विषय: वर्ष 2020-21 के लिए भारतीय प्रौद्योगिकी संस्थान, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन

महोदय/महोदय,

मैं भारतीय प्रौद्योगिकी संस्थान, नई दिल्ली के वर्ष 2020-21 के प्रमाणित वार्षिक लेखन की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित संसद के पटल पर रखने के लिए संलग्न करती हूँ।

संसद को प्रस्तुत कर क्षतिग्रस्त की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब वे संसद को प्रस्तुत किये गए थे, इस कारण लेखापरीक्षा एवं महालेखापरीक्षा के कार्यालय को भेजी जाए।

कुछ वर्ष दूर सुनिश्चित किया जाये कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के साथ सम्पन्न करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing Body) द्वारा अनुमोदित अवस्था कर लिया जाये तथा यह भी सुनिश्चित करें कि 2020-21 के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र की संसद के पटल पर रखने से पहले सभी पूर्व वर्षों के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र संसद के पटल पर प्रस्तुत किये जा चुके हैं।

लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद एवं इसे जारी करने से सम्बन्धित सभी कार्यों को आपके निकाय द्वारा किया जाना ही अप्रतिश्चित है। पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद जारी करते समय निश्चित किया अवस्था करें।

"प्रस्तुत प्रतिवेदन मूल रूप से अंग्रेजी में लिखित पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद है। यदि इसमें कोई विसंगति परिलक्षित होती है तो अंग्रेजी में लिखित प्रतिवेदन मायने होगा।"

भवदीया,

संतप्र:यशोपरीरि

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निदेशक (ए.एम.जी.-1)

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प्रति, प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित निदेशक, भारतीय प्रौद्योगिकी संस्थान, हैदराबाद, नई दिल्ली - 110016 को आवश्यक कार्यवाही हेतु अग्रिमत्व की जाती है। वार्षिक लेखाओं की हिंदी प्रति की। प्रति आवश्यक कार्यवाही हेतु इस कार्यालय को भेजी जाए।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दस्तावेज की दो प्रतियाँ उस तिथि को दशा दें। यह जब ये संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दशा दें। यह जब ये संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दशा दें। यह जब ये संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दशा दें।

संलग्न:यथोपर्य

निदेशक (ए.एम.जी.-1)

प्रति, प्रमाणित वार्षिक लेखे कि प्रति , उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित प्रधान निदेशक (स्वयं निकाय), भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली-110124 को अग्रिमत्व की जाती है।

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

संलग्न:यथोपर्य

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, 2021

We have audited the attached Balance Sheet of Indian Institute of Technology, Delhi (IITD) as at 31 March, 2021, 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 read with Section 23(2) of The Institutes of Technology Act, 1961. 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 & 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, 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. General

A.1 Current Liabilities and Provisions (Schedule -5) - Rs. 2457.09 crore

The above include liabilities of Rs. 2.86 crore under the head “unutilized grant plan (salary) - other fund”. The details viz., nature of liabilities, since when outstanding, action taken to clear the liabilities was not provided to audit. In absence of details, the amount could not be verified in audit.

B. Grant in aid

As per Schedule 9 of accounts pertaining to the Grants/Subsidies, Institute received grant-in-aid of Rs. 712.49 crore (Non-recurring: Rs.131.15 crore and Recurring: Rs. 581.34 crore) and grant-in-aid of Rs. 29.86 crore (Non-recurring: Rs.25.71 crore and Recurring: Rs. 4.15 crore) is receivable for the year 2020-21. It has an opening balance of Rs. 118.71 crore (Non-recurring: Rs. 86.58 crore and Recurring: Rs. 32.13 crore). Out of the total funds of Rs. 861.06 crore, (Non-recurring: Rs. 243.44 crore and Recurring: Rs. 617.62 crore) the Institute utilized Rs. 717.09
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:

(a) 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 2021; and

(b) in so far as it relate to the Income and Expenditure Account of the surplus for the year ended on that date.

Place: New Delhi
Date:

For and on behalf of the C & AG of India

[Signature]

Director General of Audit
(Home, Education & Skill Development)
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, only 31 units were planned and audited during 2020-21.
   - The follow-up of the internal audit reports is not adequate as 415 paras were outstanding for the period from April 2005 to March 2021.

2. Adequacy of internal control system

   The internal control system of IIT Delhi needs to be strengthened in the following areas:
   - 5 disciplinary cases are pending as on 31-03-2021.

3. System of physical verification of assets

   - The Institute has 142 Departments/Centers/Sections/Units, out of which 91 Units have conducted physical verification for the year 2020-21.
   - The physical verification of library books has been done upto 2019.

4. System of physical verification of inventory

   - The physical verification of stationary & consumables items has been conducted upto 2020-21.

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 31.3.2021, subject to Note to Accounts No.1(b).