



# ANNUAL ACCOUNTS

वार्षिक लेखे  
2020-2021

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

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

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 संख्या: म.नि०ले०प० (केन्द्रीय)/पू.ले.प.-६८/२०२१-२२/

दिनांक: ०१.२०२२

सेवा में,

सचिव, भारत सरकार,  
मानव संसाधन विकास मंत्रालय,  
उच्च शिक्षा विभाग, शास्त्री भवन,  
नई दिल्ली- ११०००१

विषय : हेमवती नन्दन बहुगुणा गढवाल विश्वविद्यालय श्रीनगर (गढवाल), उत्तराखण्ड के वर्ष २०२०-२१ के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन ।

महोदय,

इस पत्र के माध्यम से हेमवती नन्दन बहुगुणा गढवाल विश्वविद्यालय श्रीनगर (गढवाल), उत्तराखण्ड के वर्ष २०२०-२१ के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति अग्रसारित की जा रही है।

२. कृपया सुनिश्चित करें कि पृथक लेखापरीक्षा प्रतिवेदन एवं सम्बन्धित लेखे संसद के दोनों सदनों के सम्मुख प्रस्तुत हुए।

३. 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: ३१.०१.२०२२

पत्र संख्या: म.नि०ले०प० (केन्द्रीय)/पू.ले.प.-६८/२०२१-२२/ १८१

वित्त अधिकारी, हेमवती नन्दन बहुगुणा गढवाल विश्वविद्यालय, श्रीनगर (गढवाल), उत्तराखण्ड - २४६१७४ को विश्वविद्यालय के वर्ष २०२०-२१ 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।

(30/1/22)  
निदेशक (केन्द्रीय व्यय)

मुख्यालय: तृतीय तल, ऑडिट भवन, टी.सी.-३५-वी-१, विभूति खण्ड, गोमती नगर, लखनऊ-२२६०१० (उ.प्र.) दूरभाष: ०५२२-२९७०७८९, फैक्स: ०५२२-२९७०७८० (म.नि.)  
Headquarter: 3rd Floor, Audit Bhawan, T.C.-35-V-1, Vibhuti Khand, Gomi Nagar, Lucknow-226010 Ph: 0522-2970789 Fax: 0522-2970780 (D.G.)  
शाखा कार्यालय: चतुर्थ तल, १५ अ सत्यनिष्ठा भवन, दयानंद मार्ग, प्रयागराज-२११००१ (उ.प्र.) दूरभाष/फैक्स: ०५३२-२४२०७६३  
Branch Office: 4<sup>th</sup> Floor, 15 A Satyanishta Bhawan, Dayanand Marg, Prayagraj-211001 (U.P.) Ph/Fax- 0532-2420763

**Separate Audit Report of the Comptroller & Auditor General of India on the accounts of the Hemvati Nandan Bahuguna Garhwal University, Srinagar Garhwal, Uttarakhand for the year ended 31 March 2021**

We have audited the attached Balance Sheet of the Hemvati Nandan Bahuguna Garhwal University Srinagar Garhwal, Uttarakhand (University) as at 31 March 2021, the 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 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 & 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 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 & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up 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**

**Current Assets (Schedule 7)**

**22.62 crore**

The above does not include ₹ 9.33 lakh being amount of bank balance and cash balance as on 31.03.2021. This resulted into understatement of 'Current Assets' (Schedule-7) and 'Current Liabilities by ₹ 9.33 lakh each.

**(B) Notes on Accounts**

As prescribed in the format of MHRD, 'The Educational Institutions should host the information regarding number of students, number of teachers/professors, Building funds, Sports activities, Co-curricular activities, development charges, compliance with statutory dues and salary structure of teachers/ professors to enable all stake holders to have a bird's eye view of the Institution capacity and capability. The same needs to consider and incorporate into 'Notes on accounts'.

**(C) General**

**(C.1)** The University has calculated and incorporated ₹ 6.29 crore as interest on GPF investment in RBI Bond. The same, has however, not been confirmed by the Bank.

**(C.2)** The Corpus/Capital Fund of the University has been shown negative of ₹ 163.97 crore under Balance Sheet. The same needs to be addressed.

**(C.3)** WIP as depicted by the University does not corroborate with Monthly Progress Report of the construction work in the University. The same needs to be scrutinized and reconciled.

**(C.4)** The University has depicted ₹ 167.27 crore as payment for 'Repair and Maintenance-Building & Infra' whereas as per Executive Engineer, HNB Garhwal total expenditure on civil maintenance works out to ₹ 166.63 crore. The difference in the same needs to be reconciled.

**(D) Grants-in-aid**

The University received grant-in-aid of ₹ 170.25 crore during the year 2020-21 and generated internal receipts of ₹ 33.07 crore. After taking the opening balance of ₹ 83.25 crore, the total fund available worked out to ₹ 286.57 crore. The University utilized a sum of ₹ 187.88 crore leaving a balance of ₹ 98.69 crore as on 31.03.2021.

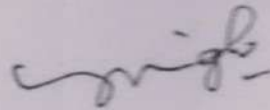
(v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of accounts.

(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 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 University Srinagar Garhwal, Uttarakhand as at 31 March 2021; and

(b) In so far as it relates to Income & 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: 28.1.2022

## Annexure

### **1. Adequacy of Internal Audit System**

Internal Audit wing exists in the University. However, the Internal Audit of the University was carried out during the year 2020-21 by outsourced CA firm.

### **2. Adequacy of Internal Control System**

The inadequacy of Internal Control System of the University is characterised by shortage of 196 faculties and 70 non-faculty against the sanctioned post of 478 and 570 respectively.

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

Physical verification of fixed Assets has been conducted for the year 2020-21.

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

Physical verification of inventories has been conducted for the year 2020-21.

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

The University is regular in payment of statutory dues.