

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



Audit and Inspection Report
on the Accounts of
Dr. Y. S. Parmar University of
Horticulture and Forestry,
Nauni-Solan, HP
For the Period
04/2013 to 03/2014

TABLE OF CONTENTS

S.N.	Description	Page No.
(1)	Preface	1
(2)	Executive Summary	2
(3)	Major Audit Findings for the year 2013-14	3
(4)	Latest Position of old audit paras	4
(5)	Financial Position for the year 2013-14	5-10
(6)	Position of Temporary Advances	10
(7)	Management of Pension and Gratuity Corpus Fund	11-12
(8)	Irregularities detected during the year 2013-14	12-46
(9)	Appendices	i-viii
(10)	Annexure	ix-xxiv

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. 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 2013-14.
3. Appendix- 'III' 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 2012-13.
4. The latest position of all outstanding Audit Requisitions from 1994-95 to 2012-13 has been given in Appendix-'IV' of this report.

Executive Summery

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

1	Vice Chancellor	Dr. K. R. Dhiman	01/04/2013 to 04/05/2013
		Sh Tarun Sridhar IAS (Additional Charge)	08/05/2013 to 25/07/2013
		Dr. Vijay Singh Thakur	26/07/2013 to 31/03/2014
2	Registrar	Ms. Rupali Thakur (HAS)	01/04/2013 to 31/03/2014
3	Comptroller	Sh. M.R.Verma	01/03/2014 to 31/08/2013
		Sh. P.C.Sharma	03/09/2013 to 31/03/2014

Major Audit Findings for the year 2013-14

Sr	Brief Description	Para No	(₹)in lac
1	Non adjustment of outstanding advances as on 31.03.2014 (excluding paid by the Internal Inspection Cell of the University) adjusted up to 30.04.2015.	4	40.38
2	Retrenchment made during the course of pre audit	5	14.32
3	Improper management of Pension Corpus Fund (meager balance as on 31-03-2014)	6.1	3.83
4	Improper management of Gratuity corpus	6.2	27.63
5	Expenditure incurred on payment of gratuity out of state scheme	6.2	322.47
6	Expenditure beyond Administrative Approval & Expenditure Sanction.	17	1.04
7	Incurring of expenditure without budget provision.	30	139.55
8	Loss of extra income due to financial mismanagement.	39(G)	0.54
9	Deduction on account of bank charges by the bank.	39(H)	2.45
10	Loss of interest due to less credit of interest on the maturity of DRs.	39(I)	1.61
11	Interest accrued not taken in the Assets & Liability Statement of CPF Account.	39(L)(ii)	50.0
12	Outstanding paras as on 31.03.2015	Part-1	711

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

Period 01.04.2013 to 31.03.2014

Part – 1

Latest position of old audit paras

1. Outstanding Audit Paras:

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 to the paras incorporated in the audit report, but no action was taken by the University authority despite repeated reminders issued vide letter no. RAS/UHF/2013-14-262 dated 23.11.2013 and letter of even dated 20.02.2014 and 28.05.2014. The audit report for the period 4/2012 to 03/2013 was issued by this department vide letter no. Fin(LA) H(2) C (15)(14/99/85-Vol.21-5368 dated 03.09.2014 and the authority was advised to submit annotated replies vide letter no. RAS/SL/UHF 2014-15-391 dated 06.02.2015 but no action was taken by the authority thus resulted 711 outstanding audit paras involving serious cases of misappropriation/losses and recoveries of public money Due to not taking timely action by the authority, the evidence gets faded with the passage of time. The year wise position of outstanding audit paras till date is depicted in Appendix-III of this report. Therefore authority is advised to develop mechanism for settlement of serious audit paras involving losses/ recovery of University funds.

1.1 Outstanding Audit Requisitions:

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

Part - II

Present audit

1) **Preliminary:**

The present audit of accounts of the University of Horticulture and Forestry, Nauni (Solan) for the period 01.04.2013 to 31.03.2014 was conducted by Resident Auditors under the supervision of Sh. Baldev Raj Sharma, Deputy Controller (Audit). The results thereof are incorporated in the following paras. The audit report is compiled and presented by Sh. Basant Singh Kanwar, Joint Controller.

The Audit Report is 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. The 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 2013-14 was as under:-

Opening Balance as on 01.04.2013:	₹22,04,27,189.82
Receipt from grant:	₹86,19,22,553.25
Receipt from own sources:	₹12,08,17,682.71
Receipt of security, earnest money, deposits etc.	₹5,48,23,567.00
Total:	₹1,25,79,90,992.78
Expenditure:	₹1,04,57,11,091.00
Closing balance:	₹21,22,79,901.78

The financial position called for further following remarks:

2.1 **Income:**

The perusal of financial position reveals that the institution is fully dependent on the grants. The income from own sources is negligible i.e. ₹ 12.08 crore only. 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 from time to time. The University has lot of potential to raise its domestic income, but no serious efforts were ever made in this direction to make it self dependent. 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 it. 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 management. From the perusal of information made available by the Estate Officer vide letter no. UHF/EO-32/III/2013/-2198-99 dated 13.10.2014, it is noticed that app.365 hectare area was not being utilized as per details given below. Non-utilization of the whole land is a matter of serious concern and needs to be justified. The authority should have made serious efforts to utilize non-cultivated land to generate income source to make it, self dependent.

Sr	Name of the department/ KVK etc.	Area in hectare		
		Total	Cultivated	Non Cultivated
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

2.2 Expenditure

The total expenditure of the university during the year under report was ₹1,04,57,11,091.00

<u>Head wise break up is as under:</u>	<u>Amount in ₹</u>
Salary:	72,08,69,120.00
Payment of gratuity out of state scheme	3,22,46,640.00
T.A	44,71,873.00
Contingency	17,36,86,772.00
Works	1,68,15,655.00
Security & Deposits	7,82,43,705.00
Others	1,93,77,326.00*
Total	1,04,57,11,091.00

* The other payments includes transfer to pension corpus ₹1,70,77,326.00 out of state grant, ₹.5,00,000.00 transfer to ford foundation fund from ICFRE and Rs.18,00,000.00 to dean COF from AICRP grant . The same may be justified and amount may be recouped to the concerned account under intimation to audit.

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

2.2.1 Salary:-

The above figure reveals that major chunk i.e. about 72 % of the total expenditure was incurred on establishment i.e. salary and gratuity payment etc. Owing to inadequate financial resources, the 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 continuation of two construction divisions and one architect wing involving an expenditure of ₹1.68 crores was also not justifiable/ commensurate with execution of the works during the audit 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 more 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.

2.2.2 Contingency- maintenance of large fleet of vehicles

As already pointed out in the previous reports, the university has a large fleet of vehicles which cost huge amount to the exchequer. 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 CSKHPKVV Palampur.

2.2.3 Expenditure Control- Restructuring and rationalization of manpower.

The main objective 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	Position/posts category	Sanctioned strength	Actual strength	Vacant
1.	Statutory officers	10	05	05
2.	Teaching/Scientific/Research Staff 1.Teaching 2.Research 3.Extension Total	Breakup of Information Not provided by UHF 362	Breakup of Information Not provided by UHF 217	Breakup of Information Not provided by UHF 145
3.	Administrative Ministerial and	285	215	70
4.	Laboratory and field staff	332	167	165
5.	Library staff	31	19	12
6.	University Health Centre	06	05	01
7.	Drivers and Conductors	65	48	17
8.	Other miscellaneous staff	19	16	03
9.	Engineering/workshop staff	81	52	29
10	Category 'D' staff	784	664	120
	Grand Total	1975	1408	567

During the Financial Year 2013-14, the teaching and non teaching staff was not posted as per the standards fixed by the ICAR. It is evident from the detail given at the Annexure 'A(i)-A(v)', that 179 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	Description	No. of cases
1)	Teaching/Scientific staff	16
2)	Administrative/Ministerial staff	64
3)	Technical and Field staff	57
4)	Drivers and Miscellaneous staff	9
5)	Category 'D' staff.	33
	Total:-	179

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

2.2.4 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 72 % of total budget allotment.
- 3) Reduction in existing number of fleet of vehicles.
- 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 defeated the very purpose of Audit but also effected severely the accountability and transparency of the institution besides accumulating losses due to non-recovery as pointed out in audit paras.

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) Temporary advances of ₹40. 38 crore are pending for adjustment:

Non-adjustment of advances by the various departments for the number of years is also a matter of serious concern. The total amount, which still remains un-adjusted as on 30.04.2015 (Advanced up to 31.03.2014) has touched a huge figure of ₹40,38,16,420/- (₹39,91,38,437/- as deposit work and ₹46,77,983/- (other advances) as detailed in **(Appendix –II)**. The departments may be directed to expedite the adjustment of temporary advances along with suitable explanation for unnecessary delays in submission/adjustment. Non-adjustment of pending advances is a serious lapse which needs special attention of the university management.

4.1 Non submission of information regarding outstanding advances paid by the internal inspection cell:

The Comptroller of the University was requested vide letter no. RAS/SLN/2014-15/-213 dated 18.09.2014, subsequent reminders of even no. dated 20.11.2014, 09.03.2015 and 20.06.2015 to supply the information regarding outstanding advances paid and adjusted by internal inspection cell/wing of the University, but the same has not been supplied till the compilation of audit report. Therefore the latest position of advances outstanding up to financial yeas 2013-14 adjusted up to 30.04.2015, passed by the internal inspection cell of the University could not be depicted in the audit report. Non supplying of information is highly objectionable and defeats the very purpose of audit. The matter is brought to the notice of higher authorities for taking suitable action.

5) Retrenchment:

During the course of pre-audit of various bills presented by the departments it is observed that in number of cases, the payment was either passed irregularly or without proper examination of the bills and resulted retrenchment to the tune of ₹14,32,124/- in pre-audit. Therefore, necessary instructions to the DDOs and staff under their control are required to be issued so that bills are presented to audit after proper scrutiny. In addition to the direct retrenchments as shown above, number of cases pertaining to the fixation of pay and leave encashment etc. were also not found in accordance with rules and instructions and were withdrawn at the instance of audit.

6) Management of Pension and Gratuity Corpus Fund:

The pension scheme was introduced in the university w.e.f. 01-04-1996 vide Notification No.Bud.FC36 k/neet/96-97-13001-50 dated 25/2/97. 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 2013-14 is given as under.

6.1 Pension Corpus Fund:

₹ in crore

year	Opening balance	Receipt/income			Total	Expenditure /payment	Closing balance
		Subsc.	Intt.	From Govt.			
2005-06	20.83	3.27	0.19	0	24.29	3.12	21.17
2006-07	21.17	2.22	3.37	0	26.76	4.11	22.65
2007-08	22.65	2.25	1.63	0	26.53	4.75	21.78
2008-09	21.78	7.85*	1.47	0	31.10	5.41	25.69
2009-10	25.69	3.51	1.72	0	30.92	6.87	24.05
2010-11	24.05	4.02	4.33	0	32.40	7.92	24.48
2011-12	24.48	6.60	2.41	0	33.49	13.52	19.97
2012-13	19.97	1.95	1.73	0	23.65	13.45	10.20
2013-14	10.20	7.08	0.67	1.71	19.66	15.83	3.83

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

It is evident from above mentioned table, that the position of pension corpus fund is not sound due to fact that ₹ 1,70,77,326.00 was transferred from the grant given by the Govt., subscribers to the pension corpus fund have been reduced due to implementation of contributory pension scheme w.e.f. 15.05.2003. The pension corpus has been exhausted in 2014. Huge amount is needed to meet out the payments on account of retirement benefits arrears due to revision of pensioner benefits.

6.2 Gratuity corpus :

The Gratuity contribution 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 given below that the subscription plus interest is very low in comparison to payments made against gratuity during the year 2005-06 to 2013-14. In the year 2013-14 the payment of gratuity from state grant was ₹322.47 lac which is not justified. The University has still not made the gratuity fund operated. Since there is closing balance of ₹27.63 lac only, as on 31.03.2014, which is quite negligible.

₹ in lac

Year	Opening Balance	Receipt sub.	Interest	Total	Exp./ payment	Closing balance
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
2013-14	26.32	0.00	1.31	27.63	-----	27.63

Expenditure incurred on payment of gratuity out of state scheme

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
2013-14	322.47

Therefore, the matter is brought to the notice of University authorities to arrange a suitable policy to make the Pension and Gratuity Corpus fund self sustainable in near future.

7) Irregular grant of Annual Increment to Sh. Rakesh Mahev, Junior Assistant:

The pay of Sh Rakesh Mahev, Junior Assistant was fixed on 1-10-12 at the minimum of the higher pay band of ₹10300-34800 + ₹ 3600 GP with Date of next increment as on 1-10-12 (i.e. same day) vide Registrar's office order No UHF. Regr/Estt.-1/2-510/10/37203-06 dated 30-3-2013. consequent upon fixation of pay at the minimum of the pay band in accordance with Rule 5 of the HP civil Services (category/post wise revised pay) Rules,2012, and in view of provisions of rule 7 of ibid rules, the next increment of government servant was to be granted after completion of 12 months. Accordingly after fixation of pay at the minimum of pay Band ₹10300-34800 on 1-10-12, the next increment in respect of Sh Rakesh Mahev, Junior Assistant was due on 1-10-13 instead of 1-10-12.

Therefore, the pay fixation needs to be re-examined and reviewed accordingly.

*No. RAS/UHF/Audit Requisition 2013-14/-1 Dated 16.4.13
(Registrar Office)*

8) Irregular grant of grade pay @ ₹ 6000/- to the category of Technical T-6 and Subject Matter Specialists:

Grade pay of ₹6000/- was granted provisionally in favour of Dr. Anil Kumar Verma, **Technical (T-6)** from 01-01-2006 (15-07-2006 as per option exercised by the individual), vide Comptroller's office notification No.UHF/Bud/1-33/UGC/ICAR/2011-12/-15900-50 dated 13.2.13 read with Registrar office order No.UHF/Regr/Estt/9.17-69/87-35312-16 dated 13.3.13. Similarly higher Grade Pay at the same rate i.e. ₹6000/- PM was also sanctioned/granted to the category of **Subject Matter Specialist**. In this regard following irregularities were observed:

- 8.1 Revised pay scale for the post of Technical (T-6) and Subject Matter Specialist (SMS) has not been notified alongwith other categories vide notification No. HTC-G(10)-3/2009 dated 27.11.2009 issued by Government of HP, Department of Horticulture and adopted as such by university vide notification UHF/Bud/1-33(ICAR/UGC)/2009-10/11796-846 dated 10-12-09. Besides this, in both categories neither grade pay of ₹ 6000/- nor equivalency with teachers was approved by the funding or any competent authority. It is also pertinent to mention here that both the categories i.e. T-6 and SMS were granted Grade Pay of ₹5400/- by the ICAR vide Letter no. 1-3/2009-AE dated 20-03-2011. Therefore, grant of grade pay @ ₹6000/- without getting prior approval from the competent authority/funding agency needs to be justified.
- 8.2 Being financial matter, the grant of grade pay @ ₹6000/- involving recurring financial liability should have been got sanctioned by following proper procedure prescribed under the STATUTE that too with the prior approval of the competent authority/funding agency. Contrary to this the benefit was granted provisionally in anticipation of sanction/approval of the competent authority/funding agency, which is highly irregular. However, as desired, these cases were admitted provisionally in view of sanction of the Hon'ble Vice-

Chancellor, with the condition that before releasing the financial benefit to the incumbent an undertaking to the effect that the employees concerned shall refund the whole amount of pay & allowances paid in excess along with interest to the University in lump-sum, in the eventuality of adverse clarification/approval of the funding agency/competent authority,

No RAS. UHF/Audit Requisition 2013-14/-3 Dated 26/4/13 (Issued to the Comptroller UHF)

No RAS. UHF/Audit Requisition 2013-14/-4 Dated 27/4/13 (Issued to the Registrar UHF)

9) Engagement of Daily Paid Labourers on the directions of HP High Court and Industrial Tribunal Cum-labour Court-Shimla.

Sh.Kewal Kumar was engaged as Daily Paid Labourer for a period of one year under scheme HPL-051-04 in the department of Mycology & Plant-Pathology UHF Nauni, vide Registrar's office letter No.UHF/Regr/E-II/3-13/2012/-12132 dated 29/6/13, in compliance to the judgment given by Industrial Tribunal Cum-labour Court-Shimla (Ref. No-70 of 2006 decided on 1/11/12) Similarly S/Sh Suresh Kumar, Mohinder Singh, Ishwer Singh and Ravi Dutt were engaged as Daily Paid Labourers vide Registrar's office sanction letter no. UHF/Regr.E-II/-3-98/2011/-12133 dated 29/6/13 under state scheme HPL-123-62 at College of Horticulture & Forestry (erstwhile IBES) Neri in pursuance of the judgment given by the Hon'ble High Court in CWP's 8936, 8937, 8938 & 8939 decided on 17/10/12. These four persons were engaged initially on 3/4/2000, 16/3/2000, 15/3/2000 & 6/3/2000 respectively.

While vetting these appointments/muster rolls in audit, and from perusal of the HP High Court as well as Tribunal orders, it was noticed that standing order/instructions issued vide UHF.-I/84-85/-Estt)-4597-4625 dated 4/7/86 and UHF.Regr-II/3-01/-99/-3275-94 dated 18/12/99 were not followed in letter and spirit. This resulted in unnecessary recurring liability on the university exchequer in the shape of a DPL and his subsequent future regularization. These standing orders provide for fixing of personal responsibility of those at fault on account of violation of the said instructions. Therefore, the matter needs to be enquired into and fixing responsibility of the officers/officials for putting extra financial burden on university exchequer.

No.RAS/UHF/Audit Requisition 2013-14/-26 Dated 09/09/2013

*No.RAS/UHF/Audit Requisition 2013-14/-28 Dated 11/09/2013
(Registrar Office)*

10) Promotion on the basis of qualification obtained from unrecognized education board:

Sh. Jai Lal Sharma Chowkidar was promoted to the post of Field Assistant and his pay was fixed vide Registrar's office orders no. UHF.Regr.Estt.8/836 Vol-II/2011-12/-29958-76 dated 28.12.12 and UHF.Regr.Estt.1-8-257/-1988/-6897-6902 dated 13-5-2013 respectively. From perusal of the record put up in audit Sh Jai Lal Sharma was promoted on the basis of Matriculation (High School Examination) acquired by him in 2011 under Roll no. 113097 from ***Board Of Higher Secondary Education Delhi***. However in view of information available on the Website of Himachal Pradesh Board of School Education, the said board is not a government recognized board. Therefore, promotion of the official without verification of recognition of board, needs to be justified and reviewed after conducting proper inquiry.

*No.RAS/UHF/Audit Requisition 2013-14/-32 Dated 25.9.13
(Registrar Office)*

11) Charging of salary of a Fieldman to a State government funded scheme (HPL-218-22) without approval of the government:

Sh. Prem Dass Fieldman working in Deptt of Forest Product was appointed under the project HCR-008-07 on adhoc basis for a period of six months only or till the tenure of project whichever is earlier. From the perusal of Registrar's office orders No.UHF.Regr Estt/8-751/1999-10224-29 dated 22-7-2013, and UHF/Regr/Estt.8-751-1999-29795-800 dated 26-12-12, it was noticed that his adhoc appointment has been extended for a period of six months and one year respectively. His salary was charged to a State Scheme HPL-218-22. Since this scheme is funded by the state government and the government had banned the appointments against the vacant posts except with the prior concurrence/approval of the state government. But the approval of the State Government in this case was not obtained which is irregular, therefore charging salary to State Government funded scheme without approval of the competent authority needs to be justified.

*No.RAS/UHF/Audit Requisition 2013-14/- 46 dated 23-12-2013
(Registrar Office)*

12) 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.

Sh.Ranjit Singh Spehia was appointed to the post of Assistant Professor (Vegetable crops) purely on co-terminus basis in the adhoc project "Precision Farming Development Centre" FGI-024-17 vide Registrar's office order No.UHF/Estt/2-55/-06/-28854-74 dated 2/1/07. His salary is being drawn out of KVK Kandaghat Scheme HCR-134-73 vide Registrar's office orders No. No.UHF/Regr/Estt/1-7-501/07/-2398-2415 dated 25/4/11 and letter of even no dated 9/10/13 and dated 13-1-2014. As per rules, the salary & emoluments of Sh.Ranjit Singh Spehia appointed exclusively in the adhoc project PFDC on co-terminus with project was to be drawn from the concerned project only in which he was appointed and working as such. Since KVK Kandaghat is 100% funded scheme of ICAR so charging of salary of staff neither appointed nor working in KVK is irregular and not a fit charge on the KVK funds. Therefore, charging of salary of the above official to different head/scheme other than that of project under which he was appointed and working may be justified in the light of rules/order.

*No RAS.UHF/Audit Requisition 2013-14/- 52 dated 29/01/2014
(Registrar Office)*

13) Excess payment of House Rent Allowance in respect of Partap Singh Field Assistant posted at HRRS, Dhaulakuan

Sh. Partap Singh Field Assistant posted at HRRS, Dhaukuan occupied the allotted university accommodation w.e.f. 1-4-2013. Hence the payment of House Rent Allowance should have been stopped besides initiating the recovery of license fee from the date of possession. Although the recovery of license fee for three months @₹ 228/- PM was made from the pay of the official in the salary bill of June 2013, but the payment of House Rent allowance was made in his favour, resulting excess payment amounting to ₹ 750/- up to June 2013. In response to audit observation it was assured that same will be recovered from the pay bill of July 2013. But no compliance of the recovery has not yet been shown in the audit.

*No RAS.UHF/Audit Requisition 2013-14/-15 Dated: 15-7-2013
(Comptroller Office)*

14) Recovery of pay and allowances ₹ 0.12 lac:

An amount of ₹1,76,390/- was paid excess to Sh.Brij Lal Security Guard on account of pay and allowances. Leave encashment bill No.774 dated 3.9.2013, submitted for pre-audit by DDO of pay cell, it was found that amount of ₹ 164043/- was due against Earned leave at credit at the time of retirement, which was adjusted against the said recovery of ₹1,76,390/- resulted thereby ₹12,347/- (176390-164043) remained still recoverable from the concerned. Hence, ₹12,347/- may be recovered and compliance thereof may be shown to audit.

*No.RAS/UHF/Audit Requisition 2013-14/-29 Dated: 11.9.13
(Comptroller Office)*

15) Purchase of furniture for ₹ 0.50 lac on single tender/quotation basis in contravention of provisions of the Accounts Manual:

The Comptroller's office vide letter No.Bud.ICA-016-01-18385-88 dated 15-10-13 conveyed an expenditure sanction of ₹50000/- in favour of Professor & Head, Seed Science & Technology for effecting purchase of Godrej brand furniture (one table and 10 revolving stools) on single quotation basis from M/s Indu Furniture, Solan out of scheme code ICA-016-01. As per the provisions contained in chapter 28 of the University Accounts Manual purchase on single tender/quotation basis can be effected in case of proprietary items only. Since the furniture items purchased are not of proprietary nature, hence, the purchase was required to be made after inviting quotations to get the benefits of competitive rates. In reply to audit observation in this regard, department concerned has intimated that Godraj is a brand known for its quality and referred the expenditure sanction/approval of the competent authority as alibi which is not justified as today many such firms are manufacturing furniture of similar quality. Had the purchase been effected on quotation basis than it would definitely have benefited the university being the purchase on competitive rates. Therefore, this purchase now needs to be regularized by way of ex post facto approval of the competent authority i.e. BOM.

*No RAS.UHF/Audit Requisition 2013-14/- 51 dated 28/01/2014
(Comptroller Office)*

16) Purchase of non-proprietary item on single quotations basis:

Godrej Bravo High back chair was purchased from M/s Indu Furniture Rajgarh Road, Solan on single quotation vide bill no. 387 dated 6/3/14 for ₹7880/- with the approval of Vice Chancellor. In reply to audit observation in this regard it was insisted that Vice-Chancellor is competent to accord sanction on single quotation basis. This contention is not in order as Vice Chancellor is competent to accord expenditure sanction in case of purchase of proprietary items only under the provisions of chapter 28 of Accounts Manual of the university. A chair not being a proprietary item does not qualify under the said provisions of Accounts Manual and purchase needs to be regularized by approval of the competent authority i.e. BOM.

*No RAS.UHF/Audit Requisition 2013-14/- 64 Dated 31/03/2014
(Comptroller Office)*

17) Expenditure beyond Administrative Approval & Expenditure Sanction:

Modernization of Main entry gate at Dr.Y.S Parmar university of Horticulture and Forestry Nauni, Solan was awarded to Sh. Suman Verma Contractor vide agreement no. 68 of 2012-13 for a tendered amount of ₹ 5,77,197/- vide award letter no. UHF/Const./1/2012-13-2492-98 Dated 6.10.2012. The Administrative Approval and Expenditure Sanction for this work was conveyed by the Comptroller UH&F vide letter no. Bud 4-192/2010-11/-18828 Dated 31-3-11 for ₹7,50,000/- But actual execution of the work overshoot this expenditure sanction by ₹ 1,03,863 and was completed for ₹8,53,863/- which is beyond the permissible limits under the provisions of Accounts Manual which needs to be justified and got regularized by way of revised administrative approval and expenditure sanction of the competent authority.

*RAS.UHF/Audit Requisition 2013-14/-25 Dated: 30.8.2013
(The Estate Office)*

18) In fructuous expenditure amounting to ₹ 420/-:

The work for Providing Lights in the Vegetable & Entomology Lab was awarded to M/s Thakur Traders Lakker Bazar Solan for ₹22000/- vide award letter no. UHF/Const/1/2012-13-231-36 dated 31/3/13 under agreement no. 63 of 2012-13 with stipulated time for completion as one month. This work was completed on 14/07/2013 with total value of work done as ₹

19,686/-. From the perusal of bill, it was observed that 12 no of CFL lights (Four pin) were got fixed for ₹ 2712/- i.e. 12x₹226/- each. The analysis of rate of ₹226/- includes ₹35/- on a/c of contractor's profit ₹ 16.80/- + over head charges ₹8.40 + execution charges ₹ 10/- (total ₹35/-). This item could have been executed departmentally and if it had been executed departmentally by procuring it from market it could have saved ₹420/- (35x12). This discrepancy needs to be justified and it is also advised that in future, due care may be taken to explore the possibility of execution of such trivial items by the university itself, instead of through contractors so that precious university funds could be saved.

*No.RAS/UHF/Audit Requisition 2013-14/-40 dated 22/11/2013
(The Estate Office)*

19) Non-invocation of penalty clause of the contract agreement for delayed execution of the work:

The work for C/o water storage tank check dam and LDPE water storage tanks for the Department of Soil Science and water management at UHF (SH: C/o check dam) was awarded for ₹14,84,620/- vide award letter No.UHF/const/1/2012-13-4026-37 dated 28.2.13 with a stipulated period of six months for completion. This work was to be completed up to 14.9.13 as per agreement, but the contractor could not complete the work by 14.09.2013 and applied for extension of time on the pretext of intervening rainy season during the months July to September. This extension was granted without invoking the provisions of clause 2 of the agreement. This discrepancy was pointed out through audit observation dated 25.11.13, the reply to which was not found satisfactory as audit holds the view that intervening element of weather i.e rainy season for July and August is always accounted for and duly considered while fixing the time schedule for completion of a work. Moreover the contractor didn't commence the work even after 2 months from the date of award which is evident from notice served vide letter No Const/UHF/AGR.No.86/2012-13/626-27dated 16/6/2013. Hence, it was advised to review the decision of "extension in time without invoking provisions of clause 2 of the agreement". Besides this it was also advised if previously weather factors i.e rainy season specially for July August was not accounted for while fixing the time schedule for completion of works then this procedure in this regard may also be reviewed and revised accordingly, so that works in

future are not delayed unnecessarily beyond such fixed schedules in order to curb the practice of delay.

*No.RAS/UHF/Audit Requisition 2013-14/-42 dated 28/11/2013
(The Estate Office)*

19.1 Deriving of higher rates for execution of extra items in contravention of provisions in clause 12(iii) of the contract agreement:

During execution of this work two extra items were executed and rates for these items were worked out wrongly at higher premium @ ₹559.44% (i.e. the premium on rates of scheduled items pertaining to HPSR 1993 included in DNIT) instead of premium on rates *“which the total tendered amount bears to the estimated cost of the entire work put to tender”* i.e. 72.26% at which the tender was allotted to the contractor vide award letter no. UHF/Const/1/2013-14-1778-84 dated 20-8-2013 as has been provided under clause 12(iii) of the agreement. The irregularity was pointed out to the Executive Engineer (Const.) and advised to re-examine the regulation of rates of Extra Items strictly as per Clause 12(iii) of the agreement. In reply to this the authorities reiterated that the rates fixed by allowing a premium at 559.44 % above HPSR 1993 are correct as same method is being followed in HPPWD also. This reply was not found satisfactory being contrary to the provisions of agreement clause 12(iii).

*No.RAS/UHF/Audit Requisition 2013-14/-43 Dated: 29/11/2013
(The Estate Office)*

20) Avoidable expenditure of ₹ 0.14 lac on repair and maintenance of sewerage system 0.41 MLD capacity at main campus Nauni:

Annual repair and maintenance of sewerage system of 0.41 MLD capacity was awarded to Sh. Sanjeev Dulta for one year ending on 30-09-2013 vide award letter no. UHF/Const/1/2012-13-1584-90 dated 31-07-2012 for ₹ 45300/- PM. From perusal of bills submitted for period 1-10-2013 to 30-11-2013 for ₹ 90600/- and for 1/12/2013 to 31/12/2013 for ₹ 55000/- it was observed that on lapse of this agreement instead of calling of fresh tenders Sh. Dulta was requested to continue the operation and maintenance to which he agreed with the condition of charging old rates for further two months only i.e. till 30-11-2013 and at higher rate of ₹ 55000/- (negotiated from ₹58000/- to ₹ 55000/-) thereafter. When the

fresh tenders were floated, this work was awarded to M/S Hydraulic Engineering Works Solan @ ₹44000/- pm. Had these tenders been floated well in time then the University could have saved ₹13600/- which were paid to previous contractor (i.e. 90600-88000 for 1-10-2013 to 30-11-2013 and 55000-44000 for 12/2013). In response to audit observation dated 18-01-2014 in this regard it was clarified that after getting the approval from the competent authority the proposal to continue the contract on previous rates was negotiated with Sh. Dulta to run the plant for another year on awarded rates but the contractor demanded/increased rates of ₹58000/- pm further reduced to ₹ 55000/- but it could not materialize and only then authorities decided to float fresh tenders. This justification was not found tenable being based on hypothetical presumptions which resulted in a net loss of ₹ 13600/- to the university exchequer which needs to be enquired into and made good after fixing responsibility of the officials responsible.

*No RAS.UHF/Audit Requisition 2013-14/-50 dated 23/01/2014
(The Estate Office)*

21) Drawl of contingent advances against deposit work prior to Technical Sanction of the work:

It was observed that different departments of the university draw contingent advances against the works to be executed by the Estate Office as deposit work. Being, the only authority in the university to prepare estimates, obtain Administrative Approval & Expenditure Sanction and get works Technically Sanctioned is the responsibility of the Estate Office, but this process was not complied with completely in substantial number of cases and the departments were asked to draw the contingent advances in such cases against the deposit work in anticipation of the Technical Sanction of the said work. This is highly irregular and the procedure needs to be reviewed and relevant provisions complied with strictly in future. Some of such instances are as below.

Sr	Department	Work	Audit Requisition No.	Remarks
1	Soil Science & water Management	advance for ₹-98000/- drawn vide bill no. 138 date 8/2013 under scheme code FGI-024-17	RAS.UHF/Audit Requisition 2013-14/-20 Dated: 8.6.2013	
2	Estate Office	Contingent Advance	RAS.UHF/Audit	Technical

		vide bill No. 522 of 2/14 amounting to ₹49,00,000 Under scheme HPL-141-34 on a/c of security room, railing, flooring and supply of power in ST Girls Hostel	Requisition 2013-14/- 59 dated 22/02/2014	Sanction amounting to ₹ 2253804/- only in r/o sub Head Civil work water supply and sanitary installation was put up to audit
3	RHR&TS and KVK Kinnaur	contingent advance for ₹1,10,000/- drawn vide bill no. 250 of 3/2014 under scheme code HCR-040-59	RAS.UHF/Audit Requisition 2013-14/- 66 dated 31/03/2014	
4	Estate Office	contingent advance for ₹25,23,000/- drawn vide bill no. 566 of 3/2014 under scheme code ICA-070-36	RAS.UHF/Audit Requisition 2013-14/- 67 dated 31/03/2014	

(The Estate Office)

22) Regarding Irregular grant of emoluments to Research Fellows:

- (i) Mis. Era Vaidya was appointed as SRF @₹18000/- PM under project entitled "Creating a Genomics platform for apple research in India" HGI-140-02 vide Director of Research letter No.UHF.DR/XI-27(S) -09-12278-86 dated 23.2.2013. The incumbent possesses the M.Sc degree in (Biotechnology).
- (ii) Mr. Fatteh Singh Meena was appointed as Research Fellow @₹16000/- PM under project entitled "Increasing productivity of Degraded Land of Himachal Pradesh through newly developed improved strains of Soapnut, Harar, Bahera & Aonla" in HP (HGI-130-62) at COHF/IBES Neri vide Director of Research office letter No.UHF.DR/XI-27/(S) 09-12-20 dated 1-4-13. This case the incumbent is possessing M.Sc. (Forestry) degree without NET qualification.

In accordance with the provisions contained in Government of India, DST OM No A 20020/11-97-IFD dated 31.3.2010, ₹18000/- PM are payable only to the candidates, who are post graduate in professional courses. For post graduates in Basic Sciences + Net/Gate ₹16000/ PM are payable initially and ₹18000/- after two years. Whether M.Sc. (Biotechnology) degree of Ms Era Vaidya falls under professional courses category or not needs to be got

clarified from appropriate authority otherwise emoluments so granted be reviewed accordingly. Similarly appointment of Mr. Fatteh Singh Meena a Non NET qualified candidate with emoluments @ ₹ 16000/- needs to be justified and regularized with a specific approval of the funding agency.

No. RAS.UHF/Audit Requisition 2013-14/-2 Dated 26/04/2013

No RAS.UHF/Audit Requisition 2013-14/-16 Dated 17/07/2013

(The Director of Research)

23) Outsourcing of Unskilled labour:

The University had outsourced the job for supply of unskilled labour to M/s Shimla Cleanways, Sahibu Niwas, New Shimla, HP vide Director of Research office notification no. UHF/DR/OS/2013/827-76 dated 30-04-2013. In this regard on the basis of information supplied by the office of Director of Research in response to the audit requisition, it was noticed that during the financial year 2013-14 a total number of 56532 man days on account of outsourcing were consumed in different departments of the University and a total expenditure amounting to ₹1,14,10,418.88/- @ of ₹ 201.84/- per man day was incurred. Had the labour been engaged on government approved rates i.e. ₹150/- per man day then the university would have saved a sum of ₹29,30,618.88/- annually and it was definitely a huge amount on wasteful/infructuous expenditure for a fund starved institution facing grave financial crisis. Therefore the decision of outsourcing of unskilled labour supply needs to be justified and reviewed accordingly.

No RAS.UHF/Audit Requisition 2013-14/-24 Dated: 29.8.13

(The Director of Research)

24) Outstanding recovery of ₹ 0.50 lac for publishing of advertisement in university profile:

An amount of ₹ 50,000/- was outstanding for realization from M/S DOW Agro Science India Ltd. Against the advertisement published in the university profile as clarified/ensured in response to the audit observation by the office of Director of Research on the contingent bill No. 409 of 12/2013 for ₹ 1,11,077/- pertaining to the printing of 1000 copies of the university profile.

No.RAS/UHF/Audit Requisition 2013-14/- 48 dated 06/01/2014

(The Director of Research)

25) Irregular purchase on the basis of lapsed quotations:

Ceiling mount kit and data/power cables etc. for high gain screen were purchased by the Directorate of Extension Education for ₹14,450/- vide contingent bill No. 28 of 4/2013. This purchase was effected on 29.3.2013 on the basis of quotations invited by department of Mycology and Plant-Pathology in the month of February, 2012 (i.e. after 13 months of calling of quotations). Provisions of Accounts Manual under Rule 28.24 specifically fix the period of validity of quotations as six months only, therefore, this purchase was to be made only after inviting fresh quotations instead on the basis of lapsed quotations. Hence, this irregular purchase needs to be got regularized with the ex-post facto approval of competent authority.

No RAS.UHF/Audit Requisition 2013-14/-13 Dated: 10.7.13
(The Director Extension Education)

26) Irregular purchase out of student fund:

A wall fan was purchased for PA office, from the student funds vide bill No.33 of 5/13 for ₹ 1750/- As per provisions under clause 18.8 of Academic Regulations *"if in the interest of maintaining student activity it become necessary to incur some expenditure not indicated vide clause 18.1 to 18.7, the expenditure can be authorized after the consent of Dean, provided that the above listing will not debar expenditure on any or all of these items out of regular contingency of college concerned"*. Since there is no provision under clause 18.1 to 18.7 for the said purchase, therefore, approval of the competent authority is required in compliance to the clause 18.8 of Academic Regulations of the University.

No RAS.UHF/Audit Requisition 2013-14/-6 Dated:21/6/2013
(The Student Welfare Officer)

27) Purchase of refrigerators in contravention of provisions of Accounts Manual:

Two Samsung brand refrigerators (321 liters @ ₹ 30500/- and 275 liters @ 27200/-) were purchased from Solan Radio Service, an authorized dealer, for ₹57700/- vide bill no. 44 of 06/2013 on single quotations basis. This purchase has been affected in contravention of provisions of rule 28.1(i) of the University Accounts Manual which provides for authority of the Vice Chancellor to allow purchase of proprietary goods on single quotation basis. A refrigerator not being a proprietary item does not qualify under this category; hence this purchase

was also required to be affected after following the procedure of collecting quotations in accordance with the provisions of Accounts Manual chapter 28. Now this irregular purchase may be got regularized by way of ex-post facto approval of the competent authority i.e. BOM.

No RAS.UHF/Audit Requisition 2013-14/-7 Dated:21/6/13
(The Student Welfare Officer)

28) Effecting purchase of non-rate contract item :

Two Belco brand heat pillars were purchased from Sunny Electrical Works, Solan for ₹ 5517/- vide bill no. 18 of 05/2013 ignoring the prevailing rate contract for Heat Pillar (Lumix brand) @₹ 2000/- +VAT each. Therefore by resorting to purchase from firm other than the firm having rate contract, the university has been put to financial loss of ₹ 967/- including Vat, which may be justified or recovered from the officials at fault.

No RAS.UHF/Audit Requisition 2013-14/- 8 Dated: 21/6/13
(The Student Welfare Officer)

29) Splitting up of work to avoid expenditure sanction of higher authorities:

Chapter 28 of the University Accounts Manual strictly prohibit splitting up of expenditure bills just to avoid the codal formalities and approval of the higher authorities. Students Welfare Office got Gas Stoves, Bhatti, etc, repaired and procured different bills of repair as bill No.126 for ₹2500/-, 128 for ₹2499/-, 127 for ₹2500/- & 138 for ₹1280/-. This repair work was got done from M/s G.R Stove and M/s Nagar Mal & Sons on same day i.e. 20.8.13. As total cost of repair amounted to ₹8,779/-, hence required calling of quotations as it was way beyond prescribed limit of ₹2500/- for carrying out work without calling of quotations. As the repair bills have been split up just to avoid codal formalities, therefore, the expenditure may now be got regularized by way of ex post facto approval of the competent authority i.e. BOM. Similarly while pre-auditing of contingent bill no. 213 of 12/2013 and 313 and 315 of 03/2014 for ₹ 2400/- each totaling to ₹ 7200/-, it was observed that an Excavator (JCB machine) was hired from M/s Rachin Chaudhary, Nauni to construct the Basket Ball Ground. The preliminary estimate for this work was prepared and verified by the AAE of the Estate Office for ₹9,763/- as single work. However, the department procured three different bills bearing no. 522 dated 20/9/13, 524 dated

21/9/13 and 527 dated 23/9/13 from the machine owner for this job just to avoid codal formalities as lay down under chapter 28 of Accounts Manual which inter-alia provides for calling of quotations for incurring expenditure above ₹2500/-. Hence, the expenditure needs to be regularized by way of Ex-Post Facto approval of the competent authority i.e. BOM.

No.RAS/UHF/Audit Requisition 2013-14/-27 Dated: 10.9.13
No RAS.UHF/Audit Requisition 2013-14/- 63 dated 31/03/2014
(The Student Welfare Officer)

30) Incurring of expenditure amounting to ₹139.55 lac without any budget provision:

The University is maintaining a Self Financing Scheme UHF-004-063 for College of Horticulture & Forestry, Neri, Hamirpur (erstwhile Institute of Biotechnology & Environment Sciences) and majority of the expenditure of the college is being met out of this scheme. But it was observed that neither this scheme is brought under the purview of duly approved regular budget of the university with head/sub-head-wise allocation nor any rules/regulations have been framed to regulate expenditure out of this scheme. During the year 2013-14 a total of ₹1,39,54,553/- has been spent by the college/university out of this scheme. The whole expenditure is being incurred on discretionary basis without any safeguards for financial propriety in contravention of provisions of University Accounts Manual as well as HPFR. This matter needs immediate attention of the authorities for appropriate remedial steps.

No RAS.UHF/Audit Requisition 2013-14/- 9 Dated: 3/7/2013
(The Director, I.B.E.S Neri, Distt Hamirpur)

31) Irregular expenditure amounting to ₹0.10 lac to the revolving fund:

Cleaning/sweeping work of college building was outsourced to M/s Shimla Cleanways and two labourers were deputed for the purpose. A bill no. 4103 dated 31/01/2014 was raised against this service for ₹9688/- by the agency. This expenditure has been booked by the College of Horticulture & Forestry (erstwhile IBES) Neri to the revolving fund being maintained at the college. But as per mandate of the fund as well as instructions issued by the Comptroller UH&F Nauni vide letter No.UHF/Bud/2-1/2013-14/-1827-86 dated 6.5.2013 "*no expenditure is to be incurred under the Revolving Fund Scheme except for the purpose for which it is sanctioned*". As

per instructions issued under above referred letter, the cleaning of College Building does not fall under the Revolving Fund Scheme, so the charging of the wages in respect of above work is not valid. Therefore, irregular payment of wages out of Revolving Fund may be justified under provisions of rules or got regularized with specific approval of the competent authority and like cases if any may also be checked departmentally and regularized accordingly.

*No RAS.UHF/Audit Requisition 2013-14/- 58 dated 22/02/2014
(The Director, I.B.E.S Neri, Distt Hamirpur)*

32) Incurring of non-recurring expenditure without approval of the funding agency:

A Drilling Machine was purchased for ₹2479/- under bill no. 240 of 10/2013 but it has been purchased without any specific approval/provision of the funding agency of the project to incur this non-recurring expenditure. Hence, ex-post facto approval of the funding agency in this regard needs to be obtained.

*No.RAS/UHF/Audit Requisition 2013-14/- 38 dated 26/10/2013
(Food Science and Technology)*

33) Wrong accountal of expenditure of ₹ 1.04 lac:

An expenditure of ₹42000/- was incurred on account of salary vide contingent bill no. 362 of 01/2014. This expenditure related to the scheme HCR-164-05 and was required to be booked under this scheme head only but there was no balance at credit therein. As per Accounts Manual provisions vide rule 7.5(g) *“the expenditure should have been within the available funds and before incurring expenditure beyond the available funds all steps be taken with a view to obtain funds”*. In reply to audit observation in this regard Principal Investigator of the project stated that the Project Coordinator instructed to book this expenditure in scheme HCR-135-05 instead of HCR-164-05, but no specific approval of the funding agency in this regard was obtained. The total expenditure on this account had reached till the above referred to ₹1,04,204/-. Therefore, now either specific ex-post facto approval of the funding agency for re-appropriation be obtained or the expenditure regularized by booking it to the relevant scheme i.e. HCR-164-05.

*No RAS.UHF/Audit Requisition 2013-14/- 53 dated 29/01/2014
(Food Science and Technology)*

34) Utilization of the lapsed grant without consent of funding agency:

The Indian Institute of Spices Research Kozhikode (IISR) sanctioned ₹1,00,000/- for purchase of computer and accessories including software during the financial year 2012-13. Whereas expenditure for the purpose was actually incurred in financial year 2013-14, this is irregular. Therefore, approval of the funding agency/IISR for utilization of the said grant during Financial Year 2013-14 needs to be obtained.

*No.RAS/UHF/Audit Requisition 2013-14/-30 Dated: 12.9.13
(Vegetable Science)*

35) Purchase of Ice Flaking Machine beyond provisions of funds:

An Ice Flaking Machine was purchased for ₹ 1,70,000/- vide bill no. 83 of 07/2013 against the specific provision of ₹1,25,000/- approved by funding agency of the project for the purpose under the Head Non-Recurring Expenditure (NRC). In reply to audit observation on the bill, it was clarified that in the month of January, 2012 when the proposal was submitted to funding agency cost of machine was 1.25 lac and it increased to ₹ 1,70,000/- at the time of tender in the month 4/2013. This excess expenditure was met out of the other provisions in the project which may have resulted in jeopardizing the performance of project due to shortage of funds in other sub-heads. Therefore, this excess expenditure on Ice Flaking Machine requires specific re-allocation/revised approval (within sub-heads) of funding agency to regularize excess expenditure of ₹ 45,000/- on this machine.

*No RAS.UHF/Audit Requisition 2013-14/-19 Dated: 5.8.2013
(Tree Improvement and Genetics Resources)*

36) Outstanding recovery of leave salary for EOL in r/o of Dr Ashwani Sood:

Earned leave account of Dr Ashwani Sood was recast on the advice of audit vide observation dated 6.9.2012 and the official was sanctioned Extra Ordinary Leave for 14 days i.e. 07/06/2012 (one day) and 05/05/2013 to 17/05/2013 (thirteen days) vide order NO.UHF/DR/PF/1-53/08-13468 dated 29/3/2013 to regularize the period, as there was no earned leave in balance in his account. Recovery of the leave salary

paid for this period needs to be effected under intimation to audit.

*No.RAS.UHF/Audit Requisition 2013-14/-21 Dated: 08/08/2013
(The Associate Director, RHRS Mashobra)*

37) Contingent bill No. 433 of 11/13 and 479 of 12/13 amounting to ₹ 16800/- and ₹ 15350/-:

The ADR RHRS Bajaura purchased Sony brand digital camera for ₹16,800/- vide contingent bill no. 433 of 11/2013 and an IFB brand Microwave Oven for ₹15,350/- vide contingent bill no. 479 of 12/2013 from Anand Electronics, Beas Mour, AB Kullu. This purchase was effected after calling the quotations for a particular brand only i.e. Sony and IFB which is highly irregular and against the spirit of provisions as enshrined in the chapter 28 of University Accounts Manual. It is beyond apprehensions of the audit as to how these two specific brands were finalized from amongst the numerous companies manufacturing such products of equal quality. Had the quotations been called on specification basis instead of brand name it would have definitely benefited the university. Therefore, this purchase needs to be justified besides regularizing it by way of special approval of the competent authority i.e. BOM.

*No RAS.UHF/Audit Requisition 2013-14/- 54 dated 29-01-2014
(The Associate Director, RHRS, Bajaura)*

38) Post audit of accounts of RHRS Dhaulakuan for the period 04/2011 to 03/2013:

During this post audit many irregularities were observed and some of serious ones are enumerated below whereas detailed audit note in this regard has been issued to the In-charge of the station:

- (i) **Embezzlement of ₹ 2422/- by excess reduction of nursery plants in the stock:** In the register of fruit nursery plants & fruit produce it was noticed that sometimes the nursery plants or fruit produce sold is reduced in excess from the balance in the stock. It was done either by reduction in excess of the quantity sold on a particular cash receipt or sometimes stock is reduced without any corresponding receipt of sale. During test check embezzlement of university resources worth ₹2422/- was detected. This practice might have been being carried out there for long time in the past hence this serious issue

is brought into notice of the authorities for proper and detailed inquiry as the illustrative instances enumerated below are based on the test check for the only months selected for audit and is not exhaustive one.

Sr	Receipt No.	Fruit plant register page	Name of Nursery plant sold	Qty of plant	Qty reduced	Excess reduced	Rate of plant	Amount	Remarks
1	3107/28	77/739	Mango(Improved Variety)	1	2	1	22	22	
2	3105/64	98/63	Pomegranate	Nil	1	1	10	10	
3	3105/97	110/96	Litchi	Nil	80	80	20	1600	
4	3105/47& 48	115/15 & 16	Katahal	20	40	20	8	160	Quantity reduced twice
5	3105/99	115/22	---do----	----	60	60	8	480	
6	Fruit Produce register	39/355	Kinow	243	253	10	15	150	
								₹2422/-	

(ii) **Non accountal of plants worth ₹ 505/-:** As per Nursery plant register vide page No. 88 entry No. 24 & 25 dated 10.9.2013, 101 undersize plants of Kagzi Lime were shown in balance. These plants were neither accounted for back in the stock register nor their sale recorded anywhere in the records put up for audit. Hence, these plants may now either be accounted for correctly alongwith their sale records or else recovery of the value @ ₹5/- per plant, total amounting to ₹ 505/- may be ensured.

(iii) **Short realization of ₹ 900/- on a/c of sale of Kinnow fruits:** 167 Kg Kinnow fruit was sold vide cash receipt No.3506/89 dated 14.2.13. The sale rate of Kinnow was fixed by the competent authority @ ₹15/- per Kg. Hence the total amount that was to be realized worked out to be ₹2505/-. Whereas only a sum of ₹1605/- was realized against this sale resulting in to short realization of ₹ 900/- which may now be recovered from the official at fault.

(iv) **Doubtful expenditure amounting to ₹ 3210/- on a/c of repair of tractor No. HP-17A-9518:** The tractor no. HP-17A-9518 was got repaired twice at the cost of ₹ 3210/- as per detail below. During test check of the log book of tractor it was noticed that there was no movement of tractor to the service station/ workshop on respective dates of repair as mentioned in the bills issued by the firm.

According to the nature of repairs it was impossible to carry out the same without taking vehicle to service station. Hence, the amount of repair claimed seems to be doubtful. The matter regarding such repairs without movement of tractor may be justified. Otherwise the amount spent on such type of repairs be made good from the person at fault, besides taking action.

Sr	Date of Repair	Particulars	Amount
1.	6/9/11	M/S Surjeet Tractor repair and spare, Paunta Sahib Bill No.488 dated 6/9/11	2332/-
2.	9/11/12	M/s Surjeet Tractor repair and spare, Paunta Sahib bill No.1053 dated 9/11/12	878/-
		Total:	₹3210/-

- (v) **Improper maintenance of Service postage stamps record and excess consumption of postage stamps worth ₹55/-:** Postage stamps register was not maintained in the format as prescribed in KVV 19/5 of university Accounts manual. In the absence of proper maintenance of record date wise daily consumption and balance of service postage stamps cannot be relied upon as the consumption and balances of service postage stamps are not being verified by the controlling officer/DDO. As per entries at page 39 for the month of 10/11 of Dispatch Register total consumption of service postage stamps was shown to be ₹257/- whereas in fact it was just ₹202/-. This excess consumption/inaccurate balancing may either be justified with facts and figures or else the recovery ₹55/- may be ensured from the official at fault.

39) Certification of Annual Accounts for the year 2013-14

(A) BUDGET:

- (1) **Excess Expenditure amounting to ₹401.55 lac under major head horticulture (Plan) over and above the grant received:**
As per information/records made available to the audit, the following was the sector wise position of Budget approved, actual expenditure incurred and GIA received against these

sectors from the Government of Himachal Pradesh for the financial year 2013-14.

Sr.No.	Major Head/Sector	Approved Budget estimates (₹ in lac)	Approved Revised Budget estimates (₹ in lac)	Actual expenditure (₹ in lac)	GIA Received (₹ in lack)
(A)	Horticulture				
(a)	Plan	4709.48	5654.11	5184.55	4783.00
(b)	Non-Plan	0.01	0.01	0.00	0.01
(c)	TSP	145.80	169.40	149.17	405.00
	Total (A)	4855.29	5823.52	5333.72	5188.01
(B)	Forestry				
	Plan	0.00	0.00	0.00	0.00
	Non-Plan	0.00	0.00	0.00	0.00
	TSP	23.82	23.18	20.52	32.00
	Total (B)	23.82	23.18	20.52	32.00
	SCSP	1411.98	1727.66	994.04	1112.00
	Total(C)	1411.98	1727.66	994.04	1112.00
	Grand Total (A+B+C)	6291.09	7574.36	6348.29	6332.01

From perusal of the above data it revealed that a sum of ₹4783/- lac was received as Grant-in-Aid under Head Horticulture (Plan) by the University from H.P. Govt. but the expenditure was made in excess by ₹401.55 lac. The excess expenditure over and above the grant received may be justified.

- (2) 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 23.9.2011. As per HPFR 17.2 sanction to the expenditure of money becomes operative only when funds have been appropriated to meet expenditure. While checking the Annual accounts for the year 2013-14, it is noticed that an expenditure of ₹ $95,06,978 + 44,47,575 = 1,39,54,553$ as per 'Annexure No-MM & MM1 of Annual Accounts' has been incurred under scheme UHF-004-63 but neither the budgetary provision was made nor re-allocation of funds was approved. Hence incurring expenditure without proper budgetary provision may be justified or expenditure be regularized with the approval of competent authority.

(B) Expenditure over and above the Grants-in-Aid:

Annual Accounts reveal that under the following heads, Closing Balances are on the Negative side, which indicates that the Payments/Expenditure has overshoot the Grants received by the University. The expenditure over and above the receipt/ grant may be justified and immediate steps taken to recoup this excess expenditure from the funding agency.

Sr	Name of Sector-Sub Sector	Closing balances as on 31-03-14 (₹)
1	Forestry-Forestry	(-)757067.12
2	ICAR Coordinated Projects	(-)5251655.79
3	ICAR Dev. Asstt.	(-)1476281.38
4	KVKs	(-)10854702.60
5	Const. Of Gymnasium	(-)99811.15
6	ICFRE Central Assistance	(-)23022.70
7	ICIMOD	(-)790441.42
8	Amount due from HPKV	(-)132476.24
9	Other Sources	(-)19377326.00
10	Transfer to PC and Ford Foundation	(-)17577326.00
11	Transfer to Dean,COF	(-)1800000.00

(C) Negative bank ledger balances:

While checking the Bank Reconciliation Statements it is noticed that closing balance as per bank ledger of the University was Negative detail of which is given below. This reveals that cheques for more amounts have been issued than the balance available in the account. It is highly irregular and may be justified.

Sr.No.	Name of Bank	Balances as on 31.03.14 (₹)
1	SBOP(Campus)	(-)2069934.11
2	UCO Bank UHF Nauni	(-)7048915.33
3	SBI Dhaulakuan	(-)56265.45
4	UCO Bank Rohroo(KVK)	(-)11792.55
5	SBOP Campus (MMP)	(-)532225.67
6	SBOP,Neri(HMP)	(-)39817.00

(D) Ambiguous entries in the expenditure:

Following amounts have been deducted under head expenditure in the ledger and annual accounts but reasons for their deductions were not explained, as a result of which its authenticity could not be verified.

Scheme Code	Description	Amount(₹)
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HCR 157-72	TSP on Cold Arid Network Project	(-)3281.00
HGI-171-07	Beekeeping Training	(-)79885.00
HMS-210-56	Quality Material	(-)18023.00
HMS-261-73	Farmers Training	(-)56705.00
HMS-287 -56	Production and Promotion on Newly Developed Tomato	(-)25648.00
HMS-294-54	Development of Modern Centre on Precision	(-)37739.00
HMS-404-51	Training Programme	(-)341.00
HMS-411-39	Training Programme	(-)110.00
HMS-415-39	Training Programme for 9 Days	(-)50696.00
HMS-419-39	Organising of Training(DEE)	(-)2465.00
UHF-001-34	Administrative Charges	(-)686583.00
ICA-004-06	ICAR Central Assistance for Purchase of Chemicals	(-)1977.00

(E) Irregular deposit of income in Revolving fund account:

While checking the income of the Revolving Fund Accounts it was found that the income which does not pertain to the activities of revolving fund account has also been credited to revolving fund rather than the Comptroller's A/C. The department of Fruit science has deposited amount of ₹6251/- on account of income of ploughing charges of field of other department in the Revolving Fund Bank account No. 4115 in UCO bank Nauni, whereas, the same was required to be credited in the Comptrollers Account. Similarly, the Krishi Vigyan Kendra, Rohru has credited ₹92,894/- on account of income of stay charges of Farmer Hostel in the R/F Account No. 03580100012868 in the UCO Bank Rohru which was created for the production of Nursery. It has affected the true and fair picture of the annual a/c of respective revolving fund. Therefore, it is advised to issue 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.

(F) Irregular expenditure out of Revolving Fund:

- (i) RHRTS Dhaulakuan has opened Bank account No. 11518979393 in SBI Dhaulakuan for raising of nursery and

has paid an amount of ₹50,082/- (25,041+25,041) against electricity bills and water charges, which is not a fit charge on Revolving Fund account and require justification, else the expenditure so incurred may be refunded to the R/F account under intimation to audit.

- (ii) RHRS Jachh has opened the Bank account No. 55104358824 & 55104358802 for the operation of revolving Fund account for raising of nursery and has made total payments of ₹76,734/- and ₹3,15,009/- out of these accounts respectively. But these expenditures include amounts of ₹19,427/-and ₹1,11,658/- respectively on account of POL & repair of Vehicle, Electricity bill payments and to meet out other contingent payments which are not a legitimate charges on the Revolving Fund. Similarly, revolving Fund account No.55104358007 has been created/sanctioned for the maintenance of Farmer Hostel it is found that sum of ₹39,573/- has been paid out of this account for the repair of motor vehicle, electricity bills and bee keeping etc., which may also be justified failing which the same be got refunded to the concerned Revolving Fund account under intimation to audit.

(G) Loss of extra income due to financial mismanagement:

While checking the Bank accounts of Revolving Funds of the University and other Research stations it has been observed that huge amounts i.e. ₹2,18,35,000/- was lying unutilized in the savings bank accounts of these Departments/ Research Stations(Detail given in Annexure- 'B'. The bank has allowed 4% of interest rate on the saving Accounts. Had these unutilized funds been invested wisely in short term fixed deposits, rather than keeping in the saving bank accounts, the university would have earned much more higher rate of interest. For example, if this amount of ₹2,18,35,000/- had been invested in the FDR schemes in the banks for a period of 30 days (exemplary calculations made for 30 days) University would have earned income of ₹1,25,626/- @ 7% rather than ₹71,786/- earned in the saving bank account. This lapse has resulted in a loss of ₹53,840/- to the University. Some of the Departments/Stations have kept the money in the saving bank accounts even for more than six months or a year. The University authorities need to look into the matter and

fix the responsibility of the concerned official(s)/Officer(s) for the financial loss caused to the university exchequer.

(H) Deduction on account of bank charges by the banks:

(i) Deduction of ₹2,54,898.45/- as Bank Charges/ Collection charges by respective Banks against the bank accounts maintained by the Comptroller:

Different banks have debited ₹2,45,898.45/- as Bank charges/collection charges, ISL charges, issue of MCC cheque charges and withdrawal charges etc., out of which ₹2,40,103.45/- pertains to deductions made by the Bank prior to 31/3/2013 and ₹14,795/- has been debited during the year 2013-14 without getting the expenditure approved/sanctioned from the competent authority. Whereas, such type of expenditure is required to be pre-audited. 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/ customers besides taking corrective measures to prevent such type of financial loss to the University. This issue was brought to the notice of the University authorities during last year also but no action seems to have been taken in this regard. The details of such charges are as under:

Sr	Name of the Bank	Bank A/C No.	Amount wrongly debited before 1/4/13	Amount Wrongly debited between 1/4/13 to 31/3/14	
				Date	Amt. (₹.)
1	SBOP Nauni	33472	438.00	--	--
2	UCO Bank Nauni	03960	64322.00	4/4/13	6.00
				23/4/13	6.00
				30/10/13	6.00
				13/11/13	56.00
				2/12/13	6.00
				2/12/13	56.00
				16/01/14	6.00
3	UCO Bank Nauni	1676	3088.45	8/5/13	6.00
				29/5/13	29.00
				22/6/13	6.00
				1/7/13	6.00
				11/9/13	6.00
				17/10/13	53.40
				17/10/13	6.60

				4/11/13	6.00
				21/11/13	6.00
				12/12/13	12.00
				14/12/13	6.00
				1/1/14	29.00
				2/1/14	56.00
				3/1/14	58.00
				9/1/14	6.00
				10/1/14	6.00
				17/1/14	6.00
				23/1/14	6.00
				23/1/14	6.00
				25/1/14	6.00
				31/1/14	56.00
				8/2/14	12.00
				17/2/14	56.00
				4/3/14	160.00
				4/3/14	19.80
				7/3/14	6.00
				12/3/14	6.00
4	SBOP Nauni	50725	1,58,143.00	6/4/13	150.00
				12/4/13	300.00
				21/5/13	25.00
				28/5/13	150.00
				28/5/13	25.00
				28/5/13	150.00
				28/5/13	150.00
				31/5/13	150.00
				6/6/13	300.00
				14/6/13	500.00
				14/6/13	150.00
				14/6/13	1500.00
				2/7/13	150.00
				3/7/13	300.00
				6/8/13	300.00
				19/8/13	300.00
				20/8/13	150.00
				16/9/13	150.00
				1/10/13	150.00
				8/11/13	200.00
				29/11/13	400.00
				9/1/14	400.00
				13/2/14	200.00
				20/2/14	112.00
				1/3/14	2002.00
				28/3/14	200.00
5	SBI Solan	13041	51.00	2/4/13	50.00
				30/11/13	200.00
6	SBOP Nauni	50599	2092.00	17/7/13	300.00
				19/8/13	300.00
				23/11/13	200.00
				4/2/14	100.00
7	SBOP Nagrotta Bagwan	06251	423.00	--	--
8	UCO Bank Rohru	10628	840.00	18/6/13	821.00
9	SBI Tabo	98132	125.00	--	--
10	SBOP Bhota	75680	797.00	8/4/13	28.00

				15/7/13	28.00
				18/7/13	56.00
				10/9/13	300.00
				11/10/13	28.00
11	SBOP Kandaghat	42923	424.00	30/5/13	225.00
				29/11/13	200.00
12	SBOP Nauni	50941	2569.00	17/7/13	300.00
				14/8/13	300.00
				23/9/13	300.00
				23/11/13	200.00
				20/01/14	160.00
				4/2/14	200.00
				28/3/14	200.00
13	SBOP Jachh	58891	582.00	4/4/13	75.00
				25/5/13	101.00
				20/6/13	100.00
				16/11/13	200.00
				12/12/13	10.00
				13/12/13	10.00
14	SBI Kotkhai	20881	315.00	17/12/13	20.00
15	SBI Dhaulakuan	69501	450.00	--	--
16	SBI Bajaura	25036	--	209/13	200.00
17	SBOP Chamba	42667	444.00	3/4/13	28.00
				21/5/13	56.00
				9/7/13	28.00
				30/12/13	100.00
18	PNB Kinnaur	05268	5000.00	7/12/13	16.85
				21/01/14	16.85
			2,40,103.45		14,795.50

(ii) Deduction of collection charges by the bank amounting to ₹1886/- out of revolving fund.

While auditing/checking the revolving fund accounts of the University, it has been found that ₹1886/- bank/collection charges have been paid to the banks without getting the expenditure sanctioned from competent authority, which is irregular. In some cases collection charges were paid to the banks for outstation cheques received from the customers and university exchequer was put to an avoidable loss. Now either these charges may be justified or recoveries be made good from concerned customers or from an appropriate source besides taking corrective steps to prevent such losses in future. Details of such charges are as under.

Sr	Name of the Deptt.	Date	Amount	Detail of deductions
1	RHRS Tabo A/C No. 01781	21/8/13	28.00	Fund transfer charges

2	KVK Kandaghat A/C No. 07934	25/7/13	6.00	ISL Txn. Charges
3	HRS Kandaghat, A/C No. 08138	5/11/13	56.00	Bank Commission
4	College of Horticulture & Forestry, Neri A/C No. 07365	17/5/13 17/9/13 18/9/13 18/9/13 18/9/13	29.00 34.00 29.00 29.00 6.00	ISL Txn. Charges ISL Txn. Charges ISL Txn. Charges ISL Txn. Charges ISL Txn. Charges
5	Seed Science & Technology A/C No.	25/7/13 25/7/13 29/1/14	53.40 6.60 29.00	Chq. Issue charges Service Tax ISL Txn. Charges
6	Food Science & Technology A/C No. 23938	28/3/14	153.00	Minimum Balance Charges
7	RHRS Bajaura A/C No. 39189	27/3/14	90.00	Cheque book charges
	Forest Product, A/C No. 95920	3/3/14 22/3/14	102.00 240.00	Dishonoured Chq. Charges Cheque book charges
	KVK Rohru, A/C No. 12868	18/4/13	56.00	ISL Txn. Charges
	Dhaulakuan,A/C No. 79393	11/5/13 15/5/13 31/8/13 10/9/13 9/1/14	112.00 168.00 56.00 17.00 112.00	Chq. Collection Charges Chq. Collection Charges Chq. Collection Charges Inter Branch Fee Chq. Collection Charges
	RHRS Jachh, A/C No.58824	4/4/13	75.00	Cheque book charges
	RHRS Jachh, A/C No.58802	4/4/13 23/5/13 23/5/13 24/6/13	75.00 25.00 25.00 25.00	Cheque book charges Fund transfer charges Fund transfer charges Fund transfer charges
	RHRS Jachh, A/C No.58835	4/4/13	75.00	Cheque book charges
	RHRS Jachh, A/C No.58007	4/4/13	75.00	Cheque book charges
	LMRS Nagrota Bagwan, A/C No. 44762	23/4/13 21/1/14	25.00 28.00	Fund transfer charges Fund transfer charges
	Comptroller Office, EWF A/C	30/9/13	75.00	Cheque book charges
			1886.00	

(I) loss of Interest of ₹1.61 lac due to less credit of interest on the maturity of FDRs:

The various Departments/ Research Stations of the University has made investments in the term deposit schemes 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 was observed that the University sustained a loss of ₹1,61,432 /- due to non payment of interest on quarterly compounding basis (detail given in **Annexure 'C'**). The matter may be taken up with the respective banks to realize the differential amount of interest and the same be accounted for in the university exchequer under intimation to audit.

(J) Improper maintenance of Revolving Fund Account:

- (i)** The Directorate of Extension Education has maintained a revolving Fund Account No. 55002750963 for maintenance of Trainees Hostel & Farmer Hostel and the another one for the publication, sale centre etc. in A/C No. 5500270985 of the State Bank of Patiala, Nauni but the detail of receipts i.e. source of receipts are not being given in the Revolving Fund account maintained for the purpose. In absence of this it couldn't be ascertained whether the amounts entered into the accounts pertains to the fund or not. Therefore, it is advised that complete detail of the realization of income be recorded in the R/F account so that actual position of the transaction could be ascertained.
- (ii)** While checking the Revolving Fund Account No. 004069 of the Department of Seed Science and Technology it has been found that the interest allowed by the Bank on saving account of ₹29,466/- (13,513+15,953) and an amount of ₹1,50,000/- transferred to the Comptroller's account have not been taken into the Bank Ledger account and this practice is continuing since last year. The Department concerned was advised to reconcile the account last year also but no efforts appear to have been made by the department to improve the position of the account. Therefore the monthly reconciliation of the account be ensured under intimation to audit.

- (iii) During the checking of the revolving Fund account No. 096901000415 of the Department of Floriculture it was found that the R/F Account is not being maintained properly in which the following discrepancies were noticed, the detail of which are as under :-
- a) The interest allowed by the Bank ₹10281/- on the Saving Account has not been taken into bank ledger.
 - b) While making the rectification entry of ₹3775/- the amount has debited twice on 23/5/11 and 15/7/11 this needs to be rectified at the earliest.
 - c) An amount of ₹920/- recorded in the Cash Book on account of sale of Flowers etc. on 12/11/13 and similarly the sale proceeds of ₹4960/- on 19/3/2014 were not deposited in the bank account till 31/3/2014 whereas the same are required to be deposited on the same day. This irregularity is brought to the notice of the University higher authorities for taking further suitable action.
 - d) Sum of ₹1250/- deposited in the bank account on 29/5/13 but not recorded in the Cash Book till 31/3/2014.

The necessary amendments in the Revolving fund account maybe carried out at the earliest possible under intimation to audit.

Besides above the department of Plant Pathology, Forest Product, Food Science and Technology and KVK Rohru have also not maintained the Revolving Fund Account properly viz. the detail of the income and expenditure are not being given in the register in the absence of which the performance of the Revolving Fund A/C cannot be ascertained. Therefore, the requisite detail may be ensured to be given in the R/F Account.

(K) HBA Fund:

- (i) As per annual accounts of HBA Fund and information made available to the audit an amount of ₹23,802/- has been earned on account of interest in the savings account no. 55002750861 and ₹1,02,313.40/- on account of interest on FDRs. Further the University has paid House Building advance to the employees for construction of residential houses and earned as interest an amount of

₹11,96,088/-. This income of the university should have been accounted for in proper head in the Annual Accounts but the same has not been done so far, due to this the receipt and payment account of the university does not reflect true and fair picture. Therefore, it is advised that necessary corrections in the Annual Accounts under intimation to audit may be ensured besides avoidance of such mistakes in future.

- (ii) A sum of ₹1,66,54,083/- was outstanding as refundable amount of HBA from the employees of the university as on 31.03.2014 besides ₹4,90,824.63 were lying at credit in saving A/C 550027500861 and ₹12,05,384.77 in the FDRs. Overall ₹1,83,50,292.40 were lying in HBA Fund A/C as on 31.3.14 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 regard it is advised to take necessary corrective steps to rectify the annual A/C for 2013-14 besides taking care of this aspect in future also.

(L) GPF/CPF Account:

(i) Late deposit of GPF subscription:

While checking SBOP A/C No. 65035627937 it has been observed that GPF Subscription collected/deducted from the salary of the university employees is not being deposited in the GPF account timely resulting thereby loss of interest to the university, which may be justified. Some instances of late deposits are as under:

GPF A/C No. in UCO Bank is 1319 & in SBOP 65035627937

Sr	Month of Collection	Subscription Amount	Month of Credit
1	4/2013	1,00,24,069/-	10/2013
2	5/2013	1,00,95,169/-	9/2013
3	6/2013	1,01,81,719/-	2/2014
4	7/2013	1,02,53,819/-	2/2014
5	8/2013	1,02,44,019/-	2/2014
6	9/2013	1,02,67,247/-	2/2014
7	12/2013	1,06,71,891/-	2/2014

8	02/2014	1,07,13,891/-	7/2014
9	03/2014	1,06,99,891/-	8/2014

(ii) Interest accrued on ₹50 lacs lent to the HBA on loan basis has not been taken it into A/C:

Non inclusion of interest accrued on ₹50,00,000/- in the Assets and Liability statement of CPF Account is not depicting its true and fair picture. This issue was also raised in the audit report of 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 be corrected now under intimation to audit.

(iii) Transfer of the balance of the dead GPF accounts amounting to ₹9,36,552/- to the Foundation Fund:

While checking the GPF account of the University subscribers who retired from service long ago and whose GPF accounts are treated as dead, it was found that in case of some of such accounts are still showing balances and same is being repeatedly pointed out by audit for last few years. The balance in these dead accounts contain balance of ₹9,36,552/- and has now been transferred by the university to the Foundation fund after getting approval of the Hon'ble Vice Chancellor. Whereas, as per clause 9.25 of the University Statue the amount of GPF/CPF dead account can be transferred to the University Employees Welfare Fund account only. Therefore, this transfer to the Foundation Fund of ₹9,36,552/- may either be justified or transferred to the Employees Welfare Fund account as per provisions of the University Statute.

(M) Investment in FDRs without taking advantage of competitive rates:

During checking of the FDR account of the Estate office it has been found that the estate Office has made all its investments worth ₹14,99,23,000/- in the shape of FDRs in UCO Bank Nauni without taking advantage of the competitive rates. Whereas two other banks i.e. State Bank of Patiala and the Jogindra Co-operative Bank also have their branches at Nauni. The Estate Office has not

produced any record pertaining to comparison of the interest rates of these Banks which may be justified as to how it has been decided to make all the investments in the UCO bank Nauni. Similar is the position with the FDRs maintained by the Comptroller office also. In future while making the investment in FDRs the interest rates prevailing in all the Banks including Solan City may be considered so as to earn more and more amount of interest to the University.

(N) Operation of revolving fund before its sanction:

While checking Revolving Fund Account No. 6178300178 of RHRS Mashobra it was found that the creation of Revolving Fund has been sanctioned vide letter No. Bud.2-59-FR/2013-14/10997-98 dated 3/01/2014 whereas the income was being deposited in the R/F A/C w.e.f. 21/11/2013 i.e. before the sanction of the R/F account which needs to be justified.

(O) Non Operation of Revolving fund:

Revolving Fund account No. 55104358813 was opened in State Bank of Patiala Jachh for the "Strengthening of Production Potential of Bees" with the sanctioned amount of ₹21,150/- on 9/8/2000. But, this revolving Fund account is lying un-operated since 6/2009 and therefore the purpose of creation of R/F is totally defeated and it has been proved that there is no need for maintenance/operation of this Account. Therefore, either continuation of this fund may be justified or it should be closed now.

(P) Miscellaneous:

- (i) Cheque issued but not presented for payment:** Cheque No. 487487 dated 2/6/2007 for ₹980/- issued by the Estate Office but not debited by the Bank till date which may now be reconciled and necessary corrective steps be taken to settle the same accordingly.
- (ii)** While checking the Revolving Fund A/C No. 55104358879 of SBOP Jachh it has been found that an amount of ₹1110/- was wrongly debited by the Bank on 23/3/2012/- (previous year difference) and instead of crediting the amount the same has again been debited by the Bank on 25/6/2012 and therefore total difference between the

Cash Book and Pass book is now ₹2220/- on 31/3/2014 which may be reconciled and rectified.

40 Conclusion:-

The observation pointed out above requires immediate attention of the authorities. Further, non adjustment of advances for the last many years needs immediate attention and outstanding audit paras containing serious irregularities also require immediate remedial measures for its settlement.

Sd/- Joint Controler (Audit) Dr. Y.S. Parmar University of Horticulture & Forestry, Nauni- Solan.	Sd/- Director Local Audit Department H.P. Shimla-171009.
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Note :- Report issued vide letter no. Fin(LA)H(2)c(15)(14)99/85-Vol-22-191-195 on Dated 12.01.2016.

APPENDICES

Refer to para 3 of audit report for the year 2013-14

Details of Grants

Sr	Source	Amount (₹)
1	Horticulture	63,04,80,655.00
2	Forestry	32,00,000.00
3	ICAR (Co-ordinated Projects)	4,61,56,913.00
4	ICAR Adhoc Projects	95,45,079.00
5	ICAR Dev Assistance	4,65,51,561.00
6	ICAR (KVKs)	3,23,90,000.00
7	Mini Mission Projects	63,30,000.00
8	Deans Grant (Fellowship)	10,40,940.00
9	GOI	4,09,99,812.00
10	Miscellaneous State grants	4,50,41,146.50
11	ICIMOD	1,86,446.75
	Total	86,19,22,553.25

APPENDIX II**Refer to para 4(a) of audit report for the year 2013-14****List of Outstanding advances as on 31.03.2014 adjusted up to 30.04.2015**

Sr.	Name of the Deptt.	Contingent	Deposit Works	Total
1	DEE	0	26,155,000	26,155,000
2	COH	0	56,665,147	56,665,147
3	COF	692,400	65,206,675	65,899,075
4	Fruit Science	7,490	10,376,704	10,384,194
5	Food Science	0	5,159,500	5,159,500
6	Silviculture	74,057	9,772,027	9,846,084
7	Floriculture	0	33,997,000	33,997,000
8	STPC	0	6,979,000	6,979,000
9	Entomology	49,858	1,071,300	1,121,158
10	Estate Office	1,610,183	84,903,118	86,513,301
11	Comptroller Office	16,750	0	16,750
12	Student Welfare Office	0	10,900,000	10,900,000
13	MPP	1,020,200	955,000	1,975,200
14	Forest Product	443,000	3,699,000	4,142,000
15	Soil Science	91,600	5,053,974	5,145,574
16	Vegetable Deptt.	0	3,415,931	3,415,931
17	TIGR	84,000	864,291	948,291
18	Registrar's Office	10,000	0	10,000
19	Library	0	53,000	53,000

20	Basic Science	19,200	1,047,000	1,066,200
21	Director Research	0	0	0
22	Regional Centre	74,598	0	74,598
23	MBA	0	10,300	10,300
24	Deptt. Of Bio Technology	0	32,000	32,000
25	Environment Sciences	0	39,000	39,000
26	RHRS Mashobra	0	7,513,000	7,513,000
27	RHRS Bajaura	0	9,456,300	9,456,300
28	RHRS Jachh	0	2,642,000	2,642,000
29	RHRS Sharbo	0	5,097,500	5,097,500
30	RHRS Dhaulakuan	7,105	5,062,087	5,069,192
31	THFRS Kotkhai	83,049	724,000	807,049
32	RHRSS Tabo	311,000	2,795,000	3,106,000
33	RHFRS Bhota	52,993	23,464,083	23,517,076
34	KVK Chamba	0	3,208,500	3,208,500
35	KVK Kandaghat	0	9,820,000	9,820,000
36	KVK Kinnaur	0	2,341,000	2,341,000
37	KVK Rohru	0	660,000	660,000
38	Social Science	30,500	0	30,500
		46,77,983	39,91,38,437	40,38,16,420

Appendix III

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

Refer to PART-1 preface Sr.No.3 of audit report for the year 2013-14

Position of old audit observations

Sr	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	50	142
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) to8(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	238
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	65	303

		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)		
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) I 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	372
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	415
18	2010-11	1,2,4,6 to 16, 18,19,21,22, 25 to 31, 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)	106	521
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), 13,14,16,17(a) to 17(c),18,19(a) to 19(h), 20(a), 20(b), 21,22,23, 26,27,,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), 49(b),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)	113	634
20	2012-13	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 to 18, 20 to23, 25 to 34, 35(1)(a), 35(1)(b), 35(2)(a), 35(2)(b), 35(2)(c), 35(3), 35(4)(a), 35(4)(b), 35(5) to 35(8), 35(9)(a), 35(9)(b), 35(10)(a), 35(10)(b), 35(10)(c), 35(11), 35(12)(a) to 35(12)(f), 35(13)(a), 35(13)(b), 35(14), 35(15)(i) to 35(15)(iii), 35(16)(i) to 35(16)(v), 35(16)(vi)(a), 35(16)(vi)(b), 35(16)(vii), 35(16)(viii)	77	711

Refer to para Part I (B) Preface Sr.No. 4 of audit report for the year 2013-14

Detail of Audit Requisitions that remained unattended till date:

Sr. No. of issue.	Name of the Department	Audit Requisition no.	Date
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

2013-14

1	Registrar Office	10	04.07.2013
2	Registrar Office	14	15.07.2013
3	Registrar Office	22	27.08.2013
4	Registrar Office	23	29.08.2013
5	IBES Neri	31	23.09.2013
6	RHRS Dhaulakuan	33	27.09.2013
7	Deptt. Of Business Management	34	28.09.2013
8	Registrar Office	37	09.10.2013
9	Registrar Office	44	19.12.2013
10	Forest Products	47	24.12.2013
11	Estate Office	49	13.01.2014
12	Food Science	55	04.02.2014
13	Director of Research	56	19.02.2014
14	Estate Office	60	26.02.2014
15	Registrar Office	61	04.03.2014
16	Registrar Office	62(A)	04.03.2014
17	Social Science	62(B)	25.03.2014
18	Registrar Office	65	31.03.2014

ANNEXURE-A (i)

Refer to para 2(c) (Part II) of audit report for the year 2013-14

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

Teaching/Scientific Staff

STATEMENT SHOWING THE STAFF WHOSE SALARY IS BEING DRAWN FROM KVKs AND WORKING IN OTHER OFFICES/DEPARTMENTS

Sr No.	Name of incumbent & Designation	Present place of posting	Name of KVK/Department from where the salary is being drawn
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KRISHI VIGYAN KENDRA, SHIMLA AT KARALASH (ROHROO)

1.	Dr Pardeep Kumar, SMS	Deptt. Of Soil Science and Water Management	KVK Rohroo-HCR-041-60
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KRISHI VIGYAN KENDRA, KINNAUR AT RECKONG PEO

2.	Dr Rakesh Kumar, SMS	COH&F, Neri, Hamirpur, HP.	KVK Kinnaur (HCR-040-59)
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KRISHI VIGYAN KENDRA, KANDAGHAT, DISTT. SOLAN, HP

3.	Dr Ranjit Singh Spehia, Assistant Professor, (Vegetable)	Deptt. Of SSWM, COF, Nauni, Solan	KVK Kandaghat (HCR-134-73)
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DEPARTMENT OF FRUIT SCIENCE

4	Dr Vikas Kumar Sharma, Assistant Scientist (FBGR)	COH&F, NERI, Hamirpur HP	Fruit science (HPL-075-02)
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DEPARTMENT OF PLANT PATHOLOGY

5	Dr NK Bharat, Assistant Scientist (FBGR)	Seed Science and Technology	Plant Pathology (HPL-010-04)
6	Dr (Mrs) Kumud Jarial, Assistant Professor, (MPP)	COH&F, NERI, Hamirpur HP	Plant Pathology (HPL-202-04)
7	Dr P D Thakur, Sr. Scientist. (Temporary transferred)	COH&F, NERI, Hamirpur HP	Plant Pathology (HPL-010-04)

DEPARTMENT OF BIOTECHNOLOGY

8	Dr (Ms) Sneha Lata Sharma, Assistant Professor	COH&F, NERI, Hamirpur HP	Department of Biotech (HPL-200-06)
9	Dr (Ms) Kamlesh Kanwer, Professor	Director of Research	---do---

DEPARTMENT OF SILVICULTURE AND AGROFORESTRY

10	Dr K S Verma Assistant Professor,	COH&F, NERI, Hamirpur HP	Department of Silviculture and Agro -Forestry. (HPL-122-20)
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DEPARTMENT OF BASIC SCIENCE

11	Dr (Ms) Raj Saini, Assistant Professor (Microbiology)	COH&F, Hamirpur HP	NERI,	Department of Basic Science HPL-208-19)
12	Dr Dr V K Chaudhry Sr Scientist	COH&F, Hamirpur HP	NERI,	---do--

DEPARTMENT OF FLORICULTURE AND LANDSCAPING

13	Dr B S Diltia, Scientist	Seed Science and Technology		Department of Floriculture and Landscaping (HPL-001-08)
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RHRTS & KVK, SHARBO (KINNAUR), HP

14	Dr S K Sharma, Associate Director	Directorate Research	of	RHRTS & KVK, (HPL-033-52)
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RHRTS BAJAURA, (KULLU), HP

15	Dr Sunil Kumar, Assistant Professor (Ento)	COH&F, Hamirpur HP	NERI,	RHRTS Bajaura Kullu (HPL-212-53)
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DEPARTMENT OF VEGETABLE SCIENCE

16	Dr Subhash Chander, Pr.Seed Res,Officer	Seed Science and Technology		Vegetable Science (HCR-003-03)
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ANNEXURE-A(ii)

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

Sr	Name and designation of the Official	Designation	Place of posting	Pay drawn from the Offices/Departments/ Station (including Place)	Scheme
1.	Sh. M R 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 Stenographer	O/O the Vice-Chancellor	O/O the Comptroller	HPL-026-36
4.	Sh. Vinay Kumar Bharti	Jr. Scale Stenographer	Deptt. of Bio-technology, COH.	O/O the Vice-Chancellor From 6.12.2013)	HPL025-36
5.	Sh. Jai Krishan	Clerk	Deptt. of Business Management	O/O the Vice-Chancellor	HPL-025-36
6.	Sh. I D Sharma	Assistant Registrar	Dean, College of Horticulture and Forestry, Neri, Distt. Hamirpur	O/O the Registrar, UHF, Nauni, Solan. (From 31.10.2013)	HPL-131-37
7.	Sh. Ram Sawroop	Personal Assistant	RHRS, Mashobra, Shimla	-do- (From 6.12.2013)	HPL-131-37
8.	Sh R N Sharma,	Private Secretary	O/O the Vice-Chancellor	O/O the Registrar. (From 5.12.2013)	HPL-131-37
9.	Sh. Chandan Latwal,	Clerk	O/O the Registrar	University Health Centre	HPL-128-37
10.	Sh. Manohar Lal Sharma,	Clerk	Department of Bio-technology, COH, Nauni	O/O the Registrar	HPL-131-37
11.	Sh. P C Dogra,	Personal Assistant	IBES, Neri, Distt. Hamirpur	O/O the Comptroller, UHF, Nauni, Solan. (From 6.12.2013)	HPL-026-36
12.	Sh. Neem Chand Verma,	Clerk	O/O the Dean COF, Nauni,	O/O the Registrar	-do-
13.	Sh. Prem Chand Jogi,	Deputy Registrar	O/O the Dean College of Forestry	O/O the Registrar	HPL-129-37
14.	Sh Dila Ram	Superintendent	O/O the Dean, College of Forestry.	Dean, College of Horticulture	HPL-056-62

				and Forestry, Neri, Distt. Hamirpur	
15	Sh. Prem Kumar	Senior Assistant	Department of Plant Pathology	O/O the Registrar, UHF, Nauni, Solan.	-do-
16	Sh. Ajay Kumar	Clerk	O/O the Dean, College of Horticulture	O/O the Registrar, UHF, Nauni, Solan.	-do-
17	Sh. K S Chauhan,	Section Officer	O/O the Vice-Chancellor, UHF, Nauni	O/O the Registrar, UHF, Nauni,	HPL-129-37
18	Sh. L D Sharma	Superintendent	O/O the Comptroller, UHF	Deptt. of Social Science, COF (From 10.12.2013)	HPL-207-18
19	Sh. Parveen Kumar Negi	-do-	-do-	KVK, Kinnaur, Distt. Kinnaur, HP. (From 10.12.2013)	HCR-040-59
20	Mrs. Neelam Oberoi,	Senior Assistant	O/O the Comptroller	Department of Forest Products, COF.	HPL-002-22
21	Sh. Ashok Kumar Sharma	Senior Assistant	O/O the Comptroller,	O/O the Estate Officer	HPL-065-34
22	Sh. O P Sharma	Assistant Registrar	O/O the Estate Officer	O/O the Comptroller, UHF, Nauni, Solan.	HPL-026-36
23	Sh. Liaquat Ali,	Jr. Assistant	O/O the Comptroller	O/O the Director of Research.	HPL-209-38
24	Sh. Roshan Lal	-do-	KVK, Chamba	O/O the Comptroller	HPL-026-36
25	Sh. Paras Ram,	Section officer.	Department of Forest Products	Director of Research, UHF, Nauni, Solan.	HPL-209-38
26	Sh. Ramesh Chand Verma,	Sr. Assistant	O/O the Director of Research,	O/O the Estate Officer.	HPL-065-34
27	Sh. T S Mankotia	Personal Assistant	-do	O/O the SWO	HPL-003-33
28	Sh. Goverdhan Singh.	Superintendent	O/O the Director of Ext. Education.	KVK, Chamba, HP. (From 10.12.2013)	HCR-029-58
29	Sh. Ravi Kant (contract basis)	Clerk	O/O the Estate Officer	Regional Centre	FGI-003-41

				(NAEB)	
30	Sh. Hitesh Bhimta (contract basis)	Clerk	HRS, Kandaghat, Distt. Solan.	-do-	-do-
31	Sh. S C Jaryal	Assistant Registrar	O/O the Estate Officer, UHF	O/O the Dean, COF, UHF (From 07.12.2013)	HPL-101-16
32	Sh. R K Tegta	Superintendent	-do-	RHR&TS, Jachh, Distt. Kangra, HP. (From 10.12.2013)	HPL-037-54
33	Sh. N K Sharma.	Personal Assistant	O/O the Students welfare Officer	O/O the Estate Officer	HPL-136-34
34	Sh. Surinder Kumar Sharma	Superintendent	O/O the SWO	Deptt. of Bio-Technology,	HPL-200-06
35	Sh. Chaman Singh	Clerk	Department of TIGR, COF, Nauni.	O/O the Librarian, UHF, Nauni, Solan.	HPL-070-32
36	Sh. Sunil Seth	Senior Assistant	O/O the Librarian, UHF, Nauni, Solan	O/O the Dean, College of Horticulture.	HPL-202-01
37	Sh. Sanjay Kumar,	Clerk	Department of Social Science, COF, Nauni, Solan.	Department of Silviculture and Agroforestry	FCR-002-20
38	Sh. Vijay Kumar Sharma	Superintendent	O/O the Dean, COH, UHF, Nauni,	RHR&TS, Bajaura, Distt. Kullu, HP.	HPL-210-53
39	Sh. H S Machhan,	Senior Assistant	KVK, Rohru	Dean, College of Horticulture	HPL-202-01
40	Sh. Shyam Lal Verma	Superintendent	O/O the Dean, COF, UHF,	KVK, Kandaghat, Dist. Solan. (From 10.12.2013)	HCR-134-73
41	Sh. Jai Ram Chaudhary,	Sr. Assistant	LMRS Nagrota Bagwan	O/O the Dean, College of Forestry,	HPL-101-16
42	Sh. Rajinder Parshad	Personal Assistant	Deptt. of SAF	-do- (From 03.1.2014)	-do-
43	Sh. G K Sharma	Sr. Scale Stenographer	O/O the Dean, COF, UHF, Nauni,	Deptt. of SAF (From 03.1.2014)	HPL-111-20
44	Sh. Khem Chand,	Jr. Assistant	Seed Science and Technology	Computer and Instrumentation Centre.	HPL-204-42
45	Sh. Chander Mohan,	Sr. Assistant	Regional Centre, NAEB	RHRS	HPL-023-

.				Taboo.	52
46	Sh. Arun Jaiswal,	Sr. Assistant	Computer and Instrumentation Centre.	Department of Environmental Science.	HPL-139-25
47	Sh. Tek Chand,	Clerk	Department of Floriculture and Landscaping, Nauni, Solan.	Department of Fruit Science.	HPL-202-02
48	Sh. Manhor Lal Sharma	Sr. Scale Stenographer	KVK, Kandaghat, Distt. Solan.	Department of Entomology, (From 28.1.2014)	HPL-202-07
49	Mrs. Vibha Chauhan	Junior Assistant	Department of Social Science	Deptt. of Entomology	HPL-011-07
50	Sh. Naresh Kumar Bhatia,	Jr. Scale Stenographer, (Adhoc).	FST/Dean, College of Horticulture and Forestry, Neri, Distt. Hamirpur, HP.	KVK, Kinnaur,	HCR-040-59
51	Smt. Rekha Tomar,	-do-	HRS, Dhaulakuan, Distt. Sirmour	Department of Floriculture and Landscaping.	HPL-202-08
52	Sh. Paras Ram	Clerk	KVK, Kandaghat, Distt. Solan.	-do-	HPL-001-08
53	Sh. Paras Ram Sharma	Section Officer	Department of Biotechnology	Department of Tree Improvement and Genetic Resources	HPL-109-21
54	Sh. Kuldeep Chand Sharma,	Sr. Assistant	Department of Soil Science and Water Management	Department of Tree Improvement and Genetic Resources.	-do-
55	Sh. Besaria Ram	Clerk	Department of Basic Sciences	-do-	-do-
56	Sh. Manmohan Gupta,	Superintendent	O/O the Comptroller, UHF, Nauni,	Deptt. of Forest Products.	HPL-002-22
57	Sh. Vinod Kumar Rana	Sr. Scale Steno.	Deptt. of Forest Products, COF.	RHRS, Bajaura, HP	HPL-212-53
58	Sh. Neem Chand Sharma	Senior Assistant	Department of Soil Science & Water Management	Department of Social Science.	HPL-207-18
59	Sh. Padam Singh Chandel	Superintendent	RHRS, Mashobra, Distt. Shimla	Department of Fruit Science, COH, UHF, Nauni, Solan.	HPL-037-54
60	Sh. R R Verma	Section Officer	-do-	Deptt. of Plant Pathology, COH, (From 06.12.2013)	HPL-202-04

61	Sh. Jaswant Singh	-do-	KVK, Chamba	Deptt. Vegetable Science, COH, (From 06.12.2013)	HPL-060-03
62	Sh. Dev Brat Negi	-do-	RHR&TS, and KVK, Sharbo	Deptt. of Basic Science, COF (From 06.12.2013)	HPL-002-19
63	Mrs. Taruna Sharma	Data Entry Operator	Regional Centre, NAEB	KVK, Chamba, Distt. Chamba	HCR-029-58
64	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 2013-14

Sr	Name of employee	Designation	Place of posting	Pay drawn from the deptt/station	Scheme No
Senior Technical Assistant GR-1(Lab)					
1.	Sh Bal krishan Sharma	Sr. TA Gr.-1	Fruit Science	Deptt.of Plant Pathology	HPL-080-04
2	Sh Bhumi Dev Rana	--do--	--do--	--do--	--do--
3	Sh Kailash Chander	TA	Biotechnology	Deptt. Food science and Technology	HCR-135-05
Sr. Technical Assistant Gr-II(Lab)					
1	Sh Roshan lal Junta	Sr. TA.Gr-II	Food Science and Technology	Deptt. Of Entomology	HPL-202-07
2	Sh Hari Dass	--do--	Soil Science & water management	Deptt. Of Plant pathology	HPL-089-04
3	Sh Khem Chand Verma	--do--	Food Science and Technology	--do--	HPL-080-04
Junior Technician					
1	Sh Padam Dass	Jr Technician	Deptt.of SAF	Deptt. Of Floriculture & Landscaping	HPL-001-08
2	Sh Pyare Lal	--do--	O/O Comptroller	Deptt. Of Fruit Science	HPL-201-02
3	Sh Jagdish Singh	--do--	KVK Chamba	--do--	HPL-075-02
4	Sh Ram Nath	--do--	Deptt. Of TIGR COF	Deptt. Of Entomology	HPL-082-07
5	Sh Munshi Ram	--do--	KVK Rohroo at Shimla	Deptt. Of Biotechnology	HPL-200-06
6	Sh Sukh Ram	--do--	Deptt of SAF COF	Deptt. Of Forest Product	HPL-104-22
7	Sh Salig Ram	--do--	RHRS Mashobra	RHRS Bajaura Kullu	HPL-034-53
8	Sh Madan Lal	--do--	RH&FRS /IB&FS Neri	RHRS Jachh	HPL-037-54
Laboratory Attendants					
1	Sh Ratten Lal	Lab Attendant	Directorate of Extension Education	Deptt. Of Plant Pathology	HPL-010-04
2	Sh Fateh Singh	--do--	RHRS, Bajaura Kullu	--do--	HPL-051-04
3	Sh Roop Singh	--do--	Deptt. Of Entomology	Deptt. Of Vegetable Science	HCR-003-03
4	Sh Nek Ram	--do--	Deptt. Of Biotechnology	Deptt.of Entomology	HPL-011-07

5	Sh Jeet Ram	--do--	O/O the Vice Chancellor	Deptt. Of Basic Science	HPL-208-19
Technical Assistant Gr.I (Field)/Farm Manager					
1.	Sh Nirmal Bhan	TA Gr-I (Field)/ Farm Manager	Directorate of Ext. Education	Deptt. Of Plant Pathology	HPL-051-04
2.	Dr Sat Pal Verma	--do--	Directorate of Research	--do--	HPL-051-04
3.	Sh Ajmer Singh	TA Gr.-I (field)	Deptt. of Fruit Science	--do--	--do--
4.	Sh. Prem Dass Verma	--do--	Deptt. of SS&WM COF	--do--	HPL-213-04
5.	Sh Chaman Lal	--do--	Deptt. of Floriculture & Landscaping	--do--	HPL-051-04
6.	Sh G D Dubey	TA Gr-I (Field)/ Farm Manager	Deptt. of SAF COF	Deptt of Vegetable Science	HCR-013-03
7.	Dr Jitender Kumar Sharma	--do--	Deptt of Environment	Deptt. of SAF	FCR-002.20
8.	Sh Ram Singh	TA Gr-1 (Field)	IB&ES Neri	--do--	--do--
9.	Sh Vijay Chand	--do--	Deptt.of Entomology	Deptt. of Forest Product	FCR-001-22
10.	Sh Sehaj Ram Gautam	--do--	RHRS Mashobra Shimla	RHRS Bajaura Kullu	HPL-039-53
11.	Sh Anil Kumar	TA GrI(Fiel)/Farm Manager	L&MRS,Nagrota Bhagwan Kangra	KVK Chamba at Saru	HCR-029-58
12.	Sh Sardar Ali	TA Gr-1 (Field)	Deptt. of SS&WM	--do--	--do--
13.	Sh Joginder Singh	--do--	Deptt. of Fruit Science	KVK Chamba at Saru	HCR-041-60
14.	Sh Tara Chand	--do--	RHRS Mashobra	--do--	--do--
15.	Sh Bishan dutt	--do--	Deptt. of Fruit Science	KVK,Kinnaur	HCR-040-59
16.	Sh Sher Singh	--do--	STPC AT Nauni	--do--	--do--
17.	Sh S P Kaul	--do--	Deptt of Plant Pathology	KVK Kandaghat	HCR-134-73
18.	Sh O P Sharma	Technical Assistant	Deptt. of SS&WM	--do--	--do--
19.	Dr Kishori Lal Sharma	Farm Manager	Deptt. of SAF	Director of Research	HPL-118-38
Field Assistant Gr.-I					
1.	Sh Mela Ram	Field Assistant Gr.-I	RH&FRS Bhota	STPC, Nauni	HPL-089-31
2	Pyare Lal	--do--	Directorate of Ext. Education	Deptt. of Plant Pathology	HPL-008-04

3	Sh Arun Chaudhry	--do--	Deptt. of SAF	Deptt. of Seed Science and Technology	HPL-089-31
4	Sh Chuni Lal Sharma	--do--	Deptt. of Forest products	Deptt of Vegetable Science	HCR-002-03
5	Sh Ramesh Chand	--do--	Deptt. of Fruit Science	Deptt of Entomology	HPL-082-07
Field Assistant					
1	Sh Babu Ram Negi	Field Assistant	KVK Karalash at Shimla (Rohroo)	Deptt. of Fruit Science	HPL-075-02
2	Sh Bajiroo Ram	--do--	SS&WM COFS	Deptt of Plant Pathology	HPJ-051-04
3	Sh Gandev	--do--	RHRS Bajura Kullu	Deptt of Vegetable corps	HCR-003-03
4	Sh Lachhu Ram	--do--	RHRS Sharbo	--do--	--do--
5	Sh Chhering lal	--do--	--do--	Deptt of Entomology	HPL-011-07
6	Sh Joginder Singh Bansal	--do--	Deptt. of EVS COFS at Nauni	--do--	HPL-010-07
7	Mrs Sunita	--do--	RHRS Mashobra	RHRS Sharbo	HPL-033-52
8	Sh Raj Kumar	--do--	RHRS Tabo	RHRS Bajura	HPL-034-53
9	Sh Mansha Ram	--do--	STPC,Nauni	RH&FRS Bhota	HPL-056-62
10	Sh Jagdish Singh	--do--	Deptt. of Entomology	Deptt. of SAF	HPL-104-20
Forest Ranger/Deputy Ranger					
1	Sh Asha	Forest Ranger	Director of Research	Deptt of TIGR COF	HPL-119-21
2	Sh Bhuvenshwar Sharma	--do--	O/O Dean, COF Nauni	--do--	HPL-114-21
3	Sh Prem Chand	--do--	Deptt. of TIGR	RHR&TS Jachh	
4	Sh Jai Pal Negi	Deputy Ranger	O/O Comptroller	--do--	HPL-119-21

ANNEXURE-A(iv)**DRIVERS AND MISCELLANEOUS STAFF**

Sr No	Name of employees & Designation	Present posting	Name of KVK/Department from where the salary is being drawn	Name of Scheme
1	Sh Kamal Nain Driver	O/O the Vice Chancellor	KVK,Kandaghat	HPL-134-73
2	Sh Devi Dass Bindery Attendant	Directorate of Extension Education	Library	FPL-040-32
3	Sh Rajeshwar, Electrician Gr.I	O/O the Estate Officer	Plant Pathology	HPL-080-04
4	Sh Bhawa Nand Driver	RHR&TS Dhaulakuan	KVK,Rohroo	HCR-041-60
5	Sh Om Parkash, Driver	RHR&TS Jachh	KVK Chamba	HCR-029-58
6	Sh Dev Raj. Lib. Asstt.	COH&F, Neri	Library	HPL-105-32
7	Sh Mehar Singh Lib. Asstt.	--do--	Library	HPL-070-32
8	Sh Ravinder Kumar Driver	O/O the Comptroller	Directorate of Extension Education	HPL-126-29
9	Sh Kapoor Singh Driver	O/O the Registrar (Under Common Pool)	Plant Pathology	HPL-009-04

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 2013-14

Sr	Name of the employee	Designation	Scheme	Deptt. posting of	Pay drawn from the deptt.
1	Punnu Ram	Hostel Attendant	HPL-127-39	KVK Chamba	Directorate of Extension Education
2	Sh Tilak Raj PH	Beldar	--do--	--do--	--do--
3	Smt. Lchya Devi	--do--	--do--	--do--	--do--
4	Sh Surinder Singh	Cleaner-cum-conductor	HPL-126-39	COH&F Neri	--do--
5	Karam Dass	Beldar	--do--	RHR&FRS,&KVK, Sharbo	--do--
6	Sh Pushpinder Singh	--do--	---do--	KVK,Rohroo	--do--
7	Sh Budh Ram	--do--	--do--	--do--	--do--
8	Hanif	--do--	--do--	--do--	--do--
9	Bhola Singh	--do--	--do--	--do--	--do--
10	Tilak Raj	Hostel Attendant	HPL-107-32	KVK Chamba	University Library
11	Naresh Kumar	Chowkidar	HPL-202-01	RH&TRS,Jachh	Dean COH
12	Charan Dass	--do--	HPL-136-34	RH&FRS,Mashobra	Estate Office
13	Bhim Singh	Beldar	HPL-210-31	KVK,Rohroo	Deptt of SST
14	Smt.Nawang Dolma	--do--	--do--	RHRSS,Tabo	--do--
15	Ram Krishan	Head Mali	HPL-75-02	RH&TRS Mashobra	Deptt. of Fruit Science
16	Smt Labzong Angmo	Mali	HPL-201-02	RHRSS Tabo	--do--
17	Dharam Singh	Beldar	HPL-007-08	KVK Chamba	Deptt. of FLS
18	Smt Kalavati	Peon	HPL-10-04	RHR&TS Mashobra	Plant Pathology
19	Chander Lok	Beldar	HPL-080-04	KVK,Rohroo	--do--
20	Shishi Ram	--do--	HPL-082-07	KVK,Rohroo	Deptt. of Entomology
21	Gurmit Singh	--do--	HPL-119-21	RH7FRS Jachh	Deptt. of TIGR
22	Smt Panma Buith	Beldar	HPL-117-22	RHRSSTabo	Deptt. of Forest Product
23	Chamru Ram	Beldar	HPL-117-22	KVK,Chamba	--do--
24	Smt. Sona Devi	Beldar	HPL-218-22	RH&TRS, Jachh	--do--
25	Chanan Singh	Beldar	HPL-218-22	RH&TRS, Jachh	--do--
26	Snajay Kumar	Beldar	HPL-218-22	RH&TRS, Jachh	--do--
27	Smt Dolma Yangzom	Beldar	HPL-020-52	RH&TRS, Tabo	RH&FRS & KVK Kinnaur
28	Khumbh Dass	Beldar	HCR-040-59	RH&TRS, Kinnaur	KVK,Kinnaur
29	Rajiv Kumar	Beldar	HPL-017-61	RH&TRS, Jachh	LMRS, Nagrota Bagwan
30	Yash Pal	Beldar (Adhoc)	HCR-041-60	Environment Science	KVK,Rohroo
31	Ramesh Kumar	Peon	HPL-127-39	KVK,Chamba	DEE
32	Gita Ram	Beldar	HPL-214-57	SWO	THFRS, Ktokhai
33	Bupinder Kumar	Peon	HPL-085-57	Entomology	--do--

Annexure-B

Detail of amount lying unutilized in the saving bank account and requires investment in Term Deposit (refer para 41(G) of the audit report):

Sr	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	1/4/13 to 30/11/2013 2/1/14 to 31/3/14	1,00,000 45,000	244 89
2	KVK Kandaghat A/C No. 03910100009083	1/4/13 to 8/5/13 9/5/13 to 8/7/13 9/7/13 to 31/3/14	1,00,000 2,00,000 4,00,000	38 61 267
3	Floriculture Deptt. A/C No.0969010000415	1/4/13 to 31/3/14	1,00,000	365
4	RHRS Bajaura A/C No.11038754817	1/4/13 to 20/6/13 21/6/13 to 16/12/13 17/12/13 to 31/12/13 1/1/14 to 31/3/14	5,00,000 3,00,000 5,00,000 9,00,000	81 193 14 90
5	RHRS Bajaura A/C No.4454000100012373	1/4/13 to 31/3/14	70,000	365
6	RHRS Mashobra A/C No.554960016	1/4/13 to 31/5/13 1/5/13 to 30/9/13 1/10/13 to 28/11/13 29/11/13 to 31/3/14	2,00,000 3,00,000 4,00,000 1,50,000	61 153 59 123
7	RHRS Mashobra A/C No.8589	1/4/13 to 28/11/13 29/11/13 to 27/01/14 28/01/14 to 31/01/14 1/2/14 to 31/3/14	4,00,000 2,00,000 3,00,000 6,00,000	242 60 4 59
8	TFRS Kotkhai A/C No. 11293421319	1/4/13 to 31/3/14	60,000	365
9	College of Horticulture A/C No. 65147488474	1/4/13 to 15/8/13 16/8/13 to 22/10/13 21/1/14 to 31/3/14	4,00,000 3,00,000 2,00,000	137 68 69
10	College of Horticulture A/C No. 65137420711	1/4/13 to 31/3/14	1,00,000	365
11	College of Horticulture A/C No. 65137420835	1/4/13 to 22/12/13 23/12/13 to 31/3/14	3,50,000 1,50,000	238 99
12	Dean, College of Horticulture A/C No. 55002750601	1/8/13 to 22/10/13 27/1/14 to 31/3/14	8,00,000 4,00,000	83 64
13	MPP Deptt. A/C 09690100004106	1/4/13 to 31/3/14	1,50,000	365
14	College of Horticulture & Forestry, Neri , A/C No. 65119397534	1/4/13 to 25/7/13 26/7/13 to 30/1/14 31/1/14 to 11/3/14	14,00,000 28,00,000 35,00,000	89 161 40
15	KVK Chamba A/C No.11505740394	1/4/13 to 31/3/14	1,00,000	365
16	Silviculture & Agroforestry A/C 09690110008652	1/4/13 to 31/3/14	2,00,000	365
17	Seed Science & Technology A/C 004069	1/4/13 to 30/4/13 1/5/13 to 21/8/13 22/8/13 to 8/10/13 9/10/13 to 28/11/13 29/11/13 to 31/12/13 1/1/14 to 12/2/14 13/2/14 to 31/3/14	5,00,000 7,00,000 5,00,000 7,00,000 6,00,000 8,00,000 9,00,000	30 113 48 51 33 43 47

18	MPP Deptt. A/C 4277	1/4/13 to 31/3/14	80,000	365
19	Food Science & Technology A/C No. 55002750894	1/4/13to 31/3/14	90,000	365
20	LMRS Nagrota Bagwan A/C No. 55101444762	1/4/13 to 31/3/14	90,000	365
21	Comptroller Office, Foundation Fund A/C No. 3849	2/12/13 to 9/3/14	2,00,000	98
			2,18,35,000	

Annexure ‘C’
(refer para 41 (I) of the report)

Detail of FDRs for the year 2013-14

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 (₹.)
1	Estate Office	1710188	3/10/12	2,00,00,000	222	9.00%	13/05/13	11,26,674	10,94,795	31,879
2	---do--	641928	13/05/13	50,00,000	182	8.75%	11/11/13	2,21,143	2,18,151	2,992
3	---do--	641929	13/05/13	50,00,000	182	8.75%	11/11/13	2,21,143	2,18,151	2,992
4	---do--	641390	13/05/13	50,00,000	182	8.75%	11/11/13	2,21,143	2,18,151	2,992
5	---do--	641931	13/05/13	50,00,000	182	8.75%	11/11/13	2,21,143	2,18,151	2,992
6	---do--	131366	29/09/12	4,94,53,868	I Year 1day	9.25%	30/09/13	47,48,154	47,35,621	12,533
7	---do--	318462	7/11/12	1,00,00,000	222	9.00%	17/06/13	5,63,337	5,56,938	6,399
8	---do--	318463	7/11/12	1,00,00,000	222	9.00%	17/06/13	5,63,337	5,56,938	6,399
9	---do--	641826	4/12/12	1,00,00,000	222	9.00%	14/07/13	5,65,915	5,56,907	9,008
10	---do--	641827	4/12/12	1,00,00,000	222	9.00%	14/07/13	5,65,915	5,56,907	9,008
11	Comptroller Office, GPF A/C	65176	27/05/11	95,00,000	999	9.75%	19/02/14	28,67,750	28,58,064	9,686
12	---do--	65177	27/05/11	95,00,000	999	9.75%	19/02/14	28,67,750	28,58,064	9,686
13	---do--	65178	27/05/11	95,00,000	999	9.75%	19/02/14	28,67,750	28,58,064	9,686
14	---do--	65179	27/05/11	95,00,000	999	9.75%	19/02/14	28,67,750	28,58,064	9,686
15	---do--	65196	1/06/11	40,00,000	999	9.75%	24/02/14	12,07,474	12,04,755	2,719
16	---do--	65218	8/06/11	65,00,000	999	9.75%	3/03/14	19,62,144	19,57,727	4,417
17	---do--	65219	8/06/11	65,00,000	999	9.75%	3/03/14	19,62,144	19,57,727	4,417

18	---do--	65232	16/06/11	90,00,000	999	9.75%	11/03/14	27,16,816	27,10,699	6,117
19	---do--	131140	25/10/11	36,00,000	555	9.75%	2/05/13	5,68,535	5,67,424	1,111
20	Fruit Science		16/01/13	10,00,000	181	8.75%	16/07/13	44,229	43,390	839
21	RHRTS Sharbo		29/01/13	75,00,000	91	6.75%	30/04/13	12,622	4,161	8,461
22	Dean,COF	131302	27/08/12	6,00,000	555	9.25%	5/03/14	90,830	89,260	1,570
23	---do--	428673	9/08/12	1,25,000	555	9.50%	15/2/14	19,466	19,129	337
24	Comptroller Office, EWF A/C	65087150644	10/7/10	1,25,000	3years	7%	10/7/13	28,930	27,040	1,890
25	---do--		24/5/11	2,50,000	999+1	9.75%	17/2/14	78,828	75,212	3,616
										1,61,432

*Note: The maturity date of FD No. 641826 and 641827 of Rs. 1,00,00,000/- each was on 14/7/2013 but the amount of maturity transferred to the saving account on 15/7/2014 and new FD for Rs. 1,50,00,000/- made on 15/7/2014 i.e. after one day of the maturity date and therefore interest due has been worked out for 223 days.