सेवा में,

सचिव, भारत सरकार,
उन्नत शिक्षा विभाग,
मानव सशस्त्र विकास मंत्रालय,
शास्त्री भवन, नई दिल्ली-110001

विषयः वर्ष 2019-20 के लिए भारतीय प्रीडोगिकी संस्थान, नई दिल्ली के लेखाओं पर पूरक लेखापरीक्षा प्रतिवेदन

महोदय/महोदय,

मैं भारतीय प्रीडोगिकी संस्थान, नई दिल्ली के वर्ष 2019-20 के प्रमाणित वार्षिक लेख की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित संसद के पतल पर रखने के लिए संलग्न करती हूँ।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब वे संसद को प्रस्तुत किये गए थे, इस कार्यक्रम को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यलय को भेजी जाएं।

कृपया यह सूचित किया जाये कि पूरक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के सामग्री प्रस्तुत करने से पहले वार्षिक लेखाओं को यादी निकाय (Governing Body) द्वारा अनुमोदित अवधि का खिला जाये तथा यह भी सूचित करे कि 2019-20 के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र की संसद के पतल पर रखने से पहले सभी पूर्व वर्षों के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र संसद के पतल पर प्रस्तुत किए जाते हैं।

लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद एवं इसी जारी करने से सम्बंधित सभी कार्यों की आपकी निकाय द्वारा किया जाना ही अपेक्षित है। पूरक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद जारी करने समय नियमितीकृत अस्थिरकरण (disclaimer) अंकित किया जाये।

"प्रस्तुत प्रतिवेदन मूल रूप से अंग्रेजी में लिखित पूरक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद है। यदि इसमें कोई विस्मयक अंतर्लक्षित होते हैं तो अंग्रेजी में लिखित प्रतिवेदन मान्य होगा।"
प्रति, प्रमाणित वार्षिक लेख था कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित निदेशक, भारतीय प्रौद्योगिकी संस्थान, होज खास, नई दिल्ली - 110016 को आवश्यक कार्यवाही हेतु अभियंता की जाती है। वार्षिक लेखाओं की हिंदी प्रति की। प्रति आवश्यक कार्यवाही हेतु इस कार्यलय को मेजी जाए।
संसद को प्रस्तुत कर दस्तावेज की दौ प्रतियाँ उस लिथो को दर्शाने हेतु, जब ये संसद को प्रस्तुत किये गए थे, इस कार्यलय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यलय को भेजी जाए।

संलग्न: यथोपरि

-सीनीया-
निदेशक (ए.एम.जी.-1)

प्रति, प्रमाणित वार्षिक लेख था कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित प्रथम निदेशक (स्वायत्त निकाय), भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यलय, 9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली-110124 को अभियंता की जाती है।

यह महानिदेशक लेखापरीक्षा, (गृह, शिक्षा एवं कीश्ल विकास) के अनुमोदन से जारी किया जा रहा है।

संलग्न: यथोपरि

-हर्षत-.
निदेशक (ए.एम.जी.-1)
Separate Audit Report of the Comptroller & Auditor General of India on the accounts of Indian Institute of Technology, Delhi (IITD) for the year ended 31 March, 2020

We have audited the attached Balance Sheet of Indian Institute of Technology, Delhi (IITD) as at 31 March, 2020, the 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 & Conditions of Service) Act, 1971. These financial statements are the responsibility of the IITD'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 and 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, evidence 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, subject to the observation in the report, 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 prescribed by the Ministry of Education subject to the observations in the report.

iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Indian Institute of Technology, Delhi in so far as it appears from our examination of such books.

iv. We further report that:

A. Income & Expenditure Account

A.1 Income

A.1.1 Interest earned (Schedule 12)-Rs. 165.10 crore

The above does not include interest of Rs 3.55 crore earned on term deposit of Rs. 25 crore which has matured on 19 March 2020. This has resulted in understatement of Interest Earned with consequent understatement of Capital Fund and Current Assets, Loans & Advances by Rs. 3.55 crore.

B. Grant in aid
As per Schedule 9 of accounts pertaining to the Grants/Subsidies, Institute received grant-in-aid of Rs. 692.58 crore (Nonm Recurring: Rs.130.00 crore and Recurring: Rs. 562.58 crore) and recurring grant-in-aid of Rs. 6.19 crore is receivable for the year 2019-20. It has an opening balance of Rs. 124.10 crore (Non-recurring: Rs. 122.52 crore and Recurring: Rs. 1.58 crore). Out of the total funds of Rs. 822.87 crore (Non-recurring: Rs. 252.52 crore and Recurring: Rs. 570.35 crore) the Institute utilized Rs. 694.57 crore (Non Recurring: Rs. 165.93 crore and Recurring: Rs. 528.64 crore) and amount of Rs. 9.59 crore recurring grant was adjusted against the overspent amount of the previous year leaving balance of Rs. 118.71 crore as on 31 March 2020.

C. Management letter
Deficiencies which have not been included in the Audit Report have been brought to the notice of the Director, Indian Institute of Technology Delhi (IITD) 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 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 explanation 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:

- in so far as it relates to the Balance Sheet of the state of affairs of the Indian Institute of Technology, Delhi as at 31 March 2020; and
- in so far as it relate to the Income and Expenditure Account of the deficit for the year ended on that date.

For and on behalf of the C & AG of India

Principal Director of Audit
Home, Education & Skill Development

Place: New Delhi
Date: 17-03-2021
Annexure to Audit Report

1. Adequacy of internal audit system
IIT Delhi has set up an Internal Audit Department. The Internal Audit System needs to be strengthened as:
- Out of 76 units, 54 units were planned and audited during 2019-20.
- The follow-up of the internal audit reports is not adequate as 507 paras were outstanding for the period from April 2005 to March 2020.

2. Adequacy of internal control system
The internal control system of IIT Delhi requires further strengthening as:
- 6 disciplinary cases are pending as on 31-03-2020.
- 67 paras of external audit for the period from 2000-01 to 2018-19 are outstanding as on 31 March 2020.
- Non conduct of physical verification of the fixed assets except land & building during the year.
- Scrutiny of the bank reconciliation statements of IRD SBI A/c no. 10773572600 revealed amount debited by bank but not accounted by Institute amounting to 2,37,75,228 (pertains to Jan 07 to March 19) and amount credited by bank but not accounted by Institute amounting to 5,34,04,853 (pertains to Jan 13 to March 19). These old balances needs to be reconciled.

3. System of physical verification of assets
- The Institute has 94 Departments/Centers/Sections/Units, out of which 31 Units have conducted physical verification for the year 2018-19, physical verification for the year 2019-20 has not been done.
- Physical verification of vehicles was conducted up to 2018-19.
- The Physical verification of land and buildings has been done for the year 2019-20.

4. System of physical verification of inventory
- The physical verification of stationary & consumables items has been conducted upto 2019-20.
- The physical verification of library books has been done upto 2019-20.

5. Regularity in payment of statutory dues
- As per accounts no payment over six months in respect of statutory dues like income tax, sales tax, service tax, customs duty etc. were outstanding as on 31.3.2020, subject to Note to Accounts No.1(b).