

## भारतीय लेखापरीक्षा और लेखा विभाग

कार्यालय प्रधान निदेशक लेखापरीक्षा (केन्द्रीय), अहमदाबाद  
शाखा कार्यालय राजस्थान, जनपथ, जयपुर-302005

INDIAN AUDIT AND ACCOUNTS DEPARTMENT  
Office of the Principal Director of Audit (Central), Ahmedabad  
Branch Office Rajasthan, Janpath, Jaipur-302005

क्रमांक: सी.आर.ए.॥(व्यय)/एस.ए.आर./ आईआईटीजे / 21-22/487

दिनांक: 05.09.2022

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

विषय: भारतीय प्रौद्योगिकी संस्थान, जोधपुर के वर्ष 2021-22 के लेखाओं पर पृथक  
लेखापरीक्षा प्रतिवेदन।

महोदय,

कृपया वार्षिक लेखों की प्रति के साथ वर्ष 2021-22 के लिए भारतीय प्रौद्योगिकी संस्थान, जोधपुर के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन संलग्न है।

2. लेखापरीक्षित लेखे और पृथक 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 पृथक 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।

भवनिष्ठ,

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निदेशक/सी.आर.ए.-॥

✓ पृथक लेखापरीक्षा प्रतिवेदन और लेखापरीक्षित लेखों की प्रति प्रोफेसर श्री शांतनु चौधरी, निदेशक, भारतीय प्रौद्योगिकी संस्थान, जोधपुर, एन.एच-65, करवड, जोधपुर-342 011 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” ।

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

संलग्न: उपरोक्तानुसार।

  
निदेशक/सी.आर.ए.-॥

**Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Indian Institute of Technology, Jodhpur for the year ended 31 March 2022**

We have audited the attached Balance Sheet of Indian Institute of Technology, Jodhpur (IITJ) as on 31 March 2022, the Income and Expenditure Account and the Receipts and 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 Indian Institute of Technology (IIT) Act, 1961 and IIT (Amendment) Act, 2012. These financial statements are the responsibility of IIT's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report (SAR) 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 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 and Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in the format approved by Ministry of Human Resource Development, Government of India (GoI) vide order No.29-4/2012-FD dated 17 April 2015.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the IITJ as required in so far as it appears from our examination of such books.
- iv. We further report that:

**A. General**

**Asset Register not maintained in the prescribed format**

As per Office Memorandum No. 994 dated 20.9.2017 issued by Ministry of Finance, GoI, New Delhi any item of fixed asset acquired or purchased or constructed by GoI on or after 1 April 2018 should be recognised and recorded in the Asset Register (New). Scrutiny of records of IITJ revealed that Institute has not adopted new format of Asset Register.

**B. Grant-in-aid**

During the year 2021-22, the IITJ received/adjusted grant-in-aid of ₹ 127.23 crore under the plan from the Ministry of Education and income from its own resource ₹ 1.26 crore. The unspent grant of ₹ 10.38 crore was available at the beginning of the year. Out of the total available funds of ₹ 138.87 crore, IITJ could utilize a sum of ₹ 137.98 crore leaving an unutilized balance of ₹ 0.89 crore. The unutilized grant ₹ 0.89 crore was taken back by the Ministry of Education at the end of the year 2021-22.

**C. Management Letter**

Deficiencies, which have not been included in the SAR, have been brought to the notice of the Management 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 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 SAR 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 IITJ as at 31 March 2022; and
- b. In so far as it relates to Income and Expenditure Account of the deficit for the year ended on that date.

**Place: Ahmedabad**

**Date : 05.09.2022**

**For and on behalf of the C&AG of India**

*V.N. Kothari*

**Principal Director of Audit (Central) Ahmedabad**

## **Annexure**

### **1. Adequacy of Internal Audit System**

There was Internal Audit Wing in the IITJ which execute pre-audit all the financial transactions.

### **2. Adequacy of Internal Control System**

The internal control system in the Institute was not adequate as:

1. The IITJ has shown investments-Others 'nil' (Schedule-6). However, IITJ has made provision for Gratuity of ₹ 7.07 crore and for accumulated Leave Encashment ₹ 7.85 crore (Schedule-3). The amount was to be invested as per the guidelines *ibid*, but the IITJ kept the funds in Fixed Deposit Receipts with Scheduled Commercial Banks.

2. Scrutiny of records of IITJ revealed that Institute has not adopted new format of Asset Register.

### **3. Physical Verification of Fixed Assets**

The physical verification for the year 2021-22 was in progress.

### **4. Physical Verification of Inventory**

No inventory was disclosed at the year-end.

### **5. Regularity in payment of statutory dues**

The statutory dues were being paid by the Institute on regular basis.



सत्यमेव जयते

विजय एन. कोठारी, आई.ए.&ए.एस.

Vijay N. Kothari, IA&AS

प्रधान निदेशक लेखापरीक्षा ( केन्द्रीय )  
अहमदाबाद  
Principal Director of Audit (Central)  
Ahmedabad

D.O. No. CRA-II (Exp.)/SAR/IITJ/2021-22/489  
05 September 2022

Dear Mr. Chaudhury,

The Annual Accounts of the Indian Institute of Technology, Jodhpur for the year 2021-22 were audited by this office for which a Separate Audit Report (SAR) has been issued vide letter No.CRA-II(Exp.)/SAR/IITJ/2021-22/488 dated 5.9.22. During the course of audit, certain minor deficiencies were also noticed which have not been included in the SAR. These are annexed herewith for corrective and remedial action.

with regards,

Yours sincerely,

V.N. Kothari

Prof. Santanu Chaudhury,  
Director,  
Indian Institute of Technology,  
N.H. 65, Surpura Bypass Road,  
Karwar, Jodhpur-342037.

Encls.- As above.

## Annexure

### 1. Fixed Assets: ₹ 1180.26 crore (Schedule-4)

According to instructions contained in formats of financial statements for Central Higher Educational Institutions issued by the Ministry of Human Resource Development, Government of India advance payments on Capital Account were to be booked/shown in Schedule-8 Loans, Advances & Deposits.

Indian Institute of Technology (IIT), Jodhpur has given ₹ 2.95 crore to IIT, Kharagpur as capital advance for ERP Software Installation and customization and shown this advance in Schedule-4 as work-in-progress of Fixed Assets instead of advance to IIT, Kharagpur under the head Loans, Advances & Deposits in Schedule-8.

### 2. Current Liabilities and Provisions: ₹ 286.27 crore (Schedule-3)

The IIT, Jodhpur has executed a Memorandum of Understanding (MoU) with Public Health Engineering Department (PHED), Jodhpur to carry out the operation and maintenance of pipelines of water and other services related to water supply in IIT, Jodhpur campus for a period of three years w.e.f. 18.11.2020 to 17.11.2023 for an amount of ₹ 57.55 lakh.

The IIT, Jodhpur has paid ₹ 19.19 lakh to PHED, Jodhpur and booked ₹ 6.99 lakh as prior period expenses but provision for outstanding expenses ₹ 6.99 lakh for the period 18.11.2021 to 31.03.2022 was not made.

### 3. Repairs & Maintenance: ₹ 3.02 crore

IITJ has paid ₹ 141.61 lakh to Central Public Works Department (CPWD), Jodhpur for work of running operation, maintenance and minor work of student hostels, B-type faculty housing, academic buildings and external infrastructure i/c internal and external structure like tunnel, roads, WTP, DWTS and other service for the period 01.01.2020 to 10.05.2021 and shown the full amount of ₹ 141.61 lakh as Prior period expenses in the Income and Expenditure Account (Schedule-22) instead of ₹ 130.07 lakh. The remaining amount ₹ 11.54 lakh was to be shown in Repairs and Maintenance (Schedule-19) as per instructions *ibid*.

  
Director/CRA-II