

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

विषय: भारतीय प्रोद्योगिकी संस्थान, जोधपुर के वर्ष 2022-23 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदय,

इस पत्र के साथ वर्ष 2022-23 के लिए भारतीय प्रोद्योगिकी 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,



उप निदेशक/सी.आर.ए.-॥

पृथक लेखापरीक्षा प्रतिवेदन और लेखापरीक्षित लेखों की प्रति निदेशक, भारतीय प्रौद्योगिकी संस्थान, जोधपुर, एन एच 62, सुरपुरा बाईपास रोड, करवर, जोधपुर, राजस्थान- 342030 को इस टिप्पणी के साथ अग्रेषित की जाती है कि लेखापरीक्षित लेखे एवं पृथक लेखापरीक्षा प्रतिवेदन संस्थान की शीर्ष शाखी 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"।

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

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।

संलग्न: उपरोक्तानुसार।


20.10.23

उप निदेशक/सी.आर.ए.-II

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 2023

We have audited the attached Balance Sheet of Indian Institute of Technology, Jodhpur (IITJ) as on 31 March 2023, 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 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. Income & Expenditure Account

A.1 Other Income (Schedule-13)- ₹ 1.70 Crore

The above is understated by ₹ 86.19 lakh (Electricity ₹ 80.97 lakh + Water ₹ 5.21 lakh) due to non-booking of electricity and water charges recovered from residential and other users. Electricity and Power Expenses ₹1059.91 lakh and Water Expenses ₹ 123.43 lakh was shown in Schedule-17 after netting of above expenditures. Electricity and Water charges recovered should be shown under Schedule -13, Other Income as per MHRD Format.

B. General

(a) 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) As per point (6) of Significant Accounting Policies, provision for Gratuity and Leave encashment made as per actuarial valuation.

During scrutiny of annual accounts, it was observed that the provision for retirement benefit shown in schedule 3 (₹ 173.33 lakh) did not match with provision of retirement benefit shown in schedule 15 (₹ 193.87 lakh). The amount shown in provision of retirement benefit Schedule 15 includes payment of ₹ 20.54 lakh on account of leave encashment for LTC, which needs to be rectified.

(c) NPS Tier-I Account

It was observed that provision of salary ₹ 5.52 crore was made for the month of March 2023, which was included in as "Outstanding Expenses" in Schedule-3 of Main Account. Contribution and subscription to NPS account receivable from Institute's main account for the month of March 2023 was not accounted as receivable and payable in NPS Balance Sheet.

C. Grant-in-aid

During the year 2022-23 the IIT Jodhpur received a grant in aid of ₹ 261.83 crore under plan from the Ministry of Education. Out of total available Grant-in-Aid ₹ 261.83 crore, IIT Jodhpur could utilize a sum of ₹ 260.20 crore. The unutilized grant of ₹ 1.63 crore was taken back by the Ministry of Education at the end of the year 2022-23.

D. 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 2023; 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: 23.10.23

For and on behalf of the C&AG of India



Director General of Audit (Central) Ahmedabad

Annexure

1. Adequacy of Internal Audit System

The internal audit system of the institute was adequate as:-

- Internal audit wing was established in the institute.
- Internal audit manual exists in the institute.
- Internal audit wing executes pre-check of all the financial transactions.

2. Adequacy of Internal control System

The internal control system in the institute was adequate subject to the observations pointed out.

3. Physical Verification of fixed assets.

The physical verification for the year 2022-23 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 deposited by the institute on a regular basis.



Sr. Audit Officer/CRA-II

एस.के. जयपुरियार, आई.ए.&ए.एस.
S.K. Jaipuriyar, I.A.&A.S.



महानिदेशक लेखापरीक्षा (केन्द्रीय)
अहमदाबाद
Director General of Audit (Central)
Ahmedabad

D.O. No. CRA-II (Exp.)/SAR/IIT/2022-23/592
23rd October 2023

Dear Prof. Chaudhury,

The Annual Accounts of the **Indian Institute of Technology, Jodhpur (IIT)** for the year 2022-23 were audited by this office for which a Separate Audit Report has been issued vide letter No. CRA II (Exp.)/SAR/IIT/2022-23/591 dated 23.10.23. During the course of audit, certain minor deficiencies were also noticed which have not been included in the Separate Audit Report. These are annexed to bring to your notice for corrective and remedial action.

Kind regards,

Yours sincerely,

Prof. Santanu Chaudhury,
Director,
Indian Institute of Technology ,
N.H. 62, Nagaur Road,
Karwar, Jodhpur 342030.

Encl: As above.

ANNEXURE

1. Computers & Peripherals- ₹ 15.63 crore

As per Format of Financial Statements for Central Higher Educational Institutions prescribed by MHRD Professional display LFD, Projector, LED TV, DSLR Camera, falls under the category of Audio-Visual equipment. As per accounting policy of IIT, Jodhpur rate of depreciation on audio visual equipment is 7.5 *per cent* and rate of depreciation on computer peripherals is 20 *per cent*.

Scrutiny of Annual Accounts of IIT, Jodhpur revealed that Institute purchased various Audio-Visual Equipment amounting to ₹ 75.51 lakh and included these assets under Computer & Peripherals and charged depreciation @ 20 *per cent* (₹15.10 lakh) instead of 7.5 *per cent* (₹5.66 lakh). Institute has charged excess depreciation amounting to ₹ 9.44 lakh.

2. Loans, Advances and Deposits (Schedule-8) ₹ 42.75 crore

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 IITJ campus for a period of three years w.e.f. 18-11-2020 to 17-11-2023 for an amount of ₹ 57.55 Lakh.

Scrutiny of annual account it was revealed that ₹ 14.70 lakh released to PHED as a 2nd advance payment vide voucher No. IITJ/22-23/1155 dated 23-8-2022 and booked as expenditure in schedule-19 "Repairs & Maintenance instead of showing as Advance in schedule-8 "Loans Advances & Deposits.


20.10.23

Dy. Director/CRA-II