

डॉक्टर हरीसिंह गौर  
विश्वविद्यालय



Doctor Harisingh Gour  
Vishwavidyalaya

वार्षिकलेखा एवं लेखापरीक्षा प्रतिवेदन  
ANNUAL ACCOUNTS AND SEPARATE AUDIT REPORT  
2020-2021





महानिदेशक, लेखापरीक्षा (केन्द्रीय प्राप्ति) नई दिल्ली  
का कार्यालय, शाखा-ग्वालियर

Office of the Director General of Audit (Central Receipt)  
New Delhi, Branch-Gwalior

No. AMG-11/SAR-19/DHSGV S/2020-21/D-72

Date: 16/06/2022

Confidential

प्रति,

कुलपति,

डॉ. हरि सिंह गौर विश्वविद्यालय (DHSGV)

सागर-470003

विषय: डॉ. हरिसिंह गौर विश्वविद्यालय (DHSGV) सागर के वर्ष 2020-21 के वार्षिक लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदय,

Please find enclosed herewith the Separate Audit Report and Management Letter on the revised accounts of Dr. Harisingh Gour University, Sagar for the year 2020-21. You are requested to kindly ensure that the SAR and the audited accounts are adopted by the Executive Council before placing the same before the Parliament.

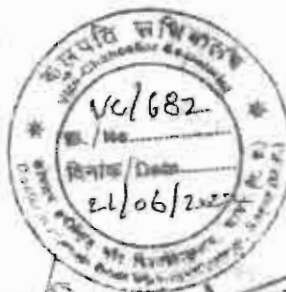
2. The dates of placement of the above Report on the table of both houses of the Parliament may please be intimated and two copies of the printed material may be provided to this office for information. It may please be ensured that the previous SAR is presented either before or along with the current SAR. An undertaking to this effect may please be furnished.

Kindly acknowledge receipt.

संलग्न: 1. पृथक लेखापरीक्षा प्रतिवेदन  
एवं अनुलग्न

भवदीय

उप-निदेशक (केन्द्रीय)



16A 193  
5-7-22

Register / F.O.  
for n.a.

F.O. - Yme  
05-7-2022

AR/T

07-07-2022

Budget  
SAR file

**Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of the Dr. Harisingh Gour Vishwavidyalaya, Sagar for the year ended 31 March 2021.**

We have audited the attached Balance Sheet of the Dr. Harisingh Gour Vishwavidyalaya, Sagar as at 31 March 2021; the Income and Expenditure Account and the Receipts and Payments Account for the year ended on that date, under Section 19 (2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with section 31(1) of the Central Universities Act 2009 (No-25 of 2009). These financial statements are the responsibility of the Vishwavidyalaya 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 and Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. Audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. 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 the Receipts and Payments Account dealt with by this report have been drawn up in the forms approved by the Ministry of Education, Government of India vide order no. 29-4/2012-11/D dated 17 April 2015.

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

(iv) We further report that:-

**A. General**

**A.1** As per CPWD form 65 (status upto 03/2021) issued by CPWD, there are 20 works of Phase-I and 07 works of Phase-II which have been completed and these work (i.e. Assets) are being used by the Institute. However, the same have not been capitalized. Fact and figures may be reconciled with CPWD and appropriate action may be taken as per accounting standard and revised format of accounts of MoE before finalization of annual accounts of FY 2021-22.

**A.2** As per Annexure-5 Earnest Money from contractors as on 31.03.2021 is shown at ₹ 6.64,225.00 whereas Current liabilities and provision (Schedule-3), showed earnest money from contractor at ₹ 6.87,025.00. In this respect the difference of ₹ 22,800.00 between Schedule-3 and Annexure-5 needs rectification / reconciliation.

**A.3** Retirement benefits are accounted for on cash basis instead of on the basis of actuarial valuation. This is in contravention of the format of account prescribed by MoE and AS-15. Further Schedule-15A is not prepared as per Instructions contained in format prescribed by MoE.

**A.4** Separate account (i.e. Balance Sheet, Income & Expenditure Account and Receipt and Payment Account) for General Provident Fund (GPF) and New Pension Scheme (NPS) Fund are not being prepared.

**B. Grants in aid**

During the year, the University received grants-in-aid of ₹ 190.11 crore (Grant-31 ₹ 61.15 crore, Grant-35 ₹ 35.15 crore, Grant-36 ₹ 93.80 crore and Plan-XII- ₹ 0.00034 crore). Unspent balance of previous year is ₹ 29.77 crore. Thus, out of the total available fund of ₹ 219.88 crore, the University utilized an amount of ₹ 159.98 crore (₹ 13.33 crore as capital expenditure and ₹ 146.65 crore for revenue expenditure). The University has an unutilized amount of Grant of ₹ 59.90 crore at the end of year. Reconciliation is needed on unspent balance of previous year which was reported at ₹ 21.66 crore on previous year's accounts.

- (i) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and the Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.
- (ii) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts and subject to the significant matters stated above and other matters mentioned in Annexure to this 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 Dr. Harisingh Gour Vishwavidyalaya, Sagar as at 31 March 2021 and;
- (b) In so far as it relates to Income and Expenditure Account of the surplus for the year ended on that date.

For and on behalf of the Comptroller and Auditor General of India

Place: - New Delhi

Date: -



Director General of Audit  
(Central Receipts)

Annexure

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

Internal Audit of the University has been conducted during the year but report is not prepared. University has its Internal Audit Wing.

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

The internal control system was found to be inadequate due to:

- (i) No investment policy is in currency.
- (ii) Investment of provident fund balance has not been made as per the pattern of investment prescribed by the Ministry of Finance, Govt.
- (iii) Compliance of 17 paras of transaction audit was pending since 2008.

3. **System of Physical verification of fixed assets:**

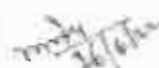
Physical verification of fixed assets has been conducted during the year 2020-21.

4. **System of Physical verification of inventories:**

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

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

No irregularity was noticed in the payment of statutory dues.

  
Sr. Audit Officer/AMG-II



**DR HARI SINGH GOUR UNIVERSITY SAGAR MP**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021**

PARTICULARS	Schedule	Current Year	Previous Year
<b>INCOME</b>			
Academic Receipts	9	78800881	114553743
Grants/ Subsidies	10	1466522656	1484237667
Income from Investments	11	86962501	157552747
Interest earned	12	2289206	4670122
Others Incomes	13	18565851	12156146
Prior Period Income	14	0	0
Total (A)		<b>1653141095</b>	<b>1773170425</b>
<b>EXPENDITURE</b>			
Staff Payments & Benefits ( Establishment expenses )	15	1181124900	1262189507
Academic Expenses	16	87982480	93929690
Administrative and General Expenses	17	105757413	99476447
Transportation Expenses	18	977023	1900381
Repairs & Maintenance	19	28785993	26730406
Finance Costs	20	26847	11236
Depreciation	4	77225431	80627400
Others Expenses	21	0	0
Prior Period Expenses	22	61868000	0
Prior Period Depreciation	4	0	54118

**DR. HARI SINGH GOUR UNIVERSITY, SAGAR (M.P.)**

**SCHEDULE 10 - GRANTS/ SUBSIDIES (Irrevocable Grants Received) AS ON 31.03.2021**

PARTICULARS	GRANT				Current Year Total	Previous Year Total
	GRANT 31	GRANT 35 /	GRANT 36	PLAN XII		
Balance B/F	11638844	282454656	-35257327	38874840	297711013	382206184
Add: Transfer from Corpus (Internal Receipts)	0	0	0	0	0	126709889
Add : Receipts during the year	611536000	351500000	938000000	34300	1901070300	1531920500
<b>Total</b>	<b>623174844</b>	<b>633954656</b>	<b>902742674</b>	<b>38909140</b>	<b>2198781313</b>	<b>2040836573</b>
Less: Utilised for Capital Expenditure(A)	624783	132162054	0	492000	133278837	258887892
Balance	622550061	501792602	902742674	38417140	2065502476	1781948681
Less: Utilised for Revenue Expenditure (B)	601802297	0	862331142	2389217	1466522656	1484237667
Balance C/F (C)	20747764	501792602	40411532	36027923	598979820	297711013

S.O(F)

A.R. (F & A)

(Finance Officer)

(Registrar)

अनुभाग अधिकारी

सहायक कुलसचिव

वित्त अधिकारी

कुलसचिव

डॉ. हरीसिंह गौर केन्द्रीय वि. वि.  
सगर (म.प्र.)

A - Appears as addition to Capital Fund as well as addition to Fixed assets during the year.  
B - Appears as Income in the Income & Expenditure Account.

C - (I) Appears under Current Liabilities in the Balance Sheet and will become the opening balance next year.

(II) Represented by Bank Balances, Investments and Advances on the assets side.