



**ANNUAL ACCOUNTS**  
**वार्षिक लेखे**  
**2019-2020**

HEMVATI NANDAN BAHUGUNA GARHWAL UNIVERSITY (A Central University)  
SRINAGAR (GARHWAL) 246174

हेमवती नन्दन बहुगुणा गढ़वाल विश्वविद्यालय (केन्द्रीय विश्वविद्यालय)  
श्रीनगर (गढ़वाल) 246174



स्पीड पोस्ट द्वारा

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 संख्या: म.नि०ले०प० (केन्द्रीय)/पू.ले.प.-43/2020-21/

दिनांक: .03.2021

सेवा में,

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

विषय : हेमवती नन्दन बहुगुणा गढवाल विश्वविद्यालय श्रीनगर (गढवाल), उत्तराखण्ड के वर्ष 2019-20 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन ।

महोदय,

इस पत्र के माध्यम से हेमवती नन्दन बहुगुणा गढवाल विश्वविद्यालय श्रीनगर (गढवाल), उत्तराखण्ड के वर्ष 2019-20 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) तथा वार्षिक लेखे 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)

दिनांक: 16.03.2021

पत्र संख्या: म.नि०ले०प० (केन्द्रीय)/पू.ले.प.-43/2020-21/171

✓ वित्त अधिकारी, हेमवती नन्दन बहुगुणा गढवाल विश्वविद्यालय, श्रीनगर (गढवाल), उत्तराखण्ड – 246174 को विश्वविद्यालय के वर्ष 2019-20 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति आवश्यक कार्यवाही हेतु प्रेषित है। विश्वविद्यालय 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 the Hemvati Nandan Bahuguna Garhwal University, Srinagar, Garhwal (Uttarakhand) for the year ended 31 March, 2020**

We have audited the attached Balance Sheet of the Hemvati Nandan Bahuguna Garhwal University, Sri Nagar, Garhwal Uttarakhand (University) as on 31 March, 2020, the 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 31(1) of the Central Universities Act, 2009. These financial statements are the responsibility of the University'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 the 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 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 the 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 misstatement. An audit includes examining, on 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 in Format of Financial



Statement for Central Higher Educational Institutions prescribed by the Ministry of Human Resource Development, Government of India.

(iii) In our opinion, proper books of accounts and other relevant records have been maintained by the University as required in so far as it appears from our examination of such books.

(iv) We further report that:

**(A) Balance Sheet**

**Investment Others (Schedule 6)**

**₹ 20.98 crore**

This includes Term deposits/FDs with banks of ₹ 19.47 crore. As per format of accounts issued by MHRD, Term deposits with the banks are to be exhibited under 'Current Assets' and not under 'Investment'. This resulted in overstatement of 'Investments-others' by ₹ 19.47 crore and understatement of 'Current Assets' by the same amount.

**(B) Income & Expenditure Account**

**Administrative and General Expenses (Schedule 17) Security Services ₹ 7.05 crore**

This includes a payment of ₹ 35.52 lakh pertaining to the prior period i.e. year 2018-19. This resulted in overstatement of Administrative and General Expenses by ₹ 35.52 lakh and understatement of prior period expenses (Schedule 22) by the same amount.

**(C) General**

(C.1) Separate accounts for NPS and GPF have not been prepared as per MHRD instructions.

(C.2) The closing stock of consumables of Departments of Physics and Chemistry were included in Expenditure instead of Current Assets.

(C.3) The University included insurance premium of vehicles for the period of April 2020 to Dec 2020 in 'Expenditure' instead of 'Loans, Advances & Deposits'. This needs rectification.

**(D) Notes on Accounts**

University did not show information regarding number of students, number of teachers/professors, Building funds, Sports activities, Co-curricular activities, development charge etc.

(E) Grants-in-aid

The University received grant-in-aid of ₹ 141.37 crore during the year 2019-20 and generated other income of ₹ 28.57 crore. After taking the Opening Balance of ₹ 96.50 crore, the total fund available worked out to ₹ 266.44 crore. Out of this, the University utilized a sum of ₹ 183.18 crore leaving a balance of ₹ 83.26 crore as on 31<sup>st</sup> March 2020.

(F) Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the University 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 subjects to the significant matters stated above and other matters mentioned in Annexure to this Audit Report 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 HNBG, Central University Srinagar, Garhwal (Uttarakhand) as at 31 March, 2020 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



Director General of Audit (Central)

Place : Lucknow

Date : 15-3-2021



## Annexure

**1. Adequacy of Internal Audit System**

Internal Audit wing does not exist in the University. However the Internal Audit of the University was carried out during the year 2019-20 by a CA firm.

**2. Adequacy of Internal Control System**

The Internal Control System in the University is characterised by non fulfilment of 255 vacancies against sanctioned post of 1048.

**3. System of Physical Verification of fixed Assets**

Physical verification of fixed Assets has been conducted for the year 2019-20 except Library.

**4. System of Physical verification of inventory**

Physical verification of inventories has been conducted for the year 2019-20.

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

The University is regular in payment of its statutory dues.

  
Director (CE)