



कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय) लखनऊ  
शाखा कार्यालय – प्रयागराज  
Office of the Director General of Audit (Central) Lucknow  
Branch Office – Prayagraj  
15-ए, दयानन्द मार्ग, सत्यनिष्ठा भवन, प्रयागराज  
15-A, Dayanand Marg, Satyanishtha Bhawan, Prayagraj – 211 001

पत्र सं० म.नि.ले.प. (कें)/एस.ए.आर.-42/2020-21 /  
सेवा में,

दिनांक : .03.2021

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

विषय : भारतीय प्रौद्योगिकी संस्थान, कानपुर के वर्ष 2019-20 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदय,

इस पत्र के माध्यम से भारतीय प्रौद्योगिकी संस्थान, कानपुर के वर्ष 2019-20 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति अग्रसारित की जा रही है।

- कृपया सुनिश्चित करें कि पृथक लेखापरीक्षा प्रतिवेदन एवं सम्बन्धित लेखे संसद के दोनों सदनों के सम्मुख प्रस्तुत हुए।
- 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.-42/2020-21/169

दिनांक : 16 .03.2021

निदेशक भारतीय प्रौद्योगिकी संस्थान कानपुर-208016 को संस्थान के वर्ष 2019-20 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।

निदेशक (केन्द्रीय व्यय)

**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, 2020**

We have audited the attached Balance Sheet of the Indian Institute of Technology, Kanpur (Institute) as on 31<sup>st</sup> March 2020, Income and Expenditure Account and Receipts and Payments Account for the year ended on that date under section 19(2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, read with section 23(2) of the Institutes of Technology (Amendment) Act 2012 (Act). 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 and 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 transaction 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 explanation 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 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 Act in so far as it appears from our examination of such books.

(iv) We further report that:

**(A) General**

**(A.1)** The Institute charged depreciation amounting to ₹ 137.43 crore on the fixed assets, directly through the Corpus/Capital Fund and did not charge this through Income and Expenditure account. This is not as per MHRD format.

**(A.2)** The Institute has charged prior period expenditure directly through the Corpus/Capital Fund and not charged through Income and Expenditure account. This is not as per MHRD format.

**(A.3) Current Liabilities (Schedule-3) and Current Assets (Schedule-8)**

The credit and debit balances shall appear in sub-head Receipt against sponsored projects under head Current Liabilities and in sub-head Receivables from sponsored projects under head Current Assets respectively. The total of debit balance shown in sub-Schedule-3A is ₹ 35.04 crore but Receivables from sponsored projects under head Current Assets is shown ₹ 41.97 crore. The total of credit balance shown in sub-Schedule-3A is ₹ 162.93 crore but Receipt against sponsored projects under head Current Liabilities is shown ₹ 342.17 crore. The differences need to be reconciled.

**(B) Grant in Aid**

**(B.1)** The Institute received grant-in aid of ₹ 605.26 crore from Govt. of India and generated internal income of ₹ 85.50 crore. After taking opening balance of 'Nil' total fund available worked out to ₹ 690.76 crore. The Institute utilised ₹ 707.27 crore leaving a balance of 'Nil'. The excess expenditure is met from own resources.

**(B.2) Project Grant:** The Institute received project grants of ₹ 335.45 crore (Government of India ₹ 177.25 crore, State Government ₹ 7.85 crore and others ₹ 150.35 crore) during the year 2019-20. After taking opening balance of ₹ 256.24 crore and other income of ₹ 8.13 crore total fund available worked out to ₹ 599.82 crore. The Institute utilised ₹ 299.62 crore leaving a balance of ₹ 300.20 crore.

(v) Subject to our observation in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure and Receipts and Payments Accounts 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 to Accounts, and subject to the significant matters, stated above and other matters mentioned in Annexure to this 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, 2020 and

b. In so far as it relates to Income and Expenditure of the 'surplus' for the year ended on that date.

For and on behalf of the C&AG of India

Place: Lucknow

Date: 15.3.2021



Director General of Audit (Central)

## Annexure

### 1. Adequacy of Internal Audit System:

The Internal audit system reflected following deficiencies:

- Internal Audit of the Institute has not been conducted.
- No Internal Audit Manual has been prepared by the Institute.
- Only bills, vouchers, purchase files, IWD payments, establishment matters, service matters etc. are audited by the Internal Audit section.

### 2. Adequacy of Internal Control System:

The inadequacy of Internal Control System of the Institute is characterised by observing a penalty of ₹ 3.79 lakh for late payment of tax.

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

Physical verification of fixed assets has been carried out for the year 2019-20.

### 4. System of Physical Verification of Inventory

Physical verification of inventory has been carried out for the year 2019-20.

### 5. Regularity in Payment of Statutory dues

The Institute is regular in payment of statutory dues.

  
Director (CE)