



हेमवती नन्दन बहुगुणा गढ़वाल विश्वविद्यालय
Hemvati Nandan Bahuguna Garhwal University
श्रीनगर गढ़वाल (उत्तराखण्ड)-246174
Srinagar Garhwal (Uttarakhand) - 246174
(केन्द्रीय विश्वविद्यालय)
(A Central University)

Email: fo@hnbgu.ac.in

Ref: HNBGU/FO/2025/ 559

Date: 24/11/26

To,

Mr Raj Kumar,
Deputy Director,
Director General of Audit (Central)
Lucknow Branch Office- Prayagraj
15-A, Dayanand Marg, Satyanistha Bhawan, Prayagraj- 211001

Subject: Submission of replies for Draft SAR on the Annual Accounts for Financial Year 2024-25

Sir,

With reference to your letter no.: Central Expenditure/2025-2026/DIS-3149171 dated 14-11-2025 on the subject cited above, we are enclosing herewith the replies for Draft SAR for the Financial Year 2024-25 for your kind consideration.

The information is being sent in the provided mail IDs sarcell.ald.pdac@cag.gov.in and sarcellpdc@gmail.com.

Thanking You

Encl.: As above.

Yours Sincerely

(Dr. Sanjay K. Dhyani)
Finance Officer

H.N.B. Garhwal University, Srinagar, Garhwal, Uttarakhand

Replies to Draft Separate Audit Report of the Comptroller and Auditor General of India on the accounts of Hemvati Nandan Bahuguna Garhwal University, Srinagar, Garhwal, Uttarakhand, for the Year ended 31 March 2015:

A. Balance Sheet

A.1 Unutilized Funds in Sponsored Projects

[Reference Number: OBS-2108926]

Management Submission:

The balances in a few sponsored projects are long outstanding, and the Principal Investigator (PI) is either retired or currently not associated with the University. In case of the remaining sponsored projects, the communication from the sponsored agency regarding submission of the final Utilization Certificate and deposit of balance funds is yet to be received.

The communication in this regard will again be made with the sponsored funding agencies.

A.2 Audit Observation on Outstanding Fellowship Balances

[Reference Number: OBS-2108945]

Management Submission:

The submission of final Utilization Certificate and the deposit of the balance fund will be made after the communication from the Funding Agencies and the direction of the concerned Principal Investigator of the Project.

A.3 Audit Observation on Non-compliance of Fixed Assets Schedule with MHRD Format.

[Reference Number: OBS-2108972]

Management Submission:

- i) The Campus Development was one of the sub-heads mentioned in the UGC grant letter under Capital Head (OH-35) in the previous years, which was received for Civil Construction and Electrical works. The expenses booked under Campus Development are building construction nature as per the UGC grant letter. The classification will be changed from the next Financial Year.
- ii) Few expenses which are in the close proximity of a capital nature, like renovation and improvement of structure, are booked under the Capital head instead of the Income & Expenditure Account.

सहायक कुलसचिव (वित्त)
Assistant Registrar (Finance)

A.4 Non-Capitalization of Expenditure on Patents

[Reference Number: OBS-2109008]

Management Submission:

The observation is noted for future compliance.

A.5 Audit Observation on Non-Compliance with Accrual Concept in Accounting of TDS and Interest on Refund

[Reference Number: OBS-2121470]

Management Submission:

Generally, the booking of TDS amount is made at the end of May; however, the Deductor of TDS files/revised return afterwards also. Therefore, full reconciliation is not feasible before the date of finalization of the Annual Accounts. However, while filing the Income Tax return of the University, the final reconciliation is done for TDS and interest amount as per the Income Tax Portal records.

The above causes the difference in TDS and interest amount during submitting unaudited Annual Accounts. The correction entries are passed in the subsequent financial year.

A.6 Incorrect Classification of Assets (Computer and peripherals) under Office Equipment Head

[Reference Number: OBS-2121504]

Management Submission:

The observation is noted for future compliance.

A.7 Incorrect Classification of various assets under Office Equipment Head

[Reference Number: OBS-2121535]

Management Submission:

The observation is noted for future compliance.

सहायक कुलसचिव (वित्त)
Assistant Registrar (Finance)

है। नं० ब० गढ़वाल विश्वविद्यालय
I.L.N.D. Garhwal University

श्रीनगर गढ़वाल (उत्तराखण्ड)
Srinagar Garhwal (Uttarakhand)

A.8 Audit Observation on Wrongful Capitalization of Subscription Expenditure under Library Books

Head

[Reference Number: OBS-2121556]

Management Submission:

The University received a grant under the sub-head Books & Journals/E-Journals under Capital Head (OH-35), which is to be specifically utilized for the procurement of Books & E-journals. The subscription under the sanctioned budget is available for 12 months and is used by students in the library throughout the year.

Therefore, E-Books/Journals subscription purchased through the Capital grant is to be classified under Capital Head as Assets.

A.9 Misclassification of Self-Finance Course Fees

[Reference Number: OBS-2127187]

Management Submission:

The observation is noted. The amounts transferred to the Pharma Department on 14.01.2025 and 15.01.2025 were inadvertently classified under *Investment in Fixed Deposit* instead of *Fees Transfer to Self-Finance Department*. The lapse is acknowledged. Corrective action will be fulfilled in the next financial year, and due care will be taken in the future to ensure proper classification and disclosure of such transactions.

A.10 Non-adjustment/Non-recovery of Staff Advances

[Reference Number: OBS-2127204]

Management Submission:

These are long-pending advances that are already under pending audit observation in the Annual Compliance Audit report.

The efforts will be made to settle the advances through communication with the concerned person, where possible.

A.11 Audit Observation – Outstanding Advances to Affiliated Colleges
OBS-2127766]

[Reference Number:

Management Submission:

Most of the college in the list is now de-affiliated from the University. An earlier letter was sent to colleges to settle the long-pending advances; few colleges responded, and their advances were settled.

Again, a letter of communication will be sent to all colleges in the list to settle the pending advances.

A.12 Non-settlement of Sports Advances

[Reference Number: OBS-2128133]

Management Submission:

A letter of communication will be sent to all colleges in the list to settle the pending advances. The observation is noted for future compliance.

A.13 Audit Observation on Non-Charging of Depreciation on Software

[Reference Number: OBS-2128271]

Management Submission:

The observation is noted for the future compliance.

A.14 Audit Observation on Incorrect Depreciation Treatment in Schedule 4 – Fixed Assets

[Reference Number: OBS-2128276]

Management Submission:

The observation is noted for future compliance.

A.15 Irregular Maintenance of Security Deposit Ledgers

[Reference Number: OBS-2129387]

Management Submission:

The observation is noted for future compliance.

A.16 Irregular Accounting of Prior Period Adjustment under Corpus/Capital Fund

[Reference Number: OBS-2130570]

Management Submission:

The University acknowledges the observation regarding the Prior Period Adjustment account under the Corpus/Capital Fund.

It is submitted that during the reconciliation of bank balances for FY 2023-24, certain sweep-in entries caused a mismatch between the bank statements and the books of accounts. To rectify this and ensure proper presentation, a Prior Period Adjustment account was created to transfer all such sweep-in entries. The same entries have been recorded in the current financial year under this account to reflect the adjustments transparently.

The efforts will be made to prevent from passing such entries in future accounts.

A.17 Non-adjustment of Advances to CPWD and other agencies [Reference Number: OBS-2130595]

Management Submission:

The non-settled balances are reflected in the Annual Accounts due to non-submission of the Utilization certificate and transfer of balance fund to the mentioned authorities/departments due to pendency of work.

The efforts will be made to settle these advances.


A.18 Inaccurate Balance of Fixed Deposit

[Reference Number: OBS-2130616]

Management Submission:

The University acknowledges the observation regarding misclassification of revenue transactions as Fixed Deposits in the ledger for the entries dated 14.01.2025 Rs.17,08,800/- and 15.01.2025 Rs.3,54,000/-.

It is submitted that these payments were actually related to the transfer of fees to Self-Finance Courses and were inadvertently recorded under Fixed Deposits. The matter has been noted, and necessary corrective action will be taken. The misclassification will be rectified in the next financial year, ensuring accurate presentation of accounts in accordance with raised observations and proper disclosure in the financial statements.


सहायक कुलसचिव (वित्त)
Assistant Registrar (Finance)
हो नो ब० गढ़वाल विश्वविद्यालय
H.N.B. Garhwal University
श्रीनगर गढ़वाल (उत्तराखण्ड)
Shrinagar Garhwal (Uttarakhand)

B. Profit & Loss Account/Income and Expenditure Account

B.1 Non-Accounting of Interest Component in Employees' Housing Loan Installments

[Reference Number: OBS-2108957]

Management Submission:

The University has a separate corpus to provide the Housing Loan to the employees as a facility under the prescribed rules framed by the University. The sanctioned loan is repaid by the employees in 60 monthly installments and accounted accordingly. The interest charged on the Instalment is not considered as the Income to the University, rather it just increases the overall corpus of the Housing Loan.


However, for ascertaining the repayment of the Installment and interest received from the employees towards the housing loan, separate heads will be made in the accounts.

B.2 Understatement of Fees Transfer to Self-Finance Head due to improper Accounting

[Reference Number: OBS-2127114]

Management Submission:

The observation is noted. In a few instances, the transfer of fees to Self-Finance Heads was adjusted directly by contra entries instead of being routed through the *Fees Refund to Self-Finance Head* account. It is submitted that all fee receipts and transfers have been duly recorded in the accounts, and the issue relates only to the method of accounting. From the next financial year, the Management will ensure that all such transactions are uniformly routed through the prescribed accounting head to maintain consistency, transparency, and proper presentation of the financial statements.


सहायक कुलसचिव (वित्त)
Assistant Registrar (Finance)
एन नो ४० गढ़वाल विश्वविद्यालय
H.N.B. Garhwal University
श्रीनगर गढ़वाल (उत्तराखण्ड)
Srinagar Garhwal (Uttarakhand)

C. Receipts and Payment Account

C.1 Audit Observation on Misclassification of Examination Printing Expenses

[Reference Number: OBS-2128264]

Management Submission:

The observation is noted for the future compliance.

C.2 Irregular Accounting of Overhead Charges from Sponsored Projects

[Reference Number: OBS-

2130537]

Management Submission:

The University acknowledges the observation regarding understatement of Overhead Charges from Sponsored Projects in the Income and Expenditure Account for FY 2024-25.

It is submitted that while the total transfers of Rs.10, 22,703/- were made by the respective Project In-charges, detailed particulars regarding the purpose and nature of each grant were not fully reflected in the supporting records available at the time of preparation of accounts. Consequently, only Rs.95,818/- was accounted for under the Overhead Income head.

The matter has been noted, and necessary corrective measures will be undertaken. The University will ensure that full and correct accounting of all overhead receipts from sponsored projects is reflected in the Income and Expenditure Account in the next financial year. Additionally, internal procedures will be strengthened to maintain complete documentation and verification of overhead receipts to prevent recurrence and ensure compliance with accounting principles.


सहायक कुलसचिव (वित्त)
Assistant Registrar (Finance)
हे० न० २० मङ्गल विश्वविद्यालय
H.N.B. Garhwal University
श्रीनगर मङ्गल (उत्तराखण्ड)
Shrinagar Garhwal (Uttarakhand)


D. General

D.1 Deficiencies in Accounting Records and Non-Compliance with Accounting Principles

[Reference Number: OBS-2130613]

Management Submission:

The university manages more than 100 bank accounts, including sponsored project accounts. Bank reconciliations are prepared for all major bank accounts where major transactions take place, which were provided to the audit team during the audit. There are multiple bank accounts where only a few transactions take place, like crediting interest or debiting bank charges, for which entries are made as per the passbook.


सहायक कुलसचिव (वित्त)
Assistant Registrar (Finance)
हे० न० ब० गढ़वाल विश्वविद्यालय
H.N.B. Garhwal University
श्रीनगर गढ़वाल (उत्तराखण्ड)
Srinagar Garhwal (Uttarakhand)

E. Assessment of Internal Controls

(i) Adequacy of Internal Control System:

Point 1 to 4: Noted

Point 5: Non-inclusion of Sponsored Project Assets in Balance Sheet

[Reference Number: OBS-2121491]

Management Submission:

The Assets created by the funding of the Sponsored Project belong to the Funding Agency during the Research/Project period, which cannot be shown as assets of the University during this period.

However, it should take care in the future that when the project period is over, the asset of the sponsored project with a reducing balance value will be capitalized in the books of the University.

(ii) Adequacy of Internal Audit System:

Point 1 & 2: Noted

Point 3: Irregular Provisions of Professional Charges

[Reference Number: OBS-2129357]

Management Submission:

The provisions are related to F.Y. 2022-23, which carry forward to F.Y. 2024-25. The provision is to be reversed in the accounts.

(iii) System of Physical Verification of Fixed Assets: Comments Noted

(iv) System of Physical Verification of Inventory: Comments Noted

(V) Regularity in Payment of statutory dues:

Point 1 : All the TDS liabilities in the F.Y. 2024-25 have been duly paid. The amount of Rs. 16,40,530/- reflected in the TDS portal is the demand arises (including previous year demand) due to discrepancies in the filed data assessed by the portal, which is to be settled by revising the TDS return.

Point 2: GST-related Compliances are properly followed by the University. As the University does not have any taxable output services as its main service is imparting education, therefore there are no GST liabilities. However, there is input GST reflected in the GST portal, which is filed by service providers for Goods and Services provided to the University. As there is no Output GST so it can not be adjusted, which amounts to ₹ 1,43,88,921.09/. This input is reversed from time to time as input is surrendered in GSTR 3 B.

Point 3: In the Financial Year 2024-25, Income Tax and GST challans were paid in time, and all the returns were filed in a timely manner. The records are provided to the audit team during the audit.

Point 4: Non-Compliance with GST Provisions

[Reference Number: OBS-2128254]

Management Submission:

The university is imparting higher education, which is classified under a GST-exempted service; therefore, nil return was filed for the entire year. The amount mentioned for ₹ 1,43,88,921.09 is not the GST output liability but the GST input, which is reflected due to the return filed by the Goods & Services providers of the University. This input GST is reversed time to time through GSTR 3B return.

Therefore, the above observation does not depict the correct facts.

Point 5: Non-Compliance of TDS Provisions leading to Outstanding Demand

[Reference Number: OBS-2128259]

Management Submission:

The TDS demands are due to discrepancies identified by the TDS portal for the returns filed in the current and previous Financial year. The matter is noted for corrective action to be taken.

Point 6: Irregular Accounting Treatment of GIS & GLIC Transactions

[Reference Number: OBS-2129237]

Management Submission:

The observation is noted for future compliance.

(VI) Other matters relating to the functioning of the entity:

Point 1: Misclassification of GPF Interest Income under Current Liabilities [Reference Number: OBS-2129292]

Management Submission:

The observation is noted for future compliance.

Point 2: Non-incorporation of Sponsored Project Transactions in the Financial Statements [Reference Number: OBS-2130552]

Management Submission:

The grant received at the end of the financial year, due to a delay in receiving the project-related documents, prevented the Project account from being included in the Final Accounts.


It is included in the current year's Financial Accounts.

F. Grants in aid

Management Submission:

Noted and agreed.

सहायक कुलसचिव (वित्त)
Assistant Registrar (Finance)
H.N.B. Garhwal University
श्रीनगर गढ़वाल (उत्तराखण्ड)
Sringer Garhwal (Uttarakhand)


Finance Officer
H.N.B. Garhwal University
Sringer Garhwal



हेमवती नन्दन गढ़वाल विश्वविद्यालय
Hemwati Nandan Bahuguna Garhwal University
श्रीनगर गढ़वाल (उत्तराखण्ड) – 246174
Srinagar Garhwal (Uttarakhand) – 246174
(केन्द्रीय विश्वविद्यालय)
(A Central University)

e-mail: fo.hnbg@gmail.com
fo@hnbg.ac.in


पत्रांक / Ref. No.- HNBGU/FO/2025/memo

दिनांक / Dated : 26/12/2025

Audit Observation reference #07 (OBS – 2269969)

Subject: Rs. 3,14,87,422/- Outstanding Advances to Affiliated colleges.

1. The figures are correct as per the Annual Accounts.
2. The advances given to affiliated colleges mainly for conducting examination. These outstanding amount is to be recovered. The communication will be made with the colleges for settlement of advances at earliest.


सहायक कुलसचिव (वित्त)
Assistant Registrar (Finance)
FO नं० ४० गढ़वाल विश्वविद्यालय
H.N.B. Garhwal University
श्रीनगर गढ़वाल (उत्तराखण्ड)



हेमवती नन्दन गढ़वाल विश्वविद्यालय
Hemwati Nandan Bahuguna Garhwal University
श्रीनगर गढ़वाल (उत्तराखण्ड) – 246174
Srinagar Garhwal (Uttarakhand) – 246174
(केन्द्रीय विश्वविद्यालय)
(A Central University)

e-mail: fo.hnbggu@gmail.com
fo@hnbggu.ac.in


पत्रांक / Ref. No.- HNBGU/FO/2025/ memo

दिनांक / Dated : 26/12/2026

Audit Observation reference #08 (OBS – 2270113)

Subject: Rs. 66,76,905/- Non-settlement of Sports Advances.

1. The figures are correct as per the Annual Accounts.
2. The sports advances released to colleges for conducting sports activities. The advances are usually after completion of sports events. A letter of communication will again be sent to the colleges for timely adjustment of the advances.


सहायक कुलसचिव (वित्त)
Assistant Registrar (Finance)
हो नो ब० गढ़वाल विश्वविद्यालय
H.N.B. Garhwal University
श्रीनगर गढ़वाल (उत्तराखण्ड)
Srinagar Garhwal (Uttarakhand)



हेमवती नन्दन गढ़वाल विश्वविद्यालय
Hemwati Nandan Bahuguna Garhwal University
श्रीनगर गढ़वाल (उत्तराखण्ड) – 246174
Srinagar Garhwal (Uttarakhand) – 246174
(केन्द्रीय विश्वविद्यालय)
(A Central University)

e-mail: fo.hnbggu@gmail.com
fo@hnbggu.ac.in


पत्रांक / Ref. No.- HNBGU/FO/2025/

दिनांक / Dated :

Audit Observation reference #09 (OBS – 2270323)

Subject: Non-adjustment/Non-recovery of Staff Advances amounting to Rs. 1,60,54,810/-

1. The figures are correct as per the Annual Accounts.
2. The advances are pending due to non-settlement by the staff which was given to them for various purposes. The communication will be made with the staff to ensure timely settlement of the advance.


सहायक कुलसचिव (वित्त)
Assistant Registrar (Finance)
हेमवती नन्दन गढ़वाल विश्वविद्यालय
H.N.B. Garhwal University
श्रीनगर गढ़वाल (उत्तराखण्ड)
Srinagar Garhwal



Hemvati Nandan Bahuguna Garhwal University, Srinagar Garhwal

Ref. No. HNBGU/ES/2026/1159

Dated: 01.01.2026

Reply to the Audit observation reference: #13(OBS-2284200)

Reference: Branch Director General of Audit (Central), Lucknow at Prayagraj,

Letter No.: Central Expenditure/2025-2026/DIS-3282106 Dated 24 December, 2025.

Subject: Infructuous expenditure of Rs. 29.00 crore on account of toe wall construction work as the same got damaged at 03 locations due to non-completion of remaining work. Further blockade of remaining allotted fund of Rs. 10.51 crore for more than 07 years.

Audit Point:

1. Verify the facts and figures.
2. Why all the phases of the work mentioned above could not be completed?
3. All the phases of the slope protection could be completed in 2016. Thereafter due to shortage of funds this work is lying pending. Due to this delay the phase-I toe wall constructed at the cost of Rs. 29.49 crore also got damaged in 2020 at 03 locations. So the expenditure of Rs. 29.49 crore also got infructuous and objective of this work were compromised. Please offer your comments.
4. What problems are being faced by the University as the said work is still incomplete?
5. Had the above mentioned work been completed on time, how would it benefit the University?
6. Further out of Rs. 40.00 crore grant given for this work only Rs. 29.49 crore could be utilized and remaining Rs. 10.51 crore is lying parked/blocked with the University since 2018. Why such fund is lying blocked with the University for such a long period of time?

Reply 1: The figures as shown are verified. In context to facts this is to inform that the entire treatment work which was planned in three phases has been taken accordingly out of which phase-I is completed and phase-II major component of which was filling material is also completed through RVNL. Only phase-III could not be taken-up.

Reply 2: The work could not be completed due to funding constraint from UGC/MoE. The quantum of damages due to steep slope was also increasing day by day that also escalated the estimated cost of restoration due to expensive filling quantity.

Reply 3: Only after the completion of phase-I task, the campus could be saved which otherwise was getting affected due to active course of river Alaknanda, causing a huge damage to University land adjacent to river bank and threatening to University Campus at upper terrace. The locations where

concrete cubes were bulged out in phase-I wall have been treated by RVNL for two locations out of three locations free of cost. For the treatment of remaining one location, a letter has already been placed to Irrigation Department for submission of proposal of needful treatment. Also, the University has requested CPWD to frame the proposal for the restoration of damaged stadium alongwith related area development works and for restoration of approach road which was damaged during disaster of 2013.

Reply 4 & 5: The University is facing problems organizing the major sports events after damages to the stadium. Also the commute facility of University and the villagers has been disrupted and at present the villagers of Chauras are also commuting through the University road inside the campus.

Once the restoration of damaged stadium and approach road is done, the University will have a proper stadium for hosting major sports activities. Further, with the restoration of approach road it will serve the commute facility of University in a proper manner, as well as of the villagers through outside of the campus.

Reply 6: The balance funds are proposed to be utilized for the treatment of location no. 03 of phase-I toe protection wall and for the restoration of damaged stadium/approach road for which the proposals have been sought from Irrigation Deptt. / CPWD. The utilization is subject to the approval of UGC, otherwise the balance funds will be refunded to UGC.


The reply as above is placed for the settlement of Audit observation.

(Incharge A.E.)

(Assistant Engineer)

(Executive Engineer)

AR (Finance) / Finance Officer


सहायक कुलसचिव (वित्त)
Assistant/Registrar (Finance)
डि० न० ४० गढ़वाल विश्वविद्यालय
H.N.B. Garhwal University,
श्रीनगर गढ़वाल (उत्तरांचल)
Srinagar Garhwal (Uttarakhand)



हेमवती नन्दन बहुगुणा गढ़वाल विश्वविद्यालय
Hemvati Nandan Bahuguna Garhwal University
श्रीनगर गढ़वाल (उत्तराखण्ड)-246174
Srinagar Garhwal (Uttarakhand) - 246174
(केन्द्रीय विश्वविद्यालय)
(A Central University)


Email: fo@hnbgu.ac.in

Audit observation reference #16(OBS-2285211).

Subject: land mutation of Tehri campus of the University could not take place in its favor since 1999. Further non settlement of Rupees 21.72 crore demand from Tehri Hydro Development Corporation Ltd i.e. THDC regarding transfer of the said land.

Management Submission:

1. As per the record of the University, facts and figures are correct.
2. As per the policy of the Centre government, matter has been reported to the Centre government/ED THDC/CMD THDC. Additional buildings like the social science block, computer Centre, Playground, Canteen, Student union buildings were not constructed by THDC, so the ownership matter was delayed.
3. Matter has been reported to the state Govt. /Centre Govt./THDC.
4. As per the rehabilitation policy of government, THDC is demanding the amount Rs. 21.72 Crore for the additional plinth area constructed at Badshahithaul.
5. Non transfer of ownership causing delay in opening of the new courses and construction of new buildings. As per norms of DDA (District Development Authority Tehri) ownership title is required which is essential for the clearance of Building Drawings.


सहायक कुलसचिव (वित्त)
Assistant Registrar (Finance)
हेमवती नन्दन बहुगुणा गढ़वाल विश्वविद्यालय
Srinagar Garhwal University
(उत्तराखण्ड)
(Uttarakhand)



हेमवती नन्दन गढ़वाल विश्वविद्यालय
Hemwati Nandan Bahuguna Garhwal University
श्रीनगर गढ़वाल (उत्तराखण्ड) – 246174
Srinagar Garhwal (Uttarakhand) – 246174
(केन्द्रीय विश्वविद्यालय)
(A Central University)

e-mail: fo.hnbggu@gmail.com
fo@hnbggu.ac.in


पत्रांक / Ref. No.- HNBGU/FO/2025/ *Memo*

दिनांक / Dated : 26/12/2025

Audit Observation reference #01 (OBS – 2189424)

Subject: TDS Demand of Rs. 15.12 Lakhs is outstanding as per TDS Reconciliation Analysis and Correction Enabling System (TRACES) Portal.

1. Figures are correct as per TRACES portal.
2. These are mainly due to non-linking of PAN and ADHAR by the Pensioner. The concerned persons will be communicating to make necessary correction in PAN card.


सहायक कुलसचिव (वित्त)
Assistant Registrar (Finance)
डिप्टी नो बड गढ़वाल विश्वविद्यालय
H.N.B. Garhwal University
श्रीनगर गढ़वाल (उत्तराखण्ड)
Srinagar Garhwal (Uttarakhand)



सत्यमेव जयते

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

Local Audit Party : FAP-UK-02(Q3) 25

Audit Unit Name : Hemvati Nandan Bahuguna Garhwal University, Srinagar, Pauri Garhwal

Dated : 07-Nov-25

Audit observation reference : #2 (OBS-2200386)

Subject: स्वीकृत पद के सापेक्ष तैनात अधिकारियों/कर्मचारियों की कमी है।

हेमवती नन्दन बहुगुणा गढ़वाल विश्वविद्यालय क्षीनगर, द्वारा उपलब्ध कराई गई स्वीकृत पद के सापेक्ष तैनात अधिकारियों/कर्मचारियों की सूची एवं अभिलेखों से यह ज्ञात हुआ है कि संस्थान में अधिकारियों/कर्मचारियों की कमी है। कमी वाले अधिकारियों/कर्मचारियों का विवरण निम्नवत है-

Sl.NO	No.Of sanctioned posts	Type of post	Shortage
1.	484	Teaching	139
2.	569	Non-Teaching	159
Total	1053		298

उपरोक्त विवरण से स्पष्ट है कि संस्थान में 1053 पदों के सापेक्ष 755(72%) पदों पर ही अधिकारी/कर्मचारी कार्यरत हैं। शेष 298 (28%) पद अभी भी रिक्त पड़े हुए हैं।

उपरोक्त के संबंध में लेखापरीक्षा को निम्नलिखित जानकारी उपलब्ध करवाने का कष्ट करें: -

1. तथ्यों एवं आंकड़ों की पुष्टि करें।

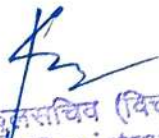
2. क्या वर्तमान में कार्यरत अधिकारियों/कर्मचारियों से संस्थान का कार्य सुचारु रूप से चल पा रहा है?
3. क्या स्टाफ की कमी के कारण संबंधी कार्य प्रभावित नहीं हो रहे हैं यदि हो रहे हैं तो कार्यों को प्रकार से manage/पूर्ण किया जा रहा है? उल्लेख करें।

To,

Hemvati Nandan Bahuguna Garhwal University, Srinagar, Pauri Garhwal

Management Submission:

1. उपरोक्त आंकड़ों पर शासन अनुभाग द्वारा प्राप्त करवाई गई जानकारी के अनुरूप है।
2. वर्तमान में कार्यरत अधिकारियों/कर्मचारियों की कमी के कारण कुछ कठनाई का कार्य संपादन में आ रही है।
3. स्टाफ की कमी को आउटसोर्स के माध्यम से कार्यों को सिधुकर कर कुछ हद तक पूरा किया जा रहा है।


 सहायक कुलसचिव (वित्त)
 Assistant Registrar (Finance)
 10 नं० ४० मढ़वाल विश्वविद्यालय
 H.N.B. Garhwal University
 श्रीमन् मढ़वाल (पौरि गढ़वाल)
 Srinagar Garhwal



हेमवती नन्दन गढ़वाल विश्वविद्यालय
Hemwati Nandan Bahuguna Garhwal University
श्रीनगर गढ़वाल (उत्तराखण्ड) – 246174
Srinagar Garhwal (Uttarakhand) – 246174
(केन्द्रीय विश्वविद्यालय)
(A Central University)

e-mail: fo.hnbg@gmail.com
fo@hnbg.ac.in


पत्रांक / Ref. No.- HNBGU/FO/2025/ *Memo*

दिनांक / Dated : 26/12/2025

Audit Observation reference #03 (OBS – 2200507)

Subject: Non-refund of unspent funds, amounting to Rs. 1.89 Crores of sponsored projects.

1. Figures are correct as per Annual Account.
2. The project balances are long pending. The Committee has been constituted to review the matter regarding surrender the unspent amount and closing of the accounts.


सहायक कुलसचिव (वित्त)
Assistant Registrar (Finance)
हो नो ब० गढ़वाल विश्वविद्यालय
H.N.B. Garhwal University
श्रीनगर गढ़वाल (उत्तराखण्ड)
Srinagar Garhwal (Uttarakhand)



सत्यमेव जयते

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

Local Audit Party : FAP-UK-02(Q3) 25

Auditee Unit Name : Hemvati Nandan Bahuguna Garhwal University, Srinagar, Pauri Garhwal

Dated : 07-Nov-25

Audit observation reference : #4 (OBS-2200676)

Subject: Recovery of Rs. 46736/- for excess payment of Transportation Allowance during leave for the whole calendar month.

As per Ministry of Finance, Department of Expenditure OM No.21/5/2017-E.IIB dated 07.07.2017 Transport Allowance is not admissible for the calendar month wholly covered by leave.

During scrutiny of records it was noticed that Transport Allowance were paid to following officials, however they remained on leave during whole calendar month:

S L N o	Name of official	Designation	Leave	Transportation Allowance paid (in Rs.)
3	Dr. Rashmi Dodhi	Professor	From 21.01.2020 to 30.04.2020 (CCL) for 100 days	Rs.6740/- (payment made for 2 month i.e for March 2020 to Apr 2020 @ Rs.3370/- per month.
4	Neha Martolia	Asstt. Professor	Leave from 07.07.2023 to 02.01.2024(Maternity Leave) for 180 days	Rs.20592 (5112 X 3 +5256) (Payment made for Aug,Sep,Oct&Nov,2023) Total Rs. 20592/-
5	Dr. Savita Singh Bhandari	Asstt. Professor	From 22.01.2024 to 16.03.2024 (CCL) for 55 days	Rs.5256/- (payment made for Feb 2024)

6	Dr. Vidhu Gupta	Asstt. Professor	From 04.08.2020 to 30.01.2021 (Maternity Leave) for 180 days	Rs.4212/- (payment made for Sep,2020)
7	Dr. Manju Khanduri	Professor	From 17.01.2023 to 15.04.2023 (CCL) for 89 days	Rs.9936/- (payment made for 2 month i.e for Feb 2023 to March 2023 @ Rs.4968/- per month.
			Total Amount	Rs. 46736/-

As Transportation Allowance is not admissible to above employee as per above rule. Excess/overpayment payment made to above employees may be recovered under intimation to Audit. All such similar cases may also be reviewed upto 31st March 2025 and excess paid, if any, may be recovered under intimation to Audit.

Please provide the following information in this regard:-

1. Verify the facts and figures.
2. What action is being taken to settle the above?

Supervisor (Audit)

To,

Hemvati Nandan Bahuguna Garhwal University, Srinagar, Pauri Garhwal

1. The facts are correct as the Account Section records.
2. The matter has been taken into consideration. Recovery of the above employee will be adjusted from their future dues.

for
 सहायक कुलपति (वित्त)
 Assistant Registrar (Finance)
 पं. नं. २० नवल विद्यालय
 H.N. Bahuguna University
 नवल (उत्तरांचल)



हेमवती नन्दन गढ़वाल विश्वविद्यालय
Hemwati Nandan Bahuguna Garhwal University
श्रीनगर गढ़वाल (उत्तराखण्ड) – 246174
Srinagar Garhwal (Uttarakhand) – 246174
(केन्द्रीय विश्वविद्यालय)
(A Central University)

e-mail: fo.hnbg@gmail.com
fo@hnbg.ac.in


पत्रांक / Ref. No.- HNBGU/FO/2025/memo

दिनांक / Dated : 26/12/2025

Audit Observation reference #05 (OBS – 2253801)

Subject: Non-compliance with Rule 62 of Central Government Financial Rules of Surrender of Savings.

1. The observation mentioned by the audit team is taken into consideration for compliance. The process of refund of unutilized funds in the mentioned projects will initiated after reconciliation with the funding agencies.


सहायक कुलसचिव (वित्त)
Assistant Registrar (Finance)
हे० न० ८० गढ़वाल विश्वविद्यालय
H.N.B. Garhwal University
श्रीनगर गढ़वाल (उत्तराखण्ड)
Srinagar Garhwal (Uttarakhand)

टिप्पणी तथा आज्ञायें

To,

The Director General of Audit (Central),
Lucknow at Prayagraj
Local Audit Party: FAP-UK-02(Q3) 25

Subject: Reply to Audit Observation (#6(OBS-2256974) regarding Hostel Mess Operations

Sir/Madam,

This is in reference to the audit observation on the subject cited above. The point-wise reply is submitted as under:

Point No. 1:

The facts and figures mentioned in the audit observation are correct as per the records available with the Accounts and Finance Section of the University. However, it is clarified that the mess rent is not uniform for all hostel messes and varies depending upon the size, location, and infrastructure of the hostels. A hostel-wise statement of mess rent is enclosed.

Point No. 2:

It is submitted that the hostel messes are functioning under a co-operative system and not on a tender/contract basis. The messes are managed by the hostellers themselves. The University collects security money and mess rent as per University rules, and the rent differs from hostel to hostel.

Point No. 3:

The hostel messes operate on a co-operative basis wherein decisions regarding commencement, suspension, and resumption of mess operations are taken by the students. Consequently, the messes do not function throughout the year. In view of this cooperative and student-managed arrangement, the hostel messes have not been tendered.

This is submitted for kind information and record.

Yours faithfully,

Chief Hostel Warden


**CHIEF WARDEN
H. N. B. G. U.
Srinagar (Garhwal)**

List of Enclosures:

1. Hostel-wise mess rent details.

हेमवती नन्दन बहुगुणा गढ़वाल विश्वविद्यालय श्रीनगर (गढ़वाल), उत्तराखण्ड – 246174
(केन्द्रीय विश्वविद्यालय)
Hemvati Nandan Bahuguna Garhwal University, Srinagar (Garhwal), Uttarakhand – 246174
(a central university)



दूरभाष: Telephone: (01346)-252143, 252167, 252170
फैक्स : Fax : (01346) 252174, 252247
तार : Telegram : 'यूनिगढ़' UNIGARH

Date: 24/12/2025

Ref/No :- FMT/2025 OELFMTS00006519

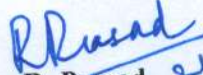
To,
The Assistant Registrar (Finance)
H.N.B. Garhwal University
Srinagar (Garhwal), Uttarakhand

Subject: Submission of report in response to Audit Observation No. OBS-2272733 regarding electricity fixed charges.

Sir,

With reference to Audit Observation No. OBS-2272733 regarding avoidable expenditure on account of electricity fixed charges, it is submitted that a detailed report along with relevant calculations and point-wise justification has been prepared by the Engineering/Electrical Section (Enclosure of report and Audit observation no OBS-2272733 is attached).

The same is hereby submitted for your kind perusal and further necessary action, please.


R. Prasad 24/12/25
Assistant Engineer (E)

OBSERVATION REPORT ON ELECTRICAL LOAD UTILIZATION

YEAR: 2024

(Educational Campus – Chauras, Tehri Campus & Srinagar Campus)

1 Background

During audit scrutiny of electricity consumption for the year 2024, observations were raised regarding the utilization of contracted electrical load and the resultant payment of fixed charges for the following University campuses:

Educational Campus – Chauras**Tehri Campus****Srinagar Campus**

The audit observed that the actual electrical load utilized during several months was lower than the sanctioned contracted demand, leading to higher payment of fixed charges.

Accordingly, the actual Maximum Demand (MD) and percentage utilization of contracted load have been recalculated correctly and are presented below for audit verification.

2 Methodology Adopted**(a) Maximum Demand Formula**

$$M.D = \frac{\text{Unit Consumed} \times 100}{\text{load factor} \times \text{month hours}}$$

(b) Percentage Utilization

$$\% \text{ utilization} = \frac{\text{Maximum Demand}}{\text{rated Capacity}}$$

Rajender Prasad
Er. Rajender Prasad
Assistant Engineer (E.)
H.N.B. Garhwal University
Srinagar, Garhwal (Uttarakhand)

Campus-wise Load Utilization Tables

Educational Campus – Chauras

Contracted Load: 800 kVA


Month	Contracted Load (kVA)	MD (kW)	% Utilization
January	800	258.4	32.30%
February	800	300.4	37.55%
March	800	201.8	25.22%
April	800	187.2	23.40%
May	800	262.8	32.85%
June	800	402.7	50.34%
July	800	406.8	50.85%
August	800	243.6	30.45%
September	800	235.8	29.48%
October	800	826.9	103.36%
November	800	182.9	22.86%
December	800	399.4	49.93%

Rajender
Er. Rajender Prasad
Assistant Engineer (E.)
H.N.B. Garhwal University
Srinagar, Garhwal (Uttarakhand)

Tehri Campus

Contracted Load: 471 kVA

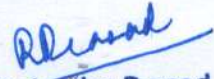
Month	Contracted Load (kVA)	MD (kW)	% Utilization
January	471	186.1	39.52%
February	471	197.2	41.89%
March	471	161.0	34.20%
April	471	102.0	21.65%
May	471	93.1	19.77%
June	471	93.6	19.88%
July	471	86.9	18.45%
August	471	113.3	24.06%
September	471	92.5	19.65%
October	471	99.4	21.11%
November	471	128.8	27.35%
December	471	186	39.49%


Er. Rajender Prasad
Assistant Engineer (E.)
H.N.B. Garhwal University
Srinagar, Garhwal (Uttarakhand)

Srinagar Campus

Contracted Load: 353 kVA

Month	Contracted Load (kVA)	MD (kW)	% Utilization
January	353	198.3	56.18%
February	353	229.4	65.00%
March	353	70.3	19.92%
April	353	137.2	38.87%
May	353	175.9	49.83%
June	353	226.9	64.29%
July	353	128.9	36.53%
August	353	218.9	62.02%
September	353	124.8	35.36%
October	353	84.4	23.91%
November	353	127.8	36.20%
December	353	133.2	37.73%


Er. Rajender Prasad
Assistant Engineer (E.)
H.N.B. Garhwal University
Srinagar, Garhwal (Uttarakhand)

4 Detailed Observations

(a) Educational Campus – Chauras

Load utilization during 2024 mostly remained between 22% and 51%.

October 2024 recorded utilization exceeding 100%, indicating peak academic/operational demand.

Reduction of contracted load would have resulted in excess demand penalties during peak periods.

The campus is undergoing major infrastructure expansion, including construction of new buildings.

(b) Tehri Campus

Load utilization largely remained in the range of 18% to 42%.

The campus is undergoing major infrastructure expansion, including construction of two new buildings.

Maintaining contracted load was necessary to ensure future load readiness and uninterrupted supply.

(c) Srinagar Campus

Load utilization showed significant variation from 20% to 65%, depending on academic calendar and hostel occupancy.

The campus is undergoing major infrastructure expansion, including construction of new buildings

Certain months showed utilization close to optimal, justifying the retained contracted load.

5 Scope for Load Rationalization

It is further submitted that the University administration is continuously reviewing the load utilization pattern of all campuses. If scope so permits, the contracted load of the Educational Campus – Chauras may be reduced to a limited extent, subject to:

Completion and commissioning of ongoing buildings,

Installation of proposed electrical and laboratory equipment, and

Approval of the competent authority and electricity distribution agency.

Any such reduction shall be undertaken in a phased and judicious manner, ensuring uninterrupted academic, residential, and research activities.


Er. Rajender Prasad
Assistant Engineer (E.)
H.N.B. Garhwal University
Srinagar, Garhwal (Uttarakhand)

6 Conclusion

The contracted electrical loads during the year 2024 were maintained as a prudent administrative and technical decision, keeping in view:

- Future infrastructure expansion,
- Installation of new equipment,
- Peak operational requirements, and
- System reliability and avoidance of excess demand penalties.

The apparent under-utilization observed during certain months was temporary and operational in nature, and does not indicate surplus or redundant contracted demand.

JUSTIFICATION FOR LOWER MAXIMUM DEMAND VIS-À-VIS HIGHER CONTRACTED LOAD

1. Basis of Contracted Load – Installed Capacity and Future Requirement

It is respectfully submitted that the contracted electrical load was sanctioned after due assessment of the total installed electrical capacity, contingency requirements, and anticipated future expansion of infrastructure and facilities.

During the audit period, full utilization of the installed capacity was not operationally required, resulting in a comparatively lower recorded Maximum Demand. However, the sanctioned load remains essential to cater to future academic, residential, and infrastructural requirements.

2. High Diversity Factor of Connected Loads

All connected electrical equipment, machines, and systems do not operate simultaneously. Due to different operational cycles, process requirements, and staggered usage patterns, the diversity factor of the connected load remains high.


As a result, the simultaneous peak demand remains limited, leading to a lower Maximum Demand compared to the total contracted load.

3. Effective Load Management and Peak Demand Control

The University follows sound electrical engineering practices for load management, including:

- Staggered starting of motors and heavy equipment,
- Operational scheduling of energy-intensive systems, and
- Conscious monitoring and control of peak demand.

These measures are intentionally adopted to prevent sudden demand spikes, ensure system stability, and avoid excess demand penalties. Consequently, the Maximum Demand remains controlled and lower than the contracted load.


Er. Rajender Prasad
Assistant Engineer (E.)
H.N.B. Garhwal University
Srinagar, Garhwal (Uttarakhand)

4. Partial / Limited Operating Hours

The facilities do not operate at full load throughout the entire billing period. Operations are carried out in limited shifts, intermittent schedules, and seasonal academic cycles.

Since full-load operation is not continuous, the recorded Maximum Demand naturally remains lower during the audit period.

5. Inclusion of Standby and Reserve Equipment in Contracted Load

The contracted load also includes standby and reserve equipment, such as backup pumps, spare motors, emergency systems, and auxiliary services. These installations are essential for reliability, safety, and emergency preparedness, but are not intended to operate simultaneously under normal conditions.

Accordingly, such equipment does not contribute to the Maximum Demand during routine operations.

6. Difference between Contracted Load (kVA) and Maximum Demand (kW)

It is pertinent to clarify that the contracted load is expressed in kVA, whereas the Maximum Demand is measured in kW. Due to:

- Improved power factor, and
- Efficient system operation,
- the actual real power demand (kW) remains lower even when adequate apparent power capacity (kVA) is contracted to ensure operational flexibility and system reliability.

7. Engineering Safety Margin and System Design Considerations

The electrical infrastructure, including transformers, cables, switchgear, and protection systems, has been designed with appropriate engineering safety margins, in accordance with prevailing standards and utility norms.

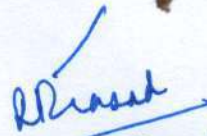
Such design considerations necessitate a higher contracted load to:

Prevent overloading,

Maintain system reliability, and

Accommodate future load growth,

even though actual operational demand remains lower during the audit period.


Er. Rajender Prasad
Assistant Engineer (E.)
H.N.B. Garhwal University
Srinagar, Garhwal (Uttarakhand)

8. Overall Observation


The lower Maximum Demand observed during the audit period is primarily attributable to:

- Operational patterns and academic schedules,
- Load diversity and staggered operation,
- Effective load and peak demand management, and
- Contingency-based planning for future requirements.

9. Scope for Load Rationalization

It is further submitted that the University administration is continuously reviewing the load utilization pattern.

- If scope so permits, partial rationalization of the contracted load of the Educational Campus – Chauras may be examined, subject to:
- Completion and commissioning of ongoing buildings,
- Installation of proposed electrical and laboratory equipment, and
- Approval from the competent authority and the concerned electricity distribution agency.
- Any such rationalization shall be undertaken in a phased and judicious manner, without compromising operational reliability or future preparedness.


Er. Rajender Prasad
Assistant Engineer (E.)
H.N.B. Garhwal University
Srinagar, Garhwal (Uttarakhand)



सत्यमेव जयते

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

Local Audit Party : FAP-UK-02(Q3) 25

Auditee Unit Name : Hemvati Nandan Bahuguna Garhwal University, Srinagar, Pauri Garhwal

Dated : 22-Dec-25

Audit observation reference : #11 (OBS-2278545)

Subject: Short recovery of Income tax due to non-accounting of perquisites amounting to Rs.1.63 crore

As per the provisions of section 17(2) of Income tax Act 1961 perquisite, inter alia includes (i) the value of rent free accommodation provided to the assesses by his employer and (ii) the value of any concession in the matter of rent respecting any accommodation provided to the assesses by his employer.

Further, Rule 3 of the Income Tax Rules provides that “ for employees of the Central and State governments the value of perquisite shall be equal to the licence fee charged for such accommodation as reduced by the rent actually paid by the employee. Employees of autonomous, semi-autonomous Institutions, PSUs/PSEs & subsidiaries, Universities, etc. are not covered under this method of valuation. It also prescribed the valuation of such perquisite at 7.5% of the taxable salary (For “C” class city i.e. Srinagar, Pauri Garhwal)

For this purpose Salary includes Basic salary, DA, Bonus, Commission, all other taxable allowance and any monetary payment which is chargeable to tax (by whatever name called).

Further, section 192

of Income Tax Act 1961 provides for deduction of income tax at source by the person making payment under “Salaries” to employee.

During the audit it is observed that HNBGU Srinagar provided the facility of accommodation to most of its officials and test check of income tax calculation of the officials of HNBGU Srinagar it is revealed that value of perquisite in respect of providing accommodation was not taken into account at the time of income tax calculation for the financial year (FY) 2020-21 & 2021-22 and the same was reported vide OBS-623808/2022-23. Now it is again reiterated that HNBGU Srinagar, being an autonomous Institution, was required to compute and deduct tax from the salaries of the employees who had been provided accommodation by the Institute. But university is not complying with OBS-623808 and still not deducting TDS on perquisite value.

Due to non-inclusion of perquisite value in Income tax calculation for the FY 2022-23 & 2024 HNBGU Srinagar made a short deduction of income tax amounting to Rs. 1,56,82,282/- from the salary of its officials (Detail enclosed as per Annexure A to D).

Summary of Annexure A to D is illustrated below;

Opted Existing Regime of Income Tax			
		Short deduction of TDS	
Sr no	Category	FY2022-23	FY 2023-24
1	General	7427308	4876504
Opted New Regime of Income Tax			
2	General	2445054	1542226
	Total	9263552	6418730
	Grand Total		1,56,82,282

Please offer your comments on the followings points.

1. Please verify fact and figure if any discrepancy mentioned alongwith appropriate documents.
2. Please also mentioned whether the accommodation is owned by the employer?
3. Whether the accommodation provided was furnished or not?
4. Please mentioned the reason for not compliance of audit observation **OBS-623808/2022-23?**
5. Please provide 24Q of FY 2024-25 to the audit team.

Reply expected date : 24-Dec-25

To,


Hemvati Nandan Bahuguna Garhwal University, Srinagar, Pauri Garhwal

Hemvati Nandan Bahuguna Garhwal University,
Srinagar Garhwal, Pauri Garhwal

Audit Observation reference: #11 (OBS-2278545)

Management Submission:

1. As per the University view, being a Central University and funded by the ministry of Education, Govt. of India, the short TDS deduction liability not arise to the university.
2. The accommodations are provided to the employees as per the availability of the quarters.
3. Accommodations provided to the employees are not furnished.
4. As per general practice, other Central Universities and government funded institutions are also not calculating perquisite as mentioned in the audit observation.
5. Required details are provided.


सहायक कुलसचिव (वित्त)
Assistant Registrar (Finance)
हे० न० ४० गढ़वाल विश्वविद्यालय
H.N.B. Garhwal University,
श्रीनगर गढ़वाल (उत्तराखण्ड)
Srinagar Garhwal, Pauri Garhwal



सत्यमेव जयते

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

Local Audit Party : FAP-UK-02(Q3) 25

Auditee Unit Name : Hemvati Nandan Bahuguna Garhwal University, Srinagar, Pauri Garhwal

Dated : 24-Dec-25

Audit observation reference : #12 (OBS-2283563)

Subject: Non-optimisation of Idle Funds and Inefficient Investment Management

As per Item 21(2) of the University Act, 2007, all moneys credited to the Fund of the University are required to be deposited in banks or invested in such manner as approved by the Central Government. Further, Rule 229(iv) of the General Financial Rules (GFR) stipulates that autonomous organizations should be encouraged to maximise generation of internal resources and progressively attain self-sufficiency.

The Government of India, Ministry of Finance, Department of Financial Services, vide Notification No. F. No. 11/14/2013-PR dated 02.03.2015, prescribed a structured investment pattern effective from 01.04.2015, which inter alia permits investment of funds in Government Securities, Debt Instruments, Short-term Debt Instruments, Equities, and other approved avenues. The guidelines further provide that under Debt Instruments, universities may invest surplus funds in Term/Fixed Deposit Receipts (FDRs) with eligible scheduled commercial banks, subject to prescribed financial and prudential conditions.

During test check of investment records, it was noticed that Hemvati Nandan Bahuguna Garhwal University (HNBGU), Srinagar was operating as many as **137 savings bank accounts**, wherein balances were found to be consistently increasing year after year. Despite availability of substantial idle balances, the University did not consolidate these accounts nor invest surplus funds in interest-earning instruments as envisaged under GFR and Government investment guidelines.

The year-wise balances maintained in savings accounts revealed that after retaining a reasonable amount of ₹20 crore to meet immediate expenditure, the remaining funds could have been invested prudently. Even assuming a conservative return of **1 per cent interest through sweep or similar interest-bearing arrangements**, the University

could have earned interest of approximately ₹2.87 crore during the last four financial years, as detailed below:

Financial year	Balance	Amount may be invested	Interest @1%
2021-22	76,65,32,345	56,65,32,345	56,65,323
2022-23	81,16,71,089	61,16,71,089	61,16,711
2023-24	99,95,92,266	79,95,92,266	79,95,923
2024-25	1,08,77,55,566	88,77,55,566	88,77,556
			2,86,55,513

Thus, due to non-consolidation of bank accounts and failure to invest surplus funds in suitable interest-earning instruments, the University forewent potential revenue of at least ₹2.87 crore, even at a minimal rate of return. This indicates lack of financial prudence and non-adherence to the provisions of GFR 229(iv) and Government-prescribed investment norms.

Please offer your comments on the following points.

1. Please verify fact and figure and also mentioned interest earned/accrued against the account shown in annexure (137 SAVING BANK)?
2. Does university has investment committee?
3. Please provide investment related decision taken by committee?

Management Submission :

1. The bank balance mentioned is correct as per Annual Account. However, there are 111 bank Account of the University.

To,
Hemvati Nandan Bahuguna Garhwal University, Srinagar, Pauri Garhwal

2. There is a investment Committee constituted for the GPF fund investment.

3. The minutes of meeting of ~~the~~ the Committee is attached at Annexure 1.

सहायक कुलपति (वित्त)
Assistant Registrar (Finance)
Hemvati Nandan Bahuguna Garhwal University
Srinagar, Pauri Garhwal



हेमवती नन्दन बहुगुणा गढ़वाल विश्वविद्यालय
Hemvati Nandan Bahuguna Garhwal University
श्रीनगर गढ़वाल (उत्तराखण्ड)-246174
Srinagar Garhwal (Uttarakhand) - 246174
(केन्द्रीय विश्वविद्यालय) (A Central University)
CENTRAL LIBRARY (केंद्रीय पुस्तकालय)



Ref. No. HNBGU/CL/2026/36

Dated: 01/01/2026

To,
Finance Officer
H.N.B. Garhwal University, Srinagar

Subject: Reply to Audit Observation #14 (OBS-2284207) dated 24th December 2025

Sir,

This is in reference to Audit Observation #14 (OBS-2284207) dated 24th December 2025, regarding the non-return of 429 books, costing more than Rs. 50,000, by library users issued during FY 2024-25.

The replies to their queries are given below:

1. तथ्यों एवं आंकड़ों की पुष्टि करें।

The present status (as on 30th December 2025) of the books which were issued but not returned during the FY 2024-25 are given below:

S. No.	Name of the Library	Books Issued during the FY 2024-25	Books not returned as of 30.12.2025	Cost of the Books (In Rs.)
1	Central Library, Srinagar	11150	145	40,798.00
2	Library Chauras Campus	1595	15	5,884.00
3	Library, B.G.R. Campus, Pauri	2543	125	45,433.00
4	Library, S.R.T. Campus, Tehri	2099	38	14,085.00
	Total Books	17,387	323	1,06,200.00

2. यदि कोई छात्र पुस्तकालय से पुस्तक ले गया हो और उसे समय पर वापस न करें, तो क्या प्रक्रिया अपनाई जाती है।

If any library user fails to return the issued book to the Library within the stipulated time, a defined procedure is followed.

- When a student issues the books from the Library, He/She get an automatic email alert during the issue/return of the books.
- An overdue reminder through email was also sent to the students two days before the due date.
- If books become overdue, their account is frozen. In this case, they will not be able to issue the books until their overdue books are returned to the library.
- Library staff telephonically call each student to return the overdue books, and email reminders are also sent frequently.
- If the issued books are lost by the members, then the latest edition of the books is recovered from them. If the book is not available in the market or on an online platform, the cost of the book is recovered from the members.



- vi. The library does not provide the 'No Dues Certificate' to students until the books are returned to the library.

3. पुस्तकालय द्वारा जारी की गई पुस्तक अभी तक वापस क्यों नहीं की गई ?

- The books issued from the Library have not yet been returned primarily because the concerned users were utilizing them for ongoing academic, research and official reference purposes.
- Sometimes students did not clear their examination, and they need the same book for the exam; therefore, they keep the books with them until the exam is cleared.
- Sometimes students drop their courses and take admission in other universities/Institutions.

4. पुस्तकालय हेतु कार्यालय द्वारा क्या कार्यवाही की जा रही है ?

- Formal reminders and notices have been issued to the concerned users, and follow-up actions are being monitored regularly. Library staff frequently called them telephonically and sent emails to them to return the overdue books to the library on a regular basis.
- Their Library Account get frozen (blocked). They will not be able to issue any other books from the Library and Libraires do not provide the 'No Dues Certificate' to them.

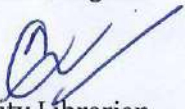
5. पौड़ी एवं टिहरी लाइब्रेरी की जो 248 पुस्तकें वापस नहीं की गई है उनका मूल्य क्या है ?

Out of 248 books that were not returned by users of the Pauri and Tehri Campus Libraries, the current status (as of December 30, 2025) indicates that only 163 books remain unreturned with respect to both campus libraries.

These 163 books, which include 125 books worth of Rs. 45,433.00 (Rupees Forty Five Thousand Four Hundred Thirty Three) with respect to the B.G.R Campus Library, Pauri and 38 books worth of Rs. 14,085.00 (Rupees Fourteen Thousand Eighty Five) with respect to the S.R.T. Campus Library, Tehri.

Submitted for your kind consideration, please.

Thanks & regards


Deputy Librarian
H.N.B. Garhwal University
Central Library
H.N.B Garhwal University
Srinagar (Garhwal)
246174



सत्यमेव जयते

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

Local Audit Party : FAP-UK-02(Q3) 25

Auditee Unit Name : Hemvati Nandan Bahuguna Garhwal University, Srinagar, Pauri Garhwal

Dated : 24-Dec-25

Audit observation reference : #15 (OBS-2284292)

Subject: Non-Investment of GPF/CPF Contributions amounting to Rs 98.56 crore against the Ministry of Finance Guidelines.

As per rule 229(iv) of GFR provides that all autonomous organizations, new or already in existence should be encouraged to maximise generation of internal resources and eventually attain self-sufficiency. Further as per Govt. of India, Ministry of Finance, Department of Financial Services Notification No. F. No.11/14/2013-PR dated 2.03.2015 the pattern of investment to be followed w.e.f. 01.04.2015 as per detail given below: -

S. No.	Name of Investment	Rate of Interest
1	Government Securities and Related Investment	45-50 per cent
2	Debt Instrument and Related Investment	35-45 per cent
3	Short Term Debt Instrument and Related Investment	Up to five per cent
4	Equities and Related Investment	5-15 per cent
5	Asset Backed, Trust Structured and Miscellaneous Investment	Up to five per cent

During test check of GPF investment related record, it was noticed that total funds of GPF/CPF fund account have been invested in FD & Bonds issued by the banks and other companies, thus contravening the guidelines issued by the MOF. The university violated MoF's guidelines related to Investment of Non-Government Provident Funds. Details of Investment given below:-

S.No.	Details of Investment Instrument	Invested funds	% invested
1	Bond of various Compaines/Banks	51,70,22,230	52.46
2	FD in various Bank	46,30,87,730	46.98
3	Saving Account	55,19,646	0.56
	Total investment	98,56,29,606	100.00

So please furnish the following information in this regard to audit: -

1. Verify the facts & figures.
2. Why the GPF has not been invested as per Ministry of Finance guidelines as mentioned above?
3. What actions are being taken to comply with the MoF guidelines related to GPF investment pattern?

To,

Hemvati Nandan Bahuguna Garhwal University, Srinagar, Pauri Garhwal

1. Facts are correct as per Pension Cell Records.
2. The GPF funds composition keep changing every month with deposit of GPF Contribution and withdrawal at the time of retirement of the employee, therefore investment pattern keep on changing.
3. In the recent last two GPF Committee meeting total about ₹ 36.00 crore corpus available for re-investment is being invested in Government Bonds to comply with prescribed GPF investment pattern.


सहायक कुलसचिव (वित्त)
Assistant Registrar (Finance)
हो नो व० गढ़वाल विश्वविद्यालय
H.N.B. Garhwal University
श्रीनगर गढ़वाल (उत्तराखण्ड)
Srinagar Garhwal (Uttarakhand)




हेमवती नन्दन बहुगुणा गढ़वाल विश्वविद्यालय
Hemvati Nandan Bahuguna Garhwal University
श्रीनगर गढ़वाल (उत्तराखण्ड)-246174
Srinagar Garhwal (Uttarakhand) - 246174
(केन्द्रीय विश्वविद्यालय)
(A Central University)

Email: fo@hnbgu.ac.in

Reply of Audit observation reference : #17(OBS-2285259)

Subject :- No utilization of the fund amounting to Rs. 60.95 Lakh which was meant for scholarship for poor students under Rajiv Gandhi National Fellowship Scheme resulting into objectives of this fund remain unfulfilled.

Objection	Management Submission (Reply)
1. Verify the facts & Figure.	Facts are correct as per Annual Account
2. When was the above-mentioned fund received?	These funds were received in multiple installments under XII Plan of UGC from the F.Y. 2012-17.
3. What was the purpose of above fund?	The grant was for Rajiv Gandhi National Fellowship scheme.
4. Why no utilization has been made of this fund during period mentioned above	Utilization has been made as per the fellowship bill raised by the scholars.
5. Who Provided this fund?	University Grants Commission, New Delhi
6. Whether utilization certificate of these fund was sent to the funding agency during above period? If yes, please provide the same to audit. If not, please mention the reason for not doing so.	Yes, utilization certificate is sent to funding agency. The UC will be provided after tracing from old records.
7. Please provide the sanction letter granting this fund.	Sanction letter is to be traced from the old records and files.
8. As this fund was provided for the scholarship for poor students, has non-utilization of the same compromised its objectives? Please offer your comments.	The Scholarship was provided to the scholars as per the claimed raised. However some amount remain unclaimed which is shown as unutilized amount.
9. If there was no requirement of this fund, why this has not been refunded back?	The process for return of remaining grant will be initiated after the reconciliation of records and communication with the funding agency.
10. Whether any interest has been earned on this? If year, Please give its detail year wise.	The interest is earned as per provided by the bank as bank interest on saving bank account.


राज्यायक कुलसचिव (वित्त)
Assistant Registrar (Finance)
डि. नं. ३० गढ़वाल विश्वविद्यालय
H.N.B. Garhwal University
श्रीनगर गढ़वाल (उत्तराखण्ड)
Srinagar Garhwal (Uttarakhand)



सत्यमेव जयते

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

Local Audit Party : FAP-UK-02(Q3) 25

Auditee Unit Name : Hemvati Nandan Bahuguna Garhwal University, Srinagar, Pauri Garhwal

Dated : 26-Dec-25

Audit observation reference : #18 (OBS-2285369)

Subject: विषय: निष्प्रयोज्य सामग्री का निस्तारण न किया जाना।

सामान्य वित्तीय नियम क्रमांक 217 से 221 के अनुसार किसी भी बेकार (निष्प्रयोज्य) सामग्री का निस्तारण अतिशीघ्र कर दिया जाना चाहिए ताकि उसके मूल्यों में होने वाली संभावित हानि से बचा जा सके।

लेखापरीक्षा द्वारा हेमवती नन्दन बहुगुणा गढ़वाल विश्वविद्यालय क्षीनगर, उत्तराखण्ड के वित्तीय वर्ष 04/2024 से 03/2025 तक के उपलब्ध कराये गए के लेखा अभिलेखों में स्टॉक सामग्री पंजिका के भौतिक सत्यापन संबन्धित अभिलेखों की जांच के दौरान पाया कि विश्वविद्यालय के पास दो निष्प्रयोज्य वाहन हैं जिनके नम्बर क्रमशः UK07X9439 (Winger) एवं UA12A2188(BoleroXLMDI) हैं। उक्त वाहनो की नीलमी लेखा-परीक्षा तिथि तक नहीं की गई थी (विवरण संलग्न है) जो कि उपरोक्त नियम के विपरीत है।

उपरोक्त के संबंध में लेखापरीक्षा को निम्नलिखित जानकारी उपलब्ध करवाने का कष्ट करें: -

1. तथ्यों एवं आंकड़ों की पुष्टि करें।
2. उपरोक्त वर्णित निष्प्रयोज्य सामग्री का निस्तारण कार्यालय द्वारा क्यों नहीं किया गया है ?

3. उक्त वाहनों का क्रय मूल्य क्या है?
4. उपरोक्त सामग्री के निस्तारण हेतु कार्यालय द्वारा क्या कार्यवाही की जा रही है ?

To,

Hemvati Nandan Bahuguna Garhwal University, Srinagar, Pauri Garhwal

Management Submission:

1. उपरोक्त तथ्य वाहन अनुभाग के अभिलेखों के अनुसार सही हैं।
2. निष्पत्ति की कार्यवाही पूर्ण है।
3. वाहन अनुभाग द्वारा प्रेषित जानकारी के अनुसार वाहनों का क्रय मूल्य निम्नलिखित हैं:

I) वाहन संख्या UK07X9439 (राय निगर) वर्ष 2009 क्रय


क्रय मूल्य (रु. में)

670,170.00

II) वाहन संख्या UA12A 2888 (BOLERO XL MDI) वर्ष 2006

420,641.00

4. वाहन अनुभाग द्वारा वाहन निस्तारण हेतु अधिकतर कार्यवाही की जा चुकी है।


 सहायक कुलपति (वित्त)
 Assistant Registrar (Finance)
 10/10 वा. महापाल विश्वविद्यालय
 H.N.B. Garhwal University
 श्रीनगर पड़वताल (उत्तराखण्ड)
 Pauri Garhwal (Uttarakhand)



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

Local Audit Party : FAP-UK-02(Q3) 25

Auditee Unit Name : Hemvati Nandan Bahuguna Garhwal University, Srinagar, Pauri Garhwal

Dated : 26-Dec-25

Audit observation reference : #19 (OBS-2286036)

Subject: Data/records related to academic performance and MoU

Criteria: As GFR 229 (xi) of the General Financial Rule 2017, Autonomous organisations as also others with a budgetary support of more than Rupees five crores per annum, should be required to enter in to a Memorandum of Understanding with the Administrative Ministry or Department, spelling out clearly performance parameters, output targets in terms of details of programme of work and qualitative improvement in output, along with commensurate input requirements. The output targets, given in measurable units of performance, should form the basis of budgetary support extended to these organisations. The roadmap for improved performance with clear milestones should form part of the MoU

On scrutiny of records related to academic performance and MoU, it is noticed some shortcomings in achievement related to performance parameter. Details of some key performance parameter and its achievement are as under:

Financial Year 2023-24

Performance Parameter	2023-24 (Actual)	Target in 2023-24	% of target achieved at the end of 2023-24
Number of research project per faculty	50	250	20
Total patent filed	31	35	88.6
Number of departments receiving research grant DST/DAE/DBT/ICAR/IC MRIICHR	35	50	70
Technology transfer (by CU)	0	0	0
No of faculty member (permanent)	250	484	51.65
No of faculty member with PhD qualification	180	484	37.2
Student teacher ratio	1:27	1:35	130
No of students benefited by scholarships and free ships	463	514	90
No of students picked up for campus placement	20	40	50

Financial Year 2024-25

Performance Parameter	2024-25 (Actual)	Target in 2024-25	% of target achieved at the end of 2024-25
Number of research project per faculty	40	100	40
Total patent filed	34	50	68
Nuber of departments receiving research grant DST/DAE/DBT/ICAR/IC MRICHR	20	40	50
Technology transfer (by CU)	0	0	0
No of faculty member (permanent)	343	484	70.9
No of faculty member with PhD qualification	315	484	65.1
Student teacher ratio	1:33	1:25	75.8
No of students benefited by scholarships and free ships	224	500	44.8
No of students picked up for campus placement			

In addition to the above there are 33 no of post out of 44 for Professor and out of 50 no of post out of 90 for Associate Professor are lying vacant that may decrease of quality of academic performance.

Please offer your comments on the following points:

1. Please verify fact and figure mentioned above?
2. Please mentioned the reason for not fulfilling the targets?
3. Please mentioned the step taken for improvement of targets?

To,

Hemvati Nandan Bahuguna Garhwal University, Srinagar, Pauri Garhwal

Management Submission :

1. Facts are correct as per data provided by the IQAC Section of the university.
2. These targets are of guiding nature, for which efforts are made to be achieved. Competing all the target 100% is not feasible in every case. However University always work for improvement in target achieved.
3. The targets are improved to few parameters and constant efforts are been made to improve performance by the university.



सत्यमेव जयते

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

Local Audit Party : FAP-UK-02(Q3) 25

Auditee Unit Name : Hemvati Nandan Bahuguna Garhwal University, Srinagar, Pauri Garhwal

Dated : 26-Dec-25

Audit observation reference : #20 (OBS-2286050)

Subject: Piecemeal purchase of Rs 20.30 lakh to avoid bidding process on GeM under rule 149(iii) of GFR 2017.

As per rule 149(iii) of GFR 2017, "The GeM portal shall be utilized by the Government buyers for direct on-line purchases as under: above [Rs.10,00,000/-] through the supplier having lowest price meeting the requisite quality, specification and delivery period after mandatorily obtaining bids, using online bidding or reverse auction tool provided on GeM." As per rule 149(viii) of GFR 2017, "A demand for goods shall not be divided into small quantities to make piecemeal purchases to avoid procurement through L-1 Buying / bidding / reverse auction on GeM or the necessity of obtaining the sanction of higher authorities required with reference to the estimated value of the total demand."

During test check of procurement related record of the Institute it is noticed that orders of the items mentioned below were placed separately rather than using the bunch bid function of GeM where multiple items can be procured at a time using this function. University purchased seven gym equipments worth Rs 7.47 lakh, 12 gym equipments worth Rs 7.55 lakh and sports goods worth Rs 5.28 lakh which were respectively delivered on 27.02.25, 31.01.25 and 04.01.25 respectively. Approval from the competent authority for these procurements was taken respectively 06.12.24, 06.12.24 and 09.10.24 respectively. From the date of approvals it is clear that these items were procured within close interval. The total value of this procurement was 20.30 lakh [7.47 lakh (table 1) + 7.55 lakh (table 2) + 5.28 lakh(table 3)] which was more than 10 lakh. Further demand/requirement of these items was known to the University at this time but rather than going for bidding option using bunch bid as per rule 149(iii) of GFR 2017, separate orders were placed on GeM for these items. Thus, this was the case of splitting in light of rule 149(viii) of GFR.

Details given below: -

Table1

S.N.	Particulars	GEM Order Number	Total Amount
1	Duel Adjustable Pulley	GGM-55272015	132790
	Leg Press & Hack		
2	Squat Machine	GEM-55272107	131950
3	Treadmill	GEM-55271887	199950

4	Abdominal Machine	GEM-55272188	40950
5	Kettle Bells	GEM-55272500	19199.97
6	Hyper Extension Machine	GEM-55273286	40000
7	Flooring Mats	GEM-55271740	182997
		Grand Total	7,47,837/-

Table 2

S.N.	Particulars	GEM Order Number	Total Amount ₹
1	Chest Press	GEM-53704433	152100
2	Parallel Bar	GEM-53703803	53454
3	Shoulder Wheel	GEM-53691614	49900
4	Surf Board	GEM-53690125	49900
5	Sit up	GEM-53689817	49950
6	Elliptical Cross Trainer	GEM-53704034	159898
7	Recumbent Bike	GEM-53704264	68900
8	Pull up Bar	GEM-53691316	7500
9	Exercise Bike	GEM-53691131	49999
10	Air Walker	GEM-53689457	35400
11	Leg Press	GEM-53689215	44000
12	Tripple Twister	GEM-53688960	34800
		Grand Total	7,55,801/-

Table 3

S.N.	Particulars	GEM Order Number	Total Amount
1	Badminton Net	GEM-52350254	18000
2	Shuttle Cock Plastic	GEM-52350276	26000
3	Basketball Ball	GEM-52350306	36500
4	Cricket Stumps	GEM-52350338	6500
5	Cricket Ball Match (Men)	GEM-52350069	37000
6	Cricket Ball Practice Synthetic	GEM-52350206	18840
7	Cricket Ball Match (Women)	GEM-52350387	35960
8	Cricket Bat	GEM-52364279	109900
9	Football Ball	GEM-52350433	27000
10	Football Goal Post Net	GEM-52350472	9000
11	Handball Ball	GEM-52350508	13000
12	Hockey Goal Post Net	GEM-52350550	14000
13	Hockey Ball	GEM-52350599	15440

14	14 Table Tennis Net	GEM-52350644	9800
15	15 Table Tennis Ball	GEM-52349974	3360
16	16 Tennis Net	GEM-52349989	22000
17	17 Volleyball Net	GEM-52350000	11000
18	18 Volleyball Ball	GEM-52350016	37000
19	19 Athletics Javelin Men (800 g)	GEM-52345773	14500
20	20 Athletics Javelin Women (600 g)	GEM-52345661	14000
21	21 Boxing Punching Box Standing	GEM-52349920	49990
	Grand Total		5,28,790/-


So please furnish the following information in this regard: -

1. Verify the facts & figures.
2. When requirement of these items was already known to the University and value of these together was more than Rs 10 lakh so why then these were not procured through obtaining bids as per rule 149(iii) of GFR 2017?
3. Why separate orders were placed on GeM when there is option of bunch bidding where multiple items can be procured on single order placed on GeM?

To,

Hemvati Nandan Bahuguna Garhwal University, Srinagar, Pauri Garhwal

1. The facts are correct as per Sports Board of the University Records.
2. The difficulty faced by the Sports Board in framing the single tender bid in the GeM, therefore multiple order is placed by the section in the GeM portal.
3. The direction has been given to Sports Board to avoid multiple item procurement in GeM.


 सहायक कुलसचिव (वित्त)
 Assistant Registrar (Finance)
 Hemvati Nandan Bahuguna Garhwal University
 Srinagar, Pauri Garhwal