



BRANCH: DIRECTOR GENERAL OF AUDIT (CENTRAL), LUCKNOW AT
ALLAHABAD



Date: 31 Oct 2022

To,

Secretary, Department of Higher Education, Ministry of Education, Shastri Bhawan, New Delhi-110001

Subject: Issue of Separate Audit Report : PR-20309 on the Accounts of HNB Garhwal University, Srinagar Uttarakhand for the year 2021-22.

Letter No. DIS-446669

Sir/Madam,

इस पत्र के माध्यम से हेमवती नंदन बहुगुणा गढ़वाल विश्वविद्यालय श्रीनगर, उत्तराखंड के वर्ष 2021-22 के लेखों पर पृथक लेखा परीक्षा प्रतिवेदन (अंग्रेजी) अग्रसारित किया जा रहा है।

- कृपया सुनिश्चित करें की पृथक लेखापरीक्षा प्रतिवेदन एवं सम्बंधित लेखे संसद के दोनों सदनों के सम्मुख प्रस्तुत हुए।
- कृपया पृथक लेखापरीक्षा प्रतिवेदन एवं लेखो को संसद के दोनों सदनों के समक्ष अंतिम 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,
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प्रधान निदेशक लेखापरीक्षा (केंद्रीय)

Letter No. DIS-446697 Dated 31.10.2022

वर्ष 2021-22 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन (अंग्रेजी) की प्रति वित्त अधिकारी, हेमवती नंदन बहुगुणा गढ़वाल विश्वविद्यालय श्रीनगर, उत्तराखंड -246174 को 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।

Yours faithfully,

Jayakar Babu
Deputy Accountant General / Deputy Director



Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the Hemvati Nandan Bahuguna Garhwal University, Srinagar, Pauri Garhwal (Uttarakhand) for the year ended 31 March, 2022

We have audited the attached Balance Sheet of the Hemvati Nandan Bahuguna Garhwal University, Sri Nagar, Pauri Garhwal – Uttarakhand (University) as on 31 March, 2022, the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19 (2) of the Comptroller & 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 (format) 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

(A.1) Fixed Assets (Schedule-4) Rs. 363.93 crore

The University included Rs. 66.21 lakhs pertaining to purchase and installation of transformer and Vacuum circuit Breakers under electrical in Repair and Maintenance (Schedule-19). As both these expenses are of capital nature, this has resulted into understatement of Fixed Assets (Schedule-4) and overstatement of expenditure and consequently understatement of Corpus/Capital fund (Schedule-1) by Rs. 66.21 lakhs each.

(A.2) Current Assets (Schedule-7) Rs. 133.40 crore

The University has not included Rs. 6.69 lakhs being amount of value of stock of consumables as on 31.03.2022. This has resulted in understatement of Current Assets (Schedule-7) and Corpus/Capital fund (Schedule-1) by Rs. 6.69 lakhs 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 University needs to consider and incorporate the same into 'Notes on accounts'. The same has been issued in previous year SAR also.

(C) Management letter: Deficiencies which have not been included in the Audit Report have been brought to the notice of the University through management letter issued separately for remedial/corrective action.

(D) Grants-in-aid

The University received grants-in-aid of Rs. 132.69 crore during the year 2021-22, and generated income of Rs. 44.06 crore. After taking the opening balance of Rs. 98.69 crore, the total fund available worked out to Rs. 275.44 crore. Out of which the University utilized a sum of Rs. 177.51 crore and refunded Rs. 21.27 crore leaving a closing balance of Rs. 76.66 crore as on 31.03.2022.

(v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & 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 HNBBG, Central University Srinagar, Garhwal (Uttarakhand) as at 31 March, 2022 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

**Place: Lucknow
Date: 31.10.2022**

**Sd/-
Principal Director of Audit (Central), Lucknow**

Annexure

1. Adequacy of Internal Audit System

The internal Audit of the University has been conducted for the year 2021-22 by a Chartered Accountant firm.

2. Adequacy of Internal Control System

Internal Control System of the University is characterised by following deficiencies:

- 2(i) Shortage of 237 faculty and 103 non-faculty posts against the sanctioned post of 484 and 570 respectively.
- 2(ii) Non-adjustment of advances of Rs. 4598.85 lakhs.
- 2(iii) Non-disposable of unserviceable items worth Rs 0.90 lakhs.
- 2(iv) Rs. 60.95 lakhs under Rajiv Gandhi National Fellowship is lying idle. The University needs to take appropriate decision for its utilization/return.

3. System of Physical verification of fixed assets

Physical verification of fixed assets has been conducted during the year 2021-22.

4. System of Physical verification of inventory

Physical verification of inventory has been conducted during the year 2021-22.

5. Regularity in Payment of statutory dues

The University is regular in payment of statutory dues.