

**Government of Himachal Pradesh
Local Audit Department
Block No. 38, SDA Complex,
Kasumapti, Shimla-9**



**Audit and Inspection Report
On The Accounts of
Dr. Y.S.Parmar University of
Horticulture and Forestry,
Nauni – Solan**

**For the Period
04/2012 to 03/2013**

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Preface

- 1. This report has been prepared for submission to the Government of Himachal Pradesh under article 45(3) of Himachal Pradesh Universities of Agriculture, Horticulture & Forestry Act, 1986.**
- 2. Para-1-3 of the Report deals with the Financial Position, Grants-in Aid received from HP Govt. and Govt. of India and findings of pre and post audit of University accounts for the year 2012-13.**
- 3. Appendix- 'IV' of the Report contains the latest position of all outstanding Audit Paras, which were pointed out in Annual Audit Reports during the period 1987-88 to 2011-12.**
- 4. The latest position of all outstanding Audit Requisitions from 1994-95 to 2012-13 has been given in Appendix-'V' of this report.**

Executive Summary

The following statutory officers have served in this University during the period under report.

Sr.No.	Designation	Name	Period
1.	Vice Chancellor	Dr. K.R.Dhiman.	
2.	Registrar	Sh.B.R.Kamal	01.04.2012 to 30.06.2012
		Sh. Y.P. Sharma, HPAS	30.06.2012 to 04.07.2012
		Capt. Raman Sharma HPAS	05.07.2012 to 01.02.2013
		Mrs. Rupali Thakur	04.02.2013 to 31.03.2013
3.	Comptroller	Sh.H.C. Vaish, Dy Controller UHF	01.04.2012 to 27.05.2012
		Sh. M.R.Verma, SAS	28.05.2012 to 31.03.2013

Major Audit Observations for the year 2012-13

Sr. No.	Brief Description	Amount (₹) (Lacs)	Para
1	Non adjustment of outstanding advances as on 31.03.2013 excluding paid by the internal inspection cell of University	4069	4(a),4(b)
2	Improper management of Pension Corpus Fund (meager balance as on 31-3-2013)	1020	6(a)
3	Improper management of Gratuity corpus	26.32	6(b)
4	Payment of gratuity during 2012-13 from State Scheme instead of gratuity Corps fund.	242.05	6(b)
5	Irregular Drawal of salary of Co-terminus project employees from other schemes.	---	7
6	Irregular drawal of salary of university employees posted to Regional Centre but pay is drawn from state schemes.	---	8
7	Irregular payment of 10 CC claim to Contractor in respect of "Extension of boundary wall along the road upto Police Post at Main Campus, Nauli, Solan, H.P."-.	0.40	20
8	Irregular payment of 10 CC claim to Contractor C/o Administrative block at KVK Kandaghat, Distt. Solan, H.P.	1.73	21
9.	Appointment against the eligibility criteria.	---	28 & 29
10	Regarding irregular payment of consultancy fee to university employees.	0.92	32
11	Irregular expenditure without budgetary provisions	23.36	35(1)(b)
12	Interest loss due to less payment of interest on FDRs	2.89	35(8)
13	Interest loss to the GPF A/C due to non transfer of maturity value of FDRs to the Saving bank A/C	0.33	35(11)
14	Interest loss due to non transfer of maturity value of FDRs to the Saving bank A/C on due dates.	0.16	35(12)(b)
15	Outstanding paras as on 31.03.2013	645	Part-1

ANNUAL AUDIT AND INSPECTION REPORT ON THE ACCOUNTS OF Dr. Y.S. PARMAR
UNIVERSITY OF HORTICULTURE AND FORESTRY

NAUNI – SOLAN

For the Period

01.04.2012 to 31.03.2013

Part – 1

1). Latest position of old audit para's:

(a). Outstanding Audit Paras:-

Although the audit report for the period 04/2011 to 03/2012 was issued by this department vide letter no. Fin(LA) H(2) C (15)(14/99/85-Vol.21 dated 17.09.2013 and the authority was advised to submit the annotated replies in the paras incorporated in the audit report, but no action was taken inspite of the repeated reminders vide letter no. RAS/UHF/2013-14-262 dated 23.11.2013, even no RAS/UHF/2013-14-349 dated 20.02.2014. and No.RAS/SLN/UHF/2014-15/61 DATED 28.05.2014. It defeats the very purpose of audit. The matter is brought to the notice of higher authorities. There are 645 outstanding audit paras, the detailed position of which is contained in **(Appendix –IV)** of this audit report involving serious cases of misappropriation of public money. Due to not taking the action timely by the authority, the evidence gets faded with the passage of time. University authorities tend to settle audit paras comprising of simple objections only just to reduce the number of paras. Therefore some mechanism needs to be devised where provisions for settlement of serious audit paras may be made, and losses/ recovery of public funds be reported to the highest body

(b) Outstanding Audit Requisitions: -

Detail of audit requisitions containing audit observations of routine nature is appended as **(Appendix –V)** of this report, which may be attended to by the concerned department of the University.

Part - II

Present audit

1). Preliminary:

(a). The present audit of accounts of the University of Horticulture and Forestry, Nauni (Solan) for the period 01.04.2012 to 31.03.2013 was conducted by Resident Auditors headed by Sh. Basant Singh Kanwar, Deputy Controller (Audit) up to 23.02.2013, 24.02.2013 to 10.03.2013 by Sh. Hem Raj Bhardwaj and Sh. Baldev Raj Sharma, Deputy Controller (Audit) for the period from 11.03.2013 to 31.03.2013. The audit report is compiled and presented by Sh. Baldev Raj Sharma, Deputy Controller and the results thereof are incorporated in the following paras.

(b) The Audit Report has been prepared on the basis of information furnished and made available by the controlling officer of the institution. The Local Audit Department disclaims any responsibility for any misinformation or non submission of information on the part of Auditee. Responsibility of Audit is confined to the months selected for the detailed check in the post audit.

2. Financial Position:

The financial position of the University during the year 2012-13 was as under:-

Opening Balance as on 01.04.2012:	₹.	29,46,31,320.33
Receipt from grant:	₹.	74,25,27,411.00
Receipt from own sources:	₹.	11,51,86,636.11
Receipt of security, earnest money, deposits etc.:	₹.	4,89,47,262.00
Total:	₹.	1,20,12,92,629.44
Expenditure:	₹.	98,08,65,439.62
Closing balance:	₹.	22,04,27,189.82

The financial position called for further following remarks:

(a) Income:

The perusal of financial position reveals that the institution is fully dependent on the grants. The income from own sources are negligible i.e. ₹.11.52 crore. This is also not a real income as the major amount have been received in lieu of services extended by the university i.e. for bus facilities, standard rent from the accommodation provided by the university and receipts of electricity bills etc. The real income can only be ascertained if university prepares income and expenditure account along with receipt and payment account. The details of actual income have not been depicted separately in spite of specific provisions of rules and instructions issued by the government in this behalf and further suggested by Audit, time to time. It is understood that the real income from its own sources was negligible where as the University has lot of potential to raise it, but no serious efforts were ever made in this direction to make it self sufficient. However, efforts could have been made to raise income from its farms by offering seeds, mushroom technology for which adequate infrastructure and manpower was available with them. The farm consisting of 1375 acres of fertile land can generate handsome income as already suggested in previous reports but even then no action seems to have been taken in this regard, which is a matter of serious concern and requires special attention of the university authorities. As per information made available by the Estate Officer vide letter no. UHF/EO-32/III/2013/-994 dated 28.06.2014, it is noticed that app.365 hect. area has not being utilized as per details given below. As the University is already facing the problem of financial crunch, the authority should have made efforts to utilise the unutilised area to generate income source to make it, self sustainable. Non- utilisation of the whole land may be justified. The matter is brought to the notice of higher authorities.

Sr. No.	Name of the department/ KVK etc.	Total Area (h.a.)	Cultivated Area (h.a.)	Non Cultivated Area (h.a.)
1	Main University Campus, Nauni	545.00	279.00	266.00
2	RHFRS Bhota	25.54	5.02	20.52
3	RHR & TS, Sharbo	10.20	8.34	1.86
4	RHRSS, Tabo	3.56	1.77	1.79
5	KVK, Chamba	19.91	9.31	10.60
6	RHR & TS, Bajaura	32.61	7.40	25.21
7	KVK, Shimla at Rohru	2.66	2.19	0.47
8	RHR & TS, Jachh	28.54	8.54	20.00
9	HRRR&TS Dhaulakuaan	34.81	23.72	11.09
10	RHR & TS, Mashobra	19.51.99	18.10	1.41.99
11	THRS, Kotkhai	12.35	12.28	0.07
12	HRS/KVK, Kandaghat	11.95	6.60	5.35
	TOTAL	746.64.99	382.27.00	364.37.99

(b) Expenditure

The total expenditure of the university during the year under report was ₹. 98,08,65,439.62. The head wise break up is as under:

Salary:	₹. 65,89,80,206.62
Payment of gratuity out of state scheme	₹. 3,42,04,742.00
T.A	₹. 32,16,120.00
Contingency	₹. 16,69,30,502.00
Works	₹. 1,98,68,259.00
Security & Deposits	₹. 9,76,65,610.00
Total	₹. 98,08,65,439.62

The following are the major observations with regard to expenditure of the University:

(i) Salary:-

Above figures reveal that major chunk i.e. about 67.18% of the total expenditure has been incurred on salary. Owing to inadequate financial resources, curtailment in expenditure on account of pay and allowances by re-structuring of organizational set up is need of the hour. Therefore, staffing pattern requires review under high-powered committee. At the same time the possibility of amalgamation of identical departments into single department may also be explored. The continuance of two construction divisions and one architect was not justifiable/ commensurate with execution of works involving just an expenditure of ₹ 1.981 crores during this period. Either some surplus technical staff be sent on secondment basis to some other Departments/Boards/ Corporations or the university should make efforts to fetch some construction work from other departments in order to utilize the services of the surplus staff which will help to increase the university

income in the shape of departmental charges. These suggestions are repeatedly been incorporated in the audit reports, but no sincere efforts has so far been initiated on the above lines, which needs special attention of the university authorities.

(ii) Contingency

Large fleet of vehicles

As already pointed out in the previous reports, the university has a large fleet of vehicles which cost the exchequer to the tune of Rupees One crore approximately. The ratio of vehicles in this university is very large in comparison to other Universities of the state. The necessity of vehicles in public interest can very well be gauged from the facts that majority of the vehicles are running 10 to 20 Kms. on an average. This sorry state of affairs is once again brought to the notice of Board of Management and govt. authorities to direct the university authorities to take concrete steps to get rid of this infructuous expenditure by bringing some vehicles under common pool as has been done in CSKHPKV Palampur.

(C) Expenditure Control- Restructuring and rationalization of Man power.

The main focus of the university is teaching, Research and extension. University is also concentrating on some projects to generate and improve the domestic income. The detail of the entire staff is given as under:

Sr.No Sector.	State	Position/posts category	Sanctioned strength	Actual strength	Vacant
1.		Statutory officers	10	06	04
2.		Teaching/Scientific/Research Staff 1.Teaching 2.Research 3.Extension Total	Breakup of Information Not provided by UHF 363	Breakup of Information Not provided by UHF 140	Breakup of Information Not provided by UHF 140
3.		Administrative Ministerial and personal	285	225	60
4.		Laboratory and field staff	331	165	166
5.		Library staff	32	20	12
6.		University Health Centre	06	05	01
7.		Drivers and Conductors	65	48	17
8.		Other miscellaneous staff	21	17	04
9.		Engineering/workshop staff	61	33	28
10		Category 'D' staff	820	726	94
		Grand Total	1994	1468	526

During the Financial Year 2012-13, the teaching and non teaching staff was not posted as per the standard procedure fixed by the ICAR. It is evident from the detail given at the Annexure 'A(i)-A(v)', that 174 numbers of teaching and non teaching staff are working in different schemes/departments but the salary of these staff is being drawn from the other scheme/department of the University, which require proper justification.

Sr.No.	Description	No. of cases
1)	Teaching/Scientific staff	24
2)	Administrative/Ministerial staff	53
3)	Technical and Field staff	52
4)	Drivers and Miscellaneous staff	10
5)	Category 'D' staff.	35
	Total:-	174

Therefore the rationalization of entire teaching and non-teaching staff as per the standards/procedure fixed by the ICAR may be ensured.

(d) Observance of economy and judicious utilization of funds

Economy instructions have not been strictly enforced as expenditure on hosting lunch and dinner etc. is being incurred regularly. Air travels and use of taxis including personal cars is being allowed frequently contrary to the instructions of the government. Purchases are persistently being made from open market instead of approved rate contract on the slightest pretext of specifications and quality thereby throwing all norms to the winds. The plea that economy instructions are not applicable to the expenditure met out of projects is not tenable as no such exemption has been granted under economy measures. As such, economy instructions should be followed in letter and spirit irrespective of the source of funds so that the project money can be judiciously utilized for necessity instead of spending on luxurious items such as costly furniture, refrigerators, floor mats, ovens and costly hot and cold weather arrangements including purchase of vehicles.

As already emphasized in the previous reports following necessary steps are required to be taken immediately to revamp the financial position of the University.

- (1). Need to raise domestic income.
- (2) Reduction on establishment expenditure by amalgamation of identical departments as this accounts for 67.18 % of total budget allotment.
- (3) Reduction in existing number of fleet of vehicles and stoppage of its misuse.
- (4) Observance of economy instructions and to avoid expenditure on the purchase of Luxurious items.
- (5) Adherence to competitiveness and economy in purchases and transparency in Consumption and utilization.
- (6) Ensuring proper utilization of idle machinery and curb on incurring expenditure on Unfruitful investment out of projects.
- (7) ***Necessity of immediate follow up action on serious outstanding audit paras:-*** Non-Compliance of audit paras for the last 10 to 15 years not only defeats the very purpose of Audit but also impacts the accountability and transparency of the institution severely besides accumulating losses on account of non-recovery.

3. Grants

The details of grants received by the university during the year under report are given at (appendix-1) attached to this report.

4. Position of Temporary Advances

(a) Huge amount of temporary advances pending for adjustment

Non-adjustment of advances by the various departments for the last number of years is also a matter of serious concern. The total amount, which still remains un-adjusted as on 30.03.2014 has touched a whopping figure of ₹.40,68,99,541/- (which includes ₹.40,23,93,478/- as deposit work and ₹.45,06,063/- other advances) as detailed in (Appendix –II) attached to this report. The departments may be directed to expedite the adjustment of accounts along with suitable explanation behind unnecessary delays in their submission. Non adjustment of pending advances is a serious lapse which needs special attention of the university authorities.

(b). Position of temporary advances of Internal inspection cell of the university:- Non submission of information regarding outstanding advances paid by the internal inspection cell to the University. :

Comptroller of the University was requested vide letter no. RAS/SLN/2014-15/-14 dated 11.04.2014, subsequent reminders no. RAS/SLN/UHF/2014-15/-66 dated 29.05.2014 and RAS/SLN/2014-15/115 dated 04.04.2014 to supply the information regarding outstanding advances which are not in purview of the pre-audit and paid/admitted by internal inspection cell/wing of the University. But the same has not been supplied till the compilation of audit report. So the latest position for the advances pending for adjustment as on 31-3-2013 passed by the internal inspection cell of the University could not be depicted in the audit report. This is highly objectionable and defeats the very purpose of audit. The matter is brought to the notice of higher authorities to look into the matter. (Appendix III)

5. Retrenchment

(a) During the course of pre-audit of various bills presented by the departments in number of cases, the payment was rather passed irregularly by DDO or without proper scrutiny of the bills. Thorough examination of the cases has reduced the excess payment to the tune of ₹.6,15,046/- in pre-audit which could have been paid irregularly. Therefore, necessary instructions are required to be issued to the DDOs and staff working under their control so that bills are presented to audit after proper scrutiny.

(b) In addition to the direct retrenchments as shown above, number of cases pertaining to the fixation of pay and leave encashment etc. were found incorrect and such cases have been withdrawn and corrected by the University at the instance of audit.

6. Management of Pension and Gratuity Corpus Fund:

The pension scheme was introduced in the university vide Notification No.Bud.FC36 k/neet/96-97-13001-50 dated 25/2/97 and was introduced w.e.f. 1/4/96. The scheme was established by creating a corpus fund transferring there in the CPF contribution made by the university along with interest accrued in respect of those employees who opted for the pension scheme. Further, second option was given to the left out university regular employees to opt pension scheme vide notification No.Bud.FC/68K/pension/2008-3648-98 dated

18/7/08. The comparative financial position of Pension corpus fund and Gratuity from 2005-06 to 2012-13 are given as under.

(a) Improper management of Pension Corpus Fund

year	Opening balance	Receipt/income		Total	Expenditure /payment	Closing Balance (in crore)
		Subsc.	Intt.			
2005-06	20.83	3.27	0.19	24.29	3.12	21.17
2006-07	21.17	2.22	3.37	26.76	4.11	22.65
2007-08	22.65	2.25	1.63	26.53	4.75	21.78
2008-09	21.78	7.85*	1.47	31.10	5.41	25.69
2009-10	25.69	3.51	1.72	30.92	6.87	24.05
2010-11	24.05	4.02	4.33	32.40	7.92	24.48
2011-12	24.48	6.60	2.41	33.49	13.52	19.97
2012-13	19.97	1.95	1.73	23.65	13.45	10.20

Note:-The receipts of subscription for the year 2008-09 for ₹.7.85 crores includes ₹.4.93 crores on account of transfer from CPF corpus fund, the actual subscription for this year was ₹.2.92 crores only.)

As is found in above mentioned table, the position of pension corpus fund is not also sound due to fact that new subscribers to the pension corpus fund have been reduced/stopped consequent upon the implementation of contributory pension scheme w.e.f. 15.05.2003. In view of the present position, pension corpus exhausted by in 2014. Huge amount is needed to meet out the payments on account of retirement benefits arrears due to revision of pensionary benefits.

(b) Improper management of Gratuity corpus

The Gratuity contribution was released on six monthly basis @ one fourth of the basic pay drawn by the employees for the month of September paid in October and February paid in March of every year vide notification No.UHF/Compt/Pen/5-5/1993/-13702-4 dated 31.3.2005. In the gratuity corpus the funds position is very poor. The university is making payment of gratuity out of the states scheme which is irregular and the same should be met out from the gratuity corpus fund. It is clear from the table below that the subscription plus interest is very low in comparison to payments made against gratuity during the year 2005-06 to 2012-13. In the year 2011-12 the payment of gratuity out of state scheme is ₹.302.23 lacs and in the year 2012-13 ₹.342.05 lacs. The payment of this heavy amount from the state schemes in place of gratuity corpus is not justifiable. The University has still not made the gratuity fund operated. Since there is closing balance of Rs.26.32 lacs only, as on 31.03.2013, which is quite negligible.

Year	Opening Balance	Receipt sub.	Interest	Total	Exp./ payment	Closing Balance (in Lac)
2005-06	0.71	14.13	0.11	14.95	0.71	14.24
2006-07	14.24	0.19	0.41	14.84	-----	14.84
2007-08	14.84	0.60	0.54	15.98	-----	15.98
2008-09	15.98	0.08	0.80	16.86	-----	16.86
2009-10	16.86	0.47	1.76	19.09	-----	19.09
2010-11	19.09	0.26	0.39	19.74	-----	19.74
2011-12	19.74	0.10	2.31	22.15	-----	22.15
2012-13	22.15	0.23	3.94	26.32	-----	26.32

Expenditure incurred on payment of gratuity out of state scheme(Figures in lac)

Year	Amount (rupees in lacs)
2005-06	77.75
2006-07	110.09
2007-08	146.53
2008-09	96.20
2009-10	21.16
2010-11	352.23
2011-12	302.23
2012-13	342.05

In view of above position, the matter is brought to the notice of University authorities to make a suitable policy to make the Pension corpus fund as well as Gratuity fund self sustainable by arranging the source of receipts of the funds to meet out the liabilities on account of pensionary benefits in near future.

Irregularities detected during the year 2012-13

The Registrar's Office

7) Irregular Drawl of salary of Co-terminus project employees from other schemes.

With reference to the Registrar's office order No.Regr.Estt-1/-457/2000/-1710-1742 dated 23.4.12 and No. 1807-17 dated 24.4.12 vide which Mrs Anju Sharma, Information Officer, Sh. Kailash Chander, Technical Assistant, Mrs Taruna Sharma Data Entry Operator all posted in Deptt of Bio-Technology and Mrs Kamlesh Rani posted in the Comptroller's Office have been adjusted in different schemes/projects for the purpose of drawl of salary. These employees were appointed under the project "Establishment of Sub-DIC under BTIS Programme on Co-terminus basis. As per prevalent instructions and financial rules, the salary and emoluments of the staff appointed in the short term projects on Co-terminus basis was required to be drawn only from the concerned project in which they have been appointed Drawl of salary from other scheme/project is highly irregular and objectionable being not a fit charge on the funds of such scheme/project. Therefore, the irregularity may be got regularized by taking appropriate corrective action in the matter as warranted under applicable rules, besides getting the approval of the funding agency/agencies of the concerned schemes/projects and compliance thereof may be intimated to audit. However, the salary of these officials for the month of June paid in July, 2012 were admitted as ordered subject to above observations

(Audit Requisition 2012-13/-11 Dated: 25/7/12)

8) Irregular drawl of salary of university employees posted to Regional Centre but pay is drawn from state schemes.

Shri Nirmal Bhan Farm Manager was transferred to the Regional Centre (NAEB) vide Registrar's office order no.UHF.Regr.Estt.9.8.18/-23489-97 dated 20.9.2012 but his salary was drawn from the department of Plant-Pathology, COH under State Scheme HPL-051-04. Regional centre is an independent centre funded by NAEB, Government of India. As per prevalent instructions and financial rules, the salary and emoluments of the staff is required to be drawn only from the concerned project/agency in which they have been appointed/posted. Drawl of salary from the State Scheme in this case is highly irregular and objectionable being not a fit charge on the funds of the state scheme. Therefore, it was advised that the irregularity may be got regularized by taking appropriate corrective action in the matter as warranted under applicable rules, besides getting the approval of state government and compliance thereof may be intimated to audit.

(No. RAS/UHF-Nauni/Audit Requisition/2012-13/-20 Dated: 28/09/2013)

9) Deletion of word co-terminus from the initial appointment/grant of senior scale under carrier advancement scheme to Dr Yash pal Sharma Asstt. Scientist, Deptt of Forest Products COF Nauni.

Senior scale was granted to Dr.Yash Pal Sharma vide Registrar's office order No.UHF/Reg/Estt-1/1-111/02/v/-19260-67 dated 20/10/11 and UHF/Reg /Estt-1/7-409/96/-21496-21500 dated 23/1/11 and the pay was fixed accordingly. The above office orders have been admitted in audit subject to the observations intimated vide Audit Requisition No. 31 dated 29/9/11 & letter No.UHF/RAS/2012-13/-265 dated 27/11/12 and clarification/ final outcome of the Letter No.Fin(LA)2)C(15)(14)106/87-Vol-part-8814 dated 24/12/12 of Director, Local Audit Department, addressed to the Principal Secretary(Horticulture) to the Govt. of Himachal Pradesh.

The Additional Chief Secretary(Horticulture) to the govt. of HP vide his office letter No. HTC-G(10)-8/2009 dated 7-02-2014 addressed to the Registrar, Dr. Y.S. parmae UHF Nauni intimated observation of the Finance Department Himachal Pradesh in this matter which says " the staff appointed on projects in the

University should continue to work for projects and their salary should be drawn from the projects fund only. No project staff should be moved to core strength of the University" and requested to take further necessary action accordingly.

In view of this clarification the University authorities were advised to take the action in accordance with the directions of the Govt. of HP.

(No. RAS/UHF-Nauni/Audit Requisition/2012-13/-26 Dated 17.1.2013)

10) Irregular drawl of salary of Sh. Ranjit Singh Spehia SMS from a scheme other than the project in which he was appointed on co-terminus basis.

While pre-auditing the Annual Increment due on 1-1-13 released by programme coordinator KVK Kandaghat vide endst No.KVK/PF/2011/-1271-72 dated 2-01-13, in favour of Sh.Ranjit Singh Spehia, SMS certain information/documents were sought from the programme coordinator which were received on 20-2-13 through Professor & Head, Department of Soil Science & Water Management vide endst No.UHF/SSWM/E-17/-2319 dated 18-2-13(copy enclosed for ready reference). From the perusal of information/documents as well as service record put up to the audit, it has been observed that Sh. Ranjit Singh Spehia was appointed to the post of Asstt. Prof(Veg Crops) purely on co-terminus with the adhoc project "precision farming development centre" FGI-024-17 vide O/O No.UHF/Regr./Rectt/2-55/06/-28854-74 dated 02-01-07 but vide O/O No.UHF.Regr/Estt/1/7-501/07/-2398-2415 dated 25-04-11, it was ordered that his salary will be drawn from KVK Kandaghat against the post of SMS(Floriculture) under scheme HCR-134-73. As a matter of financial propriety & provisions of financial rules, the salary & emoluments of Sh. Ranjit Singh Spehia appointed exclusively in the Adhoc project" PFDC on co-terminus with project basis is required to be drawn from the concerned project in which he stands appointed and working. Since KVK-Kandaghat is 100% funded scheme by ICAR so charging of expenditure on account of salary of staff who are neither appointed nor working in KVK is highly irregular being not fit charge on the KVK,funds rather this will tantamount to misappropriation of KVK funds because the funds of KVK are not being used for the purpose for which these have been provided.

So the charging of salary of the above official to different head/scheme other than that of project under which he has been appointed and working may be justified in the light of rules/orders or otherwise appropriate action may be taken in the matter.

(Audit Requisition 2012-13/- 32 Dated: 19/03/2013)

11) Drawal of salary without getting the extension of appointment pre-Audited/vetted from the audit.

While pre-Auditing the annual increment released in favour of Om Prakash Sharma Technical Assistant, Department of Soil Science COF it was observed that his appointment made in the Adhoc project" PFDC" purely on co-terminus with project is being extended for 6 months period from time to time and as per established procedure these extension in appointments are required to be pre-Audited & entries thereof got checked in S/Book from Audit before releasing the salary of the incumbents by pay cell for the said extended period of appointment. But in the instant case the 6 months period sanction of extension of appointment w.e.f. 2.7.11 onwards were got pre-Audited on 20.3.13, that too at the instance of Audit , Whereas the salary of the incumbent was paid w.e.f 2.7.11 to 28.2.13 without getting the sanction of extension of said period pre-Audited from the Audit. His appointment has now been extended after a gap of one months period i.e. on 2.2.13 for 6 months w.e.f. 2-1-13 which clearly shows that his services beyond 2-1-13 to 1-2-13 were continued without the prior approval/sanction of the competent Authority besides release of salary for this period irregularly which is a

serious matter of concern. Since there may be number of like cases in UHF, therefore, it is advised in such type of cases if the services of the incumbents are required further, then the extension of appointment may be sanctioned well in time prior to the expiry of their last appointment period besides issuing necessary directions to the quarter concerned to release the salary only after the sanctions of appointment in their cases are pre-audited & entries in Service Book thereof got vetted/checked from the audit in order to avoid any irregular payment in future.

(Audit Requisition 2012-13/- 34 Dated: 23/03/2013)

12) Permanent absorption of Smt.Manjula Thakur,Female health worker in the University Service –Audit observations thereof.

Services of Smt Manjula Thakur, Female Health worker have been absorbed in the university service vide Registrar's office order No.UHF/Regr/Estt.-1/PF/108/-24051-24063 dated 27-09-12 and further information made available through Dean COH vide letter NO.UHF/Regr/Estt/PF/08/-36097 dated 19-3-13. In this regard following irregularities have been observed:-

1. As per information made available to Audit, the post of Female Health worker does not exist in UHF, therefore, permanent absorption against the post of Female Health worker cannot be made.
2. As informed her permanent absorption has been ordered against the post of staff nurse but the incumbent does not possess the essential qualification of the post of staff nurse as prescribed under the statute of UHF.
3. As intimated, the post of staff nurse falls under direct recruitment quota. Since there is complete ban on filling up of posts under direct recruitment quota, therefore, prior sanction of competent Authority in the Govt of HP is required to fill up such post. However, the contention that the Director Health services has conveyed NOC/approval of the Govt of HP for the said absorption can't be construed as the sanction of the Govt. to fill the post under direct recruitment quota in relaxation of ban because of the fact that the Finance/personnel Deptt. of the Govt. of HP is the only competent Authority for granting said relaxation/sanction

In order to regularize the above irregularities it was advised that either UHF Authorities may consider to convert the post of staff Nurse into Female Health worker by following the appropriate prescribed procedure under rules besides seeking the approval of the competent Authority in the Govt of HP through A.D to fill up the post under direct recruitment quota in relaxation of ban OR appropriate action to review the said permanent absorption may be taken under intimation to audit.

(NO RAS/UHF/Audit Requisition 2012-13/- 38 Dated: 30/03/2013)

13) Irregular fixation of pay on promotion of “Dr. J. C. Bhardwaj Extension Specialist (PHT) (retired) to the rank of Sr. Extension specialist”- Review of order thereof.

The pay of Dr J. C Bhardwaj, retired Extension Specialist (PHT) was fixed on promotion to Sr. Extension specialist under carrier advancement scheme vide Registrar’s office order number UHF/Regr/Estt/7-248/89/-19745-49 dated 21.8.12.

While pre-Auditing the pay fixation under reference it was observed that the pay fixation of the incumbent does not seem to be in order as the pay of Dr J. C. Bhardwaj on 6.1.2009 was fixed at 44510+10000 in place of 42950+10000 and further on 1.5.09 47780+10000 in place of 46120+10000 by wrongly taking the base of pay as on 1-5-09 instead of 6-1-09 & 1-5-09 respectively. It was advised to review the same accordingly under intimation to Audit.

(Audit Requisition 2012-13/- 15 Dated: 29/8/2012)

14) Grant of higher scale retrospectively to the cooks class-III pursuant to Hon’ble HP High Court verdict- Adherence of HP Govt direction with regard to restriction of arrear/back wages thereof.

Eleven number of cooks were granted higher scale retrospectively w.e.f. 1.1.86 01.01.96 & 01.01.06 vide Registrar’s office order No.UHF.Regr.Estt/8-383/2011-Vol. III dated 26.9.12 and in this regard it was advised that while releasing the arrears of pay & allowances resulting thereof, the instructions issued by the Govt of HP vide FD letter No.Fin(PR)B(7)-2/2001 dated 15.01.2002 and No.Fin(PR)B(7)-16/98/111(Agriculture) dated 15.12.11 with regard to restriction of arrears/back wages kindly be kept in view & adhered to in its letter and spirit under intimation to Audit.

(No. RAS/UHF-Nauni/Audit Requisition/2012-13/- 24 Dated 04/12/2012)

15) Approval for the recruitment of Library Associate (2 Nos)

With reference to the Registrar’s office letter No.UHF.Regr.Rect.2-08/1999/-29400 dated 19/3/12 on the subject cited above following information/documents/justification was sought for perusal in audit

1. Whether the post of Library Associates stands created in the office of Library or not? If yes the copy of R&P rules may be supplied or if not then the basis of analogy justifying the designation as well as emoluments of Library Associates may be made available.
2. The approval was given vide above referred letter to fill up the said post on contractual basis whereas such specification was found missing in the appointment letter of the incumbents.
3. Provision under which the library staff was engaged on fixed salary basis out of student fund be intimated.

However, the wages bills of two library Associates for the month of June paid in July 12 had been admitted in audit subject to above audit observations.

(No. RAS/UHF-Nauni/Audit Requisition/2012-13/- 8 Dated: 19/07/2012)

The Comptroller's Office

16) Contingent bill No.27 dated 11.6.2012 on account of TA claim of Dr. A.S. Chandel SWO for ₹ 4656/-

With reference to the Comptroller's office letter No.UHF/Comp/Med/TA/2012/-6565 dated 2.8.2012 and as per guidelines issued for the utilization of student fund the expenditure amounting to ₹ 1680/- was not found to be a legitimate charge on the university student fund as the visiting the function of Government Sanskrit College Kayartoo, Teh. Theog in the capacity of Guest of honour by the Student's Welfare Officer on 2.4.2012 has not served any university or Varsity student's purpose. Hence, this expenditure was irregular and misuse of the student fund. However, keeping in view of the specific sanction of Hon,ble Vice-Chancellor given as a special case conveyed vide aforesaid letter, the bill in question was admitted and the irregular claim for ₹ 1680/- is brought to the notice of the higher authorities for taking appropriate action in the matter as per laid down procedures/rules.

(Audit Requisition 2012-13/- 14 Dated: 7/08/2012)

17) Regarding irregularity in grant of secretariat allowance @ ₹ 800/- PM to the categories of Deputy/Assistant Registrar/ Deputy Controller.

Under Comptroller's office notification no. UHF/Bud/2-34/2009-10-1519-70 dated 1.5.2012 read with further office order no.UHF/Compt/Estt/1-5/2012/-2156-60 dated 18.5.12 and Registrar's office order no UHF/Regr/Estt/1-1799-1806 dated 19.5.12 secretariat allowance @ ₹ 800/- PM was granted to the categories of Deputy Registrar/Controller and Assistant Registrar w.e.f. 1.5.2012 subject to ratification by the Finance committee and Board of Management. In this regard following irregularities were observed by the audit which require to be attended to under intimation to audit:-

1. Since the category of Deputy Registrar/Controller and Assistant Registrar does not exist in H.P Govt. Secretariat, therefore, these categories are not entitled to secretariat allowance as per provision contained in statute-6 of Dr.Y.S.Parmar UHF statute 1987. This position can also be evident from the fact that the allowance were not allowed/paid to these categories in the past from inception of the institution.
2. If at all SA @ ₹ 800/- has to be sanctioned to the above mentioned categories then this being a new expenditure involving recurring financial liability @ ₹ 800/-PM and ₹ 9600/-P.A on the University Exchequer should have been sanctioned by following proper procedure prescribed under the statute 6 that too with the prior approval of the competent Authority. However contrary to this, the benefit has been sanctioned subject to ratification by the finance committee and Board of Management by presuming the sanction of the competent authority which seems to be highly irregular as in the opinion of Audit matter was not of such an emergent nature which could not await the prior sanction of competent authority.
3. The allowance has also been drawn by the pay cell without the statutory pre-audit of the office order granting the secretariat allowance to the incumbents of concerned categories.

(No.RAS/SLN/ requisition/2011-12/-16 Dated:14.9.12)

18) Rate contract for supply of "Godrej" furniture and customized products.

The University entered into a rate contract with M/S Godrej & Boyce Mfg Co, Ltd vide Comptroller's office letter no. UHF/Compt.CS.4-6/93(Vol. II)/- 10804-54 dated 10/01/2012 for the supply of Godrej brand of furniture and customized products. From perusal of the rate contract it seems that before awarding of this rate contract to M/S Godrej & Boyce Mfg Co, Ltd. no tenders were invited through advertisement in the press and instead firm was directly contacted to enter into the rate contract with the university. On the basis of this Rate Contract the Executive Engineer (Const) purchased customized products (Modular Laboratories) and costly furniture through M/s Indu Furniture Rajgarh Road, Solan the Authorized

dealer of M/s Godrej & Boyce Mfg Ltd. Firm was given four supply orders for Modular labs worth ₹16,31,635/- to Indu Furniture as detailed below. These supply orders were issued along with payment of 60% amount as advance in confirmation with the condition 10 of the rate contract. Besides this, Estate Organization has purchased costly furniture also worth ₹1,03,889/- as detailed below, from the supplier.

As per rule 28.4-Part-I and 2.7(a)-Part-II of the university Accounts Manual "Where work or supply of material is to be given out on contract, tenders may be invited in most open and public manner possible, whether by advertisement in the press or by notice in English and Hindi". Besides this condition no.12 of notification no. Bud.FC./68th/ Meeting/2008-3699-749 dated 18.7.08 in respect of delegation of financial power also stipulates that" purchase exceeding ₹1,00,000/- shall be made through press tenders"

As the rate contract in question has not been entered into after inviting the tenders through advertisement in the press therefore the same cannot be considered as a valid Rate Contract and this purchase of customized products and furniture worth ₹17,35,524/- by the university from M/s Indu Furniture is against the provisions of Accounts Manual as well as provisions of financial propriety and cannot be considered as regular expenditure. This is more serious as the matter was brought to the notice of authorities from time to time previously also in case of respective rate contracts entered into with the same supplier but the authority does not seem to have taken up the issue with concern. Hence, the reasons for violating the provisions of Accounts Manual for entering into this rate contract may be justified otherwise irregular expenditure be got regularized with the specific approval of the competent authority and funding agency. Besides this, the authority was advised for immediate termination of the Rate Contract to avoid any further expenditure on its basis. All such further bills had been admitted subject to above observations.

Detail of supply orders for Customized Products (Modular Labs):-

Sr	Name of work	Supply order no.	Cost of Supply (Inclusive of VAT @ 13.75%) (₹)	Amount of Hand receipt @ 60% as advance (On Basic price excluding VAT) (₹)
1	Renovation of lab no. 109 in new block of COF for Depatt of SSWM (SH: Purchase of Godrej Module Lab	UHF Const/1/2011-12 4119-24 dated 16/3/12	246349.00	129942.00
2	Renovation of quality lab no. 304 for Depatt of Vegetable Science at main campus Nauni (SH: Purchase of Godrej Module Lab	UHF Const/1/2011-12 4125-30 dated 16/3/12	467598.00	246645.00
3	Installation of Godrej Modular lab in Floral Craft Lab for the Deptt of Floriculture & Landscaping at main campus Naui, Solan	UHF Const/1/2012-13 259-63 dated 20/4/12	555962.00	293254.00
4	Renovation of Soil Micro Biology Lab for the Deptt of Basic Science at Main Campus, Nauni, Solan (SH: Purchase of Godrej Module Lab)	UHF Const/1/2012-13 443-48 dated 7/5/12	361726.00	190801.00
		Total:	1631635.00	860642.00

Detail of Costly furniture purchased by the University:-

Sr	Deptt	Bill No.	Month	Amount (₹)	Scheme code	Indu Furniture Invoice
1	Executive Engineer (Const)	--	--	103889.00	ICA-001-16	No. 2801 dtd 16/8/12
Grand Total:				₹ 103889.00		

(No. RAS/UHF-Nauni/Audit Requisition/2012-13/-18 Dated: 20/09/12)

The Estate Office

19) Regarding 1st & Final bill in respect of “Special repair of link road from NTEH to Chinmaya Vidyalaya at main campus, Nauni, Solan” amounting to ₹ 136592/-

The above referred work was awarded to Sh Hira Singh Thakur under agreement no. 78 of 2011-12 on 28/01/2012 for a tendered amount of ₹155841/- and total final value of the work done was amounting to ₹136592/-. The work was completed on 16-02-2012 well within the stipulated period of 15 days. While checking the above referred bill it has been observed that Administrative Approval & Expenditure Sanction of the work was accorded by the Hon'ble Vice Chancellor for ₹ 362000/- and conveyed by the Comptroller, UH&F vide his office letter no. Bud. 1-8/11-9698 dated 09/12/2011. This AA/ES was conveyed with the condition, “while according the AA/ES the Hon'ble Vice Chancellor also desired that Chinmaya School should share part of the expenditure and they should be called for meeting.” As such the authorities from the school were to be called for a meeting to discuss the matter and part of cost to be shared by them before taking up the work. But from perusal of the record put up along with the bill, it appears that Chinmaya school was asked unilaterally by University authority to deposit ₹ 1,50,000/- with the university on 22/12/2011 vide letter no. UHF/EO/2-19/2011/-3015-17. Besides tenders for the work were also floated simultaneously without waiting for the response from school vide NIT no. UHF/Const.1/Vol.32/2011-12-3203-43 dated 23/12/2011. According to reply to this office audit observation dated 10/4/2012, it was intimated that Chinmaya Vidyalaya has not deposited any amount with the University as of yet.

The biggest beneficiary from this road is Chinmaya Vidyalaya which is being run on commercial lines by a private concern; hence, it was prudent to ask them to share part of the cost of the repair. But the work seems to have been executed in a hurry without paying any attention to the Hon'ble Vice Chancellors directions and without realizing the funds from the school. Due to this lapse now the University stands to incur an infructuous expenditure to the tune of ₹ 136592/-. This is a serious lapse and needs to be justified as to why the matter was not pursued with the school prior to floating of the tenders. However, the bill being a committed liability had been admitted in audit subject to above observations and realization of the part of the cost of “Special repair of link road from NTEH to Chinmaya School” from the school authorities.

(No. RAS/UHF-Nauni/Audit Requisition/2012-13/- 1 Dated: 11-04-2012)

20) Regarding 3rd & Final bill in respect of “Extension of boundary wall along the road upto Police Post at Main Campus, Nauni, Solan, H.P.”- observations thereof.

The above referred work was awarded to Sh Suman Verma, contractor under agreement no. 21 of 2011-12 vide award letter no. UHF/Const./1/2011-12-1006-12 Dated 07-06-2011 for a tendered amount of ₹2334633/- against which total value of the work done till 3rd & Final bill comes out to be ₹2429578/-. Time stipulated for completion of this work by the contractor was seven months as per award letter. While checking this bill following discrepancies were observed which needs to be attended to:-

1. The Director General, Central Public Works Department vide office memorandum no. DGW/MAN/167 dated 01-12-2008, while amending the provisions contained in para 32.8, 32.9 and 32.10 of CPWD Works Manual 2007, has modified the provisions of Clause 10 (CC) of forms no. CPWD 7 & 8. According to amended provisions “Clause 10 (CC) will be applicable in contracts where the stipulated period for completion is MORE THAN 18 MONTHS”. As per directions in this office memorandum these amended provisions were required to be incorporated in all the new contracts entered into after issue of these instructions.
2. As the above referred work was awarded on 07/06/2011, after issue of these amendments hence the same were required to be incorporated in the agreement. Since the Director General, CPWD is the apex authority in India to make and amend the rules relating to execution of public works hence his directions are to be taken seriously and more so if they are in favour of the executing agency i.e. the University. The reply to this office audit observation dated 19/04/2011 on the bill has not been found satisfactory and justified.
3. Due to non incorporation of the amended provisions in the agreement in r/o Clause 10 (CC) of the agreement, while entering into it with the contractor, has resulted in an avoidable payment of ₹39649/- on account of price escalation in cost of material while executing this work. Non insertion of amendment in agreement has put the University into avoidable loss which has now become a liability just because of negligence while entering into the contract.
4. This is highly irregular and matter needs to be inquired into and responsibility may be fixed for this lapse. Besides recovery of this avoidable payment of ₹.39649/- may also ensured from appropriate source.

However, the bill being a committed liability had been admitted in pre audit subject to above observations.

(No. RAS/UHF-Nauni/Audit Requisition/2012-13/- 2 Dated: 26/04/2012)

21) C/o Administrative block at KVK Kandaghat, Distt. Solan, H.P. – 3rd running bill thereof.

The above referred work was awarded to Sh Yogesh Awasthi, contractor under agreement no. 85 of 2010-11 vide award letter no. UHF/Const. 1/Vol.31/2011/-5562-70 Dated 09-03-2011 for a tendered amount of ₹4761568 with a total value of work done till 3rd Running Bill amounting to ₹2610383/- as recorded on page 23-38 of MB no. 1280. Time stipulated for completion of this work by the contractor was twelve months as per award letter. While checking this bill following discrepancies were observed which needs to be attended to:-

1. The Director General, Central Public Works Department vide office memorandum no. DGW/MAN/167 dated 01-12-2008, while amending the provisions contained in para 32.8, 32.9 and 32.10 of CPWD Works Manual 2007, has modified the provisions of Clause 10 (CC) of forms no. CPWD 7 & 8. According to amended provisions “Clause 10 (CC) will be applicable in contracts where the stipulated period for completion is MORE THAN 18 MONTHS”. As per directions in this office memorandum these amended provisions were required to be incorporated in all the new contracts entered into after issue of these instructions.
2. As the above referred work was awarded on 09-03-2011, after issue of these amendments hence the same were required to be incorporated in the agreement. Since the Director General, CPWD is the apex authority in India to make and amend the rules relating to execution of public works hence his directions are to be taken seriously and more so if they are in favour of the executing agency i.e. the University. In response to

this office observation dated 17-04-2012 on the 2nd running bill of this work it has been stated that the amended clause has been made applicable in the university w.e.f. 02-12-2011. This is not a satisfactory reply and reasons for not incorporating the amended clause in the agreement needs to be justified.

3. Due to non-incorporation of the amended provisions in the agreement in r/o Clause 10 (CC), while entering into the agreement with the contractor, for this work has resulted in an avoidable payment of ₹ 1,72,828/- on account of price escalation in cost of material till 3rd running bill. More so over strange is the fact that the authority has submitted to the demand of 10 CC (price escalation) claim from the contractor specifically during negotiations. Non insertion of amendment in agreement has put the University into avoidable loss which has now become a recurring liability just because of negligence while entering into the contract and negotiating the rates tendered.

4. This is highly irregular and matter needs to be inquired into and responsibility may be fixed for this lapse. Besides recovery of this avoidable payment of ₹172828/- may also be ensured from appropriate source.

However, the bill being a committed liability had been admitted in pre audit subject to above observations.

(Audit Requisition 2012-13/- 5 Dated: 12-06-2012)

22) Regarding 1st & Final bill in respect of “Construction of polycarbonate house at RHRS Mashobra, Distt-Shimla” amounting to ₹ 8,48,254/-

The above referred work was awarded to M/s Rajdeep Agri Products Pvt Ltd under agreement no. 49 of 2010-11 on 27-08-2010 for a tendered amount of ₹963000/- with a total value of work done amounting to ₹848254/-. Time stipulated for completion of this work by the contractor was four months as per award letter ending on 09-01-2011. Actual date of completion is 27-07-2011 i.e. with a delay of six months and eighteen days. While checking this bill it was observed that the work has not been executed as per the standards fixed in the tender Documents. This fact was brought to the notice by the Engineer-In-Charge of the work under his letters dated 30/11/2010 and 19/03/11. He has exhaustively and technically detailed the defects and low quality of material brought to site by the contractor and his letters are self explanatory in this regard. The relevant provisions (Section 31) of the CPWD Manual Vol-II specifically require outright rejection of sub standard material and work and initiate timely action in writing against the contractor so that the defects are rectified well in time. Only in exceptional circumstances, where it is structurally impossible to rectify the defect, acceptance of sub standard work on reduced rates has been allowed to be admitted in the provisions of the CPWD Manual. From perusal of the case it is quite evident that the Engineer-In-Charge of the work took appropriate steps well in time and brought the matter in the notice of the authorities concerned but audit doesn't find any exceptional circumstances in the case which forced the authority to accept the sub standard work on reduced rates. Hence, keeping in view the facts stated above the reasons for accepting this sub standard work may be justified besides seeking approval of the competent authority in this regard.

(No. RAS/UHF-Nauni/Audit Requisition/2012-13/- 21 Dated: 10/10/2012)

23) Regarding 4th & Final bill in respect of “Development of land, ponds,pits and earthen check dams in integrated Horticulture Project for the department of Fruit Science at main campus, Nauni, Solan” amounting to ₹ 14,91,640/-

The above referred work was awarded to Sh Suman Kumar Verma, contractor under agreement no. 13-A of 2011-12 on 01-06-2011 for a tendered amount of ₹723679/- and total value of work done till 4th & final bill amounting to ₹1491640/-. Time stipulated for completion of this work by the contractor was three months as per award letter, ending on 14-09-2011. Actual date of completion is 08-06-2012 i.e. with a delay of eight months and twenty four days. While checking the above referred bill it was observed that item number 3 of the NIT was “Uprooting and removing stumps and roots, compaction of backfilling and stacking of serviceable material by manual means as per technical specifications clause 201 including all leads, lifts and carriage of material complete in all respects as per satisfaction of Engineer-In-Charge”. In execution of this item a total number of 3110 number of stumps have been uprooted from the site. Which resulted in generation of serviceable material i.e. fuel wood. Taking weight of each stump at an minimum average of 50 Kilograms after drying, it has generated approximately 1,55,500 kilograms of fuel wood. If this fuel wood is sold at the sale rates “HP State Forest Development Corporation Ltd.” Viz. ₹410/- per quintal (copy enclosed) then total cost of this fuel wood rounds off approximately to ₹6,37,550/-. The authority was asked to put up accountal of serviceable material in the audit under this office observation dated 14/9/2012. Reply to this observation was not found satisfactory. Justification for non accountal of uprooted stumps that the these have been used as filler media in check dams to avoid soil erosion does not seem to be appropriate as on the one hand use of perishable (wood) filler media has reduced the strength of check dams while on the other hand university has suffered a huge loss of approximately ₹6,00,000/- by non accountal of the same. Therefore, non accountal of fuel wood worth approximately more than ₹6,00,000/- may be justified appropriately or else the recovery of loss so suffered by the university may be made good from appropriate source. However the bill being committed liability had been admitted in the audit subject to above observation.

(No. RAS/UHF-Nauni/Audit Requisition/2012-13/- 22 Dated: 10/10/2012)

24) Regarding 5th Running bill in respect of “C/o Administrative Block at KVK Kandaghat” amounting to ₹ 4430154/-

The above referred work was awarded to Sh Yogesh Awasthi, contractor under agreement no. 85 of 2010-11 vide award letter no. UHF/Const. 1/Vol.31/2011/-5562-70 Dated 09-03-2011 for a tendered amount of ₹4761568 with a total value of work done till 5th Running Bill amounting to ₹4430154/-. Time stipulated for completion of this work by the contractor was twelve months as per award letter. While checking the this bill it was observed that Administrative Approval of the work was accorded by the Hon'ble Vice Chancellor for ₹ 8015000/- but expenditure sanction was given for ₹2672000/- only as conveyed by the Comptroller, UH&F vide his office letter no. UHF/Bud/4-370/2008-5095-97 dated 21/08/2010. This sanction was further enhanced by ₹1500000/- vide Comptroller's office letter no. UHF/Bud/4-369/2009-4728-29 dated 31-03-2012. Thus funds amounting to ₹ 4172000/- only were available with the Estate Officer, UHF under this work. Total work done upto 5th running bill was ₹4430154/- and exceeded the quantum of funds available with the organization. This irregularity was pointed out by this office under observation dated 11/-1/2013. In response to this observation the authority has obtained the approval of the Hon'ble Vice Chancellor to temporarily transfer the funds amounting to ₹1355000/- towards this work from the work C/o Residential Quarters at KVK Kandaghat which is yet to be taken up in hand due to pending codal formalities.

In this regard it is pointed out that transfer of funds from one head of work to another head of work without approval of the funding agency is highly irregular. Therefore, it is advised that this transfer of funds may immediately be reverted by adopting appropriate procedure under intimation to this office.

However, Keeping in view the committed liability the bill in question had been admitted subject to above observations.

(No. RAS/UHF-Nauni/Audit Requisition/2012-13/- 30 Dated: 20/02/2013)

Office of The Director of Extension Education

25) Regarding Advance adjustment bill no. 380 dated 2/12 amounting to ₹ 15,00,000/- (total expenditure ₹ 17,60,290/-)in respect of printing of publication material for Kisan Mela at Hamirpur during 23 to 26 Feb.2011 -Audit observation thereof.

While checking the above bill in pre audit it was observed that as per condition no. 12 of the delegation of financial powers circulated vide Comptroller, UH&F, Nauni office notification no. Bud.FC/68th/meeting/2008-3699-749 dated 18/07/2008 before taking up and awarding this printing work, open Press Tenders were required to be issued for vide publicity of the requirement. Instead of issuing press tenders the work has been got executed by calling of quotations and awarded accordingly to "Dutta Graphics & offset printers 35, Electronics Complex Chambaghat Solan for ₹ 13,58690/- and Deep Enterprises Manohar Complex Nauni-Solan for ₹ 4,01600/-". This is highly irregular, as the codal formalities as envisaged by the Board of Management of the University have not been fulfilled. Hence, this irregular expenditure now needs to be regularized through specific approval of the competent authority.

(Audit Requisition 2012-13/- 4 Dated:- 10/5/12)

Office of the Director IBES, Neri

26) Regarding contingent bills 384, 385 and 386 for the month of March,2013, amounting to ₹ 23349/-, ₹ 33225/- and ₹ 35495/- respectively.

While checking the above referred bills in pre-audit it was observed that the expenditure has been booked to Scheme Code UHF-004-63(Self Financing Scheme). A total sum of ₹ 11,37,082/- was spent during 2012-13 under this scheme as is evident from the budget recorded on bill 386 i.e. by the end of the financial year 2012-13. However, no funds have been allocated for the purpose in the Annual budget of UHF for 2012-13 under this scheme by competent authority. As per provisions contained in HP budget manual, HP. Financial rules as well as university Accounts Manual, no public money can be spent without its appropriation in the budget by a competent authority. Therefore, this serious lapse may be justified besides getting the expenditure under scheme code UHF-004-63 during the year 2012-13 regularized by way of approval proper appropriation from the competent authority out of the university fund for the purpose.

Besides above, it was also noticed that the above bills pertained to the works activity executed by the Director, IBES, no measurement was recorded in any measurement book by the engineer-in-charge. This is a serious lapse and it is advised not to repeat it in future.

However, being a committed liability the above referred three bills had been admitted in audit subject to above observations.

(No RAS.UHF/Audit Requisition 2012-13/- 43 Dated: 30/03/2013)

The Student Welfare Officer

27) Pre-audit of Contingent bill No.27 dated 11/6/2012 amounting to ₹ 26900/-

While checking the contingent bill No.27 of 11/6/2012 amounting to ₹ 26900/- on account of purchase of Television Sony LCD Solan Radio Service (an authorized dealer) on single quotation basis, it is found that the procedure as prescribed in the Accounts Manual has not been followed in this case. As per Accounts Manual 28.1(g) only such item can be purchased on single quotation basis which are of proprietary nature. As LCD is not a proprietary item. Hence, this purchase was required to be made after collecting the quotations from other such firms to get the benefit of competitive market rates. Had the purchase been effected on quotation basis then it would definitely have been more beneficial to the university exchequer. Therefore, effecting this purchase on single quotation basis needs to be justified and regularized accordingly with sanction of competent authority.

(No. RAS/UHF-Nauni/Audit Requisition/2012-13/- 13 Dated: 6/08/2012)

Department of Biotechnology,

28) Appointment of Sh. Yashveer Singh Verma as Senior Research Fellow under the project entitled “In vitro propagation of SAUSSUREA COSTUS-AN ENDANGERED MEDICINAL plant of HIMALAYAN REGION”(HGI-161-06).

According to the guidelines issued by Government of India, for appointment of Research Fellows, issued vide Ministry of Science & Technology, Department of Science & Technology OM No. A-20020/11/97-IFO dated 31.3.2010, applicable to the research personnel working on R&D programmes funded by the central Govt. Departments/Agencies, and duly adopted by the university ‘NET’ is pre requisite qualification. Whereas, Sh. Yashvir Singh Verma, SRF under the project entitled “In vitro propagation of Saussurea Costus-an endangered medicinal plant of Himalayan Region” (HGI-161-06) does not possess the said qualification. Therefore appointment of under qualified Research fellow in violation of Govt. of India O.M referred to above is highly irregular. Non compliance to the above guideline/instructions needs to be justified and got regularized with the specific approval of the funding agency or else appropriate action was advised to be taken immediately to set right the irregularity at university level accordingly.

(Audit Requisition 2012-13/- 29 Dated: 05/02/2013)

Department of Environment Science

29) Appointment of Ms. Radhika Pathania as Senior Research Fellow in Dr.Y.S.Parmar UHF Nauni under the project” Forecasting agriculture output using space Agrometeorology and Land Based Observation (FASAL)”(FGI-077-25) Deptt of Environment Science.

Ms Radhika Pathania was appointed as S.R.F. without having NET qualification. Same was observed by the audit and reply dated 22.3.13 in response to audit observation dated 15.3.2013 on the subject cited above has been considered and not found satisfactory. The letter referred by University dated 5.3.2010 pertains, prior to the amended guidelines issued vide Government of India Ministry of Science and Technology DST OM No.A.20020/11/97-IFO dated 31.3.2010 duly adopted by the university with regard to qualification of Research Fellows which are applicable to Research personnel working on R&D programmes funded by central Govt. Department/ Agency. According to these guidelines for appointment of Research Fellow’s “NET” is pre-requisite qualification. Since the funding Agency against which SRF Ms. Radhika Pathania has been appointed is central Govt. Department So the qualification, terms and condition for the appointment should have been as per

Govt. of India above mentioned O.M dated 31.3.2010. Whereas, above SRF does not have the required qualification. Hence, Appointment of an SRF without 'NET' qualification may be justified under the relevant rules of Government of India or the approval of the Funding Agency in this regard may be obtained otherwise appropriate action may be taken immediately to set right the irregularity at university level.

(Audit Requisition 2012-13/- 36 Dated: 30/03/2013)

Department of Forest Products

30) Regarding contingent bill no. 317 of 03/2013 amounting to ₹23100/- against purchase of Sony Brand Digital Still Camera on quotation basis.

During pre audit of the above bill it was observed that a new digital still camera DSC HX 200v of Sony Brand has been purchased from Mathura Electronics on 01-03-2013 for ₹23100/-. This purchase has been effected by the department after calling of quotations for Sony Brand DSC HX 200v camera only vide NIQ no. UHF/FP/7-9(store)/2012-2330-36 dated 29-12-12. There are many digital camera brands such as Nikon, Canon, Fujifilm, Panasonic, Olympus, etc. available today in India. Hence, it needs to be clarified/justified as to how the department reached the technical specifications and their superiority over other camera brands and decided to buy only Sony DSC HX 200v camera and not any other one. Why the quotations were not called for a camera giving details about specifications in respect of sensor Mega Pixels, zoom power, battery type, etc. of the camera instead of going for a specific brand. A product of some specific brand can only be purchased if it is of proprietary nature or its technical specifications have been got approved by calling for technical bids at first place. Non-fulfillment of this procedure is against the canons of financial propriety and makes the purchase irregular. Therefore, it was advised to get this purchase regularized by way of specific approval in respect of this procedural lapse.

(Audit Requisition 2012-13/- 50 Dated: 30/03/2013)

Department of Food Science

31) AMC Charges of Gas Chromatography.

While pre-auditing the contingent bill No. 94 of 7/12 for ₹ 25000/- on account of AMC charges of Gas Chromatography installed in the department of FST payable to M/s Toshvin Analytical, Chandigarh it was noticed that the agreement period was mentioned w.e.f. 1.9.11 to 31.8.12. at clause-II of the contract agreement terms & conditions. The visit of service engineer scheduled only after receipt of the payment as per AMC estimate as such payment is yet to be made hence the A.M.C period was also required to be extended/reviewed accordingly

(Audit Requisition 2012-13/-10 Dated: 21/7/12)

Department of Soil Science & Water Management

32) Regarding bill No 79 dated 6/12 of ₹ 92400/- on account of irregular payment of consultancy fee to university employees.

During pre-audit of above bill following irregularities were observed:-

1. The bill in question involves the payment of ₹ 92400/- to be released to the four scientists/engineer who worked in the project titled "Monitoring and evaluation study in the saturated and Unsaturated micro-watersheds of HP under RVP&FPR"

Sr.	Name	Rate per month (Rs)	Period in months	Amount paid to individual (₹)	Amount credited in university account(₹)	Total payment(₹)
1.	Dr.J.N.Raina P.I	3500=00	12	29400=00	12600=00	42000=00
2.	Dr.J.C.Sharma Co-PI	2500=00	12	21000=00	9000=00	30000=00
3.	Er O.P.Sharma Co-PI	2500=00	12	21000=00	9000=00	30000=00
4.	Dr.Sanjeev Thakur Co-PI	2500=00	12	21000=00	9000=00	30000=00
			Total:-	92400=00	39600=00	1,32000=00

Although as per the norms/allocation made in the project there is a provision for the payment of the consultancy fee to the experts/consultants and Hon'ble Vice-Chancellor vide letter No.Bud FMS-070-171-18396 dated 31.3.11 also approved the payment of such consultancy fee to the experts of the project but neither it was mentioned in the sanction letter that this consultancy fee was to be paid to the university employees i.e. scientist/project investigator/engineer, nor there exists any such rule/power under statutes/act/delegation of financial/administration powers which entitles the university employees to receive any such payment without the permission of the competent authority. Same was also pointed put vide audit Requisition No.58 dated 1.2.12 with regard to bill No.39 dated 6/11 for ₹ 70850/- but reply given was not satisfactory. Hence, either the rules under which university employees can receive such payment of consultancy fee without the approval of the Competent Authority may be shown or matter may be regularized with the approval of the competent authority.

- The date wise working record/norms on the basis of which this payment was to be released has not been show to audit in the absence of such record/information genuineness of the claim cannot be relied upon and matter needs to be looked into as per the established procedure of the university.

The reply given by the Comptroller's Office vide their letter No.Bud/FMS-070-17/11/12/-11047-48 dated 18.1.12 in response to the queries raised by this office vide letter No.RAS/SLN/UHF/2011-12/-261 dated 15.12.2011 on this matter is also not satisfactory and audit was left with no alternative but to admit the claim subject to the compliance of above audit observations.

(Audit Requisition 2012-13/- 6 Dated:- 10/5/12)

Office of the Coordinator, Regional Centre, NAEB

33)Regarding contingent bill no.268 for the month of 9/2012 amounting to ₹3,27,016/- on account of purchase of seeds for implementation of Watershed Project.

As per the common guidelines issued by the Government of India for implementation of the Watershed Development Project under serial no. 74 the contribution of the farmers will be 20% for general category and 10% for SC/ST beneficiaries. Therefore, the Farmers' contribution as the case was required to be recovered accordingly and credited into Watershed Development Project Fund which may be recovered under intimation to audit.

(No. RAS/UHF-Nauni/Audit Requisition/2012-13/- 17 Dated: 19/9/2012)

University Research Stations and KVKs

Office of the Associate Director RHFRS, Bhota

34) Pre-audit of contingent bill No.140 dated 24.8.12 amounting to ₹ 39,990.

While checking the contingent bill no 140 dated 24.8.12 amounting to ₹ 39,990/- on account of purchase of Sony Handycam from M/s Ajanta Digital color Lab, Hamirpur after calling the quotations for a particular brand only, it is found that the general procedure as prescribed in the Accounts Manual has not been followed in this case. Since the Handycam is not a proprietary item and is also available in other brands therefore as per true spirit of rules to recall the quotations were required on specification based and not brand based to get the benefit of competitive market rates. Had the purchase been effected on specification basis then definitely it would have been more beneficial to the university exchequer. Hence, the purchase of particular brand was required to be justified and regularized accordingly. However the payment was admitted in audit being a committed liability subject to above observation.

(No. RAS/UHF-Nauni/Audit Requisition/2012-13/-19 Dated: 28/09/2013)

35) Annual Accounts for the year 2012-13-Observations thereof.

(1) BUDGET:

(a) Expenditure is more than the grant received :-

As per information/records made available to the Audit, following is the sector wise position of BUDGET approved , actual expenditure incurred and GIA received against these from the Govt of HP for the year 2012-13.

Sr.No	Major Head/Sector	Approved Budget estimate ₹ in Lacs	Approved Revised Budget estimate ₹ in lacs	Actual expenditure ₹ in Lacs	GIA received ₹ in Lacs
(A)	Horticulture				
(a)	Plan	4709.48	4674.27	4711.75	3146.00
(b)	Non-Plan	0.01	0.01	0.01	0.01
(c)	TSP	145.80	235.98	141.17	400.00
	Total(A)	4855.29	4910.26	4852.93	3446.01
(B)	Forestry				
(a)	Plan	0.00	0.00	0.00	0.00
(b)	Non-Plan	0.00	0.00	0.00	0.00
(c)	TSP	23.82	28.00	19.32	30.00
	Total (B)	23.82	28.00	19.32	30.00
(C)	SCSP	1411.98	1786.90	1439.72	1099.00
	Total(c)	1411.98	1786.90	1439.72	1099.00
	Grant Total A+B+C	6291.09	6725.16	6311.97	4675.01

From the above data it has been seen that ₹4675.01 lacs were received as Grant by the University from H.P.Govt. but the expenditure is excess by ₹1636.96 lacs. The expenditure more than receipt/grant and source from which the deficit has been met needs to be mentioned and justified.

(b) The Institute of Biotechnology and Environment Science, Neri was created vide notification No.UHF/Regr/GA/5-1(84)/-11/-1305-98 dated 19.4.11 and further the Scheme code UHF-004-63(self financing scheme) was allotted vide letter No.UHF/Bud/2-143/2011-12/-7249 dated 23.9.11.

As per HPFR 17.2 sanction to the expenditure of money becomes operative only when funds have been appropriated to meet such expenditure.

While checking the Annual accounts for the year 2012-13, it is noticed that an expenditure of ₹. 23,36,022/- (Annexure No-MM of annual accounts) has been incurred under scheme UHF-004-63 but neither the budget provision was made nor allocation of funds has been made in this regard. Hence it is also against the general principles of the financial propriety to incur expenditure without proper budgetary provision which may be justified or expenditure be regularized with the approval of competent authority in this regard.

2) Annual accounts:-

a) Annual accounts revealed that under the following heads, closing balances are in the negative side, which means that the payments/expenditure has been incurred more than the Grants received and it seems that expenditure has been incurred in anticipation of Grants. Whereas the expenditure should have been restricted to the actual receipts. So this process of incurring expenditure in anticipation of grants may be justified and immediate steps may be taken to recoup the remaining amount from the funding agency.

Sr.No	Name of sector- Sub sector	Closing balance as on 31/3/13 (₹)
1.	Horticulture- Horticulture	(-) 1,07,34,814.89
2.	Forestry-Forestry	(-) 23,94,527.12
3.	ICAR Coordinated projects	(-) 22,87,348.79
4	ICAR Development Assistance	(-) 24,03,06,256.38
5	KVKs	(-) 25,72,413.60
6	Construction of Gymnasium	(-) 9,91,811.15
7	ICFRE Central Assistance	(-) 23,022.70
8	ICIMOD	(-) 9,76,888.17
9	Amount due form HPKV	(-) 1,32,476.24

b) While checking the bank reconciliation statements, it is noticed that closing balance as per bank ledger of SBOP (Corpus) account on 31/3/13 was ₹ (-) 60,37,622.25. This reveals that cheques of more than balance have been issued. So the source from which these cheques are to be cleared may be justified.

c) Following amounts have been deducted under head expenditure but reasons for their deductions were not forthcoming, which needs to be justified otherwise proper booking of the amount is required to be done.

Scheme Code	Discription	Amount (₹)
HPL-133-37	Home Town LTC	(-) 26061.00
HPL-134-34	Suspense Account	(-) 493545.00
HGI-128-02	Identification of specific genetic traits	(-) 51.00
HGI-144-53	Kisaan divas	(-) 6444.00
FGI-064-22	Facilitation centre for medicinal plants	(-) 488.00
FGI-068-20	Standardization of nursery technology	(-) 5907.00
FGI-070-20	Screening of important medicinal & Aromatic herbs	(-) 1122.00
HMS-148-53	Training of farmers of valley	(-) 1010.00
HMS-218-62	Quality nursery production for diversification	(-) 35608.00

HMS-260-60	Multi crop flower nursery	(-) 600.00
HMS-329-39	Training Programme	(-) 11289.00
HMS-331-56	Organizing of training (Kandaghat)	(-) 4306.00
HMS-338-39	Training Programme	(-) 41858.00
HMS-404-56	Organizing of Training (Kandaghat)	(-) 16,913.00
UHF-001-31	(No Name)	(-) 37074.00
CAH-001-16	One time catchup grant (ICAR)	(-) 15176.00
CAH-001-36	One time catchup grant (ICAR)	(-) 15112.00
ICA-052-02	Niche Project	(-) 29415.00
ICA-052-53	NICHE excellence project on apple	(-) 137973.00
HMM-022-62	Mass production of Commercial Medicines	(-) 3045.00
HMM-023-62	Mass Propagation and Participatory	(-) 32385.00

3) Income not pertaining to revolving fund deposited in the R.F.A/C:

While checking the income of the RF A/Cs it has been found that the income which does not pertain to the activities of revolving fund account has also been credited to revolving fund which should have been credited to Comptroller's A/C. The KVK Chamba has shown total income of ₹. 7,35,263/- in the R/F Bank account No. 03580100012868. Whereas, in the total income an amount of ₹. 1,84,651/- includes the income from sources other than the R/F. Similarly in the R/F Bank account No. 03580100012868 of KVK Rohru the total income has been shown ₹. 15,87,741/- .Whereas, the income from other sources of ₹.13,29,816/- has also been included in the total income, resulting thereby, the annual a/c of respective revolving funds are not showing their real performance. The details of which is shown in 'Annexure-B(i)' which may be justified otherwise necessary directions to the quarter concerned that the income from sources other than revolving fund be deposited in the Comptroller's account instead of revolving fund so that income actually generated through the revolving fund could be assessed rightly and the very purpose for the creation of revolving fund may be achieved accordingly.

4) Invalid Expenditure of the R/F:-

a) While checking the Revolving Fund bank account No. 004069 of the Seed Technology and Production Centre, Nauni it has been found that an amount of ₹. 11375/- has been paid vide Ch. No. 490757 dated 30/3/2013 to the H.P.Agro. Industry Corp. Ltd. for the purchase of tyres for the departmental Vehicle(Van) which is not a fit charge on the R/F account and require refund of the same to the R/F account.

b) The RHRS Jachh has opened the Bank account No. 55104358824 & 55104358802 for the operation of revolving Fund account for the raising of nursery and has made total payments of ₹. 1,07,641/- and ₹1,72,735/- out of the R/F accounts respectively. But, these expenditures of ₹. 1,07,641/-and ₹1,72,735/- includes an amount of ₹. 1,06,921/-and ₹ 1,00,097/-respectively for the POL & repair of Vehicle, Bee keeping charges, Electricity bill payments and to meet out other contingent payments which does not seems to be relating with the raising of the Nursery. Payments of ₹. 14,450/- for the Beekeeping & for other misc.work has also been made from the Bank Account No. 55104358007(maintenance of Farmer Hostel) which may be justified failing which the same be got refunded to the Revolving Fund account under intimation to audit.

In future the payments relating to the activities of the concerned Revolving Fund account may only be made from the R/F account so that the income realized and expenditure incurred on a particular R/F may reflect true picture of the R/F activity to the notice of the university authority to frame appropriate policies for the welfare of the institution.

5) Huge loss to the University due to Non investment of amount in the Term Deposits :

While checking the Bank accounts of the Revolving Funds of the University and other Research stations it has been observed that huge amounts i.e. ₹. 5,26,03,820/- are lying unutilized in the saving Bank account of these Departments/ Research Stations(Detail given in 'Annexure-B(ii)'). The detail of the unutilized amount has been prepared after leaving the amount in the saving account in view of the requirement of the Deptt./Research station concerned). The bank has allowed 4% of interest rate on the saving Accounts and If these unutilized funds have been invested in short term fixed deposits, rather than keeping it in the saving bank accounts, the university would have earned much more amount of interest than as earned on the saving account for example if the above amount of ₹. 5,26,03,820/- would have in the FDR A/C in the banks for a period of 30 days and the rate of interest would have been 7% the university would get ₹. 3,02,652/-whereas the university has earned ₹. 1,72,944/- as interest on the saving bank account for a similar period of 30 days @ 4% and therefore the University has to bear a financial loss of ₹. 1,29,708/- on this amount of ₹. 5,26,03,820/- for 30 days only. Some of the Departments/Stations have kept the money in the saving bank accounts even for more than six months or a year. The authorities of the University needs to personally look into the matter and fix the responsibility of the concerned official(s)/Officer(s) for the financial loss caused to the university exchequer.

6) ₹. 2011/- Bank charges/collection charges etc. debited by the Bank, refund thereof.

While auditing/checking the revolving fund accounts of the University it has been found that the Bank has debited the various Bank accounts of the University/ outstations by the amount of bank charges/collection charges which is not a fit charge out of the university Funds, the departments concerned has not taken any action for the refund of the same from the bank, which may be justified, otherwise necessary action for the refund of the same besides taking corrective steps to prevent such deductions in future may be initiated under intimation to audit. Details of such charges are as under.

Sr. No.	Name of the Deptt.	Date	Amount(₹.)	Detail of deductions
1	KVK Rohru A/C NO. 03580100012868	28/8/12 13/2/13 13/2/13	28.00 53.40 6.60	ISL Txn. Charges Chq. Issue charges Service Tax
2	KVK Chamba A/C NO. 11505740394	2011-12 22/2/12 5/4/12 11/3/13	13.00 56.00 25.00 31.00	Pre.Year difference Bank Charges Bank Charges Deduction of RTGS
3	LMRS Nagrotta Bagwan A/C NO.5510444762	11/10/12	145.00	Chq. Collection Charges
4	Deptt. Of STPC A/C NO.09690100004069	21/5/12	6.00	ISL Txn. Charges
5	RHRS Jachh A/C NO.55104358802	16/10/12	100.00	Withdrawl transfer Charges
6	Dean,College of Forestry A/C NO.101434029000100	7/4/12 8/8/2012	50.00 24.00	Bank Charges Excess interest deduction, require justification/ clarification.
7	GPF A/C No.1319 UCO Bank Nauni	31/3/2013	152.00 (28+6+28+90) 1321/-	ISL Txn. Charges & Chq. Collection Charges Cheque book charges Dr.by the SBOP.
			2011.00	

7) Deduction of TDS of ₹. 20569/-on interest paid on maturity of FDRs:-

While checking the FDR accounts it has been found that the bank has deducted TDS from the amount of interest paid on the maturity of FDRs which is irregular and require refund to the concerned Departments/ Research Stations. The details of the TDS deducted are as under:-

Sr. No.	Name of the Deptt./Station	Detail	TDS deducted (₹)
1	KVK Chamba A/C NO. 11505740394	Interest due on FDR ₹.23194/- but the bank allowed the interest of ₹.18515/- and deducted TDS of ₹. 4679/-	4679/-
2	Dean, COF SBOP A/C NO. 55002750747 JCCB A/C No. 101434029000100	TDS of 2011-12 refunded on 5/4/12 but again deducted the TDS of ₹. 1694/- on 18/12/12	1694/-
3	Reconciliation of Bank A/C No. 77220 of the Union Bank of India.	The FDR of ₹. 35,00,000/- matured during the month of 01/2013 and the bank has deducted TDS of Rs. 12653/-.	12653/-
4	Dean, COH SBOP A/C NO. 65137420835	TDS deducted ₹. 1543/-(1514+29) from FD No. 131285	1543/-
			20569/-

8) Interest loss of ₹. 2,89,096/-due to less payment of interest on FDRs:-

The various Departments/ Research Stations of the University has made investments in the term deposit scheme i.e. in FDRs in the State Bank of Patiala/ UCO Bank Nauni situated in the Campus of the University and in other banks at the outstations of the University. During checking of the FDR account it has been observed that, the interest on FDRs is generally accrued on quarterly basis whereas the same has been worked out/credited on yearly basis as a result of which the university has to suffer a loss of Rs. 2,89,096/- as per detail given in 'Annexure-B(iii)' which may either be justified or recovered under intimation to audit.

9) HBA Fund

a) As per annual accounts of HBA Fund and information made available to the Audit ₹ 13671/-interest has been earned on saving account (SB a/c No. 550027508661) and ₹ 130152/- earned as interest on FDRs. Further the University has paid House Building advance to their employees for the construction of the residential houses and has earned an interest of Rs. 3,90,035/-. This amount is the income of the university and it should have been accounted for under proper head in the Annual Accounts of the university but the same has not been shown so far, due to which the receipt and payment account of the university does not reflect the true and fair picture of its affairs. In this regards, it is advised to make necessary corrections in the Annual Accounts under intimation to audit and in future his aspect may also be taken care of.

b) As on 31.3.13 ₹ 1,37, 79,331/- were outstanding as refundable amount of HBA from the employees of the university besides ₹ 2,87,527/- were lying at credit in saving A/C 550027500861 and Rs. 18,50,000/-in the FDRs. Thus in all ₹ 1,59,16,858/- were lying in HBA Fund A/C as on 31.3.13 which is a part of university fund except that of ₹ 50 Lakh payable to CPF A/C. Therefore, had these excess assets of HBA funds been shown under proper Head in the receipt and payment Account of the University, the total income as well as closing balances under state Head could have been higher and realistic one. In absence of this fact the receipt and payment account of the university is not depicting true and fair picture of its affairs. In this regards it is advised to take necessary corrective steps to rectify the annual A/C for 2012-13 besides taken care of this aspect in future also.

10) GPF/CPF A/C:

a) Delay in the deposit of GPF subscription in the Bank account: The GPF Subscription of the university employees received vide Ch. No. 235051 dated 30/3/2013 amounting to ₹. 99,13,758/- and deposited in the Bank A/C on 29/4/2013 (A/C No. 1319 UCO Bank). Delay in the deposit of GPF Subscription and loss of interest thereon may be justified . Similarly during the checking of the SBOP A/C No. 65035627937 it has also been found that the uncollected subscription was for ₹. 98,53,770/- whereas the collection was made only for ₹. 98,31,770/- on 27/4/2013 vide Chq. No. 260809 dated 28/2/2013. Therefore an amount of ₹. 22,000/- is still remain outstanding which may be justified now and for future it may be ensured that the subscription collected from the university employees be deposited timely into the bank account so as to avoid the loss of interest.

b) Interest accrued on ₹.50 lacs lent to the HBA on loan basis has not been taken it into A/C: While preparing assets and liability statement of CPF Account the interest accrued on ₹.50 lacs lent to the HBA on loan basis has not been taken it into A/C in absence of which the said statement is not depicting its true picture. The issue regarding non inclusion of interest accrued on ₹. 50,00,000/- was also raised in the audit report of the previous year but no action seems to have been initiated in this regard by the concerned authority which is a matter of serious concern. The assets and liability statement may now be corrected now under intimation to audit.

c) Negative balances of the GPF Account: While checking the GPF account of the University subscribers it has been found that the GPF account of some of the subscribers are showing the negative balances and no transaction has taken place in some of the subscribers and the same has also been pointed out in the audit report of the last year also but no action has however been initiated in this regard. The detail of such subscribers has not been submitted to audit in spite of so many requests with the concerned superintendent and dealing Assistant of the GPF branch. The statement of subscribers having negative balances and no transaction balances may now be put-up to audit at the earliest possible.

11).Interest loss of ₹. 32,587/- to the GPF A/C due to non transfer of maturity value of FDRs to the Saving bank A/C.

While checking interest income of FDRs made out of GPF A/C, it has been observed that an interest loss of ₹.32,587/- were occurred to the university exchequer on maturity of some FDRs. Therefore, the matter regarding realizing lesser amount of interest may be looked into and same may be taken up with the bank and amount realized short be made good to the university exchequer. In future, proper checks may be exercised while realizing maturity payment of FDRs so that the University has not to suffer the loss of interest in future. Detail of interest loss of ₹. 32,587 is as under:-

Detail of FDRs of GPF A/C not transferred to the S/B A/C on their maturity

Sr. No.	FDR No.	Amount (₹.)	Date of maturity	Date of Transfer to S/B A/C	Amt. of maturity (₹.)	No. of days after the date of maturity	Rate of interest	Loss of interest (₹.)
1	692188	65,00,000	15/4/12	17/4/12	73,16,413	2	7.75	3,107
2	692189	80,00,000	15/4/12	17/4/12	90,04,817	2	7.75	3,824
3	131139	1,10,00,000	4/12/12	5/12/12	1,30,15,152	1	8.50	3,031
4	131138	1,15,00,000	4/12/12	5/12/12	1,36,06,750	1	8.50	3,169
5	692281	1,50,00,000	9/12/12	12/12/12	1,79,22,467	3	9.00	13,258
6	692561	50,00,000	29/9/12	1/10/12	58,00,434	2	9.75	3,099
7	692562	50,00,000	29/9/12	1/10/12	58,00,434	2	9.75	3,099
								32,587

12). Estate Office :

a) Interest loss of ₹. 1312/-on maturity of FDR.The Estate Office invested an amount of ₹. 3,00,00,000/-in FDR A/C No. 170027 dated 16/5/2012 for 91days @8.50% in UCO Bank UHF Nauni which was due on 15/8/2012. Out of the maturity value of ₹. 3,06,35,753/- an amount of ₹. 2,50,00,000/- reinvested in the FD account from 15/8/12 in the UCo Bank, but the remaining amount of ₹. 56,35,753/- transferred to saving account of SBOP Nauni on 16/8/2012 resulting thereby the university has to bear interest loss of Rs. ₹. 1312/- for one day on ₹. 56,35,753/- @ 8.50% which may be justified otherwise be recovered from the bank under intimation to audit.

b) Interest loss of ₹. 15,886/- due to non transfer of maturity value of FDRs to the Saving bank A/C on due dates.

The maturity amount of following FDRs has not been transferred to the saving Bank account on the maturity dates and therefore the university has to bear a interest loss of ₹.15,886/- As detailed below which may be recovered now under intimation to audit:-

Detail of FDRs not transferred to the Saving Bank on their maturity

Sr. No.	FDR No.	Amount (₹.)	Date of maturity	Date of Transfer to S/B A/C	Amt. of maturity (₹.)	No. of days after the date of maturity	Rate of interest	Loss of interest (₹.)
1	428672	1,00,00,000	8/9/12	10/9/12	1,00,65,753	2	8	4,384
2	131075	2,00,00,000	1/10/11	3/10/11	2,19,79,497	2	9.55	11,502
								15,886

c) Non production of Pass book of the Current Account : While checking the annual account of the Estate Office it has been found that an amount of ₹. 5000/- lying in the current account of the bank but no bank statement/ pass book produced before audit for the verification of the said amount which may be produced now.

d) Cheques in hand for ₹. 1,58,94,800/- non production of detail thereof: During checking of the annual account of the Estate Office it has been found that on 31/3/2013 cheques ₹. 1,58,94,800/- were lying in hand but no detail thereof given in the cash book nor the same were produced before audit on demand which may be ensured to be produced now.

e) Booking of wrong entry of ₹. 12,728/- non production of record thereof:-

An amount of ₹. 12728/- shown to have been wrongly debited to work entitled C/O public toilet block at shopping centre at UHF Nauni instead of R/O Toilet in COH at main campus under scheme HMS 026-34 but the relevant record pertaining to booking of wrong entry has not been shown to audit which may be ensured to be shown now.

f) Transfer of ₹. 49,22,000/-from State Schemes to center Schemes without approval thereof : While checking the annual account of the Estate Office it has been found that ₹. 49,22,000/- was sanctioned under the State Scheme which was transferred to the Centre schemes without the approval of the funding Agency. Therefore the approval of the funding Agency for the transfer of the funds may be shown to audit. The detail of such transfers is as under:-

Funds Transferred from		
Name of Scheme	Purpose for which the amount was sanctioned	Amount(₹.)
HPL 134-34	Bulk purchase of power and distribution thereof	49,22,000/-
	Total Amount	49,22,000/-
Funds Transferred to		
ICA 002-34	Bulk purchase of power and distribution thereof	3,38,000/-
ICA 004-34	-----do-----	1,84,000/-
ICA 006-34	-----do-----	26,00,000/-
ICA 016-34	-----do-----	18,00,000/-
	Total Amount	49,22,000/-

13. Dean COH:-

a) Interest loss of ₹. 518/- due to non investment of the amount withdrawn from bank saving A/C:

An amount of ₹. 7,00,000/- withdrawn from SBOP on 13/2/2013 and invested in F/D A/C No. 133712 on 16/2/2013 in JCC Bank Pvt. Ltd. resulting thereby loss of interest of ₹. 518/- i.e. for three days @ 9% which may be justified as to where the amount was kept for three days failing which the amount of ₹. 518/- be recovered from the officer/Official at fault besides fixing the responsibility for loss of interest under intimation to audit.

b) Less payment of Interest on FDR by the bank ₹. 439/- on 1/9/12:-

The Dean College of Horticulture invested an amount of ₹. 5,50,000/- in the FDR account No. 65135481007 for 10 years @ 9.25% on 1/3/2012 out of the Scholarship account in SBOP and interest earned upon the FDR is being transferred to saving Account No. 65134855474 after every six months i.e. on 1st September & 1st March every year. During the checking of the interest it has been found that the bank has credited ₹. 25293/- as interest on 1/9/2012 and ₹. 25732/- on 1/3/2013 resulting thereby interest loss of ₹. 439/-(25732-25293) which may be justified otherwise be recovered from the Bank under intimation to audit.

14). Irregular expenditure of ₹. 25600/- out of Revolving Fund A/C No. 03910100009083 of KVK Kandaghat :

While checking the revolving fund account of KVK Kandaghat it was found that the Two advances of ₹. 75,500/-each drawn during the month of 7/2012 and 2/2013 respectively for the purchase/ making of Angle Iron racks for the Mushroom House but out of the advance so drawn a payment of ₹. 1600/- made for the installation of DTH and ₹. 24000/-paid for the Printing of Magazine which are not a fit charge out of the Revolving Fund account needs to be justified and such type of payments out of the advance drawn for a specific purpose may be avoided.

15). Reconciliation of various bank accounts:

i) While checking the various saving bank account it has been found that the amount deposited in the bank account has not been taken/entered in the cash book whereas the bank has credited the same. These transactions may be reconciled immediately with the bank concerned and necessary rectification may now be made in the cash books under intimation to audit. The detail of such discrepancies is as under:

a) EWF A/C No. 550027500645(SBOP Nauni)

Sr. No.	Description
i)	₹. 100/- deposited in the Bank account during the year 2011-12 (previous year difference) but not entered in the Cash Book.
ii)	₹. 200/- deposited on 10/10/2012 but not entered in the C/ Book.
iii)	₹. 15000/- deposited on 23/11/2012 but not entered in the C/ Book.
iv)	₹. 50/- deposited on 31/01/2013 but not entered in the C/ Book.

b) CPF A/C No. 55002750623(SBOPNauni)

Sr. No.	Description
i)	₹. 10,36,558/- credited by the bank on 31/3/2013 but not entered in the C/ book.

c)Bank A/C No.64322 UCO Bank Nauni

Sr. No.	Description
i)	₹. 64,322/-(₹27105/- & ₹37217/-)credited by the bank on 13/9/2012 but not entered in the C/ book.

d) Bank A/C No.50725 SBOPNauni

Sr. No.	Description
i)	₹. 4,00,000/- credited by the bank on 1/3/2013 but not entered in the C/ book.
ii)	Ch. No. 935707 for ₹. 5,00,000/- and Ch. No. 935609 for ₹. 50,000/- credited on 17/7/2012 but not entered in the C/book.

e) Bank A/C No.55104358835 SBOPJachh

Sr. No.	Description
i)	Amount wrongly credited by the bank ₹. 1110/- (previous year difference)

ii) It has also been found that the depts. has issued some cheques for payments to various quarters and accordingly the amount was debited from the cash Book but the same was not presented for payment to the bank which may be inquired into and make necessary rectification entries accordingly under intimation to audit. The detail of such discrepancies is as under:

a) Bank A/C No.59024 SBOP Nauni

Sr. No.	Description
i)	₹. 5233/- debited on 31/3/2013 from the C/book but not presented for payment to the bank.

b) Bank A/C No.50941 SBOP Nauni

Sr. No.	Description
i)	Ch. No. 121027 dated 20/3/2013 issued for ₹. 18735/- but debited by the bank ₹. 18725/- only, the difference of ₹. 10/- may be rectified now.

c) Bank A/C No.1676 UCO Bank Nauni

Sr. No.	Description
i)	Ch. No. 820225 dated 30/3/2013 issued for ₹. 9,00,000/- by XEN Design through RHRS Sharbo but not debited by the bank.
ii)	Ch. No. 820235 dated 30/3/2013 issued for ₹. 1,22,18,000/- by XEN Design through Dean, COH but not debited by the bank.
iii)	Ch. No. 820248 dated 30/3/2013 issued for ₹. 68,866/- by DDO, SNS Library but not debited by the bank.

d) Bank A/C No.55104358879 SBOP Jachh

Sr. No.	Description
i)	Difference of ₹. 1110/- being the amount wrongly debited by the bank during the year 2011-12 but not yet rectified, which may be rectified now.
ii)	₹. 1110/- has again been debited by the bank on 25/6/2012 which may also be got refunded now.

iii) Deduction of ₹. 1,27,803/- as Bank Charges/ Collection charges by the Bank:-

In most of the cases Bank charges/collection charges have been debited by the bank without getting the expenditure approved/sanctioned from the competent authority whereas such type of expenditure is required to be pre-audited also. In some of the cases, collection charges have been debited by the bank on outstation cheques received from the customers and in such cases university exchequer was put to an avoidable loss. Now either these charges may be justified or recovered from the Bank besides taking corrective measures to prevent such type of financial loss to the University. It has also been brought to the notice of the University authority during last year also but no action seems to have been taken in this regard. The details of such charges are as under:-

Sr. No.	Name of the Bank	Bank A/C No.	Amt. wrongly debited before 31/3/12	Amt. Wrongly debited between 1/4/12 to 31/3/13	
				Date	Amt.
1	SBOP Nauni	33472	438.00	--	--
2	UCO Bank Nauni	03960	466.75	3/4/12 11/8/12 29/8/12 15/12/12 15/12/12 28/12/12	55.00 6.00 6.00 6.00 29.00 29.00
3	UCO Bank Nauni	1676	2833.45	9/4/12 2/5/12 15/5/12 17/5/12 19/6/12 9/7/12 4/8/12 8/8/12 28/8/12 29/8/12 10/10/12 19/10/12 7/12/12 15/1/13 8/1/13 9/1/13 22/1/13 16/3/13 20/3/13	6.00 28.00 6.00 6.00 6.00 6.00 6.00 6.00 6.00 6.00 6.00 29.00 29.00 29.00 29.00 56.00 6.00 6.00 6.00 6.00
4	SBOP Nauni	50725	1,13,362.00	9/4/12 19/5/12 11/6/12 8/8/12 8/8/12 11/10/12 22/12/12 8/1/13 2/2/13 14/2/13 19/2/13 12/3/13 13/3/13 14/3/13 18/3/13 26/3/13	125.00 250.00 500.00 110.00 6.00 500.00 125.00 300.00 250.00 150.00 100.00 65.00 225.00 28.00 300.00 150.00
5	SBI Solan	13041	51.00	--	--
6	Union Bank Of India Solan	77220	50.00	8/1/13 30/3/13	56.00 52.00
7	SBOP Nauni	50599	1492.00	6/7/12 4/12/12 13/3/13	125.00 250.00 225.00
8	SBOP Nagrotta Bagwan	06251	198.00	22/2/13	225.00
9	SBOP Nauni	50849	188.00	--	--
10	SBOP Neri	48967	125.00	28/4/13 24/8/13 27/8/13 8/9/13	28.00 6.00 28.00 100.00
11	SBOP Bhota	75680	454.00	7/4/12	6.00

				31/3/13	56.00
				18/2/13	28.00
				15/3/13	225.00
				30/3/13	28.00
12	SBOP Kandaghat	42923	424.00	--	--
13	SBOP Nauni	50941	1819.00	1/5/12	150.00
				28/8/12	125.00
				8/1/13	250.00
				13/3/13	225.00
14	SBOP Jachh	58891	486.00	4/12	62.00
				5/12	6.00
				7/12	28.00
			1,21,949.20		5,854.00

16). Miscellaneous:

i) The Krishi Vigyan Kendra Rohru has invested an amount of ₹. 13,00,000/- in the F/D account on 27/8/2012 but they had not maintained the Fixed Deposit Register in the absence of which the amount invested in the Fixed Deposits from time to time cannot be ascertained, therefore the relevant register be got maintained by the KVK Rohru.

ii) The Revolving Fund account of Modal Farm has not been maintained properly viz. an amount of ₹. 6,38,400/- realized between 2/1/13 to 31/1/2013 but entered in the Ledger on 13/2/13 whereas the same is required to be entered immediately on the realization of the receipt. Recording of improper entries in the ledger account may be justified and in future all the transactions be recorded in the concerned ledger on the same day.

iii) R/F A/C, RHRS Bajaura:-While checking the Bank A/C No. 1103875417 it has been observed that an amount of ₹. 1,79,455/- withdrawn from Bank on 23/4/2012 but no detail thereof given in the Ledger account, therefore, it may be justified as for what purpose the amount has been withdrawn from the bank under intimation to audit.

iv) Similarly as in para 13(iii) above, the Deptt. of Food Science and Technology also withdrawn ₹. 34,056/- from saving account No. 55002750894 on 10/4/2012 but no detail thereof given in the Ledger account which may be justified now as for what purpose the amount has been withdrawn from the bank.

v) R/F account No. 65147488474 of the COH :- While checking the account of R/F it has been observed that neither the source of income nor the name of the items /work are being recorded in the Ledger account in the absence of which the income realized and expenditure incurred pertaining to the activities of the revolving fund cannot be ascertained. Therefore, the quarter concerned may be directed to clearly indicate the same in the ledger account.

vi) During the checking of various FDR A/Cs of different Departments of the University it has been observed that the interest rates given by the different nationalized banks are not been compared/obtained before making any investments. The Officer(s)/Official(s) of the university Depts. are not even making proper comparison of interest rates given by the SBOP Nauni and UCO Bank Nauni and the university has to bear huge loss of interest due to the negligence of the concerned staff .The University may earn much more amount of interest by investing the funds available for investment at the higher rates of interest. The university should also compare the rate of interest given by the State bank of India, Punjab National Bank and other Nationalized Banks at Solan alongwith interest rates of the SBOP and UCO Bank in order to derive the benefit of maximum rate of interest.

vi) An amount of ₹. 9,50,000/- shown to have been wrongly credited to Account No.55002750725 of the SBOP Nauni as on 31/3/2013 and similarly an uncollected income of ₹. 1,27,711/- has also been shown as uncollected income which may be inquired into reconciled with the bank under intimation to audit.

vii) while checking the grant-in-aid, it has been noticed that unspent balance of grant-in-aids refunded to the funding agency has been booked under the expenditure head instead of opening the refund head, which may be justified.

viii) It has been seen that an amount of ₹ 49,78,388/- of “Misc receipt, Income tax, sales tax, royalty & labour cess etc”, has been included under head security/earnest money in the receipt side and under the same head on payment side. The same has increased the receipt & payment both by such amount, whereas it is the collection of amount from contractor on behalf of either Govt. or University and the same is either refundable or deposited in the Tax head of the Govt. So the receipts and expenditure has been artificially increased by ₹.50Lac. In future the proper booking of such type of entries is required in the University account to avoid duplicacy. The University authorities are suggested to prepare ‘Income and Expenditure Account and Statement of Assets and Liabilities’ along with receipt and payment account.

36) Conclusion:

The maintenance of accounts is satisfactory. However the observations pointed out requires immediate attention of the authorities. Non adjustment of advances for the last many years needs immediate attention. Outstanding audit paras containing serious irregularities require immediate remedial measures for its settlement. It is also suggested that the University should prepare Income and Expenditure account and Balance Sheet along with Receipt and Payment account for more detailed and wide view of its Financial Position.

Sd/-

Deputy Controller (Audit)
Dr.Y.S.Parmar University of
Horticulture & Forestry,
Nauni-Solan.

Sd/-

Director
Local Fund Accounts,
H.P. Shimla-9.

Report issued vide letter no. Fin(LA)H(2)c(15)(14)99/85-Vol-21-5364-68 on Dated 03.09.2014

Referred to para 3 of audit report for the year 2012-13**Details of Grants**

Sr.No.	Source	Amount (₹)
1	Horticulture	46,45,01,000.00
2	Forestry	30,00,000.00
3	ICAR (Co-ordinated Projects)	5,70,40,000.00
4	ICAR Adhoc Projects	93,69,152.00
5	ICAR Dev Assistance	6,29,47,838.00
6	ICAR (KVKs)	4,36,74,900.00
7	Mini Mission Projects	1,49,44,500.00
8	NRT	5,22,000.00
9	GOI	5,17,47,456.00
10	NSS Sports Grant	38,000.00
11	Miscellaneous State grants	3,44,10,165.00
12	SAD	1,70,000.00
13	ICIMOD	1,62,400.00
	Total	74,25,27,411.00

List of Outstanding advances as on 31.03.2013 adjusted up to 30.04.2014

Sr.No.	Name of Department/Station	Amount (₹.)
1	Estate Office	8,07,36,301.00
2	Director Extension Education	2,66,55,000.00
3	College of Horticulture	5,32,30,147.00
4	College of Forestry	6,76,61,597.00
5	Mycology and Plant Pathology	29,38,200.00
6	Fruit Science	97,54,490.00
7	Food Science	51,59,500.00
8	Floriculture	4,00,23,962.00
9	Silviculture & Agroforestry	98,40,184.00
10	Seed Technology Production centre	54,58,000.00
11	Forest Product	41,42,000.00
12	RHRS Jachh	20,65,000.00
13	Basic Science	14,37,000.00
14	Tree Improvement	8,64,291.00
15	Department MBA	10,300.00
16	Student Welfare Office	1,09,00,000.00
17	RHRS, Mashobra	89,29,000.00
18	RHRS, Bajaura	93,16,300.00
19	RHRS, Sharbo	51,25,926.00
20	KVK Dhaulakuan	50,62,087.00
21	RHRS,Tabo	31,06,000.00
22	RHRS, Bhota/ IBES Neri	2,23,83,479.00
23	TFRS Kotkhai	12,97,049.00
24	KVK.Chamba	32,08,500.00
25	KVK Rohru	11,10,000.00
26	Vegatable Corpus	34,15,931.00
27	Deptt. Of Biotechnology	32,000.00
28	Entomology and Apiculture	27,19,690.00
29	KVK Kandaghat	1,10,83,000.00
30	Regional Centre	74,598.00
31	Soil Science and Water Management	36,82,957.00
32	KVK Kinnaur	22,46,302.00
33	Comptroller Office	16,750.00
34	Director of Research	24,64,000.00

35	Department of Environment Science	5,89,000.00
36	Library	1,51,000.00
37	Registrar Office	10,000.00
	Total	40,68,99,541.00

*** Includes ₹. 40,23,93,478.00/- as deposit work.**

Referred to para 4(b) of audit report for the year 2012-13**List of Outstanding advances as on 31.03.2013 advanced by internal inspection cell, adjusted up to 30.04.2014:**

Sr.No.	Name of Department/ Station	Amount (₹.)
1	Estate Office	Information Not Supplied by the University Authorities
2	Library	
3	College of Horticulture	
4	Mycology & Plant Pathology	
5	Silviculture and Agroforestry	
6	Student Welfare Office	
7	College of Forestry	
8	Soil Science and Water Management	
9	Floriculture and Landscaping	
10	KVK Chamba	
11	HRRS Dhaulakuan	
12	RHRS Bajaura	
13	Seed Technology and Production Unit	
14	LMRS Nagrota Bagwan	
15	RHFRS, Bhota and IBES Neri	
16	HRS Mashobra	
17	THRS Kotkhai	
18	RHRS Tabo	
19	KVK /HRS Kandaghat	
20	Regional Centre	
21	Fruit Science	
22	Entomology and Apiculture	
23	Forest Product	
24	Directorate of Extension Education	
25	Deptt. Of Biotechnology	
26	Directorate of Research	
27	Department of FST	
28	Social Sciences	
29	Department of Environment Sciences	
30	KVK Kinnaur	
31	KVK Rohru	
32	Deptt. Of TIGR	
33	Deptt. Of Vegetable Sciences	
34	RHRS Jachh	
	Total	

Appendix IV(a)

A matter of serious concern and requires special attention of the university management

Referred to PART-1 preface Sr.No.3 of audit report for the year 2012-13

Position of old audit observations

Sr.No	Period	Detail of outstanding Paras	Number of Paras	Total number of paras(cumulative)
1.	1988-89	17(2)	1	1
2.	1991-92	8(3) 11(7)	2	3
3.	1992-93	18(3)	1	4
4.	1994-95	8(14)	1	5
5.	1995-96	15(5) 8(8) 12(6) 15(1)	4	9
6.	1998-99	8(6) 21(1) 33(3)	3	12
7.	1999-2K	20	1	13
8.	2K-01	4.5.2b&c, 4.5.4 a to f, 16.1.1b.	9	22
9	2001-02	1.5.2.1,3.3,9.1.6(b,c)	4	26
10	2002-03	1.5,1.6(1), 1.6(4),1.7,2.2,2.4,3.6,12.3.5	8	34
11.	2003-04	2(iii),15(1) to 15(4), 15(5) (i to iv), 15(6),15(7)(i&ii),15(8) 15(9)(i) to 15(9)(vii), 15(10)(a to d),15(11),31(1)(i) to 31(1) (v),31(5),31(6),31(8),32(1)(i),31(2) to 32(5),32(6)(i) to 32(6) (iii), 33(3),33(5),33(8)(i) to (iv), 33(9)(i) to (iii) 33(10)(i) to (iv), 33(11)(i) to(v), 33(13)	41	75
12	2004-05	4(5),6(2)(1),6(2)(2),6(3)(5) to 6(5)(8),6(5)(11),6(6)(1), 6(6)(3) to 6(6)(5),6(7),6(8)(2),7,32(1),32(4).	17	92

13	2005-06	11,17.16,17.17(A) to 17(G),17.18 to 17.23, 17.24(A) to (C), (C)(i),C(ii),(D),17.25,17.26,20,23.3,23.4,27,29,31,37.3, 37.4, 37.6(i),37.6(ii),37.7(i) to 37.7(iii),37.8,37.10,37.11(ii) & (iii), 37.12, 44.2, 44.6, 44.8(i) &(ii)44.9,44.10(i)&(ii), 48,49	49	141
14	2006-07	2,4,8(1)(i) to (iv), 8(2)(1),(a) to (c), 8(2)(2) to 8.(2)(4),8(3) to 8(15),8(16)(a) to (l), 9(1), 9(4) to 9(7), 9(12), 10,11,12,19, 20(1)(a)& (b),20(II), (20)(III), 20(IV)(a)(i)&(ii), 20(IV)(b), 20 (V)(a)(1) to 20(V) (a)(3), 20(V)(b), 20(VI)(i) to (iii) 20(VII), 20(VIII) (a) to (e), 20(IX) (a) to (e) Mis(a) to (d), 24(1) to 24(3),25,27,31,34(1) to 34(7), 36,38,43(1) to 43(3),43(4)(a), 43(5), 43(7)	96	237
15	2007-08	2 to 6,8(1)(i)to 8(1)(iii), 8(2)(i),8(2)(2),8(2)(3),8(3) to 8(5),8(7), 8(9) to 8(11),8(12)(a),8(12)(b),8(13) to 8(18), 8(19)(1) to 8(19) 4,17(4) to 17(6), 17(7)(1) to 17(7)(3), 17(8), 18,21(3),21(4),21 (6)(a)&(b),22 to 25,26(1) to (6),28, 29(1),29(2),29(4),29(5),29(8) To 29(11), 29(13),29(15), 29(16)(1) to 29(16)(VII),29(17)	65	302
16	2008-09	7(a), (b). 8 to 12,14(1)&(2), 16,17,18(1) to (6), 19(1) to (3),20 (1) to (4) ,25(1) to (4), 27,29,30(1) &(2),33,34(A), 34(A)(4) to 34(A)(17), 34(A)(18) a to c, 34(A)(18)(d), 34(A)(19),34(A)(20) 34(B)(4) to 34(B)(9), 34(B)(10) i to v,34(B)(11), 34(B)(12) i &ii , 34(B)(13) to 34(B)(17), 34(B)(18)(1) l to iv, 34(B)(18)(2),35(a) to 35(i), 36(d),37(2),38(a) 1 to 5, 38(c), 38(e),38(f),38(g) 1 &2	69	371
17	2009-10	11,13,17,19,21,23 to 26, 28 to 43,45,46,48,49,50(1),50(2),50(3) (i) to 50(3)(iii),50(4) to 50(11),51(1-11).	43	414

18	2010-11	1,2,4,6 to 31, 32, 33 to 44, 45(1) to 45(V), 45(VI)(i), 45(VI)(ii), 45(VII) to 45(X), 45(XI)(i) to 45(XI)(viii), 45(XII)(i) to 45(XII)(iii), 45(XIII),45(XIV)(i) ,45(XIV)(ii), 45(XV), 45(XVI)(i) to 45(XVI)(iii), 45(XVII)(i) to (XVII)(v) 46(1) to 46(14),46(15)(i) to 46(15)(xxi)	111	525
19	2011-12	2(a), 2(b)(i), 2(b)(ii), 2(c), 2(d), 3, 4(a), 4(b), 5(a), 5(b), 6(a),6(b), 7,8,9(a), 9(b), 9(c), 10,11(a), 11(b),12(a),12(b),13,14,15,16,17(a) to 17(c),18,19(a) to 19(h),20(a),20(b),21,22,23,24,25(a),25(b), 25(c),26,27,28,29,30,31,32,33,34,35,36,37(a) to 37(c),38(a) to 38(c),39,40,41,42,43(a),43(b),44,45,46,47,48,49(a) to 49(c), 50(a) to 50(c) 51(a) to 51(l), 51(m)(i), 51 (m)(ii), 51(n)(i) to (iv), 51(o)(i) & (ii), 51(p)(i)&(ii), 51(Q)(i) to (Vi), 51(r)(i)&(ii), 51(s)(i) to ix)	120	645

Appendix IV(b)

Referred to PART-1(preface Sr.No.3 of audit report for the year 2012-13

Position of audit observations settled during the report period

Sr .N o.	Period	Detail of settled Paras	Number of Paras	Total number of Paras
1.	2005-06	44.1(i), 44.1(ii), 44.1(iii), 44.1(iv), 44.3(i), 44.3(ii), 44.3(iii), 44.3(iv), 44.3(v), 44.4(i), 4.4(ii), 44.4(iii) 44.5, 44.7(i), 44.7(ii), 44.11	16	16
2.	2007-08	29(3), 29(6), 29(7), 29(12), 29(14)	5	21
3.	2009-10	22, 44,47,	3	24

Appendix-V

Referred to para Part I Preface Sr.No. 4 of audit report for the year 2012-13

Detail of Audit Requisitions that remained unattended till date :

Sr. No.	Name of the Department	Audit Requisition no.	Date of issue.
1994-95			
1.	Construction Division	127	02.02.1995
1997-98			
1.	Construction Division	94	31.03.1998
		95	31.03.1998
2.	Dean College of Forestry	55	18.10.1997
2008-09			
1.	Post Harvest Technology	34	06.08.2008
2.	Silviculture and agro forestry	57	15.12.2008
3.	Soil Science and water management	83	31.03.2009
2009-10			
1.	Library	38	28.07.2009
2.	Entomology & Apiculture	56	13.10.2009
3.	THRS Kotkhai	60	23.12.2009
4.	Vegetable Sciences	61	23.12.2009
5.	Biotechnology	36	24.07.2009
6.	Computer Instrumentation Centre	47	11.09.2009
7.	RHRS Tabo	55	08.10.2009
8.	Estate Office	3	02.04.2009
9.	Estate Office	31	03.07.2009
10.	Estate Office	34	08.07.2009
11.	Estate Office	45	31.08.2009
12.	Estate Office	102	31.03.2010
13.	Estate Office	107	31.03.2010
14.	Estate Office	108	31.03.2010
15.	Estate Office	57	31.10.2009
16.	Estate Office	62	29.12.2009
17.	Estate Office	71	29.01.2010
18.	Estate Office	89	03.03.2010
19.	Estate Office	90	11.03.2010
20.	Estate Office	96	31.03.2010
21.	Estate Office	106	31.03.2010
22.	Comptroller Office	50	22.09.2009
23.	Comptroller Office	99	31.03.2010
24.	Comptroller Office	100	31.03.2010
25.	Registrar Office	26	19.06.2009
26.	Registrar Office	32	08.07.2009
27.	Registrar Office	69	21.01.2010
28.	Registrar Office	84	22.02.2010
29.	Director of Research	95	31.03.2010
30.	College of Horticulture	6	25.04.2009
31.	College of Horticulture	49	22.09.2008
32.	College of Horticulture	72	01.02.2010
33.	College of Horticulture	110	31.03.2010

34.	Vegetable Crops	82	20.02.2010
35.	Post Harvest Technology	68	20.01.2010
36.	Students Welfare Officer	70	20.01.2010
37.	Students Welfare Officer	98	31.03.2010
38.	Entomology and Apiculture	104	31.03.2010
39.	Library	74	04.02.2010
40.	Regional Centre NAEB	86	25.02.2010
41.	Social Science Department	52	31.10.2009
42.	RHRS Tabo	55	08.10.2009
43.	THRS Kotkhai	60	23.12.2009
44.	Department of Vegetable Science	61	23.12.2009
45.	Department of Library	38	28.07.2009
46.	Computer and Instrumentation Centre	40	31.07.2009
47.	Department of Entomology & Apiculture	56	13.10.2009
48.	Department of Biotechnology	36	24.07.2009

2010-11

1.	Comptroller	02	03.04.2010
2.	KVK Kandaghat	39	28.09.2010
3.	KVK Kandaghat	63	18.03.2011
4.	Comptroller	69	31.03.2011
5.	KVK Kandaghat	51	17.01.2010
6.	Soil Science and Water Management	45	04.11.2010
7.	College of Forestry	53	04.02.2011
8.	Estate Office	29	10.06.2010
9.	Estate Office	10	06.05.2010
10.	Comptroller Office	28	10.06.2010
11.	Registrar Office	59	10.03.2011
12.	KVK Chamba	18	24.05.2010
13.	Department of Vegetable Science	89	31.03.2011
14.	Department of Social Science	85	31.03.2011
15.	Computer and Forest Product	80	31.03.2011
16.	Department of MPP	15	19.05.2010
17.	Department of MPP	61	17.03.2011
18.	Department of MPP	83	31.03.2011
19.	HRRS Dhaulakuan	65	25.03.2011
20.	RHRS Sharbo	66	30.03.2011
21.	RHFRS Bhota	67	31.03.2011
22.	RHRS Bajaura	68	31.03.2011
23.	THRS Kotkhai	71	31.03.2011
24.	RHRS Sharbo	73	31.03.2011
25.	Department of Fruit Science	79	31.03.2011
26.	Estate Office	81	31.03.2011
27.	Estate Office	88	31.03.2011
28.	Department of TIGR	35	07.08.2010
29.	Department of Silviculture and Agro Forestry	42	02.11.2010

2011-12

1	Comptroller	02	28.05.2011
2	Comptroller	11	11.07.2011
3	Floriculture and Landscaping	33	18.10.2011
4	Estate Office	44	02.12.2011
5	Dean, C.O.H.	63	20.03.2012
6	Forest Products	65	24.03.2012
7	Floriculture and Landscaping	68	31.03.2012
8	Fruit Science	69	31.03.2012
9	Food Science	71	31.03.2012
10	Dean, C.O.H.	72	31.03.2012

2012-13

1	Comptroller Office	12	01.08.2012
2	STPC	23	20.11.2012
3	IBES Neri	27	30.01.2013
4	Silviculture and agro forest.	28	28.11.2012
5	Comptroller Office	31	27.02.2013
6	Dean COH	40	30.03.2013
7	Comptroller Office	41	30.03.2013
8	Comptroller Office	42	30.03.2013
9	RHRS Tabo	44	30.03.2013
10	Deptt. Of Fruit Science	45	30.03.2013
11	Dean COH	47	30.03.2013
12	Dean COH	48	30.03.2013
13	Dean COH	49	30.03.2013
14	Extention Education	51	30.03.2013

Referred to para 2(c) (Part II) of audit report for the year 2012-13

Statement showing the posting and drawl of salary of Administrative/ministerial staff in the different offices/depts/outstations/KVKs under the university.

Teaching/Scientific Staff

ANNEXURE-A(i)

Sr.No	Name of the Employee	Designation	Place of posting	Pay drawn from the Deptt/Station	Scheme No.
1.	DR .Kamlesh Kanwar	Professor	Director of Research	Department of Biotechnology	HPL-2000-06
2.	Dr.Manoj Kumar vaidya	Sr.Extension Specialist	-do-	KVK, Rahroo	HCR-041-60
3.	Dr.S.V.S.Chaudhary	Scientist	DEE,UH&F Nauni	KVK Rohroo	HCR-041-60
4.	Dr.Anju Kumar	Sr.Horticultural Technologist	-do-	KVK,Chamba	HCR-029-58
5.	Dr.K.C.Sharma	Sr. Entomologist	Department of EAP, COH, Nauni Solan	KVK, Rohroo (Shimla)	HCR-041-60
6.	Dr.G.C.Charma		Department of EAP, UH&F Nauni.	KVK, Kandaghat	HCR-134-73
7.	Sh.Ranjeet Singh Spehia	Assistant Scientist	Deptt of SS&WM	KVK, Kandaghat	-do-
8.	Dr.Pardeep Kumar	-do-	-do-	KVK,Roharoo	HCR-041-60
9.	Dr.(Mrs) Kiran Rana	Associate Professor	STPC, UH&F, Nauni,Solan	Deptt. of EAP,Nauni,Solan	HPL-202-07
10	Dr.(Mrs) Seema Thakur	Assistant Scientist	RHRS,Sharbo	KVK, Reckong Peo	HCR-040-59

11.	Dr.Vipan Guleria,	Extension Specialist	RHRS,Jachh	KVK,Chamba	HCR-29-58
12	Dr.V.S.Barwal	Scientist	RHRS,Bajaura	KVK,Kinnaur	HCR-040-59
13.	Dr.Rajesh Kumar Kaler	AES	LMRS,Nagrota Bhagwan	KVK,Chamba	HCR-029-58
14.	Dr.(Mrs) Deepa Sharma	Assistant Scientist	IBES, Neri	Deptt of Vegetable, UH&F Nauni	HPL-006-03
15.	Dr.(Mrs)Kumud Jaryal	Assistant Scientist	IBES, Neri	Deptt of MPP Naun,Solan	HPL-202-04
16.	Dr.Sunil Kumar	Assistant scientist	IBES, Neri	RHRS, Bajaura	HPL-212-53
17	Dr.Raj Seni	Assistant P)rofessor	IBES, Neri	Deptt. of Basic Scientist	HPL-208-19
18	Dr.Vikas Kumar	Assistant Professor	IBES, Neri	Deptt of Fruit Scientist	HPL-075-02
19.	Dr.Rakesh Kumar	SMS	IBES, Neri	KVK,Reckong Peo	HCR-040-59
20	Dr.(Ms) Sneh Lata	Assistant Professor	IBES, Neri	Deptt of Biotechnology	HPL-200-06
21	Dr. Bhupesh Kumar	AES	HRS,Dhaulakuan	KVK, Reckong Pseo	HCR-040-59
22.	Dr. Sudhir Verma	Assistant Professor	KVK, Reckong Peo	Deptt of Soil Science & Water Management	HPL-206-17
23.	Dr.Subhash Chander	Sr.Seed Research Officer	Deptt of Environmental Science	Deptt of Vegetable Science	HCR-003-03
24	Dr.(Mrs) Parminder Kaur Baweja	Assistant Scientist	-do-	Deptt of Ss&WM	FGI-016-17

ANNEXURE-A(ii)

Statement showing the posting and drawl of salary of Ad ministerial staff in the different offices/Deptts/ outstation/KVK's under the university.

Sr.No	Name& designation of the Official	Designation	Place of posting	Pay drawn from the Department/station.	Scheme
1.	Sh. MR Sharma.	Sr.Private Secretary	O/O/ the Registrar.	O/O the Vice-Chancellor	HPL-025-36
2.	Sh .Rajmal Mandhotra	Personal Assistant.	O/O the Comptroller.	-do-	-do-
3.	Sh .Sanjay Sharma	Sr.Scale Steno.	O/O the Vice-Chancellor	O/O the Comptroller	HPL-026-36
4.	Sh.Jai Krishan	Clerk	Deptt of Business Management	O/O The Vice-Chancellor	HPL-025-36
5.	Sh.Ramesh Kumar Sood	Private Secretary	O/O the Vice-Chancellor	O/O the Registrar	HPL-131-37
6.	Sh.Chandan Latwal	Clerk	O/O the Registrar.	Univerity Health Centre	HPL-128-37
7.	Sh .Manohar Lal Sharma	Clerk	Department of Biotechnology	O/O the Registrar	HPL-131-37
8.	Sh .P.C.Dogra,	Personal Assistant	IBES,Neri Distt Hamirpur	O/O the Registrar UHF, Nauni-Solan	-do-
9.	Sh.Neem Chand Verma	Clerk	RHRS,Bajaura	O/O the Registrar	-do-
10	Sh.Prem Chand Jogi	Deputy Registrar	O/O the Dean COF	O/O the Registrar	HPL-131-37

11.	Sh.Dila Ram	Superintendent	O/O the Registrar	Director of IBES,Neri, Distt Hamirpur	HPL-056-62
12.	Sh.Satya Pal	Clerk	Director of IBES,Neri.Distt Hamirpur	O/O the Registrar	HPL-131-37
13	Sh.Prem Kumar	Senior Assistant	Department of MPP	O/O the Registrar, UHF,Nauni,Solan.	HPL-129-37
14.	Sh.Ajay Kumar	Clerk	O/O the Dean COH	O/O the Registrar, UHF, Nauni,Solan	-do-
15	Sh.Baldev Sahai Sharma	Superintendent`	O/O the Comptroller ,UHF	Department of Soil Science & water Management COF	HPL-206-17
16	Mrs Neelam Oberoi,	-do-	O/O the Comptroller	Department of Forest Product COF	HPL-002-22
17	Sh.Ashok Kumar Sharma	Senior Assistant	-do-	O/O the Estate Officer	HPL-065-34
18.	Sh.OP Sharma	Assistant Registrar	O/O the Estate Officer	O/O the Comptroller, UHF,Nauni-Solan	HPL-026-36
19	Sh. Liaquat Ali	Jr.Assistant	O/O the Comptroller	O/O the Director of Research	HPL-209-38
20	Sh.Roshan Lal	-do-	KVK,Chamba	O/O the Comptroller	HPL-026-36
21.	Sh.Paras Ram,	Section Officer	Department of Forest Product	Director of Research, UHF ,Nauni-Solan.	HPL-209-38
22.	Sh.Ramesh Chand Verma	Senior Assistant	O/O the Director of Research	O/O the Estate Officer	HPL-065-34
23.	Sh.G.S.Kanwar,	Assistant Registrar	O/O the Director of	O/O the Dean College of	HPL-101-16

				Extension Education	Forestry	
24.	Sh.Ravi Kant (contract basis)	Clerk		O/O the Estate Officer	Regional Centre(NAEB)	FGI-003-41
25	Sh.N.K.Sharma	Personal Assistant		O/O the Student welfare Officer	O/O the Estate Officer	HPL-136-34
26	Sh.Chaman Singh	Clerk		Department of Entomology	O/O the Librarian, UHF, Nauni-Solan	HPL-070-32
27	Sh. Sunil Seth	Senior Assistant		O/O the Librarian, UHF, Nauni-Solan	O/O the Dean, COH	HPL-202-01
28	Sh.Sanjay Kumar	Clerk		O/O the Librarian	Department Silviculture and Agroforestry	FCR-002-20
29	Sh. Surinder Kumar Sharma	Superintendent		O/O the Student Welfare Office	Department of Biotechnology	HPL-200-06
30	Sh. Tajinder Singh Mankotia	Personal Assistant		Deptt of Biotechnology COH	O/O Student Welfare office	HPL-003-33
31	Sh. H.S.Machan	Senior Assistant		KVK, Rohroo	Dean College of Horticulture	HPL-202-01
32	Sh.Vijay Kumar Sharma	Superintendent		O/O the Dean College of Horticulture	RHRS, Bajaura HP	HPL-212-53
33	Sh.Jai Ram Chaudhary	Senior Assistant		LMRS,Nagrota Bagwan	O/O the Dean College of Forestry	HPL-101-16
34	Sh.Khem Chand	Junior Assistant		Seed Technology and Production Centre	Computer and Instrumentation Centre	HPL-204-42

35	Sh. Chander Mohan	Senior Assistant	Regional Centre NAEB	RHRSS,Tabo	HPL-023-52
36.	Sh.Arun Jaiswal	Senior Assistant	Computer and Instrumentation Centre.	Deptt of Environmental Science	HPL-139-25
37.	Sh.Tek Chand	Clerk	Department of Business Management	Department of Fruit Science	HPL-202-02
38	Sh.Manhor Lal Sharma	Sr.Scale Stenographer	KVK,Kandaghat,Distt Solan	Department of Entomology	HPL-202-07
39	Mrs Vibha Chauhan	Junior Assistant	Department of Social Science	Department of Entomology	HPL-011-07
40	Sh Naresh Kumar Bhatia	Jr.Scale Stenographer(Adhoc)	RH&FRS, Bhota, Distt Hamirpur	KVK,Kinnaur,	HCR-040-59
41	Smt Rekha Tomar	-do-	HRS,Dhaulakuan, Distt Sirmour	Department of Floriculture and Landscaping	HPL-202-08
42	Sh.Paras Ram	Clerk	KVK,Kandaghat Distt Solan.	-do-	HPL-001-08
43	Sh. Paras Ram Sharma	Section Officer	Department of Biotechnology	Department of Tree Improvement and Genetic Rsesources	HPL-109-21
44	Sh.Kuldeep Chand Sharma	Senior Assistant	Department of Soil Science and Water Management	Department of Tree Improvement and Genetic Resources	-do-
45	Sh.Besaria Ram	Clerk	Department of Basic Sciences	-do-	-do-

46	Sh.Manmohan Gupta	Superintendent	Department of Business Management	Department of Forest Product	HPL-002-22
47	Sh. Neem Chand Sharma	Senior Assistant	Department of Soil Science & water Management	Department of Social Science	HPL-207-18
48	Sh.Hitesh Bhimta(Contract basis)	Clerk	RHRS,Sharbo Distt Kinnaur	Regional Centre,NAEB UHF, Nauni	FGI-003-41
49.	Sh. Bil Bahadur Singh Negi	Jr Assistant	KVK,Kinnaur at Reckong Peo	`RHRS,Sharbo Distt Kinnaur	HPL-033-52
50	Sh.Padam Singh Chandel	Superintendent	RHRS,Mashobra Shimla Distt	RHRS, Jachh Distt Kangra HP	HPL-037-54
51	Sh.Ram Swaroop	Senior Scale Stenographer	-do-	RHRS,Sharbo Distt Kinnaur	HPL-033-52
52	Mrs Taruna Sharma	Data Entry Operator	Regional Centre,NAEB	KVK,Chamba Distt Chamba	HCR-029-58
53	Mrs.Kamlesh Rani	-do-	O/O the Comptroller ,UHF,Nauni,Solan.	KVK,Rohru, Distt Shimla,HP	HCR-041-60

ANNEXURE-A(iii)

Information regarding the employees whose salary is being drawn from the department other than place of posting and salary is being drawn from other department for the year 2012-13

SR. Technical Assistant GR-1(Lab)

Sr No	Name of the employee S/Sh.	Designation	Deptt. & place of posting.	Pay drawn from the Deptt. & Name of Scheme.
1	Sh. Bal Krishan Sharma	Sr. TA Gr-1	Deptt. of Fruit Science Nuni-Solan.	Deptt of MPP Nauni Under scheme HPL-080-04
2.	Sh. Bhumi Dev Rana.	-do-	Deptt of fruit science Nauni-Solan.	-do-
3.	Sh. Charan Singh Mehta	-do-	-do-	Deptt of EAP under scheme :HCR-010-07
4.	Sh. Kailash Chander	TA	Deptt of Biotechnology Nauni-Solan.	Deptt of Food Science & Technology COH Nauni Under Scheme: HCR-135-05.

Sr. Technical Assistant Gr-II(Lab)

1.	Sh Roshan Lal Junta	Sr. TA Gr-II (Lab)	Deptt of Food Science & Technology COH Nauni, Solan.	Deptt of Entomology ,COH, Nauni-Solan under Scheme:HPL-202-07
2.	Sh. Hari Dass	-do-	Deptt of Soil Science & water Management ,COF Nauni,Solan.	Deptt of MPP under Scheme HPL-089-04
3.	Sh. Khem Raj Verma	-do-	Deptt of Food Science & Technology COH Nauni, Solan.	Deptt of MPP under Scheme HPL-80-04

Junior Technician

1.	Sh. Padam Dass	Junior Technician	Deptt of SAF, COF Nauni, Solan.	Deptt of Floriculture & Landscaping, COH Nauni, Solan. Under Scheme HPL-001-08
2	Sh. Pyare Lal	-do-	O/O Comptroller	Deptt of fruit Science COH, Nauni, Solan. under Scheme: HPL 201-02
3.	Sh. Jagdish Singh	-do-	KVK, Chamba.	Deptt of Fruit Science under scheme: Fruit Science Under scheme HPL-075-02
4.	Sh. Ram Nath	-do-	Deptt of TI&GR, COF, Nauni-Solan.	Department of Entomology, COH, Nauni, Solan Under Scheme HPL-082-07
5.	Sh. Munshi Ram	-do-	KVK, Rohroo	Department of Biotechnology, COH Nauni-Solan. under Scheme HPL-200-06
6.	Sh. Sukh Ram	-do-	Department of SAF COF Nauni, Solan	Deptt of Forest Products COF, Nauni-Solan under Scheme HPL-104-22
7.	Sh. Salig Ram	-do-	RHRS, Mashobra, Distt Shimla	RHRS, Bajaura, Distt Kullu HP under Scheme HPL-034-53
8.	Sh. Madan Lal	-do-	RH&FRS, Bhoti/IBES Neri	RHRS, Jachh Distt Kangra under schem HPL_037-54

Laboratory Attendant

1.	Sh. Rattan Lal	Lab- Attendant	Directorate of extension education Nauni, Solan	Deptt of Plant-pathology COH, Nauni, Solan under scheme HPL-010-04
2.	Sh. Fateh Singh	-do-	RHRS, Bajaura Distt Kullu HP	-do- under scheme HPL-051-04
3.	Sh. Roop Singh	-do-	Deptt of Entomology COH Nauni, Solan	Deptt of Vegetable Science under Scheme: HCR-003-03

4	Sh.Nek ram	-do-	Biotechnology COH Nauni,Solan	Deptt of Entomology under Scheme HPL 011-07
5.	Sh.Jeet Ram	-do-	O/O the Vice-Chancellor	Deptt of Basic Science under Scheme HPL-208-19

Technical Assistant Gr-1(Field)/Farm Manager

1.	Sh.Nirmal Bhan	TA Gr-1(Field)/Farm Manager	Directorate of Extension Education,Nauni,Solan.	Deptt of MPP under Scheme HPL-051-04
2.	Dr.Sat Pal Verma	-do-	Directorate of Research UHF Nauni-Solan.	-do-Under Scheme HPL-051-04
3.	Sh.Ajmer Singh	TA Gr-1 (Field)	Deptt of Fruit Science	-do-
4.	Prem Dass Verma	-do-	Deptt of SS&WM	Deptt of MPP under Scheme:HPL-213-04
5.	Chaman Lal	-do-	Deptt of FLS Nauni-Solan	-do- under scheme HPL-051-04
6.	Sh.G D DubeyShankar Lal Thakur	TAGr-1(Field)/FarmManager	Deptt of SAF COF, Nauni,Solan.	Deptt of Vegetable Science under Scheme HCR-013-03
7.	Dr.Jitender Kumar Sharma	-do-	Deptt of Environmental Science COF	Deptt of SAF,COF under scheme FCR-002-20
8.	Sh Ram Singh	TA Gr-1(field)	IBES,Neri	-do
9.	Sh.Vijay Chand	-do-	Deptt of Entomology ,COH	Deptt of Forest Products COF under Scheme FCR-001-22
10.	Sh.Sehaj Ram Gautam	-do-	RHRS,Mashobra Distt Shimla	RHRS,Bajaura,Distt Kullu under Scheme HPL-39-53
11	Sh.Anil Kumar	TA Gr-1(field)/Farm Manager	LMRS, Nagrota Bhagwan Distt Kangra	KVK, Chamba at Saru Distt Chamba under Scheme HCR-029-58

12.	Sh. Sardar Ali	TA Gr-1(field)	SS&WM COF Nauni	-do-	-do-
13	Sh.Joginder Singh	-do-	Deptt of Fruit Science COH	-do-	KVK, Rohru undrer Scheme HCR-041-60
14	Sh.Tara Chand	-do-	RHRS, Mashobra Distt Shimal		-do-
15	Sh.Bishan Dutt	-do.	Deptt of fruit Science COH		KVK,Kinnaur under Scheme HCR-040-59
16	Sh.Sher Singh	-do-	STPC UHF, Nauni		-do-
17.	Sh.S.P Kaul	-do-	Deptt of Plant-Pathology		KVK,Kandaghat under Scheme HCR-134-73
18.	Sh.OP Sharma	Technical Assistant	SS&WM, COF Nauni-Solan		-do-

Field Assistant Gr-1

1.	Sh. Mela Ram	Field Assistant Gr-1	RH&FRS Bhota	STPC UH&F Nauni-Solan under scheme HPL-089-31
2.	Sh. Pyare Lal	-do-	Directorate of extension education	Deptt of MPP under Scheme HPL-008-04

Field Assistant

1.	Sh.Babu Ram Negi	Field Assistant	KVK, Rohro Distt Shimla	Deptt of fruit Science COH under Scheme HPL-075-02
2.	Sh.Bajiroo Ram	-do-	Deptt. of SS&WM Nauni-Solan	Deptt of MPP Nauni under scheme:HPL-051-04
3.	Sh.Gandev	-do-	RHRS, Bajaura Distt Kullu HP	Deptt of Vegetable Science under Scheme:HCR-003-03
4.	Sh.Lachhu Ram	-do-	RHRS,Sharbo	-do-
5.	Sh. Chering Lal	-do-	-do-	Deptt of Entomology under Scheme HPL-011-07
6	Sh. Joginder Singh Bansal	-do-	Deptt of EVS COF, Nauni-Solan	-do- under Scheme HPL-010-07

7.	Mrs Sunita	-do-	RHRS, Mashobra	RHRS,Sharbo Under Scheme HPL-033-52
8.	Sh Raj Kumar	-do-	RHRSS, Tabo	RHRS, Bajaura ,under Scheme HPL-034-53
9.	Sh. Mansha Ram	-do-	STPC, UHF, Nauni	RH&FRS Bhot Under Scheme HPL-056-62

Forest Ranger/Deputy Ranger

1.	Sh.Asha Ram	Forest Ranger	Directorate of Research UHF Nauni	Deptt of TI&GR COF under scheme:HPL-119-21
2	Sh.Bhuvneshwar Sharma	Forest Ranger	O/O the Dean COF Nauni,Solan	-do- under Scheme HPL-114-21
3.	Sh. Jai Pal Negi	Deputy Ranger	O/O the Comptroller Nauni-Solan	-do- under Scheme 119-21

DRIVER AND MISC STAFF**ANNEXURE-A(iv)**

Sr.No	Name of employees	Designation	Place of Posting	Pay drawn for the Deptt/Station	Scheme No.
1.	Sh. Kripal Singh	Driver	O/O the Estate Officer	Department of MPP	HPL-051-04
2.	Sh. Kamal Nain	Driver	O/O the Vice-Chancellor	O/O the DEE	HPL-039-39
3.	Sh.Kamal Singh Kamal	Driver	O/O the DEE	KVK, Kandaghat	HCR-134-73
4.	Sh.Hem Raj Sharma	Driver	O/O the Estate Officer	O/O the DEE	HPL-050-39
5.	Sh.Bhawa Nand	Driver	HRS,Dhaulakuan	KVK,Rohroo	HCR-041-60
6.	Sh.Ajeet Singh Negi	Driver	RHRS,Sharbo	KVK,Kinnaur	HCR-040-59
7.	Sh. Om Prakash	Driver	RHRS,Jachh	KVK,Chamba	HCR-029-58
8.	Ms Bhuma Vati	Instrumentation Technician	Deptt of Biotechnology	Computer and Instrumentation Centre.	HPL-002-42
9.	Sh.Dev Raj	Library Assistant	IBES, Neri	University Library	HPL-105-32
10	Sh. Meher Singh	-do-	IBES, Neri	University Library	HPL-070-32

ANNEXURE-A(v)

INFORMATION REGARDING CASES WHERE THE POST IS CREATED/EXISTS/SALARY IS DRAWN FROM ONE SCHEME/DEPARTMENT OF THE UNIVERSITY BUT THE EMPLOYEES ARE ACTUALLY WORKING IN OTHER SCHEME/DEPARTMENT OF THE UNIVERSITY FOR THE YEAR 2012-13

Sr.No.	Name of the Employee	Designation	Scheme	Deptt & Posting (including place)	Pay drawn from the Deptt (including place)
1	Sh.Rajesh Verma	Peon	HPL-129-37	Deptt. of Basic Science.	Registrar Office
2.	Sh.Ramesh Kumar	Peon	HPL-127-39	KVK Chamba	DEE
3.	Sh. Gurmit Singh	Beldar	HPL-119-21	RHRS,Jachh	Deptt of TIGR
4.	Sh.Tilak Raj	Beldar	HPL-127-29	KVK,Chamba	DEE
5..	Sh.Punnu Ram	Hostel Attendant	-do-	-do-	DEE
6.	Bhupinder Kumar	Peon	HPL-085-57	Deptt of Entomology	THRS,Kotkhai
7	Smt Ichya Devi	-do-	-do-	-do-	-do-
8.	Sh.Ashwani Kumar	-do-	-do-	Deptt of Fruit Science	-do-
9.	Sh.Med Ram	Store Mate	HPL-101-16	RHRS,Mashobra	O/O Dean,COF
10	Sh.Dharam Singh	-do-	HPL-007-08	KVK,Chamba	Deptt of FLS
11.	Sh.Mukesh Kumar	Chowkidar	HPL-088-53	-do-	RHRS,Bajaura
12.	Sh.Chamaru Ram	Beldar	HPL-117-22	KVK,Chamba	Deptt of FPU
13.	Sh.Tilak Raj	Hostel	HPL-107-32	-do-	University Library

		Assistant				
14.	Sh. Karam Dass	Beldar	HPL_126-39		KVK,Kinnaur	DEE
15	Sh.Pushpinder Singh	-do-	HPL-126-39		KVK,Rohru	DEE
16.	Sh.Shishi Ram	-do-	HPL-o82-07		KVK,Rohru	Deptt of Entomology
17.	Sh.Hanif	-do-	HPL-126-39		KVK,Rohru	DEE
18	Sh.Bhola Singh	-do-	HPL-126-39		KVK,Rohru	DEE
19	Sh.Jai Chand	-do-	HPL-126-39		KVK,Rohru	DEE
20.	Sh.Budh Ram	Beldar	HPL-126-39`		kVK,Rohru	DEE
21	Sh. Chander Lok	Beldar	HPL-080-04		KVK, Rohru	Deptt of Plant-Pathology
22.	Smt Nawang Dolma	-do	HPL-210-31		RHRSS Tabo	STPC
23	Sh.Sat Pal	Beldar	HPL-037-54		STPC	RHRS,Jachh
24	Smt Labzong Angmo	-do-	HPL-201-02		RHRSS,Tabo	Fruit Science
25.	Smt Dolma Yangzom	-do-	HPL-020-52		-do-	RHRS,Sharbo
26	Smt Panma Butith	-do-	HPL-117-22		-do-	Forest Product
27	Smt Kalawati	Peon	HPL-080-04		SMRL Kotkhai	Deptt of Plant-Pathology
28	Sh.Charan Dass	Chowkidar	HPL-136-34		RHRS,Mashobra	O/O EO
29	Sh.Chanan Singh	-do-	HPL-117-22		RHS,Jachh	Forest Product

30	Sh.Sanjay Kumar	-do-	-do-	-do-	-do-
31.	Sh.Rajiv Kumar	-do-	HPL-017-61	-do-	LMRS,Nagrota Bagwan
32.	Sh.Naresh Kumar	Chowkidar	HPL_202-01	-do-	O/O the Dean,COH
33.	Sh.Naresh KumarChaudhary	Chowkidar	HPL-033-52	RHRS,Jachh	RHRS,Sharbo
34	Sh.Yash Pal	Beldar(Adhodc)	HCR-041-60	Deptt of Env't Science	KVK,Rohru
35	Sh.Ram Krishan	Head Mali	HPL-075-02	RHRS,Mashobra	Fruit Science.

Annexure-B(i)

Referred to para 35(3) of audit report for the year 2012-13

Detail of Income which does not pertaining to the Revolving Fund but deposited in the Revolving Fund Account:

Sr. No.	Name of the Deptt./Sation	Date of Receipt of Income	Income not pertaing to the F.F.	Detail of Income
1	KVK Chamba	10/4/12	6503	Vermi compost
		13/4/12	4121	Insurance /Stay Charges
		2/5/12	2206	Maize Vermi
		2/5/12	15300	Fuel Wood
		22/5/12	3825	Vermi compost & Stay charges
		22/5/12	3825	Vermi compost & Stay charges
		6/6/12	900	Vermi compost
		27/7/12	4820	Vermi compost
		11/9/12	12160	Green Grass
		11/9/12	790	Vermiculture
		26/9/12	2380	Stay Charges
		3/10/12	1932	Hostel income
		22/10/12	500	Sale of Lierature
		6/11/12	7080	Income fromOfficers/Offiials
		7/12/12	1678	Training Income
		17/12/12	23896	Training Income
		31/12/12	22500	Training Income
		6/2/13	8550	Stay Charges
		22/2/13	54730	Sale of Vermi Culture, Interest and Literature
		5/3/13	10780	Income deposited by the programme Co-Ordinator
2	KVK Rohru	3/4/12	2080	Stay Charges
		10/4/12	1700	Stay Charges
		11/4/12	30	Stay Charges
		19/4/12	240	Stay Charges
		5/5/12	2225	Hall charges
		8/5/12	1010	Sale of seedling & Literature
		29/5/12	7832	Soil testing
		30/5/12	4040	Sale of seedling
		5/6/12	7668	Sale of seedling & institutional Charges
		6/6/12	2270	Sale of seedling
		8/6/12	1060	Sale of seedling

		30/7/12	4000	Sale of Literature
		30/8/12	5913	Wages
		3/9/12	5690	Stay/Institutional Charges
		5/9/12	3500	Sale of Grass
		19/9/12	2400	Sale of Publications
		25/9/12	60	Stay Charges
		3/10/12	780	Sale of Vegetables
		11/10/12	360	Stay Charges
		5/11/12	480	Stay Charges
		9/11/12	16000	Sale of Publications & Veg.
		17/12/12	200	Stay Charges
		18/12/12	5750	Sale of Vegetables
		2/1/13	6000	Sale of Fruit Plants & Hall Charges
		4/1/13	4020	Soil testing
		5/1/13	6850	Sale of seedling& literature
		11/1/13	2010	Soil testing
		14/6/12	1300	Stay Charges
		22/6/12	6680	Sale of seedling
		25/6/12	2820	Sale of seedling
		28/6/12	1211128	Institutional Charges
		28/6/12	4500	Training Hall Charges
		2/7/12	480	Stay Charges
		3/7/12	5250	Institutional Charges
		12/7/12	1500	Institutional Charges
		17/7/12	480	Stay Charges
		25/3/13	1510	Sale of seedling

Annexure-B(ii)

Referred to para 35(5) of audit report for the year 2012-13

Detail of amount lying unutilized in the saving bank account and requires investment in Term Deposit:

Sr. No.	Name of the Deptt./Sation	Duration for which the amount kept in the Saving Bank A/C in excess of the routine requirement	Amount (₹.)	Period (Days)
1	RHRS Kandaghat A/C No. 03910100007934	10/4/12 to 30/6/12 1/7/12 to 31/8/12 1/9/12 to 31/12/12 1/1/13 to 19/3/13	2,00,662 3,13,087 1,00,000 3,50,000	82 62 122 70
2	KVK Kandaghat A/C No. 03910100009083	1/4/12 to 30/4/12 1/5/12 to 31/5/12 1/6/12 to 30/6/12 1/7/12 to 31/7/12 1/8/12 to 31/8/12 1/9/12 to 30/9/12 1/10/12 to 31/10/12 1/11/12 to 30/11/12 1/12/12 to 31/12/12 1/1/13 to 31/1/13 1/2/13 to 28/2/13 1/3/13 to 19/3/13	2,63,464 3,40,014 3,95,249 3,61,403 2,05,127 2,43,212 2,59,877 2,76,447 2,89,899 4,83,794 6,20,585 5,66,000	30 31 30 31 31 30 31 30 31 31 28 19
3	Forest Product A/C No. 65009895920	1/4/12 to 31/7/12	1,00,000	122
4	RHRS Dhaulakuan A/C No.	1/7/12 to 31/7/12 1/8/12 to 31/8/12 1/9/12 to 30/9/12 1/10/12 to 31/12/12 1/1/13 to 28/2/13 1/3/13 to 25/3/13	1,00,000 1,00,000 1,00,000 1,90,000 1,80,000 1,60,000	31 31 30 92 53 25
5	Modal Farm A/C No.	1/4/12 to 31/10/12 1/11/12 to 31/12/12 1/1/13 to 31/3/13	7,00,000 6,80,000 11,00,000	214 61 90
6	Fruit Science Deptt. A/C No. 0969010004115	1/4/12 to 30/4/12 1/5/12 to 31/7/12 1/2/13 to 28/2/13 1/3/13 to 31/3/13	5,00,000 4,80,000 4,50,000 4,00,000	30 92 28 31
7	Floriculture Deptt. A/C No.	1/4/12 to 30/4/12 1/5/12 to 31/5/12 1/6/12 to 30/6/12 1/7/12 to 31/7/12 1/8/12 to 31/10/12 1/11/12 to 31/12/12 1/1/13 to 31/3/13	2,75,000 2,80,000 3,00,000 3,40,000 1,00,000 150000 190000	30 31 30 31 92 61 90
8	RHRS Bajaura A/C No. 1103875417	1/4/12 to 30/4/12 1/5/12 to 31/5/12 1/6/12 to 30/6/12	460000 500000 350000	30 31 30

		1/7/12 to 31/7/12 1/8/12to 31/8/12 1/9/12to 30/9/12 1/10/12 to 31/12/12 1/1/13 to 31/1/13 1/2/13 to 28/2/13 1/3/13 to 31/3/13	350000 300000 150000 100000 350000 600000 475000	31 31 30 92 31 28 31
9	RHRS Mashobra A/C No.8589	1/4/12 to 31/7/12 1/8/12 to 31/1/13 1/2/13 to 31/3/13	170000 90000 400000	122 184 59
10	RHRS Mashobra A/C No.554960016	1/4/12 to 30/4/12 1/5/12 to 30/6/12 1/7/12 to 31/7/12 1/8/12 to 31/8/12 1/9/12 to 30/9/12 1/10/12 to 31/10/12 1/11/12 to 30/11/12 1/12/12 to 31/12/12 1/1/13 to 31/1/13 1/2/13 to 28/2/13 1/3/13 to 31/3/13	150000 180000 220000 80000 100000 130000 140000 180000 200000 210000 160000	30 61 31 31 30 31 30 31 31 28 31
11	Fruit Science Deptt. A/C No.55002750894	1/4/12 to 30/4/12 1/5/12 to 31/5/12 1/6/12 to 30/6/12 1/7/12 to 31/7/12 1/8/12 to 30/9/12 1/10/12 to 31/10/12 1/11/12 to 30/11/12 1/12/12 to 31/3/13	95000 125000 150000 180000 100000 75000 80000 60000	30 31 30 31 61 31 30 121
12	Directorate Extention of Education A/C No.	1/4/12 to 31/5/12 1/6/12 to 30/6/12 5/7/12 to 25/7/12 1/8/12to 31/8/12 1/9/12to 30/9/12 1/10/12 to 31/10/12 1/11/12 to 30/11/12 1/12/12 to 31/12/12 1/1/13 to 31/1/13 1/2/13 to 28/2/13 1/3/13 to 31/3/13	90000 400000 1000000 200000 200000 300000 260000 550000 900000 1100000 400000	61 30 21 31 30 31 30 31 31 28 31
13	College of Horticulture A/C No. 65147488474	24/8/12 to 29/1/13 30/1/13 to 31/3/13	300000 400000	159 31
14	College of Horticulture A/C No. 65137420711	1/4/12 to 31/3/13	150000	365
15	College of Horticulture A/C No. 65137420835	1/4/12 to 30/1/13 31/1/13 to 31/3/13	150000 400000	305 60
16	Dean,College of Horticulture A/C No. 55002750601	1/4/12 to 8/6/12 1/8/12 to 31/8/12 1/9/12 to 30/9/12 1/10/12 to 12/2/13 13/2/13 to 31/3/13	100000 500000 700000 800000 200000	69 31 30 73 47

17	Dean, College of Forestry A/C No. 55002750747	1/4/12 to 24/4/12 25/4/12 to 24/7/12 6/8/12 to 17/8/12 18/10/12 to 6/11/12 9/1/13 to 29/1/13 2/2/13 to 31/3/13	600000 550000 750000 150000 100000 300000	24 91 12 20 21 58
18	IBES Neri A/C No. 09272010009560 & A/C No. 09272010009560	1/4/12 to 30/6/12 1/7/12 to 31/3/13	50000 150000	91 274
19	MPP Deptt. A/C 09690100004106	1/4/12 to 31/5/12 1/6/12 to 24/7/12 30/7/12 to 15/10/12 16/10/12 to 31/3/13	200000 100000 100000 200000	61 54 78 167
20	Soil Science & Water Management A/C No. 65120861062	2/8/11 to 31/3/13	100000	607
21	Silviculture & Agroforestry A/C 09690100004106	18/4/11 to 3/5/11 4/5/11 to 18/7/11 19/7/11 to 19/2/11 20/12/11 to 30/3/12 31/3/12 to 31/3/13	100000 200000 100000 200000 100000	16 76 154 256 366
22	IBES Neri A/C No. 65119397534	15/7/11 to 9/8/11 10/8/11 to 22/8/11 23/8/11 to 13/10/11 14/10/11 to 12/01/12 2/2/12 to 6/4/12 7/4/12 to 8/8/12 9/8/12 to 8/1/13 9/1/13 to 3/2/13 4/2/13 to 31/3/13	800000 900000 1000000 500000 100000 500000 1400000 1100000 1400000	26 12 52 91 64 124 153 26 56
23	KVK Rohru A/C No. 03580100012868	1/4/12 to 27/6/12 28/6/12 to 26/8/12 27/8/12 to 5/11/12 9/11/12 to 27/1/13 28/1/13 to 31/3/13	650000 1850000 400000 450000 550000	88 60 74 80 63
24	RHRS Jachh A/C No. 55104358824	6/9/12 to 7/1/13 16/1/13 to 13/3/13	100000 200000	124 57
25	STPC Nauni A/C No. 09690100004069	1/4/12 to 30/5/12 31/5/12 to 7/8/12 8/8/12 to 18/10/12 19/10/12 to 5/12/12 6/12/12 to 11/2/13 12/2/13 to 31/3/13	1200000 650000 300000 400000 450000 550000	60 38 72 47 68 48
			5,26,03,820	

Annexure 'B(iii)' Referred to para 35(8) of audit report for the year 2012-13

Sr. No.	Name of the Deptt.	FD A/C No.	Date of Invest.	Amount of Invest.	Period (Days)	Rate of Int.	Maturity date	Int. Due	Int. Paid	Int. Paid Less (Rs.)
1	LMRS Nagrota Bagwan	380285	9/1/2012	150,000	191	8.25	02-03-2013(F/D taken on 12/3/13)	6,604	5,249	1,355
2	Estate Office	131155	11/17/2012	30,000,000	181	9.25	5/16/2012	14,03,543	1,376,096	27,447
3	---do---	170084	6/26/2012	70,000,000	121	9.35	10/23/2012	21,86,770	2,169,712	17,058
4	---do---	131283	3/30/2012	4,242,000	300	10	1/24/2013	3,63,717	3,55,605	8,112
5	---do---	170176	9/22/2012	20,000,000	111	9.15	1/11/2013	5,58,896	5,56,521	2,375
6	---do---	170132	8/15/2012	25,000,000	111	9.15	12/4/2012	6,98,620	6,95,651	2,969
7	---do---	641809	8/15/2012	40,000,000	156	8.5	3/28/2013	1,466,036	1,453,151	12,885
8	SWO	692425	1/18/2011	100,685	555	9.25	7/26/2012	151,790	149,750	2,040
9	SWO	692426	1/18/2011	4,010,740	555	9.25	7/26/2012	607,160	598,998	8,162
10	Comptroller Office	692585	3/30/2011	200,000	555	9.75	10/5/2012	32,017	31,400	617
		692179	10/4/2010	8,000,000	555	7.75	4/11/2012	1,004,817	989,569	15,248
		692180	10/4/2010	9,000,000	555	7.75	4/11/2012	1,130,418	1,113,265	17,153
		692181	10/4/2010	4,205,424	555	7.75	4/11/2012	528,209	520,195	8,014
		692188	10/8/2010	6,500,000	555	7.75	4/15/2012	816,413	804,025	12,388
		692189	10/8/2010	8,000,000	555	7.75	4/15/2012	1,004,817	989,569	15,248
		692561	3/24/2011	5,000,000	555	9.75	9/29/2012	800,434	785,002	15,432
		692562	3/24/2011	5,000,000	555	9.75	9/29/2012	800,434	785,002	15,432
		31694055006	3/30/2011	5,000,000	555*	9.25	10/5/2012	755,882	755,598	284
		733106000000329	3/30/2011	12,491,939	369	9.75	4/3/2012	1,277,921	1,277,881	40
		733106000000338	3/30/2011	12,491,939	369	9.75	4/3/2012	1,277,921	1,277,881	40
		733106000000347	3/30/2011	12,491,940	369	9.75	4/3/2012	1,277,922	1,277,881	41
11	IBES Neri	65156302239	1/31/2012	300,000	180	8.5	7/10/2012	312,885	312,541	344
		Renewal of FDR	7/13/2012	313,269	180	8	1/9/2013	325,925	325,628	297

12	Pension Corpus	169943	12/31/2011	4,000,000	117	8.5	4/26/2012	109,514	108,986	528
		169944	12/31/2011	4,500,000	147	8.5	5/26/2012	155,300	154,048	1,252
		169945	12/31/2011	5,000,000	181	9	6/29/2012	227,531	223,151	4,380
		169946	12/31/2011	7,500,000	208	9	7/26/2012	395,434	384,658	10,776
		169939	12/31/2011	4,500,000	239	9	8/26/2012	273,223	266,367	6,856
		169942	12/31/2011	6,500,000	270	9	9/26/2012	448,696	432,740	15,956
		169957	1/10/2012	7,000,000	290	9	10/26/2012	520,115	500,548	19,567
		169956	1/10/2012	7,500,000	322	9	11/27/2012	620,529	595,479	25,050
		131232	3/3/2012	6,500,000	300	10	12/28/2012	557,322	547,733	9,589
		131305	8/26/2012	5,000,000	181	8.25	2/23/2013	208,377	205,782	2,595
		131306	8/26/2012	3,000,000	211	8.25	3/27/2013	146,923	144,097	2,826
		641835	12/13/2012	10,000,000	103	8.25	3/26/2013	240,497	239,863	634
		131305	8/26/2012	5,000,000	181	8.25	2/23/2013	208,377	205,782	2,595
		131306	8/28/2012	3,000,000	211	8.25	3/27/2013	146,216	144,097	2,119
13	Contributory Pension Corpus	595655	1/24/2011	721,000	5Q	8.75	4/27/2012	82,386	82,339	47
		465081	2/16/2011	718,000	5Q	8.75	5/17/2012	82,043	82,000	43
		464908	3/31/2011	500,000	4Q 34 Days	9.35	5/4/2012	53,469	53,330	139
		65167	5/23/2011	1,530,000	6Q 7Days	9.75	11/28/2012	241,155	240,211	944
14	Gratuity Corpus Fund	561511	6/23/2011	601,281	6Q 7Days	9.75	12/29/2012	94,772	94,587	185
		561529	7/20/2011	55,000	6Q 7Days	9.75	1/25/2013	8,669	8,635	34
	Total									2,89,096