


Guru Ghasidas Vishwavidyalaya, Bilaspur C.G.

6.4.2 Funds / Grants received from government bodies during the year for development and maintenance of infrastructure (not covered under Criteria III and V) (INR in Lakhs)

Year	Name of the government funding agencies	Name of the non government funding agencies/ individuals	Purpose of the Grant	Funds/ Grants received (INR in lakhs)
2017 - 18	UGC	-	Development of Infrastructure (Capital Grant)	3564.00
	UGC	-	Development of Infrastructure (Capital Grant)	2500.00
	UGC	-	Development of Infrastructure (Capital Grant)	2023.51
	UGC	-	Development of Infrastructure (Capital Grant)	87.45
	MoE	-	Development of Infrastructure (Capital Grant)	209.00
2018 - 19	UGC	-	Development of Infrastructure (Capital Grant)	1250.00
2019-20	UGC	-	Development of Infrastructure (Capital Grant)	920.00
	MoE	-	Development of Infrastructure (Capital Grant)	372.42
2020-21	UGC	-	Development of Infrastructure (Capital Grant)	750.00
	UGC	-	Development of Infrastructure (Capital Grant)	606.00
	MoE	-	Development of Infrastructure (Capital Grant)	372.42
2021-22	UGC	-	Development of Infrastructure (Capital Grant)	550.00
	UGC	-	Development of Infrastructure (Capital Grant)	1376.00
	MoE	-	Development of Infrastructure (Capital Grant)	744.84
2022-23	UGC	-	Development of Infrastructure (Capital Grant)	650.00
	MoE	-	Development of Infrastructure (Capital Grant)	372.42




Registrar (Acting)
 Guru Ghasidas Vishwavidyalaya
 (A Central University)
 Bilaspur (C.G.) 495 009 India


Finance Officer
 गुरु गणेशदास विश्वविद्यालय, बिलासपुर (स.ग.)
 GURU Ghasidas Vishwavidyalaya
 Bilaspur (C.G.)

GURU GHASIDAS VISHWAVIDYALAYA, BILASPUR (C.G.)
SCHEDULE OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 01.04.2022 To 31.03.2023

SCHEDULE 10: GRANTS/ SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Particulars	MoE		UGC						Current Year Total	Previous Year Total
	HEPA Loan Repayment	PMMNMTT (Specific Scheme)	Plan (XI & XII)	ECEL (Specific Scheme)	Mahima Gurm Chair	31 Recurring	35 Capital	36 Salary		
Balance B/F	3,72,42,045	69,00,000	7,23,63,242	80,18,379	-	1,40,48,882	11,11,15,318	1,07,05,422	26,03,93,288	57,84,56,448
Add : Receipts during the year	9,20,49,785	-	-	-	10,60,000	44,52,00,000	6,50,00,000	93,60,00,000	153,93,09,785	119,87,92,298
Add : Interest	35,20,346	4,03,137	81,21,159	-	-	8,97,382	61,85,860	6,83,816	1,98,11,700	3,04,70,814
Add : Other (Receivable from UGC)	-	-	-	-	-	1,12,06,688	-	5,85,43,538	6,97,50,226	1,95,21,150
Total	13,28,12,176	73,03,137	8,04,84,401	80,18,379	10,60,000	47,13,82,952	18,23,01,178	100,89,32,776	188,92,64,999	1,82,72,40,710
Less : Refund to UGC Grant	23,26,000	-	-	-	-	-	36,20,059	-	59,46,059	-
Less : Interest Refundable	35,20,346	4,03,137	81,21,159	-	-	8,97,382	61,85,860	6,83,816	1,98,11,700	3,04,70,814
Less: Recovery of Salary, Pension/Fellowship	-	-	-	-	-	8,89,024	-	1,86,32,126	1,95,21,150	1,02,58,005
Less : Utilised for capital expenditure (A)	7,44,84,000	-	-	-	-	-	6,53,04,697	-	13,97,88,697	58,77,18,304
Less : Utilised for Revenue expenditure (B)	1,52,39,785	-	-	18,78,608	5,08,817	45,55,17,664	1,00,02,894	97,59,11,412	145,90,59,180	93,84,00,299
Balance C/F (C)	3,72,42,045	69,00,000	7,23,63,242	61,39,771	5,51,183	1,40,48,882	9,71,87,668	1,07,05,422	24,51,38,213	26,03,93,288

A- Appears as addition to capital fund as well as additions to Fixed Assets during the year .

B- Amount utilized to Revenue expenditure appear as Income in Income & Expenditure Account.


C- (i) Balance of grant disclosed under current Liabilities in the Balance Sheet and will become the opening balance of grant next year.


(ii) Represented by bank balances investments and advances on the assets side.


(iii) Receipts during the year includes interest & other .

PMMNMTT - Pandit Madan Mohan Malaviya National Mission on Teachers and Teaching.

ECEL - Establishment of Centres for Endangered Languages.


 Internal Audit Officer
 Internal Audit Officer
 Guru Ghasidas Vishwavidyalaya,
 Bilaspur (C.G.)


 Finance Officer
 Finance Officer
 गुरु ग्हासीदास विश्वविद्यालय, बिलासपुर
 Guru Ghasidas Vishwavidyalaya
 Bilaspur (C.G.)


 Registrar
 Registrar
 गुरु ग्हासीदास विश्वविद्यालय, बिलासपुर (C.G.)
 Guru Ghasidas Vishwavidyalaya
 Bilaspur (C.G.)

GURU GHASIDAS VISHWAVIDYALAYA, BILASPUR (C.G.)
SCHEDULE OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 01.04.2021 To 31.03.2022


SCHEDULE 10: GRANTS/ SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)


Particulars	MoE		UGC					(Amount in Rupees)	
	HEPA Loan Repayment	PMMMNMTT (Specific Scheme)	Plan (XI & XII)	ECEL (Specific Scheme)	31 Recurring	35 Capital	36 Salary	Current Year Total	Previous Year Total
Balance B/F	3,72,42,045	-	14,01,66,242	86,05,990	1,40,48,882	36,76,87,288	1,07,06,001	57,84,56,448	78,80,62,131
Add : Receipts during the year	8,62,14,298	1,69,00,000	-	-	20,00,00,000	19,26,00,000	70,30,78,000	119,87,92,298	107,63,61,006
Add : Interest	60,81,616	70,802	58,08,376	-	7,23,517	1,72,35,174	5,51,329	3,04,70,814	3,05,31,407
Add : Other (Corpus Fund for Salary & Recurring)	-	-	-	-	8,89,024	-	-	1,86,32,126	1,57,03,476
Total	12,98,37,959	1,69,70,802	14,59,74,618	86,06,990	21,86,61,423	67,75,22,462	73,29,67,456	182,72,40,710	1,91,06,58,020
Less : Refund to UGC Grant	-	-	-	-	-	-	-	-	97,18,846
Less : Interest Refund	-	-	-	-	-	-	-	-	13,15,93,429
Less : Interest Refundable	60,81,616	70,802	58,08,376	-	7,23,517	1,72,35,174	5,51,329	3,04,70,814	3,12,22,807
Less : Grant Refundable	-	-	-	-	-	-	-	-	1,29,05,500
Less: Recovery of Salary,Pension/Fellowship	-	-	-	-	1,02,58,005	-	-	1,02,58,005	1,12,41,297
Less : Utilised for capital expenditure (A)	7,44,84,000	1,00,00,000	6,78,03,000	5,69,797	-	43,48,61,507	-	58,77,18,304	24,65,28,765
Less : Utilised for Revenue expenditure (B)	1,17,30,298	-	-	17,814	19,06,31,019	1,43,10,463	72,17,10,705	93,84,00,299	88,89,90,928
Balance C/F (C)	3,72,42,045	69,00,000	7,23,63,242	80,18,379	1,40,48,882	11,11,18,318	1,07,06,422	26,03,93,288	87,84,56,448

- A- Appears as addition to capital fund as well as additions to Fixed Assets during the year .
 B- Amount utilized to Revenue expenditure appear as Income in Income & Expenditure Account.
 C- (i) Balance of grant disclosed under current Liabilities in the Balance Sheet and will become the opening balance of grant next year.
 (ii) Represented by bank balances investments and advances on the assets side.
 (iii) Receipts during the year includes interest & other .

PMMMNMTT - Pandit Madan Mohan Malaviya National Mission on Teachers and Teaching.
 ECEL - Establishment of Centres for Endangered Languages.


 Internal Audit Officer (I/A)
 Guru Ghasidas Vishwavidyalaya
 Bilaspur (C.G.)


 Finance Officer
 गुरु घासीदास विश्वविद्यालय, बिलासपुर (उ.प्र.)
 Guru Ghasidas Vishwavidyalaya
 Bilaspur (C.G.)
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 Registrar
 गुरु घासीदास विश्वविद्यालय, बिलासपुर (उ.प्र.)
 Guru Ghasidas Vishwavidyalaya
 Bilaspur (C.G.)


GURU GHASIDAS VISHWAVIDYALAYA, BILASPUR (C.G.)
SCHEDULE OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 01.04.2020 To 31.03.2021

SCHEDULE 10: GRANTS/ SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)


(Amount in Rupees)


Particulars	MoE		UGC				Current Year Total	Previous Year Total	
	HEFA Loan Repayment	PMMMNMTT (Specific Scheme)	Plan (XI & XII)	ECEL (Specific Scheme)	31 Recurring	35 Capital			36 Salary
Balance B/F	3,72,42,000	2,11,00,029	28,85,56,412	1,01,70,160	1,67,82,969	40,35,05,139	1,07,05,422	78,80,62,131	92,04,18,179
Add : Receipts during the year	4,11,16,006	-	-	87,45,000	18,10,00,000	13,56,00,000	70,99,00,000	107,63,61,006	88,71,06,000
Add : Interest	1,16,576	4,56,184	86,18,665	5,35,393	7,44,591	1,94,92,611	5,67,387	3,05,31,407	6,35,52,816
Add : Other	-	-	54,45,471	-	1,02,58,005	-	-	1,57,03,476	2,07,21,849
Total	7,84,74,582	2,15,56,213	30,26,20,848	1,94,50,553	20,87,85,568	58,85,97,750	72,11,72,809	191,06,58,020	1,89,17,98,844
Less : Grant Refund	-	-	89,82,069	-	7,26,777	10,000	-	97,18,846	50,00,000
Less : Interest Refund	-	-	12,21,61,625	-	94,31,804	-	-	13,15,93,429	82,63,650
Less : Interest Refundable	1,16,576	4,56,184	86,18,665	12,26,793	7,44,591	1,94,92,611	5,67,387	3,12,22,807	6,27,92,704
Less : Grant Refundable	-	1,29,05,500	-	-	-	-	-	1,29,05,500	-
Less : Corpus Fund for Salary & Pension	-	-	-	-	-	-	1,12,41,297	1,12,41,297	-
Less : Utilised for capital expenditure (A)	3,72,42,000	61,00,000	2,26,91,947	90,86,967	-	17,14,07,851	-	24,65,28,765	26,76,65,603
Less : Utilised for Revenue expenditure (B)	38,73,961	20,94,529	-	5,30,803	18,38,33,511	-	69,86,58,124	88,89,90,928	75,92,54,644
Less : Other (C)	-	-	-	-	-	-	-	-	7,60,112
Balance C/F (D)	3,72,42,048	-	14,01,56,242	86,05,990	1,40,48,882	36,76,87,288	1,07,06,001	67,84,66,448	78,80,62,131

- A- Appears as addition to capital fund as well as additions to Fixed Assets during the year .
 B- Amount utilized to Revenue expenditure appear as income in Income & Expenditure Account.
 C- Amount utilized for Interest paid.
 D- (i) Balance of grant disclosed under current Liabilities in the Balance Sheet and will become the opening balance of grant next year.
 (ii) Represented by bank balances investments and advances on the assets side.
 (iii) Receipts during the year includes interest & other .
 E- PMMMNMTT - Pandit Madan Mohan Malaviya National Mission on Teachers and Teaching.
 F - ECCEL - Establishment of Centres for Endangered Languages.


 Internal Audit Officer
 Internal Audit Officer (I/C)
 Guru Ghasidas Vishwavidyalaya
 Bilaspur (C.G.)


 Finance Officer


 Finance Officer
 ३६ आर्य समाज भवन, बिलासपुर (C.G.)
 (Dist. Ghasidas Vishwavidyalaya
 Bilaspur (C.G.))


 Registrar (Acting)
 Guru Ghasidas Vishwavidyalaya
 (A Central University)
 Bilaspur (C.G.) 485 009 India

GURU GHASIDAS VISHWAVIDYALAYA, BILASPUR (C.G.)
SCHEDULE OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 01.04.2019 To 31.03.2020

SCHEDULE 10: GRANTS/ SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Particulars	MHRD		UGC				Current Year Total	Previous Year Total	
	HEFA Loan Repayment	PMMMMNMT T (Specific Scheme)	Plan (XI & XII)	ECEL (Specific Scheme)	31 Recurring	35 Capital			36 Salary
Balance B/F	-	4,53,71,032	41,53,40,766	1,86,75,538	1,21,21,510	42,84,44,055	4,65,278	92,04,18,179	96,03,88,908
Add : Receipts during the year	3,72,42,000	-	-	-	18,55,94,000	9,20,00,000	57,22,70,000	88,71,06,000	97,12,65,000
Add : Interest	1,99,984	9,25,793	3,36,57,749	5,10,742	9,69,684	2,58,83,108	14,05,756	6,35,52,816	7,79,39,353
Add : Other	-	-	50,00,000	-	44,80,552	-	1,12,41,297	2,07,21,849	-
Total	3,74,41,984	4,62,96,825	45,39,98,515	1,91,86,280	20,31,65,746	54,63,27,163	58,53,82,331	189,17,98,844	2,00,95,93,261
Less : Grant Refund	-	-	50,00,000	-	-	-	-	50,00,000	-
Less : Interest Refund	-	22,10,950	12,26,588	-	6,92,000	41,34,112	-	82,63,650	5,17,68,261
Less : Interest Refundable	1,99,984	9,25,793	3,28,97,637	5,10,742	9,69,684	2,58,83,108	14,05,756	6,27,92,704	7,54,80,887
Less : Utilised for capital expenditure (A)	-	2,09,00,000	12,55,57,766	84,03,033	-	11,28,04,804	-	26,76,65,603	18,64,71,044
Less : Utilised for Revenue expenditure (B)	-	11,60,053	-	1,02,345	18,47,21,093	-	57,32,71,153	75,92,54,644	77,54,54,890
Less : Other (C)	-	-	7,60,112	-	-	-	-	7,60,112	-
Balance C/F (D)	3,72,42,000	2,11,00,029	28,85,56,412	1,01,70,160	1,67,82,969	40,35,05,139	1,07,05,422	78,80,62,131	92,04,18,179

A- Appears as addition to capital fund as well as additions to Fixed Assets during the year .

B- Amount utilized to Revenue expenditure appear as Income in Income & Expenditure Account.

C- Amount utilized for Interest paid.

D- (i) Balance of grant disclosed under current Liabilities in the Balance Sheet and will become the opening balance of grant next year.


(ii) Represented by bank balances investments and advances on the assets side.

(iii) Receipts during the year includes interest & other .

E- Previous year Revenue expenditure of Rs.775454890 is excluding Internal Receipt Rs.111608892 & Corpus fund Interest Rs.3500000.

F- PMMMMNMTT - Pandit Madan Mohan Malaviya National Mission on Teachers and Teaching.

G - ECEL - Establishment of Centres for Endangered Languages.


सहायक अंकेक्षण
 Assistant Registrar (Internal Audit)
 गुरु घासीदास विश्वविद्यालय, बिलासपुर (छ.ग.)
 Guru Ghasidas Vishwavidyalaya


 A.O.


Finance Officer
 Finance Office.
 गुरु घासीदास विश्वविद्यालय, बिलासपुर
 Guru Ghasidas Vishwavidyalaya

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कुल शिक्षण अधिकारी
 Registrar
 गुरु घासीदास विश्वविद्यालय, बिलासपुर (छ.ग.)
 Guru Ghasidas Vishwavidyalaya

GURU GHASIDAS VISHWAVIDYALAYA, BILASPUR (C.G.)
SCHEDULE OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 01.04.2018 To 31.03.2019

SCHEDULE 10: GRANTS/ SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

Particulars	(Amount in Rupees)						
	Govt. Of India	Plan		Total Plan	Non Plan (31 Recurring, 36 Salary & 35 Capital)	Current Year Total	Previous Year Total
		Plan (XI & XII)	Specific Schemes				
Balance B/F	-	52,80,30,590	-	52,80,30,590	37,38,64,433	90,18,95,023	39,74,66,834
Add : Receipts during the year	-	-	-	-	96,72,15,000	96,72,15,000	1,12,42,18,000
Add : Interest	-	3,73,81,482	-	3,73,81,482	3,80,99,405	7,54,80,887	7,11,60,784
Add : Internal Receipts	-	-	-	-	11,16,08,892	11,16,08,892	9,96,52,466
Add : Corpus Fund Interest	-	-	-	-	35,00,000	35,00,000	-
Total	-	56,54,12,072	-	56,54,12,072	1,49,42,87,730	2,05,96,99,802	1,69,24,98,084
Less : Interest Refund to UGC	-	5,17,68,261	-	5,17,68,261	-	5,17,68,261	-
Less : Interest Refundable To UGC	-	3,73,81,482	-	3,73,81,482	3,80,99,405	7,54,80,887	-
Less : Utilised for capital expenditure (A)	-	5,18,04,488	-	5,18,04,488	13,46,66,556	18,64,71,044	12,32,93,650
Less : Utilised for Revenue expenditure (B)	-	91,17,075	-	91,17,075	88,04,90,926	88,96,08,001	70,07,02,343
Balance C/F (C)	-	41,53,40,766	-	41,53,40,766	44,10,30,843	85,63,71,609	86,85,02,091

Notes:

The Opening Balance of Non Plan Grant & Receipts during the year appears under income head & both Capital/Revenue Expenditure under Expenditure Head in the Income & Expenditure A/c .

A- Appears as addition to capital fund as well as additions to Fixed Assets during the year .

B- Non Plan Expenses are Separately disclosed under sch.3C.

C- (i) balance of grant disclosed under current Liabilities in the Balance Sheet and will become the opening balance of grant next year.

(ii) Represented by bank balances investments and advances on the assets side.

(iii) Receipts during the year includes interest & other .


Internal Audit Officer


A.O.

038

 Finance Officer
 गुरु घासीदास विश्वविद्यालय, बिलासपुर (छ.ग.)
 Guru Ghasidas Vishwavidyalaya


 Registrar (Acting)
 Guru Ghasidas Vishwavidyalaya
 (A Central University)
 Bilaspur (C.G.) 495 009 India

GURU GHASIDAS VISHWAVIDYALAYA, BILASPUR (C.G.)
SCHEDULE OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR 01.04.2017 To 31.03.2018

SCHEDULE 10: GRANTS/ SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

(Amount in Rupees)

Particulars	Plan		Total Plan	Non Plan (31 Recurring, 36 Salary & 35 Capital Head)	Current Year Total	Previous Year Total
	Govt. Of India	UGC				
		Plan (XI & XII)				
Balance B/F		34,99,55,764	34,99,55,764	4,75,11,070	39,74,66,834	70,72,09,813
Add : Transfer From XII Plan		-	-	12,71,74,000	12,71,74,000	-
Add : Receipts during the year		37,64,00,000	37,64,00,000	74,78,18,000	112,42,18,000	47,49,22,000
Add : Interest		5,17,68,261	5,17,68,261	1,93,92,523	7,11,60,784	6,29,59,895
Add : Internal Receipts		-	-	9,96,52,466	9,96,52,466	8,89,11,848
Add : Corpus Fund Interest		-	-	4,48,92,932	4,48,92,932	-
Total		77,81,24,025	77,81,24,025	108,64,40,991	186,45,65,016	133,40,03,556
Less : Refund to UGC		-	-	-	-	-
Balance		-	-	-	-	-
Less : Transfer To Non Plan		12,71,74,000	12,71,74,000	-	12,71,74,000	-
Less : Utilised for capital expenditure (A)		11,64,19,149	11,64,19,149	1,83,74,501	13,47,93,650	33,59,82,989
Less : Utilised for Revenue expenditure (B)		65,00,286	65,00,286	69,42,02,057	70,07,02,343	60,05,53,733
Balance C/F (C)		52,80,30,590	52,80,30,590	37,38,64,433	90,18,95,023	39,74,66,834

Notes:

The Opening Balance of Non Plan Grant & Receipts during the year appears under income head & both Capital/Revenue Expenditure under Expenditure Head in the Income & Expenditure A/c .

A- Appears as addition to capital fund as well as additions to Fixed Assets during the year .

B- Non Plan Expenses are Separately disclosed under sch.3C.

C- (i) balance of grant disclosed under current Liabilities in the Balance Sheet and will become the opening balance of grant next year.

(ii) Represented by bank balances investments and advances on the assets side.

(iii) Receipts during the year includes interest & other .



[Signature]
 Internal Audit Officer
 सहायक कुलसचिव (आंतरिक अंकेक्षण)
 Assistant Registrar (Internal Audit)
 गुरु घासीदास विश्वविद्यालय, बिलासपुर (छ.ग.)
 Guru Ghasidas Vishwavidyalaya
 Bilaspur (C.G.)

[Signature]
 A.O.

[Signature]
 Finance Officer
 वित्ताधिकारी
 Finance Officer
 गुरु घासीदास विश्वविद्यालय, बिलासपुर (छ.ग.)
 Guru Ghasidas Vishwavidyalaya
 Bilaspur (C.G.)

[Signature]
 Registrar
 कुल सचिव / Registrar
 गुरु घासीदास विश्वविद्यालय, बिलासपुर (छ.ग.)
 Guru Ghasidas Vishwavidyalaya
 Bilaspur (C.G.)



ज्ञान-विज्ञान विभूक्तये

डॉ. जितेन्द्र कुमार त्रिपाठी
संयुक्त सचिव

Dr. Jitendra K. Tripathi
Joint Secretary



सत्यमेव जयते

विश्वविद्यालय अनुदान आयोग
University Grants Commission

(शिक्षा विभाग, भारत सरकार)
(Ministry of Education, Govt. of India)

बहादुर शाह जफर मार्ग, नई दिल्ली-110002
Bahadur Shah Zafar Marg, New Delhi-110002
दूरभाष Ph : 011-23239200
E-mail : jitendratripathi.ugc@nic.in

D.O. No. F.1-3/2022 (CU)

16 JUN 2022

June, 2022

Subject:- Annual Allocation under Capital Assets-35 for the year 2022-23-regarding.

Dear Sir,

In order to finalise the Annual Allocation under Capital Assets for the year 2022-23, UGC constituted a Committee to assess the financial requirement of various central universities under Capital Assets for the financial year 2022-23. Based on the recommendation of the Committee, the approval of the UGC is conveyed under Capital Assets for the year 2022-23 subject to release of funds by the Ministry of Education in respect of Guru Ghasidas Vishwavidyalaya as per details below:-

(Rs. in lakhs)

S. No.	Name of the Item	Annual Allocation for the year 2022-23 under Capital Assets approved by UGC
1	Books / Journals	100.00
2	ICT enabled infrastructure for online learning and content development and procurement of e-resource (perpetual)	200.00
3	Small Equipment/laboratories	150.00
4	Campus Development	100.00
5	Others infrastructure including furniture & fixture	100.00
	Total	650.00

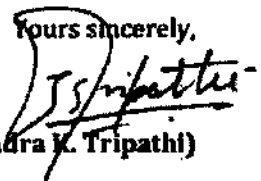
1. In the present scenario, online journals are available. Hence, the university may utilize the facilities/ journal made available by the INFLIBNET/ National Digital Library.
2. UGC vide its letter No.F.1-1/2012 (CU) dated 17.09.2016, 25.11.2016 and 2.3.2017 circulated the guidelines for approval of building projects. University may strictly follow the procedure of approval of building projects as per above stated UGC guidelines and send the proposal for construction/renovation/ repairs costing more than Rs.75.00 lakhs to UGC for seeking prior approval of UGC Standing Committee.
3. University may not initiate the work / project i.e. approach road, water pipe line, electric sub-station etc. which are the responsibility of the State Government. In this regard, university may take up the matter with State Government/Central Government/UGC as the case may be.
4. University should follow the General Financial Rules, 2017 as well as instructions of GFR 130 to 141 pertaining to execution of the works.
5. The Central Vigilance Commission (CVC) vide its letter No.011/VGL/014 dated 11th February, 2011 has circulated the instructions on "Transparency in Tendering System" and

No.01-11-CTE-SH-100 dated 17.02.2011 regarding "Mobilization – Advance". Therefore, the construction work should strictly be as per General Financial Rules, 2017 and CVC instructions issued from time to time.

- .6. The MHRD (now MoE) has clearly articulated the guidelines for financial management in Central Universities and procedure has been well laid down in the MHRD letter No.F.61-19/2005-Desk (U) dated 3rd March, 2016. Therefore, university may ensure that the instructions to maintain financial propriety are strictly followed and no deviation from the procedure be allowed.
- .7. UGC vide its letter No.F.13-2/2017 (CU) dated 27th May, 2017 has sent a letter to all central universities for adoption of General Financial Rules (GFR) 2017. Therefore, university should follow the General Financial Rules, 2017.
- .8. University may follow the reservation policy of Govt. of India/UGC for SC/ST/OBC/EWS/PwBD in appointment of teaching and non-teaching staff and for reservation in admissions the Central Educational Institutions (Reservation in Admission) Act 2006 and as amended in 2012 may be followed.
- .9. University may fill up the backlog vacancies for SC/ST/OBC/EWS/PwBD at the earliest to fulfil the statutory requirement of Govt. of India.
- .10. All statutory posts should be filled by appointment through Selection Committee as per UGC Regulations.
- .11. University may fill up the teaching posts as per UGC Regulations on Minimum Qualification for Appointment of Teachers and other Academic Staff in Universities and Colleges and Measures for the Maintenance of Standards in Higher Education, 2018 as amended from time to time and make serious efforts to fill up the teaching posts at the earliest.

I would also like to request you to ensure that the utilization of the grants received by the university shall be submitted to the UGC in time to enable smooth management of funds, to avoid unnecessary audit objections and Pull back by RBI (TSA). The release of grant would depend on the pace of expenditure by the University & timely submission of utilization certificate / statement of expenditure.

With warm regards,

Yours sincerely,

(Jitendra K. Tripathi)

Prof. Alok Kumar Chakrawal
Vice-Chancellor
Guru Ghasidas Vishwavidyalaya
Bilaspur,
Chhatisgarh - 495 009



सत्यमेव जयते

विश्वविद्यालय अनुदान आयोग
University Grants Commission
शिक्षा मंत्रालय, भारत सरकार
(Ministry of Education, Govt. of India)
बहादुरशाह जफर मार्ग, नई दिल्ली- 110 002
Bahadurshah Zafar Marg, New Delhi-110002
Phone : 011-23604322



ज्ञान-विज्ञान विमुक्तये

No.F. 23-18/2021 (CU)

March, 2022

The Registrar
Guru Ghasidas Vishwavidyalaya
Bilaspur - 495009, Chhattisgarh

21 MAR 2022

Subject: Approval of Grants-in-aid to Guru Ghasidas Vishwavidyalaya under Capital Assets for the year 2021-2022.

Sir,

I am directed to convey the approval of the University Grants Commission for an amount Rs.13,76,00,000/- (Rupees Thirteen Crore Seventy Six Lakh Only) to Guru Ghasidas Vishwavidyalaya , , Bilaspur - 495009 Chhattisgarh under Grant-in-Aid Capital Assets for the year 2021-2022 as per details below:-

(Amount in Lakhs)

Name of Items with Allocation	Head of Account	Grant already sanctioned	Grant now being sanctioned	Total Grant
For the infrastructure development under EWS	General 1(Q).I 35 Gen	551.46	1243.87	1795.33
	General 1(Q).II 35 SC	33.09	87.56	120.65
	General 1(Q).III 35 ST	21.45	44.57	66.02
		606.00	1376.00	1982.00

The above said grant has been released by the MoE, subject to the following conditions for the three building projects covered under EWS as below:-

Sr. No.	Name of Building Projects	Amount in Crore
1.	Construction of Lecture Hall Complex Common Faculty	26.070
2.	New Girls Hostel with 250 capacity	17.265
3.	New Boys Hostel with 250 capacity	17.265
	Total	60.60

1. Since CUs are on TSA, it may be ensured by the University that the funds released will be utilized during the current financial year i.e. 2021-22 itself and there is no parking of funds;
2. The cost needs to be rationalized/ reduced in all the projects as per latest CPWD schedule of rates. Award of work needs to be executed as per GFR 2017 guidelines.
3. The infrastructure constructed under this scheme shall be barrier-free and accessible to persons with disability.
4. Maintenance cost should be fully borne by the University through user fee.

"In respect of some transaction like payment of TDS, Income Tax and GST, Opening of Letter of credit in favour of foreign supplier, scholarships to foreign students not having account in India and court attachment from salaries of employees, the services of the existing account at commercial banks can be utilized. However, No money transferred under this provision can be parked in a commercial bank for more than seven days."

The sanction letter of the above-mentioned grant is being issued separately under General, SC, ST Component.

Yours faithfully,

(V Talreja)
Under Secretary

Copy to :

- 1) The Finance Officer, Guru Ghasidas Vishwavidyalaya, , Bilaspur - 495009 Chhattisgarh
- 2) Policy File No.F.81-1/2019(CU)
- 3) Computer File

(Lalita Arora)
Section Officer



ज्ञान-विज्ञान विमुक्तये

डॉ. जितेन्द्र कुमार त्रिपाठी
संयुक्त सचिव

Dr. Jitendra K. Tripathi
Joint Secretary



सत्यमेव जयते

विश्वविद्यालय अनुदान आयोग
University Grants Commission

(शिक्षा मंत्रालय, भारत सरकार)
(Ministry of Education, Govt. of India)

बहादुर शाह जफर मार्ग, नई दिल्ली-110002
Bahadur Shah Zafar Marg, New Delhi-110002
दूरध्वनि Ph : 011-23239200

E-mail : jitendratripathi.ugc@nic.in

D.O. No. F.1-3/2021 (CU)

August, 2021

25 AUG 2021

Subject:- Annual Allocation under **Capital Assets-35** for the year 2021-22-regarding.

Dear Sir,

In order to finalise the Annual Allocation under Capital Assets for the year 2021-22, UGC constituted a Committee to assess the financial requirement of various central universities under Capital Assets for the financial year 2021-22. Based on the recommendation of the Committee, the approval of the UGC is conveyed under Capital Assets for the year 2021-22 subject to release of funds by the Ministry of Education in respect of Guru Ghasidas Vishwavidyalaya as per details below:-

(Rs. in lakhs)

S. No.	Name of the Item	Annual Allocation for the year 2021-22 under Capital Assets approved by UGC
1	Books / Journals E-resource (perpetual)	150.00
2	ICT enabled Infrastructure for online learning	100.00
3	Equipment/laboratories	100.00
4	Campus Development	100.00
5	Other Infrastructure including furniture & fixture	100.00
	Total	550.00

1. UGC vide its letter No.F.1-1/2012 (CU) dated 17.09.2016, 25.11.2016 and 2.3.2017 circulated the guidelines for approval of building projects. University may strictly follow the procedure of approval of building projects as per above stated UGC guidelines and send the proposal for construction/renovation/ repairs costing more than Rs.75.00 lakhs to UGC for seeking prior approval of UGC Standing Committee.
2. University may not initiate the work / project i.e. approach road, water pipe line, electric sub-station etc. which are the responsibility of the State Government. In this regard, university may take up the matter with State Government/Central Government/UGC as the case may be.
3. University should follow the General Financial Rules, 2017 as well as instructions of GFR 130 to 141 pertaining to execution of the works.
4. The Central Vigilance Commission (CVC) vide its letter No.011/VGL/014 dated 11th February, 2011 has circulated the instructions on "Transparency in Tendering System" and No.01-11-CTE-SH-100 dated 17.02.2011 regarding "Mobilization - Advance". Therefore, the construction work should strictly be as per General Financial Rules, 2017 and CVC instructions issued from time to time.

5. The MHRD (now MoE) has clearly articulated the guidelines for financial management in Central Universities and procedure has been well laid down in the MHRD letter No.F.61-19/2005-Desk (U) dated 3rd March, 2016. Therefore, university may ensure that the instructions to maintain financial propriety are strictly followed and no deviation from the procedure be allowed.
6. UGC vide its letter No.F.13-2/2017 (CU) dated 27th May, 2017 has sent a letter to all central universities for adoption of General Financial Rules (GFR) 2017. Therefore, university may follow the General Financial Rules, 2017 and take urgent necessary action to amend their manuals of financial procedures to bring them in conformity with GFRs, 2017 and those don't have their own approved manuals on financial procedures may adopt the provisions of GFRs, 2017 and instructions/guideline there under from time to time.
7. University may follow the reservation policy of Govt. of India/UGC for SC/ST/OBC/EWS/PwD in appointment of teaching and non-teaching staff and for reservation in admissions the Central Educational Institutions (Reservation in Admission) Act 2006 and as amended in 2012 may be followed.
8. University may fill up the backlog vacancies for SC/ST/OBC/EWS/PwD at the earliest to fulfil the statutory requirement of Govt. of India.
9. All statutory posts should be filled by appointment through Selection Committee as per UGC Regulations.
10. University may fill up the teaching posts as per UGC Regulations on Minimum Qualification for Appointment of Teachers and other Academic Staff in Universities and Colleges and Measures for the Maintenance of Standards in Higher Education, 2018 as amended from time to time and make serious efforts to fill up the teaching posts at the earliest.

I would like to request you to ensure that the utilization of the grants received by the university shall be submitted to the UGC in time to enable smooth management of funds and to avoid unnecessary audit objections. The release of grant would depend on the pace of expenditure by the University & timely submission of utilization certificate / statement of expenditure.

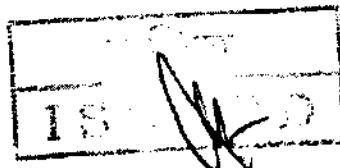
With warm regards,

Yours sincerely,

(Jitendra K. Tripathi)

Prof. Alok Kumar Chakrawal
Vice-Chancellor
Guru Ghasidas Vishwavidyalaya
Bilaspur,
Chhatisgarh - 495 009

Ok
27/08/2024





सत्यमेव जयते

विश्वविद्यालय अनुदान आयोग
University Grants Commission
शिक्षा मंत्रालय, भारत सरकार
(Ministry of Education, Govt. of India)
बहादुरशाह जफर मार्ग नई दिल्ली - 110 002
Bahadurshah Zafar Marg, New Delhi-110002
Phone : 011-23604413



ज्ञान-विज्ञान विमुक्तये

No.F.23-18/2021(CU)

March, 2021

The Registrar
Guru Ghasidas Vishwavidyalaya
Bilaspur - 495 009
Chhattisgarh

25 MAR 2021

Subject: Approval of Grants-in-aid to Guru Ghasidas Vishwavidyalaya under Grant-in-Aid Capital Assets Head for infrastructure development due to implementation of EWS Reservation for the year 2020-2021

Sir,

I am directed to convey the approval of the University Grants Commission for an amount Rs.6,06,00,000/- (Rupees Six Crore Six Lakh Only) to Guru Ghasidas Vishwavidyalaya, Bilaspur - 495 009, Chhattisgarh, under Grant-in-Aid Capital Assets for infrastructure development due to implementation of EWS Reservation for the year 2020-2021 as under:-

(Rs. in Lakhs)

Items / Head of Accounts		Grant already released	Grant now sanctioned	Total Grant released so far
Grants in aid Capital Assets (35)	CU Gen. I (P) 35 (i)	0.00	551.46	551.46
	CU SC I (P) 35 (ii)	0.00	33.09	33.09
	CU ST I (P) 35 (iii)	0.00	21.45	21.45
		0.00	606.00	606.00

The sanction letter of the above mentioned grant is being issued separately under General, SC, ST Component.

Yours faithfully

(A S Sajwan)
Under Secretary

Copy to:-

1. The Finance Officer, Guru Ghasidas Vishwavidyalaya, Bilaspur - 495 009, Chhattisgarh, .
2. Policy File No. 81-1/2019(CU)
3. Computer File

V. Talreja
(V Talreja)
Section Officer



ज्ञान-विज्ञान विमुक्तये

डॉ. जितेन्द्र कुमार त्रिपाठी
संयुक्त सचिव

Dr. Jitendra K. Tripathi
Joint Secretary



सत्यमेव जयते

विश्वविद्यालय अनुदान आयोग
University Grants Commission

(मानव संसाधन विकास मंत्रालय, भारत सरकार)
(Ministry of Human Resource Development, Govt. of India)

बहादुर शाह जफर मार्ग, नई दिल्ली-110002

Bahadur Shah Zafar Marg, New Delhi-110002

दूरभाष Ph : 011-23239200

E-mail : jitendratripathi.ugc@nic.in

D.O. No. F.1-3/2020 (CU)

19 SEP 2020

September, 2020

Subject:- Annual Allocation under **Capital Assets-35** for the year 2020-21 - Guru Ghasidas Vishwavidyalaya

Dear Madam,

In order to finalise the Annual Allocation under Capital Assets for the year 2020-21, UGC constituted a Committee to assess the financial requirement of various central universities under Capital Assets for the financial year 2020-21. Based on the recommendation of the Committee, the approval of the UGC is conveyed under Capital Assets for the year 2020-21 subject to release of funds by the Ministry of Education in respect of Guru Ghasidas Vishwavidyalaya as per details below:-

(Rs. in lakhs)

S. No.	Name of the Item	Annual Allocation for the year 2020-21 under Capital Assets approved by UGC
.1.	Books & Journals	150.00
.2.	ICT enabled infrastructure for online learning & E-Resource	225.00
.3.	Small Equipment's / Laboratories	150.00
.4.	Campus Development	100.00
.5.	Other Infrastructure including furniture & fixture	125.00
	Total	750.00

1. UGC vide its letter No.F.1-1/2012 (CU) dated 17.09.2016, 25.11.2016 and 2.3.2017 circulated the guidelines for approval of building projects. University may strictly follow the procedure of approval of building projects as per above stated UGC guidelines and send the proposal for construction/renovation/ repairs costing more than Rs.75.00 lakhs to UGC for seeking prior approval of UGC Standing Committee.
2. University may not initiate the work / project i.e. approach road, water pipe line, electric sub-station etc. which are the responsibility of the State Government. In this regard, university may take up the matter with State Government/Central Government/UGC as the case may be.
3. University should follow the General Financial Rules, 2017 as well as instructions of GFR 130 to 141 pertaining to execution of the works.
4. The Central Vigilance Commission (CVC) vide its letter No.011/VGL/014 dated 11th February, 2011 has circulated the instructions on "Transparency in Tendering System" and No.01-11-CTE-SH-100 dated 17.02.2011 regarding "Mobilization - Advance". Therefore, the construction work should strictly be as per General Financial Rules, 2017 and CVC instructions issued from time to time.

V. Tarreja

- : 2 : - 12 9 SEP 2020

5. The MHRD has clearly articulated the guidelines for financial management in Central Universities and procedure has been well laid down in the MHRD letter No.F.61-19/2005-Desk (U) dated 3rd March, 2016. Therefore, university may ensure that the instructions to maintain financial propriety are strictly followed and no deviation from the procedure be allowed.
6. UGC vide its letter No.F.13-2/2017 (CU) dated 27th May, 2017 has sent a letter to all central universities for adoption of General Financial Rules (GFR) 2017. Therefore, university may follow the General Financial Rules, 2017 and take urgent necessary action to amend their manuals of financial procedures to bring them in conformity with GFRs, 2017 and those don't have their own approved manuals on financial procedures may adopt the provisions of GFRs, 2017 and instructions/guideline there under from time to time.
7. University may follow the reservation policy of Govt. of India/UGC for SC/ST/OBC/EWS/PwD in appointment of teaching and non-teaching staff and for reservation in admissions the Central Educational Institutions (Reservation in Admission) Act 2006 and as amended in 2012 may be followed.
8. University may fill up the backlog vacancies for SC/ST/OBC/PwD at the earliest to fulfil the statutory requirement of Govt. of India.
9. All statutory posts should be filled by appointment through Selection Committee as per UGC Regulations.
10. University may fill up the teaching posts as per UGC Regulations on Minimum Qualification for Appointment of Teachers and other Academic Staff in Universities and Colleges and Measures for the Maintenance of Standards in Higher Education, 2018 as amended from time to time and make serious efforts to fill up the teaching posts at the earliest.

I would like request you to ensure that the utilization of the grants received by the university shall be submitted to the UGC in time to enable smooth management of funds and to avoid unnecessary audit objections. The release of grant would depend on the pace of expenditure by the University & timely submission of utilization certificate / statement of expenditure.

With warm regards,

Yours sincerely,

(Jitendra K. Tripathi)

Prof. Anjila Gupta
Vice Chancellor
Guru Ghasidas Vishwavidyalaya
Bilaspur - 495 009
Chhattisgarh

dlc
29/9/2020

V. Tripathi

ISSUED



सत्यमेव जयते

विश्वविद्यालय अनुदान आयोग
University Grants Commission
मानव संसाधन विकास मंत्रालय, भारत सरकार
(Ministry of Human Resource Development, Govt. of India)
बहादुरशाह जफर मार्ग नई दिल्ली - 110 002
Bahadurshah Zafar Marg, New Delhi-110002
Phone : 011-23604429



ज्ञान-विद्या विमुक्तये

No.F.23-3/2019(CU)

March, 2020
27 MAR 2020

The Registrar
Guru Ghasidas Vishwavidyalaya
Bilaspur - 495 009
Chhattisgarh

Subject: Approval of Grants-in-aid to Guru Ghasidas Vishwavidyalaya under Grant-in-Aid Capital Assets for the year 2019-2020

Sir,

I am directed to convey the approval of the University Grants Commission for an amount Rs.3,20,00,000/- (Rupees Three Crore Twenty Lakh Only) to Guru Ghasidas Vishwavidyalaya, Bilaspur - 495 009, Chhattisgarh, under Grant-in-Aid Capital Assets for the year 2019-2020 as under:-

(Rs. in Lakhs)

Revised Allocation under Capital Assets		Items / Head of Accounts		Grant already released	Grant now sanctioned	Total Grant released so far	
Books & Journal	200.00	Grants In aid Capital Assets (35)	CU Gen. I (A) 35	535.00	284.00	819.00	
Small Equipments/ Laboratories etc.	200.00		CU SC I (B) 35	45.00	24.00	69.00	
Campus Dev.	0.00						
Other Infrastructure including furniture & fixture	300.00		CU ST I (C) 35	20.00	12.00	32.00	
Library Support preferably E-Resource	100.00						
Repair/Renovation/Construct ions of Toilets under SBA	100.00						
Wi-Fi	20.00						
Specific purposes	0.00						
Total	920.00			600.00	320.00	920.00	

The sanction letter of the above mentioned grant is being issued separately under General, SC, ST Component.

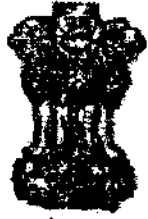
Yours faithfully

(Kulvinder Kaur)
Deputy Secretary

Copy to:-

1. The Finance Officer, Guru Ghasidas Vishwavidyalaya, Bilaspur - 495 009, Chhattisgarh,
2. Policy File No. F.1-3/2019(CU)
3. Computer File

(V Talreja)
Section Officer



सत्यमेव जयते

विश्वविद्यालय अनुदान आयोग
University Grants Commission
मानव संसाधन विकास मंत्रालय, भारत सरकार
(Ministry of Human Resource Development, Govt. of India)
बहादुरशाह जफर मार्ग नई दिल्ली - 110 002
Bahadurshah Zafar Marg, New Delhi-110002
Phone : 011-23604429



ज्ञान-विज्ञान विमुक्तये

No.F 23-3/2018(CU)

January, 2019

The Registrar
Guru Ghasidas Vishwavidyalaya
Bilaspur - 495 009
Chhattisgarh

Subject: Approval of Grants-in-aid to Guru Ghasidas Vishwavidyalaya under Grant-in-Aid Capital Assets for the year 2018-2019

Sir,

I am directed to convey the approval of the University Grants Commission for an amount **Rs.12,50,00,000/- (Rupees Twelve Crore Fifty Lakh Only)** to Guru Ghasidas Vishwavidyalaya, Bilaspur - 495 009, Chhattisgarh, under Grant-in-Aid Capital Assets for the year 2018-2019 as under:-

(Rs. in Lakhs)

Annual Allocation under Capital Assets Head	Items / Head of Accounts	Grant already released	Grant now sanctioned	Total Grant released so far	
Committed Liabilities	Grants in aid Capital Assets (35)				
Campus Dev. 350.00		CU Gen. Component I (A) 35	0.00	1187.50	1187.50
Books & Journal 200.00		CU SC Component I (B) 35	0.00	37.50	37.50
Equipments/Laboratories 300.00					
Other Infrastructure including furniture & fixture 400.00		CU ST Component I (C) 35	0.00	25.00	25.00
1250.00	Total	0.00	1250.00	1250.00	

The sanction letter of the above mentioned grant is being issued separately under General, SC, ST Component.

Yours faithfully

(Kulvinder Kaur)
Under Secretary

Copy to:-

1. The Finance Officer, Guru Ghasidas Vishwavidyalaya, Bilaspur - 495 009, Chhattisgarh,
2. Policy File No. F.1-3/2018(CU)
3. Computer File

V. Talreja
(V Talreja)
Section Officer

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विश्वविद्यालय अनुदान आयोग
University Grants Commission
मानव संसाधन विकास मंत्रालय, भारत सरकार
(Ministry of Human Resource Development, Govt. of India)
बहादुरशाह जफर मार्ग, नई दिल्ली - 110 002
Bahadurshah Zafar Marg, New Delhi-110002
Phone : 011-23604429



No.F. 82-6/2018(CU)

13th March, 2018

The Registrar,
Guru Ghasidas Vishwavidyalaya,
Bilaspur,
Chhatisgarh - 495 009.

14 MAR 2018

Subject: Approval of Grants-in-aid to the Guru Ghasidas Vishwavidyalaya for Establishment of Centres for Endangered Languages in Central Universities for the year 2017-18.

Sir,

I am directed to convey the approval of the University Grants Commission for an amount of Rs. 1,80,00,000/- (Rupees One Crore Eighty Lakhs only) to Guru Ghasidas Vishwavidyalaya, Bilaspur, Chhatisgarh - 495 009, (50% of allocation) as First Instalment for "Establishment of Centres for Endangered Languages in Central Universities" for the financial year 2017-18 as under:

			(Rs. in lakhs)
XII Plan Allocation	Name of the Item	Head of Account	Grant being sanctioned
185.10	Grants-in-aid General (Recurring) (31)	CU General Component 3(A) (80) 31	71.73
		CU SC Component 3(B) (72) 31	13.88
		CU ST Component 3(C) (72) 31	6.94
		Total	92.55
174.90	Grants of Capital Assets (Non-recurring) (35)	CU General Component 3(A) (80) 35	67.77
		CU SC Component 3(B) (72) 35	13.12
		CU ST Component 3(C) (72) 35	6.56
		Total	87.45
360.00		Grand Total	180.00

The sanction letter of the above mentioned grant is being issued separately under General, SC, ST Component.

Yours faithfully,

(Sushma Rathore)
Under Secretary

Copy forwarded for information and necessary action for:-

1. The Finance Officer, Guru Ghasidas Vishwavidyalaya, Bilaspur, Chhatisgarh - 495009.
2. File No. 15-6/2012(CU)
3. Computer file.

(S. Savithri menon)
Section Officer

15/3/18



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 -474 002

(Phone: 0751-2321459, email-id- brdgacrgwalior@cag.gov.in)



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

No. AMG-II/SAR-18/GGV,B/2021-22/D- 276

Date : 24/11/2022

प्रति,

कुलपति,
गुरु घासीदास विश्वविद्यालय (GGV),
कोनी, बिलासपुर -495009

विषय:-गुरु घासीदास विश्वविद्यालय (GGV), बिलासपुर के वर्ष 2021-22 के वार्षिक लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदय/महोदया,

Please find enclosed herewith the Separate Audit Report and Management Letter on the accounts **Guru Ghasidas Vishwavidyalaya, Bilaspur (Chhattisgarh) for the year 2021-22**. 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. 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,


उप-निदेशक (केन्द्रीय)

Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of Guru Ghasidas Vishwavidyalaya, Bilaspur for the year ended 31 March 2022.

We have audited the attached Balance Sheet of Accounts of Guru Ghasidas Vishwavidyalaya (GGV), Bilaspur as at 31 March 2022, 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 & Conditions of Service) Act, 1971. These financial statements are the responsibility of the GGV'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 & 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 disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis of 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 (erstwhile MHRD), Government of India vide order no. 29-4/2012-IFD dated April 2015.

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

(iv) We further report that:-

A. Balance Sheet

1. Sources of Funds

1.1 Current Liabilities and Provisions (Schedule-3) – ₹ 363.14 crore

This does not include ₹ 13.76 crore being advance given to CPWD for construction work and treated as utilization of grant. This resulted in understatement of Current Liabilities and Provisions by ₹ 13.76 crore and overstatement of Capital Fund by same amount.

B. General

1. Current Assets (Schedule-7) under the head term deposits balance shown by ₹ 1,28,04,18,756 /- while closing balance of same in Receipts and Payments Account has been shown by Nil. This needs rectification.

2 (i) Advances of ₹ 1,39,69,458/- were given to employees (Non-Interest Bearing) during the period 2014 to 03/2022 is outstanding.

(ii) Advances and other amount of ₹ 16,05,41,586/- of the period 2007 to 03/2022 recoverable in cash or in kind of other is outstanding.

3. Loans, Advances and Deposits (Schedule- 08) includes receivables of ₹ 271.16 crore on account of retirement benefits without prior sanction of MoE/UGC needs necessary corrective action.

4. Capital Expenditure of ₹ 9.46 crore has been classified as provisions for capitalized items against which capital assets were under completion. Hence, ₹ 9.46 crore should be shown as unutilized grant in Current Liabilities. This resulted in understatement of unutilized grants by ₹ 9.46 crore and overstatement of provisions for payment of capital nature items under the schedule Current Liabilities and Provision by same amount.

C. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Vice-chancellor, Guru Ghasidas Vishwavidyalaya, Bilaspur through a Management Letter issued separately for remedial/ corrective action.

D. Grant-in-aid


GGV Bilaspur received grant-in-aid of ₹ 119.88 crore and interest received thereon amounting to ₹ 3.05 crore along with internal receipt of ₹ 15.96 crore and others ₹ 1.95 crore. In addition to this, there was an unspent balance of ₹ 57.85 crore of the previous year. Thus out of total available ₹ 198.69 crore an amount of ₹ 168.57 crore¹ was utilized and ₹ 3.05 crore pertains to interest refundable/refunded and ₹ 1.03 crore other expenditure leaving an unutilized balance of ₹ 26.04 crore.

- (v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.
- (vi) In our opinion and 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 mentioned in the 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 Guru Ghasidas Vishwavidyalaya, Bilaspur as at 31 March 2022; and
- b In so far as it relates to Income & Expenditure Account of the deficit, for the year ended on that date.

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

Place:

Date:


Director General of Audit
(Central Receipts)

¹ (XII Plan) Non recurring- ₹ 6.78 crore, Head 31,35,36 and EWS ₹ 152.11 crore, MHRD grant- ₹ 8.62 crore, Esta of Center for Endangered Language- ₹ 0.06 crore and PMMMNM- ₹ 1.00 crore

Annexure

1 Adequacy of Internal Audit system:

The internal audit of the GGV, Bilaspur was conducted during the year by the internal audit wing of GGV, Bilaspur.

2 Adequacy of Internal control system:

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

- i. 33 Audit observations for the period 02/2009 to 01/2021 were raised on financial transaction in regard to compliance with Law, Rules and Regulations (Propriety and Regularity) were reported through Inspection Reports (IR) were still pending.
- ii. No Training and Development policy is in place.
- iii. The item wise, highest and lowest levels of consumable stock have neither been fixed and nor maintained.
- iv. The dead stock register not maintained.
- v. GGV does not maintain any records regarding funds withheld /deposits of firms and contractors with it. University does not maintain firm/contractor wise deposits. Any deposit made by firm /contractor is refunded on demand and after recommendation of concern department.

3 System of Physical Verification of Fixed Assets:

Physical verification of Fixed Assets has not been conducted during FY 2021-22. Physical verification was found to be inadequate due to:

- i. Final action on disposable items /written off items is yet to be taken on physical verification carried out in 2020-21.
- ii. The profit /loss arising out of the physical verification carried out in 2020-21 does not reflect in Annual Accounts of the year 2021-22. The process of auction/sale of the condemned items is not completed.

4 System of Physical Verification of Inventories:

Physical verification of inventories has not been conducted during the year 2021-22. Physical verification of inventories was found to be inadequate as valuation of inventories has not been done as required by the format of accounts and AS-2.

5 Regularity in payment of statutory dues:

No irregularity was noticed in the payment of statutory dues.

mdy
24/12/20
Sr. Audit Officer/AMG-II



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

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

No. CEA-I/AMG-II/SAR-08/GGV,B/2020-21/D- 19/

Date : 28/10/2021

Confidential

प्रति,

कुलपति,
गुरु घासीदास विश्वविद्यालय (GGV),
कोनी, बिलासपुर -495009

विषय- : गुरु घासीदास विश्वविद्यालय (GGV), बिलासपुर के वर्ष 2020-21 के वार्षिक लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन ।

महोदय/महोदया,

Please find enclosed herewith the Separate Audit Report and Management Letter on the accounts **Guru Ghasidas Vishwavidyalaya, Bilaspur (Chhattisgarh) 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.

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,

निदेशक (केन्द्रीय)

Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of Guru Ghasidas Vishwavidyalaya, Bilaspur for the year ended 31 March 2021.

We have audited the attached Balance Sheet of Accounts of Guru Ghasidas Vishwavidyalaya (GGV), Bilaspur as at 31 March 2021, Income and Expenditure Account and the Receipt and Payment Account for the year ended on that date under Section 19 (2) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. These financial statements are the responsibility of the GGV'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 disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis of 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 Receipt and Payment 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-IF dated April 2015.

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

(iv) We further report that:-

A. Balance Sheet

1. Source of Funds

1.1 Current Liabilities & Provisions (Schedule-3) – ₹ 345.34 crore

This does not include ₹ 6.71 crore being provision required to be made on account of Salaries for the month of March, 2021 as the same was paid in the FY 2021-22. Further, Salaries for the month of March, 2020 amounting to ₹ 6.50 crore has been booked in the current year, as no provision was made during the previous year. This accounting treatment is not in accordance with the accrual principle of accounting to be followed by the organization. This resulted in understatement of Current Liabilities & Provisions, Expenditure and Prior period Expenditure by ₹ 6.71 crore, ₹ 0.21 crore (₹ 6.71 crore – ₹ 6.50 crore) and ₹ 6.50 crore respectively and overstatement of Corpus/ Capital Fund by ₹ 6.71 crore.

B. Income and Expenditure Account

1. Expenditure

1.1 Administrative and General Expenses (Schedule 17)– ₹ 9.91 crore

This includes ₹ 20.86 lakh being UGC Non NET M. Phill and Ph. D Fellowship paid to Research Scholars for the month of January-March 2020. Thus, expenses pertaining to FY 2019-20 paid in 2020-21. This resulted in overstatement of current year Expenditure by ₹ 20.86 lakh and understatement of Prior Period Expenses by same amount.

1.2 Other Expenses (Schedule 21)– ₹ 67.63 lakh

This includes ₹ 2.46 lakh being expenses (on 05-06 Nov.2019) of Dakshin Kaushal National Seminar under Establishment of Centres for Endangered Languages (ECEL) pertaining to FY 2019-20. This resulted in overstatement of current year Expenditure by ₹ 2.46 lakh and understatement of Prior Period Expenses by same amount.

Effect of audit comments

The net effect of the above comments is that Expenditure was overstated by ₹2.32 lakh and Prior Period expenses was understated by ₹ 673.32 lakh.

C. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Vice-chancellor, Guru Ghasidas Vishwavidyalaya, Bilaspur through a Management Letter issued separately for remedial/ corrective action.

D. Grant-in-aid including internal receipt.

GGV Bilaspur received grant-in-aid of ₹ 107.64 crore and interest received thereon amounting to ₹ 3.05 crore along with internal receipt of ₹ 13.67 crore and other receipts ₹ 1.57 crore. In addition to this, there was an unspent balance of ₹ 98.63 crore¹ of the previous year. Thus out of total available ₹ 224.56 crore an amount of ₹ 113.55 crore was utilized leaving an unutilized balance of ₹ 111.01 crore (including ₹ 22.08 crore grant refunded/refundable to UGC). Total Interest of ₹ 22.08 crore (₹12.72 of F.Y. 2018-19, ₹7.11 of F.Y. 2019-20 and ₹3.05 crore of F.Y. 2020-21) interest on GIA which was refunded /refundable to UGC/Ministry needs reconciliation that out of total available interest of ₹ 22.08 crore how many amount actually refunded or refundable to UGC/Ministry.

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

(vi) In our opinion and 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 mentioned in the 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 Guru Ghasidas Vishwavidyalaya, Bilaspur as at 31 March 2021; and

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

Date:


Director General of Audit
(Central Receipts)

¹ Due to interest on GIA which was refunded/refundable to UGC had been considered as utilization in previous years SARs, therefore unspent balance of previous year has been reworked out and ₹12.72 crore (2018-19), ₹7.11 crore (2019-20) of interest on GIA have been added in closing balance of ₹ 78.81 crore of GIA of SAR of 2019-20.

Annexure

1 Adequacy of Internal Audit system:

The internal audit of GGV Bilaspur was conducted during the year by the internal audit wing of Guru Ghasidas Vishwavidyalaya.

2 Adequacy of Internal control system:

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

- (i) 28 paras of compliance audit were outstanding for the period of 02/2009 to 12/2019.
- (ii) No Training and Development policy is in place.
- (iii) The item wise, highest and lowest levels of consumable stock have neither been fixed and nor maintained.
- (iv) The dead stock register has not been maintained.
- (v) GGV does not maintain any records regarding funds withheld / deposits of Firms and contractors with it. University does not maintain firm / contractor wise deposits. Any deposit made by firm / contractor is refunded on demand and after recommendation of concern department.

3 System of Physical Verification of Fixed Assets:

Physical verification of Fixed Assets has been conducted during the year. However found inadequate due to:

- (i) Final action on disposable items /written off items is yet to be taken. Physical verification report of newly established departments were not received
- (ii) The profit /loss arising out of the physical verification carried out in 2020-21 will reflect in Annual Accounts of the year 2021-22. The process of auction/sale of the condemned items is not completed.

4. System of Physical Verification of Inventories:

Physical verification of inventories has been conducted during the year. However, found inadequate as valuation of inventories has not been done as required by the format of accounts and AS-2. As a result of non conduction of this valuation of inventories the stock value in current assets has shown to be Nil.

5. Regularity in payment of statutory dues:

No irregularity was noticed in the payment of statutory dues.

For
mmh
28/10/2021
Sr. Audit Officer/AMG-II



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

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

No. CEA-I/AMG-II/SAR-11/GGV,B/2019-20/D-28

Date: 19/11/21

Confidential

प्रति,

कुलपति,

गुरु घासीदास विश्वविद्यालय (GGV),

कोनी, बिलासपुर -495009 (छ.प्र.)

विषय:- गुरु घासीदास विश्वविद्यालय (GGV), बिलासपुर के वर्ष 2019-20 के वार्षिक लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन /

महोदय/महोदया,

Please find enclosed herewith the Separate Audit Report and Management Letter on the accounts **Guru Ghasidas Vishwavidyalaya, Bilaspur (Chhattisgarh) for the year 2019-20**. 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.

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,

निदेशक (केन्द्रीय)

Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of Guru Ghasidas Vishwavidyalaya (GGV), Bilaspur (Chhattisgarh) for the year ended 31 March 2020.

We have audited the attached Balance Sheet of Guru Ghasi Das Vishwavidyalaya (GGV), Bilaspur (Chhattisgarh) as at 31 March 2020, Income and Expenditure Account and the Receipt and Payment Account for the year ended on that date under Section 19 (2) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. These financial statements are the responsibility of the GGV'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 & 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 disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis of 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 Receipt and Payment Account dealt with by this report have been drawn up in the format approved by the Ministry of Human Resource Development, Government of India vide order no. 29-4/2012-IFD dated April 2015.
- (iii) In our opinion, proper books of accounts and other relevant records have been maintained by the GGV, Raipur in so far as it appears from our examination of such books.
- (iv) We further report that:-

A. Balance Sheet

A.1 Sources of Funds

A.1.1 Current Liabilities & Provisions (Schedule-3) – ₹ 306.13 crore

This does not include ₹ 5.60 crore being provision required to be made on account of Salaries for the month of March, 2020 as the same was paid in April, 2020. Further, Salaries for the month of March, 2019 amounting to ₹ 4.52 crore has been booked in the current year, as no provision was made during the previous year. This accounting treatment is not in accordance with the accrual principle of accounting to be followed by the organization. This resulted in understatement of Current Liabilities & Provisions, Expenditure (Net) and Prior period Expenditure by ₹ 5.60 crore, ₹ 1.08 crore (₹ 5.60 crore - ₹ 4.52 crore) and ₹ 4.52 crore respectively.

A.2 Application of Funds

A.2.1 Fixed Assets

Tangible Assets (Schedule-04) - ₹ 230.29 crore

This does not include ₹ 7.12 crore being cost of works (Road work, High mast flag & light, Dr. B. R. Ambedkar statue with pedestal, Back power for high mast and Repaire & Maintenance) are physically completed in FY 2019-20 and put to use. This resulted in understatement of Fixed Assets by ₹ 7.12 crore (₹ 7.17 crore less depreciation ₹ 5.57 lakh) and overstatement of Work in Progress (WIP) by ₹ 7.17 crore and understatement of Expenditure (Depreciation) by ₹ 5.57 lakh.

C. General

Non disclosure of details of total area of university land in Notes of Accounts.

Effect of audit comments

The net effect of the above comments is that Liabilities, Expenditure and Prior Period expenses were understated by ₹ 5.60 crore, ₹ 1.14 crore and ₹ 4.52 crore respectively and Assets was overstated by ₹ 5.57 lakh.

D. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Vice-chancellor, Guru Ghasidas Vishwavidyalaya, Bilaspur through a Management Letter issued separately for remedial/ corrective action.

E. Grant-in-aid including internal receipt

Institute received grant-in-aid of ₹ 88.71 crore and interest received thereon amounting to ₹ 6.36 crore along with internal receipt of ₹ 13.78 crore and others ₹ 2.07 crore¹. In addition to this, there was an unspent balance of ₹ 92.04 crore (including ₹ 4.53 crore in PMMMNMTT² and ₹ 1.87 crore in ECEL³) of the previous year. Thus out of total available ₹ 202.96 crore an amount of ₹ 124.16 crore was utilized (including ₹ 7.11 crore pertains to interest refundable/refunded and ₹ 0.50 crore⁴ Grant refunded to UGC) leaving an unutilized balance of ₹ 78.80 crore (including ₹ 3.72 crore MHRD Grant + ₹ 2.11 crore PMMMNMTT + ₹ 1.02 crore ECEL + ₹ 28.85 crore XI & XII Plan).

- (v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.
- (vi) In our opinion and the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting

¹ ₹ 0.50 crore of gymnasium fund is refunded by PSU and ₹ 1.57 crore of Head 31,35,36 EWS (B) (Sch.-24, Point No.4, Page No. 67 of accounts)

² Pandit Madan Mohan Malviya National Mission on Teachers' and teaching.

³ Establishment of Centres for Endangered Languages

⁴ Amount mentioned in footnote no. 1.

Policies and Notes on Account and subject to the significant matters stated above and other matters mentioned in the 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 Guru Ghasidas Vishwavidyalaya, Bilaspur(Chhattisgarh) as at 31 March 2020; and
- b In so far as it relates to Income & 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:-

The internal audit of GGV Bilaspur was conducted during the year by the internal audit wing of Vishwavidyalaya.

2. Adequacy of Internal Control System:

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

- (i) 28 paras of compliance audit were pending
- (ii) No Training and Development policy is in place.
- (iii) The item wise, highest and lowest levels of consumable stock have neither been fixed and nor maintained.
- (iv) The dead stock register not maintained.

3. System of Physical Verification of Fixed Assets:

Physical verification of Fixed Assets was conducted during the year but final action on written off items is yet to be taken.

4. System of Physical Verification of Inventories:

Physical verification of inventories was conducted during the year.

5. Regularity in payment of statutory dues:

No irregularity was noticed in the payment of statutory dues.

[Signature]
19/11/2021
Sr. Audit Officer/AMG-II



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

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

No. CEA-I/AMG-II/SAR-13/GGV,B/2018-19/D- 204

Date : 04/01/2020

Confidential

प्रति,

कुलपति,

गुरु घासीदास विश्वविद्यालय (GGV),

कोनी, बिलासपुर- 495009 (छत्तीसगढ़)

विषय:- गुरु घासीदास विश्वविद्यालय (GGV), बिलासपुर के वर्ष 2018-19 के वार्षिक लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदय/महोदया,

Please find enclosed herewith the Separate Audit Report and Management Letter on the accounts **Guru Ghasidas Vishwavidyalaya, Bilaspur (Chhattisgarh) for the year 2018-19**. 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.

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

4. Kindly acknowledge receipt.

Encl.: 1. Separate Audit Report
2. Management Letter

Yours faithfully,

Dy. Director (Central)

Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of Guru Ghasidas Vishwavidyalaya, Bilaspur for the year ended 31 March 2019.

We have audited the attached Balance Sheet of the Guru Ghasidas Vishwavidyalaya (GGV), Bilaspur as at 31 March 2019, the Income and Expenditure Account and the Receipt and Payment 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. These financial statements are the responsibility of the GGV'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 management, as well as evaluating of 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 Receipt and Payment Account dealt with by this report have been drawn up in the format approved by the Ministry of Human Resource Development, 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 GGV in so far as it appears from our examination of such books.

(iv) We further report that:--

A. Management Letter

Deficiencies which have not been included in the Separate Audit Report have been brought to the notice of GGV, Bilaspur Management through a management letter issued separately for remedial/correction action.

B. Grant-in-aid including internal receipt

During the year, GGV Bilaspur received Grant-in aid of ₹ 96.72 crore and Interest received amounting to ₹ 7.55 crore along with internal receipt of ₹ 11.51 crore. In addition to this, there was an unspent balance of ₹ 90.19 crore of previous year. Thus out of total available funds of ₹ 205.97 crore¹ an amount of ₹ 107.61 crore was utilized and ₹ 12.72 crore pertains to interest refundable/ refunded leaving an unutilized balance of ₹ 85.64 crore.

- (v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and the Receipt and Payment Account dealt with by this report are in agreement with the books of accounts.
- (vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts and 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 accounting principles generally accepted in India:
- In so far as it relates to the Balance Sheet, of the state of affairs of the Guru Ghasidas Vishwavidyalaya, Bilaspur as at 31 March 2019; and
 - In so far as it relates to Income and Expenditure Account of surplus, for the year ended on that date.

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

Place: - New Delhi

Date: - 08/01/2020



**Director General of Audit
(Central Receipts)**

¹ Including XI and XII plan fund

Annexure

1 Adequacy of Internal Audit system:

The internal audit of GGV Bilaspur was conducted during the year by the internal audit wing of Vishwavidyalaya.

2 Adequacy of Internal control system:

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

- (i) 34 paras of compliance audit were pending.
- (ii) There was no training and development policy in place.
- (iii) Item wise highest and lowest levels of consumable stock have neither been fixed nor maintained.
- (iv) Whole amount of worker welfare cess (WWC) has been deposited to concerned authority without deducting the cost of collection of such cess as per rule prescribed in Worker's Welfare Act.

3 Physical Verification of Fixed Assets:

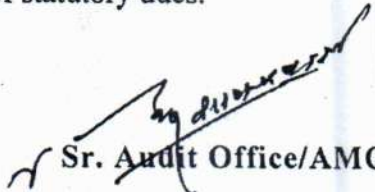
The Physical verification of Fixed Assets was conducted during the year but final action on written off item is yet yet to be taken.

4 Physical Verification of Inventories:

The Physical verification of inventories was conducted during the year.

5 Regularity in payment of Statutory Dues:

No irregularity was noticed in the payment of statutory dues.


Sr. Audit Office/AMG-II



महानिदेशक, लेखापरीक्षा (केन्द्रीय प्राप्ति) नई दिल्ली का कार्यालय,
शाखा-ग्वालियर, चतुर्थ तल, ऑडिट भवन, झांसी रोड,
ग्वालियर - 474002 (म०प्र०)

Office of the Director General of Audit (Central Receipt)
New Delhi, Branch-Gwalior, Audit Bhavan, Jhansi Road,
Gwalior - 474002 (M.P.)

No. AMG-II/SAR-11/GGV,B/2017-18/D-266

Date : 07.12.2018

Confidential

To

The Vice Chancellor,
Guru Ghasidas Vishwavidyalaya,
Koni, Bilaspur-495009
Chhattisgarh.

Sub: Separate Audit Report on the accounts of Guru Ghasidas
Vishwavidyalaya, Bilaspur (Chhattisgarh) for the year 2017-18.

Sir,

Please find enclosed herewith the Separate Audit Report and Management Letter on the accounts **Guru Ghasidas Vishwavidyalaya, Bilaspur (Chhattisgarh)** for the year 2017-18. 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.

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

4. Kindly acknowledge receipt.

Encl.: 1. Separate Audit Report
with annexure
Management Letter



Yours faithfully,

Dy. Director (Central)

Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of Guru Ghasidas Vishwavidyalaya Bilaspur (Chhattisgarh) for the year ended 31 March 2018.

We have audited the attached Balance Sheet of Guru Ghasidas Vishwavidyalaya (GGV), Bilaspur as at 31 March 2018, the Income and Expenditure Account and the Receipt and Payment 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 University Act, 2009 (No. 25 of 2009). These financial statements are the responsibility of the GGV'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 & 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 disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis of our opinion.

4. Based on our audit, we report that-

(i) We have obtained all the information and explanations which to the best of our knowledge and belief, were necessary for the purpose of our audit.;

(ii) The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account dealt with by this report have been drawn up in the format approved by the

Ministry of Human Resource Development Department, Government of India vide order no.29-4/2012-IFD dated 17 April 2015.

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

(iv) We further report that:-

A. Balance Sheet

A.1 Application of Funds

A.1.1 Investment Others (Schedule-6) - ₹ 156.06 crore.

This includes ₹ 156.06 crore being fixed deposits with bank. As per instructions contained in the revised formats of financial statement for Central Higher Educational Institutions (CHEIs) issued by the MHRD, fixed deposits with the banks are to be exhibited under 'Current Assets' and not under 'Investment Others'. This resulted in overstatement of Investments Others and understatement of Current Assets by ₹ 156.06 crore.

A.1.2 Fixed Assets (Schedule-4) Rs. 165.03 crore

The Institute charged depreciation on library books (₹ 99.96 lakh) at the rate of 100 percent instead of 10 percent as prescribed under format of accounts of MHRD. This resulted in understatement of Fixed Assets by ₹ 89.96 lakh and overstatement of Expenditure (Depreciation) by same amount.

B. General

B.1 Following differences were found in opening & closing balance of Gross block and depreciation block of Fixed Assets which needs rectification.

S. No.	Particulars	Closing Balance as per account of 2016-17 i.e. as on 31.03.17 (figures in crores)	Opening Balance as per account 2017-18 i.e. as on 01.04.17 (figures in crores)	Difference (figures in crores)
1.	Gross Block	180.48	167.39	(-) 13.09
2.	Depreciation Block	13.09	16.66	3.57

Further, Schedule of Fixed Assets has not been prepared as per the format of accounts prescribed by MHRD.

- B.2 The rates of depreciation adopted by the institute were different from the rates given in the format of account prescribed by the MHRD.

Effect of audit comments

The net effect of the above comments is that the Assets was understated by ₹ 89.96 lakh and Expenditure was overstated by ₹ 89.96 lakh.

C. Grant-in-aid:

During the financial year 2017-18, GGV, Bilaspur received Grant-in aid (GIA) of ₹ 125.14 crore (₹ 22.56 crore received in March 2018) and it had internal receipts amounting to ₹ 14.45 crore and Interest earned on GIA amounting to ₹ 7.12 crore. In addition there was an unspent balance of ₹ 39.74 crore of previous years. Thus out of the total available funds of ₹ 186.45 crore an amount of ₹ 96.27 crore was utilized leaving an unutilized balance of ₹ 90.18 crore (including ₹ 7.12 crore interest earned on GIA)

D. Management Letter

Deficiencies which have not been included in the Separate Audit Report have been brought to the notice of the Institute 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 & Expenditure Account and Receipts & Payments Account was dealt with by this report are in agreement with the books of accounts.
- (vi) In our opinion and 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 Guru Ghasidas Vishwavidyalaya, Bilaspur (Chhattisgarh) as at 31 March 2018; and
- b) In so far as it relates to Income & 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: - 07.12.2016

**Director General of Audit
(Central Receipts)**

Annexure

1. Adequacy of Internal Audit System:-

The Internal Audit was conducted by the Internal Audit Wing of Institute.

2. Adequacy of Internal Control System:

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

- i) 25 paras of Compliance Audit were still outstanding for the period 02/2009 to 06/2016
- ii) There was no Investment Policy.
- iii) There was no Training and Development policy.
- iv) The item wise, highest and lowest levels of consumable stock had not been fixed and maintained.
- v) Dead stock register was not maintained.
- vi) Sanction register was not maintained.
- vii) There is no Internal Audit Manual.
- viii) Investment of Provident Fund Balances was not made as per the pattern of investment prescribed by the Ministry of Finance, GOI.
- ix) Significant Accounting Policies (schedule -23) does not include disclosure whether depreciation is to be charged either on six month basis or whole year basis.
- x) Institute had made provisions for retirement benefits but the same has not been disclosed in the Significant Accounting Policy Schedule.

3 System of Physical Verification of Fixed Assets:

Physical Verification of Fixed assets was conducted during the year.

4. System of Physical Verification of Inventories:

Physical Verification of Inventories was conducted during the year.

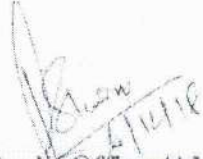
5. Regularity in payment of statutory dues:

No irregularity was noticed in the payment of statutory dues.

Handwritten signature and date: 5/12/18
Sr. Audit Officer/AMG-II

Annexure

1. **Current Liabilities & Provisions (Schedule-3) - ₹ 338.16 crore:** This does not include ₹ 3.89 crore being provision required to be made on account of salaries for the month of March 2018 as the same was paid in April 2018. Further, salaries (₹ 3.27 crore) for the month of March, 2017 and Security service charges (₹ 54.31 lakh), House Keeping (telephone / internet charges (₹ 1.17 lakh) pertaining to February - 2017 to March 2017 & August 2016 to March 2017 respectively have been booked in the current year, as no provision was made during the previous year. This resulted in understatement of current Liabilities and Provisions by ₹ 3.89 crore, and overstatement of corpus/ Capital fund ₹ 3.89 crore and understatement of Prior Period Expenditure by ₹ 3.82 crore and understatement of current year Expenditure by ₹ 0.07 crore (understated by ₹ 3.89 - overstated by ₹ 3.82 crore)
2. **Current Liabilities & Provisions (Schedule-3) - ₹ 338.16 crore:** This includes ₹ 0.11 lakh being remaining amount of Library caution money. Library caution money of ₹ 0.55 lakh was refunded during 2017-18 against total receipt of caution money of ₹ 0.66 lakh after deduction 20 percent amount. This resulted in overstatement of Current Liabilities by ₹ 0.11 lakh and understatement of Income by same amount.
3. **Interest Earned (Schedule-12) - ₹ 64.17 lakh**
This includes an amount of ₹ 2.37 lakh being interest earned on security deposit of ₹ 43.88 lakh held with Chhattisgarh State Power Distribution Company Ltd. Bilaspur. As per revised formats of Financial statement for Central Higher Educational Institutions (CHEIs) issued by the MHRD, interest earned other than saving account, loans and debtors are to be exhibited under 'Other Income' under the head of others and not under 'Interest Earned'. This resulted in overstatement of Interest Earned and understatement of Other Income by ₹ 2.37 lakh.


Sr. Audit Officer/AMG-II