

No.- Fin(LA)H(2)C(15)(14)99/85-Vol-23-6701-6705
Government of Himachal Pradesh
Local Audit Department.

From,

The Director,
Local Audit Department,
Himachal Pradesh, Shimla-9

To,

The Comptroller,
Dr. Y.S. Parmar, University of Horticulture and Forestry,
Nauni, Solan (H.P.)

Dated, Shimla-171009, the 17th October 2018

Subject: *Audit & Inspection Report on the accounts of Dr. Y.S. Parmar, University of Horticulture and Forestry, Nauni, Solan for the year 2016-17.*

Sir,

I am directed to forward herewith the audit report on the accounts of Dr. Y.S. Parmar, University of Horticulture & Forestry, Nauni Solan for the year 2016-17 for taking further necessary action at your end. The annotated replies to the paras may be submitted to Deputy Controller (Audit), Resident Audit Scheme of your University under intimation to this Department.

Yours faithfully,

Encl:-As above.

Sd/-
(Dr. Suneel Kumar Angra)
Additional Director,
Local Audit Department
Himachal Pradesh Shimla-171009

Endst. No. As Above,.....dated, the.....Shimla-171009

Copy alongwith Audit Report is forwarded for information and necessary action to :

1. The Additional Chief Secretary (Agriculture) to the Government of Himachal Pradesh.
2. The Additional Chief Secretary (Forest) to the Government of Himachal Pradesh.
3. The Principal Secretary (Horticulture) to the Government of Himachal Pradesh.
4. Deputy Controller (Audit), Resident Audit Scheme, Dr. Y.S. Parmar, University of Horticulture & Forestry, Nauni, Solan,(H.P.)

Sd/-
Additional Director,
Local Audit Department
Himachal Pradesh Shimla-171009

Government of Himachal Pradesh

Local Audit Department

Block No. 38, SDA Complex

Kasumpti, Shimla-9



Audit and Inspection Report

on the Accounts of

Dr. Y. S. Parmar University of

Horticulture and Forestry,

Nauni-Solan, HP

for the Period

01.04.2016 to 31.03.2017

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Preface

- 1. This report has been prepared for submission to the Government of Himachal Pradesh in line with the provision contained in Section 45(3) of Himachal Pradesh Universities of Agriculture, Horticulture & Forestry Act, 1986.**
- 2. This report contains commentary on the Financial Position of the University which also incorporates Grants-in-Aid received from Government of Himachal Pradesh and the Government of India besides findings of pre-audit and post audit of the University Accounts for the year 2016-17.**
- 3. Appendix- 'I' of the report contains the latest position of all outstanding Audit Paras, which have been pointed out in Annual Audit Reports during the period w.e.f. 1988-89 to 2016-17.**
- 4. The latest position of all outstanding Audit Requisitions from 1994-95 to 2016-17 has also been given in Appendix-'II' of this report.**

Executive Summary

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

Sr. No.	Nomenclature of the post	Name of the Officer	Tenure
1	Vice Chancellor	1. Dr. Vijay Singh Thakur 2. Shri J C Sharma, IAS 3. Dr. Hari C. Sharma	01.04.2016 to 25.07.2016 26.07.2016 to 10.08.2016 11.08.2016 to 31.03.2017
2	Registrar	1. Shri Suresh Kumar Bhardwaj 2. Shri Yash Paul Sharma	01.04.2016 to 12.09.2016 12.09.2016 to 31.03.2017
3	Comptroller	Sh. K T Bodh	01.04.2016 to 31.03.2017

Major Audit Observations for the year 2016-17

Sr. No.	Brief Description	Rs. {in lacs}	Para No.
1	Excess expenditure over and above the Grant-in-aid received from the funding agencies	823.45	2.3
2	Non-adjustment of outstanding advances upto 31.03.2017 {Rs. 2359.94 lacs (LAD) +562.46 lacs (Internal Audit)}	2922.40	4
3	Retrenchments made during the course of Pre-Audit	9.35	5
4	Poor Management of Pension Corpus Fund - Meagre balance as on 31-03-2017	9.00	6 (a)
5	Poor Management and non – operation of Gratuity Corpus Fund resulting in huge payments from State Grants	935.43	6(b)
6	Purchase of Furniture for Trainees Hostel at KVK, Kalpa, Kinnaur (Estate Office) - inordinate delay in final installation of furniture at Kalpa.	7.24	12
7	Extension of Girls Hostel-VI at Main Campus, Nauni (SH: Completion of Civil Work and WS & SI in 2 nd Floor and Partly 3 rd Floor) - awarding of additional work titled – “Completion of 3 rd Floor (SH- Civil, W/S & S/I)”	20.31	14
8	Construction of Parking Place in Auditorium building at main Campus Nauni, Solan (SH: Framed structure, widening of road leading to Girls Hostel and College of Forestry)-avoiding retendering of a huge amount of additional work.	38.91	15
9	Construction of remaining portion of ground floor and first floor in Plant Health Clinic Lab and Lecture Hall at COH&F, Neri (SH: Building Portion)- In-Anticipation-Deviation, audit observation thereof.	31.72	16
10	Non cessation of Family Pension of Sh. Hitesh Bhimta, appointed as Clerk on Compassionate ground-recovery thereof	0.85	21
11	Untraceable grant-in aid	10.58	30 (1) (a) & (b)
12	Less recovery of Interest amount from the bank on maturity of FDRs – GPF account	2.78	30 (3) (a) (i) & (ii)
13	Investment in FDRs without taking advantage of competitive rates	49.36	30 (8) (b)
14	Outstanding Audit Paras as on 31.07.18 i.e. the date of completion of Present Audit Report	1005	Part-1 (A)

**ANNUAL AUDIT AND INSPECTION REPORT ON THE ACCOUNTS OF DR. Y.S.
PARMAR UNIVERSITY OF HORTICULTURE AND FORESTRY NAUNI – SOLAN
Period 01.04.2016 to 31.03.2017**

Part – 1

(A) Outstanding Audit Paras

The previous audit report for the period 01.04.2015 to 31.03.2016 was issued by this department vide letter No. Fin(LA) H(2) C (15)(14)99/85-Vol.22-92-96 dated 4th January 2018 and annotated replies thereon were to be submitted by the university departments. Barring a few departments majority of university departments are yet to take action on the audit paras pointed out in the said report as well as audit reports of earlier years. This is highly objectionable and defeats the very purpose of audit and the matter is, therefore, brought to the notice of higher authorities.

There are 1005 outstanding audit paras upto Financial Year 2016-17 including the paras of current audit report as per the **Appendix-I** of this audit report. The true position of outstanding para has been derived after settling of the old paras up to 31.7.18. Some of them also involve serious cases of misappropriation of public money and other major irregularities. It has been noticed that the university authorities make efforts to get only those audit paras settled which contain minor irregularities in order to reduce the number of outstanding paras, while the serious ones remain unaddressed. Therefore, some mechanism needs to be devised whereby settlement of all audit paras is pursued vigorously by the university departments.

(B) Outstanding Audit Requisitions

Detail of audit requisitions outstanding upto Financial Year 2016-17 including the audit requisitions issued during the current year containing audit observations of routine nature is appended as per **Appendix-II** of this report. The position of old audit requisition have been derived after settling the old requisitions up to 31.7.18. Therefore, outstanding audit requisitions may be attended to by the concerned departments of the University.

Part – II

PRESENT AUDIT

1 Preliminary

The present audit of accounts of the University of Horticulture and Forestry, Nauni (Solan) for the period 01.04.2016 to 31.03.2017 was conducted by Sh. Sat Paul Singh, the then Deputy Controller (Audit) and Dr. Suneel Kumar Angra, the then Joint Controller (Audit) and the audit staff posted in the audit branch. This audit report has been compiled by Sh. Anil Kumar Sharma, & Sh. Amar Dutt, Section Officers under supervision of Sh. Vijay Kumar Walia, Deputy Controller (Audit).

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

2 Financial Position

The financial position of the University during the year 2016-17 was as under:-

Opening Balance:- as on 01.04.2016		247590606.46
Add: Amount which was left out from SB account no. 73126 SBI Nauni		1500000.00
Adjusted opening balance as on 01.04.2016		249090606.46
Receipt from grant:	1258826938.00	
Receipt from own sources:	247501926.92	
Receipt for deposit works, security, earnest money, etc.	63416357.00	
Other (GLIS receipt)	3584506.00	
Loan from SBI Nauni	50000000.00	
Total Receipt		(+)1623329727.92
Payment:		
General Payments	1587524242.62	

Deposit works, security, earnest money, etc	69731251.00	
GLIS	3917815.00	
Total payment		(-)1661173308.62
Closing balance:- as on 31.03.2017		211247025.76

2.1 Grants

The details of grants received by the University during the year 2016-17 is as under:-

Sr. No.	Source of Grant	Amount (Rs.)
1.	Horticulture	94,00,00,000.00.00
2.	Forestry	53,76,450.00
3.	ICAR (Co-Ordinated Projects)	5,21,41,675.00
4.	ICAR (Adhoc Projects)	2,12,36,443.00
5.	IDH	1,73,05,395.00
6.	NMH	73,43,160.00
7.	ICAR (Development Assistance)	7,63,57,721.00
8.	ICAR (KVKs)	4,75,59,473.00
9.	Govt. of India	3,93,22,378.00
10.	Misc State Grants	5,21,84,243.00
	Total	1,25,88,26,938.00

2.2 Income

The perusal of financial position reveals that the University is fully dependent on the grants. The income from own sources for the year 2016-17 is just Rs. 24.76 crores, which is insufficient keeping in view expenditure incurred by the University in the year 2016-17. It is pertinent to mention here that the University has a lot of potential to raise its sources of income in view of huge land bank available with it as per information supplied by the Estate Officer of the University vide his letter No. UHF/EO-101/2017/-1605 dated 03.08.2018, but it appears that no serious efforts are being made in this direction and approximately 366 hectare of University land is uncultivated as per location wise detail given hereunder. As the University is already facing the problem of financial crunch, the authority may make efforts to utilize the

more and more of unutilized land to generate more income besides exploring other measures to make the institution self-sustainable.

Sr. No.	Name of the department/ KVK etc.	Area in Hectares		
		Total	Cultivated	Non- Cultivated
1	Main University Campus, Nauni	545.00	279.00	266.00
2	RHFRS Bhota	25.54	5.02	20.52
3	RHR & TS, & KVK Sharbo	10.20	8.34	1.86
4	RHRSS, Tabo	10.60	7.44	3.16
5	KVK, Chamba	19.91	9.31	10.60
6	RHR & TS, Bajaura	32.61	7.40	25.21
7	KVK, Rohru	2.66	2.19	0.47
8	RHR & TS, Jachh	28.54	8.54	20.00
9	RHR&TS Dhaulakuaan	34.81	23.72	11.09
10	RHR & TS, Mashobra	19.51.99	18.10	1.41.99
11	THRS, Kotkhai	12.35	12.28	0.07
12	HRS/KVK, Kandaghat	11.95	6.60	5.35
	TOTAL	753.68.99	387.94.00	365.74.99

*As per information provided in the above referred letter, the area at RHRTS Dhaulakuan includes App. 25 hac land transferred to IIM. This is required to be deducted after the receipt of mutation orders.

2.3 Excess expenditure over and above the Grant-in-Aid received from the funding agencies

During the checking of expenditure of the University, it has been noticed that expenditure under following Head of Accounts totaling in all to Rs. 823. 45 lacs have been incurred in excess of grants-in-aid received from the funding agencies. The reasons for the same may be intimated and expenditure incurred over and above the grants-in-aid received may be recouped from the respective funding agency.

Sr. No.	Funding Sector	Head	Balance (Rs)
1	State	Forestry	-41,90,116.12
2	ICAR	KVKs	-3,09,44,184.60
3	-do-	ICAR Coordinated Projects	-2,83,58,854.79
4	-do-	Mini Mission Projects	-25,07,084.65

5	ICFRE	ICFRE Central Assistance	-23,022.70
6	-do-	Transfer out to COF	-18,00,000.00
7	Misc. Short term projects	Misc. State	-1,39,93,482.59
8	-do-	Playground	-3,27,827.76
9	-do-	Ford Foundation	-2,00,000.00
Total			-8,23,44,573.21

2.4 Expenditure on Salary and Gratuity/Pension Payments

The total expenditure of the University during the year 2016-17 was Rs.1,66,11,73,308.62, the detail of which is given below:-

Sr. No.	Head wise breakup	Amount (Rs.)	Amount (Rs.)
1	Salary	93,54,26,599.00	
2	Payment of Gratuity Corpus out of State Schemes	7,86,72,931.00	
3	Payment for Pension Corpus out of State Grants	20,06,34,062.00	
4	T.A	30,15,368.00	
5	Contingency	30,23,59,790.65	
6	Deposit and other Works	6,02,96,349.00	
Total Expenditure		1,58,04,05,099.65	1,58,04,05,099.65
7	Refund of Security & Earnest Money etc.	94,34,902.00	
8	Others	7,13,33,306.97	
Total		8,07,68,208.97	8,07,68,208.97
Grand Total			1,66,11,73,308.62

***Note:- Others also includes transfers to SWO, Deans Accounts, GLIS transfers/payments etc.**

Above figures reveal that major chunk i.e. about 76.86% of the total expenditure has been incurred on establishment i.e. Salary and Gratuity/Pension payments. The above payment of Gratuity /Pension are being made directly from State Schemes/Grants, while other pension payments of about 6.21 crores are being made from the pension contributions etc. Owing to inadequate financial resources, curtailment in expenditure on account of pay and allowances and re-structuring of organizational set up is the need of the hour. Therefore, staffing pattern requires

review by the highest University Authorities and surplus staff, wherever available, be sent on secondment basis to some other Departments/Boards/ Corporations.

2.5 Expenditure Control - Restructuring and rationalization of manpower

The mandate of the University is teaching, research and extension. University is also concentrating on some projects to generate and improve the domestic income. The detail of the entire staff is given as under:-

Sr. No.	Nomenclature of the post	Sanctioned Strength	Actual Strength	Vacant
1	Statutory officers	10	10	0
2	Teaching/Scientific/Research Staff 1.Teaching 2.Research 3.Extension	361	218	143
		Break-up of Teaching, Research and Extension staff was, however, not provided to audit till the finalization of this report.		
3	Administrative Ministerial and personal staff	285	201	84
4	Laboratory and field staff	332	145	187
5	Library staff	32	19	13
6	University Health Centre	06	05	01
7	Drivers and Conductors	65	42	23
8	Other miscellaneous staff	18	13	05
9	Engineering / workshop staff	61	27	34
10	Cooks / Security Gaurds	18	15	03
11	Category 'D' staff	779	583	196
	Grand Total	1967	1278	689

During the Financial Year 2016-17, the teaching and non teaching staffs were not posted as per the standard procedure fixed by the ICAR. It is evident from the detail given at the **Annexure - B (I to V)** read with summarised detail given in the following table that 180 numbers of teaching and non-teaching staff were working in different schemes /departments but their salary was being drawn from the other schemes/departments of the University, which require proper justification.

Sr. No.	Description	No. of cases
1	Teaching/Scientific staff	38
2	Administrative/Ministerial staff	41
3	Technical and Field staff	31

4	Drivers and Miscellaneous staff	10
5	Category 'D' staff.	60
	Total	180

Therefore, the rationalization of entire teaching and non-teaching staff as per the standards/procedure/norms fixed by the ICAR/Govt. is required to be followed meticulously.

3 Observance of economy and judicious utilization of funds

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

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

- (i) Special measures to raise domestic income.
- (ii) Reduction on establishment expenditure by sending surplus staff, wherever available, on secondment basis to some other Departments/ Boards/ Corporation as this expenditure accounts for 59.19% of total expenditure.
- (iii) Observance of economy instructions and to avoid expenditure on the purchase of luxurious items.
- (iv) Adherence to competitiveness and economy in purchases and transparency in consumption and utilization.
- (v) Ensuring proper utilization of idle machinery and curb on incurring expenditure on unfruitful items out of projects.

(vi) **Necessity of immediate follow up action on serious outstanding audit paras:-** Non-Compliance of audit paras for the last over so many years not only defeats the very purpose of Audit but also reflects badly on the working of the institution and those at the helm of affairs. Meanwhile, losses on account of non-recovery have been accumulating while early realization of University dues/recovery of overpayments could help to improve financial health of the institution to some extent.

4 Position of Temporary Advances - huge amount of temporary advances pending for adjustment

Non-adjustment of advances by the various departments for the last number of years is also a matter of serious concern. The total amount of advance drawn up to 31.03.2017 which still remains un-adjusted upto 30.06.2018 have touched a whopping figure of Rs.23,59,93,892 which includes Rs.23,44,49,437 on account of deposit works and Rs.15,44,455 on account of other advances as detailed in **Annexure –C (i)** attached to this report.

Similarly, an amount of Rs.5,62,46,361 also remains unadjusted as on 31.03.2018 out of advances drawn up to 31.03.2017 through **Internal inspection cell of the University** as reported by Comptroller's Office vide his office letter No.UHF/Bud/2-56/VOL.III/2011/4136 dated 23.08.2018. The list of these advances is detailed in **Annexure – C (ii)** attached to this report.

The defaulting/erring departments may be directed to expedite the adjustment of advances besides being asked to explain reasons for the unnecessary delays in the submission of account to audit. Non adjustment of pending advances is a serious lapse which needs special attention of the university management.

5 Retrenchment

During the course of pre-audit of various bills presented by the various departments of the University, it was found that the payments were rather passed irregularly or without proper examination in a number of cases by the University. Subsequently, after thorough examination of the cases / bills by audit, the excess payments to the tune of Rs.9,35,280 was reduced. Therefore, DDOs and staff under their control are required to be instructed to present the bills to audit only after proper scrutiny. In addition to the direct retrenchments, several cases pertaining to pay fixation and leave encashment etc. were also found to be ill-examined / ill-prepared

and were objected/ corrected downwards at the instance of audit resulting in saving to the University Exchequer:-

6 Management of Pension and Gratuity Corpus Fund

(a) Poor management of Pension Corpus Fund

The pension scheme was introduced in the University vide Notification No.Bud.FC36 k/neet/96-97-13001-50 dated 25/2/97 retrospectively w.e.f. 1/4/96. The scheme was established by creating a Corpus Fund transferring therein the CPF contribution made by the University alongwith interest accrued in respect of those employees who opted for the pension scheme. Further, the left out regular employees of the University were allowed to opt for the pension scheme vide Notification No. Bud. FC/68K/pension/ 2008-3648-98 dated 18/7/08. However, the poor management of this Corpus Fund over the years has made it completely unviable as University is not in a position to meet pension liability from the Pension Corpus as is evident from the following Table. As a result of which a large sums on this account are being spent from State Grants. Compared to Rs. 1.71 crore spent from State Grants in the year 2013-14, this figure has touched a whopping Rs. 15.85 crore in the year 2015-16 and 20.06 crore in the year under report i.e. 2016-17. These figures reveal the poor management of funds over the years and have affected the financial position of the University adversely and this position is only going to worsen further, if no policy measures are taken to address this problem.

(Rs. in crores)

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

2013-14	10.20	7.08	0.67	1.71	19.66	15.83	3.83
2014-15	3.83	6.86	0.06	7.26	18.01	17.85	0.16
2015-16	0.16	5.80	0.01	15.85**	21.82	21.52	0.30
2016-17	0.30	6.21	0.01	20.06	26.58	26.49	0.09

(Note:- * (i) The receipts of subscription for the year 2008-09 for Rs.7.85 crores includes Rs.4.93 crores on account of transfer from CPF Corpus Fund, the actual subscription for this year was Rs.2.92 crores only.)

(ii) **During the year 2015-16, a sum of Rs.15.85 crores has been transferred from Comptroller's Office out of grants received from the State Govt. to Pension Corpus Fund. The said amount has been depicted after deducting a sum of Rs.10 lacs, which was shown as excess transfer during the previous year i.e. 2014-15 due to wrong entry passed by UCO Bank Nauni on 31.03.2015, the said entry was rectified by the bank on 7.4.2015, hence necessary adjustment of this amount has been made in the year 2015-16.

(b) Poor Management and Non – Operation of Gratuity Corpus Fund

University had created the Gratuity Corpus Fund vide Notification No. UHF/Compt/Pen/5-5/1993/-13702-4 dated 31.3.2005 and contributions @ 1/4th of the Basic Pay (now Pay + Grade Pay) were being charged to the concerned scheme from where the salaries of employees are being drawn twice in a year i.e. once in the month of September and then in the month of February and these amounts were transferred to this Corpus that too was stopped long back and the Corpus thus become inoperative. As a result, the payments of Rs.352 lacs to 858 lacs per year have been made from State Schemes in the years 2010-11 to 2015-16, while in the year 2016-17 the payment of Rs.935 lacs have been made from the State Schemes. This, thus reveals that with each passing year things are going out of control and urgent measures are required to be taken to bring things under control so that there is minimum burden on the state schemes on this account.

(Rs. in Lacs)

Year	Opening Balance	Receipt sub.	Interest	Total	Exp./ payment	Closing balance	Payments from State Schemes
2005-06	0.71	14.13	0.11	14.95	0.71	14.24	77.75
2006-07	14.24	0.19	0.41	14.84	-----	14.84	110.09
2007-08	14.84	0.60	0.54	15.98	-----	15.98	146.53
2008-09	15.98	0.08	0.80	16.86	-----	16.86	96.20
2009-10	16.86	0.47	1.76	19.09	-----	19.09	21.16
2010-11	19.09	0.26	0.39	19.74	-----	19.74	352.23
2011-12	19.74	0.10	2.31	22.15	-----	22.15	302.23
2012-13	22.15	0.23	3.94	26.32	-----	26.32	342.05
2013-14	26.32	0.00	1.31	27.63	-----	27.63	322.47
2014-15	27.63	0.00	2.70	30.33	-----	30.33	478.32
2015-16	30.33	1.59	2.50	34.42	-----	34.42	858.24
2016-17	34.42	0.97	3.51	38.90	-----	38.90	935.43

Further, the detail of amount invested in FDRs out of the Gratuity Corpus fund has also not been Accounted for in Gratuity Corpus Fund cash book/ledger or FDRs register prepared for the same. Therefore, proper account of same may be kept and the amount invested in FDRs may be shown in the detail of closing balance at the end of the financial year, so that it may not remain out of Gratuity Fund.

IRREGULARITIES DETECTED IN PRE-AUDIT DURING THE YEAR 2016-17

7 Renovation of Room No. 308 and 205 of the Department of Fruit Science at Main Campus, Nauni, Solan- though the Construction Division of the University-avoidable blockade of university funds

Estate Office of the University presented bill No. 4981 dated 10.02.2016 for Rs.1,79,559 of M/S Indu Furnitures, Near N.C.C. Office, Rajgarh Road, Solan-173212, on account of purchase /installation of Godrej Modular Lab /Customised products related to the above cited work and adjustment of advance of Rs. 94,712 (i.e. 60 % of the work order) and for release of the balance amount of Rs. 84,847 (i.e. 40 % of the work order) to the audit. The above bill was examined in audit and it has been noticed that the work-cum-supply order was issued to the above firm on 26.03.2015 with the condition that work shall be completed within one month after completion of the civil works. In response to the above work-cum-supply order, the firm is stated to have supplied the related material vide its Challan No. 2411 dated 30.05.2015 and, hence, it was paid advance of Rs. 94,712 (i.e. 60 % of the work order) on 05.06.2015 in terms of Condition No. 4 of the work order. The related civil work has, however, been completed on 08.08.2015 and actual installation of the supplied material took place only during the semester break of January / February, 2016 and the work was finally completed on 10.02.2016 {as intimated by your office in response to audit query (ies) dated 28.03.2016} i.e. after considerable delay though it was expected to be completed by 09.09.2015 as per Condition No. 3 of the work-cum-supply order. Thus, it is clear that work-cum-supply order was issued in favour of the above said firm much in advance without foreseeing the related scenario which has resulted in avoidable blockade of university funds while chances of collusion with the firm also cannot be ruled out particularly in view of the fact that the rate contract of the firm was expiring on 31.03.2015.

This may be looked into and audit be informed what was the hurry to issue the above work-cum-supply order when civil work itself was not nearing completion and the work could be done only during semester break. The responsibility of the officer(s)/official(s) for unnecessary blocking the university funds with the third party may be fixed and in future such type of irregularity may not be repeated.

(AR-1 dated 31.05.2016)

8 Regarding advance adjustment Bill No. 245 of 12/2015 for Rs. 20,165 pertaining to hiring of Pick-up Van by Department of Silviculture and Agroforestry- hiring at exorbitant rates

In continuation of audit observation dated 25.02.2016 regarding Department of Silviculture and Agroforestry, Advance Adjustment Bill No. 245 of 12/2015 for Rs. 20,165 (Advance adjustment of Rs. 10,000 and due for payment of Rs. 10,165) and after having considered the Principal Investigator's reply thereto dated 02.03.2016, as has also been endorsed by the department, it is informed that the same stands considered and has not been found satisfactory. The hiring of pick up van at an exorbitant rate of Rs. 17 per km with night halt @ 600 per night is not at all justified particularly in view of the fact that the permission for hiring of vehicle was granted vide Comptroller's letter No. Bud/FCR-002-20/219 dated 16.04.2015 on the condition that the vehicle would be hired at university approved rates. As such the bill in question is required to be regulated in terms of University Notification No.UHF/Bud/2-57-Vol-IV/2011-12 2233-83 dated 25.05.2012 issued by Comptroller which provide for hiring @ Rs. 8.74 per Kilometre (rate for tribal area being Rs. 9.81 per km.) with night halt @ Rs. 110 per night. It is added that the hiring of pick-up van at exorbitant rates is also not justified practically in view of the fact that a pick up van was also hired recently in the Department of Seed Science of the University in the month of January, 2016 and the rates charged were more or less the same as approved by the university vide above referred notification dated 25.05.2012.

(AR-4 dated 15.06.2016)

9 Regarding regularisation of Shri Naresh Kumar, Junior Scale Stenographer retrospectively by Registrar's Office with full financial benefit w.e.f. 09.07.2005 i.e. on completion of 7 years of service from the date of his appointment on adhoc basis w.e.f. 09.07.1998 as a result of orders of Hon'ble High Court in CWP No.5747/2013--- non restriction of arrears to three years

As per Registrar's office order No. UHF.Regr.Rectt.2-39/2015/-17197-216 dated 31/10/2015, the services of Shri Naresh Kumar appointed as Junior Scale Stenographer on 09.07.1998 on adhoc basis had been regularised w.e.f. 09.07.2005 on completion of seven years of service with full financial benefit in pursuance of the orders of Hon'ble High Court in CWP No. 5747/2013 and subsequent office order No. UHF/ Regr /Estt-I/2/497/16-31100-06 dated 05.03.2016 vide which his pay had

been fixed accordingly. In this regard, it was informed that the instructions issued by the Finance (Pay Revision) Department vide letter No. Fin (PR)-B(7)-16/98-III (Agriculture) dated 15th December, 2011 related to restriction of arrears to 3 years prior to the date of filing the claim/ petition in such cases also gets attracted here and, therefore, allowing full financial benefit in favour of Shri Naresh Kumar w.e.f. 09.07.20015 does not appear to be justified. It was, requested to review the matter and take further necessary action under intimation to audit. It was further requested that all other cases of similar nature may also be reviewed / regulated in line with the above said instructions of the Finance (Pay Revision) Department and audit may also be appraised accordingly.

(AR-5 dated 29.07.2016)

10 Execution of Additional work “Addition of two story framed structure with CGI sheet roofing at top” – Without floating the tenders by Estate Office of the University

While checking the 9th and final bill in respect of Construction of Girls Hostel –VI at main campus, Nauli Solan (Sh; Site Development, Building Portion, Water Supply and Sanitary Installation) amounting to Rs 540967/-, following discrepancies were noticed

(a) The detailed estimate No 31 of 2013-14 was technically sanctioned by Estate Officer for Rs. 123.42 lac. After floating the tender, the work was awarded for Rs.11810181/- to Sh Suman Verma, Contractor on lowest tender basis vide Executive Engineer (Cnos.) letter No. UHF/Const/1/2013-14-3990-97 dated 19.02.2014. After approximately one & half year, an additional work titled “**Addition of two story framed structure with CGI sheet roofing at top**” was added to the existing work captioned in the subject. It was technically sanctioned by the Estate Officer vide Memorandum No EO/DB-2/UHF/2463-68 dated 24.09.2015 the Administrative Approval & Expenditure Sanction of which was accorded by Hon,ble Vice Chancellor amounting to Rs.17511000/- conveyed vide Comptroller letter No.UHF/Bud/ICA-001/2015-5584-86 dated 28.09.2015.

(b) During the scrutiny, it was gathered that no competitive rates/fresh tenders were called/floated for the said additional work of Rs.5169000/- i.e. the spilt up portion (17511000-12342000). In such circumstances the calling/floating of tenders was

necessary as is envisaged in Para 17.4.1 of section 17 of CPWD Manual Vol-II which clearly describes that “ **Due to Administrative convenience and expediency works may be split up and tenders may be invited separately for spilt portions as per powers delegated**”. After going through the entire case it was noticed that the worthy comptroller had suggested on the file vide N-7-8 (loose) dated 15.09.2015 for fresh re-tendering for the remaining work in question which was approved by the Hon’ble Vice Chancellor. **But the same was not done in the instant case.** It was not understood at what level the process of floating the fresh tenders has been ignored or the omission had occurred. By inviting the fresh competitive rates for the additional work, it could have resulted into the saving to the university exchequer due to market competition. Therefore, the audit may be appraised of the rules under which the calling of the fresh tenders in this case was ignored.

(c) As against the awarded amount of Rs.11810181 an expenditure of Rs. 16557814/- had been incurred which was Rs. 4747633/- (approx 40% upward) more than the awarded amount. As per Para 25.1© and 25.4 of CPWD manual, deviation beyond 10% of the stipulated quantities needs to be regularized by taking the approval of competent authority in this regard. Hence, the same needs to be regularized from the competent authority as per stipulated provisions under intimation to audit.

(d) The execution of an extra item of furniture (cup boards) amounting to Rs.654636.08 was got approved from the Hon’ble Vice Chancellor on green sheet vide N-4 to 6 (Loose) on 7.9.2015, against which an expenditure of Rs. 614482.13 was incurred. While checking the final bill in question, it had been noticed that rates of these extra items were approved as item (90 EI, 91 EI and 95EI) which were found very much on higher side in comparison to rate paid for execution of same item of cupboard in Boys Hostel on comparative rate basis during 8/15 vide agreement No 27 of 2015-16. Has the work been executed after inviting the competitive rates instead of executing as an extra item, extra payment of Rs.76952/- could have been saved. The detail of overpayment is as under:

Item No	Rate of item as per boys hostel works (₹) Per m2	Rate of item paid as EI In GH-VI (₹) Per m2	Difference in rate on higher side (₹) Per m2	Quantity executed	Excess payment made by executing as on extra items (₹)
90EI	1250	1546.29	296.29	86059m ²	25655.75
91EI	1000	1277.64	277.64	183.49m ²	50944.16
95EI	35	39.54	4.54	77.60m ²	352.30

Therefore, the justified compelling circumstances be conveyed as to why this work was not included at the time of preparing the estimate/the first drawing/tender due to which the university sustained a loss of Rs.76952/-.

(e) As per DNIT, total executing area of item No 10(b) i.e. area of two suspended floors/roofs was 206.31 cum and proportionately work of 3rd floor was executed in 103.49 cum. But the quantity of TMT steel (item No. 13 of DNIT) was not found proportionately consumed in identical area of 3rd floor. Since 47175.70 Kg steel was consumed in first two floors. Therefore 23587/-Kg (approx) steel was required to be consumed in 3rd floor/roof against the consumption of 25080.47 Kg steel as was evident from the perusal of the final bill of work. Therefore, 1492.62 Kg of steel had been consumed in excess in construction of 3rd floor than consumed in the 1st and 2nd floor/roof. Consequently, the cost of construction of 3rd floor has been escalated by Rs. 92542/44 (i.e.1492.62x62 i.e. cost of one K.G. steel). It is, therefore, requested to see & find the cogent reasons with authentic justification regarding the circumstances of excess consumption of steel due to which the cost of construction had been escalated abnormally high to execute the item referred to above .

(f) As per DNIT/first detailed estimate, item No 47 (P/F CGI sheet) was to be executed only in 49.50sqm. @Rs1130/- per sqm. Against the approved area of 49.50sqm, the item was executed in 584.73sqm at the same rate. In this connection it was noticed that no negotiations were deliberated/arranged with the contractor to reduce the rates for additional work of Rs. 604809/- i.e. the quantity & cost of the item to be executed has gone 12 items more than the quantity put to tender.

It is an accepted and practical practice, that the rates of smaller quantity are always high. Therefore, the reasonableness of rates carried out by the departments & applied on the enhanced quantity of work cannot be said to be fair, reasonable and justified in the absence of the “fresh justification of rates” and negotiations. Hence, overpayment on this account cannot be ruled out in the execution of this item.

Further, it is apprehended that similarly the rates of other items which had been executed in the said additional work can also be on higher side in comparison to other similar works executed in the University Head Quarter during this period. But due to non-execution of these items in Boys Hostel and the non availability of such competitive market rate in audit, the comparison of rates could not be worked out.

Therefore, the excess payment on this account made to the contractor cannot be ruled out. Thus, non calling of tenders instead of executing the same as an extra item needs to be justified under the rules and therefore, it is advised to work out the same under intimation to audit so that the matter could be taken with the quarter concerned for fixing the responsibility official/officer concerned in this regard.

(g) Audit is of the view that not only the technical aspect of the rules were required to be followed but the element of austerity and the economy in the Govt. spending on the works was also required to be taken care in true spirit while spending the public money in Government sector. Therefore, audit sees there no difficulty in concluding that the responsible authorities have extended undue favour and financial benefit to the concerned contractor by striking down/ignoring the necessary floating of fresh tenders in respect of the additional work in question as required under the rules mentioned in the preceding Paras. Since the work had been completed and in view of a committed liability on the part of the university to make the payment to the concerned contractor, the Final bill presented for payment has been admitted in audit subject to these observations.

(AR-6 dated 06.09.2016)

11 Renovation of Training Hall, Storage & related laboratories at RHRS, Sharbo, District Kinnaur (SH : Purchase/ Installation of Godrej Module Lab) by Estate Office Of the University - avoidable blockade of university funds

While auditing Bill No 3588 dated 03.12.2013 for Rs. 2,49,282/- of M/S Indu Furnitures, Near N.C.C. Office, Rajgarh Road, Solan-173212 pertaining to purchase /installation of Godrej Modular Lab related to the above cited work presented to audit by Estate Office for adjustment of advance of Rs.1,31,489 (i.e. 60 % of the work

order) and for release of the balance 40% payment amounting to Rs. 1,17,793, it has been noticed that the above work was awarded to the firm on rate contract basis {which was expiring on 31.03.2013} vide work-cum-supply order No. UHF/Const/1/2012-4727-33 dated 30.03.2013 and the firm was allowed two months to complete the allotted work. As such the work was required to be completed by **30.05.2013** but it was finally completed only in **May, 2016** i.e. after **38 months** since award of work. On being asked about delayed execution/ completion of the work vide audit observation dated 29.06.2016, it had been intimated by the Executive Engineer (Design) vide his response dated 08.08.2016 that the material for modular lab was ready during July, 2013 when the advance payment of Rs.1,31,489 was released to the firm (though nothing concrete has been enclosed to substantiate this claim) but due to blockade of roads to Reckong Peo during rainy season the material was supplied by the firm at Sharbo during December, 2013 i.e. **9 months** from the date of award of work. It had been further intimated/ stated that the related civil work was completed only on 31.10.2014 and the work of installation of the modular lab had been stated to be completed during November, 2014 i.e. after **20 month** since award of work, though the lab was finally handed over to ADR, RHRS, Sharbo only on **24.05.2016** i.e. after a gap of around **38 months** since award of work. It had, however, been added that there were some minor defects which were **verbally** conveyed for rectification to the contractor and these were rectified by him in May, 2016 though the lab is stated to have been under use by the KVK since November, 2014 (here again nothing had been added in support to substantiate this claim). Thus, it was clear that work-cum-supply order was issued in favour of the above said firm much in advance without foreseeing the related scenario which had resulted in avoidable blockade of university funds while chances of collusion with the firm also cannot be ruled out particularly in view of the unsubstantiated claims being made in response to audit queries which appear more to be an afterthought and figment of imagination just to cover up the whole matter. The same may be looked into and audit be informed as to what was the hurry to issue the above work-cum-supply order on 30.03.2013 when civil work itself was not nearing completion and the work could finally be done/ substantially completed only in November, 2014 as has been claimed. A confirmatory letter from ADR, RHRS, Sharbo's side regarding the lab being in use since November, 2014 onwards may also be requested and shown to audit. The bill as above has been admitted / passed subject to above observation being third party

committed liability and further subject to the condition that if anything adverse is found as a result of inquiry at your end, onus will purely lie with the officials found at fault.

(AR-10 dated 06.09.2016)

12 Purchase of Godrej Furniture for Trainees Hostel at KVK, Kalpa, Kinnaur amounting to Rs.7,24,449 (Estate Office) - inordinate delay in final installation of furniture at Kalpa

The Bill No 4258 to 4260 dated 27/01/2015 for Rs. 7,24,449 of M/s. Indu Furnitures, Near N.C.C. Office, Rajgarh Road, Solan-173212 on account of purchase of Godrej Furniture for **KVK, Kalpa, Kinnaur** were presented to audit for adjustment of advance of Rs. 6,52,000 (i.e. 90 % of the supply order) and for release of the balance 10% payment amounting to Rs. 72,449.

The bills were examined in audit and it was noticed that the supply order was given to the firm on rate contract basis {which was expiring on 31.03.2015} vide No. UHF/Const/1/2013-971-77 dated 01.07.2014 and the firm was allowed three to four week's time to supply the ordered furniture articles to Kalpa. As such the supply was required to be made by 28.07.2014 at Kalpa but the material is stated to have been delivered on 27.01.2015 {i.e. after 7 months since the date of supply order) and that also at Main Campus, Nauni instead of at **KVK, Kalpa, Kinnaur**. It was further noticed that the said furniture remained stored at Main Campus, Nauni until **May, 2016 i.e.** for close to two years since the date of supply order before it was finally shifted to **KVK, Kalpa, Kinnaur**.

On being asked about delayed supply of furniture by the contractor in the first place and further undue delay in shifting the same to the intended destination i.e. **KVK, Kalpa, Kinnaur** vide audit observation dated 16.07.2016, it has been intimated by the Executive Engineer (Design) vide his response dated 08.08.2016 that the building of the Trainees Hostel was completed on 30.10.2013 though there were some defects in WS & SI subhead which were conveyed to the contractor for correction. In the meanwhile, the order for furniture was placed on 01.07.2014, but the ADR, KVK, Kinnaur refused to take over the building and, hence, there was delay in supply by the above named firm which finally supplied the material at Main Campus, Nauni on 27.01.2015 where it was stated to have been kept in safe custody to avoid further escalation of rates. Further inordinate delay in shifting the same to

KVK, Kalpa, Kinnaur has been attributed purely to the belated taking over of the building by the ADR (but no specific date has been given indicating as to when the building was actually taken over by the o/o ADR) though as per noting sheet found attached with the bill, whereby the approval to take the above supply at Nauni was obtained from Hon'ble Vice Chancellor on 09.02.2015, **ADR, KVK, Kalpa, Kinnaur** had refused to take supply of the furniture until a Chowkidar was provided for the hostel as the area was stated to be prone to theft.

Thus, it was clear that the supply order was issued in favour of the above said firm much in advance without having consulted the **ADR, KVK, Kalpa, Kinnaur** which has resulted in avoidable blockade of university funds while chances of collusion with the firm are also strongly suspected as no penalty had been proposed against the firm despite there being delayed supply on its part as is evident from the fact that the approval of the Hon'ble Vice Chancellor to receive the material (which was expected to be delivered at Kalpa by 28.07.2014) at Nauni itself was taken on 09.02.2015. Hence, the date of supply of material at Nauni which is being stated to be 27.01.2015 also cannot be accepted and needs to be re-confirmed to audit with supporting record. Any correspondence shared with **ADR, KVK, Kalpa, Kinnaur** in this case may also be shown to audit and the reasons for inordinate delay in final installation of furniture at Kalpa may be looked into at your end once again as audit is of the view that this firm had been unduly obliged/ sheltered as is evident from deficiencies pointed out vide this office AR No. 01 dated 31.05.2016 and further vide AR No. 10 dated 06.09.2016.

The bill has been admitted / passed subject to these observations being third party committed liability and further subject to the condition that if anything adverse is found as a result of inquiry at your end, onus will purely lie with the officials found at fault.

(AR-13 dated 14.09.2016)

- 13 Regarding purchase of Rotational Moulded LLDPE Portable Saral Toilet Block, Single Orissa Pan.** (Student Welfare Office) – Purchase of item on single quotation basis instead of rate contract basis.

In the contingent bill No.98 of 07/2016, the purchase of Rotational Moulded LLDPE portable Saral Toilet Block, Single Orissa Pan for Rs. 29,925 was made on

single quotation basis vide bill No 307 dated 30/05/2016 from M/S Garg Udyog, Industrial Area, Near Tar Factory, Jatoli (Solan). The sanction had been obtained from the Hon,ble Vice- Chancellor vide office Note No. UHF/SWOHM/282 dated 26/04/2016. In this context it had been noticed that the certificate of sole manufacturer of Portable Toilet Block in H.P. had been given by M/S Garg Udyog **itself** which cannot be construed as issued by the competent authority. Therefore, the same may be procured and shown to audit.

Besides, the brochure of GVM Engineer, Rajgarh Road Near Shiv Mandir, village Jatoli (Solan) enclosed with the above referred bill reveals that the same item was available on rate contract. Therefore, the said item could have been purchased on rate contract basis instead of single quotation basis. Therefore, the reason for not affecting the purchase on rate contract may suitably be explained and justified. However, the bill in question has been admitted being a committed liability on the part of university

(AR-15 dated 21.09.2016)

14 Extension of Girls Hostel-VI at Main Campus, Nauni (SH: Completion of Civil Work and WS & SI in 2nd Floor and Partly 3rd Floor)- awarding of additional work titled – “Completion of 3rd Floor (SH- Civil, W/S & S/I)” (Estate Office)

Reference:

1	Contractor	Shri Ravinder Kumar Verma
2	Award letter No.	No.UHF/Const/1/2015-16-5201-07-dated 17/03/2016
3	Administrative approval-cum-Expenditure Sanction (for original work – Rs, 40,00,000)	No.UHF/Bud/ICA-001/2015-7963-89 dated 15/12/2015
4	Administrative approval-cum-Expenditure Sanction (for additional work- Rs. 26,57,000)	No.UHF/Bud/ICA-001/2016-18010 dated 20/05/2016
5	Technical Sanction (original)	Rs. 36,27,000/-
6	Technical Sanction (for additional work intended to be executed by deviation)	Rs. 22,93,000/-
7	Total value of awarded work (<u>original</u>)	Rs. 34,75,888/-
8	Estimated value of additional work intended to be executed by deviation	Rs. 20,31,285.20
9	Total value of awarded work (<u>original</u> +	Rs. 55,07,173.20

	<u>additional work)</u>	
10	Time allowed for original work	6 months

The 2nd Running Bill pertaining to above work was examined in audit and it was found that the additional work entitled “**Completion of 3rd Floor (SH- Civil, W/S & S/I)**” estimated to the tune of Rs. 20,31,285.20 (as per in-anticipation-deviation) was being got executed on the same rates from the same contractor namely Shri Ravinder Kumar Verma who was awarded the original work captioned “**Extension of Girls Hostel-VI at Main Campus, Nauni (SH: Completion of Civil Work and WS & SI in 2nd Floor And Partly 3rd Floor)**” vide award letter No. No.UHF/Const/1/2015-16-5201-07 dated 17/03/2016 for Rs.34,75,888/- instead of calling fresh competitive rates there for. The additional work was being got executed by working out deviation-in-anticipation / advance vis-a-vis the above named original **work citing urgency/ requirement of completion by 31.07.2016** in view of the impending academic session while the prior consent of the contractor was also stated to have been obtained for the purpose.

In this regard, it was pointed out that the competitive rates were required to be invited for the additional work and the above method/ route adopted to award this huge amount of additional work does not seem to be in order and may be justified by quoting specific provision of rules etc. which permit such award / execution of additional work by working out deviation-in-anticipation/ advance.

It was further pointed out that the contractor concerned had also given only the conditional consent to execute the additional work as far as rates for payment are concerned as was evident from his consent letter dated 6/06/2016. He had specifically stated therein that he will not claim any extra amount for deviation of quantities **more than the prescribed limit of deviation.** Now the agreement deviation limit itself being 30% as such it was feared that university interests might be jeopardized in case the contractor claims higher rates for additional work over and above the said prescribed limit in view of his conditional consent and the fact that the in-anticipation-deviation itself is huge i.e. 58.44% in the case. Audit may, therefore, be appraised of the steps taken to protect university interests in case such an eventuality arises any time in future.

It was also pertinent to add here that the contractor had sought extension of time for execution of this additional work over and above 6 months **(expiring on 01.10.2016)** allowed for completion of the original work while as per comptroller's letter No.UHF/ Bud/ICA-001/2016-18010 dated 20/05/2016 conveying administrative approval and expenditure sanction of the Hon'ble Vice Chancellor for this additional work, the targeted completion date was desired to be 31.07.2016 and the same was never formally conveyed to the contractor. Moreover, the said sanction itself was in anticipation of grant and, therefore, it appears that the primary reason for allocation of this additional work without calling fresh rates was purely frivolous and unjustified while the reasons for non-communication of desired completion date to the contractor may also be explained to audit. The bill in question had, however, been passed subject to above audit observations.

(AR-16 dated 21.09.2016)

15 Construction of Parking Place in Auditorium building at main Campus Nauni, Solan (SH: Framed structure, widening of road leading to Girls Hostel and College of Forestry). (Estate Office)- avoiding retendering of a huge amount of additional work

Reference:

1	Contractor name:	Shri Hira Singh Thakur, Contractor, R/O Village Kharyana ,P.O. Deothi, Teh. & Distt. Solan, H.P.
2	Agreement No:	64 of 2014-15
3	Award letter No:	No:UHF/Const/1/2014-15-3635-41 dated 26/02/2015
4	Administrative approval and expenditure sanction letter No:	No:UHF/Bud/Auditorium/2-133/2014/-8575 dated. 20/01/2015
5	Technical Sanction:	Endst.No.EO./DB-2/UHF/-3247-51 dated 22/01/2015 amounting to Rs. 102.50 lacs (Estimate No.05 of 2014-15)
6	Awarded Amount:	Rs. 89,33,182/-
7	Total value of work done:	Rs. 1,19,51,120.92, 7 th and final bill
8	Time allowed:	Nine months
9	Deviation on excess side approved by Hon'ble Vice Chancellor on 08/01/16 on Note Sheet (loose)	Rs. 38,91,043.80

While checking the 7th and Final Bill pertaining to above work, it had been observed that against the awarded amount of Rs.89,33,182/- an extra expenditure of Rs.38,91,043.80 has been incurred which is approx. 43.56% more than the awarded amount . The overall deviation on excess side was stated to be resulted due to increase in the quantity of excavation, cutting, earth filling, RCC work and TMT steel etc. These quantities shown to have been increased due to increase in the size of pits i.e. to 2.55x2.55 mtr and depth 12 ft-13ft approx. instead of 2.20x2.20x1.45mtr. The quantity of steel was increased to 145 kg per cum instead 120 per Kg per cum as was in the estimate. The amount of deviation also includes extra item of Rs.65,460.92 and partly substituted item of Rs.1,80,236.08 as well as increased quantity of item from agreement, as per execution and site requirement.

Therefore, the reasons to avoid retendering of such a huge amount of additional work may be justified besides this the provisions of rules under which the Hon'ble Vice Chancellor has approved the ***In-Anticipation-Deviation in advance*** may be intimated to audit. In future, while obtaining the approval of the Hon'ble Vice Chancellor for such huge amount of additional works by working out ***In-Anticipation-Deviation in advance***, the relevant provisions of the rules which empower the Hon'ble Vice Chancellor to approve/allow such type of deviations may be invoked.

The bill in question was however admitted/passed in audit subject to compliance of audit observations.

(AR-18 dated 11.11.2016)

16 Construction of remaining portion of ground floor and first floor in Plant Health Clinic Lab and Lecture Hall at COH&F, Neri (SH: Building Portion)- In-Anticipation-Deviation of Rs.31,72,060.75, audit observation thereof

Reference:

1	Contractor name:	M/S Kumar Associates, M-21, Housing Board Colony, Hamirpur H.P.
2	Agreement No:	25 of 2015-16
3	Award letter No:	No UHF/Const/1/2015-16, 1436-43 dated 27/07/2015
4	Administrative approval No:	No Bud/1-72/Neri/2011-1110-11 dated. 12/05/2015
5	Technical Sanction:	Rs.115.14 lacs (Estimate No.18 of 2015-16)

6	Awarded Amount:	Rs. 80,56,747
7	Total value of work done:	Rs. 92,58,840 i.e. up to 3 rd running bill
8	Time allowed:	Nine months
9	In anticipation deviation on excess side approved on 23/07/16	Rs. 31,72,060.75

While checking the 3rd Running Bill pertaining to above work it had been observed that extra items of Rs.569289.51 not included in the original estimate were executed. The drawing of the work had been revised/ changed during the execution of work as desired/approved by the Dean COH&F Neri. Further there was an overall in-anticipation deviation of Rs.31,72,060.75 on the excess side which was approximately 39% more than the awarded amount of Rs.80,56,747/- & were stated to be resulted due to increase in the area of construction of ground floor and first floor from 500 m² to 640 m² i.e. by making provision for lift, waiting area, small committee room and also because of increase in the quantity of aluminium frames etc.

In this regard it was pointed out that the competitive rates were required to be invited for the additional work of Rs.37,41,350.26 (Rs. 31,72,060.75 amount of in-anticipation deviation and Rs. 5,69,289.51 amount of extra items), in spite of that the work was awarded on similar rates to the same contractor without making negotiation in rates for revised (higher) quantity which could have been resulted into some saving to the university exchequer.

Therefore, the reasons to avoid retendering of such a huge amount of additional work may be justified besides this the provisions of rules under which the Hon'ble Vice Chancellor had approved the ***In-Anticipation-Deviation in advance*** may be intimated to audit. In future, while obtaining the approval of the Hon'ble Vice Chancellor for such huge amount of additional works by working out ***In-Anticipation-Deviation in advance***, the relevant provisions of the rules which empower the Hon'ble Vice Chancellor to approve/allow such type of deviations may be invoked.

However, the bill has been admitted/passed in audit subject to compliance of audit observations.

(AR-19 dated 11.11.2016)

**17 Extension of Girls Hostel-VI at main campus (SH: Providing EI in 2nd floor)-
Estate Office –separate tenders not floated**

Reference:

1	Contractor name:	M/s Thakur Traders, Lakkar Bazar, Solan. H.P.
2	Agreement No:	15 of 2016-17
3	Award letter No:	No: UHF/Const/1/2016-17-550-56 dated 24.05.2016
4	Administrative approval and expenditure sanction letter No:	UHF/Bud./ICA-001/2015/-7963 dated 15.12.2015
5	Technical Sanction:	Rs. 3,73,000/- vide estimate No.69 of 2015-16
6	Awarded Amount:	Rs. 3,50,549/-
7	Total value of work done:	Rs. 6,31,513, 1 st and final bill
8	In-anticipation-Deviation on excess side approved by Hon'ble Vice Chancellor on 13/07/16 on Note Sheet vide N-8-14 (loose)	Rs. 3,73,774.15
9	Actual Deviation :	Rs. 2,80,964
10	Date of Completion of work:	01.10.2016

While checking the 1st and Final Bill pertaining to above work, it had been found that against the awarded amount of Rs. 3,50,549- an extra expenditure of Rs. 2,80,964 had been incurred which was approx. 80.15 % more than the awarded amount. The overall deviation / extra cost on excess side was stated to have resulted due to execution of Electrical Items in 3rd floor for which separate tenders were not invited / floated for the reason that the civil work was in progress and the quantities of civil work in 3rd floor had already been approved by the Hon'ble Vice-Chancellor by working out in-anticipation-deviation in the similar manner. But audit was of the view that work of Electrical Items in the 3rd floor was an additional work for which separate technical estimate for Rs.3,64,000/- was duly approved by the Estate Officer vide Estimate-No.17 of 2016-17. Therefore, as per rules separate tenders should have been floated instead of awarding the work to the same contractor on similar rates without making any negotiations in rates for the revised higher quantity. As such the loss to the University exchequer in this case cannot be ruled out. Therefore, the reasons to avoid re-tendering of such a huge amount of additional work may be justified with the supporting provision of rules.

The bill in question had, however, been admitted / passed in audit subject to compliance of this audit requisition. It was further added that the requisition was in continuation of similar audit requisition No. 06 dated 06.08.2016 and No. 16 dated 21.09.2016 already issued in connection with the civil work related to the above hostel.

(AR-21 dated 16.12.2016)

18 Regarding purchase of Quick Heal Antivirus Programme in piece-meal on lowest market rate basis instead of on competitive rates

The Quick Heal Anti Virus Programme was being routinely purchased by almost all the university departments @ Rs.1900 for three users pack on lowest market rate basis i.e. without inviting competitive rates. It was estimated that purchases in excess of Rs. 2.5 Lacs per annum were made by the University as a whole on this account as the Antivirus Programme was required to be renewed each year and, thus, this piece meal purchase was depriving the University of the advantage of the competitive rates. It was, therefore, advised that the university may invite competitive rates for the above product and enter into rate contract with the lowest bidder in the larger economic interest of the university. The views of In charge, Computer and Instrumentation Centre of the University and the members of the University Technical Committee constituted for the purpose of all computer-related-purchases may, however, also be solicited / taken on board before proceeding further in the matter and audit may be appraised of the final outcome.

(AR-22 dated 16.12.2016)

19 Regarding irregular grant of annual increase to contractual employees of University from the 1st of the month in which they complete one year of service instead of from the actual date of completion of one year service – Office of the Registrar

It has been observed that contractual employees of the university were granted annual increase @ 3% of pay (i.e. of initial pay+ grade pay) rounded off to nearest rupee from the 1st of the month in which the employee concerned completes one year of service i.e. at par with the regular employee who are granted the benefit of annual increment under FR-26. For example “Periodical Increment Certificate (PIC)” No. UHF/COH&F/PF/SK/016/4005-07 dated 03.12.2016 issued by Dean, College of Horticulture & Forestry, Neri, Hamirpur vide which annual increase in favour of Ms. Shilpa, Assistant Professor (Agriculture Economics) was granted/sanctioned.

In this regard, it was pointed out that the terms and conditions of the contractual services clearly provide that Fundamental Rules, Supplementary Rules along with other set of Rules applicable to regular employees are not applicable to the contractual employees. Hence, the clause providing for annual increase of 3% to contractual employees after one year of service has to be implemented correctly i.e. the benefit of increase is admissible to them from the day they complete one year of service and not from the 1st of the month as was being granted here in the university. Moreover, the nomenclature in case of contractual employees was the annual increase and not the annual increment as provided under FR-26 which is attracted in case of regular employees. As such in the instant case of Ms. Shilpa, Assistant Professor (Agriculture Economics) the increase was admissible w.e.f. 07.12.2016 and not from 01.12.2016.

It is therefore advised to direct all the departments of the University to take appropriate action accordingly for future besides effecting recovery of overpayments made so far due to wrong implementation of the provision related to annual increase to contractual employee under intimation to audit.

(AR-23 dated 16.12.2016)

20 Regarding servicing and repair of University Vehicles from Authorised Dealers instead of on competitive rates –Comptroller's Office

Vide office letter No. UHF. Bud /DR/1-9/2012-13-7706 dated 15.11.16 read with subsequent letter of even No. dated 30.11.16, sanction of Hon'ble Vice Chancellor for servicing and passing-related-repair of Vehicle No. HP-03A-3007 (Toyota Qualis) belonging to the o/o Director of Research from M/s. Anmol Motors, SCF-301, Motor Market, Manimajra, Chandigarh on lowest rate basis had been allowed along with permission to draw the amount in advance.

In this regard, it was submitted that the above repair was originally proposed to be got done from Authorized Dealer at Solan after obtaining NOC there for from the Executive Engineer (Design), Dr. Y. S. Parmar University of Horticulture & Forestry, Nauni, Solan vide his letter No. UHF/Const/Veh/1/2015-4035 dated 16.02.2016. Accordingly, the estimate for the repair was obtained from the local Authorized Dealer namely M/s. Anand Toyota, Solan who gave an estimate for Rs. 52,675 on this account. However, subsequently at the initiative of the Director of Research for obtaining the competitive rates from Chandigarh, the expenditure on account of the said repair has been estimated to be Rs. 34,100. Accordingly the NOC granted previously by the Executive Engineer (Design) stands revised vide this office

letter No. UHF/Const/Veh./1/2016/-11839 dated 28.09.2016 and Bill No. 113 dated 12/2016 for Rs. 34100 on account of contingent Advance therefore stands passed by audit on 06.12.2016.

Thereafter the audit was of the view that university might be suffering losses on account of repair of vehicles as majority of university departments are getting their vehicles repaired from local authorized dealers only. It would, therefore, be appropriate that competitive rates are invariably obtained from reputed firms in the local market in case of minor repairs / also nearby market in case of major repairs so that there will be saving to the university on this account while the expenditure on account of POL, TA/DA etc. payable to staff to be deputed for the purpose may also be kept in view while working out the lowest rates. It is, therefore, advised to issue necessary instructions to all the university departments in this regard in the larger interest of the University under intimation to audit.

(AR-24 dated 16.12.2016)

21 Non cessation of Family Pension of Sh. Hitesh Bhimta, appointed as Clerk on Compassionate ground-recovery thereof for Rs.84,532 comptroller's office

It was noticed that Sh. Hitesh Bhimta S/O Late Sh. Sanjeev Bhimta was appointed as Clerk vide Registrar office letter No. UHF.Regr.Rectt-2-21/2010/18494-18509 dated 10/10/2010 and he joined as such on 02/11/2011(F.N.). At the time of appointment/joining, Sh. Hitesh Bhimta was in receipt of Family Pension of Rs.11,527 P.M. (including dearness relief), which was required to be ceased w.e.f. 02/11/2011 as per provision contained under Rule 54 of Family Pension Scheme 1964, but family pension was continuously paid to him upto 11/06/2012 i.e. till he has attained the age of 25 years. As per Pension Check Register, Sh. Hitesh Bhimta has received a sum of Rs. 84,532 approx. as Family Pension w.e.f. 02/11/2011 to 11/06/2012, which was not admissible and thus required to be recovered from him as has been done in the case of Ms. Anita Rani D/O Late Sh. Devender Singh, Tractor Driver, vide office order No. UHF/Compt./Pen/2-466/2009/-7660-65 dated 9/11/2016.

It is therefore, advised that needful may be done now and at the same time similar other cases of such other individuals (Son/Daughter) to whom compassionate appointment have been granted and Family Pension has also been allowed to them, may be reviewed and audit be apprised accordingly with complete detail of the name, designation and amount of recovery in each cases.

(AR-25 dated 06.01.2017)

22 Regarding purchase of Farm Yard Manure - Department of Fruit Science

While auditing contingent bills No. 2789 and 2790 of 02/2017 for Rs. 49600 each and contingent bill No. 2684 of 01/2017 for Rs. 89,525 (FYM element being for Rs. 77,500) vide which 1140 quintals (320+320+500) of Farm Yard Manure (FYM) had been purchased by the department of fruit Science, it was informed that the FYM to the extent of 30 quintals per trip have been delivered in Mahindra Pick up bearing Registration No. HP-64 -3338 while as per Registration Certificate of the said vehicle it has the approved carrying capacity of just 11.5 quintals (i.e. approved laden weight being 28.20 Quintals- 16.70 Quintals the unladen weight). Thus, carrying of weight almost 3 times the approved carrying capacity neither appears to be logical nor practically feasible even after adding extra leaves (pattas) which had been considered justifiable ground by your department for such huge enhancement in carrying capacity as per your reply dated nil in response to this office observations dated 22.02.2017, while the unladen weight of the vehicle was also stated to have increased to 18.45 quintals as a result of addition of extra leaves (pattas). But this contention of the department does not at all appear to be satisfactory.

It is also pertinent to add here that the departmental committee itself had verified the measurement of the loaded vehicle recorded at Deepak Agro Industries, Village Kalaghat, District Sirmaur (H.P.) only on random basis and not in case of all trips undertaken to deliver the FYM. This measurement of FYM on random basis is also not justifiable in view of the condition No. 4 of the Rate Contract approved by the Director of Research vide his office letter No. UHF(DR)XIII/2 CPC-III/2010/7765-91 dated 31.03.2016, which requires due measurement at each stage.

Still in view of the conflicting position that was being created as a result of delivery of FYM by overloading the vehicle and its subsequent certification of receipt/ measurement only on random basis in this manner i.e. in weight alone, it is advised in the larger economic interests of university that some other practical yardsticks like recording of measurement in cubic feet etc. with its further conversion in weight by deriving the factor may also be devised in order to ensure actual delivery of quantity ordered. The exercise may be undertaken involving technical officials from Estate Office besides those from the Dairy Section along with the departmental officials and audit may be apprised of the results.

However, the related bills were admitted in audit solely on the basis of certification recorded by the departmental committee regarding receipt of full

quantities on the face of the supplier's bill though it was added that onus for receipt of material shall purely rest with the departmental committee which has certified the receipt in full quantity.

(AR-26 dated 24.03.2017)

23 Regarding purchase of Farm Yard Manure –RHRS Jachch

Office contingent bills No. 596 and 599 of 03/2017 for Rs. 18000/- and Rs. 48960/- respectively were produced to audit vide which 200 quintal and 680 quintals of Farm Yard Manure (FYM) was purchased by Research Station.

In this regard, while checking the bills, it has been observed that 200 quintals FYM was purchased from Sh. Anil Kumar S/O Sh. Shonki Ram Vill. Keerchamba, Nagrota Bagwan, which was shown to be delivered in 16 trips (12.5 quintal each) by Tractor (trolleys) bearing Registration No. HP-67-1612 and a certificate of receipt of full quantity was recorded by Farm Manager at Nagrota Bagwan. In support of weight of FYM per trip delivered, only one weighing slip of Rahul Computerised Kanda Hatwas, Near Degree College Nagrota Bagwan, Distt. Kangra, dated 25-02-2017 was attached with the bill that after too the bill was returned by audit with audit observation dated 16-03-2017. The weighing slip dated 25-02-2017 of the above mentioned KANDA shows the Tare weight of 27 quintal and Gross weight of 45 quintal thus the carrying weight of FYM was shown as 18 quintal and the said weight was certified in presence of Farm Manager of Research Station at Nagrota Bagwan.

Similarly, 680 quintals FYM was purchased from Sh. Subhash Chand S/O Sh. Khushi Ram Vill. Jasalta, Nurpur which was shown to have been delivered by Tractor, bearing Registration No. HP-38C-4540, trolley size 9x5x2 feet, however the **quantity of FYM in each trip and total number of trips vide which 680 quintal FYM was delivered had not been mentioned**, but the same was certified to have been received in full quantity as per certificate recorded by Scientist Incharge, Horticulture-cum-PI of project HMS-499-54. Further in support of weight of FYM per trip delivered, only one weighing slip of Mahadev Fully Computerised Dharam Kanda NH-20, G.T.Road Jassur, Tehsil Nurpur Distt. Kangra, dated 10-03-2017 was attached with the bill, however the same was returned by audit with audit observation dated 16-03-2017. The weighing slip of above mentioned KANDA shows the Tare weight of 30.15 quintal, Gross weight of 65.85 quintal and thus carrying weight of FYM was 35.70 quintal but the said weight was not taken in the presence of any official/committee member of Research Station. Though a special committee should

have been constituted to affect the purchase of FYM on same line as was being done by Nauni Campus and the said committee should verify the receipt of FYM after weighing the same in their presence either at some Dharam Kanda or by fixing some other practical yard stick to measure it.

Thus, the quantity delivered by each and every trip should be measured/weighted and concerned committee should also have certified the same by putting their signature on each and every weighing slip. Hence, the reply dated Nil in response to observation dated 16.03.2017 was not found satisfactory as neither each trip of tractor were measured/weighted nor any practical yard sticks were adopted to measure the same before taking its delivery and especially in view of the fact that certificate given by single official cannot be considered as reliable.

Therefore, it was advised that some other practical yardsticks like recording of measurement in cubic feet with its further conversion in weight by deriving the factor may also be devised in order to ensure actual delivery of quantity ordered in the larger economic interests of university. The exercise may be undertaken involving technical officials besides those from the Dairy Section alongwith your Research Station officials and audit may also be apprised of the results.

It was also added that onus for receipt of material shall purely rest with the officer/official who had certified the receipt in full quantity. The FYM bills in question have however been admitted in audit provisionally subject to compliance of the audit observations.

(AR-30 dated 31.03.2017)

24 Regarding short realization of Rs.6420 on account of Service Tax from M/S EI DUPONT India Pvt. Lt. Gurgaon- Department of Plant Pathology

Contingent bill No 3637 of 03/2017 for Rs.751330/- was produced to audit vide which service tax deducted out of total testing fees received from various firms, was proposed to be paid to quarter concerned. On checking the said bill, it was noticed that service tax amounting to Rs. 37080/- @ 12.36% was realized from M/s M/S EI DUPONT India Pvt. Lt. 7th Floor, Tower C, DLF Cyber Greens Sector-25A, DLF City Phase-III Gurgaon 122002 Haryana, India on testing fees of Rs. 3 Lacs where as it was due @14.5%. Thus a sum of Rs. 43500/- was due to be covered instead of Rs.37080/- actually received, resultantly a sum of RS. 6420/- had been realized less. It is therefore advised to approach the said firm for remittance of Rs 6420/- and deposit the same with the quarter concerned and report compliance to

audit. The bill in question has however been admitted subject to the above audit observation.

(AR-39 dated 31.03.2017)

25 Regarding purchase of Farm Yard Manure- Department of Vegetable Science

While auditing contingent bills, No. 3456, 3457, 3458 and 3459 amounting to Rs.23,250/-, Rs.9300/-, Rs.15,500/- and Rs.15,500/- respectively for the month of 3/2017 vide which $(150+60+100+100=310)$ quintals of Farm Yard Manure (FYM) had been purchased by the department from Sh. Salig Dutt, R/O Vill. Lohanji, P.O. Kumarhatti, Tehsil & Distt. Solan and who had delivered the FYM by his own vehicle (Pick-up) bearing Registration No. HP-64-3338 The Registration Certificate of this vehicle (photocopies enclosed with these bills) shows the unladen weight of 1670 kg and laden weight of 2820 kg, thus it had the carrying capacity of 1250 kg in each trip. However, it was certified by the Farm Manager that said pick-up had delivered (on an average) 30 quintals of Farm Yard Manure (FYM) in each trip and thus the total quantity of 310 quintals FYM was shown to be delivered in 12 trips. Hence, the quantity of FYM so delivered and verified by single official cannot be relied upon particularly in view of the fact that necessary practical yard sticks had not been applied to verify the weight of FYM. It is pertinent to mention here that in support of weight of FYM per trip delivered, only five weighing slips of Deepak Agro Industries, vill. Kalaghat, Distt. Sirmour (H.P.), dated 22-03-2017, 23-03-2017, 24-03-2017, 27-03-2017 and 28-03-2017 with gross weight of 4690 kg, 4640 kg, 5020 kg, 5000 kg and 4815 kg respectively were attached with these bills. So much so, the weighing slips attached were merely signed by three officials without certifying that these weights were done in their presence, whereas the quantity of FYM delivered by each and every trip should have been measured/weighted in the presence of concerned committee members.

Therefore, it is advised that some other practical yardsticks like recording of measurement in cubic feet with its further conversion in weight by deriving the factor may also be devised in order to ensure actual delivery of quantity ordered in the larger economic interests of the University. The exercise may be undertaken involving technical officials besides those from the Dairy Section along with the department officials and audit may also be appraised of the results.

It was, however, added that onus for receipt of material shall purely rest with the officer/official who had certified the receipt in full quantity. The FYM bills

in question has been admitted in audit provisionally subject to compliance of this audit observation.

(AR-40 dated 31.03.2017)

26 Regarding purchase of Farm Yard Manure- Krishi Vigyan Kendra, Kandaghat, Solan(H.P.)

While auditing contingent bills, No. 395, 396, and 400 amounting to Rs.23,250/-,Rs.46,500/-, and Rs.15,500/- respectively for the month of 3/2017 vide which $(150+300+100=550)$ quintals of Farm Yard Manure (FYM) had been purchased by the Krishi Vigyan Kendra from Sh. Salig Dutt, R/O vill. Lohanji, P.O. Kumarhatti, Tehsil & Distt. Solan, who delivered the FYM by his own vehicle (Pick-up) bearing Registration No. HP-64-3338. However, the Registration Certificate of the vehicle (photocopies of which were enclosed with these bills) shows the unladen weight of the vehicle as 1670 kg and its laden weight as 2820 kg and as such the carrying capacity of vehicle was shown as 1250 kg per trip. But it was certified by the FYM purchase committee of the Kendra that total quantity of 550 quintals FYM was delivered in 18 trips meaning thereby that on an average 30 quintals of Farm Yard Manure (FYM) was delivered in each trip. Hence, the quantity of FYM so delivered and verified by the said committee cannot be relied upon because it was much more than the carrying capacity of vehicle and further verification had been done without adopting any practical yardsticks.

It was further noticed that in support of weight of FYM per trip delivered, only three weighing slips of Tapan Industries, Vill. Shamlaich, Barog Bye Pass, Solan (H.P.), dated 14-03-2017, 15-03-2017 and 23-03-2017 with gross weight of 4840 kg, 5200 kg, and 5030 kg respectively were attached with these bills. Although the weighing slips attached were signed by the three members of committee but they had not certified that these weights were taken in their presence.

Therefore, it is advised that some other practical yardsticks like recording of measurement in cubic feet with its further conversion in weights by deriving the factor may also be devised in order to ensure actual delivery of quantity ordered in the larger economic interests of the University. The exercise may be undertaken involving technical officials besides those from the Dairy Section along with your department officials and audit may also be appraised of the results.

It was, however, added that onus for receipt of material shall purely rest with the officer/official who had certified the receipt in full quantity. The FYM bills in

question has, however, been admitted in audit provisionally subject to compliance of this audit requisition.

(AR-41 dated 31.03.2017)

27 Regarding contingent advance of Rs.136203 for providing concrete flooring in the solar fencing at Majhgaon and barbed wire fencing near University Dairy Farm at main Campus to be drawn as deposit work vide bill No 2676 of 03/2017–Technical sanction thereof- Department of Silviculture and Agroforestry

While auditing contingent bill No 2676 for the month of 03/2017 for drawl of advance amounting to Rs.136203/- for construction of “providing concrete flooring in the solar fencing at Majhgaon and barbed wire fencing near University Dairy Farm at main Campus as deposit work through Estate Office of UHF, Nauni Solan”,. it was intimated that the advance was required to be put up for pre-audit along with Technical Sanction of the work. But Technical sanction had not been put up and instead of that the office of Executive Engineer (Const.) had clarified on the face of the bill that The Technical sanction is under process and original will be shown later on. It was therefore requested that the technical sanction of this work may be obtained from the competent authority at an earliest and be shown to audit.

However, keeping in view the nature of the bill, same has been admitted subject to above audit observation.

(AR- 42 dated 31.03.2017)

28 Post Audit of the College of Horticulture for the period 04/2009 to 03/2016

While conducting the post audit of the Dean, College of Horticulture for the period 4/2009 to 3/2016 the following irregularities were noticed which may be justified/attended to and the compliance be shown to audit:

(a) Belated Credits

While checking the income realised by the O/O the Dean, COH during the month of 8/09,08/10,07/11,07/12,07/13,07/14 and 07/2015 from admission/registration fee, it was observed that the provisions contained in Para 4.6 of Chapter IV of Accounts Manual (Part-1) relating to deposit of receipts within three days from the date of realization are not being adhered, which is a serious irregularity and the possibility of the misuse of the university funds cannot be ruled out. Some of such instances are detailed in **Annexure-A(i)** . Hence the reasons and circumstances as to why the realised amount had not been deposited in the university

account within the stipulated period may be explained and the concerned officer(s)/official(s) be directed for the timely deposit of university dues in the relevant head of account as per provisions of the Account Manual under intimation to audit.

(b) Short realization of placement fee of Rs 3,400

While checking the daily fee collection it was found that during the month of July, 2012 the placement fee has been realized only from 25 students of MBA (fresh) whereas there were total number of 59 students in MBA (fresh). Therefore, non realization of placement fee from 34 students @100/- per student may be justified failing which the same may be realised from the official(s)/officer(s) at fault and compliance be shown to audit.

(c) Poor maintenance of Fee Collection Register

While checking the receipt of Fee/Funds realised from students at the time of admission during the month of July, 2015 it was found that the fee collection register has not been maintained properly. The office of the Dean, College of Horticulture has received online fee in 2015 but some of the amount realised has not been entered either in the fee/cash receipt register or no voucher (copies of D.D.) were found in the fee receipt file, the detail of which are given here as under.

(i) Amount realized but not entered in the fee collection register

Sr. No.	Name of student	Class	Amount received (₹)	Date
1	Ms. Astha	B.Sc	27025	30/07/2015
2	Ms. Tanvi Sharma	B.Sc	5600	29/07/2015
3	Ms Diksha Thakur	B.Sc	5600	29/07/2015

(ii) Amount entered in fee collection register but no supporting voucher found/kept in the fee receipt file

Sr. No.	Name of student	Class	Amount (₹)	Month	D/D No.
1	Ms Astha Chauhan	B.Sc	2000	7/2015	176412
2	Ms.Ankit Bhardwaj	B.Sc	2000	7/2015	176420
3	Ms. Poonam Sanhu	B.Sc	2000	7/2015	632165
4	Ms Reena Negi	B.Sc	2000	7/2015	176545

The above irregularities may be justified besides this all the amount realized be entered in the cash/fee collection register alongwith keeping the relevant vouchers/supporting documents in the file and audit be apprised accordingly.

(d) Less deposit of Rs. 700 in Dean account

While checking the receipt of Dean account, it was found that an amount of Rs. 47,925/- has been realized vide receipt no. 22012 dated 23/01/14 from Ms. Rishabh Bakeh, B.Sc. (2014-15) student during the month of July, 2014 but Rs.47,725/- only has been entered in fees collection register. Similarly Rs. 11,495/- has been realized vide receipt No. 22474 dated 31/07/2014 from Ms. Shivani ,B.Sc. student but Rs.10,995 only was entered in the daily fee collection register. Thus in all Rs.700 (200+500) has been deposited less in Dean Account which may either be justified or recovered from the concern officer/official & deposit the same in university Dean Account and compliance be shown to Audit.

(e) Non certification of cash receipts books

According to Para 4.16 of the account manual, before bringing a receipt book in use a certificate is required to be recorded there on after verification as to the number of receipts contained therein. But no such certification of the Departmental DDO are being recorded on the cash receipt books brought in use by the office of the Dean,COH. The detail of some of such receipt books are as under :-

Sr. No	Receipt book No.	Sr. No.	Receipt book No.	Sr. No	Receipt book No.
1	21765 to 21800	4	21648 to 21700	7	22301 to 22400
2	22001 to 22100	5	21801 to 21900		
3	22401 to 22474	6	22201 to 22300		

The above mentioned receipt books may be got certified from competent authority besides this it may also be ensured to get such certification done on each and every receipt book before the same are brought in use and compliance be shown to audit.

(f) Non verification of daily Fee Collection Register

While checking the daily fee collection register it has been observed that the entries made in the register are not being verified by the Incharge/Controlling officer daily which is a serious irregularity. The details of some of the transactions are given as under.

Sr. No	Receipt No	Dated	Amount(Rs.)
1	21765 to 21767	1/7/14	800
2	21768 to 21770	3/7/14	600
3	21776 to 21800	23/7/14	2100025

4	22052 to 22056	23/7/14	58775
5	22057 to 22100	30/7/14	1647950
6	21648 to 21650	3/7/14	5700
7	21651 to 21669	10/7/14 to 14/7/14	19400
8	21670 to 21686	15/7/14to 17/7/14	17000
9	21687 to 21695	18/7/14 to 21/7/14	16100
10	21696 to 21700	25/7/14 to 26/7/14	6000

Hence all the entries in the register may be got verified now from the incharge and compliance shown to audit.

(g) Short realization of bus fare charges Rs. 2400

As per provision contained in prospectus , the bus passes having validity of six months can be issued to the students residing in Hostels and day scholars @ Rs 700/- and Rs.1200/- respectively during the year 2015-16. But while checking the receipts from bus fare charges it was found that the same has not been realized from the following students which may either be justified or the amount be recovered from the concerned under intimation to audit:-

Sr. No.	Name of the student	Class of student	Hostler/ Non Hostler	Receipt No. & date	Amount to be realized (Rs.)	Amount realized (Rs.)	Short realization (Rs.)
1.	Ms.Amita Abrol	M.Sc.	N.H.	21817 Dt. 24/7/16	19425.00	19225.00	1200.00
2.	Ms. Shruti Bhatiya	M.Sc.	N.H.	21838 Dt. 24/7/16	19425.00	18225.00	1200.00

(h) Short realisation of tuition fee of Rs. 500

While checking the account of fee realized from Ms. Purnima Chauhan, M.Sc. student, Roll No. H-2011-8 M.Sc. It has been noticed that an amount of Rs. 6400/- (Tuition fees Rs.4500/- thesis Rs.1500/- and transcript migration/degree fees Rs.400) (page no. 68 of fees collection register) has been realized vide Rt.No.21695 dated 21/7/14. Whereas, as per academic prospects 2011-12, the tuition fees of Rs.5000 was required to be realized, resulting thereby short realization of Rs.500

on account of tuition fee which may be justified failing which the amount be recovered from the concerned under intimation to audit.

(i) Irregular re-imburement of medical bills/medicines for Rs. 7061

While checking the payment vouchers, it has been observed that the medicines which are not reimbursable under the Medical attendance rules, 1944 have been reimbursed to the claimant by the internal inspection cell of the university, some of the instances of such medicines reimbursed for Rs. 7061 observed in the test check are detailed in **Annexure –A(ii)**, which may be recovered from the concerned officer(s)/official(s) of the university under intimation to audit.

(j) Typewriters worth Rs 16,500 lying useless in the stock account

While checking the stock account of the department it was found that the following typewriters worth Rs. 16,500 are lying useless in the department from the last so many years resulting thereby the value of these typewriters is reducing day by day through deterioration and these typewriters have also become obsolete. Therefore these items may either be auctioned or transferred to any other needy Department of the university for its optimum use:-

Detail of typewriters:

Sr No	Date of purchase	Amount	Quantity
1.	31.03.1982	5163.68	1
2.	21.07.1984	4353.18	1
3.	04.10.1988	6983.40	1

Similar action in case of other useless/obsolete stock/store article may also be initiated and compliance be shown to audit.

(k) Vehicle No. HP-14D-0160 (Mahindra Bolero)

(i) Non fixation of average of vehicle

The office of the Dean, COH purchased a vehicle, Mahindra Bolero on 2/03/2012, which was registered with registration number H.P.14D- 0166. While checking the log book of the vehicle it was found that the average of the vehicle has not been fixed by the controlling officer of the vehicle till date- Whereas as per rule 22 of the use and maintenance of the Government vehicle the controlling officer/incharge workshop (clause 8.5(c) of the accounts manual) of the vehicle shall carry out a test personally every year and record the mileage actually given by the vehicle during test drive in the log book of the vehicle and the Driver will have to maintain that mileage for one year when another test should be conducted.

The Driver of the vehicle is required to workout monthly fuel performance of the vehicle at the end of each month and entry in the log book indicating the actual mileage per liter obtained during the month and ensure that the consumption of fuel as compared to mileage covered is up to the mark.

The average of the vehicle has also to be worked out as per the instruction given by the Govt. of H.P. vide economy instructions letter No.Fin-1(C)14-1/92-vol.II dated 22/04/1999. But, the department has worked out the average of the Vehicle only on the basis of the POL filled during the month. Whereas, the average of the vehicle is required to be worked out as per mechanism fixed by the Government of Himachal Pradesh as under:-

To calculate the fuel consumed during the month, the fuel tank has to be filled up to the maximum capacity on the last day of each month, with this mechanism the fuel filled during the month will obviously give the fuel consumed during the month. Besides the fuel for the previous month will also be taken into account and at the end of each month a certificate will have to be given in the following format:-

- (a) Kilometer covered during the month
- (b) O/balance of fuel (C/f from previous month)
- (c) Fuel purchased during the month
- (d) C/balance of fuel at the end of the month
- (e) Average of the vehicle

Besides above, the kilometer covered during the month, previous balance in the tank, fuel purchased during the month, fuel consumed during the month, average balance at the end of the month has neither been verified/countersigned by the incharge of the vehicle nor by the controlling officer in the log book of the vehicle. Therefore, the authenticity of the particulars mentioned in the log book could not be relied upon, which may be justified and ensure to verify the particulars under intimation to audit.

(ii) Poor performance/ average of the Vehicle :- The average of the vehicle has not been fixed by the controlling officer since its purchase i.e. from 03/2012 and during the month of 04/2012 to 06/2012 the average of the vehicle was above 10km/Ltr. Whereas, from 07/2012 to till date the average of the vehicle is about 9Km/Ltr. The detail of the average shown w.e.f. 6/2014 to 11/2015 is as under.

Sr. No.	Month	Average of the Vehicle	Opening bal. of the Fuel	Closing bal. of the Fuel	Log book page No.
1	6/2014	9.47	-	16	7
2	7/2014	9.24	-	16	7
3	8/2014	9.21	16	8	14
4	9/2014	7.82	8	35	20
5	10/2014	9.28	35	40	26
6	11/2014	9.15	40	34	32
7	12/2014	9.27	34	28	36
8	1/2015	9.03	28	22	40
9	2/2015	7.85	22	30	44
10	3/2015	9.02	30	30	48
11	4/2015	9.43	30	8	52
12	5/2015	9.12	8	14	58
13	6/2015	9.41	14	19	64
14	7/2015 to 10/2015	9.44	19	12	86
15	11/2015	9.37	12	12	92

The reduction in the average of the vehicle may be justified.

(iii) Diesel of Rs.1500 not taken in the Log book- recovery thereof

While checking the log book of the vehicle, it was found that on 9/07/2015, 10 Ltr. diesel was transferred to log book page no. 66 from store register page no. 9 entry no. 2 (10 Ltr. diesel @ Rs.50.07 i.e. Rs. 500) but the quantity of diesel has not been taken into account during the month of 07/2015. Similarly 21.75 Ltr. diesel purchased vide C.M. no. 9511 dated 1/10/2012 @ Rs.45.97 for Rs. 1000 was also not taken into account during the month of 10/2012. Therefore, the amount of Rs.1500 in respect of 31.75 ltr. Diesel (10+21.75 ltr) not accounted for in log book may be recovered from the concerned official and compliance be shown to audit.

(l) Regarding physical verification of stores/stock articles

While test checking the store/stock register, it has been observed that physical verification of store/stock articles are not being carried out as per the norms stipulated in chapter 28 of the Accounts Manual which clearly states that physical verification of store/stock should be done at least once in a year. But the Dean, COH has not adhered strictly to these instructions and physical verification has not been done since 9/2013. Further the unserviceable article has not been auctioned till date and the value of the unserviceable articles is decreasing day by day due to deterioration of these items besides the unserviceable articles have also occupied the space in the Store. Therefore, the reasons for non auctioning the unserviceable articles may be justified and immediate action be taken for the auction of these articles and compliance be shown to audit. Besides this in future, the physical verification be done annually as per the provision in the accounts manual and the unserviceable articles be auctioned timely.

(m) Non -Adjustment of advances amounting to Rs.9,24,253

While conducting the audit of college of Horticulture for the period 4/2009 to 03/2016 it was found that contingent advance to the tune of Rs.9,24,253.00 were lying unadjusted till 31/03/2016. Whereas, the advances are required to be adjusted within a month of their drawal as per Provisions of Para 1.9(a) (xi) of the university Accounts Manual. As far as possible, no advance should remain unsettled before the end of the financial year i.e. after 31st March of every year. Non adjustment of advances and non compliance of the provisions of the Account Manual may be justified. Besides this immediate steps may be taken to get these advances adjusted under intimation to Audit. The detail of the outstanding advances as on 31/03/2016 is as under:

Detail of Outstanding Advances

Sr. No.	B. No.	Month	Name of Advance Holder	Purpose	Scheme	Amount (Rs.)
1	364	03/15	Dr.S.R. Dhiman	Painting competition award for students	ICA-063-01	2,025.00
2	372	03/15	Sh. Pawan Kumar	Installation of CCTV cameras in all block of COH	ICA-011-01	3,33,244.00

3	1039	09/15	Sh. Ramesh Kumar	Advance for examiners paper setting, evaluation of Answer sheet etc.	ICA-017-01	1,00,000.00
4	3322	02/16	Sh. Ramesh Kumar	Evaluation of Answer sheet service postage stamps, evaluation of comprehensive exam	ICA-017-01	1,00,000.00
5	3943	03/16	Dr.K. Kumar	RAWE Programme	ICA-008-01	43,225.00
6	4127	03/16	Sh. Pawan Kumar	Purchase of steel Almirah	ICA-012-01	20,475.00
7	4304	03/16	Dr.A.K. Gupta	Purchase of chemical & Glassware	ICA-004-01	23,229.00
8	4632	03/16	Sh. Pawan Kumar	Installation of cupboards for CPU and TFT	ICA-012-01	48,930.00
9	4754	03/16	Sh. Pawan Kumar	Purchase of 05 Nos. HP Desktop	ICA-002-01	2,53,125.00
Total unadjusted amount Rs. 9,24,253.00						

(AR-20 dated 16.12.2016)

29 Scrutiny of Annual Accounts of the Dr. Y. S. Parmar University of Horticulture & Forestry, Nauni , Solan for the year 2016-17- audit observation thereof

During the scrutiny of Annual Accounts of Dr. Y. S. Parmar University of Horticulture & Forestry, Nauni, Solan for the year 2016-17 and further test checking of transactions/figures depicted therein with related record of the university, the following audit observations were noticed, which may be attended to and necessary corrections required to be made in the Annual Accounts. It is further added that in view of numerous mistakes noticed by audit while test checking the Annual Accounts of the university for the year 2016-17, in-depth exercise needs to be undertaken at university level also while finalizing the Annual Accounts to depict their in the correct state of affairs of the university. However, for the year 2016-17, the closing balances as depicted in the books of accounts of the university was considered as correct, based upon which figures in the Annual Accounts as well as in various

reconciliation statements had been traced while test checking the transactions in audit. The summary of Annual Accounts may also be signed by the University Authorities before submitting the same to higher authorities i.e. Finance Committee, Board of Management and Government. It was also suggested that all the related record/ transactions of various books of accounts from which Annual Accounts are compiled, may be got checked from audit on monthly basis, in future.

30 Main Annual Account of the University for the year 2016-17

(1) Untraceable grant-in aid

(a) As per **annexure ‘G’** attached with annual account, the following grant-in-aid amounting in all to Rs.10,27,785 has been shown as ‘Untraceable grant-in-aid received under Govt. of India Projects’ and these grant-in-aid has been clubbed under the heading ‘Govt. of India grants’ in the annual accounts of the University. It is, therefore, requested that the source of these grant-in-aid may be identified and expenditure against these grant-in-aid should be booked correctly by giving classification thereof in the statement of accounts of the university so that utilization certificates there against may be issued, if called for by funding agency.

Sr. No.	Date of credit received on line by the University	Amount (Rs.)
1	09.05.2016	75625
2	24.01.2017	382380
3	06.03.2017	67500
4	23.03.2017	191900
5	30.03.2017	310380
	Total	1027785

(b) As per **Annexure ‘H’** attached with annual account, the following grant-in-aid amounting in all to Rs. 29920/- have been shown as ‘Untraceable grant-in-aid received under State Miscellaneous Projects’ and these grant-in-aid has been clubbed under the heading ‘Miscellaneous state grants’ in the annual accounts of the University. It is, therefore, requested that the source of these grant-in-aid may be identified and expenditure against these grant-in-aid should be booked correctly by giving classification thereof in the statement of accounts of the university so that utilization certificates there against may be issued, if called for by funding agency.

Sr. No.	Date of credit received on line by the University	Amount (Rs.)
1	08.08.2016	11608
2	03.09.2016	8712
3	01.10.2016	9600
	Total	29920

(c) Amount of Cheques issued was more than the funds available in bank accounts

While checking the reconciliation of bank accounts it has been observed that in the following cases the balance in the bank account as per bank book/ledger was negative, which means that the more payments were authorized by the University authorities than the amount at credit as per bank ledger. The same is required to be justified.

Sr. No.	Name of the Bank	Account no.	Balance as on 31.03.2017 as per bank ledger
1	PNB r/peo	05268	-39209.16
2	IDBI HMR SF	14395	-14511130.00
3	SBI Dhaulakuaan	69501	-2474405.95
4	SBI Tabo-I	98132	-23216.70
5	SBI(AICRP) UHF Campus	50941	-6284827.14

(d) Non reconciliation of amount transferred to and from various departments with Comptroller's office

A scrutiny of summary of annual accounts for the year 2016-17, reveals that the following amount has been shown as transferred by the Comptroller's office to various departments, but the annual accounts of these departments for the year 2016-17, do not depict distinctly such amount as being transferred to them by the Comptroller's office, which indicates that these amounts have not been reconciled with the concerned departments by the Comptroller's office. Therefore, needful may be done now and compliance shown to audit.

Sr. No.	Name of Department	Amount shown as transferred from Comptroller's Office (Rs.)
1	SWO	7356800
2	Dean COF	4105887

3	Dean COH	8855797
4	Pension Corpus Fund	Rs.200647900 shown in main account but shown in pension corpus fund as RS. 200634062 (transfer from comptrollers account).

(e) Bank reconciliation Statement- Main Annual Accounts

While checking the bank reconciliation statements of various banks, the following major mistakes/discrepancies have been noticed.

(i) Wrong debit by the banks

A sum of Rs. 260317.65 as detailed below has been booked as bank charges by the comptroller office without getting the voucher pre-audited. The same may be justified. Further an amount of Rs. 104804.25 has been shown as wrongly debited by various banks upto 31.03.2017, as per bank ledgers maintained by the university. The reasons for the same may please be established and necessary corrective entries be made accordingly after proper scrutiny of these entries.

Sr. No.	Bank	A/c No	Total amount of wrong debit (Rs.)	Amount shown as other charges (Rs.)	Amount shown as wrong debit (Rs.)
1	SBI Nauni	43425	100	100	-
2	SBI Nauni	96130	29	29	-
3	SBI Nauni	48967	462	462	-
4	SBI Solan	13041	301	301	-
5	SBI Bajaura	78470	364	364	-
6	SBI Solan	77220	869.04	869.04	-
7	SBI Nagrota Bagawa	06251	750	749	1
8	UCO Bank Nauni	38161	80.12	80.12	-
9	SBI Nauni	50849	188	188	-
10	SBI Dhaulakuan	69501	687.5	687.5	-
11	SBI jachh	58891	1865	1865	-
12	UCO Nauni	03960	838.75	838.75	-
13	SBI Tabo	98132	451.13	451.13	-
14	UCO Rohroo	10628	2966	2966	-

15	SBI Chamba	46227	1983	756	1227
16	PNB R/ Peo	88211	3800	3800	-
17	SBI Nauni	50941	25911	838.75	25072.25
18	SBI Nauni	33472	10069	10069	-
19	SBI HMR	75680	1800	1800	-
20	SBI Kandaghat	42923	1460	1460	-
21	INDIAN Bank Mashobra	53532	1600	1600	-
22	SBI Kotkhai	20881	5054	5044	10
23	SBI Nauni	73126	425	425	-
24	PNB R/Peo	05268	63640.16	55035.16	8605
25	SBI Nauni	50599	3192	3192	-
26	UCO Nauni	01676	7702.20	7702.20	-
27	SBI Nauni	50725	158616	158616	-
28	SBI Nauni	59024	69918	29	69889
		Total	365150.90	260317.65	104833.25

(ii) Wrong credit given by the banks

The followings amounts have been shown as wrongly credited by various banks as per bank ledgers maintained by the university. The reasons for the same may please be established and necessary corrective entries be made accordingly.

Sr. No.	Name of bank	Account No.	Bank Ledger Page No.	Amount (Rs.)
1	UCO Bank Nauni	03960	220	64322
2	Indian Bank Mashobra	53532	201	9734
3	UBI Solan	77220	54	12653
			Total	86709

(iii) Payments made by University but not debited by the banks

As per bank ledgers maintained by the university, the following payments have been shown as made by university but the same has not been debited by the banks upto 31.03.2017. As a result of which, these have been shown in the bank

reconciliation statements as depicted in the respective bank ledgers. It is, therefore, requested that the exact date of debit of these payments may be confirmed from the ensuing bank statements and/or corrective entries be passed accordingly and true picture of reconciliation be shown in the record and accounts statements of the university.

Sr. No.	Name of bank	Account No.	Bank Ledger Page No.	Amount (Rs.)	Remarks
1	SBI Nauni(IT)	59024	79	178564	Shown as transfer out

(iv) Amount deposited in the banks but credit not given by the banks

The following amount has been shown as deposited in the bank, but the credit for the same has not been given by the bank upto 31.03.2017. It is, therefore, requested that the exact date of credit given by bank be established and and/or corrective entries be passed accordingly and true picture of reconciliation be shown in the record and accounts statements of the university. Particular attention needs to be given w.r.t. amount shown as uncollected grant-in-aid amounting to Rs.10,00,000/- vide serial number 2 below, which was shown as deposited in UCO Bank Nauni on 26.08.2014 but the credit for the same has not been given by the bank till date. Likewise, an amount of Rs. 88852/- and Rs. 852401/- has been shown as transfer in vide serial number 4 and 8 respectively as detailed below, which also need to be looked into as the credit for the same has not been given by the bank till date.

Sr. No.	Name of bank	Account No.	Bank Ledger Page No.	Amt (Rs)	Remarks
1	PNB R/Peo KVK (Kinnaur)	05268	-	3317	Shown as transfer in
2	UCO Bank Nauni	03960	220	1000000	Deposited on 26.08.2014 but shown as uncollected grant
3	PNB R/Peo KVK Kinnaur	88211	131	9600	Shown as transfer in
4	SBI Nauni (IT)	59024	79	88852	Shown as transfer in

5	Indian Bank Mashobra	53532	201	503	Uncollected income
6	SBI Kandaghat	42923	149	1	Wrong credit
7	PNB R/Peo	05268		3317	Uncollected income
8	SBI Nauni	50725	-	852401	Uncollected income
			Total	19,57,991	

(v) Inoperative Bank Accounts

It is noticed that the University is operating a large numbers of bank accounts, however, transactions in certain bank accounts are just negligible. It is, therefore, requested that these inoperative bank accounts should be closed and minor transactions being made in these bank accounts may be made from other bank accounts. The detail is given below:

Sr. No.	Name of Bank	Account No.
1	SBI Nauni	54928
2	UCO Nauni	03654
3	SBI Neri	48967
4	UCO Nauni	15247(Only FDR made)

(vi) Cheques Issued but not debited by the banks

The following cheques have been shown as issued by the comptroller office but the same have been shown not debited by the banks as on 31.03.2017. As result of which, these payments have been shown as un-reconciled in the bank reconciliation statement as on 31.03.2017. It is, therefore, requested that the exact date of debit of these payments may be confirmed from the bank and/or necessary corrections be got made where incorrect payments have been debited by the banks and compliance shown to audit.

Name of Bank	Account No.	Date of issued of Cheques	Cheques No.	Amt (Rs.)	Remarks
SBI, Nauni	50849	31.03.17	707143	494000	This cheque was issued long back, hence may be taken back in the cash book

SBI Chamba	46227	09.03.17 30.03.17 31.03.17	243500 234501 243502	6228 1546136 2352374	No detail of clearance given
Indian Bank Mashobra	53532	-	-	17	Cheque issued for Rs. 77356 but payment made for Rs. 77339 Rs. 17 still uncashed
PNB R/ Peo	05268	-	-	4425 1486	Neither the Cheque No. nor the date shown in the ledger
SBI Nauni	50725	27.12.16	139220	683	Cheque issued but not debited by bank till date

(2) House Building Advance

On scrutiny of HBA Account, it has been noticed that a sum of Rs. 1,64,40,567/- was outstanding as refundable amount of HBA from the employees of the University as on 31.03.2017 besides Rs.6,317/- were lying at credit in saving A/C 550027500861 and Rs. 57,10,000/- in the FDRs. Overall Rs.2,21,56,884/- were lying in HBA Fund A/C as on 31.03.2017 which is a part of University Fund except that of Rs. 50 Lakh payable to CPF A/C as loan. Therefore, had these excess assets of Rs. 1,71,56,884.69/- of HBA Fund been shown under proper Head in the receipt and payment Account of the University, the total income as well as closing balances under State Head could have been higher and realistic one. In absence of this fact the receipt and payment account of the University is not depicting true and fair picture of its affairs. Further, as per Annual Accounts of HBA Fund and information made available to the audit an amount of Rs. 11,023/- has been earned as interest in the savings account no. 550027500861 and Rs. 2,55,640/- on account of interest on FDRs. In addition to this, the University has paid House Building Advances to the employees for construction of residential houses and earned interest of Rs. 11,74,639/-. This income of the University should have been accounted for in proper head in the Annual Accounts but the same has not been done so far, due to this the receipt and payment account of the University does not reflect true and fair picture.

(3) GPF Account

(a) Less recovery of Interest amount of Rs. 278298 from the bank on maturity of FDRs

The following FDRs were matured during the financial year 2016-17, but it is noticed that the maturity amount of these FDRs have not been transferred to the saving bank account on their due dates by the bank or lesser interest given, as a result of which, the University has to suffer loss of Rs.278298 as per detail given below.

(i) The following FDRs have been transferred to the saving account after the due dates of its maturity as detailed below resulting thereby the University had to suffer interest loss of Rs. 27303.

Amount Invested (₹)	FDR No.	Dt. of Invest	Maturity date	Maturity value (₹)	Rate %	Date of credit	Delay credit by days	Period	Less receipt of Intt. (₹)
99,99,999	128902	5/1/15	15/7/16	11422236	8.8	18/7/16	3	6Q7D	8242
99,99,999	128915	9/1/15	17/7/16	11416741	8.8	19/1/16	2	6Q5D	2447
99,99,999	128916	9/1/15	18/7/16	11419489	8.8	19/7/16	2	6Q6D	2747
1,00,00,000	190614	14/10/15	14/10/16	10759947	7.6	25/10/16	11	4Q	13867
								Total	27303

(ii) FDR No.129079 dated 09/05/2015 for Rs.99,99,999 for the period 09/05/2015 to 11/11/2016 i.e. for 552 days @8.75% was due for maturity on 11/11/2016 (6Q 2d) . The bank has credited an amount of Rs.1,13,91,864 including interest of Rs.13,91,865. Whereas, in respect of following FDRs the bank has allowed the lesser amount of interest than the FDRs made for the same period or retained by the bank for increased number of days on the same rate of interest and the University has to suffer interest loss of Rs.250995.

Amount Invested (₹)	FDR No.	Dt. of Invest	Maturity date	Maturity value (₹)	Rate of interest	Date of credit	Period	Less receipt of interest
99,99,999	129077	9/5/15	14/11/16	11308199	8.75	11/11/16	6Q5D	83665
99,99,999	129080	9/5/15	11/11/16	11308199	8.75	11/11/16	6Q2D	83665
99,99,999	129081	9/5/15	13/11/16	11308199	8.75	11/11/16	6Q4D	83665
							Total	250995

From the above, it is evident that the bank has paid lesser amount of interest to the tune of Rs.278298 to the University which may either be justified or the matter regarding recovery of above amount of Rs.278298 along with up-to-date interest may be taken up with the concerned bank in order to ensure its realisation from the bank and compliance be shown to audit.

(b) Making investment in FDRs at lower rates of interest than interest allowed on GPF Account to the University Employees

While checking the investment made during the year 2016-17 by the University out of the General Provident Fund Account, it has been noticed that after May, 2016 investment have been made in the FDRs either @ 7.57%, 7.25% and 6.9%, which is much below than the interest allowed on GPF Account to the University Employees i.e. 8.1%. As a result of which, the viability of GPF Account of the University shall not sustain much longer. It is therefore, suggested that efforts should be made to make such huge investments at higher rates of interest by taking the advantages of competitive rates of interest offered by various banks and being a policy matter such decisions of making investments in FDRs should be made at highest level of the University.

(c) Bank Reconciliation Statements relating to GPF Bank Accounts

While checking the bank reconciliation statements relating to GPF bank accounts being prepared by the University in the GPF cash books, the following discrepancies have been noticed, which may be attended to and compliance shown to audit.

(i) Regarding showing of excess credit of Rs.474926 in SBOP Account NO. 65035627937

While checking the closing balance of SBOP Account NO. 65035627937 as on 31.03.2017, as per bank statement and as per cash book maintained by the Comptroller's Office, it has been noticed that a sum of Rs. 474926 is stated to have been excess credited by the bank during the year 2015-16. On further scrutiny of related record, it has been noticed that the said difference of excess credit appears to have been carried forwarded since May, 2015. It has been pointed out vide audit Para No. 31(4)(d)(1) during previous year also but no rectification has been done in this regards. Therefore, the reasons for above excess credit may be inquired into and necessary rectification/ reconciliation be made accordingly under intimation to audit.

(ii) GPF subscription entered in cash book but not credited by the bank and shown as uncollected subscription of Rs 50000

GPF subscription as detailed below were lying uncollected at the end of the financial year 2016-17, which may be reconciled now under intimation to audit.

Sr. No.	Bank	Particulars	Amount (₹)	Remarks
1	SBI, Nauni	GPF subscription of Dr. Raj Kumar Thakur entered in cash book during the month of 2/2015 but not credited in the bank upto 31/03/2017(previous year difference)	25000	
2	SBI, Nauni	Ch. No. 036536 dated 27/8/15 on account of GPF subscription of Dr. Raj Kumar Thakur entered in cash book but not credited in bank upto 31/03/2017(previous year difference)	25000	Inadvertently credited into EWF account – may be rectified now
		Total	50000	

(4) CPF : Interest accrued on Rs.50 lacs lent to the HBA on loan basis has not been taken into A/C

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

(5) EWF Account - Bank Reconciliation Statements relating to EWF Bank Account

While checking the bank reconciliation statements relating to EWF bank accounts being prepared by the university in the EWF cash book, the following discrepancies have been noticed, which may be attended to and compliance shown to audit.

(a) Irregular debit of Rs. 2404 by the bank for miscellaneous services

While checking the EWF saving bank account statement in respect of SBI, Nauni account No. 50645, it has been noticed that a sum of Rs. 2404 has been shown in reconciliation statement as wrong debit up to 31.03.2016. It has been observed that no action has been taken till 31.03.2017. Therefore, the irregular deduction of Rs.2404 may be got refunded from the bank and audit may be apprised accordingly.

(b) Amount deposited in the banks but credit not given by the banks

The following amount has been shown as deposited in the bank, but the credit for the same has not been given by the bank up to 31.03.2017. It is, therefore, requested that the exact date of credit given by bank be established and/or corrective entries be passed accordingly besides showing true picture of reconciliation in the record as well as accounts statements of the university.

Sr. No.	Date	Amount (₹)	Remarks as per ledger/cash book
1	2.5.15	200	As per bank reconciliation as on 31.03.2016
2	1.9.15	200	EWF Subscription
3	15.9.15	200	EWF Subscription
4	1.1.16	50	EWF Subscription
5	28.6.16	150	EWF Subscription
6	21.7.16	500	EWF Subscription
7	22.7.16	500	EWF Subscription
8	26.7.16	200	EWF Subscription
9	30.7.16	200	EWF Subscription
10	27.10.16	600	EWF Subscription
11	27.10.16	500	EWF Subscription
12	15.11.16	150	EWF Subscription
13	25.11.16	50	EWF Subscription
14	4.2.17	54150	EWF Subscription
15	27.3.17	500	EWF Subscription
	Total	58150	

(c) Cheque of Rs. 20,000 issued and presented in the bank but reversed by the bank

A cheque bearing no. 667988 dated 5.09.16, amounting to Rs. 20000 was issued out of EWF fund favoring Sh. Jayant Kumar which was debited by the bank

on dated 23.9.16 but on the same day it was credited in the account by citing reason that 'GRPTR STB2309165057523 Account Unavailable. The respective rectification entry has still not been made till 31.03.2017 in the EWF Cash book/ ledger and related record. The same may be justified and necessary correction be made in the record.

(6) Estate Office:

Investment in FDRs without taking advantage of competitive rate

During checking of FDR account of the construction division, it has been found that the division has made all its investments in FDRs either in UCO bank Nauni or in SBOP Nauni and the total amount of investment in FDRs as on 31.03.2017 stood Rs 11,94,23,000 as per annual account. The said amount of FDRs appears to have been invested without taking the advantage of competitive rates, because the division has invested the amount only in two banks mentioned above. Whereas such investment could also have been made in other nationalized banks situated in nearby area as well as in Solan to take advantage of more competitive rates of interest. Therefore, the reasons for making such a huge investment in FDRs only in two banks mentioned above may be explained and being a policy decision such matter should be decided by the university authorities at highest level keeping in view the competitive rates of interest allowed by various banks.

(7) Revolving Funds:

(a) Miscellaneous audit observations in respect of revolving fund accounts

Sr. No.	Name of the Department and revolving fund	Remarks
1	Director of Extension Education Revolving Fund for Hostels A/C No. 55002750963 (SBI- Nauni)	Rs. 50,000 wrongly credited in the R/F account on dated 12/5/16 and FDR made on the same day from the same amount. The FDR matured on 13/6/16 with maturity value Rs.50238 and Rs.50,000 debited vide Cheque No. 246718 dated 13/6/16 leaving back interest amount of Rs. 238 in the Revolving Fund account. These types of transactions may be avoided in future and only those which pertain to Revolving Fund account may only transactions be shown.

2	Silvi culture and Agroforestry "R/F for Preparation of FYM and Vermicompost UCO Bank A/c No. :- 0969110008652 Sanctioned Amount:- Rs. 1,00,000 w.e.f 26.10.2010	entries of income & expenditure have not been got verified by the DDO/HOD hence the authenticity of transactions could not be relied upon. The same may be justified and should be authenticated now. In future all such entries should be authenticated by the competent authority
3	R/F of Tree improvement and Genetic Resources A/C No. 09690110037133 (Uco Bank- Nauni)	
4	R H R & T S Bajaura Kullu Revolving Fund for Maintenance of farm SBI Kullu A/c No. :-3662239189 Sanctioned Amount:- Rs. 40,000.00	
5	Director of Research R/F A/C No. 09690110009666 (UCO Bank- Nauni)	FDR register has not been maintained properly. Rate of interest has not been shown in the FDR register hence the correctness of interest earned on FDR could not be ascertained. The same may be justified and in future to check correct/ accurate interest, interest rate & No. Of days/period for which FDR made for, may also be shown in the register
6	KVK Roharoo Revolving fund of Nursery (Roharoo) Account No.	transaction/entries of receipt and payment are not verified by the DDO from 1/4/2016 to 31/03/2017 therefore authenticity of transaction made could not be relied upon. The same may be justified and should

	03580100012868 (UCO BANK)	be authenticated now. In future all such entries should be authenticated by the competent authority. Further the Complete details of receipts/payments were also not mentioned. Therefore receipt No, on what account amount realized and voucher Number, detail of payment party name etc. may be mentioned, so as to identify the relevance of transaction whether related to revolving Fund account or not
7	Revolving Fund for the department of Forest Product (Nauni) (HCR 145-22) Account No. 65009895920 (SBOP) Sanctioned amount 2,00,000/-	transaction/entries of receipt and payment are not verified by the DDO from 1/4/2016 to 8/9/2016, therefore authenticity of transaction made could not be relived upon. The same may be justified and should be authenticated now. In future all such entries should be authenticated by the competent authority. Further the Complete details of receipts/payments were also not mentioned. Therefore receipt No, on what account amount realized and voucher Number, detail of payment party name etc. may be mentioned, so as to identify the relevance of transaction whether related to revolving Fund account or not.

(b) Revolving funds for Production of Vegetable Nursery, Jachh State Bank of Patiala Jachh (Jassur-Kangra) A/c No. 55104358879 Sanctioned Amount Rs.20,000

It has been observed that a Bank Draft No. 147891 dated 19/9/16 for Rs.3000 was shown on credit side in ledger account on 26.09.2016, but as per bank reconciliation the same was not credited by bank till 31.03.2017. The matter is required to be taken up with the bank for ensuring credit of the said amount.

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

While checking the income of the revolving funds deposited in the RF A/Cs it has been found that the income which does not pertains to the activities of revolving fund account has also been credited to revolving fund which infact should have been credited to Comptroller's A/C. Due to this irregularity, the annual accounts of respective revolving funds are not showing its real performance. For example the detail is given below:

Name of the Deptt./Station	Date/Month of receipt of income	Income not pertaining to Revolving fund	Detail of Income
Department of Silviculture and Agroforestry: R/F for Preparation of FYM and Vermicompost UCO Bank A/c No. 0969110008652 Sanctioned Amount Rs. 1,00,000 w.e.f 26.10.2010	9.2.2017	3750.00	Transaction charges
	27.3.2017	300.00	Income of farm produce
	28.3.2017	16,000.00	--do--
	30.3.2017	48,750.00	---do---

The irregularity may be justified otherwise necessary directions to the quarter concerned may be issued that the income from sources other than revolving fund be deposited in the Comptroller's account instead of revolving fund so that income actually generated through the revolving fund could be assessed rightly and the very purpose for the creation of revolving fund may be achieved accordingly.

(d) Expenditure not pertaining to revolving fund debited to the Revolving Fund A/C

While checking the expenditure/payments made from revolving fund it has been found that the expenditure which does not pertains to the activities of revolving fund account has also been debited to revolving fund. Due to this irregularity, the annual accounts of respective revolving funds are not showing its real performance. For example detail is given below:

Name of the Deptt./Station	Date/Month of receipt of income	Payment not pertaining to Revolving fund	Detail of Expenditure
Department of Silviculture and Agroforestry: R/F for Preparation of FYM and Vermicompost UCO Bank A/c No. :- 0969110008652 Sanctioned Amount:- Rs. 1,00,000 w.e.f 26.10.2010	28/4/2016	42400	Purchase of tyre
	26/5/2016	17675	Painting work of Tractor
	7/9/2016	2000	Paid to Dr B.Gupta on a/c of deposit in RTO Office

The irregularity may be justified otherwise necessary directions to the quarter concerned may be issued in this regard, so that expenditure which actually pertains to the revolving fund could be assessed rightly and the very purpose for the creation of revolving fund may be achieved accordingly.

(e) Huge loss due to Non investment of amount of revolving funds in the Term Deposits: While checking the Bank accounts of the Revolving Funds of the University and other Research Stations, it has been observed that huge amount is lying unutilized in the saving bank account of R.F. of these departments/research stations [Detail given in **Annexure-A(iii)**]. The bank has allowed interest @3.5% on the saving accounts and if these unutilized funds have been invested in short term fixed deposits, rather keeping these in saving bank accounts, the University would have earned much more amount of interest than as earned on the saving accounts. The authorities of the University need to personally look into the matter and fix the responsibility of the concerned official(s)/Officer (s) for the financial loss caused to the University exchequer.

(f) Revolving Fund Neri UCO Bank Hamirpur A/c No. 11500110007365 Sanctioned Amount Rs. 20,000 w.e.f 18.8.2004

Non Operation of Revolving Fund: Revolving Fund bank account No. 11500110007365 was opened in UCO Bank, Neri with the sanctioned amount of Rs.20000. But, this revolving Fund account is lying un-operated since 4/2016 and therefore the purpose of creation of R/F is totally defeated and it has been proved that there is no need for maintenance/operation of this Account. Therefore, either continuation of this fund may be justified or it should be closed now.

(g) While checking the Revolving Fund Account of Production of Vegetable Nursury, Jachh for the year, 2016-17 (SBI, account No. 55104358879), it has been noticed that a Bank Draft No. 147891 dated 19/9/2016 entered in the bank ledger on 26/9/2016 for Rs. 3000 was sent to the bank for collection but the said amount has not been credited into above bank account till date. As a result of which, the balance as on 31.03.2017 as per Ledger Account was Rs. 80863.99 but as per bank statement the balance on said date was Rs.77863.99. It is, therefore, requested that the matter may be enquired into and said amount may be got credited into the above mentioned bank account at the earliest possible under intimation to audit.

(AR - 19 Dated 7.2.18)

(h) While checking the Revolving Fund Account-II, Scheme Code HPL-038-05 for the year 2016-17 (UCO Bank, Account No. 09690110023938) of Department of Food Science and Technology, it has been noticed that an amount of Rs.39750 has been shown as credited in the pass book on dated 27.10.2016 through NEFT/Comptroller CC and the same has been converted into CFD on 7.11.2016. Again on dated

28.03.2017, another amount of Rs. 39750 has been shown as credited in the pass book through NEFT from Comptroller CCS HAU, which remained as part of closing balance of bank account on dated 31.03.2017. As a result of which, the closing balance as on 31.03.2017 as per bank pass book was Rs.132317.40, whereas as per Ledger Account the closing balance on said date was Rs.92567.40. However, neither any detail of the above referred amounts has been given in the cash book nor any bank reconciliation statement been prepared. On enquiry, it was verbally told by the attending official of your department that the said amount does not pertain to Revolving Fund Account and was of other head of accounts. It is, therefore, advised that the above amount (s) may be withdrawn/transferred from the Revolving Fund Account and be deposited in the appropriate head of account. Further, in future, amount pertaining to the Revolving Fund Account only should be routed through the cash book and deposited in the relevant bank account of concerned Revolving Fund. (AR - 21 Dated 20.2.18)

(i) It is further advised that all the Revolving Fund Accounts should be put up to audit for vetting through Comptroller's Office so that they can also scrutinise the same and keep close watch w.r.t. the position of Revolving Fund Accounts of the University.

(8) Dean College of Forestry Annual Account

(a) Non investment of surplus funds in FDR's

While checking annual account it was noticed that huge amounts are being retained in the saving bank account instead of investing the surplus amount in FDR's, the detail of surplus amount is as under:

Sr. No.	Bank Account No.	Period	Average minimum amount kept in the saving bank account
1	55002750747 SBI- Nauni	1-4-16 to 19-10-16	6,00,000
2		25-1-16 to 6-12-16	3,00,000

As a result, the opportunity of earning extra income to the university by way of interest is being squandered. It is, therefore, advised that monthly ceiling of amount to be retained in the saving bank account or some other mechanism after taking into account the fund flow data of the past few years be devised so that the university can earn extra interest from FDR's

(b) Investment in FDRs without taking advantage of competitive rates

During checking of FDR account of Dean COF, it has been found that the Dean COF has made all its investments in FDRs in UCO bank Nauni or SBI Nauni and the total amount of investments in FDRs as on 31.03.2017 is Rs. **49,35,625** as per annual account. The said amount of FDRs appears to have been invested without taking advantage of competitive rates, because the Dean COF has invested the amount only in two banks mentioned above, whereas such investments could also have been made in other nationalized banks situated in nearby area as well as in Solan to take advantage of more competitive rates of interest. Therefore, the reasons for making such a huge investment in FDRs only in two banks mentioned above may be explained and being a policy decision such matter should be decided by the university authorities at highest level keeping in view the competitive rates of interest allowed by various banks.

Vijay Kumar Walia
Deputy Controller
Resident Audit Scheme
Dr. Y.S. Parmar UHF, Nauni, Solan(HP)

Director,
Local Audit Department,
Himachal Pradesh, Shimla-9.

Appendix - I

Position of old outstanding Audit Paras

(Refer to Sr. No. 3 of the Preface and Part- I A of this Audit Report for the year 2016-17)

S.N.	Period	Detail of Outstanding Paras					No. of Paras	Total No. of paras
		1	2	3	4	5		
1	1988-89	17(2)					1	1
2	1991-92	11(7)					1	2
3	1992-93	18(3)					1	3
4	1994-95	8(14)					1	4
5	1995-96	15(5)	8(8)	12(6)	15(1)		4	8
6	1998-99	8(6)	21(1),	33(3)			3	11
7	1999-2K	20					1	12
8	2000-01	4.5.2(b)	4.5.2(c)	4.5.4 (a)	4.5.4 (b)	4.5.4(c)		
		4.5.4 (d)	4.5.4 (e)	4.5.4(f)	16.1.1(b)		9	21
9	2001-02	2.1	3.3				2	23
10	2002-03	1.7	2.2	2.4	3.6	12.3.5	5	28
11	2003-04	2(iii)	15(1)	15(2)	15(3)	15(4)		
		15(5)(i)	15(5)(ii)	15(5)(iii)	15(5)(iv)	15(6)		
		15(7)(i to ii)	15(8)	15(9) (i to vii)	15(10)(a)	15(10)(b)		
		15(10)(c)	15(10) (d)	15(11)	31(1)(i)	31(1)(ii)		
		31(1)(iii)	31(1)(iv)	31(5)	31(6)	31(8)		
		32(1) (i)	32(2)	32(3)	32(4)	32(5)		
		32(6)(i)	32(6)(ii)	32(6)(iii)	33(3)	33(5)		
		33(8) (i)	33(8) (ii)	33(8)(iii)	33(8)(iv)	33(9)(i)		
		33(9)(ii)	33(9)(iii)	33(10)(i)	33(10)(ii)	33(10) (iii)		
		33 (10) (iv)	33(11) (i to v)	33(13)			48	76
12	2004-05	4(5)	6(3)(5)	6(4)(6)	6(4)(7)	6(5)(8)		
		6(6)(1)	6(6) (3)	6(6)(4)	6(6)(5)	32(1)		
		32(4)					11	87
13	2005-06	17.16	17.17(A)	17.17(B)	17.17 (C)	17.17(D)		
		17.17 (E)	17.17 (F)	17.17 (G)	17.18	17.19		
		17.20	17.21	17.22	17.23	17.24 (A)		
		17.24 (B)	17.24(C)	17.24(C)(i)	17.24(C)(ii)	17.24 (D)		
		17.25	17.26	20	23.3	23.4		
		27	29	31	37.3	37.4		
		37.6 (i)	37.6 (ii)	37.7(i)	37.7(ii)	37.7 (iii)		
		37.8	37.10	37.11(ii)	37.11(iii)	37.12		
		44.2	44.6	44.8(i)	44.8(ii)	44.9		
		44.10 (i)	44.10 (ii)	48	49		49	136
14	2006-07	4	8(1)(i)	8(1)(i)	8(1)(ii)	8(1)(iii)		
		8(1) (iv)	8(2)(1)(a)	8(2)(1)(b)	8(2)(1)(c)	8(2)(2)		

		8(2)(3)	8(2)(4)	8(3)	8(4)	8(5)		
		8(6)	8(7)	8(8)	8(9)	8(10)		
		8(11)	8(12)	8(13)	8(14)	8(15)		
		8(16) (a)	8(16) (b)	8(16)(c)	8(16)(d)	8(16)(e)		
		8(16)(f)	8(16)(g)	8(16)(h)	8(16)(l)	9(1)		
		9(4)	9(5)	9(6)	9(7)	9(12)		
		10	11	12	19	20(1) (a)		
		20(1) (b)	20(II)	(20)(III)	20(IV)(a)(i)	20(IV) (a)(ii)		
		20(IV)(b)	20(V)(a) (1)	20(V) (a)(2)	20(V) (a)(3)	20(V) (b)		
		20(VI) (i)	20(VI) (ii)	20(V)(iii)	20(VII)	20(VIII) (a)		
		20(VIII) (b)	20(VIII)(c)	20(VIII) (d)	20(VIII) (e)	20(IX) (a)		
		20(IX) (b)	20(IX) (c)	20(IX) (d)	20(IX) (e)	20 (Misc).(a to d)		
		24(1)	24(2)	24(3)	25	34(1)		
		34(2)	34(3)	34(4)	34(5)	34(6)		
		34(7)	36	38	43(1)	43(2)		
		43(3)	43(4) (a)	43(5)	43(7)		89	225
15	2007-08	2	3	5	6	8(1) (i)		
		8(1)(ii)	8(1)(ii)	8(2)(i)	8(2)(2)	8(2)(3)		
		8(3)	8(4)	8(5)	8(7)	8(8)		
		8(9)	8(11)	8(12) (a)	8(12)(b)	8(13)		
		8(14)	8(15)	8(16)	8(17)	8(18)		
		8(19) (1)	8(19) (2)	8(19) (3)	8(19)(4)	17(4)		
		17(5)	17(6)	17(7)(1)	17(7)(2)	17(7) (3)		
		17(8)	18	21(4),	22	23		
		24	25	26(1)	26(2)	26(3)		
		26(4)	26(5)	26(6)	28	29(1)		
		29(2)	29(4)	29(5)	29(8)	29(9)		
		29(10)	29(11)	29(13)	29(15)	29(16) (i)		
		29(16)(ii)	29(16) (iii)	29(16) (iv)	29(16)(v)	29(16) (vi)		
		29(16) (vii)	29(17)				67	292
16	2008-09	7(a)	7(b)	8	9	10		
		11	12	14(1)	14(2)	16		
		17	18(1)	18(2)	18(3)	18(4)		
		18(5)	18(6)	19(1)	19(2)	19(3)		
		20(1)	20(2)	20(3)	20(4)	25(1)		
		25(2)	25(3)	25(4)	27	29		
		30(1)	30(2)	33	34(A)	34(A) (4 to 17)		
		34(A)(18) (a to d)	34(A) (19)	34(A) (20)	34(B)(4)	34(B)(5)		
		34(B)(6)	34(B)(7)	34(B)(8)	34(B)(9)	34(B) (10) (i to v)		
		34(B) (11)	34(B)(12)(i & ii)	34(B)(13)	34(B)(14)	34(B) (15)		
		34(B)(16)	34(B)(17)	34(B) (18) (1) (i to iv)	34(B) (18)(2)	35(a)		

		35(b)	35(c)	35(d)	35(e)	35(f)		
		35(g)	35(h)	35(i)	36(d)	37(2)		
		38(a) (1 to 5)	38(c)	38(e)	38(f)	38 (g) (1&2)	70	362
17	2009-10	11	13	17	19	21		
		23	25	28	29	30		
		31	32	33	34	35		
		36	37	39	40	42		
		43	45	46	48	49		
		50(1)	50(2)	50(3) (i to iii)	50(4)	50(5)		
		50(6)	50(7)	50(8)	50(9)	50(10)		
		50(11)	51(4)	51(7)	51(8)	51(11)	40	402
18	2010-11	1	2	4	6	8		
		9	13	14	15	18		
		19	21	22	25	26		
		28	29	30	33	34		
		35	36	38	40	42		
		43	45(i)	45(ii)	45(iii)	45(iv)		
		45(v)	45(vi)(i)	45(vi)(ii)	45(vii)	45(viii)		
		45(ix)	45(x)	45(xi) (i)	45(xi) (ii)	45(XI) (iii)		
		45(XI) (iv)	45(XI) (v)	45(XI) (vi)	45(XI) (vii)	45(XI) (viii)		
		45(XII)(i)	45(XII)(ii)	45(XII)(iii)	45(XIII)	45(XIV) (i)		
		45(XIV)(ii)	45(XV),	45(XVI) (i)	45(XVI) (ii)	45(XVI) (iii)		
		45(XVII)(i)	45(XVII) (ii)	45(XVII) (iii)	45(XVII) (iv)	45(XVII)(v)		
		46(1)	46(2)	46(3)	46(4)	46(5)		
		46(6)	46(7)	46(8)	46(9)	46(10)		
		46(11)	46(12)	46(13)	46(14)	46(15)(i)		
		46(15)(ii)	46(15)(iii)	46(15)(iv)	46(15)(v)	46(15) (vi)		
		46(15) (vii)	46(15) (viii)	46(15) (ix)	46(15)(x)	46(15) (xi)		
		46(15) (xii)	46(15) (xiii)	46(15)(xiv)	46(15) (xv)	46(15) (xvi)		
		46(15) (xvii)	46(15) (xviii)	46(15) (xix)	46(15)(xx)	46(15) (xi)	95	497
19	2011-12	2(a)	2(b)(i)	(b)(ii)	2(c)	2(d)		
		3	4(a)	4(b)	5(a)	5(b)		
		6(a)	6(b)	7	8	9(a)		
		9(b)	9(c)	10	16	18		
		19(a)	19(b)	19(c)	19(d)	19(e)		
		19(f)	19(g)	19(h)	20(a)	20(b)		
		21	22	23	26	27		
		29	30	31	32	33		
		34	35	36	37(a)	37(b)		
		37(c)	38(a)	38(b)	38(c)	39		
		40	41	42	43(a)	43(b)		
		44	45	46	47	48		

		49(a)	49(b)	50(a)	50(b)	50(c)		
		51(a)	51(b)	51(c)	51(d)	51(e)		
		51(f)	51(g)	51(h)	51(i)	51(m)(i)		
		51(m)(ii)	51(n)(i)	51(n)(ii)	51(n)(iii)	51(n)(iv)		
		51(o)(i)	51(o)(ii)	51(p)(i)	51(p)(ii)	51(Q)(i)		
		51(Q)(ii)	51(Q)(iii)	51(Q)(iv)	51(Q)(v)	51(Q)(vi)		
		51(r)(i)	51(r)(ii)	51(s)(i)	51(s)(ii)	51(s)(iii)		
		51(s)(iv)	51(s)(v)	51(s)(vi)	51(s)(vii)	51(s) (viii)		
		51(s)(xi)					101	598
20	2012-13	2(a)	2(b)(i)	2(b)(ii)	2(c)	2(d)		
		3	4(a)	4(b)	5(a)	5(b)		
		6(a)	6(b)	7	10	15		
		16	17	18	20	21		
		23	25	26	27	28		
		29	30	31	32	33		
		34	35(1)(a)	35(1)(b)	35(2)(a)	35(2)(b)		
		35(2) (c)	35(3)	35(4) (a)	35(4)(b)	35(5)		
		35(6)	35(7)	35(8)	35(9)(a)	35(9)(b)		
		35(10)(a)	35(10)(b)	35(10)(c)	35(11)	35(12)(a)		
		35(12)(b)	35(12)(c)	35(12)(d)	35(12)(e)	35(12)(f)		
		35(13)(a)	35(13)(b)	35(14)	35(15)(i)	35(15)(ii)		
		35(15)(iii)	35(16)(i)	35(16)(ii)	35(16) (iii)	35(16) (iv)		
		35(16) (v)	35(16)(vi)(a)	35(16)(vi)(b)	35(16)(vii)	35(16)(viii)	70	668
21	2013-14	2.1	2.2.1	2.2.2	2.2.3	2.2.4		
		4	4.1	6	6.1	6.2		
		8	8.1	8.2	10	12		
		13	14	15	16	17		
		18	19	19.1	20	21		
		22	23	26	27	28		
		29	30	31	32	37		
		39(A-1)	39(A-2)	39-(B)	39-(C)	39-(D)		
		39-(E)	39(F-i)	39(F-ii)	39(G)	39(H-i)		
		39(H-ii)	39(I)	39(J-i)	39(J-ii)	39(J-iii)		
		39(K- i)	39(K- ii)	39(L- i)	39(L- ii)	39(L- iii)		
		39(M)	39(N)	39(O)	39(P-i)	39(P-ii)	60	728
22	2014-15	2.1	2.2.1	2.2.2	2.2.3	2.2.4		
		4	6(A)	6(B)	7	8		
		9	10	11	12	13		
		14	15	16	17	18		
		20	21	23	24	25		
		26	27	28	29	30		
		31	32	33	34	35		
		36	37 (A)	37 (B)	37 (C)	37 (D)		

		37(E) (i)	37(E) (ii)	37 (F) (i)	37 (F) (ii)	37 (F) (iii)		
		37(G) (i)	37(G) (ii) (a)	37(G) (ii)(b)	37 (H) (i)	37 (H) (ii)		
		37 (I) (i)	37 (I) (ii)	37 (J)	37 (K)(i)	37 (K)(ii)		
		37 (K)(iii)	37 (K)(iv)	37 (K)(v)	37 (K)(vi)	37 (K)(vii)	60	788
23	2015-16	2.1	2.2	2.3(a)	2.3(b)	2.4		
		2.5	3	4	6(A)	6(B)		
		7	8	9	10	11		
		12	13	14	15	16		
		17	18	19	20	21		
		22	23	24	25	26		
		27	28	29(a)	29(b)	29(c)		
		29(d)	29(e)	29(f)	29(g)	29(h)		
		29(i)	29(j)	29(k)	29(l)	29(m)		
		29(n)	29(o)	29(p)	30(a)	30(b)(i)		
		30(b)(ii)	30(c)(i)	30(c)(ii)	30(c)(iii)	30(d)(i)		
		30(d)(ii)	30(d)(iii)	30(d)(iv)	30(d)(v)	30(e)(i)		
		30(e)(ii)	30(e)(iii)	30(f)	30(g)(i)	30(g)(ii)		
		30(g)(iii)	30(h)	30(i)	30(j)(i)	30(j)(ii)		
		30(k)	31(1)(a)	31(1)(b)(i)	31(1)(b)(ii)	31(1)(c)		
		31(1)(d)	31(1)(e)(i)	31(1)(e)(ii)	31(1)(e)(iii)	31(1)(e)(iv)		
		31(1)(e)(v)	31(1)(e)(vi)	31(1)(e)(vii)	31(2)	31(3)(a)		
		31(3)(b)	31(3)(c)	31(3)(d)	31(3)(e)	31(3)(f)		
		31(3)(g)	31(3)(h)	31(4)(a)	31(4)(b)	31(4)(c)		
		31(4)(d)(i)	31(4)(d)(ii)	31(4)(d)(iii)	31(5)(a)	31(5)(b)		
		31(6)(a)	31(6)(b)	31(6)(c)	31(6)(d)	31(7)		
		31(8)	31(9)	31(10)	31(11)	31(12)		
		32(1)	32(2)	32(3)	32(4)	32(5)		
		32(6)	32(7)	32(8)	33(1)	33(2)		
		33(3)	33(4)	33(5)(a)	33(5)(b)	33(6)		
		33(7)	33(8)	33(9)	33(10)	33(11)		
		34	35				132	920
24	2016-17	2.2	2.3	2.4	2.5	3		
		4	5	6(a)	6(b)	7		
		8	9	10(a)	10(b)	10(c)		
		10(d)	10(e)	10(f)	10(g)	11		
		12	13	14	15	16		
		17	18	19	20	21		
		22	23	24	25	26		
		27	28(a)	28(b)	28(c)(i)	28(c)(ii)		
		28(d)	28(e)	28(f)	28(g)	28(h)		
		28(i)	28(j)	28(k)(i)	28(k)(ii)	28(k)(iii)		
		28(l)	28(m)	29	30(1)(a)	30(1)(b)		

		30(1)(c)	30(1)(d)	30(1) (e)(i)	30(1) (e) (ii)	30(1) (e) (iii)		
		30(1) (e) (iv)	30(1) (e) (v)	30(1) (e) (vi)	30(2)	30(3)(a)(i)		
		30(3)(a)(ii)	30(3)(b)	30(3)(c) (i)	30(3)(c) (ii)	30(4)		
		30(5)(a)	30(5)(b)	30(5)(c)	30(6)	30(7)(a)		
		30(7)(b)	30(7)(c)	30(7)(d)	30(7)(e)	30 (7)(f)		
		30 (7)(g)	30 (7)(h)	30(7)(i)	30(8)(a)	30 (8) (b)		
							85	1005

Total No. of Outstanding Paras = 1005

Appendix-II

Detail of unattended Audit Requisitions

(Refer to Sr. No. 4 of the Preface and Part- I B of this Audit Report for the year 2016-17)

Sr. No.	Name of the Department	Audit Requisition No.	Date of Issue.
1994-95			
1	Construction Division	127	02.02.1995
1997-98			
1	Construction Division	94	31.03.1998
2	Construction Division	95	31.03.1998
3	Dean College of Forestry	55	18.10.1997
2008-09			
1	Post Harvest Technology	34	06.08.2008
2	Silviculture and agro forestry	57	15.12.2008
3	Soil Science and water management	83	31.03.2009
2009-10			
1	Library	38	28.07.2009
2	Entomology & Apiculture	56	13.10.2009
3	THRS Kotkhai	60	23.12.2009
4	Vegetable Sciences	61	23.12.2009
5	Biotechnology	36	24.07.2009
6	Computer Instrumentation Centre	47	11.09.2009
7	RHRS Tabo	55	08.10.2009
8.	Estate Office	3	02.04.2009
9	Estate Office	31	03.07.2009
10	Estate Office	34	08.07.2009
11	Estate Office	45	31.08.2009
12	Estate Office	102	31.03.2010
13	Estate Office	107	31.03.2010
14	Estate Office	108	31.03.2010
15	Estate Office	57	31.10.2009
16	Estate Office	62	29.12.2009
17	Estate Office	71	29.01.2010
18	Estate Office	89	03.03.2010
19	Estate Office	90	11. 03.2010
20	Estate Office	96	31.03.2010
21	Estate Office	106	31.03.2010
22.	Comptroller Office	50	22.09.2009
23.	Comptroller Office	99	31.03.2010
24.	Comptroller Office	100	31.03.2010
25.	Registrar Office	32	08.07.2009
26	Registrar Office	69	21.01.2010
27.	Registrar Office	84	22.02.2010
28.	Director of Research	95	31.03.2010
29.	College of Horticulture	6	25.04.2009
30.	College of Horticulture	49	22.09.2008
31.	College of Horticulture	72	01.02.2010
32.	College of Horticulture	110	31.03.2010
33.	Vegetable Crops	82	20.02.2010
34.	Post Harvest Technology	68	20.01.2010
35.	Students Welfare Officer	70	20.01.2010
36.	Students Welfare Officer	98	31.03.2010
37.	Entomology and Apiculture	104	31.03.2010
38.	Library	74	04.02.2010

39.	Regional Centre NAEB	86	25.02.2010
40.	Social Science Department	52	31.10.2009
41.	RHRS Tabo	55	08.10.2009
42.	THRS Kotkhai	60	23.12.2009
43.	Department of Vegetable Science	61	23.12.2009
44.	Department of Library	38	28.07.2009
45.	Computer and Instrumentation Centre	40	31.07.2009
46.	Department of Entomology & Apiculture	56	13.10.2009
47.	Department of Biotechnology	36	24.07.2009
2010-11			
1.	Comptroller	02	03.04.2010
2.	KVK Kandaghat	39	28.09.2010
3.	KVK Kandaghat	63	18.03.2011
4.	Comptroller	69	31.03.2011
5.	KVK Kandaghat	51	17.01.2010
6.	Soil Science and Water Management	45	04.11.2010
7.	College of Forestry	53	04.02.2011
8.	Estate Office	29	10.06.2010
9.	Estate Office	10	06.05.2010
10.	Comptroller Office	28	10.06.2010
11.	Registrar Office	59	10.03.2011
12.	KVK Chamba	18	24.05.2010
13.	Department of Vegetable Science	89	31.03.2011
14.	Department of Social Science	85	31.03.2011
15.	Computer and Forest Product	80	31.03.2011
16.	Department of MPP	15	19.05.2010
17.	Department of MPP	61	17.03.2011
18.	Department of MPP	83	31.03.2011
19.	HRRS Dhaulakuaan	65	25.03.2011
20.	RHRS Sharbo	66	30.03.2011
21.	RHFRS Bhota	67	31.03.2011
22.	RHRS Bajaura	68	31.03.2011
23.	THRS Kotkhai	71	31.03.2011
24.	RHRS Sharbo	73	31.03.2011
25.	Department of Fruit Science	79	31.03.2011
26.	Estate Office	81	31.03.2011
27.	Estate Office	88	31.03.2011
28.	Department of TIGR	35	07.08.2010
29.	Department of Silviculture and Agro Forestry	42	02.11.2010
2011-12			
1.	Comptroller	02	28.05.2011
2.	Comptroller	11	11.07.2011
3.	Floriculture and Landscaping	33	18.10.2011
4.	Estate Office	44	02.12.2011
5.	Dean, C.O.H.	63	20.03.2012
6.	Forest Products	65	24.03.2012
7.	Floriculture and Landscaping	68	31.03.2012
8.	Fruit Science	69	31.03.2012
9.	Food Science	71	31.03.2012
10.	Dean, C.O.H.	72	31.03.2012
2012-13			
1.	Comptroller Office	12	01.08.2012
2.	STPC	23	20.11.2012
3.	IBES Neri	27	30.01.2013
4.	Silviculture and agro forest	28	28.11.2012
5.	Comptroller Office	31	27.02.2013
6.	Dean COH	40	30.03.2013
7.	Comptroller Office	41	30.03.2013
8.	Comptroller Office	42	30.03.2013

9.	RHRS Tabo	44	30.03.2013
10	Deptt. Of Fruit Science	45	30.03.2013
11.	Dean COH	47	30.03.2013
12.	Dean COH	48	30.03.2013
13.	Dean COH	49	30.03.2013
14.	Extention Education	51	30.03.2013
2013-14			
1	Registrar Office	10	04.07.2013
2	Registrar Office	14	15.07.2013
3	Registrar Office	22	27.08.2013
4	Registrar Office	23	29.08.2013
5	IBES Neri	31	23.09.2013
6	RHRS Dhaulakuaan	33	27.09.2013
7	Deptt. Of Business Management	34	28.09.2013
8	Registrar Office	37	09.10.2013
9	Registrar Office	44	19.12.2013
10	Estate Office	49	13.01.2014
11	Food Science	55	04.02.2014
12	Director of Research	56	19.02.2014
13	Estate Office	60	26.02.2014
14	Registrar Office	61	04.03.2014
15	Registrar Office	62(A)	04.03.2014
16	Social Science	62(B)	25.03.2014
17	Registrar Office	65	31.03.2014
2014-15			
1	Registrar Office	1	22.04.2014
2	Estate Office	5	02.06.2014
3	DEE	11	25.07.2014
4	Vegetable (Post audit)	16	10.09.2014
5	Registrar Office	19	19.09.2014
6	Fruit Science (Post audit)	20	19.09.2014
7	Director of Research	22	16.10.2014
8.	Food Science	23	21.10.2104
9	Entomology (Post audit)	26	30.11.2014
10	Registrar Office	28	22.12.2014
11	Deptt. Of Vegetable	31	03.01.2015
12	Comptroller	32	03.01.2015
13	Registrar Office	34	05.01.2015
14.	Floriculture	35	05.02.2015
15.	Comptroller	36	02.02.2015
16.	KVK, Chamba	39	09.02.2015
17.	Director of Research	41	18.02.2015
18.	Estate officer	42	20.02.2015
19.	Food Science	44	20.02.2015

20.	Dean College of Hort. & Forestry, Neri	54	21-.03.2015
21.	Student Welfare Office	55	23.03.2015
22.	Mycology & Plant Pathology	65	31.03.2015
2016-17			
1	Estate Office	11	06.09.2016
2	Estate Office	12	06.09.2016
3	RHRS Dhaulakuaan	29	31.03.2017
4	KVK Tabo	31	31.03.2017
5	RHRS Jachch	32	31.03.2017
6	KVK Kandaghat	33	31.03.2017
7	KVK Kandaghat	34	31.03.2017
8	Deptt. of Floriculture and Landscaping	35	31.03.2017
9	Deptt. of Floriculture and Landscaping	36	31.03.2017
10	Deptt. of Seed Science and Technology	37	31.03.2017
11	RHRS Mashobra	38	31.03.2017

Total unattended Audit Requisitions = 157

Annexure-A

Belated credits (refer to para 28 (a) of the audit report)

Session 2009-10					
Fee collection register			Income register		
Sr.No.	Date	Amount (Rs.)	Receipt No.	Date on which amount deposited with cashier	Cash Book Page No.
1.	01/08/09	2,11,900/-	12220-12245	11/08/09	125
2.	01/08/09	1,85,225/-	12224-12232 12246-12249	11/08/09	125
3.	01/08/09	1,78,850/-	12097-12100 12301-12316	10/08/09	125
4.	01/08/09	14,990/-	12317-12318	10/08/09	125
5.	03/08/09	4,97,750/-	12319-12374	11/08/09	125
6.	04/08/09	6,71,910/-	12375-12400 12501-12550	12/08/09	126
7.	3,4/08/09	4,77,545/-	12250-12300	11/08/09	125
8.	04/08/09	6,93,760/-	12401-12442	12/08/09	126
9.	05/08/09	1,43,025/-	12443-12449	12/08/09	126
10.	06/08/09	35,385/-	12460-12465	13/08/09	126
11.	05/08/09	3,96,945/-	12551-12591	13/08/09	126
12.	06/08/09	53,135/-	12592- 12600,12601	13/08/09	126
13.	07/08/09	50,110/-	12602-12608	13/08/09	126
14.	7,10/08/09	1,35,350/-	12460-12493	17/08/09	127
15.	11/08/09	8,16,770/-	12494-12500 12701-12733	17/08/09	127
16.	12/08/09	2,06,630/-	12734-12745	17/08/09	127
2010-11					
17.	05/08/10	6,72,745/-	14233-14294	10/08/10	197

18.	05/08/10	8,54,360/-	14171-14200 14301-14315	10/08/10	197
19.	11/08/10	7,36,310/-	14333-14366	16/08/10	197
	2011-12				
20.	26/07/11	5,17,425	16221-16265	01/08/11	58
21.	26/07/11	2,10,450/-	16242-16269	01/08/11	58
22.	27/07/11	3,08,775/-	16270-16297	01/08/11	58
23.	27/07/11	1,07,700/-	16298-16300 16401-16405	01/08/11	58
24.	28/07/11	6,34,525/-	16406-16430 16437-16442 16446-16449 16456-16464,16269	02/08/11	58
25.	28/07/11	7,42,350/-	16431-16436 16443-16448 16457-16463	02/08/11	58
26.	02/07/11	200/-	16066	08/07/11	53
27.	26/07/11	3,41,635/-	16137-16172	01/08/11	58
28.	27/07/11	5,11,160/-	16173-16200 16301-16373	01/08/11	58
29.	28/07/11	8,59,740/-	16324-16400 16501-16506	02/08/11	58

Annexure-A(ii)

Re-imbursement of inadmissible medicines (Refer to para 28 (i) of audit report)

Sr No.	Name	Scheme	V.N.	Bill No and month	Total Amount	Name of medicine	Amount
1	S/Sh. Ashok Kumar	HPL-202-01	16	50 of 6/2009	4071.00	Suger free	165.00
						Suger free	165.00
2	Ashok Kumar	--do--	13	76 of 7/2009	4623.00	Suger free	175.00
						Suger free	175.00
3	Nirmal Singh	--do--	42	240 of 3/10	1897.00	Thermometer	25.00
						--do--	
							30.00
4	M.K. Sharma	--do--	56	243 of 3/10	1407.00	Bolox powder	77.00
						--do--	77.00
5	Ram Lal	--do--	3	6 of 4/10	2514.00	Amco Powder	129.00
						--do--	181.00
6	Nirmal Singh	--do--	7	55 of 6/10	796.00	Calimax	124.00
						Calimax	136.00
						calimax	126.00
7	Ram Lal	--do--	12	90 of 8/16	617.00	sensuroil	43.00
8	Lekh Raj Sharma	--do--	16	85 of 3/10	617.00	Protinex	172.00
9	RS Thakur	--do--	3	197 of 12/10	935.00	calimax	343.00
10	Ashok Kumar	--do--	5	201 of 12/10	1649.00	cobodex	30.00
11	Ashok Kumar	--do--	6	194 of 12/10	3079.00	Cobodex	8.00
						--do--	15.00
12	Parmanand	--do--	9	229 of 3/11	251.00	cobodex	5.00

13	Nirmal Singh	--do--	9	199 of 12/10	4265.00	calcimax	136.00
14	Nirmal Singh	--do--	78	292 of 3/11	5984.00	Dermadew aloc Cream	115.00
						calcimax	136.00
						--do--	136.00
15	Mohan Lal	--do--	12	199 of 9/11	798.00	Betadine oint	64.00
						Cobadex	10.28
16	Jai Prakash	128.01	14	196 of 9/11	3289.00	Calicmax	69.56
						--do--	74.80
						--do--	74.80
						Skingra	180.00
17	Parmanand	HPL-202-01	26	242 of 11/11	475.00	Evict powder	180.00
18	Nirmal Singh	--do--	27	216 of 14/11	1057.00	ORS	13.00
19	Raj Kumar	--do--	72	462 of 3/12	6196.00	calcimax	377.00
20	Nirmal Singh	--do--	78	465 of 3/12	3679.00	calcimax	138.00
21	--do--	--do--	16	17 of 9/12	4886.00	Sper lotion 100m	160.00
22	Raj kumar	--do--	26	142 of 10/13	1831.00	calcimax	399.90
23	H S Machhan		52	138 of 10/13	5464.00	Lirine pot	50.00
						Body gaurd	200.00
24	M M Sharma	--do--	53	146 of 10/13	4663.00	Helovate Cream	107.00
25	Arun Kuimar	--do--	106	404 of 3/14	1967.00	Lyconex	90.00
26	Ram lal	--do--	109	407 of 3/14	3569.00	Betadine	113.00
						Betadine gargle	69.00
27	Ashok Kumar	--do--	110	408 of 3/14	4175.00	Betadine gargle	69.00
28	Bhoop Chand	HPL-128-01	116	486 of 3/14	207.00	Betadine gargle	69.00
29	Ram Lal	--do--	117	487 of 2/14	460.00	--do--	69.00
30	MMSharma	HPL-122-02	66	60 of 6/14	3312.00	Betadine	115.00

						Zingle lotion	74.40
31	Ramesh Kumar	--do--	123	302 of 2/15	814.00	Resoful lotion	108.00
32	Sh Ram Lal	--do--	119	296 of 2/15	2127.00	Hexidine gargels	68.00
33	Ganesh Dutt	--do--	124	303 of 2/15	236.00	Dosetnl lotion	83.24
						Valom. lotion	153.45
34	Gian Bhushan	--do--	231	1893 of 12/15	2313.00	Hsone cream	250.00
						--do--	125.00
35	Budi Singh	HCR-003-03	323	3077 of 9/16	3713.00	Vifen-l-spray	178.00
36	Ramesh Kumar	--do--	324	3074 of 1/16	390.00	KJ soap	155.00
37	Negi Ram	HCR-007-07	670	4117 of 3/16	1832.00	ORS	30.00
						--do--	35.00
						--do--	35.00
38	Satpal	HPL-202-08	731	4602 of 3/16	2639.00	Sunscreen lotion	175.00
						Dermic-20 cream	175.00
						Total	7061.43

Annexure A(iii)
(Refer to Para 30 (7) (e) of the Audit Report)

Refer para 29.9. d of the requisition

Sr. No.	Name of deptt./ station and revolving fund	Duration of which the amount kept in the saving bank account in excess of the routine requirements.	Amount (Rs.) (approximation)
1.	Silviculture and Agroforestry R/F for Preparation of FYM and Vermicompost UCO Bank A/c No. :- 0969110008652 Sanctioned Amount:- Rs. 1,00,000 w.e.f 26.10.2010	4/16	272979/-
		5/16 to 7/16	420243/-
		8/16 to 3/17	264376/-
2.	Director of Extension Education Revolving Fund for Publication A/C No. 55002750985(SBI- Nauni)	8-4-16 to 29-5-16	5,00,000
		30-5-16 to 5-7-16	7,00,000
		6-7-16 to 14-9-16	4,00,000
		15-9-16 to 3-11-16	5,00,000
		28-12-16 to 22-2-17	2,00,000
		23-2-17 to 31-3-17	3,00,000
3.	Director of Extension Education A/C No. 55002750963(SBI- Nauni) Revolving Fund for Hostels	20-4-16 to 16-6-16	1,00,000
		17-6-16 to 25-8-16	2,00,000
		26-8-16 to 28-9-16	2,50,000
		29-9-16 to 10-11-16	3,50,000
		11-11-16 to 3-1-17	4,00,000
		4-1-17 to 7-2-17	5,50,000
		8-2-17 to 3-3-17	7,00,000
4.	Tree improvement and Genetic Resources A/C No. 09690110037133 (Uco Bank- Nauni)	1-4-16 to 12-5-16	2,50,000
		13-5-16 to 24-1-17	1,00,000
		25-1-17 to 19-3-17	4,50,000
5.	Director of Research R/F A/C No. 09690110009666 (Uco Bank- Nauni)	1-4-16 to 5-5-16	14,00,000
		6-5-16 to 4-7-16	2,50,000
		5-7-16 to 7-12-16	1,50,000
		11-1-17 to 30-3-17	1,00,000
6.	Forst Product R/F for “Production of planting material of selected medicinal & aromatic plant” UCO Bank A/c No. :- 09690110019436 Sanctioned Amount:- Rs. 2,00,000 w.e.f 26.06.13	4/16 to 07/16	More then 400000
7.	KVK Roharoo Revolving fund of Nursery (Roharoo) Account No. 03580100012868 (UCO BANK) Sanctioned Amount Rs. 1,00,000/-	04/2016 to 07/2016	481133/-
		08/2016 to 01/2017	513407/-
		02/2017 to 03/2017	582713/-
8.	Food Science & Technology Revolving Fund SBOP Bank (Nauni) A/c No. :-55002750894	4/16	152990
		5/16 to 6/16	211360
		7/16 to 11/16	197044

	Sanctioned Amount:- Rs. 75,000	12/16	206945
		1/17 to 31.03.17	138924
9.	R H R & T S Bajaura Kullu Revolving Fund for Maintenance of farm SBI Kullu A/c No. :-3662239189 Sanctioned Amount:- Rs. 40,000.00	4/16	More than 630000
		5/16 to 6/16	More than 710000
		7/16 to 11/16	More than 1300000
		12/16	More than 1234000
		1/17 to 31.03.17	More than 591000
10.	Deptt. of Floriculture, Revolving Fund for the year UCO Bank (Nauni) A/c No. :-09690100004145. Sanctioned Amount:- Rs. 3,00,000.00	4/16	505701.00
		5/16 to 6/16	387269.00
		7/16 to 11/16	266391.00
		12/16	276734.00
		1/17 to 31.03.17	290277.00
11.	Seed Science & Technology UCO Bank (Nauni) A/c No. :-09690100004069 Sanctioned Amount: - Rs. 8, 50,000.00	4/16	1828136
		5/16 to 6/16	1387610
		7/16 to 11/16	780892
		12/16	1137903
		1/17 to 31.03.17	581114
12.	College of Horticulture ELP Revolving fund for Deptt. Of FLA, Vegetable Science and Fruit Science State Bank of Patiala (Nauni) A/c No. :-65137420835 Sanctioned Amount: - Rs. 5, 50,000.00	4/16	696765.00
		5/16 to 9/16	707657.00
		11/16 to 12/16	721272.00
		1/17 to 31.03.17	1051151.00
13.	Dean College of Horticulture scholarship account State Bank of Patiala(Nauni) A/c No. :-65134855474 Sanctioned Amount:- Rs. 6,00,000.00	4/16	36526.00
		5/16 to 9/16	48589.00
		11/16 to 12/16	49222.00
		1/16 to 31.03.17	51439.00
14.	RHR&TS Mashobra R/F for Nursery Indian Overseas Bank, Shimla A/c No. :-042501000008589 Sanctioned Amount:- Rs. 80,000 w.e.f. 17.06.2000	4/16	More than 1300000
		5/16 to 12/16	More than 300000
		1/16 to 21.3.17	More than 60000
		23.3.17 to 31.3.17	More than 250000
15.	RHR&TS Mashobra R/F for Nursery (Kotkhai) SBI, Kotkhai, A/c No. :- 11293421319 Sanctioned AmountRs. 30,000 ,w.e.f 19.05.2000	4/16 to 09/16	More than 120000
		10/16 to 03/17	More than 150000
16.	RHR&TS Mashobra, R/F for Floriculture Indian Bank Mashobra, A/c No. :- 554960016 Sanctioned Amount Rs. 50,000, w.e.f 25.12.99	4/16 to 6/16	196960.67
		7/16 to 9/16	More than 252819.67
		10/16 to 12/17	More than 341666.67
		1/17 to 31/3/2017	More than 22784 9.67
17.	K.V.K Kandaghat, R/F for Nursery/Floriculture	4/16	526096.45
		5/16 to 6/16	346912.45

	Uco Bank Kandaghat , A/c No. 03910100007934, Sanctioned Amount:- Rs. 50,000, w.e.f 8.3.2011	7/16 to 11/16	195832.45
		12/16	199304.45
		1/17 to 20/3/17	369364.45
		21/3/17 to 31/3/17	4637901.45
18.	K.V.K Kandaghat, R/F for urserary/Floriculture Uco Bank Kandaghat , A/c No. 039101000008138 Sanctioned Amount:- Rs. 20,000 w.e.f 8.3.2011	4/16 to 6/16	155080.70
		7/16	174582.70
		8/16 to 20/3/17	223237.70
		21/3/17 to 31/3/17	180137.70
19.	K.V.K Kandaghat, Revolving Fund Uco Bank Kandaghat , A/c No 03910100009083, Sanctioned Amount:- Rs. 1,00,000, w.e.f 10.3.2006	4/16 to 6/16	150000
		7/16 to 20/3/17	250000
		21/3/17 to 31/3/17	180000
20.	RHRS Bajaura(Kullu) Revolving Fund of Nurseries of RHRS Bajaura SBI Bajaura (Kullu) A/c No. :-65232278005 Sanctioned Amount: - Rs. 45000	4/16	More than 231000
		5/16 to 6/16	More than 273000
		7/16 to 11/16	More than 293000
		12/16	More than 297000
		1/17 to 31.03.17	More than 222000
21.	Krishi Vigyn Kendra, Chamba Revolving Fund for Raising of Nursery production SBI Parel, Chamba A/c No. :-11505740394	01/04/16 to 25.06.16	100000
		25.06.17 to 25.09.17	120000
22.	RHR&TS Bajaura Kullu Revolving Fund for Floriculture Production PNB Bank Bajaura(Kullu) A/c No. :4454000100012373 Sanctioned Amount:- Rs. 10000	4/16	More than 231000
		5/16 to 6/16	More than 273000
		7/16 to 11/16	More than 293000
		12/16	More than 297000
		1/17 to 31.03.17	More than 222000
23.	R H R &T S Jachh (Kangra) Revolving Fund for Raising of Nursery production SBI Jachh (Nurpur) A/c No. :-55104358802 Sanctioned Amount: - Rs 25000	01/04/2016 to 06/07/2016	44000
		06/07/2016 to 28/07/2016	410000
		28/07/2016 to 31/08/2016	550000
		31/08/2016 to 30/10/2016	500000
		30/10/2016 to 28/12/2016	300000
		28/12/2016 to 28/02/2017	440000
		28/02/2017 to 31/03/2017	130000

Annexure-B (I)**(Refer to Para 2.5 of the Audit Report)**

**Statement showing the posting and drawl of salary of Teaching and Scientific staff
in
different offices/depts./outstations/KVKs under the University for the year 2016-17**

Sr. No.	Name of the employee and designation	Department where posted a/w place of posting	Name of department where from pay was drawn
01	Dr. V K Chaudhary, Principal Scientist	Dean, College of Hort. & Forestry, Neri	Department of Basic Sciences
02.	Dr (Ms) Manica Tomar, Plant Pathologist	Directorate of Extension Education, UH&F, Nauni, Solan.	Department of Plant Pathology
03.	Dr. Bhupesh Kumar, Extension Specialist	Department of Plant Pathology	KVK, Rohru
04	Dr. N K Bharat, Principal Scientist	Department of Seed Science & Technology	Department of Plant Pathology
05.	Dr. B S Dilta, Principal Floriculturist	--do--	Department of Floriculture & Landscape Architecture
06.	Dr. R S Rana, Principal Scientist	--do--	Department of Vegetable Science
07.	Dr. Rajinder Sharma, Extension Specialist	--do--	KVK, Sharbo
08.	Shri Ranjeet Singh Spehia, Scientist	Department of Soil Science & WM	KVK, Kandaghat
09.	Dr. Pardeep Kumar, Extension Specialist	Department of Soil Science & WM	KVK, Rohru
10.	Dr. (Ms) Anju Sharma, Assistant Professor	Department of Basic Sciences	KVK, Rohru
11	Dr. (Ms) Usha Devi, Mycologist	RHR&TS, Mashobra	KVK, Rohru
12.	Dr. Upender Singh, Scientist	--do--	KVK, Kandaghat
13.	Dr. (Ms) Kumud Jarial, Assistant Professor	College of Horticulture & Forestry, Neri	Department of Plant Pathology
14.	Dr. Sunil Kumar, Assistant Professor	--do--	RHR&TS, Bajaura
15.	Dr (Ms) Raj Saini, Assistant Professor	--do--	Department of Basic Sciences
16.	Dr. Vikas Kumar, Scientist	--do--	Department of Fruit Science
17.	Dr. Rakesh Kumar, Scientist	--do--	KVK, Kinnaur
18.	DR. (Ms) Sneha Lata Sharma, Assistant Professor	--do--	Department of Biotechnology
19.	Dr. R S Jarial, Scientist	--do--	Department of Plant Pathology

20.	Dr. Atul Gupta, Pr. Extension Specialist	--do--	LMRS, Nagrota Bagwan
21.	Dr. Prem Prakash, Assistant Professor	--do--	Department of Silviculture & Agroforestry
22.	Dr. Dushyant Kumar, Assistant Professor	--do--	Department of Tree Improvement & GR
23.	Dr. (Ms) Karuna Dhiman, Assistant Professor	--do--	Department of Biotechnology
24.	Dr. Amit Sharma, Assistant Professor	--do--	Department of Basic Sciences
25.	Dr. Ravi Bhardwaj, Assistant Professor	--do--	Department of Forest Product
26.	Dr. Ajay Sharma, Assistant Professor	--do--	RHR&TS, Mashobra
27.	Dr. Shiv Partap Singh, Scientist	--do--	RHR&TS, Jachh
28.	Dr. Anil Kumar, Assistant Professor	--do--	RHR&TS, Mashobra
29.	Dr. Sanjeev Kumar, Assistant Professor	--do--	KVK, Chamba
30.	Dr. (Ms) Deepa Sharma, Assistant Professor	--do--	KVK, Chamba
31.	Dr. Sunil Kumar, Assistant Professor	--do--	RHR&TS, Bajaura
32.	Dr. R S Prashar, Principal Scientist	--do--	Department of Social Science
33.	Dr. Monica Sharma, Assistant Professor	--do--	Department of Plant Pathology
34.	Dr. (Ms) Reena Kumari, Assistant Professor	--do--	Department of Biotechnology
35.	Ms Bandana, Scientist	KVK, Rohru	RHR&TS, Mashobra
36.	Ms. Neelam, Scientist	KVK, Rohru	RHR&TS, Mashobra
37.	Dr (Ms) Tanuja Bashtu, Assistant Professor	KVK, Rohru	Department of Entomology
38.	Dr. Rajeev Kumar, Assistant Professor	KVK, Reckong Peo (Kinnaur)	Department of Vegetable Science

Annexure- B (II)**(Refer to Para 2.5 of the Audit Report)****Statement showing the posting and drawl of salary of Administrative/Ministerial staff in****different offices/deptts./outstations/KVKs under the University for the year 2016-17**

Sr. No.	Name of the Employee Designation	Place of posting	Pay drawn from the Departments/ Station
1.	Sh. Rakesh Vats, Deputy Registrar	O/O the Vice-Chancellor.	O/O the Comptroller,
2.	Sh. R N Sharma, Senior Private Secretary	O/O the DEE	O/O the Vice-Chancellor.
3.	Sh. G D Sharma, Personal Assistant	O/O th Vice-Chancellor	O/O the DEE
4.	Sh. Sanjay Sharma, Sr. Scale Stenographer	O/O the Vice-Chancellor	O/O the Comptroller
5.	Mrs. Nirmala, Superintendent	O/O the Registrar	RHR&TS, Sharbo
6.	Sh. Vinay Kumar Bharti, Jr. Scale Stenographer	Deptt. of Seed Science and Technology, COH	O/O the Registrar
7.	Sh. Man Mohan Sharma, Superintendent	O/O the Dean, COH	O/O the Registrar, UHF, Nauni, Solan.
8.	Mrs. Prem Lata, Senior Scale Stenographer	Deptt. of Food Science & Technology, COH, Nauni,	O/O the Comptroller, /Vice- Chancellor
9.	Sh. H S Rawat Superintendent	O/O the Comptroller, UHF.	Deptt. of Food Science & Technology
10.	Sh. Sanjay Chopra, Superintendent	-do-	Dean, COH&F, Neri, Hamirpur
11.	Sh. Bhoop Singh Senior Assistant	-do-	Deptt. of Plant Pathology
12.	Mrs. Anjana Thakur, Senior Assistant	Dean, COH & F Neri, Hamirpur, HP	O/O the Comptroller, UHF, Nauni, Solan
13.	Sh. Bhupinder Singh, Senior Assistant	O/O the Comptroller,	O/O the Director of Research.
14.	Sh. Amar Singh Masta, Superintendent	O/O the Director of Research.	Deptt. of Forest Products, COF,
15.	Sh. Ramesh Chand Verma, Senior Assistant	-do-	O/O the Estate Officer
16.	Sh. B D Sharma, Superintendent	O/O the Director of Extension, UHF,	Deptt. of FLS
17.	Sh. Bhupinder Kumar Sharma,	KVK, Rohru, Shimla	O/O the Director of Extension, UHF.

	Clerk		
18.	Sh. Baldev Singh, Senior Assistant	KVK, Chamba,	O/O the Estate Officer, UHF.
19.	Sh. Chaman Lal, Junior Assistant	-do-	O/O the Librarian
20.	Sh. Vijay Kumar Sharma Section Officer	O/O the Dean, COH	Deptt. of Seed Science & Technology,
21.	Mrs. Shalini Parmar, Superintendent (EC)	Deptt. of SAF	Deptt. of Tree Improvement and Genetic Resources, COF,
22.	Sh. Raj Kumar, Junior Assistant	O/O the Dean, COF	Department of Silviculture and Agro-forestry.
23.	Sh. Madan Kumar, Section Officer	RHR&TS, Mashobra, Shimla	Deptt. of Vegetable Science,
24.	Sh. Kundan Singh Thakur, Senior Assistant	-do-	THRS, Kotkhai, Shimla
25.	Mrs. Kalpna Thakur, Senior Assistant	O/O the Dean, COH&F, Neri, Hamirpur, HP.	Deptt. of Fruit Science, COH
26.	Sh. Paras Ram, Clerk	KVK, Kandaghat, Distt. Solan.	Department of Floriculture.
27.	Sh. Tek Chand, Clerk	Department of Business Management	Department of Fruit Science.
28.	Mrs. Santosh Devi, Senior Assistant	HRS&TS, Dhaulakuan	Deptt. of Plant Pathology.
29.	Sh. Gopal Krishan Sharma Sr. Scale Steno.	O/O the Dean, COF	Deptt. of SAF
30.	Sh. Sunil Seth, Senior Assistant	O/O the Librarian	O/O the Dean, COH
31.	Sh. Jai Ram Chaudhary, Senior Assistant	O/O the Dean, COH&F, Neri, Hamirpur	O/O the Dean, COF, Nauni, Solan.
32.	Sh. Mohinder Singh, Senior Assistant	-do-	Deptt. of SAF
33.	Mrs. Neelam Thakur, Senior Assistant	O/O the Dean, COF,	Department of Basic Science.
34.	Sh. Vinod Kumar Rana, Sr. Scale Steno	Deptt. of Forest Product, COF.	RHR&TS Bajaura, HP.
35.	Sh. Naresh Kumar Bhatia, Jr. Scale Stenographer,	Dean, COH&F, Neri, Hamirpur.	KVK, Kinnaur,
36.	Sh. M L Sharma, Sr. Scale Steno.	HRS&KVK, Kandaghat, Solan.	RHR&TS and KVK, Sharbo.
37.	Sh. Kundan Singh Thakur, Sr. Assistant	RHR&TS, Mashobra, Shimla	THRS, Kotkhai, Shimla
38.	Sh. Kuldeep Chand Abrol, Section Officer	Dean, COH&F, Neri, Hamirpur.	O/O the Dean, COH, Solan.
39.	Miss Taruna Sharma, Data Entry Operator	O/O the Librarian, UHF	KVK, Chamba, HP
40.	Mrs. Kamlesh Rani, Data Entry Operator	O/O the Comptroller,	KVK, Rohru, Shimla
41.	Sh. Balak Ram, Jr. Scale Steno.	Deptt. of Business Management	HRS and KVK, Kandaghat, Solan

Annexure- B (III)
(Refer to Para 2.5 of the Audit Report)

**Statement showing the posting and drawl of salary of Technical and Field staff in
Different offices/depts./outstations/KVKs under the University for the year 2016-**

Sr. No.	Name of the employee & Designation	Department where posted a/w placed of posting	Name of the Department wherefrom pay was drawn
1.	Sh. Krishan Dass, Hostel Assistant	RHR&TS, Mashobra	Students Welfare Organisation under scheme HPL-003.03.
2.	Sh. Amar jit Singh, Technical Assistant Gr-I	College of Hort./Fty. Neri	Deptt. of Seed Science & Technology under scheme HPL-210-31
3.	Sh. Mela Ram, Field Assistant Gr-I	COH/F, Neri	Deptt. of Seed Science & Technology under scheme HPL-089-31
4.	Sh. Jia Lal, Field Assistant Gr-I	Director of Research	Deptt. of Seed Science & Technology under scheme HPL-089-31.
5.	Sh. Arvind Gautam, Field Assistant Gr-I	Deptt . of Fruit Science	Deptt. of Seed Science & Technology under scheme HPL-089-31.
6.	Sh. Kishori Lal, Sr. Tech. Asstt. Gr-II	Deptt of Forest Product	Deptt. of Plant Pathology under scheme HPL-009-04.
7.	Dr. Kishori Lal, Farm Manager	Director of Research	Deptt. of Plant Pathology under Scheme HPL-051-04.
8.	Sh. Chaman Lal, Technical Assistant	Deptt. of FLA	Deptt. of Plant Pathology under Scheme HPL-051-04.
9.	Sh. Joginder Bansal, Field Assistant Gr-I	Deptt. of Environment Science	Deptt. of Plant Pathology under Scheme HPL-080-04.
10.	Sh. Prem Pal Singh, Lab. Attendant	Deptt. of Biotechnology	Deptt of Vegetable Science under Scheme HCR-003-03.
11.	Sh. Inder Raj, Technical Assistant	Deptt. of Seed Science & technology	Deptt of Vegetable Science under Scheme HCR-003-03.
12.	Sh Chuni Lal Sharma, Field Assistant Gr-I	Deptt. of Forest Product	Deptt. of Vegetable Science under Scheme HCR-002-03.
13.	Sh. Padam Dass, Junior Technician	Deptt. of Silviculture & Agroforestry	Deptt. of Floriculture under Scheme HPL-001-08.

14.	Sh. Gauri Dutt, Field Assistant	Deptt. of Seed Science	Deptt. of Fruit Science under Scheme HPL-066-02.
15.	Sh. Pyare Lal, Sr. Tech. Asstt. Gr-II	O/O the Comptroller	Deptt. of Entomology under Scheme HCR-010-07.
16.	Sh. Roop Singh, Junior Technican	Deptt. of Seed Science & Technology	Deptt. of Entomology under Scheme HPL-202-07.
17.	Sh. Ram Nath, Junior Technician	Deptt of Tree Improvement	Deptt. of Entomology under Scheme HPL-082-07.
18.	Sh. Kailash Chander, Technical Assistant	Deptt. of CIC	Deptt. of Food Science under Scheme HCR-135-05.
19.	Sh. Joginder Singh, Junior Technician	Deptt. of Silviculture	Deptt. of Forest Product under Scheme FCR-001-22.
20.	Dr J K Sharma, Farm Manager	Deptt. of Envirnment Science	Deptt. of Silviculture under Scheme FCR-002-20.
21.	Sh. Arun Chaudhary, Field Assistant Gr-I	Deptt. of Forest Product	Deptt. of SAF under Scheme HPL-104-20.
22.	Sh. Sukh Ram, Junior Technician	Deptt. of Silviculture	Deptt. of forest Product under Scheme HPL-104-22.
23.	Sh. Vijay Chand, Technical Assistant Gr-I	Deptt. of Entomology	Deptt. of Forest Product under Scheme FCR-001-22.
24.	Sh. Sant Ram, Junior Technician	COH/F, Neri	RHR&TS, Bajaura under Scheme HPL-034-53.
25.	Sh. Bali Raj, Field Assistant	COH/F, Neri	RHR&TS, Dhaulakuan under Scheme HPL-215-55.
26.	Sh. Suresh Kumar, Field Assistant Gr-I	COH/F, Neri	RHR&TS, Jachh under Scheme HPL-087-54.
27.	Sh. Anil Kumar, Farm Manager	L&MRS, Nagrota	KVK, Chamba under Scheme HCR-029-58.
28.	Sh. Vidya Dhar, Technical Assistant Gr-I	THR&FS, Kotkhai	KVK, Rohru under Scheme HCR-041-60.
29.	Sh. Sat Pal Kaul, Technical Assistant Gr-I	Director of Extension Education	KVK, Rohru under Scheme HCR-041-60.
30.	Sh. Sher Singh, Technical Assistant Gr-I	Deptt. of Seed Science	KVK, Sharbo under SchemeHCR-040-59.
31.	Sh O P Sharma, Technical Assistant	Deptt. of SSWM	KVK, Kandaghat under Scheme HCR-134-73.

ANNEXURE- B (IV)**(Refer to Para 2.5 of the Audit Report)**

**Statement showing the posting and drawl of salary of Drivers and Misc. Staff
in
Different offices/deptts./outstations/KVKs under the University for the Year 2016-**

17

Sr.No.	Name of the Employee	Department of where posted a/w place of posting	Name of department where from pay was drawn.
1.	Sh.Kirpal Singh , Driver	O/O the Dean, COH&F, Neri	O/O the Estate Officer.
2.	Sh.Kamal Nain, Driver	O/O the Vice Chancellor	O/O the DEE
3.	Sh.Kamal Singh Kamal, Driver	O/O the Registrar,	HR &TS & KVK, Kandaghat
4.	Sh. Kishore Kumar, Driver	O/O the Estate Officer	RHR& TS and KVK, Sharbo
5.	Sh.Bhawa Nand, Driver	RHR & TS, Dhaulakuan	KVK, Rohru.
6.	Sh.Puran Chand, Driver	O/O the Dean, COH&F, Neri	KVK, Chamba
7.	Sh. Ravinder Kumar, Driver	O/O the Comptroller	O/O the DEE
8.	Sh. Surender Pal, Library Assistant	O/O the Dean, COH&F, Neri	University Library
9.	Sh. Mehar Singh, Library Assistant	O/O the Dean, COH&F, Neri	University Library.
10	Sh.Hira Lal, Driver	University Health Centre	O/O the Estate Officer

ANNEXURE- B (V)**(Refer to Para 2.5 of the Audit Report)****Statement showing the posting and drawl of salary of Category 'D' Staff in different offices/depts./outstations/KVKs under the University for the year 2016-****17**

Sr. No.	Name of the Employee and Designation	Department where posted alongwith place of posting	Name of department where from pay was drawn	Remarks
1.	S/Smt./Sh. Tula Ram, Peon	Audit Wing	O/O The Comptroller	-
2.	Kamlesh Kumari, Peon	O/O Comptroller	O/O the DEE	-
3.	Ichya Devi, Beldar	KVK, Chamba	O/O the DEE	-
4.	Surat Singh, Beldar	EO	O/O the DEE	-
5.	Raj Kumar, Beldar	Environmental Sci.	O/O the SWO	-
6.	Som Prakash, Chowkidar	RHR&TS, Mashobra	O/O the SWO	-
7.	Sadh Ram, Chowkidar	Deptt. of MBA	Dean, COH	-
8.	Nirmal Singh, Chowkidar	Deptt. of Veg. Science	Dean, COH	-
9.	Charan Dass, Beldar	RHR&TS, Mashobra	EO	-
10.	Gagan Singh, Chowkidar	University library	EO	-
11.	Neter Singh, Beldar	Deptt. of SAF	EO	-
12.	Dharam Pal, Chowkidar	Deptt. of TIGR	EO	-
13.	Hari Mohan, Beldar	University Library	EO	-
14.	Madan Singh, Beldar	Deptt. of FLA	EO	-
15.	Surinder Singh, Beldar	SS&WM	EO	-
16.	Kailasho Devi, Sweepress	University Health Centre(SWO)	EO	-
17.	Geeta Devi, Sweepress	SWO	EO	-
18.	Sheela Devi, -do-	-do-	-do-	-
19.	Kusum Devi, -do-	-do-	-do-	-
20.	Sanjay Bharti, Sweeper	Deptt. of Plant Pathology	-do-	-
21.	Shiv Kumar, Chowkidar	Deptt. of Plant Pathology	Deptt. of SS&T	-
22.	Hari Kaur, Beldar	University Library	Deptt. of SS&T	-
23.	Besaria Ram, Chowkidar	Deptt. of SSWM	-do-	-
24.	Ram Devi, Beldar	Deptt. of FLA	-do-	-
25.	Ramila Devi, Peon	Health Centre	Deptt. of Entomology	-
26.	Ashwani Kumar, Beldar	KVK, Chamba	Deptt. of Fruit Science	-
27.	Rakesh Kumar Sharma, Peon	Audit Cell	-do-	-
28.	Mohinder Singh, Chowkidar	Deptt. of Plant Pathology	-do-	-
29.	Vijay Singh, Beldar	Model Farm (DR Office)	-do-	-

30.	Ram Kumar,Beldar	Dean, COF	-do-	-
31.	Kuldeep Singh,Beldar	SWO	-do-	-
32.	Hira Singh,Beldar	Deptt. of Envi. Science	-do-	-
33.	Rajinder Kumar,Beldar	Deptt. of SS&T	-do-	-
34.	Labzang Angmo,Beldar	Tabo	-do-	-
35.	Nagender Kumar,Beldar	DR office (Model Farm)	Deptt. of Vegetable Sci.	-
36.	Daya Ram,Beldar	-do-	-do-	-
37.	Nek Ram,Beldar	-do-	Deptt. of FLA	-
38.	Babu Ram,Beldar	Deptt. of Fruit Science	-do-	-
39.	Chatter Singh,Beldar	Deptt. of Env. Science	-do-	-
40.	Satya Pal,Beldar	SWO	Deptt. of Plant Patho.	-
41.	Subhash Chand,Beldar	Health Centre	Deptt. of Entomology	-
42.	Kamla Devi,Beldar	Deptt. of MBA	-do-	-
43.	Ram Dayal,Chowkidar	VC Residence	Deptt. of TIGR	-
44.	Raj Kumar,Beldar	Deptt. of Forest Products	-do-	-
45.	Ravi Dutt Sharma,Peon	Deptt. of SAF	Dean, COF	-
46.	Ramesh Kumar,Beldar	DEE	Deptt. of SAF	-
47.	Roop Ram,Beldar	DR Office	-do-	-
48.	Manoj Kumar,Beldar	SWO	Deptt. of SAF	-
49.	Partap Singh,Peon	DR Office	Deptt. of FPU	-
50.	Jai Singh,Beldar	DEE	-do-	-
51.	Asha Devi,Beldar	Deptt. of Env. Science	Deptt. of Forest Products	-
52.	Chaman Lal,Beldar	SWO	-do-	-
53.	Mohan Lal,Beldar	SWO	-do-	-
54.	Arvind Kumar,Beldar	Deptt of SS&T	-do-	-
44.	Kewal,Beldar	KVK, Chamba	Deptt. of SS&WM	-
56.	Ramesh Chand,Peon	Deptt. of Fruit Science	Deptt. of MBA	-
57.	Mukesh Kumar,Chowkidar	KVK, Chamba	RHRS&TS, Bajaura	-
58.	Thukten Giamcho,Beldar	RHR&TS&KVK, Sharbo	Tabo	-
59.	Dolma Cherring,Beldar	-do-	-do-	-
60.	Subhash Chand,Mali	RHRS&TS, Jachh	LMRS, N/Bagwan	-

Annexure C(i)**(Refer to Para 4 of the Audit Report)**

Detail of outstanding advances which were drawn upto 31.03.2017 and remain unadjusted as on 30.06.2018 – (advances pertaining to RAS - LAD)				
Sr. No.	Name of the Department	Contingent	Deposit Work	Total
1	DEE	0	0	0
2	COH	23000	45063000	45086000
3	COF	215400	2352900	2568300
4	Fruit Science	7490	7667000	7674490
5	Food science	0	10535000	10535000
6	Silviculture	6870	861203	868073
7	Floriculture	0	6382000	6382000
8	STPC	25885	8394000	8419885
9	Entomology	48358	592600	640958
10	Estate Office	30000	80877665	80907665
11	Comptroller Office	62647	0	62647
12	Student Welfare Office	511732	10610000	11121732
13	MPP	23920	1047900	1071820
14	Forest Product	0	1175000	1175000
15	Soil Science	86000	1617517	1703517
16	Vegetable Deptt.	10000	1291335	1301335
17	TIGR	27000	0	27000
18	Registrar's Office	0	0	0
19	Library	0	313000	313000
20	Basic science	0	0	0
21	Director Research	25000	946000	971000
22	Regional Centre	127863	0	127863
23	MBA	135000	0	135000
24	Deptt. Of Bio Technology	0	0	0
25	Environment Sciences	0	0	0
26	RHRS Bajaura	0	9606442	9606442
27	RHRS Jachh	8044	5202792	5210836
28	RHRS Dhaulakuan	10000	1900000	1910000
29	THFRS Kotkhai/Mashobra	83049	2314000	2397049
30	RHRSS Tabo	0	5763000	5763000
31	RHFRS Bhota	0	6823083	6823083
32	KVK Chamba	30000	1572000	1602000
33	KVK Kandaghat	30997	12447000	12477997
34	KVK Kinnaur/Sharbo	0	4363000	4363000
35	Kvk Rohroo	0	4732000	4732000
36	Social Science	16200	0	16200
	Total	1544455	234449437	235993892

Annexure C (ii)**(Refer to Para No. 4 of the Audit Report)**

Detail of unadjusted/outstanding temporary contingent advances drawn during 2006-2007 to 2016-17 (upto 31.03.17) but lying unadjusted as on 31.03.2018 (Pertaining to Internal Inspection cell of the University)

Sr No.	Name of the department	Amount
1.	Estate Office	668960
2.	Director of Research	2392001
3.	Library	656433
4.	SWO	1593797
5.	COH&F Neri	16873027
6.	Dean COH	170173
7.	Floriculture	4357780
8.	Fruit Science	1703316
9.	Entomology	1116849
10.	Plant Pathology	2164312
11.	Veg. Science	170500
12.	Food Science & Technology	1132750
13.	MBA	79800
14.	Seed Science & Technology	1973343
15.	Dean, COF	451532
16.	SAF	201125
17.	TIGR	120600
18.	Environment Science	1376617
19.	Basic Science	70000
20.	Social Science	172250
21.	Forest Product	298740
22.	SSWM	599991
23.	HRR&TS, Jachch	3912738
24.	HRR&TS Bajaura	388656
25.	HRR&TS Mashobra	4950
26.	HRR&TS / KVK Sharbo	1975630
27.	HRR&TS Daulakauan	4285459
28.	HRR&TS / KVK Kandaghat	3641489
29.	KVK Roharu	164627
30.	RHRSS Tabo	1747456
31.	KVK Chamba	1619460
32.	Regional Centre	162000
	Total	56246361