



सत्यमेव जयते

पृथक लेखा अंकेक्षण प्रतिवेदन

SEPARATE AUDIT REPORT

(भारतीय लेखा तथा लेखापरीक्षा विभाग द्वारा जारी)

(ISSUED BY INDIAN AUDIT AND ACCOUNTS DEPARTMENT)

वित्तीय वर्ष 2024–25 / FINANCIAL YEAR 2024-25

संख्या / No.

दिनांक / Date.....

सेवामें,
सचिव, उच्चतर शिक्षा,
शिक्षा मंत्रालय,
शास्त्री भवन, नई दिल्ली-110001

विषय: भारतीय प्रोद्योगिकी संस्थान, जोधपुर के वर्ष 2024-25 के लेखाओं पर पृथक्क लेखापरीक्षा प्रतिवेदन।

महोदय,

इस पत्र के साथ वर्ष 2024-25 के लिए भारतीय प्रोद्योगिकी संस्थान, जोधपुर के लेखों पर पृथक्क लेखापरीक्षा प्रतिवेदन संलग्न है।

2- लेखापरीक्षित लेखे और पृथक्क लेखापरीक्षा प्रतिवेदन को, इससे पहले कि इन्हें मंत्रालय द्वारा संसद के समक्ष रखे जाने के लिए भेजा जाये, विचार और अंगीकरण और उस पर पारित संकल्प के लिए, संस्थान के शीर्ष शाषी निकाय की वार्षिक आम बैठक के समक्ष प्रस्तुत किया जाना आवश्यक है।

3. संसद के समक्ष लेखापरीक्षित लेखा और पृथक्क लेखापरीक्षा प्रतिवेदन प्रस्तुत करने की तारीखों के बारे में कृपया सूचित करें। मुद्रित दस्तावेजों के पांच सेट (लेखापरीक्षा प्रतिवेदन, वार्षिक प्रतिवेदन एवं लेखापरीक्षित लेखे) भी कृपया इस कार्यालय को भेजें।

4- कृपया दस्तावेजों की प्राप्ति की सूचना दें।

संलग्न: उपरोक्तानुसार।

भवदीय,

-ह.-

निदेशक/सी.आर.ए.-II

पृथक लेखापरीक्षा प्रतिवेदन और लेखापरीक्षित लेखों की प्रति **निदेशक, भारतीय प्रोद्योगिकी संस्थान, एन एच 62, सुरपुरा बाईपास रोड, करवर, जोधपुर - 342030** को इस टिप्पणी के साथ अग्रेषित की जाती है कि लेखापरीक्षित लेखे एवं पृथक लेखापरीक्षा प्रतिवेदन संस्थान की शीर्ष शाषी निकाय की वार्षिक आम बैठक में अंगीकृत/विचार किये जाना सुनिश्चित करें एवं लेखापरीक्षित लेखों पर अंगीकृत/विचारित संकल्प तथा उस पर प्रतिवेदन इस कार्यालय को प्रस्तुत किया जावे। यह भी लेख है कि संस्थान यदि आवश्यकता अनुभव करे, तो इस प्रतिवेदन का हिन्दी अनुवाद अपने स्तर पर करवा सकता है परन्तु इस प्रतिवेदन के हिन्दी अनुवाद में निम्नलिखित अंकित होना चाहिए:

“प्रस्तुत प्रतिवेदन मूल रूप से अंग्रेजी में लिखित लेखापरीक्षा प्रतिवेदन का हिन्दी अनुवाद है। यदि इसमें कोई विसंगति परिलक्षित होती है तो अंग्रेजी में लिखित प्रतिवेदन मान्य होगा” ।

कमियाँ, जिन्हें ऑडिट रिपोर्ट में शामिल नहीं किया गया है, उन्हें उपचारात्मक/सुधारात्मक कार्रवाई के लिए अलग से जारी एक प्रबंधन पत्र के माध्यम से प्रबंधन के ध्यान में लाया गया है ।

हिंदी अनुवाद की एक प्रति इस कार्यालय को भी प्रेषित करें।

संलग्न: उपरोक्तानुसार।



निदेशक/सी.आर.ए.-॥

**Opinion of the Comptroller & Auditor General of India on the Accounts of Indian
Institute of Technology, Jodhpur for the year ended on 31 March 2025**

Opinion

We have audited the financial statements of Indian Institute of Technology, Jodhpur (the 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 IIT Act 1961 and IIT (Amendment) Act 2012.

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 the Institute 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 uniform format of accounts prescribed by Ministry of Education/ 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 of the Institute is responsible for the preparation and fair presentation of the financial statements in accordance with the uniform format of accounts prescribed by Ministry of Education / 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.

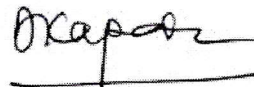
For and on behalf of the CAG of India

Place:

Ahmedabad

Date:

28/11/25



Director General of Audit (Central) Ahmedabad

Separate Audit Report on the Accounts of Indian Institute of Technology, Jodhpur

A. Income and Expenditure Account

Prior Period Expenses- Schedule 22 ₹81.10 lakh

The Institute has paid and booked expenses amounting to ₹61.55 lakh (Water expenses ₹14.42 lakh and repair & maintenance expenses electrical ₹47.13 lakh) under Administrative and General expenses Schedule 17 and Repairs & Maintenance Schedule 19 respectively pertaining to the year 2023-24. The expenses being pertaining to prior period, were to be disclosed under Prior Period Expenses (Schedule 22). This resulted in understatement of Prior Period Expenses (Schedule 22) by ₹61.55 lakh and overstatement of Administrative and General expenses (Schedule 17) by ₹14.42 lakh and Repairs & Maintenance (Schedule 19) by ₹47.13 lakh.

B. General

NPS Balance sheet

An amount of Rs.1.52 crore has been depicted under assets as on 31.03.2025 in the NPS Balance Sheet along with matching liability. Since this money belongs to the subscriber, necessary disclosure in respect of the above should have been made in the Notes to Accounts. Further proper reconciliation of the Assets and Liabilities depicted in the NPS Balance Sheet should be done and necessary action taken as per NPS Rules and directions of Government/PFRDA

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:

No inadequacy of internal controls was noticed during audit.

(ii) Adequacy of Internal Audit System:

No inadequacy of internal audit was noticed during audit.

(iii) System of Physical verification of fixed assets:

Physical verification of fixed assets was not conducted for the year 2024-25.

(iv) System of Physical verification of inventory:

Physical verification of inventory was not conducted for the year 2024-25.

(v) Regularity in payment of statutory dues:

No irregularity was noticed in payment of statutory dues.

E. Grants in aid

The Institute received and utilized Grant-in-aid amounting to ₹345.49 crore (Revenue Expenditure ₹297.57 crore and Capital Expenditure ₹47.92 crore) during the year 2024-25, leaving 'Nil' balance at the end of the year.



अंकेक्षित लेखों की स्वीकृति

ADOPTION OF AUDITED ACCOUNTS

(वित्तीय वर्ष 2024-25)

(Financial Year 2024-25)

वित्त समिति ने 26.11.2025 को आयोजित अपनी 36^{वीं} बैठक में संस्थान के वित्त वर्ष 2024-25 के वार्षिक खातों पर अंतिम पृथक लेखा परीक्षा रिपोर्ट को अपनाने के लिए अध्यक्ष, अभिशासक मंडल / वित्त समिति को अधिकृत किया। वित्त समिति की सिफारिश पर अभिशासक मंडल ने 27.11.2025 को आयोजित अपनी 41^{वीं} बैठक में विचार किया और उसे अनुमोदित किया।

तदनुसार, अध्यक्ष, वित्त समिति और अभिशासक मंडल ने संस्थान के वित्त वर्ष 2024-25 के लिए अंतिम पृथक लेखा परीक्षा रिपोर्ट को अपनाने और संसद के पटल पर रखने के लिए शिक्षा मंत्रालय, भारत सरकार को प्रस्तुत करने की स्वीकृति प्रदान की।

The Finance Committee, in its 36th Meeting held on 26.11.2025 authorized the Chairman, Board of Governors/Finance Committee for adoption of the Final Separate Audit Report (SAR) on Annual Accounts for the FY 2024-25 of the Institute. The recommendation of the Finance Committee was considered and approved by the Board of Governors in its 41st Meeting held on 27.11.2025.

Accordingly, the Chairman, Finance Committee and Board of Governors had accorded approval towards adoption of Final Separate Audit Report for the FY 2024-25 of the Institute and submit to the Ministry of Education, Govt. of India for laying on the Table of the Parliament.

अंकुर गुप्ता
०५-१२-२०२५

(डॉ. अंकुर गुप्ता)

(Dr. Ankur Gupta)

कुलसचिव एवं सचिव, अभिशासक मंडल
Registrar & Secretary, BoG

डॉ. अंकुर गुप्ता

Dr. Ankur Gupta

कार्यवाहक कुलसचिव

Officiating Registrar

भारतीय प्रौद्योगिकी संस्थान जोधपुर

Indian Institute of Technology Jodhpur

राजस्थान, भारत/Rajasthan, India-342030