



भारतीय लेखापरीक्षा और लेखा विभाग

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

INDIAN AUDIT AND ACCOUNTS DEPARTMENT

Office of the Director General of Audit (Central), Ahmedabad

Branch Office Rajasthan, Janpath, Jaipur-302005

क्रमांक: सी.आर.ए.॥(व्यय)/एस.ए.आर./आईआईटी/23-24/

दिनांक: .10.2024

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

विषय: भारतीय प्रोद्योगिकी संस्थान, जोधपुर के वर्ष 2023-24 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदय,

इस पत्र के साथ वर्ष 2023-24 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।

भवदीय,

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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” ।

हिन्दी 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।


14/10/24
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 on 31 March 2024

We have audited the attached Balance Sheet of Indian Institute of Technology, Jodhpur (IITJ) as on 31 March 2024, 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. Grant-in-aid:

At the beginning of the year, the Institute had 'Nil' balance of grant-in-aid. During the year the Institute received grant-in-aid amounting to ₹288.98 crore. Out of total available Grant-in-Aid ₹ 288.98 crore, the Institute utilized a sum of ₹288.98 crore (Revenue Expenditure: ₹239.85 crore and Capital Expenditure: ₹49.13 crore) leaving a balance of 'Nil' at the end of the year.

B. 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 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 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 the HTJ as at 31 March 2024, and
- b. In so far as it relates to Income and Expenditure Account of the deficit for the year ended on that date.

For and on behalf of the C&AG of India

Place: Ahmedabad

Date: 10/10/2024



Director General of Audit (Central) Ahmedabad

Annexure

1. Adequacy of Internal Audit System

There was an adequate system of internal audit at the institute.

2. Adequacy of Internal control System

There is a system of Internal Control in the institute.

3. Physical Verification of Fixed Assets

Physical verification of Fixed Assets for the year 2023-24 was in progress.

4. Physical Verification of inventory

Physical verification of Inventory for the year 2023-24 was in progress.

5. Regularity in payment of Statutory Dues

Statutory Dues were paid regularly.



Sr. Audit Officer/Exp. (CRA-II)