

डॉक्टर हरीसिंह गौर
विश्वविद्यालय



Doctor Harisingh Gour
Vishwavidyalaya

वार्षिक लेखा
ANNUAL ACCOUNTS

2021-2022





सत्यमेव जयते

कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय प्राप्ति) नई दिल्ली
शाखा- ग्वालियर, चतुर्थ तल, ऑडिट भवन, झाँसी रोड, ग्वालियर,
मध्यप्रदेश -474002

Office of the Director General of Audit (Central Receipt),
New Delhi, Branch -Gwalior, 4th Floor, Audit Bhawan,
Jhansi Road, Gwalior, Madhya Pradesh -474002



सत्यमेव जयते
Dedicated to Truth & Public Interest

No. AMG-II/SAR-22/DHSGV,S/2021-22/D-306

Date : 31/01/2023

प्रति,

कुलपति,

डॉ. हरि सिंह गौर विश्वविद्यालय (DHSGV)

सागर-470003

विषय: डॉ. हरिसिंह गौर विश्वविद्यालय (DHSGV) सागर के वर्ष 2021-22 के वार्षिक लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदया,

Please find enclosed herewith the Separate Audit Report on the accounts of Dr. Harisingh Gour Vishwavidyalaya (DHSGV), Sagar for the year 2021-22. You are requested to kindly ensure that the SAR and the audited accounts are adopted by the Board of Governors before placing the same before the Parliament.

2. The dates of presentation of SAR before both Houses of the Parliament may please be intimated and two copies of the printed material of the concerned Institute wherein SAR is printed may also be provided to this office. It may please be ensured that the previous SARs are presented either before or along with the current SAR. An undertaking to this effect may please be furnished.

3. It may please be noted that the Management Letter is not to be placed before the Parliament

4. Kindly acknowledge receipt.

संलग्न: 1. पृथक लेखापरीक्षा प्रतिवेदन(SAR)

एवं अनुलग्न

2. Management Letter

भवदीय,

31/01/2023
उप-निदेशक (केन्द्रीय)

Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of Dr. Harisingh Gour Vishwavidyalaya, Sagar for the year ended 31 March 2022.

We have audited the attached Balance Sheet of Dr. Harisingh Gour Vishwavidyalaya, Sagar as at 31 March 2022, 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 and Auditor General's (Duties, Powers and 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's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules 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. 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 the 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 format approved by the Ministry of Education, Government of India vide order no 29-4/2012-IFD 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 Income and Expenditure Account

A.1 Income

A.1.1 Interest Earned (Schedule-12) - ₹ 0.56 crore

This does not include ₹ 8.33 crore being Interest received on FDRs during the year 2021-22. This resulted in understatement of Interest Earned on FDRs (schedule-12) and overstatement of Income from Investment (Schedule-11) by ₹ 8.33 crore.

A.2 Expenditure

A.2.1 Prior Period Expenses (Schedule-22)- ₹ Nil

This does not include ₹ 10.72 lakh being expenditure pertaining to FY 2016-17 to 2020-21. This resulted in understatement of Prior Period Expense by ₹ 10.72 lakh and overstatement of current year Expenditure by same amount.

B General

B.1 Accounting Policy No. 4 (Schedule-23) regarding accounting of retirement benefits for eligible employees on actual payment basis (cash basis) is in contravention of Accounting Standard-15 and guidelines contained in the MoE Format of Accounts. This was pointed out in the previous SAR (2020-21) General Point (Point No. A.3) also.

B.2 IDBI Bank FDR No. 407105000025230 for ₹ 1.00 crore (Annexure 2 attached with annual account) and FDRs related to EARNEST MONEY OF CONTRACTORS for ₹ 10,580/- does not exist as on 31st March 2022, but these FDRs included in Current Asset for F.Y. 2021-22. FDR No. 86197 is found for ₹ 500 in place of ₹ 3000 /-(Annexure -5 attached with annual account) and Sl. No. from 27 to 33 (Annexure -5) for amount ₹ 8080 /- were not made available to audit.

B.3 As per Institute, total available fund (₹ 47,85,42,170/-) with Central Public Work Department (CPWD) on account of deposit work, out of this only ₹ 42,77,74,228/- accounted for as work in progress (Schedule-4) remaining amount of ₹ 5,07,67,942/- (₹ 47,85,42,170 - ₹ 42,77,74,228) neither depicted under Loans Advances and Deposits (Schedule-8) nor Institute could clarify.

B.4 An amount of ₹ 2,29,80,478/- has been credited to Corpus/Capital fund during the year as Power Jyoti A/c no 37672990317. However, (i) this account was not

included in previous year Balance Sheet (Refer to list of account, Annexure-1),
(ii) No disclosure found for addition of ₹ 2,29,80,428 in Notes to Accounts and
Significant Accounting Policies. (iii) As per Bank Statement, Account open date
27.04.2018 despite not found in previous year Balance Sheet.

C. Grants-in-Aid

During the year, the Vishwavidyalaya received grants-in-aid (GIA) of
₹ 183.64 crore (Grant-31- ₹ 54.35 crore + Grant-35- ₹ 33.66 crore + Grant-36 -
₹ 95.62 crore) and community college ₹ 0.001325 crore). In addition to this, there
was an unspent balance of ₹ 59.90 crore of previous year. Thus, out of the total
available funds of ₹ 243.54 crore, an amount of ₹ 193.22 crore (₹ 44.96 crore for
capital expenditure and ₹ 148.26 crore for Revenue expenditure) has been utilized
leaving unutilized balance of ₹ 50.32 crore (OH-36 ₹8.00 crore, OH-35 ₹ 38.90
crore, UGC Grant- ₹3.22 crore & Community college ₹ 0.20 crore).

D. Management Letter

Deficiencies which have not been included in the Audit Report have been brought
to the notice of the Vice Chancellor, Dr. Harisingh Gour Vishwavidyalaya, Sagar
through a management letter issued separately for remedial /corrective action.


- (v) Subject to our observations in the preceding paragraphs, we report that the
Balance Sheet, Income and Expenditure Account and the Receipts and Payments
Account dealt with by this report are in agreement with the books of accounts.
- (vi) In our opinion and to the best of our information and according to the
explanations given to us, the said financial statements read together with the
Accounting Policies and Notes on Account and subject to the significant matters
stated above and other matters stated in Annexure to this Audit Report give a
true and fair view in conformity with the 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 as at 31 March 2022 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:

There is Internal Audit Section in the University. However, reporting system is not present in the section as reports of the internal audit are not available in the University.

2. Adequacy of Internal Control System:

The internal control system was found to be inadequate as-

- (i) Internal audit for the FY 2021-22 has not been conducted.
- (ii) 28 paras of compliance audit from 04/2011 to 01/2022 are still pending.

3. System of Physical Verification of Fixed Assets:

Physical Verification of Fixed Assets was conducted for F.Y. 2021-22.

4. System of Physical verification of Inventories:

Physical Verification of Inventories was conducted for F.Y. 2021-22.

5. Regularity in payment of statutory dues:

No irregularity was observed in payment of statutory dues.


30/01/2023
Sr. Audit Officer/AMG-2



सत्यमेव जयते

कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय प्राप्ति) नई दिल्ली
शाखा- ग्वालियर, चतुर्थ तल, ऑडिट भवन, झांसी रोड, ग्वालियर,
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Branch -Gwalior, 4th Floor, Audit Bhawan, Jhansi Road, Gwalior,
Madhya Pradesh -474002



No. AMG-II/SAR-22/DHSGV,S/2021-22/D-306

Dated: 31/01/2023

To

Prof. Neelima Gupta,
Vice Chancellor,
Dr. Harisingh Gour Vishwavidyalaya (DHSGV),
Sagar - 470003

Sub:- Management letter on the annual accounts of Dr. Harisingh Gour
Vishwavidyalaya (DHSGV), Sagar for the year 2021-22.

Madam,

The annual accounts of Dr. Harisingh Gour Vishwavidyalaya (DHSGV),
Sagar for the year 2021-22 were audited and the audit report issued thereon. During the
course of audit, various deficiencies were noticed (Annexure) which needs to be
corrected.

You are, therefore, requested to kindly take necessary corrective action and
intimate to us in due course.

Yours faithfully,

for
Dy. Director (Central)
O/o DG(A)(CR), New Delhi
Branch- Gwalior

Annexure

1. **Current Liabilities and Provisions (Schedule-3)- ₹163.25 crore** -This does not include 0.12 lakh being expenditure pertain to 2021-22 provision was not made for payment. This resulted in understatement of Current Liabilities and Provisions as well as Expenditure by ₹ 0.12 lakh.
2. As per status of form 65 provided by CPWD, As of March 2022, there are 9 works of phase-I and 23 works of phase-II have been completed and these works (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 standards and revised format of Accounts of MoE before finalization of Accounts of F.Y. 2022-23.
3. The SWA PARIVAR KALYAN NIDHI (refer to Annexure-4 attached with annual account) as on 31.03.2022 face value is shown by ₹ 6,27,51,849 /- and interest accrued for the year FY 2021-22 is shown by ₹ 26,34,055 /- and amounting to ₹ 4,07,962.20 shown in SBI saving bank Account (A/c No.- 10186727303). Thus, as per Anneure-4 and bank account for the SWA PARIVAR KALYAN NIDHI total amount of ₹ 6,57,93,866.2 (₹ 6,27,51,849 + ₹26,34,055 + ₹ 4,07,962.20) is available. Whereas, ₹ 6,74,47,354 /- accounted for SWA Parivar Kalyan Nidhi Fund in Current Liability and Provision (Schedule-3). In this respect the difference of ₹ 16,53,487.20 (₹ 6,74,47,354 - ₹ 6,57,93,866.20) has not been reconciled for FY 2021-22.
4. Fixed Assets (Schedule-4) additions during the year shown by ₹ 44,96,08,819 /- but in Corpus/Capital Fund (Schedule-1) and Grant/subsidies (Schedule-10) extent utilization for Capital Expenditure were shown ₹ 44,96,11,847 /-. Thus, there was difference between Schedule-4 and Schedule-10 for ₹ 3028 /- (₹4,49,61,184 - ₹4,49,58,819) may be reconciled.


31/01/2023
Sr. Audit Officer/AMG-2

DR HARI SINGH GOUR UNIVERSITY SAGAR MP

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022





Amount in Rupees

PARTICULARS	Schedule	Current Year	Previous Year
INCOME			
Academic Receipts	9	118032107	78800881
Grants/ Subsidies	10	1494660510	1466522656
Income from investments	11	83574079	86962501
Interest earned	12	5599874	2289206
Others Incomes	13	14052728	18565851
Prior Period Income	14	0	0
TOTAL (A)		1715919298	1653141095
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	1280301257	1181124900
Academic Expenses	16	90679082	87982480
Administrative and General Expenses	17	109271228	105757413
Transportation Expenses	18	1556133	977023
Repairs & Maintenance	19	12837080	28785993
Finance Costs	20	15730	26847
Depreciation	4	76884136	77225431
Others Expenses	21	0	0
Prior Period Expenses	22	0	61868000
Prior Period Depreciation	4	0	0
TOTAL (B)		1571544646	1543748087

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

SCHEDULE 10 - GRANTS/ SUBSIDIES (Irrevocable Grants Received) AS ON 31.03.2022

PARTICULARS	GRANT				Amount in Rupees	
	GRANT 31	GRANT 35	GRANT 36	PLAN XII	Current Year Total	Previous Year Total
Balance B/F	20747764	501792602	40411532	36027923	598979820	297711013
Add: Transfer from Corpus (Internal Receipts)	28455466	0	0	0	28455466	0
Add : Receipts during the year	543536000	336600000	956210000	132500	1836478500	1901070300
Total	592739230	838392602	996621532	36160423	2463913786	2198781313
Less: Utilised for Capital Expenditure(A)	247906	449363941	0	0	449611847	133278837
Balance	592491324	389028661	996621532	36160423	2014301939	2065502476
Less: Refund of Grant	0	0	16400000	0	16400000	0
Less: Utilised for Revenue Expenditure (B)	592491325	0	900168408	2000777	1494660510	1466522656
Balance C/F (C)	0	389028661	80053124	34159646	503241430	598979820

 **S.O(F)** प्रमुख अधिकारी
 **A.P. (F&A)** प्रमुख लेखाधिकारी
 **(Finance Officer)**
 **(Registrar)**
Dr. Hari Singh Gour Vishwavidyalaya
SAGAR (M.P.)
Dr. Hari Singh Gour Central University

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.