

भारतीय लेखापरीक्षा और लेखा विभाग  
कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय) लखनऊ,  
शाखा कार्यालय - प्रयागराज



INDIAN AUDIT AND ACCOUNTS DEPARTMENT  
Office of the Director General of Audit (Central) Lucknow,  
Branch Office - Prayagraj

पत्र सं० म.नि.ले.प. (कें)/एस.ए.आर.- /2021-22/  
सेवा में,

दिनांक : .12.2021

सचिव, भारत सरकार,  
मानव संसाधन विकास मंत्रालय,  
उच्च शिक्षा विभाग, शास्ती भवन,  
नई दिल्ली- 110001

विषय : भारतीय प्रौद्योगिकी संस्थान, कानपुर के वर्ष 2020-21 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदय,

इस पत्र के माध्यम से भारतीय प्रौद्योगिकी संस्थान, कानपुर के वर्ष 2020-21 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति अग्रसारित की जा रही है।

2. कृपया सुनिश्चित करें कि पृथक लेखापरीक्षा प्रतिवेदन एवं सम्बन्धित लेखे संसद के दोनों सदनों के सम्मुख प्रस्तुत हुए।
3. कृपया पृथक लेखापरीक्षा प्रतिवेदन एवं लेखों को संसद के दोनों सदनों के समक्ष अन्तिम रूप-से प्रस्तुत करने की तिथि भारत के नियंत्रक एवं महालेखापरीक्षक के साथ-साथ इस कार्यालय को भी सूचित करने का कष्ट करें।

संलग्नक: उपर्युक्तानुसार।

भवदीय,  
ह०/-  
महानिदेशक लेखापरीक्षा (केन्द्रीय)

पत्र सं० म.नि.ले.प. (कें)/एस.ए.आर.-67/2021-22/158

दिनांक : 31.12.2021

निदेशक भारतीय प्रौद्योगिकी संस्थान कानपुर-208016 को संस्थान के वर्ष 2020-21 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति आवश्यक कार्यवाही हेतु प्रेषित है। संस्थान यदि आवश्यकता अनुभव करे, तो इस प्रतिवेदन का हिन्दी अनुवाद करवा सकता है परन्तु इस प्रतिवेदन के हिन्दी अनुवाद में निम्नलिखित अंकित होना चाहिए:

"प्रस्तुत प्रतिवेदन मूलरूप से अंग्रेजी में लिखित पृथक 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 करने का कष्ट करें।

संलग्नक: उपर्युक्तानुसार।

(31/12/21)  
निदेशक (केन्द्रीय विषय)

**Separate Audit Report of the Comptroller and Auditor General of India on the accounts of Indian Institute of Technology, Kanpur for the year ended 31 March 2021**

We have audited the attached Balance Sheet of the Indian Institute of Technology, Kanpur (Institute) as at 31<sup>st</sup> March 2021, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under section 19(2) of the Comptroller and 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 responsibility of the Institute'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 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 Laws, 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 the reasonable assurance about whether the 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, 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 of Financial Statement for Central Higher Educational Institutions (Format) prescribed by MHRD, Government of India.

(iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Institute as required under section 23(1) of the above said Act in so far as it appears from our examination of such books.

(iv) We further report that:

**(A) Income & Expenditure Account**

**Expenditure**

**₹ 583.41 crore**

The Institute calculated depreciation amounting to ₹ 112.65 crore on the fixed assets and charged it directly to the Corpus/Capital Fund instead of routing it through Income & Expenditure Account. This resulted into understatement of 'Expenditure' by ₹ 112.65 crore and consequently overstatement of 'Surplus' by same amount.

**(B) General**

The Institute has not depicted the original value of 'Patents and Copyrights' as required under Schedule-4C (I) of the Format.

**(C) Grant in Aid**

**(C.1)** The Institute received Grant-in-aid of ₹ 645.90 crore from Govt. of India and generated internal income of ₹ 63.66 crore. After taking opening balance of 'Nil', the total fund available worked out to ₹ 709.56 crore. The Institute utilised ₹ 668.70 crore leaving a balance of ₹ 40.86 crore.

**(C.2) Project Grant:** The Institute received project grants of ₹ 293.18 crore (Government of India, State Government and others) during the year 2020-21 and generated other income of ₹ 3.16 crore. After taking opening balance of ₹ 300.20 crore, total fund available worked out to ₹ 596.54 crore. The Institute could utilise ₹ 289.13 crore leaving a balance of ₹ 307.41 crore.

**(D) Management Letter**

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Institute 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 and Income & Expenditure 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 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 the Audit Report gives 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, Kanpur as at 31<sup>st</sup> March 2021; and
- b. In so far as it relates to Income & Expenditure of the 'surplus' for the year ended on that date.

For and on behalf of the C&AG of India



Director General of Audit (Central)

Place: Lucknow

Date: 30.12.2021

## Annexure

### 1. Adequacy of Internal Audit System:

Internal Audit has not been conducted for the year 2020-21. Only pre-audit was conducted in the Institute. Moreover, the Internal Audit Manual has also not been prepared yet.

### 2. Adequacy of Internal Control System:

The inadequacy of Internal Control System of the Institute is characterised by non-fulfilment of the posts in different cadres as only 476 faculties and 580 non-teaching staff are posted against 777 posts and 854 posts respectively.

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

Physical verification of fixed assets has been carried out for the year 2020-21.

### 4. System of Physical Verification of Inventory

Physical verification of inventory has been carried out for the year 2020-21.

### 5. Regularity in Payment of Statutory dues

The Institute is regular in payment of statutory dues.

  
30/12/21  
Director (CE)



पत्र सं०: म.नि.ले.प. (के)/एस.ए.आर.-67/2021-22/253

दिनांक:30.12.2021

सेवा में,

निदेशक,  
भारतीय प्रौद्योगिकी संस्थान,  
कानपुर- 208016

विषय : Management Letter for corrective measures -- reg.

महोदय,

We have audited the Annual Accounts of the Indian Institute of Technology, Kanpur for the year 2020-21 and have issued the Audit Report on 30.12.2021. Following deficiencies, observed during the course of audit which have not been included in the Separate Audit Report, are being brought to your kind notice for remedial/corrective action:

**(i) Receipts & Payments Account**

**Receipts ₹ 3095.36 crore**

The Institute has depicted ₹ 75.95 crore in the above as 'LOAN FROM HEFA' which had been transferred directly to the implementing agency i.e., CPWD. Thus the Institute has overstated its 'Receipts' and subsequently the 'Payment' by ₹ 75.95 crore each.

**(ii)**The closing balance of grant-in-aid provided by the Institute is not matching with closing balance given in Schedule 3(C) and 10.

भवदीय,

21/12/2021

महानिदेशक लेखापरीक्षा (केन्द्रीय)