

***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 2013-2014.***

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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 w.e.f 04/1981 to 03/2013.
3. Part-II of the report deals with the financial position, Grants-in-Aid received from H.P. Govt. & Govt. of India and findings of pre & post audit of University accounts for the financial year 2013-14.
4. The latest position of all outstanding audit paras from 1981-82 to 2012-13 is given in annexure-“A-II” of this report.

## **Audit and Inspection Report for the year 2013-14**

### **Executive Summary**

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

<b>Sr. No.</b>	<b>Designation</b>	<b>Name</b>	<b>Period</b>
<b>1.</b>	<b>Vice Chancellor</b>	<b>Prof. A.D.N. Bajpai</b>	<b>01.04.2013 to 31.03.2014</b>
<b>2.</b>	<b>Registrar</b>	<b>Sh. Sumit Khimta (HPAS)</b>	<b>01.04.2013 to 09.06.2013</b>
		<b>Prof. Mohan Jharta (Additional Charge)</b>	<b>10.06.2013 to 31.03.2014</b>
<b>3.</b>	<b>Finance Officer</b>	<b>Sh. Prithi Chand Sharma Controller (F&amp;A)</b>	<b>01.04.2013 to 01.09.2013</b>
		<b>Sh. Diwakar Kamal</b>	<b>02.09.2013 to 31.03.2014</b>

### Serious Irregularities detected during the Audit for year 2013-14

Sr. No.	Particulars	Para No.	Amount ₹ in lac
1.	Non accountal of FDR's interest in the books of accounts (NRI and Other Account).	5.4	26.59
2.	Less accountal of Income of NRI Fund (Regional Centre and School of Legal Studies Dharamshala).	5.5	112.24
3.	Less accountal Expenditure of NRI Fund (Regional Centre and School of Legal Studies Dharamshala).	5.5	91.98
4.	Less Credit of FDR interest.	5.6	0.26
5.	Difference in closing balance of FDR's NRI and Student Funds.	5.7	98.33
6.	Difference in Other Accounts (Regional Centre and School of Legal Studies Dharamshala).	5.8	58.19
7.	Non Accountal of Practical Fee (Law Department PG Centre) in consolidated Annual Accounts.	5.9	10.46
8.	Non Production of Utilization Certificates.	5.10	236.18
9.	Non /Short realization of Student Fees.	5.13	8.15
10.	Less Transfer of NRI Funds to Revenue Account and Corpus Fund.	5.14	25.85
11.	Non refund of TDS.	5.15	4.28
12.	Short Credit of Valuables Student Fund ICDEOL (2011-12).	5.16	1.72
13.	Non-realization of share of advertisement charges (Bio-technology Deptt.).	5.17	0.66
14.	Less accountal of Income from sale of prospectus in the Annual Account.	5.21	0.13
15.	Non reimbursement of Salary from NRI Fund to Revenue Account.	5.24	18.42
16.	Non adjustment of Temporary Advances.	6	869.08
17.	Recurring loss to the Transport wing.	8	704.56
18.	Loss on account of providing Hostel facilities.	9	1361.16
19.	Loss on account of Examination activities.	10	339.74
20.	Loss on account of running cost of Construction Division.	11	1137.91
21.	Less accountal of works expenditure in annual account.	11.1	23.64
22.	Late credit of Pension Contribution to the Pension Fund.	12.1	6.48
23.	Non refund to Gratuity Fund.	13.1	22.00
24.	Late credit of Gratuity Contribution.	13.2	3.24

25.	<b>Irregular payment to M/S Perfect Color Digital Prints Pvt. Ltd. Gurgaon.</b>	20	9.77
26.	<b>Non forfeiture of earnest money.</b>	21	1.00
27.	<b>Irregular purchase of furniture and furnishing items (Education Deptt.).</b>	22	5.15
28.	<b>Irregular payments of Secretariat pay including allowances.</b>	25	180.73
29.	<b>Non verification/certification of receipt on account of counseling and affiliation fee for want of relevant record.</b>	26	358.56
30.	<b>Retrenchment / Recoveries.</b>	28	18.43

**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 2012-13.**

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 outstanding 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.

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

	enquiry for fixing the responsibility against the persons at fault.		
15.	Short realization of late admission fee amounting to ₹ 12.64 lac and fee fund amounting to Rs. 12.6 lac.	13& 14	2005-06
16.	Loss of interest of ₹ 4.16 lac due to investment for very short term period.	18	2005-06
17.	Loss of interest due to keeping heavy amount of ₹ 93.77 lac and ₹ 70.53 lac in saving/current account.	20 &21	2005-06
18.	Loss of interest of ₹ 1.27 lac due to clubbing of FDR of ICDEOL which were matured on different dates.	22	2005-06
19.	Loss of interest of ₹ 0.95 lac , ₹ 0.79 lac and ₹ 0.71 lac on FDRs.	24,25&26	2005-06
20.	Non recovery of shop rent of ₹ 1.01959	Main(IV)	2006-07
21.	Difference of ₹ 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 ₹ 1.13637/-.	16	2006-07
25.	Recovery of ₹ 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 ₹ 32.983/- on account of postal charges by the Controller of Examination wing.	13	2007-08
27.	Non recovery of excess payment of ₹ 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 ₹ 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 ₹ 49093.00 in ICDEOL student fund account.	2(e)(III)	2008-09
31.	Irregular and excess payment of ₹ 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 ₹ 1.28000/- to teachers of ICDEOL.	26	2008-09
33.	Irregularities in the Advance bill No. 7675 dated 2.2.2009 amounting to ₹ 2500000/- on account of printing of answer for the year 2008-09.	23	2008-09
34.	Income tax wrongly deducted at source amounting to ₹ 416589.000 from the proceeds of FDRs by the Union bank of India.	26	2008-09
35.	Loss of interest of ₹ 415638.00 due to investment for very short period.	27	2008-09.
36.	Non inclusion of various funds amounting to ₹ 426.69 lac in the annual accounts of the University for the year	3 (b)(i)	2009-10



	2009-10		
37.	Non credits of valuables to bank account No. 10091435340 (State bank of India) worth ₹ 4.58 lac remitted during 02.04.08 to 24.03.09	3 (b) (ii) (7)	2009-10
38.	Short realization of interest of ₹ 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 ₹ 34.00 lac p.a. approximately on University exchequer.	12	2009-10
40.	Suspected loss of Stock /Store worth ₹ 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 ₹ 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 ₹ 7.38 lac to the Book Adjustment Account.	3.1.7	2010-11
45.	Short Accountal of Examination fee ₹ 173.03 lac received by way of valuables i.e. IPO's and Bank Drafts.	3.1.8	2010-11
46.	Loss of interest ₹ 10.63 Lac due to non-application of Financial prudence.	14(3)	2010-11
47.	Deficit of ₹ 60.21 Lac in the GPF Account	14(5)	2010-11
48.	Suspected misutilisation of UGC Grant-in-Aid amounting to ₹ 115.82 Lac.	3.1.4	2011-12
49.	Irregular transfer of Student funds ICDEOL amounting to ₹ 1432.87 Lac to Main Account of HP University.	16	2011-12
50.	Overpayment of pay and allowances amounting to ₹ 5 Lac to Cooks ( 14 in Number)	20	2011-12
51.	Short realization of fee amounting to ₹ 1.51 Lac from students by Bio-Technology department.	33	2011-12
52.	Non-realization of advertisement charges (share) amounting to ₹ 0.60 Lac by the Bio-Technology department.	36	2011-12
53.	Irregular deduction of Tax at source ₹ 1.75 Lac.	12(B)	2012-13
54.	Credit of BD's and IPO's ₹ 0.48 Lac etc. not given by the Bank.	15	2012-13
55.	In fructuous payment of ₹ 3.12 Lac on account of personal accidental insurance scheme.	17	2012-13
56.	Loss of ₹ 0.77 Lac to university exchequer due to purchase of stationery articles on exorbitant rates.	20	2012-13
57.	Irregular transfer of Student Funds ₹ 811.05 Lac from ICDEOL to Main Account of HP University.	25	2012-13

58.	Non production of record relating to affiliation/continuation fees ₹ 175.91 Lac.	26	2012-13
59.	Irregular transfer ₹ 4.25 Lac from NRI fund (department of chemistry) to UGC SAP Project.	27	2012-13
60.	Non-recovery ₹ 0.76 Lac on account of share of advertisement charges from Private Colleges.	35	2012-13
61.	Short realization of late fee fine ₹ 0.29 Lac (Bio-Technology Department).	37	2012-13
62.	Loss of ₹ 0.53 Lac to the University exchequer due to non adhering UGC Guidelines regarding refund of fees.	40	2012-13

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

<b>Period 1.04.2013 to 31.03.2014</b>
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**Part-I**

**Latest position of old audit para's**

There were 1550 old audit Para(s) outstanding for settlement and 735 old paras were got settled/deleted by the University during finalization of audit report for the year 2013-14. The detail of settled and unsettled audit paras for the period 1981-82 to 2012-13 is exhibited at Annexure-A-I & A-II respectively. Therefore, immediate attention of the authorities is invited to take necessary action for settlement of pending Audit paras.

**Part –II**

**Para-I: Preliminary**

The audit and inspection of Accounts of H.P. University, Summer-Hill, Shimla-5 for the period 2013-14 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 presented by Sh. Padam Singh Kanwar, Joint 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 consolidated Annual Accounts of H.P. University, Shimla-5 for the period 2012-13 and 2013-14 is as under:

(₹ in Lac)

Sr. No.	Particulars	2012-13	2013-14
<b>1.</b>	<b>Opening Balance</b>		
(a)	Main Account	4198.85	5543.57*
(b)	NRI Scheme	2298.67	2516.19
(c)	Others	7805.27	7822.04
	<b>Total</b>	<b>14302.79</b>	<b>15881.80</b>
<b>2.</b>	<b>Grants</b>		
(a)	H.P. Govt.	8947.50	6520.50
(b)	Centre Govt.	90.76	111.58
(c)	UGC	1433.05	536.47
(d)	Other Sources	430.20	699.01
	<b>Total</b>	<b>10901.51</b>	<b>7867.56</b>
<b>3.</b>	<b>Domestic Income</b>		
(a)	Income from fee	3488.02	4672.67
(b)	NRI/SFS	850.73	2251.68
(c)	Others (Student Fund)	49.45	54.66
(d)	DEBT, DEPOSIT AND ADVANCES	630.28	25.79
	<b>Total</b>	<b>5018.48</b>	<b>7004.80</b>
<b>4.</b>	<b>Grand total of (1+2+3)</b>	<b>30222.78</b>	<b>30754.16</b>
<b>5.</b>	<b>Expenditure</b>		
(a)	Main Account	13298.02	11036.71
(b)	NRI Account	633.21	1585.51
(c)	Other	32.69	73.88
	<b>Total</b>	<b>13963.92</b>	<b>12696.10</b>
<b>6.</b>	<b>Closing Balance (4-5)</b>		
(a)	Main Account	5920.64	7072.88
(b)	NRI Account	2516.19	3182.36
(c)	Other	7822.03	7802.82
	<b>Total</b>	<b>16258.86</b>	<b>18058.06</b>

\*The certified closing balance of main account for the year 2012-13 was ₹ 592064889 whereas after making following adjustments of (-) ₹ 37707788 as conveyed vide Assistant Registrar (Comp.) letter No.4-40/HPU/Fin/Comp./Annual Accounts/2012-2013/Vol.-II dated 21.10.2016, the opening balance for the year 2013-14 is taken as ₹ 554357101.

Sr. No.	Particular	Amount in ₹	Effect on Closing Balance
1.	Expenditure incurred against the Fund Transfer to Noida was not accounted for in the Annual Account during the year 2007-08.	40940440	(-) ₹ 40940440
2.	Receipt of Library Security was not accounted for in the Annual Account during the year 2007-08.	1677707	(+) ₹ 1677707
3.	Receipt of FDR was not accounted for in the Annual Account during the year 2007-08.	2810866	(+) ₹ 2810866
4.	Expenditure from ICDEOL Revenue Account was not accounted for in the Annual Account during the year 2008-09.	194950	(-) ₹ 194950
5.	Excess accountal of interest on FDR of Construction Division during the year 2008-09.	722992	(-) ₹ 722992
6.	Excess accountal of income of construction division.	606347	(-) ₹ 606347
7.	Excess receipt accounted for in Main Account.	1072	(-) ₹ 1072
8.	Excess accountal of Miscellaneous Receipt of Construction Division.	29169	(-) ₹ 29169
9.	Less accountal of receipt in Revenue Account during the year 2008-09.	1756	(+) ₹ 1756
10.	Less accountal of receipt in the Revenue Account during the year 2008-09.	296853	(+) ₹ 296853
	Total		(-) ₹ 37707788

### **Para-2.1: Income**

The income of the institute mainly comprises of grant-in-aid from H.P. Government, Central Government, UGC, income from fees, NRI/SFS and Student Funds. During the year 2013-14 total grant of Rs. 7867.56 lac have been received by the

institute from Himachal Pradesh Government, Centre Government and UGC etc. and Rs. **7004.80** lac were generated from domestic resources i.e. fee from students, NRI/SFS, student funds and debit, deposit and advances. The domestic income of the institute during the year under report has registered an increase of Rs. 1986.32 lac over the income of the previous year 2012-13. The increase in domestic income during current year is due to increase in NRI/SFS fee, receipt of interest on FDR's, increase in miscellaneous receipt etc. The institute still remains dependent on Government grant-in-aid. It is high time for the authority to mobilize its resources to commensurate with its ever growing expenditure so as to make the institute self dependent.

#### **Para-2.2: Expenditure**

During the year under report an expenditure of Rs. **12696.10** lac was incurred by the institution from main account, NRI account and from others account (Student fund) which is 9.08 percent below the expenditure of the previous year. The income and expenditure of the institute is under the purview of pre/post audit as per H.P. Govt. notification No. Fin(LA)H(2)C(15)XIV-106/87 dated 31.07.2004 and 11.08.2004 and the same was admitted after careful examination but some expenditure which was not found admissible had to be admitted under observations due to the reasons of committed liabilities on account of contracts or the decisions of the Executive Council. Some decisions of the Executive Council were found not in accordance to the provisions of rules and acts framed by superior legislation/Govt. instructions. It would be in fitness of things that all issues while presented in the Executive Council may be examined thoroughly by the administration keeping in view the government instructions relating to the issues. The economy instructions issued by the State government are not being observed in letter and spirit e.g. Air Travel and use of Taxi including personal car are being allowed frequently. The conveyance allowance and reimbursement of hotel while on tour is being paid over and above the rates approved/allowed by the Govt. for its employees and purchases are also not found effected strictly as per rules. Therefore, the following steps are suggested for consideration of the University management in order to revamp the financial position of the institution and to avoid irregular and wasteful expenditure.

1. Mobilization of resources to strengthen domestic income.

2. Observance of economy instructions.
3. To provide transport/hostel facilities on no profit no loss basis.
4. Judicious utilization of existing man power.
5. Out sourcing of Allied Services.
6. Better Management of NRI/SFS and Student Funds.

**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 2013-14 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- 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: Irregularities in the Annual Accounts.**

**Para-5.1:** The provision of Section 29 of H.P. University Act, 1970 is still not adhered to in spite of observation made in the Annual Accounts for the year 2001-2002 to 2012-13. The reasons as explained to amend Section 29(1) for omitting word of balance sheet cannot be accepted until and unless it is amended.

**Para-5.2:** The Annual Accounts for the year 2013-14 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 record is preserved for permanent record.

**Para-5.3: Closing balance as on 31.03.14 :-**

1.	Revenue Account	₹ 707288473
2.	NRI/Self Financing Scheme	₹ 318236169
3.	Other Accounts	₹ 780281788
	<b>Total</b>	<b>₹ 1805806430</b>

**Para-5.4: Non accountal of FDR's interest ₹ 26.59 Lac in the books of accounts (NRI and Other Account)**

While auditing NRI accounts and other accounts (Student Fund) for the year 2013-14 it is observed that interest earned on the FDR's made from NRI and student funds was not accounted for in the Annual Account submitted for certification. An interest of ₹ 2659393 on FDR's was earned during the year 2013-14 as per detail given below:-

SN	Name of Department	Name of Fund	Interest earned on FDR (in ₹)	Audit Requisition No. & Date
1.	HPU Centre for Evening Studies	Student Fund	1275890	63 dt. 13.12.16
2.	MTA Department	NRI	1136004	82 dt. 21.12.16
3.	Per Examination Coaching Centre	Student Fund	87303	100 dt. 03.01.17
4.	Economics Department	NRI	67319	NIL
5.	Journalism Department	NRI	92877	NIL
<b>Total</b>			<b>2659393</b>	

Therefore, the interest of ₹ 2659393 was not taken in to account while certifying the annual account of the above departments hence, less accountal of interest need to be accounting for in the books of accounts.



**Para-5.5: Less accountal of Income and Expenditure of ₹ 112.24 Lac and ₹ 91.98 Lac respectively in NRI Fund (Regional Centre and School of Legal Studies Dharamshala) for the year 2013-14.**

During certification of NRI Account of Regional Centre and School of Legal Studies Dharamshala for the year 2013-14, it is noticed that there is a less accountal of Income and Expenditure of ₹ 112.24 Lac and ₹ 91.98 Lac respectively in NRI Fund as per detail given below which needs to be reconciled unless justified.

Particular	Figures certified from the Book of NRI Account of RC and SLS Dharamshala ( in ₹)	Figures shown in the annual Account 2013-14 ( in ₹)	Difference ( in ₹)
Income during the year	22,00,000	10,37,500	11,62,500
Intt. Saving	1,96,313	1,34,994	61,319
Fund Transferred from ICDEOL	1,00,00,000	Nil	1,00,00,000
Total	1,23,96,313	11,72,494	1,12,23,819
<b>Expenditure</b>			
Transferred to Electricity Board for SOP	18,28,706	12,91,840	5,36,866
Transferred to HIMUDA	86,60,840	Nil	86,60,840
Total	1,04,89,546	12,91,840	91,97,706

**Audit Requisition No. 112**

**Dated 10-01-2017**

**Para-5.6: Less Credit of FDR interest Rs. 0.26 Lac.**

While auditing main Account (FDR's) it is observed that an amount of ₹ 13711374 was invested vide FDR No. 3261341303 on 09.01.2013 for period of one year and ninety days @ 8.75%. On maturity the State Bank of India had credited ₹ 14987674 whereas the actual amount of maturity worked out for ₹ 15013515. Resulting thereby less credit of interest ₹ 25841 (15013515-14987674). Therefore, the matter may be taken up with the bank for recovering less interest on the above said FDR.

**Para- 5.7: Difference in closing balance of FDR's ₹ 98.33 Lac in NRI and Student Funds.**

While auditing the NRI and student fund account of the following departments for the year 2013-14 it is noticed that the closing balance of FDR's as per books of accounts was ₹ **43457301** whereas in the annual accounts, the closing balance of FDR was shown as ₹ **33623946**, resulting thereby a difference of ₹ **9833355** in the closing balance of FDR, which needs justification unless necessary correction in the annual account is made.

SN	Name of Department	Name of Fund	Closing Balance of FDR's as per books of account (in ₹)	Closing Balance of FDR's as shown in the annual account (in ₹)	Difference (in ₹)	Audit Requisition No. and Date
1.	HPU Centre for Evening Studies	Student Fund	9223335	9355206	-131871	65 dt. 13.12.16
2.	University Institute of Legal Studies, Shimla-4	NRI	34233966	24268740	9965226	49 dt. 08.12.16
<b>Total</b>			<b>43457301</b>	<b>33623946</b>	<b>9833355</b>	

**Para-5.8: Difference of ₹ 58.19 Lac in Other Accounts (Regional Centre and School of Legal Studies Dharamshala) for the year 2013-14.**

While auditing the Other Accounts of Regional Centre and School of Legal Studies Dharamshala it is noticed that there appears a difference of ₹ 5818517 in the account as per detail given below.

Particulars	Figures certified from Books of Accounts (RC & SLS) (in ₹)	Figure shown in the Other Account of RC and SLS (in ₹)	Figure shown in the main Account of University (in ₹)	Total Accountal in the Annual Account (in ₹) (3+4)	Difference (in ₹)
1	2	3	4	5	
<b>Opening Balance</b>					
As per Cash Book	2608700.96	Nil	2181015.96	2181015.96	427685

FDR	4605487	Nil	Nil	Nil	4605487
Total	7214187.96	Nil	2181015.96	2181015.96	5033172
<b>Receipt during the year</b>					
Regional Centre	899298	Nil	660699	660699	238599
SLS	230098	Nil	230098	230098	Nil
Intt.(saving  )	112567	Nil	90639	90639	21928
Intt. (FDR)	562618	Nil	Nil	Nil	562618
Total	1804581	Nil	981436	981436	823145
<b>Expenditure</b>					
Regional Centre	1026468	Nil	988668	988668	37800
Net Difference					5818517

**Note:- ( The figure shown in the Other Account of Regional Centre and School of Legal Studies Dharamshala supplied to Audit was also included in the figures of Main Account of the University. Therefore, figures under column 3 have been taken as nil.)**

Therefore, the difference in figures of Other Account certified from the books of accounts of Regional Centre and School of Legal Studies Dharamshala and figures shown in the main account of H.P. University needs to be reconciled / accounted for under intimation to Audit.

**Audit Requisition No. 113      Dated 11-01-2017**

**Para-5.9: Non Accountal of Practical Fee ₹ 10.46 Lac of Law Department PG Centre in consolidated Annual Accounts.**

Practical Fee collected from students of LLB & LLM (Law deptt. PG Centre) was kept in saving Bank Account No. 3008755761-5 of State Bank of India, Summer-Hill, Shimla-05. The account was opened on 03.11.2006 and the closing balance including interest upto 31.03.2014 in the said account was ₹ 1046112. From the perusal of a consolidated Annual Account for the year 2013-14, it is noticed that the Practical Fee has not been accounted for in the consolidated Annual Accounts. The reasons for not accounting practical fee in the Consolidated Annual Accounts needs to be informed besides taking necessary action in the matter.

**Para-5.10: Non Production of Utilization Certificates of ₹ 236.18 Lac.**

During the certification of Annual Accounts (NRI/SFS and Student Fund) for the year 2013-14 of the following departments, it was noticed that an amount of ₹ 236.18 was transferred to the executive Engineer, Construction Division, HPU Shimla-171005/H.P. Housing Board/ HP State Electricity Board for execution of various works. The utilization certificates against the amount transferred were not found in the record produced to audit and in absence of which it could not be ascertained whether the transferred amount had been fully utilized or not. Therefore, necessary certificates may be obtained from the concerned authority along with unutilized amount if any and be shown to audit.

SN	Name of Department	Name of Fund	Amount Transferred for execution of works (₹ in Lac)	Audit Requisition No. and Date
1.	UIIT	NRI/SFS	29.56	5 dt. 29.09.2016
2.	UILS	NRI/SFS	31.11	51 dt. 08.12.2016
3.	Bio-Technology	NRI/SFS	16.87	69 dt. 14.12.2016
4.	UILS	NRI/SFS	1.41	71 dt. 14.12.2016
5.	IMS	NRI/SFS	30.82	78 dt. 19.12.2016
6.	UIIT	NRI/SFS	121.96	98 dt. 29.12.2016
7.	PECC	NRI/SFS	3.15	102 dt. 03.01.2017
8.	HPUS&CAC	Other Account	1.30	104 dt. 03.01.2017
		Total	236.18	

**Para-5.11:** The Annual Account (Other Accounts) of P.G. Centre including Law Department could not be checked and verified in audit since the account was not prepared and submitted to the university by the concerned department despite repeated request. The reasons for non-submission of account need to be explained.

**Para-5.12:** The valuation of fixed assets have not been done and taken in to account since inception of university which is required to be updated now on priority in order to have fair and correct position of annual accounts.

**Para-5.13: Non /Short realization of Student Fees ₹ 8.15 Lac.**

While auditing NRI/Student Fund Account of the following departments for the year 2013-14 it was noticed that Student Fee including Late Fee amounting to ₹ 8.15 Lac either was not realized or short realized. The detail of non/short realization of student fee is as under:

SN	Name of Department	Name of Fund	Non/short realization of Student Fee (₹ In Lac)	Audit Requisition No. and Date
1.	Bio-Technology	NRI/SFS	0.11	35 dt. 26.11.2016
2.	UCBS	NRI/SFS	7.89	59 dt. 12.12.2016
3.	UILS	NRI/SFS	0.11	61 dt. 12.12.2016
4.	UIIT	NRI/SFS	0.04	76 dt. 15.12.2016
		Total	8.15	

Therefore, non/short realization of fee including late fee needs to be recovered unless justified.

**Para-5.14: Less Transfer of NRI Funds ₹ 25.85 Lac to Revenue Account and Corpus Fund .**

While auditing NRI Accounts of the following departments for the year 2013-14 it was observed that in accordance with HP University Notification No. 1-14/2010/HPU(Budget) dated 6-02-2010, 60% (50% to HPU Revenue Account and 10% to Pension Corpus Fund) of the total income generated under NRI/SFS scheme was to be transferred whereas an amount of ₹ 25.85 Lac was less transferred to HPU Revenue account and Pension Corpus Fund during the year 2013-14 as per detail given below :

SN	Name of Department	Less(-)/Excess (+) transfer (₹ in Lac)	Audit Requisition No. and Date
1.	RC Dharamshala	(+) 5.09	80 dt. 21.12.2016
2.	Law Deptt.	(-) 2.33	84 dt. 22.12.2016
3.	Commerce Deptt.	(-) 4.38	86 dt. 22.12.2016
4.	MTA	(-) 0.36	88 dt. 22.12.2016
5.	Computer Science	(-) 10.73	90 dt. 22.12.2016
6.	Bio-Technology	(-) 09.78	96 dt. 27.12.2016
7.	Pre-Examination Coaching Centre	(-) 03.36	108 dt. 04.01.2017
	Total	(-) 25.85	

Therefore, an amount of ₹ 25.85 Lac was less transferred to HPU Revenue Account and Corpus Fund from NRI Funds which was a clear cut violation of notification stated above hence the less transfer of funds needs to be transferred unless justified.

**Para-5.15: Non refund of TDS ₹ 4.28 Lac.**

While auditing NRI/Other Accounts of the following departments for the year 2013-14 it was observed that an amount of ₹ 4.28 Lac was deducted at source on account of TAX from maturity value of fixed deposits made by the departments the detail of which was as follows but no serious efforts were made by the departments till date to get the refund of TDS.

SN	Name of Department	Amount of TDS (₹ in Lac)	Audit Requisition No. and Date
1.	IMS	0.55	38 dt. 26.11.2016
2.	HPUCES	3.73	44 dt. 29.11.2016
	<b>Total</b>	<b>4.28</b>	

Therefore, the refund of TAX may be ensured by taking up the matter with the concerned bank and the audit may be informed accordingly.

**Para-5.16: Short Credit of Valuables ₹ 1.72 Lac Student Fund ICDEOL  
(2011-12).**

While checking the daily collection register of valuables for the year 2011-12, it was noticed that total amount of valuables received in the month of 8/2011 were ₹ 50,80,900/- out of which valuables amounting to ₹ 32,68,005/- deposited in PNB Chailley for collection and valuables ₹ 12,89,830/- deposited SBI Summer Hill in Revenue Account and rest of valuables amounting to ₹ 5,23,065/- deposited in SBI (Student Fund) Account, but scrutiny of Bank Statement of Student Fund revealed that SBI has given credit of ₹ 3,51,000/- only during the year 2011-12 resulting thereby a short credit of ₹ 1,72,065/- in the bank account. Therefore, the credit of ₹ 1,72,065/- in bank account may be shown to audit.

**Audit Requisition No. 17**

**Dated 07-10-2016**

**Para-5.17: Non-realization of share of advertisement charges ₹ 0.66 Lac.**

A payment of ₹ 77416.00 was made to m/s Global network Chandigarh vide cheque No. 565102 dated 05.06.2013 against advertisement bill No. 1204 dated 05.06.2013 which was to be shared equally by 7 beneficiary Institutions by remitting ₹ 11059 to Bio-technology department of H.P. University Shimla-05.

On checking the relevant record, it was noticed that out of 7 institutions excluding department of Bio-technology H.P. University, only 1 institution remitted its share of ₹ 11059. The advertisement share @ ₹ 11059 from other 6 institution amounting to ₹ 66354 was not realized till date as per detail given below:

<b>Sr. No.</b>	<b>Name of institutions</b>	<b>Amount due</b>
1.	Central Research Institute Kasauli H.P.	11059.00
2.	Abhilashi Institute of Life Sciences Mandi.	11059.00
3.	Bhojia Institute of Life Sciences Bhud (Baddi) Solan.	11059.00
4.	Himachal Institute of Life Sciences Panta Sahib, Sirmour.	11059.00
5.	Indian Institute of Education Hari Devi , Ghanatti, Shimla.	11059.00
6.	<u>Gautam College, Hamirpur</u>	<u>11059.00</u>
<b>Total</b>		<b>66354.00</b>

Therefore, the reasons for not making sincere efforts to realize the outstanding amount in time, needs to be intimated besides making recovery immediately and compliance thereof be shown to audit.

**Audit Requisition No. 32**

**Dated 25-11-2016**

**Para-5.18: Short realization of canteen rent ₹ 0.07 Lac.**

While auditing the annual account of the University Institute of Legal Studies, Shimla-4 for the year 2013-14, it was noticed that an amount of ₹ 27000 was to be realized during the year 2013-14 on account of canteen rent @ ₹ 10000, Security ₹ 5000 (Refundable) and Electricity including Water charges ₹ 12000 p.a. from Sh. Gaurav Nanda, Canteen Contractor in accordance with terms and conditions of the contract awarded vide letter No.01-2013/UILS/March/00-924 dated 19.03.2013. Whereas ₹ 20000 were only realized from him during the year 2013-14 as per detail given below.

Date	Challan No.	Month	Amount realised
19.03.2013	1961	4/2013	₹11000
16.05.2013	1999	5/2013	₹1000
05.08.2013	2539	6&7/2013	₹2000
09.10.2013	2579	8&9/2013	₹2000
29.11.2013	3045	10 &11/2013	₹2000
09.02.2014	3401	02/2014	₹1000
27.03.2014	3424	3/2014	₹1000
Total			₹20000

Therefore, an amount of ₹ 7000 was short realized from the Canteen Contractor. The reasons for not realizing rental amount of ₹ 7000 may be informed besides making recovery of rent under intimation to Audit.

**Audit Requisition No. 47**

**Dated 06-12-2016**

**Para-5.19: Difference of ₹ 2.54 Lac in Closing Balance of Cash Books and Bank Statements as on 31.03.2014**

While certifying the annual accounts of NRI/SFS and Student Fund of the following departments for the year 2013-14, it was noticed that the closing balance of the cash books as on 31.03.2014 was ₹ 14889887 whereas the closing balance as per bank statements was ₹ 14715688 resulting thereby a difference of ₹ 253999 which needs to be reconciled at the earliest under intimation to audit.

**(Amount in ₹ )**

SN	Name of Department	Name of Fund	Closing Balance of Cash Book	Closing Balance of Bank Statement	Difference	Audit Requisition No. and Date
1.	UILS	NRI/SFS	13153729	13193629	39900	53 dt. 09.12.2016
2.	MTA	NRI/SFS	617375	612220	5155	92 dt. 23.12.2016
3.	HPUCES	Student Fund	1118783	909839	208944	110 dt. 09.01.2017
		<b>Total</b>	<b>14889887</b>	<b>14715688</b>	<b>253999</b>	



**Para-5.20: Difference of ₹ 5.76 Lac in Opening Balance**

While certifying the annual accounts of NRI Fund of the University Institute of Legal Studies, Shimla-4 for the year 2013-14, it was noticed that the certified closing balance of the Fund for the year 2012-13 was ₹ 32797971 whereas the opening balance of the annual account of the fund for the year 2013-14 was taken as ₹ 32222436 resulting thereby a difference of ₹ 575535 in the opening balance. Hence the difference needs to be justified in view of certified closing balance of the fund at the earliest under intimation to the audit.

**Audit Requisition No. 55      Dated : 09-12-2016**

**Para-5.21: Less accountal of Income from sale of prospectus ₹ 0.13 Lac in the Annual Account**

While certifying the annual accounts of NRI Fund of the University Institute of Legal Studies, Shimla-4 for the year 2013-14, it was noticed that during the year 2013-14 the prospectus valuing ₹ 259860 were sold as per register maintained by the Institute and the sale proceeds was duly accounted for in daily collection register/deposited in the Bank Account whereas in the Annual Account, the sale proceeds was taken as ₹ 246860. Hence income from sale of prospectus was less accounted for by ₹ 13000 in the Annual Account which needs to be justified in view of position stated above failing which the Annual Account required to be rectified accordingly under intimation to Audit.

**Audit Requisition No. 57      Dated : 09-12-2016**

**Para-5.22: Inclusion of out dated cheques amounting to ₹ 0.16 Lac in Bank Reconciliation of NRI Account.**

During certification of Annual Account of NRI Fund of the Bio-Technology Department for the year 2013-14, it was observed that in the bank reconciliation statement the following cheques were shown as cheques issued but not debited by Bank. Whereas in accordance with the negotiable instrument Act these cheques became out dated and were required to be added back in the receipt side of cash book.

Sr.No.	Cheque No.	Dated	Amount
1	163278	15.09.2012	12000
2	Nil	Since 2010-11	4354

Thus the reasons for not adding back the amount of out dated cheques in the receipt side of cash book be justified and after doing the needful proper reconciliation of cash book and Bank be shown to audit.

**Audit Requisition No. 67**

**Dated : 14-12-2016**

**Para-5.23: Non maintenance of Cash Book**

While certifying the Annual Account (Other Account) of HPU Centre for Evening Studies for the year 2013-14, it was noticed that the cash book of student fund was not maintained as per procedure prescribed under chapter IV of Himachal Pradesh University Accounts Manual. The irregularity was brought to the notice of the Authority vide para 6(F)(II) of Audit Report for the period 2009-10, despite that no action in this regard was taken by the Authority so far. Non maintenance of Cash Book as per the provision of Accounts Manual was a serious laps on the part of Authority. Hence reasons for not maintaining cash book as per prescribed procedure needs to be explained beside making earnest efforts to comply with the provisions of Accounts Manual. Therefore, the matter is brought to the notice of Higher Authorities of the University to look into the matter personally for issuing suitable direction to the quarter concerned under intimation to Audit.

**Audit Requisition No. 73**

**Dated : 15-12-2016**

**Para-5.24: Non reimbursement of Salary ₹ 18.42 Lac to H.P. University.**

While auditing the annual account of the Institute for the year 2013-14, it was noticed that five Contractual Teachers and One Section Officer was exclusively deployed in the institution for running NRI/SFS Courses by the University Authority during the year 2013-14 and were paid salary amounting to **₹ 1842188 (salary of five Contractual Teachers ₹ 1297850 + One Section Officer ₹ 544338)** by the University Authority from Main Account. Whereas para-II of Notification No. 1-14/2010/HPU (Bud) dated 06.09.2010, provides that the department running NRI/SFS courses shall

reimburse the expenditure incurred exclusively on the staff provided for running these courses from NRI/SFS funds. The institute did not reimburse the expenditure of ₹ 1842188 incurred by the University on the staff exclusively provided for running of courses during the year 2013-14. Therefore, reasons for not reimbursing the expenditure of ₹ 1842188 from NRI/SFS fund to the University Main Account may be intimated besides reimbursing the same under intimation to audit.

**Audit Requisition No. 94      Dated : 27-12-2016**

**Para -6:      Non adjustment of Temporary Advances ₹ 869.08 Lac.**

Temporary Advances amounting to ₹ 869.08 Lac were outstanding for adjustment as on 31.03.2014. The further perusal of record it was revealed that temporary advances ₹ 742.83 Lac were sanctioned during the year 2013-14 and advances amounting to ₹ 691.85 Lac were adjusted during the year. The detail of temporary advances outstanding for adjustment as on 31.03.2014 was requested vide Audit Requisition No. 40 dated 28.11.2016 but no complete detail was supplied to audit. Therefore, the position cannot be incorporated in the Audit Report. Non supply of detail of outstanding advances is a matter of serious concern hence, the matter is brought to the notice of higher authorities for taking suitable action.

**Para:7:      Non Production of record relating to advances passed and adjusted by the internal Audit exceeding ₹ 25,000/- during the year 2013-14.**

The record relating to advances passed and adjusted by the Internal Audit exceeding ₹ 25,000/- during the year 2013-2014 was requisitioned vide Audit. Requisition No. 126 dated 31.01.2017 but incomplete list of advances adjusted and passed by Internal Audit 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 ₹ 25,000/- passed and adjusted by the internal Audit at the time of next audit.

**Para -8: Loss of ₹ 704.56 Lac to the Transport wing.**

The position of Income and Expenditure relating to transport wing in H.P. University, for the last five years was as under:-

Year	Income (₹ In Lac)	Expenditure including Salary & other (₹ In Lac)	Deficit/Surplus (₹ In Lac)
2009-10	2.71	121.72	(-)119.01
2010-11	4.26	128.89	(-)124.63
2011-12	5.29	150.05	(-)144.76
2012-13	8.62	169.26	(-)160.64
2013-14	12.68	168.20	(-)155.52
Total	33.56	738.12	(-)704.56

The Transport wing of HP University having a fleet of 6 buses which are providing transport services to the students and employees of H.P. University from various destinations of Shimla City to University Campus and vice-versa at subsidized fare in shape of monthly passes and daily passenger fare. It is evident from the above table that during last five years the transport wing had suffered accumulated losses ₹ 704.56 Lac due to the reasons of charging bus fare much below the rates fixed by the H.R.T.C. No serious efforts were made by the authority to overcome the huge loss sustained by providing subsidized transport facility. Therefore, the matter is brought to the notice of university authority to look into and to take immediate necessary steps to minimize/compensate the losses which are increasing year by year to bring the facility on no profit and no loss basis.

**Para-9: loss of ₹ 1361.16 Lac for providing Hostel facilities**

The position of Income and Expenditure relating to Hostel facilities provided to the students during last five years was as under:-

Year	Income (Hostel fee, Water and Electricity charges) (₹ In Lac)	Expenditure (Salary, Water, electricity & other) (₹ In Lac)	Deficit (₹ In Lac)
2009-10	25.25	263.10	(-)237.85
2010-11	26.62	294.03	(-)267.41
2011-12	26.44	308.70	(-)282.26
2012-13	38.98	307.43	(-)268.45
2013-14	38.48	343.67	(-)305.19
Total	155.77	1516.93	(-)1361.16

The analytical study of figures of income and expenditure as stated above revealed that the HP University during the last five years received ₹ 155.77 Lac as water, electricity charges and hostel rent from the students to whom hostel facilities were provided. But the University incurred an expenditure ₹ 1516.93 Lac for running and maintenance of hostels and payment of salary for lower staff which resulted a net loss of ₹ 1361.16 Lac. The matter is brought in the notice of higher authorities of University to look into 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 so as to bring the hostel facilities on no profit and no loss basis with a view to avoid heavy recurring losses to University exchequer and to bridge the unending gap between income and expenditure.

**Para -10: Loss of ₹ 349.74 Lac on Examination.**

The position of Income and Expenditure relating to the Examination Wing the last three years was as under:-

<b>Examination Wing</b>			
<b>Year</b>	<b>Income (₹ In Lac)</b>	<b>Expenditure (₹ In Lac)</b>	<b>Deficit (₹ In Lac)</b>
<b>2011-12</b>	1094.98	1169.63	(-)74.65
<b>2012-13</b>	1295.15	1311.95	(-)16.80
<b>2013-14</b>	1218.71	1477.00	(-)258.29
<b>Total</b>	3608.84	3958.58	(-)349.74

From the perusal of comparative position of income and expenditure related to examination wing for the last three years as stated above, it was noticed that there was a accumulated loss of ₹ 349.74 Lac, which was a serious concern and the same is brought to the notice of higher authority of university for taking appropriate action to bridge the huge gape between income and expenditure of the examination wing.

**Para -11: Loss of ₹ 1137.91 Lac on account of running cost of Construction Division.**

The comparative position of works executed by the Construction Division during last three years i.e. for 2011-12 to 2013-14 and establishment charges incurred for executing the works for the relevant years is given in the following table:-

₹ in Lac

Sr. No.	year	Value of work done	Establishment charges	Departmental charges payable had the works been executed through other Agency i.e. HIMUDA	Saving in establishment charges
1.	2011-12	215.39	458.37	36.61	421.76
2.	2012-13	561.72	453.45	95.49	357.96
3.	2013-14	331.99	414.63	56.44	358.19
	Total	1109.10	1326.45	188.54	1137.91

It is evident from the above table that during last three years there was a huge gap between the establishment charges of the Construction Division and total value of work done. Had these works been executed by the outside agency and departmental charges paid @ 17% of total work done, it would have resulted into saving of ₹ 1137.91 Lac to the university exchequer during last three years on account of establishment charges. Therefore, the audit is of considered view that university authority should explore the possibility of switching over to the system of execution of works as deposit work rather than incurring huge expenditure on the establishment of construction Division for executing small value of work done over a period of time. This position had also been highlighted in the previous reports but no sincere efforts were made to implement suggestive measures. It is therefore, reiterated that if serious thought is given on the suggestion, this would surely help in curtailing the unproductive expenditure on the running cost of construction wing besides judicious utilization of ministerial staff in other wings of the university.

**Para:11.1: Less accountal of works expenditure ₹ 23.64 Lac in Annual Account**

While certifying revenue account of HP University for the year 2013-14, it was noticed that the works expenditure as per cash book of construction division

was ₹ 27510413 whereas in the annual account the works expenditure was shown for ₹ 25146229 (Deposit work IV- ₹ 7273798+17872431 Plan works - II). Hence there was a less account of works expenditure amounting to ₹2364184 as per detail given below:

**Amount in ₹**

<b>Date</b>	<b>Particular</b>	<b>Amount (by cash)</b>	<b>Amount (by cheque)</b>	<b>Total</b>
26.4.2013	Paid to N.D. Thakur balance payment of first and final bill for the repair of sewerage system of Renuka and Rani Lakshmi Bai girls hostel.	<b>758</b>	<b>16479</b>	<b>17237</b>
13.6.2013	Paid to Ajay Sharma on a/c of part payment of first and final bill for the work providing and fixing 29 no. Plastic dustbin.	<b>1768</b>	<b>27826</b>	<b>29594</b>
18.6.2013	Paid to Jeet Singh Thakur part payment of first & final bill for providing of Aqua Guard in COE building .	<b>2492</b>	<b>43638</b>	<b>46130</b>
18.6.2013	paid to Manoj Kumar Kuthiala on a/c of first and final bill of renovation of gents toilet.	<b>629</b>	<b>10697</b>	<b>11326</b>
18.6.2013	Paid to Sanjay builder for providing P/F PVC flooring.	<b>147</b>	<b>3306</b>	<b>3453</b>
27.6.2013	Paid to Ajay Sharma for Providing P/F collapsible gate in Eco. Deptt.	<b>1018</b>	<b>16364</b>	<b>17382</b>
19.7.2013	Paid to Sanjay Builder for Special Repair set no. 31 in 40 no. Teacher Colony.	<b>7683</b>	<b>120747</b>	<b>128430</b>
20.7.2013	Paid to Manoj Kumar Kuthiala for providing safety and security measure ITS.	<b>4311</b>	<b>75539</b>	<b>79850</b>
17.8.2013	Paid to Ajay Sharma for painting and white washing in circle area.	<b>4159</b>	<b>6046</b>	<b>10205</b>
21.8.2013	Paid to Ajay Sharma for Providing P/F collapsible gate in Eco. Deptt.	<b>1748</b>	<b>1819</b>	<b>3567</b>
21.8.2013	Paid to N.D. Thakur for Supply of sand and grit.	<b>63</b>	<b>2708</b>	<b>2771</b>
29.8.2013	Paid to Jeet Singh Thakur on a/c of providing of Aqua Guard in C.O.E. Building.	<b>276</b>	<b>4850</b>	<b>5126</b>
5.9.2013	Paid to N.D. Thakur on a/c of part payment for providing table cupboard COE Office.	<b>813</b>	<b>14047</b>	<b>14860</b>
9.9.2013	Paid to Ajay Sharma on A/c of balance payment of P/F 29 no. Plastic dustbin.	<b>3019</b>	<b>3091</b>	<b>6110</b>
9.9.2013	Paid to Sanjay Builder balance payment for C/O computer room in accounts-1.	<b>309</b>	<b>6942</b>	<b>7251</b>
19.9.2013	Paid to m/s Kumar enterprises part payment of first and final bill for providing computer point in accounts-1 and 2.	<b>1045</b>	<b>18795</b>	<b>19840</b>
19.9.2013	Paid to m/s Kumar enterprises part payment of first and final bill for providing computer point in GAD and Power points in cyclostyling branch.	<b>1160</b>	<b>20863</b>	<b>22023</b>
25.9.2013	Paid to M/s Karla hardware and elect. Store for re-wiring in Renuka girls hostel.	<b>23358</b>	<b>420229</b>	<b>443587</b>

29.10.2013	Paid to m/s Kumar enter. Balance payment for P/F computer points in Accounts-1 & 2.	<b>116</b>	<b>2088</b>	<b>2204</b>
18.11.2013	Paid to m/s Sharma bro. For beautification and renovation of old cafeteria building.	<b>6903</b>	<b>124190</b>	<b>131093</b>
18.11.2013	Paid to Sanjay builder for p/f pvc flooring in deptt of planning and development.	<b>474</b>	<b>794</b>	<b>1268</b>
19.11.2013	Paid to m/s Kumar enter on a/c of part payment first and final bill for special repair of main and sub main Lib. Building.	<b>7987</b>	<b>143695</b>	<b>151682</b>
25.11.2013	Paid to N.D. Thakur for Providing Balance payment of table cub board in COE office.	<b>56</b>	<b>1595</b>	<b>1651</b>
26.11.2013	Paid to Kumar enter balance payment for providing computer points in GAD branch.	<b>128</b>	<b>2319</b>	<b>2447</b>
4.12.2013	Paid to Jeet Singh Thakur for payment of P/F aqua guard and pvc tank in lib. Building.	<b>4918</b>	<b>88459</b>	<b>93377</b>
4.12.2013	Paid to Sanjay builder part payment for beautification and renovation of old cafeteria building.	<b>51560</b>	<b>879965</b>	<b>931525</b>
7.12.2013	Paid to Manoj Kuthiala for providing safety and security measure in ITS.	<b>1368</b>	<b>7504</b>	<b>8872</b>
7.12.2013	Paid to M/s Joshi arts studio for supplying and fixing of guide map of University Camp at the main gate.	<b>622</b>	<b>11178</b>	<b>11800</b>
10.12.2013	Paid to m/s Sharma bro. Part payment of first and final bill for shifting of main cable feeding to Saraswati girl's hostel.	<b>3244</b>	<b>53994</b>	<b>57238</b>
3.3.2014	Paid to Jeet Singh Thakur balance payment for P/F aqua guard and PVC tank in Lib. Building.	<b>546</b>	<b>9829</b>	<b>10375</b>
3.3.2014	Paid to m/s karla hardware and elect. Store balance payment of re-wiring in Renuka girls hostel.	<b>2596</b>	<b>46691</b>	<b>49287</b>
3.3.2014	Paid to m/s Kumar enter balance payment for special repair of main and sub main of Lib. Building.	<b>888</b>	<b>15965</b>	<b>16853</b>
11.3.2014	Paid to Sharma bro. Balance payment of shifting of main cable feeding to Sarasvati girl's hostel.	<b>5204</b>	<b>6000</b>	<b>11204</b>
11.3.2014	Paid to M/s Sharma bro. Balance payment of beautification & renovation of old cafeteria building.	<b>767</b>	<b>13799</b>	<b>14566</b>
	<b>Total</b>	<b>142133</b>	<b>2222051</b>	<b>2364184</b>

Therefore, less accountal of works expenditure needs to be explained with cogent reasons.

**Audit Requisition No. 118-119**

**Dated:31.01.2017**



**Para -12: Pension Fund:-**

**Financial Position:-**

The financial position of the Pension fund for the year 2013-14 is as under:-

Opening Balance as on 01.04.2013	185159019.10
Receipt during the year	214594849.00
Total	399753868.10
Expenditure during the year	215701905.00
<b>Balance as on 31.03.2014</b>	<b>184051963.10</b>

**Detail of Closing Balance as on 31.03.2014 is as under:**

FDR	182982682
Saving bank a/c	566031
Total	183548713
(+) Pension contribution for the month of 01/2014 received in bank in 05/2014	(+)647689
(-) Cheques issued but not debited by bank till 31.03.2014	(-)144439
<b>Closing balance as per cash book</b>	<b>184051963</b>

**Para-12.1: Late credit of Pension Contribution ₹ 6.48 Lac to the Pension Fund:**

The executive council vide item No. 22(1) meeting dated 29.03.2012 resolved to enhance the pension and Gratuity contribution from 15% to 20% and 7.5% to 10% of pay +Grade pay+ DA respectively w.e.f. financial year 2012-13 and the same was notified vide Finance Officer letter No. 3-4/98-HPU(Pen) dated 10.04.2012. The contributions were to be drawn and deposited in the respective funds every month. From the perusal of records of pension fund, it is noticed that the pension contribution of ICDEOL for the month of January 2014 amounting to ₹ 647689 remitted through RTGS from account No. 10091435511 (SBI) during the month of February 2014. But the same was credited in the pension fund on 05.05.2014 resulting thereby a delay in remittance of monthly contribution to the Pension fund by more than three months which is contrary to the orders of Executive Council, needs to be justified.

**Para-12.2: Non accountal of out dated Cheques ₹ 1.44 Lac in cash Book:**

During certification of Annual Account of Pension Fund for the year 2013-14, it has been observed that in the bank reconciliation statement the following cheques are being shown as cheques issued but not debited by Bank. Whereas in accordance with the negotiable instrument Act, 1881 these cheques have become out dated and are required to be added back in the receipt side of cash book.

Sr.No.	Cheque No.	Dated	Amount
1	046889	30.11.2007	24329
2	047162	01.08.2009	62919
3	328457	07.09.2011	57191
		<b>Total</b>	<b>144439</b>

Thus the reasons for not adding back the amount of out dated cheques in the receipt side of cash book be justified and after doing the needful proper reconciliation of cash book and Bank be shown to audit.

**Audit Requisition No. 114      Dated: 31.01.2017**

**Para -13: Gratuity Fund:-**

**Financial Position:-**

The financial position of the Gratuity fund for the year 2013-14 is as under:-

1. Opening Balance as on 01.04.2013	12904145.55
2. Receipt during the year	
Re-drawl from Main Account	40152351.00
Previous year receipt	8905832.00
Re-drawl from ICDEOL	3958939.00
By Transfer from Pension account	11000000.00
Interest on FDR	1206249.00
Interest on Saving Account	184024.00
Miscellaneous	6096.00
Total (1+2)	<b>78317636.55</b>
Expenditure during the year	70930342.00
<b>Balance as on 31.03.2014</b>	<b>7387294.55</b>

**Detail of Closing Balance as on 31.03.2014 is as under:**

FDR	6315304.00
Saving bank a/c	1225452.55
Total	7540756.55
(+) Gratuity contribution for the month of 01/2014 received in bank in 05/2014	(+)323847
(-) Cheques issued but not debited by bank till 31.03.2014	(-)477309
<b>Closing balance as per cash book</b>	<b>7387294.55</b>

**Para-13.1: Non refund of ₹ 22.00 Lac to Gratuity Fund.**

During certification of Annual Account of Gratuity Fund for the year 2013-14, it has been observed that an amount of ₹ 132.00 Lac was transferred to Pension Fund during the financial year 2013-14. Whereas ₹ 110.00 Lac was refunded from Pension fund as per detail given below:-

( ₹ in Lac)			
Sr.No.	Month	Amount transferred to Pension Fund	Amount refunded from Pension fund
1.	4/13	80.00	Nil
2.	5/13	40.00	70.00
3.	6/13	12.00	Nil
4.	8/13	Nil	40.00
	Total	132.00	110.00

Therefore, an amount of ₹ 22.00 Lac was remained un-refunded to the Gratuity Fund during the financial year 2013-14, which needs to be justified with cogent reasons under intimation to audit.

**Audit Requisition No. 116**

**Dated: 31.01.2017**

**Para-13.2: Late credit of Gratuity Contribution ₹ 3.24 Lac:**

The executive council vide item No. 22(1) meeting dated 29.03.2012 resolved to enhance the pension and Gratuity contribution from 15% to 20% and 7.5% to 10% of pay +Grade pay+ DA respectively w.e.f. financial year 2012-13 and the same was notified vide Finance Officer letter No. 3-4/98-HPU(Pen) dated 10.04.2012. The contributions were to be drawn and deposited in the respective funds every month. From the perusal of record of Gratuity fund, it is noticed that the Gratuity

contribution of ICDEOL for the month of January 2014 amounting to ₹ 323847 remitted through RTGS from account No. 10091435511 (SBI) during the month of February 2014. But the same was credited in the Gratuity fund on 05.05.2014 resulting thereby a delay in remittance of monthly contribution to the Gratuity fund by more than three months which is contrary to the orders of Executive Council, needs to be justified.

**Para-13.3: Non accountal of out dated Cheques ₹ 4.77 Lac in cash Book.**

During certification of Annual Account of Gratuity Fund for the year 2013-14, it has been observed that in the bank reconciliation statement the following cheques are being shown as cheques issued but not debited by Bank. Whereas in accordance with the negotiable instrument Act, 1881 these cheques have become out dated and are required to be added back in the receipt side of cash book.

Sr. No.	Cheque No.	Dated	Amount
1.	046495	10.01.2008	51550
2.	046499	10.01.2008	149
3.	046503	07.01.2009	282678
4.	046627	05.02.2009	1868
5.	046652	05.03.2009	19650
6.	329142	02.05.2009	76477
7.	916596	19.01.2013	14979
8.	916597	19.01.2013	14979
9.	916598	19.01.2013	14979
		Total	477309

Thus the reasons for not adding back the amount of out dated cheques in the receipt side of cash book be justified and after doing the needful proper reconciliation of cash book and Bank be shown to audit.

**Audit Requisition No. 115 Dated: 31.01.2017**

**Para -14: Corpus Funds.**

**Financial Position:-**

The financial position of the Corpus Fund for the year 2013-14 is as under:-

Opening Balance as on 01.04.2013	57048944.30
Receipt during the year	8830418.00
Total	65879362.30
Expenditure during the year	570090.00
<b>Balance as on 31.03.2014</b>	<b>65309272.30</b>

**Detail of Closing Balance as on 31.03.2014 is as under:**

FDR	65308272.00
Saving bank a/c	1000.30
Total	65309272.30
<b>Closing balance as per cash book</b>	<b>65309272.30</b>

**Para- 14.1: Source and Application of Fund:**

The corpus fund was created in the university from the financial year 2008-09 vide notification No. 3-2/98 dated 16.07.2007 in view of executive council resolution No. 19 of meeting dated 20.06.2007. The main source of corpus fund was contribution/transfer of funds from NRI/SFS @ 10% of total income and interest from saving bank and FDR made from the fund. The application of the fund was to meet out liability on account of Pension and Gratuity. The closing balance of the fund as on 31.03.2014 was ₹ **65309272.30**, which appears to be insufficient in view of increasing liability on account of pension and gratuity. Therefore, sincere efforts are required on the part of university authority to strengthen the fund in future.

**Para- 15: General Provident Fund**

**Financial Position:-**

**The financial position of the General provident fund for the year 2013-14 was as under:-**

Opening Balance as on 01.04.2013	812568609.65
Receipt during the year	251156880.00
Total	1063725489.65
Expenditure during the year	208223195.00
Closing Balance as on 31.03.2014	855502294.65
(-) Principal amt of FDR in advertently had taken in receipt side of cash book during 2011-12.	10000000.00
<b>Rectified balance as on 31.03.2014</b>	<b>845502294.65</b>

**Detail of Closing Balance as on 31.03.2014 is as under:**

Amount in Saving Bank	35763736.65
F.D.R's	810814178.00
Total :-	846577914.65
- Cheques issued but not debited upto 31.03.2014	(-)1075684.00
Closing balance as per cash book as on 31.3.2014	845502230.65
Difference to be reconciled	64.00
Balance as per cash book as on 31.03.2014	845502294.65

**Para-15.1: Non accountal of out dated cheques ₹ 10.76 Lac in Cash Book.**

During certification of Annual Account of GPF for the year 2013-14, it was observed that in the bank reconciliation statement the following cheques were shown as cheques issued but not debited by Bank. Whereas in accordance with the negotiable instrument Act, 1881 these cheques became out dated and were required to be added back in the receipt side of cash book.

Sr.No.	Cheque No.	Dated	Amount	Bank Name
1	256820	21.07.2010	50000	SBI S/Hill
2	258471	22.05.2012	214014	Do
3	258551	07.06.2012	10303	Do
4	259298	03.05.2013	184722	Do
5	468327	09.05.2013	165800	Do
6	468328	09.05.2013	161709	Do

7	468540	09.07.2013	111007	Do
8	468338	09.05.2013	172314	Do
9	467638	04.09.2013	5815	Do
		<b>Total</b>	<b>1075684</b>	

Thus the reasons for not adding back the amount of out dated cheques in the receipt side of cash book be intimated and compliance be shown to audit.

**Audit Requisition No. 24 dated 18.11.2016**

**Para-15.2: Non Accountal of ICDEOL GPF subscription ₹ 150.07 Lac in Annual Account under the head (DR Part-IV debit deposit and advances):**

While auditing consolidated Annual Account for the year 2013-14, it is noticed that in the Consolidated Annual Account ₹ 149993731 were shown under the head DR Part-IV debit deposit and advances, whereas in the annual account of GPF the receipt during the year was shown ₹ 251156880.00 as per detail given below:

<b>Sr. No.</b>	<b>Particulars</b>	<b>Amount in ₹</b>
1.	GPF Subscription (Main University)	149993731
2.	GPF Subscription (ICDEOL)	15007417
3.	Subscription (secondment)	219720
4.	FDR Interest	84847443
5.	Interest on saving account	1088569
	<b>Total</b>	<b>251156880</b>

Therefore, ICDEOL GPF subscription credited in the GPF account during the year 2013-14 remained unaccounted in the consolidated annual accounts. The error was brought to the notice of the authority verbally and necessary correction was carried out in the consolidated annual account.

**Para -16: Contributory Pension Scheme.**

**Financial Position:-**

The financial position of the Contributory Pension Scheme for the year 2013-14 is as under:-

1.Opening Balance as on 01.04.2013	33742927.00
2.Receipt during the year	
Re-drawl and university share	15646687
Transfer from GPF	2801488
Interest on FDR and Saving	1461885
Total (1+2)	53652987.00
Expenditure during the year	315746
Closing Balance as on 31.03.2014	53337241.00

**Detail of Closing Balance as on 31.03.2014 is as under:**

Amount in Saving Bank	252455.00
F.D.R's	53084786.00
Total :-	53337241.00

**Para:-16.1 Difference of ₹ 29.24 Lac in figure shown in the Annual Account and actual receipt in the fund :-**

The certification of Annual Account of Contributory Pension Scheme revealed that receipt on account of re-drawls and employer share in the fund was ₹ 15646687, whereas in the annual account ₹ 12722889 were accounted for, resulting a difference of ₹ 2923798 (₹ 15646687 - ₹ 12722889) which needs to be reconciled under intimation to audit.

**Audit Requisition No. 121**

**Dated: 31.01.2017**

**Para -17: Contributory Provident Funds:**

**Financial Position:-**

The financial position of the Contributory Provident Fund for the year 2013-14 is as under:-

1.Opening Balance as on 01.04.2013	36565018.00
2.Receipt during the year	
Re-drawl and University Share	4451201.00
Transferred from GPF	2000000.00
Interest on Saving and FDR	5025459.00
Grand Total (1+2)	48041678.00
Expenditure during the year	6961036.00
Closing Balance as on 31.03.2014	41080642.00

**Detail of Closing Balance as on 31.03.2014 is as under:**

Amount in Saving Bank	4222819.00
F.D.R's	37190728.00
Total :-	41413547.00
(-)Double credit of CPF contribution for the month of 03/2014 rectified by bank in 05/2014	(-)332825.00
Difference of ₹ 80 needs to be reconciled	(-) 80
<b>Closing balance as per cash book</b>	<b>41080642.00</b>

**Para:-17.1 Difference of ₹ 17.00 Lac in figure shown in the Annual Account and actual receipt in the fund :-**

The certification of Annual Account of Contributory Provident Fund revealed that receipt on account of re-drawls and employer share in the fund was ₹



4451205, whereas in the annual account ₹ 6151155 ( Re-drawl ₹ 1622604 + Loan ₹ 385675 + University Share ₹ 1622604 + NCPF ₹ 2520272 ) were accounted for, resulting a difference of ₹ 1699950 (₹ 4451205- ₹ 6151155) which needs to be reconciled under intimation to audit.

**Requisition No. 122**

**Dated: 31.01.2017**

**Para-18: Irregular grant of adhoc status to Daily wagers.**

**The following daily wagers were granted adhoc status vide office order mentioned against each:**

<b>Sr. No.</b>	<b>Name of person</b>	<b>Post</b>	<b>Date from which appointed on adhoc basis</b>	<b>Office Order No.</b>	<b>Audit Requisition No. and Date</b>
1.	Prabhat Bhanu	Computer Lab Attendant	07.03.2013	01-2013/UILS/ March/892 to 899 dt. 07.03.2013	28 dt. 12.04.2013
2.	Manmohan Singh	Chowkidar	20.04.2013	01-1/96-HPUC (BBA)1-626 to 632 dated 20.04.2013	02 dt. 13.06.2013
3.	Smt. Bindra Devi	Peon	09.10.2013	01-1/96-HPUC (BBA)1-826 to 831 dated 09.10.2013	21 dt. 16.11.2013
4.	Naresh Kumar	Store Keeper-cum-Clerk	01.01.2014	1-21/2002-HPU (UIIT)-1016 to 1021 dated 01.01.2014	35 dt . 10.02.2014
5.	Smt. Himeshwari Sharma	Clerk	28.01.2014	9-19/80-HPU (Estt.) dated 28.01.2014	39 dt 20.02.2014

The University authority vide notification No. 9-24/99-HPU|(Genl.)Vol-II dated 14.09.2012 adopted the instructions issued by the Govt. of H.P. Vide letter No.

PER(AP)-C-B(2)-2/2012 dated 31.08.2012 regarding regularisation of daily wage worker for its implementation in the university. As per these instructions, daily wage worker who have completed 7 years continued service (with a minimum of 240 working days in a calendar year) as on 31.03.2012 were to be regularized only against vacant post on seniority basis, whereas the appointment of above named person on adhoc basis were irregular being not covered under the Government Policy duly adopted by the university. Therefore, the reasons for violating the Govt. instructions may be informed and loss sustained to NRI Fund due to unauthorized payments of salary/wages may be worked out and be recovered from the officers/officials responsible for making unauthorized appointment/engagement.

**Para-19: Shifting of University employees from GPF Scheme to CPS Scheme.**

The H.P. University in pursuant to amendment in the first statute notified vide notification No. 3-1/76-HPU (Gen.)Vol.VII dated 20.04.2007 read with another notification No. 3-24/76-HPU(Genl.)Vol.IV dated 28.11.2006, has covered the officials, who were appointed on or after 15.05.2003, under contributory pension Scheme by ceasing their GPF account number already allotted to them, vide notification No. 3-7/2007-HPU(Pension)Vol.II dated 19.05.2011. Accordingly the deduction towards the said Scheme was to be made @ 10% of unrevised pay upto 31.12.2005 and thereafter i.e. 1.1.2006 onwards 10% of revised pay under H.P. Civil Services (Revised pay) Rules, 2009. While pre auditing/checking such cases it has been observed that CPS contribution w.e.f. 01.01.2006 to 31.12.2009 was calculated on unrevised pay scales, whereas it was required to be calculated on the revised pay as revised under H.P. Civil Services (Revised Pay) Rules, 2009. These audit observation were also conveyed through noting in some individual cases to the Finance Officer, HPU. In reply, Account Section-I had supplied a photocopy of Office Order No. 1-32/2008-HPU(A/Cs) dated 26.03.2012 vide which the Finance Officer, HPU has ordered that CPS subscription in such cases upto 31.08.2009 may be worked out @ 10% of old basic+DA+IR+ADA etc. and w.e.f. 1.09.2009 onward on revised pay. These orders issued by the Finance Officer were contrary to the CPS Rules. Therefore, the

orders of Finance Officer as stated above needs to be justified with reference to CPS Rules notified and adopted by the University under intimation to audit.

**Audit Requisition No. 1      Dated 09.05.2013**

**Para-20: Irregular payment of ₹ 9.77 Lac to M/S Perfect Color Digital Prints Pvt. Ltd. Gurgaon.**

While scrutinizing the bill No. 1472 dated 20.06.2013 for ₹ 9,76,681/- payable to M/S Perfect Color Digital Prints Pvt. Ltd. Gurgaon on account of printing of ICR Forms, it was observed that the work of printing ICR Form was awarded to the firm M/S Perfect Color Digital Prints Pvt. Ltd. Gurgaon by constituting purchase committee without observing codal formalities in accordance with the provisions of rules which is contrary to the amendment made in the Accounts Mannual of H.P. University by the Finance Committee/Executive Council in its meeting held on 27.03.2004 and conveyed vide notification No. 2-92/HPU(Budget) dated 12.05.2004. According to amendment, Indents valuing Rs. 2 Lac or above shall be advertised by the store Purchase Branch in the press and copies of tender notices shall simultaneously be forwarded to manufactures or their branch officers or accredited agents as also those suppliers whose addresses happen to be available on the approved list of the store purchase branch. Since, the system of open competitive tender was required to be adopted for the above work by the store purchase branch by making wide publicity in order to maintain transparency and to gain the benefit of open competitive market rates and it is responsibility of the management of this institution to maintain policies and procedures and ensure its implementation. But in the instant case, the procedure was not followed in letter and spirit as such the loss occurred to the institution due to non-compliance of above provisions cannot be ruled out. However the bill under reference is admitted in Audit being committed liability subject to condition that the printing of ICR Forms so effected without inviting open tender may be justified and losses if any accounted for in the light of provision of rules and got regularized with the approval of competent authorities i.e. Finance Committee/Executive Council.

**Audit Requisition No. 7**

**Dated 11.07.2013**

**Para-21: Non forfeiture of earnest money ₹ 1.00 Lac.**

While Pre-auditing of bill No. 3350 dated 1.10.13, it was observed that proposal for the printing of computerized Digital DMC and Degree was approved by the E.C vide N 1-2 of file No. 2-2/89-HPU (Degree Cell) Vol.-V. Accordingly tenders were invited through notice in the newspaper on dated 12.01.2013 and on HPU website. The proposed last date for submission of tender was extended upto 12.02.2013 which was duly approved by the Hon'ble Vice-Chancellor.

As such, five tenders were received by due date and opened on 12.02.2013. The Special Store Purchase Committee, after going through the proceedings of Tender opening Committee, observed that majority of samples supplied by the different firms were of 152 and 88 micron which did not confirm with the prescribed specifications of tender i.e. 200 and 125 micron. Therefore, the Special Store Purchase Committee was of the view that in absence of required micron, the specification may be changed as under:-

- (a) For Degrees:- 150 to 200 micron instead of 200 micron.
- (b) For IMC's:- 80 to 1300 micron instead of 125 micron.

Accordingly, the committee decided to issue a corrigendum in the leading newspapers and university website for receiving fresh tenders by giving 15 days from the date of issue of corrigendum. The tenders opening committee met on 29.05.2013 for opening the fresh Tenders and opening of financial bids on dated 18.06.2013. The Special Store Purchase committee in its meeting dated 18.06.2013, after having gone through the financial bids and the rates quoted by M/S Dev Tech. Publishers and Printers Pvt. Ltd. Mathura Road Faridabad were almost lowest, which were approved by the Hon'ble Vice- Chancellor with the condition that the firm may be called for negotiation with regard to the security measure and quality of the papers for Degree and D.M.C. The said lowest tenders vide its Gmail informed the university authority to give him three months extension to start this project with all security features. The request of the said firms was considered and rejected by the special Store Purchase Committee in its meeting held on dated 11.07.2013 and 18.07.13 with the forfeiture of earnest money as per remarks of Chairman of Purchase Committee.

They further decided to call the 2<sup>nd</sup> lowest firm i.e. M/S Project Color Digital Prints Pvt. Ltd. Gurgaon Haryana for negotiation.

After negotiation and approval thereof by the Hon'ble Vice-Chancellor, the said firm was requested to supply 55000 Nos. DMC's vide supply order No. 1-2/75 HPU (SPS) at 12.09.2013. Audit is of the opinion that when the rates quoted by M/S Dev. Tech. Publishers and Printers Pvt. Ltd. Mathura Road Faridabad, Haryana was considered and also financial bid was finalized and thereafter imposition of certain conditions by said firm and rejection thereof by the Special Store Purchase Committee Call for an action under clause 10 of the Tender Notice i.e. forfeiture of EMD ₹ 1.00 Lac. The university authority instead of taking action under clause 10 of the Tender Notice released the EMD to the said firm which is irregular and needs to be justified with supporting rules failing which the loss occurred may be made good from appropriate source under intimation to audit.

Audit Requisition No. 13      Dated: 21.10.2013

**Para-22: Irregular purchase of furniture and furnishing items ₹ 5.15 Lac (Education Deptt.).**

While pre-auditing the Contingent Bill Nos. 3883, 3884 & 3885 dated 11.11.2013 amounting to ₹ 184503/-, 239400/- and 90605/- respectively on account of purchase of furniture and furnishing items etc. It was observed that the purchases were made without observing proper procedure/Codal formalities i.e. floating of tenders etc. All indents valuing ₹ 2.00 Lac or above were to be advertised by the Store Purchase Office in the press as per provisions of Accounts Manual of HPU in order to avail the benefit of competitive market rates and quality of goods as well. Therefore, the reasons for not floating tenders needs to be informed beside regularizing the expenditure by taking relaxation in rules from the competent authority.

**Para-23: The conversion of Data Entry Operator (Remuneration Basis) to the post of clerk on daily wages basis in violation of H.P. Govt. Instructions.**

While pre auditing the contingent Bill No. 1195 dated 1-11-2013 and 1219 dated 6-11-13 amounting to Rs. 21696/- and 4032/- respectively, it was noticed that the following Data Entry Operator Examination Computer Cell (Remuneration

Basis) were converted and appointed to the post of daily wage clerks vide Office order No. 9-8/88-HPU(Estt.) dated 10.10.2013, whereas Govt. of H.P. has imposed complete ban on the appointments on daily wages basis except with the permission of Govt. vide letter No. Fin.F(A)-(II)-11/2004 dated 22.09.08. It was further observed that the above referred issue was not placed by the university in the Finance Committee but was directly put up in E.C. in utter disregard to procedure. The matter may therefore be reviewed in the light of Govt. instructions/Policy issued from time to time and be placed before Finance Committee for its regularization/settlement. The action taken in the matter may be informed to Audit. The engagement of Ms. Monika Garg D/o Sh. Tilak Raj Garg was subject to the confirmation by the Executive Council, the same may be shown to audit.

- 1.) Sh. Subhod Madan S/o Sh. Bhagwan Dass
- 2.) Sh. Deepak Dewan S/o Sh. Balbir Dewan
- 3.) Sh. Rajinder Singh S/o Sh. Benjoo Ram
- 4.) Sh. Suresh Verma S/o Sh. P.C. Verma
- 5.) Sh. Arvind Sharma S/o Sh. Hari Krishan Sharma
- 6.) Sh. Sunil Kumar S/o Sh. Durga Ram
- 7.) Sh. Monika Garg D/o Sh. Tilak Raj Garg

**Audit Requisition No. 29**

**Dated: 27.12.2013.**

**Para-24: Irregular Appointment of Ayurvedic Medical Officer on regular basis.**

From the scrutiny of Bill No. 1383 dated 02.12.2013 for ₹37288/- (First Salary bill in r/o Dr. (Mrs.) Neeraja Sharma) and other record put up to audit, it was observed that Dr. (Mrs) Neeraja Sharma was appointed Ayurvedic Medical Officer on regular basis in the pay scale of Rs. 10300 -34800 + Rs. 5000 (GP) plus usual allowances as admissible from time to time by the E.C. vide Resolution No. 16 of its meeting held on dated 01.11.2013 on the recommendations of the selection Committee, whereas the Govt. had formed a policy for recruitment of various categories of employees on contract basis instead of regular. Accordingly, the Secretary (Hr. Edu.) to the Govt. of H.P. vide letter No. EDN-A-Ga (10)-2] 2011-Loose dated 12.02.2013 addressed to the Registrar HPU Shimla had pointed out that, **“despite of clear direction of the Govt. from time to time, the University is making recruitment of its employees on regular**

**basis instead of contract basis resulting in additional burden to the state exchequer, hence the university should stop appointment of all categories on regular basis in future.”** But H.P. University authority, instead of complying with the instructions of the State Govt. had appointed Dr. Mrs. Neeraja Sharma on regular basis which is clear violation of Govt. instructions/directions and need to be reviewed / justified in the light of above referred State Policy/Decision under intimation to audit.

**Para-25: Irregular payment of Secretariat pay including allowances ₹ 180.73 Lac.**

The Secretariat pay was allowed to the certain categories of Non-teaching employees of Himachal Pradesh University on the analogy of certain categories/posts of employees in H.P. Secretariat and its equivalent offices vide finance Department Letter No. Fin(DR) B(7)-35/2010 dated 23.04.2012 by adopting, the same vide university Notification No. 9-11/09-HPU(Genl.) Vol-11 dated 08.06.2012, whereas the guidelines conveyed vide Pr. Secretary Finance to the Govt. of Himachal Pradesh vide Letter No. Fin.(PR)-B-35/2010-Loose Finance (Pay Revision) Department Dated 03.07.2012 provide that secretariat Pay on Punjab Pattern has been granted only to certain specific categories of Post in r/o office of H.P. Secretariat, Governor's office Secretariat, H.P. Public Service Commission, H.P. High Court, H.P. Vidhan Sabha, and Lokayukta and the same was not granted to any category of post in the university, despite of the fact, the benefit has irregularly been released in favour of various categories of University employee's w.e.f. July, 2012. No doubt, Secretariat allowance was being received by the University employees in the past on the analogy of the staff of Himachal Pradesh Secretariat, but the Secretariat pay is definitely not a allowance but will be treated as part of basic pay for calculation of various types of allowances and pensionary benefits. It is re-iterated again that instruction contained in Special Secretary (Finance)-cum Director LAD office letter No. Fin(L.A.)H(2)-C(15)(14)212/2001-Vol-4-8825 dated 26-12-2012 addressed to the Registrar H.P. University provides that Secretariat Pay should not be allowed to University employees. It is pertinent to mention here that the financial position of the University is not healthy at present and is almost dependent on Government grants to clear the pending liabilities, salary and pensionary benefits etc. Obviously, the adoption of

aforesaid order will further involve financial stress on the Institution and State Government as well as such prior approval/clarification should have been sought by the University Authorities from the Government before releasing this benefit in favour of certain categories/posts of employees in H.P. University. The secretariat pay and allowances amounting to ₹ 18073282 were paid to the employees of H.P. University during the year 2013-14 in contravention to the Govt. instruction stated above the detail of which was as under.

Sr. NO.	ECR Volume	Amount of Secretariat Pay and allowances in ₹
1.	Vol.-I,II,III,IV,V (Main), Vol.-I & III (deptt.)	10687105
2.	Vol.-I (Officers)	4668365
3.	ICDEOL (Non-Teaching)	1087445
4.	Vol.-II & V (Deptt.)	917587
5.	ICDEOL (Officer)	586170
6.	Vol.-IV (Deptt.)	126610
		18073282

In addition to above, it is stated that vide UO No. 363/13-Fin-E Dated 27.05.2013 of Special Secretary (Exp. Control) Finance Department Govt. of H.P. addressed to the Secretary Education duly approved by the Hon'ble Chief Minister and copy forwarded to Director, Local Audit Department, the Finance Deptt. has observed that HP University had made the following deviation.

1. The H.P. University had released Secretariat Pay to its staff on the analogy of H.P. Secretariat, whereas, the Govt. of H.P. has not released the Secretariat Pay to the University.
2. The H.P. University had released the special Pay to the Stenographic Cadre on the analogy of H.P. Secretariat, whereas the same is not applicable to them.
3. The H.P. University had released higher pay Scale to Laboratory and Technical Staff on the pattern of Punjab University, whereas the same had not been issued by the Govt. of H.P.

It was further observed that many financial matters like indicated above were directly placed before the Executive Council of the University for approval and implemented without putting such matters before the Finance Committee of the University. Thus, the university had increased its expenditure by deviating from norms and then asking the state Govt. to provide more grants to meet out such expenditure.



Salary bills of the university includes Secretariat pay and special pay to Stenographic cadre are being admitted in audit as the same were released at the level of University before these were put up for pre-audit. However University authorities should review the above three orders as advised by the Government and place the same first before the Finance Committee for consideration. It is also advised that in future all financial matters pertaining to pay revision, allowances and up gradation of posts must be first placed before the finance Committee and only then it should be brought before the Executive Council, prior to its implementation besides discontinuation of drawl of above pay in the regular bills till the same is not finalized/approved in appropriate manner.

**Audit Requisition No. 5      Dated: 17.06.2013**

**Para-26:      Non verification/certification of receipt on account of counseling and affiliation fee ₹ 358.56 Lac for want of relevant record.**

While certifying the Annual Account for the year 2013-14, it was noticed that a sum of ₹ 35855846 were received on account of counseling and affiliation/continuation fee from the various institutions and the same was shown in the annual accounts under the head as detailed below, but the genuineness of above amount could not be verified as no record in support of this was produced in audit despite of verbal/written request made to H.P. University authority vide audit requisition no.123 dated 31.01.2017. Non production of record is a matter of serious concern; hence the same is brought to the notice of higher authority for issuing suitable direction for submission of relevant record so that the receipt could be checked and verified in audit.

Sr. No.	Head of Account	Particular	Amount in ₹
1.	D-R(A) PG Centre	Counseling Fee	3596215
2.	D-R-I-III(C)-Exam(Others)	B.ED Counseling Fee	17979887
3.	D-R-I-VIII (Mise.)	Affiliation Fee	14279794
			35855896

**Audit Requisition No. 123      Dated: 31.01.2017**

**Para-27:- Non- insertion of income and expenditure of ICDEOL (Student Fund) in the Annual Accounts for the year 2013-14.**

From the perusal of consolidated Annual Account submitted vide University Office Letter No. 4-40/HPU/Fin./Comp./Annual Accounts/2013-14/Vol-II-437 dated 18.07.2016, it was noticed that an amount of Rs. 750240248/- has been shown as opening balance since 2010-11 to 2013-14 without incorporating receipt and expenditure. Hence whole consolidated Annual Account for the year 2013-14 did not exhibit the clear financial position of the affairs of ICDEOL, which needs suitable explanation/justification. However the annual accounts of the student funds for the year 2012-13 and 2013-14 were under audit check till finalization of audit report for the year 2013-14.

**Para-28: Retrenchment / Recoveries ₹ 18.43 Lac.**

Retrenchment /recoveries to the tune of ₹ 18.43 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 check were being exercised at the level of internal benches, thus require adequate check while processing the Bills/Claims especially retiral benefits in the concerned Branches so as to avoid irregular/excess payment in future.

**Para-29: 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 in the financial prudence of the organization, besides suffering huge financial loss on account of non recoveries etc. There are 1550 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  
HP University, Shimla-171005.***

Sd/-

***Director-cum-Examiner  
Local Audit Department  
Himachal Pradesh, Shimla-171009.***

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**NOTE: AUDIT REPORT HAS BEEN ISSUED VIDE LETTER NO. FIN(LA)H(2)C(15)(14)52/82-VOL-30-2054-2057, DATED 06-04-2017.**

### Annexure-I

#### Para settled/deleted during finalization of Audit Report for the year 2013-14

Sr. No.	Period of Audit Report	Para No.	No. of Paras	Remarks
1	27.07-70 to 31.03.71	1 to 10, 12 to 19, 23 to 29	25	Paras deleted in pursuant to Director LAD office letter no.Fin(LA)H(2)C(15)(14)52/82 Vol.-29-5784 Dt. 07.11.2016
2	1971-1972	1 to 5, 13 to 16, 17,2,3, 26 to 34, 36 to 40	24	Do
3	1972-73	1 to 8, 13 to 16, 18 to 24, 28, 30 to 32, 34 to 37, 39 to 43, 48,50,52,54,55, 57 to 62, 64,65,67 & 69	47	Do
	Main University	1 to 27 & 29 to 36	35	Do
4	1973-74 (Dir. ICDEOL)	1 to 38	38	Do
5	1974-75(Main Uni.)	1 to 4, 10,12,13,15,16,18,28,29,30, 33& 36	15	Do
	Director ICDEOL	1 to 39	39	Do
6	1975-76 Main University	1 to 15 10,12,13,,15,16,18,28,29,30 ,33&36 1 to 4	30	Do
	Director ICDEOL	1 to 34	34	Do
7	1976-77 Main University	1 to 42	42	Do
	Director ICDEOL	1 to 39	39	Do
8	1977-78 Main University	1 to 51	51	Do
	Director	1 to 36	36	Do

	ICDEOL			
9	1978-79 Main University	1 to 59	59	Do
	Director ICDEOL	1 to 29	29	Do
10	1979-80 Main Univer.	1 to 69 71 to 75	74	Do
11	1980-81 Main Univer. Dir.ICDEOL	1 to 65 & 67,68	67	Do
12	2007-08	2(1,2,3)	1	Para updated hence settled and current position is reflected in Para 2 of Current Audit Report.
13.	2008-09	2(a),2(b)	2	Para updated hence settled and current position is reflected in Para 2 of Current Audit Report.
14	2009-10	2	1	Para updated hence settled and current position is reflected in Para 2 of Current Audit Report.
		3(1,2),	2	Para settled in view of replies vide letter No.4-40/HPU/Fin/Comp/Annual Accounts Vol.II dated 21-10-16
		8	1	Para updated hence settled and current position is reflected in Para 8 of Current Audit Report.
		9	1	Para updated hence settled and current position is reflected in Para 9 of Current Audit Report.
		10	1	Para updated hence settled and current position is reflected in Para 10 of Current Audit Report.
15	2010-11	2	1	Para updated hence settled and current position is reflected in Para 2 of Current Audit Report.
		3	1	Para updated hence settled and current position is reflected in Para 3 of Current Audit Report.
		3.1.7	1	The para is settled in view of reply submitted and after verification of action taken in the matter as advised by the audit.
		3.1.9	1	Para settled in view of replies vide letter No.4-40 / HPU / Fin/Comp/Annual Accounts

				Vol.II dated 21-10-16
		7	1	Para updated hence settled and current position is reflected in Para 8 of Current Audit Report.
		8	1	Para updated hence settled and current position is reflected in Para 9 of Current Audit Report.
		9	1	Para updated hence settled and current position is reflected in Para 10 of Current Audit Report.
		13.3	1	The para is settled in view of reply submitted & after verification of credit of leave salary contribution upto Dec. 2015 in the Main A/c of HPU
		13.4	1	The para is settled In view of reply submitted by the authority & further assurance to comply with observation in future.
16.	2011-12	3	1	Para updated hence settled and current position is reflected in Para 3 of Current Audit Report.
		3.1.4	1	The para is settled in view of reply submitted by the authority & further assurance to comply with observation in future.
		3.1.5	1	Para settled in view of replies vide letter No.4-40 / HPU / Fin/Comp/Annual Accounts Vol.II dated 21-10-16
		3.1.7	1	Para settled in view of the reply submitted and after verification of facts.
		7	1	The para is settled in view of reply submitted & further verification of the fact i.e. increase in bus fare/Pass rate about 100% to 300% during 08/2012 & 02/2013.
		8	1	Para updated hence settled and current position is reflected in Para 9 of Current Audit Report.
		9	1	Para updated hence settled and current position is reflected in Para 10 of Current Audit Report.
		10	1	Para updated hence settled and

				current position is reflected in Para 11 of Current Audit Report.
		12(1)(2)	1	The para is settled in view of reply submitted & after verification of Pr. Amount of FDR Rs. 10000000 on maturity taken wrongly in the receipt side of cash book instead of deducting from the total amount of FDR which has inflated the closing of GPF on 31.03.2012, now rectified.
		14	1	The para is settled in view of reply submitted by the authority & further verification of the fact i.e. credit of BD & IPO's in SBI Main account.
		15	1	The para is settled in view of reply submitted by the authority & further verification of the fact i.e. Debit of Rs. 164187 to SBI main a/c for the preparation of foreign draft of purchase of library books & journals.
		21	1	The para is settled in view of reply submitted by the authority & sanctioned accorded by the Vice-Chancellor under the provision of chapter 69 of HPU a/c manual 1976 for payment of actual charges to the members of MAC on USERS.
		27	1	The para is settled in view of recovery of excess payment of Pay & allowances made from the salary for the month of 4/12 paid in 5/12.
		42	1	Rs. 3216 deposited by R/N. 2887 dt. 5-2-2016 seen and para is settled.
17.	2012-13	3.4	1	In view of reply submitted by the authority and further verification of the fact i.e. rectification of error by debiting GIA a/c and crediting IPO/BD during the year 2013-14.
		3.5, 3.6, 3.7.1	3	Paras settled in view of replies

				vide letter No.4-40 / HPU / Fin/Comp/Annual Accounts Vol.II dated 21-10-16
		3.7.2	1	In view of reply submitted by the authority and further verification of the facts that is why rectifying the error by depicting interest of Rs. 365479 in annual account 2013-14 which was wrongly accounted during the year 2012-13.
		3.7(3)	1	In view of reply submitted by the authority and further verification of the facts that is accountal of interest of Rs. 22640 on FDR in the annual account 2013-14 the para is settled
		3.7(4.1)	1	In view of reply submitted by the authority and further verification of the fact the para is settled
		3.7(4.2)	1	In view of reply submitted by the authority and further verification of the facts i.e. accountal of Rs 273696 on FDR in the Annual account 2013-14, the para is settled.
		3.9	1	In view of reply submitted by the authority and further verification of the facts i.e. the amount of difference was actually relates to excess of income over expenditure which was earlier wrongly shown under the head difference in trial balance.
		6	1	Para updated hence settled and current position is reflected in Para 6 of Current Audit Report.
		7	1	In view of reply submitted by the authority and in view of Executive Council resolution no. 10 of meeting held on 28-10-2010 regarding transfer of 10% share of total income of NRI/Self financing Scheme to Pension



				Corpus Fund, the para is settled.
		8	1	Para updated hence settled and current position is reflected in Para 8 of Current Audit Report.
		9	1	Para updated hence settled and current position is reflected in Para 9 of Current Audit Report.
		10	1	Para updated hence settled and current position is reflected in Para 10 of Current Audit Report.
		11	1	Para updated hence settled and current position is reflected in Para 11 of Current Audit Report.
		12(a)	1	In view of reply submitted, the para is settled.
		12(c)	1	In view of reply submitted by the authority and further verification of the facts i.e. rate of interest and period of investment, the para is settled
		14	1	In view of reply submitted, the para is settled.
		15	1	In view of reply submitted by the authority and further verification of the facts i.e. BD/IPO's valuing Rs. 0.48 lac were crediting by the bank during the month of 04/2013.
		42.2.1	1	Rs. 3920 deposited in saving account vide bank pay in slip dated 06.07.2016, seen and settled.
			735	

## Annexure -II

### Unsettled/Outstanding paras upto 2012-13

(Referred to Part-I of Audit Report of H.P. University for the year 2013-14)

Sr. No.	Period of Audit report	Details of outstanding paras	Total No. of Paras
1	1981-82	11(G),26	2
2	1982-83	30	1
3	1983-84	13 to 14, 17 to 18	4
4	1984-85	12, 20, 22(b) & 22(c), 23 & 28	5
5	1985-86	12 & 21(b)	2
6	1986-87	3,11(b),12,13,16 & 24(A),	6
7	1987-88	11 to 13	
		15,17,18,20,22,23 to 25,	
		27, 29 & 31	14
8	1988-89	8,15 to 17, 21, 34 & 36	7
9	1990-91	8(ch), 9(s), 14, 15(k), 18, 21,	
		29(k) & 29(kh)	7
10	1991-92	12, 17, 18, 20 & 23, 30 to 32,	
		35, 39, 40 to 48	19
11	1992-93	11 to 13, 17(k, kh), 18 to 19,	
		23, 24, 26, 30, 32, 33 & 39	13
12	1993-94	7, 13, 15, 16, 18, 23, 24, 28(2)(k),	
		28(2)(kh), 28(2)(7)(G) & 28(GH)	8
13	1994-95	11, 16, 17, 20, 22, 24, 25, 27 & 29	9
14	1995-96	8, 9, 10, 11, 12, 15, 16, 17, 18, 20,	
		27 to 33, 38, 39, 42, 48 to 50, 53 &	
		54	25
15	1996-97	8 to 10, 12 to 14, 16, 18, 24,	

		30 to 34, 38 to 41, 43, 46 to 49,	
		51, 53, 55, 60, 61, 63 to 67, 69,	
		71 & 72	36
16	1997-98	3(KH,G,V,GH), 8(K,KH), 14, 19, 21,	
		22, 24, 25, 27, 28, 30, 33, 34,	
		36 to 39, 41 to 43(3), 44 to 46, 48,	
		48 to 50, 52, 54, 55, 57, 58, 59, 61,	
		63 to 66	37
17	1998-99	9 to 30	22
18	1999-2000	5, 7, 10(3), 11 to 18, 20 to 31	23
19	2000-01	6(2)(C to F), 6(3)(A to AF)	
		& 6(4)(AB), 7(1), 8(3), 9(1,2) to 12,	
		13 to 22 (KA to YAN), 23 (1 to 8),	
		24(1 to 9), 25(K,KH)(2 to 4),	
		26(K & KH), 27(1) to 37, 39, 41,	
		43 to 45(K,KH & (G), 46(1 to 3),	
		47(1 to 4), 48(1) to 50(3), 51 to 119	111
20	2001-02	6 to 10, 12 to 22, 24 to 27, 29 to 140	132
21	2002-03	9 to 25, 29 to 85	74
22	2003-04	7 to 15, 17 to 19, 21 to 44, 46 to 50,	
		52 to 61	51
23	2004-05	5 to 8, 10, 11, 13, 14, 16, 17, 20 to 23,	
		25 to 29, 32 to 38, 40, 42, 44 to 49	34
24	2005-06	5 to 15, 17 to 22, 24 to 30, 32 to 36,	
		38 to 48	40
25	2006-07	Part-I	
		1(i) & (iv) to I(viii)	
		Part-II	
		1, 2(a),2(b),2(b)(3), 2(b)(4),	
		2(b)(5), 2(d)(1), 2(d)(3)(I to III),	

		2(d)(4), 2(d)(5)(I & II), 2(d)(6),	
		2(d)(7)(i to iv), 2(d)(8), 2(e)(iii to v),	
		6 , 7, 9 to 12, 14, 16 to 22,	
		23(1) to 23(5), 24, 26, 27 to 29	
		31 to 34	27
26	2007-08	2(except 2.3), 4, 5 to 10, 12 to 15,	
		18, 19, 21, 22, 24 to 26, 28, 30, 31,	
		33 to 36	26
27	2008-09	2(a) to 2(c), 2(d)(I) to (5),	
		2 (e) (except 2(3), 4 to 17,	
		19 to 24, 26 & 27	31
28	2009-10	2(1) to 2(2), 3(b) (ii), 3(c),	
		3(f) (except 3(1,2), 6(a) to 6(p), 7,	
		12 to 24	34
29	2010-11	2, 3 (except 3.1.7, 3.1.9), 5, 6,	
		11 (except 11.10(1), 11.11	
		& 11.10(2), 12, 13 (except 13.3 & 13.4),	
		14 to 21, 24 to 28	20
30	2011-12	3 (except 3.1.4, 3.1.7), 6, 11, 13,	
		16 to 20, 22 to 26, 28, 29 to 41, 43	29
31	2012-13	2(a), 3 {(except 3.4, 3.5, 3.7, 3.7.1,	
		3.7.2, 3.7.3, 3.7.4(2), 3.9)},	
		12(b), 13.3, 16 to 42 (except 42.2.1)	31