कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय व्यय)
Office of the Director General of Audit (Central Expenditure)

दी जी ए सी आर भवन, इन्द्रप्रस्थ एस्टेट, नई दिल्ली-110 002
DGACR Building, Indraprastha Estate, New Delhi -110 002

ए.एम.जी-III/एस.ए.आर/आई.आई.टी./9-49/2023-24/1036

दिनांक: 14.11.2023

सेवा में,

सचिव, भारत सरकार,
उच्चतर शिक्षा विभाग,
शिक्षा मंत्रालय,
शास्त्री भवन, नई दिल्ली-110001

विषय : वर्ष 2022-23 के लिए भारतीय प्रादेशिकी संस्थान, नई दिल्ली के लेखाओं पर पृथक
लेखापरीक्षा प्रतिवेदन 

महोदय/महोदय,

मैं भारतीय प्रादेशिकी संस्थान, नई दिल्ली के वर्ष 2022-23 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 दशा हुए, जब वे संसद को
प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रिक एवं महालेखापरीक्षक के कार्यालय
को भेजी जाए।

कृपया यह सुनिश्चित किया जाये कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों
के समग्र प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing Body) द्वारा
अनुमोदित अवस्था में लिया जाय तथा यह भी सुनिश्चित करिे कि 2022-23 के लेखापरीक्षा
प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र को संसद के पतल पर रखने से पहले सभी पूर्ववर्ती के
लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र संसद के पतल पर प्रस्तुत किये जा चुके हों।

लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद एवं इसे जारी करने से सम्बन्धित सभी कार्यों को
आपके निकाय द्वारा किया जाया ही अपेक्षित है। पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद
जारी करने समय निम्नलिखित अस्वीकारण (disclaimer) अंकित 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 मान्य
होगा।"

अवदीया,

संलग्नक: यथोपरि

-हृदय- 
निदेशक (ए.एम.जी-III)

Ph: 91-11-23702422
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प्रति, प्रमाणित वार्षिक लेखे कि प्रति, उसके लेखारिका प्रतिवेदन तथा लेखारिका प्रमाणपत्र की प्रति सहित निदेशक, भारतीय प्रौद्योगिकी संस्थान, हैदराबाद, नई दिल्ली - 110016 को आवश्यक कार्यवाही हेतु अभियंता की जाती है। वार्षिक लेखाओं की हिंदी प्रति की 1 प्रति आवश्यक कार्यवाही हेतु इस कार्यालय को भेजी जाए।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब वे संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखाप्रीक्षक के कार्यालय को भेजी जाए।

संदेशक: यथोपरि

निदेशक (ए.एम.जी.-III)

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

यह महानिदेशक लेखारिका, (केन्द्रीय व्यव) के अनुमोदन से जारी किया जा रहा है।

संदेशक: यथोपरि

निदेशक (ए.एम.जी.-III)
Separate Audit Report of the Comptroller & Auditor General of India on the accounts of Indian Institute of Technology, Delhi for the year ended 31 March, 2023

We have audited the attached Balance Sheet of Indian Institute of Technology, Delhi (IITD) as at 31 March, 2023, 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, disclosure norms etc. Audit observations on financial transactions with regard to compliance with the Laws, Rules and Regulations (propriety and regularity), 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, subject to observation in the report;

iv. We further report that:

A. Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities & Provisions (Schedule 5)- Rs. 3065.92 crore

(i) Receipts against sponsored/ consultancy/ projects (Net of expenditure) -Rs. 520.38 crore

As per the Format of Accounts prescribed by Ministry of Education, separate sub-schedule for Sponsored Projects showing details of Projects agency-wise, Opening Balance, Receipts/Recoveries during the year, Expenditure during the year and Closing Balance should be prepared and attached with Schedule for Current Liabilities and Provisions. However, no such schedule has been attached in the annual accounts of the Institute. This is being pointed out since 2019-20 but remedial action has not been taken by the Institute.
(ii) As per Rule 230 (8) of the General Financial Rules, 2017, all interests or other earnings against Grants-in-aid released to any Grantee institution should be mandatorily remitted to the Consolidated Fund of India (CFI) immediately after finalization of the accounts. The Institute informed that it had no accumulated liability on interest earned on Government grants-in-aid as on 31 March 2023 required to be returned to the CFI. Audit, however, noted that interest amounting to Rs. 4.02 crore was earned/accrued on advance payments to the agencies executing the capital works from the grants-in-aid during past five years for which no provision has been made in the accounts resulting in understatement of Current Liabilities and overstatement of Income/ Capital Fund. This was also pointed out during 2021-22 but remedial action has not been taken by the Institute.

(iii) The above does not includes liabilities in respect of outstanding payments of Rs. 17.57 crore towards assets imported through letter of credit and received up to the date of Balance Sheet. The Assets have also not been shown as addition in the Fixed Assets. This has resulted in understatement of Current Liabilities & Provisions and Fixed Assets/Capital Work in Progress by Rs. 17.57 crore.

B. Contingent liabilities and Notes to Accounts (Schedule 21)

As per the Format of Accounts prescribed by the Ministry of Education, the details of hostel running expenses should be disclosed separately in the Notes to the Income and Expenditure Account but the same has not been disclosed. This is being pointed out since 2017-18 but remedial action has not been taken by the Institute.

C. General

Loan and Advances (Schedule 8A) includes debit balances in sponsored projects amounting to Rs. 13.30 crore which were overspent on projects and were recoverable from sponsoring agencies. As per Notes to Accounts (Paragraph 7(d) of Schedule 20), balances of debtors/ creditors/ sponsored projects/ endowment funds/ security deposits are subject to confirmation. However, there was no practice of obtaining the confirmation of debtors/loans and advances from the respective parties. Further, the age-wise break-up of these debit balances were not available. These included balances amounting to Rs. 11.79 crore which were older than one year. This was also pointed out during 2021-22 but remedial action has not been taken by IIT.

D. Grants-in-aid

As per Schedule 9 of Annual Accounts pertaining to the Grants/Subsidies, the Institute received grant-in-aid of Rs. 837.05 crore (Non-recurring: Rs. 146.11 crore and Recurring: Rs. 690.94 crore) and grant-in-aid of Rs. 8.65 crore (Non-recurring: Rs. 4.58 crore and Recurring: Rs. 4.07 crore) is receivable for the year 2022-23. It had an opening balance of Rs. 213.92 crore (Non-recurring: Rs. 164.23 crore and Recurring: Rs. 49.69 crore). Out of the total funds of Rs. 1059.62 crore (Non-recurring: Rs. 314.92 crore and Recurring: Rs. 744.70 crore), the Institute utilized Rs. 941.91 crore (Non-Recurring: Rs. 235.90 crore and Recurring: Rs. 706.01 crore); amount of Rs. 5.05 crore recurring grant was adjusted against the overspent amount of the previous year and an amount of Rs. 4.71 crore refunded to Ministry leaving balance of Rs. 107.95 crore as on 31 March 2023.

E. 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 2023; and

(b) in so far as it relates 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

Place: New Delhi
Date: 10.11.2023

Director General of Audit
(Central Expenditure)
Annexure to Audit Report

1. Adequacy of internal audit system

IIT Delhi has an Internal Audit Department. The Internal Audit System needs to be strengthened as:

- Out of 84 units, 49 units were planned and audited during 2022-23.
- The follow-up of the internal audit reports is not adequate as 421 paras were outstanding for the period from April 2005 to March 2023.

2. Adequacy of internal control system

The internal control system of IIT Delhi needs to be strengthened in the following areas:

- The Management’s response to statutory audit paras is not effective as 49 audit paras pertaining to 2000-01 to 2021-22 were outstanding as on 31 March 2022.
- Huge unreconciled amount in bank reconciliation statement of SBI Account No. 10773572600 pertaining to Industrial Research & Development Division of IIT.
- The summary of fixed assets made available to audit did not have description and particulars of assets, particulars of supplier, cost of asset, etc. Instead of classifying the plant & machinery, computer & peripherals, office equipment, furniture fixtures & fittings, and scientific equipments under the conventional heads, the summary of fixed assets classified them as per the department and the internal budget code wise. Thus, the fixed assets could not be verified from Fixed Assets Register. This issue was pointed out during 2021-22 but remedial action has not been taken by the Institute.

3. System of physical verification of assets

- The physical verification of Fixed Asset except library books has been done up to 2021-22.
- The physical verification of Library Books has been done up to 2022-23.

4. System of physical verification of inventory

- The physical verification of stationary & consumables items has been conducted up to 2021-22.

5. Regularity in payment of statutory dues

- As per the information made available, no payment over six months in respect of statutory dues like income tax, GST, customs duty etc. were outstanding as on 31.3.2023.