्षा (केंद्रीय)

Letter No. DIS-407138 Dated 06.10.2022

वर्ष 2021-22 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति निदेशक, भारतीय प्रौद्योगिकी संस्थान - रुड़की -247667 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,

Jayakar Babu
Deputy Accountant General / Deputy Director





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



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Date: 06 Oct 2022

To,

- 1 Secretary, Department of Higher Education, Ministry of Education, Shastri Bhawan, New Delhi-110001
- 2 Secretary, Department of Higher Education, Ministry of Education, Shastri Bhawan, New Delhi-110001

Subject: Issue of Separate Audit Report : PR-17979 on the Accounts of Indian Institute of Technology Roorkee for the year 2021-22.

Letter No. DIS-407081

Sir/Madam,

इस पत्र के माध्यम से भारतीय प्रौद्योगिकी संस्थान - रुड़की के वर्ष 2021-22 के लेखों पर पृथक लेखा परीक्षा प्रतिवेदन (अंग्रेजी) अद्यारित किया जा रहा है।

2. कृपया सुनिश्चित करें की पृथक लेखापरीक्षा प्रतिवेदन एवं सम्बंधित लेखे संसद के दोनों सदनों के सम्मुख प्रस्तुत हुए।
3. कृपया पृथक लेखापरीक्षा प्रतिवेदन एवं लेखो को संसद के दोनों सदनों के समक्ष अंतिम 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,

ह 0/-

प्रधान निदेशक लेखापरीक्षा (केंद्रीय)

Letter No. DIS-407138 Dated 06.10.2022

वर्ष 2021-22 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति निदेशक, भारतीय प्रौद्योगिकी संस्थान - रुड़की -247667 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,

Jayakar Babu
Deputy Accountant General / Deputy Director



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 2022

We have audited the attached Balance Sheet of the Indian Institute of Technology, Roorkee (Institute) as at 31 March 2022, 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) Corpus/Capital Fund (Schedule -1) ₹ 289.23 crore

The Institute included ₹ 14.69 crore pertaining to 'Institute's share of Consultancy fee' into 'Endowment Fund' (Schedule-2) whereas as per MHRD format the same should be part of Academic Fees (Schedule 9). This resulted in understatement of Academic Fees and consequently understatement of 'Corpus fund' by ₹ 14.69 crore and overstatement of 'Endowment Fund' by the same amount.

(A.2) Investment from Earmarked Fund (Schedule -5) ₹ 520.85 crore

The above includes a sum of ₹ 14.75 crore pertaining to accrued interest on Endowment fund which should be a part of 'Loan, Advance & Deposit' (Schedule-8). This resulted in overstatement of 'Investment from Endowment/Earmarked Fund' (Schedule-5) and understatement of 'Loan Advance & Deposit' (Schedule-8) by ₹ 14.75 crore.

(A.3) Investment from Other Fund (Schedule -6) ₹ 230.53 crore

The above includes a sum of ₹ 7.04 crore pertaining to accrued interest from 'Other Investment fund' which should be a part of 'Loan, Advance & Deposit' (Schedule-8). This resulted in overstatement of 'Investment from other Fund' (Schedule-6) and understatement of 'Loan Advance & Deposit' (Schedule-8) by ₹ 7.04 crore.

(B) General

The Institute has overbooked depreciation in the head 'Computers and Peripherals' in Schedule-4. The same needs to be recalculated and incorporated suitably.

(C.1) Grants-in-aid (MHRD)

The Institute received Grants-in-Aid of ₹ 480.87 crore during 2021-22 whereas the Institute utilized a sum of ₹ 620.62 crore. The excess expenditure of ₹.139.75 crore was met from out of their internal resources.

(C.2) PM Research fellowship

The Institute received grant in aid of ₹ 2.47 crore during 2021-22. The Institute utilized total grant leaving a 'Nil' balance at 31 March 2022.

(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 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 2022; and
- b. In so far as it relates to Income & Expenditure Account of the 'deficit' for the year ended on that date.

Annexure

1. Adequacy of Internal Audit System

The internal audit of the Institute has been conducted for the year 2021-22.

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 uncashed cheques amounting to ₹.3.64 crore.
- (b) Non reconciliation of receipts taken in Cash book but not credited by bank amounting to ₹.10.72 crore.
- (c) 'Non reconciliation of credit given by Bank but not taken to Cash Book amounting to ₹.9.75 crore.
- (d) 'Non fulfillment of 757 posts against 1841 sanctioned posts and non adjustment of 97 excess MTS as on 31.03.2022'.
- (e) 'Non writing off/disposal of 573 of library books untraced.

3. System of Physical Verification of Fixed Assets

Physical verification of Fixed Assets has been conducted for the year 2021-22.

4. System of physical verification of Inventories

Physical verification of inventory has been conducted for the year 2021-22.

5. Regularity in payment of statutory dues

The Institute is regular in payment of statutory dues.



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.- 24/2022-23/DIS-407138

दिनांक: 06.10.2022

सेवा में,

निदेशक,
भारतीय प्रौद्योगिकी संस्थान,
रुड़की-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 2020-21 and have issued the Audit Report on 06.10.2022. Following deficiencies, observed during the course of audit which have not been included in the Separate Audit Report, are being brought to your kind notice for remedial/corrective action:

Part A Persistent Irregularities

Current Liabilities & Provisions (Schedule-3)

Rs.1893.81 crore

The above did not include outstanding principal amount of HEFA loan of ₹ 225.61 crore. The Institute has depicted this amount as 'Secured Loan' under Endowment Funds (Schedule-2A) instead of Current Liabilities & Provisions (Schedule-3). This resulted in understatement of 'Current Liabilities & Provisions' and overstatement of Endowment Fund by the same amount.

Part B Other minor irregularities

Nil

भवदीय,

ह0/—

प्रधान निदेशक लेखापरीक्षा (केन्द्रीय)