

Government of Himachal Pradesh
Local Audit Department
Block No. 38, SDA Complex
Kasumpti, Shimla-171009.



Audit and Inspection Report
on the Accounts of
Himachal Pradesh University
Shimla-171005.
For the Year 2011-2012.

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PREFACE

1. This report on the accounts of H.P. University has been prepared for submission to the Govt of H.P. under the provision contained in section 29 of H.P. University Act 1970 (Act No. 17 of 1970).
2. Part-I of the Report contains the latest position of all outstanding audit paras which were pointed out in Annual Audit Report during the period 27.07.1970 to 31.03.2011.
3. Part-II of the report deals with the financial position, Grants-in-Aid received from H.P. Govt and Govt of India and findings of pre and post audit of university accounts for the financial year 2011-12.
4. The latest position of all outstanding audit paras from 1970-71 to 2010-11 is given in Annexure-II of this report.

Executive Summary

The following statutory Officers have served in the institution during the period under report:-

Sr. No.	Designation	Name	Period
1.	Vice Chancellor	Dr. Sunil Kumar Gupta Prof. A.D.N. Bajpai	01.04.2011 to 20.05.2011 25.05.2011 to 31.03.2012
2.	Registrar	Prof. Shashi Kant Sh. C. P. Verma HAS	01.04.2011 to 07.05.2011 09.05.2011 to 31.03.2012
3.	Finance Officer	Sh. Gian Chand Raita Sh. R.K. Verma	01.04.2011 to 22.06.2011 23.06.2011 to 31.03.2012

Serious Irregularities detected during the Audit for year 2011-12:-

Sr. No.	Particulars	Para No.	₹ in lac
1.	Suspected mis-utilisation of UGC Grant-in-Aid.	3.1.4	115.82
2.	Difference in Opening Balance as on 01.04.2011.	3.1.5	383.38
3.	Transport Facilities involving huge loss.	7	144.76
4.	Hostel Facilities involving huge loss.	8	282.26
5.	Credit of BD's and IPO's etc. not given by the Bank.	14	14.77
6.	Depiction of fictitious FDR in the statement of Receipts.	15	1.64
7.	Irregular transfer of Student Funds ICDEOL to Main Account of HP University.	16	1432.87
8.	Loss occurred due to re-advertisement of recruitment of C.O.E.	19	0.41
9.	Overpayment of pay and allowances to 14 Cooks.	20	5.00
10.	Avoidable loss sustained by H.P. University on a/c of interest on delayed payment of Retirement Gratuity.	24	1.13
11.	Short realization of fee from various students.	33	1.51
12.	Non-realization of advertisement charges share in accordance with the approved rates.	36	0.60
13.	Retrenchment/Recoveries made during the period under report.	47	38.38

An Overview of Serious Audit Para(s) of Part-I & Part-II of Annual Audit Report on the accounts of Himachal Pradesh University, Shimla for the period of 1988-89 to 2010-11.

From the perusal of old outstanding Para (s) of previous audit report(s), it is observed that no serious efforts were made by the University Authorities for the settlement of old out standing Para (s) and some of the Para (s) related to serious nature remained outstanding since long. Therefore, immediate action is required to be initiated for the settlement of following serious para (s) otherwise the audit observations shall never be complied and the very purpose of audit is defeated.

Sr. No.	Brief Description	Para (Nos.)	Audit Report Year wise
1.	Excess payment made to contactor amounting to Rs, 54562/- on account of construction of underground water storage tank	16	1988-89
2.	Non recovery amounting to Rs. 28186/- on account of hostel rent etc.	25	1994-95
3.	Non recovery amounting to Rs. 226182/- on account of hostel rent.	20	1995-96
4.	Non reimbursement of Rs. 2.95 lac into the University fund on account of expenditure incurred for SC/ST training out of University fund.	31	1995-96
5.	Irregular payment of honorarium amounting to Rs. 0.54 lac by ICDEOL.	8	1996-97
6.	Non recovery amounting to Rs. 0.30 lac on account of hostel rent.	24	1996-97
7.	Irregular payment amounting to Rs. 0.23 lac on account of providing ISD facilities by violating Govt. instructions.	60	1996-97
8.	Unfruitful expenditure amounting to Rs. 30713/- on account of purchase of instrument for Health Centre.	21	1997-98
9.	Irregular expenditure amounting to Rs. 8.28 lac on account of compensation.	27	1999-2000
10.	Loss of Rs. 21.35 lac on account of excess consumption of petrol in University vehicle.	11	2000-01
11.	Embezzlement of amounting to Rs. 8984/- by showing excess consumption of petrol.	15	2000-01
12.	Short realization of the fee funds amounting to Rs. 11.23 lac.	11	2004-04
13.	Excess payment of Rs. 0.42 lac due to ignoring lowest tender rates.	16	2004-05
14.	Payment of decreed amount of Rs. 0.50 lac out of University exchequer without initiating departmental enquiry for fixing the responsibility against the persons at	40	2004-05

	faults.		
15.	Short realization of late admission fee amounting to Rs. 12.64 lac and fee fund amounting to Rs. 12.6 lac.	13& 14	2008-06
16.	Loss of interest of Rs. 4.16 lac due to investment for very short term period.	18	2005-06
17.	Loss of interest due to keeping heavy amount of Rs. 93.77 lac and 70.53 lac in saving/current account.	20 &21	2005-06
18.	Loss of interest of Rs. 1.27 lac due to clubbing of FDR of ICDEOL which were matured on different dates.	22	2005-06
19.	Loss of interest of Rs. 0.95 lac , Rs. 0.79 lac and 0.71 lac on FDRs.	24,25&26	2005-06
20.	Non recovery of shop rent of Rs. 1.01959	Main(IV)	2006-07
21.	Difference of Rs. 40.25 lac which is still outstanding for reconciliation in NRI self financial account of IMS Department.	2	2006-07
22.	Observation/comments on Annual Account Certification for the period 2006-07 (ii,iii, vi & vii) are not being still complied.	2(e)	2006-07
23.	Needs immediate appropriate action by authorities to minimize the loss on transport & hostel facility.	6&7	2006-07
24.	Loss of interest of Rs. 1.13637/-.	16	2006-07
25.	Recovery of Rs. 90632/- on account of re-fixation of pay of Sh. Madan Gopal Sharma & Sh. Ashok Kumar Verma.	19	2006-07
26.	Excess expenditure amounting to Rs. 32.983/- on account of postal charges by the Controller of Examination wing.	13	2007-08
27.	Non recovery of excess payment of Rs. 27336/- on account of wrong fixation of pay.	22	2007-08
28.	Acceptance of rates higher than the market rates beyond 10% permissible limit irregularity thereof.	28	2007-08
29.	In the annual account for the year 2008-09 in respect of ICDEOL Student fund was shown excessively Rs. 1.2595370.00 over the certified closing balance of the previous financial year.	2(e)(I)	2008-09
30.	Recovery of loss of interest of FDRs amounting to Rs. 49093.00 in ICDEOL student fund account.	2(e)(III)	2008-09
31.	Irregular and excess payment of Rs. 4.47 lac on account of conveyance allowance and hotel rent out of student fund over and above the rates fixed by H.P. Govt.	15	2008-09
32.	Irregular Expenditure on account of remuneration amounting to Rs. 1.28000/- to teachers of ICDEOL.	26	2008-09
33.	Irregularities in the Advance bill No. 7675 dated 2.2.2009 amounting to Rs. 2500000/- on account of printing of answer for the year 2008-09.	23	2008-09
34.	Income tax wrongly deducted at source amounting to Rs. 416589.000 from the proceeds of FDRs by the Union bank	26	2008-09

	of India.		
35.	Loss of interest of Rs. 4, 15638.00 due to investment for very short period.	27	2008-09.
36.	Non inclusion of various funds amounting to Rs. 426.69 lac in the annual accounts of the University for the year 2009-10	3 (b)(i)	2009-10
37	Non credits of valuables to bank account No. 10091435340 (State bank of India) worth Rs 4.58 lac remitted during 2,4,08 to 24.3.09	3 (b) (ii) (7)	2009-10
38	Short realization of interest of Rs 7.05 lac on FDRs	3 9b0 (15), 6(a) (ii), 6 (L) (i), 6 (N)(II), 6(P)(II)	2009-10
39	Appointment of daily wagers on ad-hoc basis in contravention of Govt. instructions resulting additional financial liability of Rs. 34.00 lac p.a. approximately on University exchequer.	12	2009-10
40	Suspected loss of Stock /Store worth Rs. 1.90 lac (Construction Division)	20	2009-10
41	suspected mis-utilization of UGC Grants-in-Aid amounting to 239.59 lac	3.1.4	2010-11
42	Short accountal of UGC Grant-in-Aid in Annual Account for Rs. 1.55 lac due to non credit of interest received from saving bank and FDR's made from UGC fund.	3.1.5	2010-11
43	Domestic Receipt ICDEOL inflated by 102.35 lac	3.1.6	2010-11
44	Wrong credit of standard License fee Rs. 7.38 lac to the Book Adjustment Account.	3.1.7	2010-11
45	Short Accountal of Examination fee Rs. 173.03 lac received by way of valuables i.e. IPO's and Bank Drafts.	3.1.8	2010-11
46	Difference of Rs. 197.57 lac in opening Balance as on 01.04.2010	3.1.9	2010-11
47	Transport facility facing a net loss of Rs. 1,24,62,286/-	7	2010-11
48	Hostel facility facing a net loss of Rs. 267.41 lac	8	2010-11
49	Loss of interest Rs. 10.63 Lac due to non-application of Financial prudence.	14(3)	2010-11
50	Deficit of Rs. 60.21 Lac in the GPF Account	14(5)	2010-11

**ANNUAL AUDIT AND INSPECTION REPORT ON THE ACCOUNTS OF HIMACHAL PRADESH
UNIVERSITY, SHIMLA-171005.**

Period 1.04.2011 to 31.03.2012

Part-I

Latest position of old audit para's

There were 1518 old audit Para(s) outstanding for settlement. No serious efforts were made by the organization for the settlement and only 5 No. old Para(s) were got settled by the University during finalization of audit report for the year 2011-12 and 1513 old Para(s) pertaining to period from 1988-89 to 2010-11 remained still outstanding for settlement. The detail of old Para(s) settled during 2011-12 and unsettled outstanding Para(s) are annexed at annexure-I & II to this report respectively. Therefore, immediate attention of the authorities is invited to the serious Para(s) exhibited in overview with the report and ensure early settlement.

Part –II

Para-I: Preliminary

The audit and Inspection of Accounts of H.P. University, Summer-Hill, Shimla-5 for the period 2011-12 was conducted by the Resident Auditors headed by Sh. D. L. Thakur Joint Controller Audit, the results thereof, are incorporated in the following paragraphs. The audit report is compiled and drafted by Sh. Satpaul Singh, Deputy Controller (Audit). The audit report is confined to the month selected for the detailed check in the post audit and has been prepared on the basis of information furnished and made available by the controlling officer of the institution. The Local Audit Department disclaims any responsibility for any misinformation or non submission of information on the part of auditee. Responsibility of the Audit is confined to the month selected for the detailed check in the post audit.

Para-2. Analysis of Financial Position

The comparative financial position of the accounts of H.P. University, Shimla-5 for the period 2010-11 and 2011-12 is as under:

(Rs. in Lac)			
Sr. No.	Particulars	2010-11	2011-12
1.	Opening Balance		
(a)	Main Account	2258.82	4163.41
(b)	NRI Scheme	2025.89	2249.38
(c)	Others	7785.11	7807.32
	Total	12069.82	14220.11
2.	Grants		
	Total	7001.52	6150.76
3.	Domestic Income		

(a)	Income from fee	3946.15	4218.64
(b)	NRI/SFS	846.97	613.99
(c)	Others (Student Fund)	59.75	36.23
(d)	DEBT, DEPOSIT AND ADVANCES	143.03	64.91
	Total	4995.90	4933.77
4.	Grand total of (1+2+3)	24067.24	25304.64
5.	Expenditure		
(a)	Main Account	9186.10	10398.86
(b)	NRI Account	623.48	564.71
(c)	Other	37.55	38.28
	Total	9847.13	11001.85
6.	Closing Balance (4-5)		
(a)	Main Account	4163.41	4198.85
(b)	NRI Account	2249.38	2298.67
(c)	Other	7807.32	7805.27
	Total	14220.11	14302.79

Para -3: Maintenance of Accounts.

The accounts of the University are being maintained under the supervision and control of the Finance Officer. The annual accounts for the period 2011-12 were prepared on tally solution software by outsourcing the compilation work. Manual preparation of Cash Book and other supporting record was discontinued. The source of funds of the University mainly comprises of Govt. grants i.e. H.P. State, UGC and Centre Govt. and domestic receipts. The application of funds is on salary of the employees and other contingent expenditure. The expenditure out of University exchequer was regulated under the provision of Rules governed in the State Govt. duly adopted by the executive council, Statutes, Ordinance and Accounts Manual of the University. As a result of checking in the pre-audit as well as in post audit it was revealed that finances of the University were not managed properly which resulted in irregular expenditure and mis - utilization of Grant-in-aid.

Para-3.1: Irregularities in the Annual Accounts.

Para-3.1.1:

The provision of Section 29 of Himachal Pradesh University Act, 1970 is still not adhered to in spite of observation made in the annual accounts for the year 2001-2002 to 2010-11. The reasons as explained to amend Section 29(1) for omitting word of balance sheet can not be accepted until and unless it is amended.

Para-3.1.2:

The Annual Accounts except Main Account UGC, HPUCES, Bio-Technology and Construction Division have been prepared on the basis of bank balances as per bank pass Books/bank statements, whereas the accepted principle of accounting provides that the

accounts should be based on bank balances as per Cash Book maintained by the institution. Therefore, necessary steps may be taken to prepare the annual accounts as per the accepted accounting principles.

Para-3.1.3:

Annual Accounts for the year 2011-12 have been checked and verified on the basis of computerized record maintained without Cash Book and ledger account as such University Authorities are required to ensure that hard copy of computerized records is preserved for permanent record.

Para-3.1.4: Suspected mis-utilisation of UGC Grant-in-Aid amounting to Rs. 1,15,81,646/-

The test check of records and the information provided by the Budget Section of HPU, reveals that during the year 2011-12 a sum of Rs. 3,24,50,000/- were transferred to the HPU Main Bank Account No. 10091435340 from UGC Bank Account No. 100091435736 as per detail given below:-

Funds transferred from the Account No. 10091435736 to 10091435340 Main Account for the year 2011-12

Sr. No.	Letter No. & Date	Amount
1.	13-1.2010-HPU (Bud) Dated 01.04.2011	1,50,00,000.00
2.	13-1.2010-HPU (Bud) Dated 05.05.2011	10,50,000.00
3.	13-1.2010-HPU (Bud) Dated 04.08.2011	1,00,00,000.00
4.	13-1.2010-HPU (Bud) Dated 18.08.2011	10,00,000.00
5.	13-1.2010-HPU (Bud) Dated 24.08.2011	3,00,000.00
6.	13-1.2010-HPU (Bud) Dated 14.11.2011	20,00,000.00
7.	13-1.2010-HPU (Bud) Dated 15.11.2011	10,00,000.00
8.	13-1.2010-HPU (Bud) Dated 25.11.2011	11,00,000.00
9.	13-1.2010-HPU (Bud) Dated 29.11.2011	10,00,000.00
Total		3,24,50,000.00

However, Rs. 2,85,00,000/- were transferred from Himachal University Main Account No. 10091435340 to UGC Account No. 10091435736 during 2011-12 as per the detail given below:

Funds transferred from the Account No. 10091435340 to 10091435736 Main Account (UGC) for the year 2011-12

Sr. No.	Letter No. & Date	Amount
1.	13-1.2010-HPU (Bud) Dated 11.04.2011	15,00,000.00
2.	13-1.2010-HPU (Bud) Dated 02.05.2011	80,00,000.00
3.	13-1.2010-HPU (Bud) Dated 18.05.2011	10,00,000.00
4.	13-1.2010-HPU (Bud) Dated 28.05.2011	10,00,000.00
5.	13-1.2010-HPU (Bud) Dated 01.09.2011	20,00,000.00
6.	13-1.2010-HPU (Bud) Dated 01.12.2011	30,00,000.00
7.	13-1.2010-HPU (Bud) Dated 01.03.2012	10,00,000.00

8.	13-1.2010-HPU (Bud) Dated 16.03.2012	10,00,000.00
9.	13-1.2010-HPU (Bud) Dated 17.03.2012	50,00,000.00
10.	13-1.2010-HPU (Bud) Dated 17.03.2012	50,00,000.00
Total		2,85,00,000.00

Therefore, an amount of Rs. 39,50,000/-(3,24,50,000-2,85,00,000) was irregularly transferred from UGC Bank Account to Himachal Pradesh University Main Account which is contrary to the Rules regulating utilization of UGC Grant-in-Aid. Besides, the UGC Grant of Rs. 76,31,646/- were directly deposited in the Himachal Pradesh University Main Account as per detail given below:

Sr. No.	Sanction Letter No. & date	Purpose & Name of the concerned	Amount received	University Receipt No.	Date.
1.	F.No.6-52/10(SA-II) dated 11.03.2011	Emeritus Fellowship (Dr. P.N. Gautam), Deptt. Of Public Admn.	2,90,000/-	933	18.04.2011
2.	F.No.34-32/2008(SR) Dated: 21.02.2011	Major Research Project undertaken by Dr. S. Dev, Deptt. Of Physics	1,08,734/-	816	02.01.2011
3.	F.14-244(ST)/2007(SA-III) Dated: 14.11.2011	GIA for Fellowship under Rajive Gandhi National Fellowship Scheme for ST Candidates	38,00,000/-	140801	23.12.2011
4.	F.8-55/2011(SR-III) Dated: 20.05.2011	Scheme of Post-Graduate Indira Gandhi Scholarship for Single Girl Child (2010-12)	1,60,000/-	19341	22.06.2011
5.	F.530/10/DRS/2009(SAP-I) Dated: 27.05.2011	UGC Assistance at the level of DRS-I under SAP to the Deptt. Of Physics	1,92,000/-	19461	22.07.2011
6.	F. No. 112-3/2007(IC) Dated: 01.07.2011	Centre for Australian & New Zealand Studies at HPU, Shimla under Area Studies Programme.	1,08,400/-	19462	22.07.2011
7.	F.4-1/2006(BSR)11-83/2008(BSR) Dated: 24.06.2011	Award of Research Fellowship in Science for Meritorious Students to promote quality research in universities/ Departments.	48,000/-	19463	22.07.2011
	F.4-1/2006(BSR)11-83/2008(BSR) Dated: 24.06.2011	-----Do-----	96,000/-	19541	09.08.2011
	F.4-1/2006(BSR)7-75/2007(BSR) Dated: 05.12.2011	-----Do-----	1,80,000/-	207356	16.02.2012

	F.4-1/2006(BSR)11-83/2008(BSR) Dated: 28.12.2011	-----Do-----	9,00,000/-	262739	23.03.2012
8.	F.No.32-570/2006(SR) Dated: 06.05.2011	Major Research Project undertake by Dr. (Mrs.) Sushma Sharma, Deptt. Of Bio Sciences.	49,373/-	19464	22.07.2011
9.	F.3-25/2011(SAP-II) Dated: 05.07.2011	UGC assistance at the level of DRS under SAP to the deptt. Of Bio-Technology	2,95,000/-	19489	29.07.2011
10.	F. No.27-83(TF)/2009(NRCB) Dated: 09.06.2011	Award of Teacher Fellowship	15,000/-	19412	11.07.2011
11.	F. No.32-237/2006(SR) Dated: 14.10.2011	Major Research Project undertaken by Dr. (Mrs.) Suvercha Chauhan, Deptt. Of Chemistry.	32,660/-	207357-	16.02.2012
12.	F.No. 7-66/2007(Ws) Dated:12.10.2011	Women's Studies Centre	5,17,148	207358	16.02.2012
13.	F.510/3/DRS/2009(SAP-I) Dated:Dec.,2011	UGC Assistance at the level of DRS under SAP to the Deptt. Of Mathematics	3,08,131/-	262736	23.03.2012
14.	F.6-82/2011(SA-II) Dated:09.01.2012	Emeritus Fellowship to Prof. Dalip Malhotra (Retd.) Deptt. Of Psychology	2,90,000/-	26737	23.03.2012
15.	F.No. 34-428/2008(SR) Dated:12.01.2012	Major Research Project undertaken by Dr. D.R. Thakur, Deptt. Of Bio-Sciences.	2,41,200/-	26738	23.03.2012
	Total		76,31,646/-		

Hence UGC Grant-in-Aid totaling Rs. 1,15,81,646 (39,50,000 + 76,31,646) were transferred to Himachal Pradesh University Main Account irregularly by the authority during the year 2011-2012. Misutilization of UGC Grant-in-Aid by transferring it to main account needs to be discontinued in future so that the Grant-in-Aid could be utilized during the Financial Year as per Rules regulating the utilization of Grant-in-Aid.

Para-3.1.5: Difference of Rs. 38338239/- in Opening Balance as on 01.04.2011

The Opening Balance of the Annual Accounts as on 1.04.2011 was shown in the Annual Accounts for Rs. 1,38,36,72,809/- whereas the Closing Balance as on 31.03.11 was

certified for Rs.1,42,20,11,048/- in the Annual Accounts for the year 2010-2011. As such there is difference in Opening Balance of Rs. (-) 38338239/- as per detail given below:-

S. No.	Particular	Opening Balance shown in the annual account as on 01.04.2011	Certified Closing Balance as on 31.03.2011	Difference
1.	Revenue Account	37,86,33,529.00	41,63,41,317.00	3,77,07,788.00
2.	NRI/Self Financing Scheme	22,43,07,850.00	22,49,38,301.00	6,30,451.00
3.	Other Accounts	78,07,31,430.00	78,07,31,430.00	nil
	Total	138,36,72,809.00	1,42,20,11,048.00	3,83,38,239.00

Therefore, difference of Rs. (-)3,83,38,239/- in the Opening Balance as on 01.04.2011 needs to be rectified.

Para-3.1.6 : Closing Balance as on 31.03.2012

Closing balance stand certified in the final account for the period 2011-12 i.e. as on 31.03.2012:

1.	Revenue Account	419884979
2.	NRI/Self Financing Scheme	229867271
3.	Other Accounts	780527105
	Total	1430279355

Para. 3.1.7- Difference in Closing Balance as on 31.03.2012 of the consolidated Annual Account

There was a total difference of Rs. (1430279355 - 1391996122) = 38283233/- as on 31.03.2012 in the Closing Balance of consolidated Annual Account of University the reasons of which are as under:-

1. Difference in Opening Balance

(A) Certified figures as per previous year

Annual Account 2010-11 = 1422011048

(B) Figures shown as Opening Balance

in Annual Account 2011-12 = 1383672809 (+)38338239

2. Difference in receipt of NRI/Self Financing Scheme

(A) Geography Department:-

Amount arrived at as per

Audit Calculation = 694106

Amount shown as Receipt in

Annual Account = 620456 (+) 73650

3. Difference in Expenditure of NRI/Self Financing Scheme:

(A) Geography Department:

Amount arrived at as per audit
 Calculation = 672370
 Amount Shown as expenditure in
 Annual Account = 598720 (-) 73650

(B) School of Legal Studies Ava- Lodge, Shimla-04

Amount arrived at as per audit
 Calculation =11829168
 Amount shown as expenditure in
 Annual Account=11774162 (-) 55006
 Total 38283233

Therefore, difference in closing Balance needs to be rectified and reconciled.

Para-3.1.8: Non production of record relating to advances passed and adjusted by the Internal Audit exceeding Rs. 25000/- during the year 2011-12.

The record relating to advances passed and adjusted by the Internal Audit exceeding Rs. 25000/- during the year 2011-12 was supplied without relevant record. The adjustment of advances could not be checked due to non production of relevant record. Therefore, authorities are advised to produce the relevant record in connection with advances exceeding Rs. 25000/- passed and adjusted by the Internal Audit at the time of next audit.

Para-3.1.9: The account of the following departments could not be checked and verified in audit since these were not prepared and submitted to the authorities by the concerned department:

- | | |
|---------------------------------------|-----------------------|
| 1. U.I.I.T | 1. NRI/Self Financing |
| | 2. Other Accounts |
| 2. ICDEOL | 1. Other Accounts |
| 3. PG Centre including Law Department | 1. Other Accounts |

Para-3.1.10: The accounts of the following departments could not be checked and verified since no record was put up in audit inspite of several requests made by audit in this regard:-

- | | |
|---|-----------------------|
| 1. RC D/Shala and School of Legal Studies | 1. NRI/Self Financing |
| | 2. Other Accounts |
| 2. Computer Science | 1. NRI/Self Financing |
| | 2. Other Accounts |
| 3. H.P. STEP | 1. Other Accounts |

Para-3.1.11: Surplus/Deficit of Funds:

The position of surplus/deficit of Funds during the period under report is as per table given below:-

sr. No.	Particulars	Receipts in Lac	Expenditure (Lac)	Surplus deficit
1.	Revenue Account	10434.30	10398.86	(+)35.44
2.	NRI/Self Financing Scheme	613.99	564.71	(+)49.28
3.	Other Accounts	36.23	38.27	(-)2.04
	Total	11084.52	11001.84	(+) 82.68

The University has generated a surplus of Rs. 82.68 Lac during the year 2011-12. The surplus of income over expenditure is due to receipt in NRI/SFS and other Students Funds. The surplus in the main account include un-utilized Grant-in-Aid needs to be utilized after getting the approval from the concerned funding agencies.

Para- 4: Audit Fees

The Audit fee for the audit of H.P. University account has been exempted: therefore, audit fee is not chargeable.

Para-5: Management of Pension Corpus Fund

During the period under report, pension corpus fund was maintained/administered in the University and the Scheme for management of pension corpus fund was notified vide Notification No. 3-2/98-HPU(Pension) dated 16.07.2007 and approval accorded by the Executive Council vide Resolution NO. 19 of its meeting held on 20.06.2007, which was made applicable from the financial year 2008-2009 and there was closing balance of Rs. 21,15,16,882.46 in the Corpus Fund as on 31.03.2012.

Since the situation on account of Pension liabilities and other retiral benefits have become very alarming and university is finding it difficult to meet out pension liabilities as the monthly pension of the retirees has increased manifold, whereas the amount in the pension corpus fund was not found self sufficient for the coming years. Hence efforts are required to strengthen the fund in order to meet future liabilities for longer run.

Para-6: Temporary Advances:

The position of outstanding advances as on 31.03.2012 remains the same as pointed out vide Para No 6 of Audit Report for the year 2010-11. The detail of outstanding advances as on 31.03.2012 was requested vide Requisition No. 73-75 dated 07.02.2015, but the authorities failed to supply the detail of outstanding advances. Therefore, the position can not be incorporated in audit report. Non supply of detail of outstanding advances is a matter of

serious concern; therefore, the matter is brought to the notice of higher authorities of the University for taking suitable action.

Para -7: Transport Facilities.

The position of Income and Expenditure relating to transport wing in H.P. University, for the three years is given as under:-

sr. No.	Particulars	2009-2010	2010-2011	2011-12
1.	Income	2,71,296/-	4,26,388/-	5,29,120/-
	Total	2,71,296/-	4,26,388/-	5,29,120/-
2.	Expenditure			
(i)	Salary	62,76,474/-	72,91,738	87,17,753/-
(ii)	other expenditure	58,95,993/-	55,96,936/-	62,86,900/-
	Total	1,21,72,467/-	1,28,88,674/-	15004653/-

The Transport Wing of the H.P. University has a fleet of 7 Buses which is providing transport services to the Students and employees of the H.P. University from the various destinations of the Shimla city to H.P. University campus and Vice-versa at the subsidized fare in the shape of monthly passes and daily passenger fare. The passenger fare/monthly passes fare being charged during the period under report from the daily passengers was much below the rates fixed by the H.R.T.C. It is evident from the above figures that the university was facing net loss of Rs.14475533/- during the year 2011-12 i.e. 16.74 % over and above of the previous year loss due to plying the fleet of 7 buses on nominal subsidized rates. But No serious efforts were made by the University authorities over the years to bring parity in fare of the Transport Wing with bus fare being charged by the HRTC from the Local Public so as to minimize/compensate the losses.

Para-8: Hostel Facilities.

The figures of Receipt and Expenditure for the Current and previous years on account of hostel facilities like Water, Electricity and Hostel rent are given below:-

sr. No.	Particulars	2009-10	2010-11	2011-12
1.	Income	Amount in Rs.	Amount in Rs.	Amount in Rs.
	Water & Electricity	17,38,820		
	Hostel admission fee and Hostel Rent etc.	7,86,072	26,62,090/-	26,43,680/-
	Total	25,24,892/-	26,62,090/-	26,43,680/-
2.	Expenditure			
(i)	Salary	1,65,16,937/-	1,96,02,477/-	2,07,86,117/-
(a)	Water & Electricity	83,78,193/-	84,56,518/-	88,19,551/-
(b)	Other Expenditure	14,15,038/-	13,43,989/-	12,64,510/-
	Total	2,63,10,168/-	2,94,02,984/-	3,08,70,178/-

From the comparative study of Income & expenditure for the two years in respect of Hostel Facilities it is noticed that in the year 2011-12 the Income from water & Electricity charges and Hostel admission fee etc. recovered from Hosters has registered a decrease of Rs. 18410/- (2643680 - 2662090 = - 18410) over the previous year Income. Whereas the total expenditure has registered an increase of Rs. 1467194 (30870178 - 29402984 = 1467194) over the previous expenditure. However, overall comparison of Income & expenditure in respect of hostel facilities reveals that the University has incurred expenditure of Rs. 308.70 Lac against the meager income of Rs. 26.43 Lac during the year 2011-12 resulting a loss of Rs. 282.28 Lac. The matter is brought to the notice of higher authorities of University to look into the matter and to take immediate necessary steps to minimize/compensate the losses which are increasing year to year basis. The University authorities are also advised to take an appropriate policy decision to raise the water and electricity charges and hostel rent on no profit no loss basis with a view to avoid heavy recurring losses to the University exchequer and to bridge the un-ending gap between Income & expenditure on this account.

Para -9: Examination Wing

The position of Income and Expenditure relating to the Examination Wing in comparison to previous year can be perused from the following Table:-

Sr. No.	Particulars	2010-2011	2011-12	Increase/decrease (Rs. in lac)
1.	Income	1497.93	1094.98	(-) 402.95
2.	Expenditure	1310.54	1169.63	(-) 140.91
3.	Difference/Gap	(+)187.39	(-) 74.65	(-) 543.86

From the perusal of comparative position of Income and expenditure related to examination wing for the period 2010-11 and 2011-12 stated above it is noticed that the income has decreased by Rs.402.95 Lac during the year 2011-12 as compared to the Income for the year 2010-11 and the expenditure during the year 2011-12 has been decreased by Rs. 140.91 Lac. The decrease in expenditure is not in consonance with the decrease in Income. Therefore, the authorities are advised to take necessary steps to increase the income of examination wing and to curtail the expenditure accordingly.

Para -10: Construction Division.

The comparative position of works executed by the Construction Division during last two years i.e. for 2010-11 & 2011-12 and establishment charges incurred for executing the works for the relevant years is given in the following table:-

Sr. No.	year	Value of work done	Establishment charges	Departmental charges payable had the works been executed	Saving in establishment charges

				through other Agency i.e. HIMUDA	
1.	2010-11	273.87	385.66	46.56	339.10
2.	2011-12	The information not supplied by the concerned department hence no comparison could be done.			

Para -11 : Pension Fund:-

1. Financial Position:-

The financial position of the Pension fund for the year 2011-12 is as under:-

Opening Balance as on 01.04.2011	21,96,91,493.46
Receipt during the year	362321365.00
Total	582012858.46
Expenditure during the year	370495976.00
Closing Balance as on 31.03.2012	211516882.46

Detail of Closing Balance as on 31.03.2012 is as under:

Amount in Saving Bank	1867267.46
F.D.R's	209649615.00
Total :-	211516882.46

In this context, the suggestive measures to strengthen the Pension Corpus Fund stands incorporated by para No. 5 ibid.

2. Wrong Credit of Leave Salary Contribution of Rs. 172723/-.

The leave salary Contribution of Rs. 172723/- received from Central University Dharamshalla during April, 2011 and March 2012 was credited to pension fund whereas the leave salary contribution was to be credited to the Main Account of H.P. University from where the payments of Leave encashment is made. Necessary correction in this regard may be made by transferring the said amount from Pension fund to Main account of H.P. University at the earliest and compliance shown to Audit.

Para- 12: General Provident Fund:-

1. Financial Position:-

The financial position of the Pension fund for the year 2011-12 is as under:-

Opening Balance as on 01.04.2011	59,63,26,186.66/-
Receipt during the year	282191301.00

Total	878517487.66
Expenditure during the year	187920473.00
Closing Balance as on 31.03.2012	690597014.66

Detail of Closing Balance as on 31.03.2012 is as under:

Amount in Saving Bank	6586523.66
F.D.R's	676277602.00
Total :-	682864125.66

2. During the Scrutiny of record, it was revealed that closing Balance of GPF account as on 31.03.2012 comes to Rs. 690597014.66 as per audit calculations on the basis of cash Book and Statement of income and expenditure submitted in audit for checking whereas the closing balance as per bank record comes to Rs. 682864125.66 resulting a net difference deficit of Rs. 7732889/- which needs to be explained and reconciled.

Para -13: Other Funds.

1. Financial Position:-

The financial position of the Other Funds like Gratuity , CPS, CPF and Corpus Fund for the year 2011-12 is as under:-

Name of Fund	Opening Balance	Receipts	Total	Expenditure	Closing Balance
Gratuity fund	34784136.55	71261195.00	106045331.55	67805779.00	38239552.55
CPS Fund	12889799.00	24616774.00	37506573.00	15810963.00	21695610.00
CPF Fund	Account not submitted by the concerned deptt.				
Corpus Fund	44412101.30	7737260.00	52149361.30	1019671.00	51129690.30

Para – 14: Credit of BD and IPO's Rs. 14,76,697/- not given by the Bank:-

While checking cash Book of Main A/C No. 10091435340 for the month of March 2012, it has been noticed that there appears a figure of Rs. 14,76,697/- pertaining to the amount of receipt not reflected in the Bank. Further on scrutiny it has been noticed that the university had deposited the BD's, IPO's etc. in the Bank w.e.f. 27.05.2008 to 31.03.2012 but no credit by the concerned Banks was given till the end of financial year 2012 as such the figures remain unreconciled. The attention of the higher authorities is drawn against such lapses and to take up the matter with the concerned bank authorities to get the credit of this huge amount accounted for at the earliest possible by revalidating the BD's, IPO's etc in case of late

submission of said deposits in the bank. However, the detail of such BD's/IPO's deposited in the bank and credit not given by the bank is as under:-

Date	Particulars	Vch Type	Transaction Type	Instrument Date	Debit
27/05/2008	CASH-RECEIPTS-B/D & IPO	Contra	Others	27/05/2008	95.00
		<i>LOT NO 25 CH NO 15126 CREDIT REQUIRED</i>			
07/06/2008	CASH-RECEIPTS-B/D & IPO	Contra	Others	07/06/2008	95.00
		<i>LOT NO 39 CH NO 15326 CREDIT REQUIRED</i>			
14/07/2008	CASH-RECEIPTS-B/D & IPO	Contra	Others	14/07/2008	7525.00
		<i>LOT NO 65 CH NO 16824-16825 / 16827-16830 / 16833-16835</i>			
14/07/2008	CASH BANK	Contra	Others	14/07/2008	600.00
		<i>CASH DEPOSITED ON 4-8-2008 PERFORMING ARTS DEPTT CH NO 40825</i>			
14/07/2008	CASH BANK	Contra	Others	14/07/2008	150.00
		<i>CASH DEPOSITED ON 4-8-2008 PERFORMING ARTS DEPTT CH NO 40822</i>			
15/07/2008	CASH-RECEIPTS-B/D & IPO	Contra	Others	15/07/2008	5000.00
		<i>LOT NO 141 CH NO 16870</i>			
15/07/2008	CASH-RECEIPTS-B/D	Contra	Others	15/07/2008	6650.00

	& IPO				
		<i>LOT NO 148 CH NO 16882</i>			
16/07/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	16/07/2008	70.00
		<i>LOT NO 137 CH NO 16912</i>			
12/08/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	12/08/2008	100.00
		<i>LOT NO 182 CH NO17277 RNC</i>			
28/08/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	28/08/2008	7526.00
		<i>LOT NO 228 CH NO 17463</i>			
30/08/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	30/08/2008	800.00
		<i>LOT NO 230 CH NO 17611</i>			
10/09/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	10/09/2008	5400.00
		<i>LOT NO 212 CH NO 17949</i>			
15/09/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	15/09/2008	50.00
		<i>LOT NO 160 CH NO17981</i>			
15/09/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	15/09/2008	95.00
		<i>LOT NO 157 CH NO 18003 CREDIT</i>			

		<i>REQUIRED</i>			
16/09/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	16/09/2008	200.00
		<i>LOT NO 237 CH NO 18040 CREDIT REQUIRED</i>			
16/09/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	16/09/2008	100.00
		<i>LOT NO 237 CH NO 18044</i>			
17/09/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	17/09/2008	5130.00
		<i>LOT NO 244 CH NO 18081</i>			
18/09/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	18/09/2008	13975.00
		<i>LOT NO 298 CH NO 18117 CREDIT REQUIRED</i>			
18/09/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	18/09/2008	30.00
		<i>LOT NO 188 CH NO 18123 CREDIT REQUIRED</i>			
23/09/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	23/09/2008	35.00
		<i>LOT NO 236 CH NO 18290</i>			
04/10/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	04/10/2008	110.00
		<i>LOT NO 282 CH NO 18614 CREDIT</i>			

		<i>REQUIRED</i>			
13/10/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	13/10/2008	150.00
		<i>LOT NO 283 CH NO 18716</i>			<u>56886</u>
15/10/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	15/10/2008	50.00
		<i>LOT NO 286 CH NO 18764 CREDIT REQUIRED</i>			
16/10/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	16/10/2008	90.00
		<i>LOT NO 329 CH NO 18829 CREDIT REQUIRED</i>			
17/10/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	17/10/2008	80.00
		<i>LOT NO 248 CH NO 18880</i>			
17/10/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	17/10/2008	200.00
		<i>LOT NO 235 CH NO 18899</i>			
17/10/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	17/10/2008	30.00
		<i>LOT NO 255 CH NO 18913 CREDIT REQUIRED</i>			
15/11/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	15/11/2008	7421.00
		<i>LOT ON 307 CH NO 19035-19038 / 19040-</i>			

		19046 / 19049-19054			
15/11/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	15/11/2008	19855.00
		LOT ON 307 CH NO 19039			
17/11/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	17/11/2008	3515.00
		LOT NO 316 CH NO 19091			
17/11/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	17/11/2008	130.00
		LOT NO 337 CH NO 19110			
17/11/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	17/11/2008	460.00
		LOT NO 337 CH NO 19114			
19/11/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	19/11/2008	735.00
		LOT NO 297 CH NO 19151			
19/11/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	19/11/2008	6200.00
		LOT NO 285 CH NO 19168			
20/11/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	20/11/2008	170.00
		LOT NO 347 CH NO 19204			
20/11/2008	CASH- RECEIPTS-B/D	Contra	Others	20/11/2008	7200.00

	& IPO				
		<i>LOT NO 437 CH NO19224</i>			
24/11/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	24/11/2008	26787.00
		<i>LOT NO 454 CH NO 19277</i>			
24/11/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	24/11/2008	14330.00
		<i>LOT NO 454 CH NO 19283</i>			
26/11/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	26/11/2008	190.00
		<i>LOT NO 336 CH NO 19377</i>			
03/12/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	03/12/2008	30.00
		<i>LOT NO 332 CH NO 19442</i>			
16/12/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	16/12/2008	110.00
		<i>LOT NO 333 CH NO19936 CREDIT REQUIRED</i>			
18/12/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	18/12/2008	110.00
		<i>LOT NO 375 CH NO 20075</i>			
22/12/2008	CASH- RECEIPTS-B/D & IPO	Contra	Others	22/12/2008	80.00
		<i>LOT NO 372 CH NO</i>			

		20216			
02/01/2009	CASH- RECEIPTS-B/D & IPO	Contra	Others	02/01/2009	80.00
		<i>LOT NO 426 CH NO 20619 CREDIT REQUIRED</i>			
03/01/2009	CASH- RECEIPTS-B/D & IPO	Contra	Others	03/01/2009	100.00
		<i>LOT NO 321 CH NO 20649 CREDIT REQUIRED</i>			
03/01/2009	CASH- RECEIPTS-B/D & IPO	Contra	Others	03/01/2009	385.00
		<i>LOT NO 317 CH NO 20664 CREDIT REQUIRED</i>			
13/01/2009	CASH- RECEIPTS-B/D & IPO	Contra	Others	13/01/2009	150.00
		<i>LOT NO 398 CH NO 20972 CREDIT REQUIRED</i>			
14/01/2009	CASH- RECEIPTS-B/D & IPO	Contra	Others	14/01/2009	80.00
		<i>LOT NO 423 CH NO 21039 CREDIT REQUIRED</i>			
15/01/2009	CASH- RECEIPTS-B/D & IPO	Contra	Others	15/01/2009	100.00
		<i>LOT NO 537 CH NO 21145 CREDIT REQUIRED</i>			<u>142554</u>
15/01/2009	CASH- RECEIPTS-B/D & IPO	Contra	Others	15/01/2009	44100.00

		LOT NO 599 CH NO 21165			
19/01/2009	CASH- RECEIPTS-B/D & IPO	Contra	Others	19/01/2009	30.00
		LOT NO 441 CH NO 21272 CREDIT REQUIRED			
19/01/2009	CASH- RECEIPTS-B/D & IPO	Contra	Others	19/01/2009	100.00
		LOT NO 414 CH NO 21287 CREDIT REQUIRED			
24/01/2009	CASH- RECEIPTS-B/D & IPO	Contra	Others	24/01/2009	12514.00
		LOT NO 492 CH NO 21619			
29/01/2009	CASH- RECEIPTS-B/D & IPO	Contra	Others	29/01/2009	23057.00
		LOT NO 487 CH NO 21819			
17/02/2009	CASH- RECEIPTS-B/D & IPO	Contra	Others	17/02/2009	2875.00
		LOT NO 467 CH NO 22425			
18/02/2009	CASH- RECEIPTS-B/D & IPO	Contra	Others	18/02/2009	6930.00
		LOT NO 662 CH NO 24444			
18/02/2009	CASH- RECEIPTS-B/D & IPO	Contra	Others	18/02/2009	9000.00
		LOT NO 662 CH NO 24445			

20/02/2009	CASH- RECEIPTS-B/D & IPO	Contra	Others	20/02/2009	500.00
		<i>LOT NO 546 CH NO 27537</i>			
25/02/2009	CASH- RECEIPTS-B/D & IPO	Contra	Others	25/02/2009	30.00
		<i>LOT NO 550 CH NO 25632</i>			
13/03/2009	CASH- RECEIPTS-B/D & IPO	Contra	Others	13/03/2009	100.00
		<i>LOT NO 567 CH NO 26438</i>			
23/03/2009	CASH- RECEIPTS-B/D & IPO	Contra	Others	23/03/2009	100.00
		<i>LOT NO 660 CH NO 27126 CREDIT REQUIRED</i>			
24/03/2009	CASH- RECEIPTS-B/D & IPO	Contra	Others	24/03/2009	250.00
		<i>LOT NO 694 CH NO 27272 CREDIT REQUIRED</i>			
19/04/2010	Cash Dollar \$ Cash/IPO's Receipt	Contra	Cash	19/04/2010	50.00
		<i>LOT NO 27 CH NO 62</i>			
13/01/2011	CASH- RECEIPTS-B/D & IPO	Contra	Others	13/01/2011	2625.00
		<i>LOT NO 597 CH NO 7887</i>			
21/01/2011	CASH- RECEIPTS-B/D & IPO	Contra	Others	21/01/2011	30.00

		LOT NO 627 CH NO 8009			
31/03/2011	CASH- RECEIPTS-B/D & IPO	Contra	Cash	31/03/2011	20.00
		LOT NO 829 CH NO 10721 RNC (RS. 20/- REQUIRED)			
01/04/2011	UNCLASSIFIED EXP. - MAIN	RECEIPT	Cheque	01/04/2011	164187.00
		WRONG CLASSIFIED IN ABOVE FDR IN THE YEAR OF 2006-07(AS PER RECORD OF SBI SUMMER HILL DATED 24.8.2006) THE ABOVE AMT HAS BEEN DEBITED TO PREPARE FOREIGN DRAFTS AS PER LETTER NO. 5.3 /HPU -CASH/2006 DT. 31.7.06 (ENTRY REVERSED)			
27/04/2011	CASH- RECEIPTS-B/D & IPO	Contra	Cash	27/04/2011	100.00
		LOT NO 28 CHNO 378 CREDIT REQUIRED			
06/05/2011	CASH- RECEIPTS-B/D & IPO	Contra	Cash	06/05/2011	100.00
		LOTNO 34 CH NO 593			
10/05/2011	CASH- RECEIPTS-B/D & IPO	Contra	Others	10/05/2011	80.00
		LOTNO 62 CHNO761			
25/06/2011	CASH- RECEIPTS-B/D & IPO	Contra	Others	25/06/2011	35.00
		LOTNO 140 CHNO			

		2002			
27/07/2011	CASH- RECEIPTS-B/D & IPO	Contra	Others	27/07/2011	160.00
		LOTNO 185 CHNO 2503			
18/08/2011	CASH- RECEIPTS-B/D & IPO	Contra	Cash	18/08/2011	480.00
		LOT NO. 237 CH.NO 2829			
18/08/2011	Cash LIB	Contra	Cash	18/08/2011	110.00
		UR.NO.199603,25063 6 DEPOSITED ON 18.8.11			
26/08/2011	CASH- RECEIPTS-B/D & IPO	Contra	Cash	26/08/2011	400.00
		LOTNO 210 CHNO 3029			<u>392517</u>
30/08/2011	CASH- RECEIPTS-B/D & IPO	Contra	Others	30/08/2011	40.00
		LOTNO 251 CHNO 3193			
12/10/2011	CASH- RECEIPTS-B/D & IPO	Contra	Others	12/10/2011	30.00
		LOTNO 338 CHNO 4266			
28/10/2011	CASH- RECEIPTS-B/D & IPO	Contra	Others	28/10/2011	50.00
		LOT NO 404 CH NO 4520			
31/10/2011	CASH- RECEIPTS-B/D & IPO	Contra	Others	31/10/2011	125.00

		LOT NO 369 CH NO 4566			
02/11/2011	CASH- RECEIPTS-B/D & IPO	Contra	Others	02/11/2011	60.00
		LOT NO 373 CH NO 4668			
02/11/2011	CASH- RECEIPTS-B/D & IPO	Contra	Others	02/11/2011	30.00
		LOT NO 383 CH NO 4733			
16/11/2011	CASH- RECEIPTS-B/D & IPO	Contra	Others	16/11/2011	280.00
		LOT NO.415 CH NO. 5159			
07/12/2011	CASH- RECEIPTS-B/D & IPO	Contra	Cash	07/12/2011	5.00
		LOT NO 465 CH NO 5920-5925/5927- 5934/5937-5941(CREDIT REQUIRED)			
08/12/2011	CASH- RECEIPTS-B/D & IPO	Contra	Others	08/12/2011	80.00
		LOT NO 455 CH NO 6001			
04/02/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	04/02/2012	100.00
		LOT NO 604 CH NO 7749			
05/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	05/03/2012	100.00
		LOT NO 665 CH NO 8730			

07/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	07/03/2012	250.00
		<i>LOT NO 695 CH NO 8993</i>			
21/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	21/03/2012	170.00
		<i>LOT NO. 717 CH NO. 9222</i>			
22/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	22/03/2012	55.00
		<i>LOT NO. 713 CH NO. 9315</i>			
22/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	22/03/2012	1113.00
		<i>LOT NO. 718 CH NO. 9338</i>			
29/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	29/03/2012	108940.00
		<i>LOT NO 732 CH NO 9456-9458/9460- 9463/9466-9470</i>			
29/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	29/03/2012	300787.00
		<i>LOT NO 745 CH NO 9478-9479/9482- 9484/9488-9489</i>			
30/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	30/03/2012	275.00
		<i>LOT NO 734 CH NO 9503</i>			
30/03/2012	CASH- RECEIPTS-B/D	Contra	Others	30/03/2012	106550.00

	& IPO				
		<i>LOT NO 735 CH NO 9507-9509/9511- 9516/9519-9520</i>			
30/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	30/03/2012	59975.00
		<i>LOT NO 735 CH NO 9510</i>			
30/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	30/03/2012	46260.00
		<i>LOT NO 735 CH NO 9518</i>			
30/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	30/03/2012	28138.00
		<i>LOT NO 734 CH NO 9495</i>			
30/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	30/03/2012	9425.00
		<i>LOT NO 744 CH NO 9521-9523/9525- 9527/9529-9532/9535- 9538</i>			
30/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	30/03/2012	24335.00
		<i>LOT NO 744 CH NO 9528</i>			
30/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	30/03/2012	3870.00
		<i>LOT NO 744 CH NO 9534</i>			
31/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	31/03/2012	85.00

		LOT NO 747 CH NO 9620			
30/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	30/03/2012	15376.00
		LOT NO 734 CH NO 9490-9491/9493- 9494/9496-9501/9504- 9506			
30/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	30/03/2012	71675.00
		LOT NO 736 CH NO 9539-9542/9544- 9549/9552-9553			<u>1170996</u>
30/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	30/03/2012	72785.00
		LOT NO 736 CH NO 9543			
30/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	30/03/2012	41115.00
		LOT NO 736 CH NO 9550			
30/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	30/03/2012	6280.00
		LOT NO 736 CH NO 9551			
30/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	30/03/2012	15340.00
		LOT NO 736 CH NO 9555			
30/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	30/03/2012	1945.00
		LOT NO 738 CH NO			

		9556-9558/9560-9563			
30/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	30/03/2012	18985.00
		LOT NO 738 CH NO 9559			
30/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	30/03/2012	190.00
		LOT NO 738 CH NO 9565			
30/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	30/03/2012	5586.00
		LOT NO 741 CH NO 9566-9567/9569- 9576/9579-9580			
30/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	30/03/2012	15542.00
		LOT NO 741 CH NO 9568			
30/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	30/03/2012	225.00
		LOT NO 741 CH NO 9578			
31/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	31/03/2012	10310.00
		LOT NO 743 CH NO 9581-9584/9586- 9588/9590-9598/9601- 9605			
31/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	31/03/2012	200.00
		LOT NO 743 CH NO 9585			

31/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	31/03/2012	25898.00
		<i>LOT NO 743 CH NO 9589</i>			
31/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	31/03/2012	2455.00
		<i>LOT NO 743 CH NO 9600</i>			
31/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	31/03/2012	5960.00
		<i>LOT NO 747 CH NO 9607-9607/9609/9611- 9617/9621-9623</i>			
31/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	31/03/2012	33772.00
		<i>LOT NO 747 CH NO 9610</i>			
31/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	31/03/2012	2031.00
		<i>LOT NO 747 CH NO 9618</i>			
31/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	31/03/2012	781.00
		<i>LOT NO 747 CH NO 9619</i>			
31/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	31/03/2012	910.00
		<i>LOT NO 747 CH NO 9608</i>			
31/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	31/03/2012	380.00

		LOT NO 749 CH NO 9629			
31/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	31/03/2012	860.00
		LOT NO 749 CH NO 9630			
31/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	31/03/2012	2975.00
		LOT NO 749 CH NO 9624/9626-9628/9631- 9635			
31/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	31/03/2012	2456.00
		LOT NO 743 CH NO 9599			
31/03/2012	CASH- RECEIPTS-B/D & IPO	Contra	Others	31/03/2012	21020.00
		LOT NO 749 CH NO 9625			
			Amounts not reflected in Bank		1476697.00

Para -15: Depiction of fictitious FDR in the statement of Receipts pertaining to the SBI, Main Account No. 10091435340

During the test check of the statement of Receipts of the SBI, Main Account No. 10091435340 for the month of April 2011, it has been revealed that the total figure for the month of April 2011 amounting to Rs. 5568749/- includes the amount of Rs. 164187/- said to be a FDR No. 98611024907 dated 24.08.2006. On the scrutiny of the FDR register maintained by the Budget Section, it has been noticed that no such FDR exists in the record. Further on checking of the Bank statements of this account for the month of 8/2006, it has been gathered that a sum of Rs.164187/- was withdrawn vide Cash Section letter No. 05/31/HPU-Cash/2006 dated 31.07.2006 the purpose of which is not forthcoming from the SBI, Summer-Hill bank Debit Advice kept in the record. Neither audit nor the concerned branch is able to establish the purpose of the withdrawal whether it was for making the FDR or for some other purpose. It is, therefore, impressed upon to clarify the matter at administrative level under intimation to Audit. However, in the absence of such clarification/classification the depiction of the figure of Rs. 5568749/- in the account cannot be certified as the correct figure.

Para-16: Irregular Transfer of Rs. 143286887/- from Student Fund of ICDEOL During the year 2011-12:-

From the perusal of the Annual Accounts of Student Fund ICDEOL for the year 2011-12, it has been noticed that a sum of Rs. 143286887/- was transferred to the University Revenue Accounts. The details of which are as under:-

- 1) Transfer to H.P.U. Main Account Rs. 140321707/-
- 2) Transfer to H.P.U. Main Account Rs. 2965180/-

The above amounts pertained to the Students funds but were transferred to University Main Accounts. The record to support the transfer of this huge amount to university main account was not made available by the concerned department. Therefore, the transfer of this amount to the university Main Account cannot be construed as a valid charge/bonafide transfer but can be defined as irregular transfer of Students Fund to the Main Account/Revenue Account of the University.

Para -17:

During checking the Annual Accounts of NRI/Self Financing Scheme of the Department of Education for the year 2011-12, it has been noticed that a sum of Rs. 2123/- has been deducted by the state Bank of India, Summer-Hill, Shimla-05. On account of minimum balance in the account as account keeping fees from the current Account No. 10091435929 operated by the Chairman, Department of Education, H.P. University, Summer-Hill, Shimla-05. The detail of such deductions as reflected in the concerned Bank scroll is as under:-

Date	Particulars	Deducted Amount (Rs.)
30.06.2011	minimum balance in A/c Bank Charges	1000/-
12.03.2012	-----Do-----	1000/-
2.03.2012	Account keeping fees	123/-
	Total	2123/-

In this regard, the rules/instructions and provisions of the H.P. University to keep the University money in the Current Account may be made available and the reasons to keep the balance below the prescribed limits as laid down by the concerned bank may be explained besides recovering the above amount from the quarter concerned under intimation to Audit.

Para -18: During checking the NRI Account of Mathematics Department for the year 2011-12, the following discrepancies were noticed:-

FDR No. 58152 dated 17.11.08 for Rs. 260976 (interest rate 10.50%) was matured on 14.08.11 and the maturity value of which was recorded Rs. 346826/- but the reinvestment was made for Rs. 340791 i.e. less by Rs. 6035. Similarly FDR No. 581051 dated 17.11.08 for Rs. 313173/- @ 10.50% was matured on 14.08.11 for Rs. 416193/- but was reinvested for Rs. 403576/- resulting less investment to the tune of Rs. 12617/-

It appears that there is a short realization of interest to the tune of 6035+12617 = Rs. 18652/- which needs to be reconciled in consultation with bank authorities and be made good from the concerned bank accordingly under intimation to audit.

Para – 19: Loss of Rs. 40825/- due to re-advertisement.

While pre auditing the contingent bill No. 6286 dated 08.03.2011 for Rs. 235881/- pertaining to advertisement for recruitment of staff advertisement No. 1/2011 payable to M/S Global Network, SCO 110-111, 1st floor sector 34-A Chandigarh against their bill No. 10-11/05858 dated 22.01.2011, it is observed that the advertisement No. 1/2011 published in four newspaper viz. Divya Himachal, Punjab Kesari H.P., Indian Express New Delhi & Times of India Chandigarh and which also includes the advertisement for the filling up of post of C.O.E was occupying space of about 36 sq. cm. each their in at a total cost of Rs. 40825/- (approx.). Further as per information made available to audit by the PRO, H.P. University, the post of COE was also advertised earlier for filling up on 10.04.2010. Since the post of COE stands already advertised for filling up in 10.04.10, therefore, its re-advertisement in January 2011 seems to be not justifiable which consequently has put the University exchequer into avoidable loss to the tune of Rs. 40825/- (approx.). Thus either the re-advertisement of filling up of the post of COE may be justified or the above pointed out avoidable loss of Rs. 40825/- may be made good from the appropriate source under intimation to the audit.

Audit Requisition No. 47-48

Dated: 16.05.2011

Para-20: Overpayment of pay and allowances to tune of Rs. 5 Lac to the 14 Cooks.

The pay fixation of 14 cooks from retrospective dates were ordered vide Registrar, O/o No. 6-2/98-HPU(Estt.) Vol.II dated 17.02.2010 with the condition that “the payment of arrear on A/C of this fixation will be made to the concerned employees as per the provisions contained under Rule 8 of H.P. Civil Services (Revised Pay) Rules 2009 notified ibid and payment of arrear on A/C of above pay fixation, however shall be restricted to the period of 36 months prior to filling of the OA No. 260/98 i.e. on 1.03.98 in pursuance to notification No. 16-78/09-HPU(Genl) dated 21.07.09”. But from the perusal of the concerned ECR, it has been observed that arrear of Pay & allowances have allowed in full instead of restricting the same for 36 months only thus resulted overpayment estimated Rs. 5 lacs which may be exactly worked out at university’s own level besides ensuring its recoveries from appropriate sources under intimation to audit.

Besides above, as per the orders dated 17.02.2010 referred to above, the restrictions of payment applied to arrear accrued up to 17.02.10. Since the arrear released up-to the period of 31.12.05, therefore, the impact of arrear due from 1.1.06 to 16.02.10 is also to be worked out & kept in view while working out the total over payment & ensuring its recoveries under intimation to audit.

Audit Requisition No. 1,2,3

Dated: 14.06.2011

Para -21: Irrational payments of TA/DA to Member of MAC on USERS.

The TA/DA bills of the members of MAC on USERS for attending the meeting were preferred by planning and Development Section, HPU, Shimla-05 and put up for pre-audit. While pre-auditing these TA/DA bills it was observed that three participants were allowed this TA claims on actual basis by the competent authority which includes the payment of hiring of taxis as detailed below:-

Sr. No.	Name of the official	From/to	Amt. claimed/paid	bill No./dated
1.	Prof. Sneh Anand	Delhi to Shimla & Back	6240.00	2233 of 08.08.11

- | | | | | |
|----|-------------------------|------------------------|----------|------------------|
| 2. | Prof. V. D. Vankar | Delhi to Shimla & Back | 8800.00 | 2225 of 08.08.11 |
| 3. | Prof. Alok Bhattacharya | Delhi to Shimla & Back | 11000.00 | 2232 of 08.08.11 |

It is clear from the above facts that for travelling same distance i.e. from Delhi to Shimla & Back, the taxi charges were as low as Rs. 6240/- and as high as Rs. 11000/- having a variation of Rs. 4760/- which is a huge difference which does not seem to be rational. Therefore, audit is of the view that there may be some rational basis while allowing the actual TA claims in order to avoid over payment due to inflated claims. Thus the matter is brought to the notice of the competent authorities to look into the matter and take appropriate action and fix uniform rates of taxi charges in kilometers to regulate actual claims so that the university exchequer is not put into unnecessary loss which can be avoided in future.

Audit Requisition No. 5-6

Dated: 20.08.2011

Para-22: Revision of Pension w.e.f. 01.01.2006 re-fixation of pension and effecting recovery thereof.

During the course of Pre-auditing the arrear accrued consequent upon revision of pension effective from 1.1.06 submitted vide Bill No. 1356 dated 18.06.2011 in respect of 141 pre-2006 retirees/pensioners, it has been observed that in the following cases, there is variation in fixation of pension on higher side as compared to H.P. Govt. revised pension fitment table appended with the Govt. of H.P. O.M. No. Fin(Pen)A(3)1/09 Part-II dated 14.10.2009 and thus needs to be rechecked/reviewed immediately in order to stop/avoid any overpayment of monthly pension besides ensuring the recovery/adjustment of overpayment of pension arrear, if any, from the arrear accrued as above from the concerned pensioners under intimation to the audit.

<u>Sr. No.</u>	<u>Name of the pensioner</u>	<u>PPO No.</u>
1.	Smt. Sunita Devi	282
2.	Sh. Ram Dass	234
3.	Sh. Sukh Ram Singh	243
4.	Smt. Lakshmi Sharma	245
5.	Smt. Mohinder Kaur	231
6.	Sh. Mohammad Sharif	249
7.	Sh. Sohan Lal	259
8.	Dr. T.N. Lakhnupal	260
9.	Dr. N. M. Duglate	264
10.	Smt. Santosh Katoch	267
11.	Smt. Sushma Dadhwal	268
12.	Smt. Raj Kumari Bansal	272
13.	Sh. Pritam Singh	273
14.	Sh. Amar Singh	275
15.	Sh. Sahi Ram Thakur	278
16.	Smt. Shanno Devi	230
17.	Sh. Baldev Singh	244
18.	Smt. Shakuntla Devi	274
19.	Sh. Surender Singh Kanwar	254
20.	Sh. Lakhbir Chand	283

21.	Dr. O.P. Sarswat	281
22.	Smt. Premi Devi	280

Similarly following are the cases where revised pension differs to the lower side as compared to the fitment table referred to above and thus needs review/correction accordingly:-

<u>Sr. No.</u>	<u>Name of the pensioner</u>	<u>PPO No.</u>
1.	Smt. Nuri Devi	277
2.	Smt. Malti Devi	269
3.	Smt. Nirmala Devi	252
4.	Smt. Vayasa Devi	256
5.	Smt. Leela Devi	284
6.	Smt. Jamna Devi	79
7.	Smt. Uttra Chauhan	237
8.	Smt. Dasoda Devi	235
9.	Smt. Parmeshwari Devi	190
10.	Smt. Rashna Sood	142
11.	Smt. Vyasa Devi	226
12.	Smt. Shabasha Devi	182
13.	Smt. Saroj Jai Dev	158
14.	Sh. Charan Dutt	255

In the case of Mss Meera Devi PPO No. 165, the family pension has been revised w.e.f. 01.01.2006 whereas she was entitled for the same w.e.f. 1.12.07, therefore fixation of revised family pension as well as drawal of arrear thereof w.e.f. 1.01.2006 needs to be revised/corrected accordingly.

Similar is the case of Smt. Chanchal Devi w/o Late Sh. Shambhu Dutt Sharma, PPO No. 10 where she was entitled for family pension w.e.f. 24.02.09 instead of 1.01.2006 and thus fixation of revised family Pension and arrear thereof also needs to be revised/corrected accordingly.

Audit Requisition No. 640

Dated: 26.09.2011/17.10.2011

Para-23: Revision of Pension w.e.f. 01.01.2006 re-fixation of pension and effecting recoveries thereof.

In continuation of Audit Requisition No. 640 dated 26.09.2011 there is variation in fixation of pension in the following cases on the higher side as compared to HP Govt. Revised Pension fitment table appended with the Govt. of H.P. OM No. Fin(Pen)A(3)-1/09-Part-II dated 14.10.09 and thus needs immediate similar action to recheck/review these cases in order to avoid/stop the overpayment of monthly pension besides ensuring the recoveries of overpayment of pension, if any, from the arrear accrued to them or otherwise, as deemed fit, under intimation to the Audit:-

Sr. No.	Name of the Pensioner	PPO No.	Remarks
1.	Sh. Duni Chand	246	
2.	Smt. Anita Arvind	256	

3.	Smt. Pushpa Krar	253	
4.	Sh. Dalip Singh	247	
5.	Sh. Mansha Ram	242	
6.	Dr. (Mrs) Neena Malhotra	261	
7.	Sh. Sudhir Singh Thakur	228	
8.	Ms. Santosh Kumari Kashave	233	
9.	Sh. Ram Parkash Sharma	250	
10.	Sh. Jagdish Ram Sharma	263	
11.	Smt. Prabha Sharma	8	Family pension admissible w.e.f. 13.01.08 but Revision wrongly ordered w.e.f. 1.1.06
12.	Smt. Prabhu Devi	54	Family pension admissible w.e.f. 22.03.07 but revision wrongly ordered w.e.f. 1.1.06.
13.	Smt. Kaushalaya Devi	214	Family Pension at enhanced rate admissible from 1.4.08 to 1.05.10 but Revision wrongly ordered w.e.f. 1.1.06.
14.	Smt. Leetal Devi	122	Family Pension admissible w.e.f. 10.12.07 but Revision ordered wrongly w.e.f. 1.01.06.

In the case mentioned at Sr. No. 11 to 14 above, the arrear of revision of family pension though drawn w.e.f. 1.01.06 to 03.09.09 vide bill No. 1356 dated 18.06.11 but the same has been curtailed by the Audit as per observation made above in the remarks col. While pre-Auditing the said bill.

Further in the case of Smt. Rajrani Salwan, PPO No. 134, the Arrear bill put up to Audit needs to be rechecked particularly w.r.t. the Dearness Relief which was not payable beyond 01.04.07 but the same were taken in due statement even after 1.4.07 to 03.09.09. Besides enhanced family pension @ Rs. 6200 were drawn upto 01.10.06 but in drawn statement of the arrear it has been taken as Rs. 3720.

Audit Requisition No. 744

Dated: 25.11.2011

Para-24: Avoidable loss of Rs. 112875 sustained by the University on account of interest on delayed payment of retirement Gratuity.

It is pointed out that vide Retirement Gratuity Bill No. 1870 dated 11.01.2012 an amount of Rs. 112875/- has been sanctioned/paid on account of delayed payment of interest @ of 9% on Retirement Gratuity of Rs. 3.5 Lacs to Sh. Pyare Lal Sharma, Assistant Engineer (Retd. On 29.02.2008A/N). From the perusal of record put up to audit it has been observed that the Retirement Gratuity of Rs. 3.5 Lacs due for payment on 1.03.2008 was sanctioned to Sh. Pyare Lal Sharma, Assistant Engineer (Retd.) vide registrar O/O No. 6-73/76-HPU(Estt.)Vol-III dated 27.02.08, but its payment were not made in time rather the said payment has been delayed till Jan/2012 for the reason best known to the concerned authorities. Consequently the University exchequer has to suffer a loss of Rs. 112875/- on a/c of delayed payment of Retirement Gratuity that too at a higher rate of 9% as ordered by the Hon'ble Court. The said loss would have been avoided had the payment of Retirement Gratuity been released in time under rules.

Therefore, necessary action in the matter to set right the avoidable loss of Rs, 112875/- may kindly be taken as per provision of Sub-Rule (4) of Rule 68 of CCS (Pension) Rules 1972 under intimation to audit.

Audit Requisition No. 7-9

Dated: 23.01.2012

Para-25: Appointment of Sh. Surinder Kumar Sharma DPL Driver as driver on adhoc basis in regular pay-scale of Rs. 5910-20200+2000GP.

This has reference to Director, HPUBS office order No. 1-12/04-HPU(IMS)-1994 to 1920 dated 30.11.2011 and bring kind notice of the authorities the Audit observation made in the matter vide N-68 to 89 of the file No. 1-12/04(HPUBS) for taking appropriate necessary action:-

1) From the perusal of the record put up to the Audit the required procedure viz Advertisement of post, interview and selection etc. were completed only for the filling up of post of driver on daily wage basis and no such procedure was completed for filling the post on adhoc basis in regular pay scale of Rs. 5910-20200+2000 Grade pay and thus equal opportunities has not been provided to all concerned.

2) Further it is also observed that the daily wage engagement of the incumbent driver has been converted into the adhoc appointment as the incumbent was unable to make both ends meet while working as daily wage Driver. The reason/justification seems to be not valid as per prescribed Rules of HPU for making appointment on adhoc Basis in regular pay scale. Moreover this decision of the authorities has put extra financial burden on the funds of University to the tune of Rs. 8450/- P.M. and Rs. 1014000/- P.A. (Approx.).

3) Again from the perusal of the copy of rules regulating the funds under self Financing Scheme submitted to Audit, it is observed that vide point No. 2(ii) (a) of the Scheme, the appointment could be made only on contract basis without creating any charge on University and not on adhoc basis in regular pay scale as has been done in the instant case.

4) The case is also not covered under the policy of HP Govt. for regularization of daily waged workers/Contingent paid workers adopted by the HPU vide Registrar's Notification No. 9-24/99-HPU(Genl.)Vol.II dated 3.08.2011.

In addition to above, the spirit of ruling of Apex Courts/Hon'ble High Court in the matter of adhoc appointments made in the case of Sh. L. R. Dhiman, Associate Professor of Law, HPU Seems to have not been taken care of in the instant case.

However entries of adhoc appointment in the service book of the incumbent stands seen in audit as he had to be paid salary as per orders but subject to above audit observations.

Audit Requisition No. 10-13

Dated: 10.02.2012

Para No. 26: Fixation of pay of Officer ensuring recoveries thereof if any.

This has reference to the O/o No. 9-2/2009-HPU(Estt.) dated 23.09.2011 vide which the pay of the Professors were partially modified. It is requested that the recoveries, if any, arising out of under reference modifications in the pay fixation may be worked out and got vetted from audit besides ensuring recoveries thereof, if not made earlier under intimation to the Audit.

Audit Requisition No. 14

Dated: 05.03.2012

Para-27: Regarding excess release of pay due to erroneous amount of Annual increment.

While checking the pay bills (ECR Vol IV main) for the selected month 2/2012, it was observed that the excess payment of Rs. 180/- on account of pay from 12/2011 to 2/2012 has been made in favor of Sh. Rama Nand Sharma (Water work inspector).

The irregularity took place due to wrong calculation of annual increment i.e. Rs. 430/- arrived at vide office order No. 9-8/85-HPU(Estt.) Vol. VII which otherwise should had been Rs. 390/- { (3% of (10780 +1950)) on the date of increment i.e. 11/2011 and same resulted in overpayment of Rs. 180(40x3+DA@51%) from 12/2011 to 2/2012.

Hence besides correcting the amount of annual increment, the amount of Rs. 180/- plus the amount paid due to wrong fixation of annual increment till date may be recovered from official under intimation to the audit.

Audit Requisition No. 15-16

Dated: 26.03.2012

Para-28: TA Bill out of unassigned Grant in r/o Prof. J.B. Nadda, Department of Management Studies for International Seminar at U.S.A.

During the course of pre-audit of the T.A. Bill of Prof. J.B. Nadda Department of Management Studies Himachal Pradesh University out of unassigned grant in connection with international Seminar at Ashvillie North Carotina, USA for the period 12.03.2008 to 1.04.2008 amounting to Rs. 52233/-, it was been observed that as per sanction letter No. 9-1/96-HPU(Estt.)Vol.III dated 12.03.2008 the condition of duty leave was imposed for international Travel grant, but the sanctioned duty leave has not been attached with the T.A. Bill. However the bill is admitted in audit subject to the condition that duty leave sanction may be shown to audit falling which the Para of the same will be incorporated in the audit report. Kindly refer to the AR No. 2 dated 14.06.2011 the recoveries as above were finally vetted in audit on 15.10.11 for Rs. 1449760.00 but it has not been intimated to the undersigned whether the recoveries as vetted have been made or not. If the same has been recovered, it may be pointed out in audit or the same may be got recovered from the officials concerned at the earliest under intimation to audit.

Audit Requisition No. 17-18

Dated: 26.03.2012

Para-29: Certification of Annual Account for the financial year 2011-12.

With reference to letter No. 4-40/HPU/Fin/Comp./Annual Accounts/2011-12/Vol-II-253 dated 22.05.2015 vide which consolidated abstract of Annual Accounts for the financial year 2011-12 was submitted. In this context, it is intimated that figures of income and expenditure as mentioned in annual account of ICDEOL Student Fund has not been incorporated in the main consolidated account of H.P. University. Whereas the said ICDEOL Student Fund account stand submitted to compilation Branch vide letter No. Accounts/ICDEOL/HPU/15 dated 18.03.2015. Non-inclusion of said account will obviously inflate total receipts and expenditure figures appearing in the consolidated account.

Therefore, it is requested to include the said account in main consolidated Annual Accounts as has also been earlier suggested vide letter No. 1685 dated 6.02.2015 and resubmit the amended account accordingly.

Audit Requisition No. 19-20

Dated:20.08.2015

Para-30: Certification of Annual Account for the year 2011-12.

While checking the annual accounts of NRI/Self Financing Scheme of MTA Department for the year 2011-12, it was noticed that closing balance of A/C No. 30072284246 of said department as on 31.03.2012 was Rs. 3094492.52 as per Bank Pass Book where as it had been shown as Rs. 3095924 in Cash Book as well as in the annual account for the year 2011-12 submitted in audit. The resultant difference of Rs. 1431.48 (3095924 – 3094492.52) needs to be reconciled/justified or made good from appropriate source under intimation to audit.

Audit Requisition No. 24-25

Dated:01.10.20159

(MTA)

Para-31: Clarification regarding excess deposit of Rs. 18350/- in Bank on account of sale of prospectus for the year 2011-12.

While checking the sale proceed of prospectus sold by MTA Department for the year 2011-12, it was noticed that the amount of Rs. 18350/- has been deposited over and above the amount realized from the sale of prospectus as per detail shown in the Register as under, which is obviously contradictory:-

Total prospectus printed	:		1500
Sold on counter	:	954@ Rs. 200 =	190800
Sold by post	:	37@ Rs. 250 =	9250
Issued as complementary Copies	:	<u>13</u>	
Total Prospectus issued /sold	:	1004	<u>1004</u>
Balance prospectus shown in the stock Register	:		<u>496</u>
Total amount receivable as per sale Register	:		200050
Total amount deposited in Bank/ Taken in annual account 2011-12	:		<u>218400</u>
Excess amount deposited in Bank	:		<u>18350</u>

After analyzing the above facts, it was concluded that record of sold prospectus had not been maintained properly. Therefore, quarter concerned is requested to prepare the stock/sale Register on the basis of actual sale proceed of prospectus so that excess amount deposited can be justified in the light of sold quantity. Physical verification of unsold/Balance quantity as shown in sale Register is also suggested to be carried out in order to find out the correctness of record and compliance thereof may be shown to audit accordingly.

Audit Requisition No.26-27

Dated: 01.10.2015

(MTA)

Para-32: Certification of annual account of NRI/Self Financing Scheme, School of legal studies, Ava Lodge Shimla-04 for the year 2011-12.

During the checking of NRI/Self financing Fund of the legal study Centre, Ava-Lodge Shimla-4 for the year 2011-12, the following discrepancies were noticed and brought to the notice of authorities for further necessary action:-

1. As per the certified Annual Account for the year 2010-11, the closing balance of the said fund was Rs. 25542011. But while preparing the Annual Accounts for the year 2011-12, the opening balance was taken as Rs. 24911470/- resulting difference of Rs. 630541/-, which needs justification with supporting documents/record, if any, or else rectified on the basis of relevant record.

2. The total of all the expenditure heads of this fund was worked out to Rs. 11829168/- in audit instead of Rs. 11774162/- shown in the Annual Accounts. Therefore, the difference in figures i.e. 55006 needs to be reconciled/explained under intimation to audit.

Audit Requisition No. 28-29

**Dated: 03.10.2015
(Legal Studies)**

Para-33: Short realization of fee amounting to Rs. 151000/- by Bio-Technology Department during the year 2011-12-Recovery thereof.

While checking the record of income received from the students admitted against Non-subsidized seats under NRI/Self Financing Scheme, it was noticed that the fee (which was enhanced during the session 2011-12 from Rs. 60000/- to Rs. 65000/-) has not been realized from the students of 2nd year M.Sc. Microbiology at enhanced rate as per detail given below is contrary to provision contained in the prospectus for the year 2011-12 vide para No. 2.55 resulting short realization of Rs. 151000/-, which was serious lapse and require accountability. Hence the matter is brought to the notice of higher authorities and as such loss occurred due to short realization of fee to NRI/Self Financing Scheme to the tune of Rs. 151000/- by not complying with the provisions pointed out above may be justified or the same may be got recovered from the students concerned and compliance shown to audit accordingly.

	<u>Sr. No.</u>	<u>Name of Student</u>	<u>fee to be realized</u>	<u>Fee realized</u>	<u>Fee short realized</u>
1.		Arzoo Sharma	65000/-	60000/-	5000/-
2.		Neelam Gautam	65000/-	60000/-	5000/-
3.		Gunjan Didwal	65000/-	60000/-	5000/-
4.		Supriynaka	65000/-	60000/-	5000/-
5.		Vandna Devi	65000/-	60000/-	5000/-
6.		Rajni Kumari	65000/-	60000/-	5000/-
7.		Sunny Banyal	65000/-	60000/-	5000/-
8.		Pallavi	65000/-	60000/-	5000/-
9.		Shiwani Verma	65000/-	60000/-	5000/-
10.		Sushma Negi	65000/-	60000/-	5000/-

11.	Krishana	65000/-	60000/-	5000/-
12.	Nishant Kaushik	65000/-	60000/-	5000/-
13.	Parveen Chauhan	65000/-	60000/-	5000/-
14.	Priya Singh	65000/-	60000/-	5000/-
15.	Sunita Devi	65000/-	60000/-	5000/-
16.	Radhika Kashyap	65000/-	60000/-	5000/-
17.	Diksha Sharma	65000/-	60000/-	5000/-
18.	Swati Sharma	65000/-	60000/-	5000/-
19.	Deepak Kumar	65000/-	59000/-	6000/-
20.	Vandana	65000/-	60000/-	5000/-
21.	Vikaram Thakur	65000/-	60000/-	5000/-
22.	Abhishek Sharma	65000/-	60000/-	5000/-
23.	Manju Sharma	65000/-	60000/-	5000/-
24.	Vijay Singh Godil	65000/-	60000/-	5000/-
25.	Adityan Kumar	65000/-	60000/-	5000/-
26.	Amandeep Kaur	65000/-	60000/-	5000/-
27.	Kiran Sharma	65000/-	60000/-	5000/-
28.	Aditi Sharma	65000/-	60000/-	5000/-
29.	Shalu Bhod	65000/-	60000/-	5000/-
30.	Jyoti Sharma	<u>65000/-</u>	<u>60000/-</u>	<u>5000/-</u>

151000=00

Audit Requisition No.30-31

**Dated:05.10.2015
(Bio Technology)**

Para-34: Non verification of Cash Book.

While checking the annual Account of computer Science for the year 2011-12 of NRI/Self Financing Scheme, it is noticed that cash Book of above fund has not been signed/verified by the Drawing and Disbursing Officer of that department. In the absence of which authenticity of income and expenditure entries recorded therein can not be ascertained. Therefore, annual account of NRI/Self Financing Scheme is returned with the observation to get the needful done and resubmit the same at the earliest for further checking/ certification in audit.

Audit Requisition No.32-33

**Dated: 06.10.2015
(Computerization)**

Para-35: Non-realization of Late Fee Fine amounting to Rs. 16000/- by UIIT Department.

While checking the record of income received by UIIT Department under NRI/Self Financing Scheme during the year 2011-12, it has been observed that late fee fine of Rs. 16000/- as detailed below at "B" was not realized from the concerned students contrary to instructions contained in prospectus for the year 2011-12.

Time schedule fixed for depositing fee without late fee was as detailed at "A" below failing which the provision was made to impose fine @ 5000/-. But scrutiny of record reveals that the department has realized late fee of Rs. 1000/- only against the prescribed rate of Rs. 5000/- in the prospectus which needs to be justified and responsibility for this loss may be fixed and the same may be made good from the appropriate source.

(A) Time schedule for depositing fee

1. 7th July to 21st July I, III, V & VII Semester
2. 7th December to 21st December II, IV, VI & VIII Semester

(B)

Sr. No.	Date of Depositing fee	Name of student	Basic Rate of fee	Fee & fine after due Date	Amount deposited with late fee of Rs. 1000	fine less realized
1.	(2)	(3)	(4)	(5)	(6)	
1.	04.01.2012	Anjana	32806	37806	33806	4000
2.	04.01.2012	Radhika	32806	37806	33806	4000
3.	04.01.2012	Sarika	32806	37806	33806	4000
4.	04.01.2012	Abhishek	32806	37806	33806	4000

Total = Rs. 16000/-

Audit Requisition No. 34-35

Dated: 07.10.15

(UIIT)

Para-36: Non-realization of advertisement charges share amounting to Rs. 60010/- by Bio-Technology Department.

With reference to payment made by cheque No. 416051 dated 2.08.2011 for advertisement bill No. 110500211 dated 30.05.2011 to Global Network Chandigarh amounting to Rs. 120012/- which was to be shared equally by 10 beneficiary institutions and shared amount @ Rs. 12002/- was required to be remitted to H.P. University.

On checking the relevant record, it was noticed that out of 9 Institutions excluding Department of Bio-Technology H.P. University only 4 institutions remitted their share @ Rs. 12002/- which have been duly accounted for in the book of accounts of NRI/Self Financing Scheme but advertisement charges share @ Rs. 12002/- from other 5 institutions amounting to Rs. 60010/- was not realized till date.

Reasons for not making efforts to realize the outstanding amount in time needs to be justified and recovery of expected amount with interest (which could have been earned if the above amount was received and deposited in Bank well in time), may be recovered immediately and compliance reported to audit.

Audit Requisition No. 36

**Dated: 08.10.2015
(Bio-Technology)**

Para -37: Non- accountal of Rs. 5000/- on account of sale proceed of prospectus by Bio-Technology Department.

While checking the record pertaining to revenue generated from the sale of prospectus by the Bio-Technology Department during the year 2011-12, it was observed that 450 No. of prospectus including (15 complementary copies) were shown issued out of total printed copies of 650 Nos. As per sale register of prospectus, 435 prospectus were sold for Rs.

492250/- as detailed below against which Rs. 487250/- were only accounted for in the bank resulted short accountal of Rs 5000/-

Sr. No.	Categories of Students	No. of prospectus sold	Rate		Revenue Generated
			Counter	By post	
1.	S/C & S/T	84	650	-	54600/-
		3	-	750	2250/-
2.	General	344	1250	-	430000/-
		4	-	1350	5400/-
Total					:492250/-
Amount accounted for in the Bank					:487250/-
Non-accountal in the Bank					: 5000/-

The short accountal of Rs. 5000/- needs to be justified failing which the same may be recovered from the appropriate source under intimation to audit. Moreover it may be ensured that the balance of 200 prospectus remained unsold on the stock which may be confirmed and certified by the concerned authorities so as to avoid any lapses/pilferage.

Audit Requisition No. 37

**Dated: 08.10.2015
(Bio-Technology)**

Para -38: Non-realization of late fee fine amounting to Rs. 29000/- by Bio-Technology Department.

Checking of record of income received by Bio-Technology Department under NRI/Self Financing Scheme reveals that the late fee fine @ 1000/- from 29 students of 2nd year against non-subsidized seats was not realized in accordance with the instructions contained in prospectus for the year 2011-12 (the detail of which is given below who deposited their fee after 7.7.2011 i.e. after due date.

Reasons for not complying with the specific provisions contained in the prospectus may be justified and responsibility for this loss may be fixed and the same may be made good from the appropriate source under intimation to audit.

<u>Sr. No.</u>	<u>Name of Student</u>	<u>Date of depositing fee</u>	<u>Late fee fine Due</u>
1.	Arzoo Sharma	06.08.2011	1000
2.	Neelam Gautam	13.07.2011	1000
3.	Gunjan Didwal	14.07.2011	1000
4.	Supriynaka	13.07.2011	1000
5.	Vandna Devi	14.07.2011	1000
6.	Rajni Kumari	14.07.2011	1000
7.	Sunny Banyal	06.08.2011	1000
8.	Pallavi	12.07.2011	1000
9.	Shiwani Verma	18.07.2011	1000
10.	Sushma Negi	15.07.2011	1000

11. Krishana	13.07.2011	1000
12. Nishant Kaushik	09.07.2011	1000
13. Parveen Chauhan	12.07.2011	1000
14. Priya Singh	-----	-----
15. Sunita Devi	13.07.2011	1000
16. Radhika Kashyap	11.07.2011	1000
17. Diksha Sharma	11.07.2011	1000

18. Swati Sharma	12.07.2011	1000
19. Deepak Kumar	13.07.2011	1000
20. Vandana	13.07.2011	1000
21. Vikaram Thakur	15.07.2011	1000
22. Abhishek Sharma	09.07.2011	1000
23. Manju Sharma	09.07.2011	1000
24. Vijay Singh Godil	11.07.2011	1000
25. Adityan Kumar	14.07.2011	1000
26. Amandeep Kaur	12.07.2011	1000
27. Kiran Sharma	20.07.2011	1000
28. Aditi Sharma	03.08.2011	1000
29. Shalu Bhod	04.08.2011	1000
30. Jyoti Sharma	14.07.2011	1000

Total = 29000/-

Audit Requisition No. 38

**Dated:08.10.2015
(Bio Technology)**

Para-39: Justification regarding maintenance of current account instead of Saving Account by Bio-Science Department.

While checking of annual account of Bio-Science Department for the year 2011-12, it has been found that money received under NRI Fund/Self Financing Scheme from time to time was kept in current account No. 10091436161 in State Bank of India, Summer Hill and no interest has been afforded by the Bank on deposited amount resulting loss of interest to the Department. Reasons for keeping the accumulated funds in current account instead of Saving Bank account needs to be justified and the loss occurred may be accounted for.

Audit Requisition No. 42

**Dated: 16.10.2015
(Bio Science)**

Para-40: Non accountal of interest earned on FDR in Annual Account for the year 2011-12 and Refund of TDS deducted for Rs. 1093/- by the bank.

While checking the investment made from NRI/SFS by the Economics Department, it is noticed that an amount of Rs. 1,00,000/- was invested on dated 3.01.2009 which was matured on 30.09.2011 with maturity value of Rs. 127662/- and the same was renewed on 25.10.2011 for Rs. 126569/- only after deduction of TDS for Rs. 1093/- by the SBI, Summer-Hill. But it has been

observed that the interest of Rs. 26569/- received on FDR has neither been accounted for in the cash Book of Economic Deptt. nor appearing in the Annual Accounts for the year 2011-12. Hence the accounts did not show the true and fair view. The interest received for Rs. 26569/- may now be accounted for in the cash Book and Annual Accounts be rectified accordingly under intimation to Audit. Moreover the TDS of Rs. 1093/- deducted on FDR by the Bank may also be got refunded from the Bank as the university being Educational Institution is exempted for the same and compliance be reported to audit in due course of time.

Audit Requisition No. 43

**Dated: 17.10.2015
(Economics)**

Para-41: Non accountal of FDR interest of Rs. 22640/- in cash Book and Annual Account for the year 2011-12 by English Deptt.

While certifying the annual account of English Department for the year 2011-12 it has been observed that the opening and closing Balance of short term deposit was shown as Rs. 266091/- where as a perusal of FDR Register and allied record reveals that the above amount was invested in three different FDR's on 24.03.2011 and matured on 24.03.2012 respectively as detailed below:-

FDR No.	Amount	date of	date of	Maturity	Interest
	Invested	investment	Maturity	amount	Earned
31144930974	133957	24.03.2011	24.03.2012	145355	11398
31144931435	66067	24.03.2011	24.03.2012	71688	5621
31144931253	66067	24.03.2011	24.03.2012	71688	5621
Total	266091		Total	288731	22640

Keeping in view the above position, the closing balance of short term deposit of said department should have been Rs. 288731/- as on 31.03.2012 instead of Rs. 266091/- and interest earned i.e. Rs. 22640/- was to be reflected in the receipt side of annual account of English Department for the year 2011-12 as well as in the cash Book. Thus, the annual account of English Department and Consolidated annual account of H.P. University as a whole is under casted by Rs. 22640/- due to non accountal of interest earned on FDR. Hence, the omission needs to be rectified in order to have a true and fair view of the annual accounts and compliance of the same be shown to audit.

Audit Requisition No. 44

**Dated: 17.10.2015
(English)**

Para-42: Short recovery of annual entry fee of Rs. 3216/- for the year 2011-12 by H.P. University Sports and Co-curricular Activity Council.

Annual entry fee amounting to Rs. 4824/- for the session 2011-12 @ Rs. 3/- per student has been received from Pandit Sant Ram Govt. College, Baijnath Distt. Kangra (HP) against total No. of 1608 students/participants through Bank draft No. 447464 dated 18.10.2011 where as in the 40th General meeting of H.P. University sports and curricular activity Council held on 2nd & 3rd August, 2011, the rates of annual entry fee was enhanced from Rs. 3/- to Rs. 5/- per student vide item No. 5 and as such recovery of annual entry fee was

to be effected at enhanced rates. Thus, by not effecting the recovery at enhanced rates, short recovery to the tune of Rs. (1608X5)-(1608X3)=3216 was detected in audit. No efforts for collecting this amount was made by the department till today. Hence reasons for not exercising internal check with regard to correctness of amount received may be justified and recovery of 3216 may be effected from the quarter concerned at the earliest and compliance thereof be shown to audit.

Audit Requisition No.45

Dated: 17.10.2015

(Sports and Co-curriculum Activity Council)

Para-43: Non Production of Utilization Certificate from Construction Division against deposited amount of Rs. 25,00,000/- by UIIT Department.

While checking the accounts of NRI/Self Financing Scheme of UIIT, it has been noticed that an amount of Rs. 25,00,000/- was transferred to Construction Division of H.P. University by the UIIT Department vide letter No. 1-17/2000-HPU/UIIT-Space, dated 29.11.2011 for the construction of UIIT Building. But the Utilization Certificate of said amount was not obtained from the construction Division till date. In the absence of which, it could not be ascertained that the amount has been utilized for the purpose for which it was sanctioned/issued or not. Therefore, requisite utilization certificate may be obtained from the quarter concerned and be shown in audit balance unutilized money, if any, may be got refunded under intimation to audit.

Audit Requisition No. 48

Dated: 17.10.2015

(UIIT)

Para-44: Retrenchment/Recoveries.

Retrenchment/recoveries to the tune of Rs. 38.37 lac were made during the period under report from various Bills, Payments Vouchers and retiral benefits and leave encashment etc. presented for pre- audit which were duly passed by the university authorities which apparently indicates that no proper/effective checks were exercised at the level of internal Branches, thus require adequate checks while processing the Bills/Claims especially retiral benefits in the concerned Branches so as to avoid irregular/excess payment in future.

Para-45: Conclusion:

Non Compliance/Settlement of Old Audit Para(s) have not only defeated the very purpose of the audit but also fails to bring the accountability and transparency of the organization besides suffering losses on account of non recoveries etc. There are 1489 number of audit para(s) outstanding for settlement and no serious efforts have been made for the settlement. Therefore, the attention of the authorities is invited for taking appropriate actions to settle the old outstanding para(s) expeditiously.

Sd/-

**Joint Controller (Audit)
Resident Audit Scheme
H.P. University, Shimla-05**

Sd/-

**Director-cum-Examiner
Local Audit Department
Himachal Pradesh, Shimla-9.**

**.Note:- Audit Report was issued vide this office letter No. Fin(LA)H(2)
C(15)(14)52/82-Vol-20-484-487 dated 21-01-2016.**

Annexure-I

Para settled during finalization of Audit Report for the year 2011-12

Sr. No.	Period of Audit Report	Para No.	Remarks
1.	2010-11	Para - 4	Settled
2.	----do----	Para - 11.10(1)	----do----
3.	----do----	Para - 11.11	----do----
4.	----do----	Para - 22	----do----
5.	----do----	Para - 23	----do----

Anexure-II

Unsettled/Outstanding paras upto 2011-12

(Referred to Part-I of Audit Report of H.P. University for the year 2011-12)

Sr. No.	Period of Audit Report	Details of outstanding paras		No. of Paras	Total
		From	To		
1.	27.07.70 to 31.03.1971	1 12 23	10 19 29	10 8 7	25
2.	1971 to 72	1 13 26	5 16,17,2 3,24 34 40	5 5 9 5	24
3.	1972 to 73	1 13 18 28 30 34 39 48,50,52,54,55 57 64,65,67&69	8 16 24 - 32 37 43 - 62 -	8 4 7 1 3 4 5 5 6 4	47
	Main University	1 29	27 36	27 8	35
4.	1973-74 Director ICDEOL	1	38	38	38
5.	1974-74 main university	1 10,12,13,15,16,18 28,29,30,33,&36	4 -	4 11	15
	Director ICDEOL	1	39	39	39
6.	1975-76 main university	1 10,12,13,15,16,18,28	15	15 11	

		29,30,33,&36		4	30
	Director ICDEOL	1	34	34	34
7.	1976-77 main university	1	42	42	42
	Director ICDEOL	1	39	39	39
8.	1977-78 main University	1	51	51	51
	Director ICDEOL	1	36	36	36
9.	1978-79 main University	1	59	59	59
	Director ICDEOL	1	29	29	29
10.	1979-80 main University	1 71	69 75	69 5	74
11.	1980-81 main University				
	Director ICDEOL	1 67	65 68	65 2	67
12.	1981-82	11(G)26	2	2	2
13.	1982-83	30	1	1	1
14.	1983-84	13 17	14 18	2 2	4
15.	1984-85	12,20,22(b)&22(c), 23 &28	-	5	5
16.	1985-86	12&21(b)	-	2	2
17.	1986-87	3,11(b),12,13,16&24(A)	-	6	6
18.	1987-88	11 15,17,18,20,22, 23 27,29&31	13 - 25 -	3 5 3 3	14
19.	1988-89	8 15 21 34&36	- 17 - -	1 3 1 2	7
20.	1990-91	8(ch),9(s),14,15(k),18,21, 29(K)&29(kh)	-	4 2 1	7
21.	1991-92	12 17&18 20&23 30 35 & 39 40	- - - 32 - 48	1 2 2 3 2 9	19
22.	1992-93	11 17(k, KH)	13 -	3 1	

		18 23,24 & 26 30,32,33 &39	19 - -	2 3 4	13
23.	1993-94	7,13,15,16,18,23 &24, 28(2)(k), 28(2)(KH),28(2)(7)(G) & 28(GH)	- -	7 1	8
24.	1994-95	11,16,17,20,22,24&25, 27 &29	- -	7 2	9
25.	1995-96	8,9,10,11,12,15,16,17, 18&20 27 38,39 &42 48 53 &54	- 33 - 50 -	10 7 3 3 2	25
26.	1996-97	8 12 16,18 & 24 30 38 43 46 51,53,55,60&61 63 69,71 &72	10 14 - 34 41 - 49 - 67 -	3 3 3 5 4 1 4 5 5 3	36
27.	1997-98	3(KH,G,V,GH) 8(K,KH) 14,19,21,22,24,25,27 28,30,33 & 34 36 41 44 48 52,54,55,57,58 & 59 61 63	- - - 39 43(3) 46 50 - - 66	1 1 11 4 3 3 3 6 1 4	37
28.	1998-99	9	30	22	22
29.	1999-2000	5,7 & 10(3) 11 20	- 18 31	3 8 12	23

30	2000-2001	6(2)(C to F), 6(3)(A to AF) & 6(4)(AB), 7(1) 9(1,2) 13 - 23(1 to 8), 24(1 to 9) 25(K,KH)(2 to 4) & 26(K& KH) 27(1) 39 & 41 43 46(1 to 3), 47(1 to 4), 48(1) 51	- - 8(3) 12 22(KA to YAN) - 37 - 45 (K,KH) & (G) - 50(3) 119	1 2 4 10 4 11 2 3 2 3 69	111
31.	2001-2002	6 12 24 29	10 22 27 140	5 11 4 112	132
32.	2002-2003	9 29	25 85	17 57	74
33.	2003-04	7 17 21 46 52	15 19 44 50 61	9 3 24 5 10	51
34.	2004-05	5 10 13 16 20 25 32 40 & 42 44	8 11 14 17 23 29 38 - 49	4 2 2 2 4 5 7 2 6	34
35.	2005-06	5 17 24 32 38	15 22 30 36 48	11 6 7 5 11	40
36.	2006-07	Part-I I(i) &(iv) to I(viii) Part-II	- -	1 1	

		1 2(a),2(b),2(b)(3), 2(b)(4), 2(b)(5), 2(d)(1),2(d)(2), 2(d)(3)(I to III), 2(d)(4), 2(d)(5)(I & II),2(d)(6), 2(d)(7)(1 to iv), 2(d)(8), 2(e)(2) & 2(e)(iii to v), 6 & 7 9 14 16 23(I to 23(5) 24 & 26 27	- 12 - 22 - - 29 34 31	1 2 4 1 7 1 2 3 4	27
37.	2007-08	2,4,5 to 10,12 to 15, 18,19,21,22,24 to 26, 28,30,31,33 to 36			26
38.	2008-09	2(a) to 2(c), 2(d)(I)to (5),2 (e),4 to 17, 19 to 24, 26 & 27			31
39.	2009-10	2(1), 3(b) (ii), 3(c), 3(f),6(a), 7	2(2) 6(P) 24	2 1 1 16 18	39
40	2010-11	2, 3, 5, 6, 7, 8, 9, 10, 11 (except 11.10 (1) & 11.11), 12, 13, 14, 15, 16, 17 , 18,19,20,21,24, 25,26,27, 28	----	-----	24
				Total	1513

- The latest position of all outstanding audit paras from 1970-71 to 2010-11 in Annexure-II.
- Paras settled during finalization of Audit Report for the year 2011-12 in Annexure-I.

