

No.- Fin(LA)H(2)C(15)(14)99/85-Vol-22-92-96
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 04-01-2018.

Subject: *Audit & Inspection Report on the accounts of Dr. Y.S. Parmar, University of Horticulture and Forestry, Nauni, Solan (H.P.) for the year 2015-16.*

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 2015-16 for taking further necessary action at your end. The annotated replies to the paras may be submitted to Joint Controller (Audit), Resident Audit Scheme of your University under intimation to this Department.

Yours faithfully,

Encl:-As above.

Sd/-
(Padam Singh Kanwar)
Additional Director,
Local Audit Department
Himachal Pradesh, Shimla-171009.
Phone No-0177-2620046

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. Joint Controller(Audit), Resident Audit Scheme, Dr. Y.S. Parmar, University of Horticulture & Forestry, Nauni, Solan,(H.P.)

Sd/-
(Padam Singh Kanwar)
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
01.04.2015 to 31.03.2016**

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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 2015-16.**
- 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 2014-15.**
- 4. The latest position of all outstanding Audit Requisitions from 1994-95 to 2015-16 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
01.	Vice Chancellor	Dr. Vijay Singh Thakur	01.04.2015 to 31.03.2016
02.	Registrar	1 Mrs. Rupali Thakur 2. Shri Suresh Kumar Bhardwaj	01.04.2015 to 16.05.2015 19.09.2015 to 31.03.2016
03.	Comptroller	1. Dr. N B. Singh, DEE (additional charge) 2. Sh. D R Negi 3. Sh. J M Awasthi 4. Sh. K T Bodh	01.04.2015 to 04.05.2015 05.05.2015 to 31.07.2015 01.08.2015 to 02.09.2015 (FN) 02.09.2015 (AN) to 31.03.2016

Major Audit Observations for the year 2015-16

Sr. No.	Brief Description	Rs. {in lacs}	Para No.
1	Excess expenditure over and above the Grant-in-aid received from the funding agencies	367.85	2.3 (a)
2	Non-adjustment of outstanding advances upto 31.03.2016 {Rs. 1906.20 lacs (LAD) +244.19 lacs (Internal Audit)}	2150.39	4
3	Retrenchments made during the course of Pre-Audit	8.10	5
4	Poor Management of Pension Corpus Fund - Meagre balance as on 31-03-2016	30.00	6 (a)
5	Poor Management and non – operation of Gratuity Corpus Fund resulting in huge payments from State Grants	858.24	6(b)
6	Procurement of FYM from Shri Salig Dutt, Village Lohanji, P.O. Kumarhatti, District Solan (H.P) - Suspected Overpayment thereof	1.02	25
7	Non transfer of store/stock articles to the Centre store/stock register after termination of project (FGI-071-29)	1.11	29 (e)
8	Amount deposited in the banks but credit not given by the banks till date	10.91	31(1) (e) (iv)
9	Amount depicted as investments in FDRs in the bank ledgers without showing corresponding figures in the FDR Register	253.98	31(1) (e) (v)
10	Interest earned on FDRs by Estate Office not credited into Saving bank account/FDRs account resulting thereby lesser depiction of FDRs amount in the closing balance of Annual Accounts	29.26	32 (1)
11	Non-matching of figures of receipts and payments for preparation of drafts by COH&F, Neri – huge difference noticed in the Annual Accounts thereof	120.28	33 (2)

12	Depicting of unreconciled figures of amount transferred by COH&F, Neri to Comptroller's Office	173.83	33 (3)
13	Loss of interest to the University due to non investment of surplus amount in FDRs by COH &F, Neri	2.10	33 (5)(a) (b)
14	Non recovery of leave salary, pension and pension contribution by Registrar's Office in respect staff deployed on secondment basis	-	34
15	Outstanding paras as on 31.10.2017 i.e. the date of completion of the present Audit Report	796 No.	Part-1 (A)

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

Period 01.04.2015 to 31.03.2016

Part – 1

(A) Outstanding Audit Paras

The previous audit report for the period 01.04.2014 to 31.03.2015 was issued by this department vide letter No. Fin(LA) H(2) C (15)(14)99/85-Vol.22-5652 dated 28th October 2016 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 796 outstanding audit paras as on 31.10.2017, (i.e. the date of completion of the present Audit Report) as per the **Appendix-I** of this audit report. 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 as on 31.10.2017 (i.e. the date of completion of the present Audit Report) containing audit observations of routine nature is appended as per **Appendix-II** of this report, which may be attended to by the concerned departments of the University.

Part - II

PRESENT AUDIT

1 Preliminary

The present audit of accounts of the University of Horticulture and Forestry, Nauni (Solan) for the period 01.04.2015 to 31.03.2016 was conducted by the then Joint Controller (Audit) Sh. B. S. Kanwar and the then Deputy Controller (Audit) Sh. Sat Paul Singh and the audit staff posted in the audit branch. This audit report has been compiled by Sh. Anil Kumar Sharma, Sh. B. M. Puri & Sh. Amar Dutt all Section Officers and presented by Dr. Suneel Kumar Angra, Joint 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 2015-16 was as under:-

Opening Balance:- as on 01.04.2015		24,83,54,560.72
Receipt from grant:	1332107772.00	
Receipt from own sources:	198322430.91	
Receipt for deposit works, security, earnest money, etc.	70973808.00	
Other (GLIS receipt)	3195706.00	
	Total Receipt	(+)1604599716.91
Payment:		
General Payments	1423220269.17	
Deposit works, security, earnest money, etc	79425366.00	
GLIS	2718036.00	
Repayment of Loan to SBI Nauni	100000000.00	
	Total payment	(-)1605363671.17
Closing balance:- as on 31.03.2016		247590606.46

2.1 Grants

The details of grants received by the University during the year 2015-16 is as under:-
(Annexure – A)

Sr. No.	Source of Grant	Amount (Rs.)
1.	Horticulture	102,02,00,000.00

2.	Forestry	35,00,000.00
3.	ICAR (Co-Ordinated Projects)	5,86,38,929.00
4.	ICAR (Adhoc Projects)	2,03,83,646.00
5.	IDH	50,90,712.00
6.	ICAR (Development Assistance)	6,86,07,661.00
7.	ICAR (KVKs)	3,99,34,488.00
8.	Mini Mission Projects (SAARC)	41,00,000.00
9.	Govt. of India	4,68,65,264.00
10.	Misc State Grants	6,47,87,072.00
	Total	133,21,07,772.00

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 2015-16 is just Rs. 19.83 crores, which is insufficient keeping in view expenditure incurred by the University in the year 2015-16. 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 the it as per information supplied by the Estate Officer of the University vide his letter No. UHF/EO/Misc./HA/06/-1688 dated 14.08.2017, 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

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

(a) During the checking of expenditure of the University, it has been noticed that expenditure under following Head of Accounts totaling in all to Rs. 367. 85 lacs have been incurred in excess of grants-in-aid received from the funding agencies. The reasons for the same may please be intimated and expenditure incurred over and above the grants-in-aid received may pleased be recouped from the respective funding agency.

Sr. No.	Funding Sector	Head	Balance (Rs)
1.	State	Ford foundation	-2,00,000.00
2.	ICAR	KVKs	-2,31,90,802.60
3.	-do-	ICAR Coordinated Projects	-71,49,624.79
4.	-do-	Mini Mission Projects	-25,07,084.65
5.	ICFRE	ICFRE Central Assistance	-23,022.70
6.	Govt. of India	Construction of Gymnasium	-9,91,811.15
7.	-do-	Transfer out to COF	-18,00,000.00
8.	Misc. Short term projects	ICMOD Projects	-7,90,441.42
9.	-do-	Amount due from HPKV	-1,32,476.24
Total			-3,67,85,263.55

(b) In addition to above, it is also noticed that expenditure the under the heads Horticulture (Plan) and under SCSP was also incurred in excess of Grant –in-Aid received from the funding agencies as per detail given below. A perusal of the data reveals that a sum of Rs. 8156.00 lacs and Rs. 1285.00 lacs were received by the University as Grant-in-Aid under the heads Horticulture (Plan) and under SCSP, but the expenditure incurred there against amounts to Rs. 9834.91 lacs and Rs. 1721.07 lacs, which are in excess by Rs. 1678.91 lacs & Rs. 436.07 lacs respectively. The excess expenditure over and above the grants-in-aid received may be justified.

Sr. No.	Major Head/Sector	Approved Budget estimates {Rs. -in lacs}	Actual expenditure {Rs.- in lacs}	GIA received {Rs.- in lacs}
1.	Horticulture			
(i)	Plan	7531.61	9834.91	8156.00
(ii)	Non-Plan	0.01	211.67	302.00
(iii)	TSP	192.86	164.91	459.00
	Total	7724.48	10211.49	8917.00
2.	Forestry			
(i)	Plan	0.00	0.00	0.00
(ii)	Non-Plan	0.00	0.00	0.00
(iii)	TSP	32.00	26.16	35.00
	Total	32.00	26.16	35.00
3.	SCSP	2085.82	1721.07	1285.00
	Total	2085.82	1721.07	1285.00
	Grand Total	9842.30	11958.72	10237.00

2.4 Expenditure on Salary and Gratuity/Pension Payments

The total expenditure of the University during the year 2015-16 was Rs. 1,60,53,63,671.17, the detail of which is given below:-

S.N.	Head wise breakup	Amount (Rs.)	Amount (Rs.)
1.	Salary	85,81,61,573.00	
2.	Payment of Gratuity Corpus out of State Schemes	8,58,24,242.00	
3.	Payment for Pension Corpus out of State Grants	15,85,75,276.00	
4.	T.A	34,65,514.00	
5.	Contingency	24,47,57,127.17	
6.	Works	7,10,11,036.00	
		Total Expenditure	1,42,17,94,768.17
7.	Refund of Security & Earnest Money etc.	84,14,330.00	
8.	Repayment of Loan (SBI Nauni)	10,00,00,000.00	
9.	Refund of unspent Grant in aid	1,71,00,000.00	
10.	Others*	5,80,54,573.00	
		Total	18,35,68,903.00
		Grand Total	1,60,53,63,671.17

***Note:- Others include mainly transfers to SWO, Deans Accounts, GLIS transfers/payments.**

Above figures reveal that major chunk i.e. about 77.53% 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 5.61 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 main focus of the University is teaching, research and extension. University is also concentrating on some projects to generate and improve the domestic income. The detail of the entire staff is given as under:-

Sr. No.	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	370	217	153
		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	278	196	82
4.	Laboratory and field staff	332	147	185

5.	Library staff	25	14	11
6.	University Health Centre	06	05	01
7.	Drivers and Conductors	65	40	25
8.	Other miscellaneous staff	19	15	04
9.	Engineering / workshop staff	60	31	29
10.	Cooks / Security Gaurds	20	16	04
11.	Category 'D' staff	782	618	164
	Grand Total	1967	1309	658

During the Financial Year 2015-16, the teaching and non teaching staff 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 183 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	21
2	Administrative/Ministerial staff	36
3	Technical and Field staff	47
4	Drivers and Miscellaneous staff	9
5	Category 'D' staff.	70
	Total	183

Therefore, the rationalization of entire teaching and non-teaching staff as per the standards/procedure 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 lunches 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 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 60.36% 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 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 31.03.2016 which still remains un-adjusted upto 31.10.2017 have touched a whopping figure of Rs. 19,06,20,157 which includes Rs. 18,03,05,647 on account of deposit works and Rs.1,03,14,510 on account of other advances as detailed in **Annexure –C (i)** attached to this report.

Similarly, an amount of Rs. 2,44,18,704 also remains unadjusted as on 17.08.2017 out of advances drawn up to 31.03.2016 through **Internal inspection cell of the University** as reported by Comptroller's Office vide his office letter No.UHF/Compt/Accts/2-5/VOL.IV/-4502 dated 26.09.2017. 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. 8,10,107 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 Exchequers.

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 under report i.e. 2015-16. These figures reveals the poor management of funds over the years and has effected 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

(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 478 lacs per year have been made from State Schemes in the years 2010-11 to 2014-15, while in the year 2015-16 the payment of Rs. 858 lacs have been made from the State Schemes. This, thus reveals that with each passing year things are going out 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

IRREGULARITIES DETECTED IN PRE-AUDIT DURING THE YEAR 2015-16

7. Regarding installation of LPG manifold pipe line connection in NRI Hostel

Bill No. 322 of 3/15 amounting to Rs. 1,05,013 was put for pre-audit by the Student Welfare Office on account of purchase of material for installation of LPG manifold pipe line connection in NRI Hostel from M/S Nagermal and Sons Solan. The bill was returned with the audit observation on the face of bill to put the case alongwith quotations and in to reply to audit observation it was mentioned that the Hon'ble Vice-Chancellor has constituted a committee in this regard to make the survey in the market and the committee found that the rate of the above mentioned firm was lowest and recommended the purchase to be made on the basis of rates approved earlier on 9/6/2014, which were finalized after calling the quotations. The reply submitted by the Student Welfare Office is not justified as the validity of earlier quotations had been lapsed. Moreover, no supporting document regarding proof of market survey conducted by the Spot Purchase Committee on the basis of which it could to determined that the present market rates were higher than the rates approved earlier on 9/6/2014, was placed before audit. So either the relevant documents in this regard on the basis of which it was ensured that earlier rates were found lower as compare to the present market rates may be put to audit otherwise the sanction of competent authority to make the purchase on single quotation basis be obtained and put to audit. However, the payment being the committed liability has been admitted subject to above audit observations.

(AR-1 dated: 2/4/2015)

8. Appointment of Ms Bindu Kanwar on the post of Technical Assistant by the department of Vegetable Science on full time basis @ Rs.7500/- PM (Fixed) co-terminus with the project under code HGI-183-03, in contravention to the approval of funding agency, which accorded its approval for engagement of incumbent on part time basis

Ms Bindu Kanwar has been engaged as full time Technical Assistant in project "Breaking yield barriers in cucumber (Cucumis Sativus L) through introgression of useful genes from unadapted landraces and wild relatives" (HGI-183-03) @ Rs. 7500/- PM (fixed) co-terminus with project basis vide Professor & Head, Department of Vegetable Science office letter No.UHF/VGC/HGI-183-03/-2258-67 dated 5/2/2015 in accordance with approval of the Director of Research as conveyed vide his office letter No.UHF/DR/Rectt/IV-30/2015/-7559-61 dated 31/01/2015. While checking her appointment case in audit, it has been observed that funding agency i.e. CSIR conveyed its approval for engagement of Technical Assistant on part time basis under contingency expenditure head vide their letter No. 38 (1374)/13/EMR-II dated 1-10-13, whereas she has been engaged on full time basis. This discrepancy was pointed out under audit

observation dated 6-4-2015 in response to which it was intimated by the department on the same day on the overleaf copy of appointment letter that the matter has already been taken up by them with funding agency and they requested that the appointment may be admitted in audit pending approval so sought. Therefore, in view of the reply submitted by the department, the appointment of Ms Bindu Kanwar was admitted in audit provisionally to avoid any hardship to individual subject to production of approval of funding agency to engage her on full time. It is, however, added that if funding agency do not accede to the request of the department, then recovery of excess remuneration so paid may be ensured to the university exchequer.

(AR-3 dated: 9/4/2015)

9. Regarding contingent bill no. 160 dated 8/14 amounting to Rs.47623 of College of Horticulture & Forestry Neri, on account of providing and fixing of PVC flooring etc.

While checking the contingent bill no. 160 dated 8/14 amounting to Rs. 47623 of College of Horticulture & Forestry Neri, it was observed that while giving the requirement for fixing of curtains by Sh. Mohinder Chauhan Artist-cum-Photographer on 12-5-2014, it was intimated by him that the students desired/requested to replace vertical blinds in the class rooms with curtains as these blinds were not capable of stopping the sunlight completely. This request appeared to be very strange as it is the general perception about vertical blinds are superior to curtains, however, in this case the same were requested to be replaced with curtains. Hence, this discrepancy was pointed out vide audit observation dated 6/12/2014, in response to which it was intimated under serial No 4 and 5 of reply dated 11.2.2015 that these vertical blinds were fixed in August 2012 at a cost of Rs. 77160/- but were damaged by the students themselves, hence seeking its replacements. This is very surprising that University property worth Rs. 77160 has been damaged and no action as required under rules seems to have been taken. Whereas, the matter should have been inquired into and brought to the notice of competent authority for fixing the responsibility of the concerned and to make good the loss caused to the university exchequer. But, it appears that no action has been taken so far in this matter, which may be done now under intimation to audit. However, the bill in question being a committed liability has already been admitted subject to above observation.

(AR-4 dated: 9/4/2015)

10. Regarding sanction of 12 days commuted leave w.e.f 13.9.12 to 24.09.12 in favour of Sh. Navneet Kumar Thakur Sr. Assistant working in the office of Dean College of Horticulture on the basis medical certificate issued by Sr. Medical Officer of health center of Dr Y S parmar UHF, Nauni

Different kind of leaves for the period 13/09/2012 to 19/01/2013 (129 days) have been sanctioned in favour of Sh Navneet Kumat Thakur, Sr. Assistant working in the office of Dean

College of Horticulture vide leave sanction letter No.UHF/Regr/Estt-1/2-376/II/15/-3436-38 dated 28/5/2015. While checking the above leave sanction case, it has been observed that 12 days commuted leave w.e.f. 13/9/2012 to 24/09/2012 has also been sanctioned in favour of Sh. Navneet Kumar Thakur Sr. Assistant on the basis of medical certificate issued by Sr Medical Officer of health center of Dr Y S parmar UHF Nauni –Solan, which does not seems to be in order, keeping in view the instructions issued by the Principal Secretary (Health) to the government of Himachal Pardesh vide notification no. HFW – B (A) 12-9/79 (1/N) -1-dated 24/12/05 because such medical officers are not entitled to advise rest for more then seven days at a stretch. Therefore, leave period of Sh Navneet Kumar Thakur Sr. Assistant w.e.f. 13/09/2012 to 24/9/2012 may be justified else reviewed/regularized accordingly.

(AR-7 dated: 12/6/2015)

11. Drawl of salary Dr. Bhupesh Kumar Gupta, Assistant Extension Specialist (Plant Pathology) whose appointment was co-terminus with the project from State Schemes

While pre-auditing the periodical increment certificate of Dr. Bhupesh Kumar Gupta, Assistant Extension Specialist (Plant Pathology), it is noticed that he was appointed vide letter No UHF/Regr/Rectt/2-04/06/10784-827) dated 14/07/06 (service book P-5) purely on temporary basis as Assistant Extension Specialist (Plant Pathology) under the project code HCR-040-59 KVK Kinnaur and his appointment was co-terminus with the project. However, as per office order issued vide No.UHF/Regr./Estt/1-52/vol-IV/6307-40 dated 28/06/14 and as is revealed from the entry made at P-19 of his service book, the salary of Dr. Bhupesh Kumar Gupta was adjusted at RHR&TS Dhaulakaun against the vacant post of Assistant Scientist (Plant Pathology) under scheme HPL-086-58. This is contrary to the instructions issued by the Additional Chief Secretary (Hort.) to the Govt. Himachal Pradesh vide his Letter No. HTC-G (10)-8/2009 dated 7/2/2014 addressed to the University Authorities, wherein it has been clarified that no project staff should be moved to core strength of the University and their salary should be drawn from the project funds only. Thus, drawl salary of employees from state scheme, whose appointment is co-terminus with project, is irregular because KVKs are projects under five year plans, Therefore, the drawl of above salary from State Govt. Schemes may be justified and, in future, salary of the incumbent may be drawn as per Govt. instructions and similar cases may also be reviewed, accordingly. However, periodical increment of Dr. Bhupesh Kumar Gupta, is admitted subject to this requisition.

(AR-9 dated: 13/7/2015)

12. C/O Girls Hostel –V at main campus Nauni (SH: Prov. E I) amounting to Rs. 13,31,697.58 - audit observations in 3rd & final bill thereof

(i)	Contractor Name:	M/S Sanjay Hardware & Electric Store
(ii)	Agreement No:	13 of 2014-15
(iii)	Award Letter No:	No UHF/const/1/2013-14, 587-93 dated 29/05/2014
(iv)	Administrative Approval No:	No Bud/4-191/11-12/9356 dated. 29/11/11
(v)	Technical Sanction:	Rs. 8,63,000
(vi)	Amount tendered:	Rs. 8,09,953
(vii)	Total value of work done:	Rs. 13,31,698
(viii)	Time allowed:	One month after completion of civil work
(ix)	Actual date of completion:	17.7.2015

While checking the above bill, following discrepancies have been observed:-

The work was administratively approved for Rs. 8,63,000 for providing Electrical Installations in Girls Hostel-V at main campus, Nauni Solan, where as the total value of work done has reached to the tune of Rs. 13,31,697.58 which is 54.31% in excess of the Administrative Approval and Technical Sanction. Hence, revised Administrative Approval and Technical Sanction is required to be obtained. It is also pointed out that for this Electrical Work of the Girls Hostel-V funds have been provided from furniture sub head, which is irregular and not related to purpose for which grant was sanctioned by funding agency. The work has been done as per approval of Hon'ble Vice Chancellor but it also requires the approval of the funding agency. Audit observation in this regard were raised on the bill on dated 3/8/2015 and in response to this the Estate Officer has submitted, that the revised administrative approval/expenditure sanction/ technical sanction is under process and requested to admit the bill provisionally. So in view of reply, and being a committed liability to third party, the bill is admitted provisionally subject to above audit observations.

(AR-12 dated: 27/8/2015)

13. C/O Student Girls Hostel at Neri Hamirpur, 1st running bill there of amounting to Rs. 16, 60,132

(i)	Contractor name:	M/S Super Construction Co. Bhota
(ii)	Agreement No:	65 of 2014-15
(iii)	Award letter No:	No.UHF/const/1/2014-15, 3715-22 dated 7/3/2015
(iv)	Amount tendered:	Rs. 1,52,99,060
(v)	work done till 1st running bill	Rs. 16,60,132
(vi)	Time allowed:	16th month

With reference to the bill cited in the subject above, it is to intimate that while checking the bill it was observed that the lowest bidder had quoted absurdly low rates for many items in his tender. As per rule 20.16.1 to 20.16.5.3 of CPWD Manual specific conditions with regard to procedure for execution of items which are of absurdly low rates, are required to be inserted in the award letter. But this rule has not been complied with in the instant case. This discrepancy was pointed out by the audit under observation dated 26/9/2015 to which it was clarified that tender was approved by the high level committee under the chairmanship of the Hon'ble Vice Chancellor. The above reply is not tenable as high level committee cannot go beyond and supersede the rules framed by the government and further no-where this committee had specifically directed not to insert this condition in the award letter. Therefore necessary corrective measures in this regard may be ensured. However, the bill being a committed liability has been admitted in audit subject to above observation.

(AR-14 dated: 6/10/2015)

14. Purchase of Global Positioning System (GPS) with Automatic Geo-Tagging amounting to Rs. 41741 by College of Horticulture & Forestry Neri

While checking the contingent bill no 167 dated 7/15, it is noticed that a Global Positioning System (GPS) with Automatic Geo-Tagging has been purchased by College of Horticulture & Forestry Neri on 19/6/2015 from Raja-Ji- Scientific Surgico, Palampur on quotations basis. This instrument has been purchased under project HGI-181-83 funded by Indian Institute of Remote Sensing, Indian Space Research Organization (ISRO). As per provisions contained in para 10.1 of Memorandum of Understanding entered into by the University with IIRS, procurement of an instrument is the "Sole Responsibility" of IIRS. Hence, purchase of this GPS is not a fit charge on the project funds and needs to be regularized by way of specific approval of the funding agency. However, the bill in question being a committed liability has been admitted subject to above observations.

(AR-17 dated: 5/11/2015)

15. Regarding contingent temporary advance for Rs.60,00,000 drawn vide bill no. 325 of 12/2015 under Scheme Code ICA-001-34 for deposit work to be executed by Estate Officer, UHF, Nauni

While pre-auditing the above advance bill, it was noticed that the same was required to be put up pre audit along with technical sanction of the work as accorded by the competent authority. But, this advance bill was not put up alongwith the technical sanction of competent authority but instead of that Executive Engineer (Construction) intimated that the detailed estimate for technical sanction is under process and will be shown later. Therefore, it is advised that the

technical sanction as obtained from the competent authority may be and shown to audit at the earliest. However, keeping in view the nature of the bill, same are admitted subject to above observation.

(AR-19 dated: 12/01/2016)

16. Regarding contingent temporary advance for Rs.13,09,000 drawn vide bill no. 330 of 12/2015 under scheme code ICA-001-34 for deposit work to be executed by Estate Officer, UHF, Nauni

While pre-auditing the above advance bill, it was noticed that the same was required to be put up for pre audit along with technical sanction of the work as accorded by the competent authority. But, the technical sanction was not up and instead of that Executive Engineer (Construction) intimated that the detailed estimate for technical sanction is under process and will be shown later. Therefore, it is advised that the technical sanction as obtained from the competent authority may be shown to audit at the earliest. However, keeping in view the nature of the bill, same are admitted subject to above observation.

(AR-20 dated: 12/01/2016)

17. Short realization of Rs 36649 on account of pension contribution, leave salary contribution and gratuity contribution from the Delhi State Industrial and infrastructure development corporation Ltd. Connaught Circus New Delhi on account of foreign services of Er. Man Chand, Junior Engineer (Civil)

The next higher grade pay of Rs. 5400/6000 in the pay structure of Rs. 15600-39100 has been granted to Er. Man Chand, Junior Engineer (Civil) designed as Additional Assistant Engineer (civil) after rendering 10/20 years of regular service vide office order Nom UHF.Regr.Esst./8-388/1995/-13844-47 dated 28/09/2015. The service of Er. Man Chand, Junior Engineer (civil) was placed at the disposal of the Delhi State Industrial and Infrastructure Development Corporation Ltd. Connaught Circus New Delhi w.e.f. 24/07/2012 to 30/08/2014 on deputation to take up the assignment of Sr. Project Manager/Asstt. Executive Engineer (Civil) vide Registrar's office order No regr.Esst.8-388/1995/16369-76 dated 23/07/2012 subject to the condition that the borrowing agency shall pay pension contributions, leave salary contribution and gratuity contribution to this University and in case the contributions are not paid within the specified period the Foreign Employer will pay the contribution along with interest as per rule. Since, the amount realized on account of pension contribution, leave salary contribution and gratuity contribution is Rs.1,50,481, however, the amount actually due was Rs. 1,87,130 therefore, the balance amount of Rs. 36,649 may be realized from the borrowing agency so that the period of deputation is regularized

appropriately. However, the grant of next higher grade pay of Rs. 5400/600 in the pay structure of Rs 15600-39100 after rendering 10/20 years of regular service has been admitted provisionally subject to realization of the balance amount of contributions along with interest any under intimation to audit

(AR-21 dated: 15/01/2016)

18. Regarding payment of Service Tax @ 14% instead of @ 14.5% w.e.f. 15.11.2015 i.e. after adding Swachh Bharat Cess of 0.5% as per Government of India, Ministry of Finance (Department of Revenue) Notification No. 21/2015/Service Tax read with the subsequent Notification No. 22/2015/Service Tax both dated 06.11.2015

The Service Tax was being recovered @ 14% from outsourced labour wage bills being put up in audit though the same stands revised to 14.5% with cess of 0.5% being added for Swachh Bharat Abhiyan w.e.f. 15.11.2015 as per notification of Government of India. The Director of Research was, therefore requested to direct the concerned agency namely M/s Rainbow Enterprises to present bills accordingly besides ensuring the payment of service tax at the revised rates to the quarter concerned. The bills for Swachh Bharat Cess may, however, be prepared separately for the sake of proper up-keep of record. However, all the bills related to wage payment being put up to audit for the month of January, 2016 have been admitted subject to the condition that the arrears on account of Swachh Bharat Cess shall be paid in due course, while it may also be ensured that the bills for February, 2016 onwards are presented to audit at revised rates only i.e. after including Swachh Bharat Cess.

(AR-22 dated: 06/02/2016)

19. Non production of personal file w.e.f. 30th June 1988 to 31st July 1992 in respect of Sh. Joginder Singh Technical Assistant, Grade-1 who retired on superannuation on 31st July, 2014, for vetting his leave case

As per registrar, University of Horticulture and Forestry, Nauni Solan office order No. Regr.Estt/8/-1204/2012/16533-625 dated 25th July, 2013, Sh. Joginder Singh, Technical Assistant Grade-1 stands retired on attaining the age of superannuation on 31st July 2014 from the services of the University. Consequently, his leave case was sent to Audit for vetting. While checking his leave case, it was found that the personal file containing the leave sanctioning orders and other allied records w.e.f. 30th June 1988 to 31st July 1992 was missing/ not put up for checking in audit. Hence, audit recorded its observation at P. NO. 46 Vol-III of the service book of the concerned employee. In response to the observation, the Programme Coordinator, KVK Shimla at Rohru

made a request to vet the leave case in the absence of the requisitioned record. Acceding to the request, audit had checked the leave case on the basis of leave sanctioning orders recorded in the service book for the period in question and accordingly the leave case stands vetted. However, it submitted that in case of any error or miscalculation is found during the leave period in question, the audit shall not be held responsible and onus would be on university authorities for the same.

(AR-26 dated: 20/02/2016)

20. Permanent absorption of Mrs. Manjula Thakur, Female Health Worker- non realization of pensionery/ retiral benefits from the Health and Family Welfare Department, H.P.

Consequent upon her permanent absorption to the post of Female Health Worker w.e.f. 24th September, 2012(AN) in the Dr. Y S Parmar University of Horticulture & Forestry, Nauni Solan vide Registrar's office order No UHF/Regr/ Estt./-1/PF/08/-24051-63 dated 27th September, 2012, on the terms and conditions as conveyed by the Director Health Services, Himachal Pradesh vide his letter No. HFW-H (1)B(15)241, dated 24th September, 2012, Mrs. Manjula Thakur, Female Health Worker has opted to count her services rendered under State Government for pension in the Dr. Y S Parmar University of Horticulture and Forestry Nauni-Solan as per sub clause (i) of clause(1) of the terms and conditions No.3 in terms of the letter referred to above. From the perusal of the service book, it has been noticed that there is no entry/reference w.r.t. receipt of retiral benefits, which were to be received from her parent department. Since, the concerned employee has opted for the retirement benefits of combined service in the University, so the retiral benefits of the services rendered by her under the family and Health Department were supposed to be claimed by the University immediately after her absorption in the University. It is, therefore, requested that the retiral benefits may be claimed from her department and deposited in the funds of the university under intimation to audit.

(AR-27 dated: 20/02/2016)

21. Regarding Bill No. 259 of 2/16 for Rs. 8931 pertaining to insurance premium charges of Vehicle No. HP-14A-6575 of Student Welfare Office

The above bill/ payment, which was presented by Student Welfare Office, has been admitted in audit being urgent payment as stands recorded by them on the face of the said bill on 24.02.2016. However, the said expenditure on account of insurance premium charges of Vehicle No. HP-14A-6575 does not appear to be a fit charge on student fund as per norms prescribed in the Academic Regulations of the University for incurring of expenditure out of the said fund. It is, therefore, requested that the payment/ expenditure from the said fund may be justified or student

fund to the extent of the above expenditure may be got replenished by seeking the matching amount from the state scheme. It is further requested that proper clause wise reference of University Academic Regulations and student fund norms alongwith reference of delegation of financial powers may invariably be given and got recorded/incorporated in all future expenditure sanctions accorded from the student fund, as the same has repeatedly been insisted by the incharge of this scheme orally as well as by recording observations on the bills of Student Welfare Office, but to no avail.

(AR-29 dated: 27/02/2016)

22. Regarding grant of two annual increments due on 01.07.2014 and 01.07.2015 on notional basis during the currency of earned leave exceeding 120 days in favour of Late Shri Suresh Kumar, Driver of Regional Horticulture Research Station, Tabo, who expired on 29.07.2015

The Registrar vide office order No.UHF/Regr./Estt-1/1-115/15-26842-49 dated 18.01.2016 has granted two increments on 17.07.2015 on notional basis to late Shri Suresh Kumar, Driver of Regional Horticulture Research Station, Tabo on completion of 20 years regular service in terms of Principal Secretary (Finance) to the Govt. of H.P. O.M. No. Fin (C) A (9)-7/98, dated 07.04.2012. In this regard, from the perusal of his service book, it has been observed that the deceased employee remained on earned leave and commuted leave continuously w.e.f. 3/6/2014 to 28/07/2015 i.e. for 421 days and then expired on 29.07.2015. It is also noticed that as a matter of routine, the official had been granted two annual increments i.e. 1st on 01/07/2014 and the 2nd on 01/07/2015, which are now being reviewed. However, as per Note-4 read with proviso there under Rule-33 of CCS Pension Rules- 1972 {read with the related provisions of FR-26}, annual increments in such cases are not to be granted as routine increments, but can be taken/ made part of emoluments for the purpose of pensionary benefits {excluding leave encashment, which is granted under CCS(Leave) Rules, 1972}, if it has been earned during the currency of earned leave not exceeding 120 days or during the first 120 days of earned leave, where such leave is for more than 120 days. Thus, only one of the two annual increments of the granted i.e. on 01.07.2014 and 01.07.2015, could be allowed and that too by way of addition to emoluments, while working out pensionary benefits and not as routine annual increments. In view of the position of rules explained above, granting of two increments after the completion of 20 years service on 17.07.2015 needs to be revised after disallowing the increment granted on 01.07.2015. It is further requested that the leave account of the official may also be got re-examined with regard to admissibility of advance credit @ 15 days per half year during the currency of such a long spell of continuous leave in the

light of the provision contained in Government of India Decision (1) below Rule 26 of CCS (Leave) Rules, 1972.

(AR-30 dated: 27/02/2016)

23. C/O One No. Zero Energy Cold Storage Unit at Karlash KVK Rohru- first running bill thereof amounting to Rs. 4,80,620

(i)	Contractor	Sh Suresh Dev Thakur
(ii)	Award letter No	No.UHF/Const/1/2014-15-3840-46,dated 28/1/2016
(iii)	Administrative Approval	No.UHF/Bud/SAC-001-60/2015-5287-89dated 17/9/2015
(iv)	Agreement No	60 of 2015-16
(v)	Technical Sanction	Rs.36,64,000
(vi)	Tender Amount	Rs. 2690370
(vii)	Total value of work	Rs. 1740611
(viii)	Time allowed	Two Months

During pre-audit the 1st running bill of above cited work, it has been observed that the work vide item No.11/E-1 (cutting in earth work and disposal of all excavated earth with all leads and lift of materiel has been executed (142.52 m² (9)137.30=Rs. 18657.60) as an extra items. Thus, execution of cutting of earth work as an extra item reveals that E/S & T/S and drawing and all the formalities has been prepared without visiting the site, whereas the same should have been prepared after visiting the site. The discrepancy needs to be justified. However, the above bill has been admitted in audit subject to the condition that compliance the audit observation with full justification may be intimation to audit at the earliest.

(AR-31 dated: 03/03/2016)

24. Regarding engagement of one Junior Professional Assistant (Library) namely Ms. Neeraj Bala D/o Shri Chuni Lal for a period w.e.f. 06.02.2016 to 30.06.2016 through Farm Technocrats' Forum, with its Head Office at o/o Deputy Director, Agriculture, Palampur @ Rs. 13786 per month all inclusive

The Dean College of Horticulture & Forestry Neri has presented the case cited in the subject above for vetting and the same has been admitted in audit being committed liability of the University. However, Dean College of Horticulture & Forestry Neri has been requested to apprise the audit with the following at the earliest:-

- (i) Whether a post of the nomenclature Junior Professional Assistant (Library) exists or not in University establishment? If yes, what is the approved mode of recruitment of the said post as per Recruitment and Promotion Rules thereof while Pay Band & Grade Pay of the said post may also be intimated?

- (ii) Has the University framed any policy regarding outsourcing of services and which are the posts that have been identified for filling up via outsourcing?
- (iii) On what basis was the above said firm namely Farm Technocrats' Forum, with its Head Office at o/o Deputy Director, Agriculture, Palampur was selected for the purpose of above hiring. Was the procedure as prescribed under Rule 116 to 118 read with of the Himachal Pradesh Financial Rules, 2009 followed?
- (iv) If this outsourcing has been done by choice, it was required to done in consultation with the Finance Department through the Administrative Department by giving the detailed justification specifying therein the circumstances leading to the outsourcing by choice and the special interest or purpose it might serve as prescribed under Rule 119 of HP Financial Rules, 2009.
- (v) What Performance Security has been obtained from the above firm as is required as per Rule 120 of the Himachal Pradesh Financial Rules, 2009.
- (vi) What purpose will be served with this short term hiring and how the University intends to run the state of affairs post expiry of this contract?

To above audit observation, Dean College of Horticulture & Forestry Neri, has submitted its reply vide his letter No. UHF/COH&F/Estt(Out Sourcing)/2015/- 1311-13 dated 22.06.2016, which was not found satisfactory and, therefore, audit has again advised him vide its letter No. RAS/ SLN/UHF/- 2015-16/- 172 dated 15.07.2016 of the facts the case and requested that the approval of Board of Management may be obtained invoking the provisions of the University Act to regularize the appointment made by his office on outsourcing basis. It was further suggested that the exercise for framing the policy governing such appointments may also be got completed at the earliest besides identifying the services to be outsourced in order to regulate all such appointments with the approval of competent authority and further the procedure prescribed under rule 113 to 121 of the Himachal Pradesh financial Rules, 2009 may also be adhered to, in future.

(AR-32 dated: 05/03/2016)

25. Procurement of FYM from Shri Salig Dutt, Village Lohanji, P.O. Kumarhatti, District Solan (H.P) - Suspected Overpayment of Rs.1,02,300

Various departments of the University have procured Farm Yard Manure (F.Y.M.) from Shri Salig Dutt, village Lohanji, P.O. Kumarhatti, District Solan (H.P.) @ Rs. 155 per quintal on the lowest quotation basis duly recommended by the Campus Purchase Committee. In this regard, during the scrutiny of the bills, it has been noticed that the above supplier has supplied FYM mostly in Mahindra Pick-Ups with Registration No. H.P. 64- 3338, H.P. 62A - 0135, and H.P-64 - 0830. As per Registration Certificates (RCs) enclosed with the bills, the prescribed unladen and laden weight of the vehicle ranges between 16.40 Qtls. to 17.20 Qtls. and 28.20 Qtls. to 28.80 Qtls. respectively. Hence, the approved average capacity of vehicles in question ranges between 11.70 Qtls. to 11.80 Qtls. per vehicle. On the contrary, the supplier has supplied / delivered 30 to 32

Quintals per vehicle per trip, which is against the spirits of the provisions made in the Registration Certificate of the concerned vehicle. Thus, the supply of FYM 200 % over and above the bearing capacity of the vehicle does not seem to be justified at all under any parameter in terms of the prescribed laden weight of the vehicle. It seems that just to cover up the matter, the slips of weighing machine issued by M/s Deepak Agro, Village Kalaghat, District Sirmour (HP) indicating the weight of the above vehicle loaded with FYM in the range of 48.50 Qtls. to 51.45 Qtls. were attached with the bills and even these slips are quite un-realistic, unjustified and cannot be relied upon under the circumstances narrated above. Further, it is also strange to notice that even the departmental committee have also physically verified the FYM ignoring the above facts and have simply put a series of signatures on the bills and have accepted the yardstick of 30-32 Qtls. of FYM per trip of the vehicle. Therefore, the verification on the part of the constituted committee is also required to be looked into as to how it has physically verified the quantity and furnished the certificate on the bill of having received the material in “full quantity”. Some of the bills that have been objected to / not-passed by audit are detailed hereunder to summarise the position as stated in the foregoing paras.

Sr. No.	Name of department	Bill No. with date/month/Amt.	Quantity of FYM purchased	No. of trips made by the Mahindra Pick ups to deliver the purchased quantity	FYM Per trip (col. 4/ col. 5)
1	2	3	4	5	6
1.	Vegetable Science	3310 of 2/16 for Rs. 93000	600 qtls	19 trips	31.5
2.	Floriculture and Landscaping	3385 of 2016 for Rs. 93000	600 qtls	19 trips	31.5
	--do--	3386 of 2016 for Rs. 23,250	150 qtls	5 trips	30
	--do--	3387 of 2/16 for Rs. 23,250	150 qtls	5 trips	30
	Total	Rs. 232500	1500 qtls	48	31.75

In contrast to the above, a Bill No. 3348 for Rs. 10850 from the Department of Fruit Science for purchase of 70 Quintals of FYM has also been presented to audit, where the said quantity was delivered in four trips (Vehicle No. HP-64-0830-two trips Vehicle No. HP-64-3338 – 2 trips) meaning thereby that 17.5 Quintals was delivered per trip. This, thus, more or less proves the audit’s viewpoint and less delivery of FYM to the tune of 660 Qtls. {48 X13.75 (i.e. 31.75 – 17.5 =13.75 Quintals per trip) after considering the sample case of Department of Fruit Science} involving an overpayment to the tune of Rs. 1,02,300 is suspected in respect of the above cited

cases alone. It is, however, further informed that some of the bills of the abovesaid supplier might have been passed by this audit / internal audit cell of the university and are required to be re-looked to work out the exact overpayment involved. In view of position enumerated above, the Comptroller is requested to take up the matter with the departments involved as above and others that have also effected purchase of FYM from the said supplier and work out the exact overpayments involved so that the same could be adjusted against the above objected/ unpassed bills.

(AR-33 dated: 10/03/2016)

26. Purchase of Godrej Furniture on single quotation basis amounting to Rs. 323560

Department of Vegetable Science has purchased Godrej Furniture from M/S Indu Furniture's Solan vide their bill No 4974 dated 01/02/2016 under the scheme HCR-032-03 as per contingent bill no 3911 of 3/2016 amounting to Rs.323560. The above purchase has been made on single quotation basis, the expenditure sanction of which has been accorded by Hon'ble Vice Chancellor conveyed vide Comptroller's letter No.UHF/Bud/HCR-032-03/2015-7960-61 dated 15/12/2015. In this regard, it is pertinent to mention here that, as per rule 28.1(g) of University Accounts Manual, the purchase on single quotation basis can be effected only if the material happens to be of propriety nature. It is open secret that the said purchase of furniture certainly does not fall under that category. Hence, the purchase made in contravention of Government instructions by ignoring rate contract and in violation of procedure laid down in the Accounts Manual needs to be justified with the support of rules. In reply to above mentioned audit observation, the Department of Vegetable Science has submitted its reply vide their letter No. UHF/VSC/2016/2545-46 dated 31.03.2016, which was not found satisfactory and hence, the department was again intimated vide letter No. RAS/SLN/UHF/2016-17/-32 dated 06.05.2016 that the products which are manufactured by the sole manufacturer's are classified as 'proprietary items' and since the furniture purchased by the department is not only manufactured by the 'Godrej' but also by so many other manufacturers also. Therefore, the furniture in question is not 'proprietary product'. Thus, the purchase in question made by the department against the spirit of procurement rules be got regularized from the competent authority under intimation to audit.

(AR-36 dated: 30/03/2016)

27. Regarding bill No. 45 of 2/16 for Rs. 53,916 only pertaining to major repair of vehicle No.HP-14-3582 (Module of 2/16)

The Scientist Incharge of Regional Horticulture Station, Tabo, Spiti has presented above bill in audit, which has been admitted in audit subject to the following conditions:-

- (i) That the log book along with maintenance registers(s) related to vehicles may be put up to audit to justify the claims being made with regard to mileage covered and maintenance done up to date as the record presented do not reveal the complete and clear picture.
- (ii) The reasons to propose to get the 20 years old vehicle repaired covered more than Two Lac kilometers and on which expenditure exceeding Rs.5 lacs has already been incurred on its repair and maintenance may be explained because on the basis of these grounds it was a fit case for disposal of vehicle by auction.
- (iii) It may also be informed that as to how much further life of the vehicle is anticipated to be prolonged after this repair. Audit is of the apprehension that the expenditure in question is most likely to go wasteful in view of the age of vehicle. Therefore, such other options should have been explored by seeking the technical/mechanical expertise opinion from the professional personal of the relevant.

(AR-37 dated: 30/03/2016)

28. Regarding advance against deposit work vide bill No 418 dated 3/16 amounting to Rs. 1,49,23,000 technical sanction thereof

The Estate officer has presented above mentioned advance bill of Rs.1,49,23,000 in audit, which has been admitted in audit subject to the condition that technical sanction (s) of the competent authority in respect of all the works involved therein shall be shown to audit at the earliest, as assured by the Executive Engineer (Design) on the face of the bill.

(AR-38 dated: 31/03/2016)

IRREGULARITIES DETECTED IN POST-AUDIT DURING **THE YEAR 2015-16**

29. Post Audit of the accounts of Tree Improvement & Genetic Resources for the period 1/04/2013 to 31/03/2015

While conducting the post audit of accounts of Tree Improvement & Genetic Resources for the period 4/2013 to 3/2015, the following discrepancies have been observed which may be attended to:-

(a) Source of Income

The source of income to the department is from sale of Forest Nursery Plants and Green Grass. The main source of income to the department is from the sale of Poplar, Salix (Willow) and Bamboo plants etc. The department prepares its own nursery of Poplar & Salix plants from the cuttings of these plants. The department propagates cuttings of the plants of Poplar and Salix and a

propagated cutting becomes a plant ready for sale after one year. As per the information supplied and record produced before audit the department has only two sites of nursery, one is known as the “Mist Chamber nursery” and other one is “Naganji Nursery”.

(b) Non achieving the target of Income

During the period of audit, the department has fixed the target of income to be realized from the sale of plants as under:-

Financial Year	Target of Income (Rs.)	Income actually realized (RS.)	%age of target achieved
(1)	(2)	(3)	(4)
2013-14	4,00,000/-	2,21,622/-	55.41
2014-15	4,20,000/-	2,80,600/-	66.81

The department has fixed a target of income to be achieved of Rs. 4,00,000 and Rs. 4,20,000 during the financial year 2013-14 and 2014-15 respectively but could achieve only 55.41% and 66.81% of the target fixed which does not seem to be justified in any way. Moreover, the department has not mentioned any reasons for the shortfall of the income in reply to Audit memo dated 11/08/2015. Therefore, audit may be apprised with of the compliance besides justifying the shortfall of income with reference to target fixed.

(c) Non adjustment of contingent advances amounting to Rs. 12,21,891

During post audit it was observed that temporary contingent advances amounting to Rs. 12,21,891 were lying unaudited. These advances were drawn in the name of the various officers/officials during the period 31-03-2010 to 31-03-2015. According to rule 7.9 (a) (xi) of the University Accounts Manual all advances should be got adjusted within a month drawl and as far as possible, no advance should remain unsettled at the end of the financial year i.e. after 31st March of every year. Therefore, it may be justified as to why such a large amount of advances were kept unadjusted and why the above referred provision of accounts manual was not complied with. Hence, immediate adjustment of these advances may be ensured under intimation to audit.

(d) Irregular drawl of salary of officials out of TIGR Fund

As per the information supplied to audit, the salaries of some of the officers/officials are being drawn from the o/o the TIGR, whereas, they are actually working in other departments of the University. The drawl of salary from the department of TIGR in excess of the sanctioned strength does not seem to be in order. As per financial rules, salary of the incumbent is to be drawn from the department where they actually are working. So the drawl of salary of such employees from this department may be justified or the post be transferred to the department where they actually are required.

(e) Non transfer of store/stock articles worth Rs. 1,11,568 to the centre store/stock register after termination of project (FGI-071-29)

A Project regarding “Demonstration Extension of Bamboo Cultivation and Utilization of Low and Mid Hill Zone of Himachal Pradesh through Genetically Superior Planting Stock” (HGI 071-29) headed by Dr. H. P. Sankhayan, Pr. Scientist was terminated on 31/03/2015. But the store/stock articles purchased under the project worth Rs. 1,11,568 as per detail given below are still lying in the store/stock register of the project, which may now be transferred to the central store/stock account of the department at the earliest and the audit may be apprised accordingly.

Name of the Items	Qty.	Amount (Rs.)	Stock Register page/entry No.
Desktop Computer	1	37080	45/1
Printer, H.P.Laser Jet P1007	1	5710	47/1
Pruning Scature	3	720	48/1
UPS- Luminus Line 1KVA	1	4372	49/1
Pen Drive 4GB	1	350	50/1
Godrej Premium Chair	1	6584	51/1
Hygo Thermometer	1	1140	53/1
MH-Series 200GM pocket Scale	1	1150	54/1
Digital Camera Nikon	1	19750	55/1
Sign Board	2	7587	56/1
H.P.Scanjet	1	26275	57/1
Extension Board	1	850	58/1
	Total	1,11,568	

(f) Non fixation of reserve price by competent authority/committee before auction of Grass

The department of TIGR sells green grass of their fields on auction basis every year. The department has distributed total area into different number of lots and the auction of the grass is arranged separately for each lot under their jurisdiction. The auction of the grass is arranged/done by the committee constituted for auction of the grass. The department issued an auction notice vide letter No. UHF/TIGR/Auction/304-50 dated 26/06/2014 during the year 2014, which was to take place on 10/07/2014 at 10A.M. In the terms and conditions of auction, the department has not mentioned any minimum reserve price of the auction nor the area of the grass plot/field/lot has been mentioned anywhere in the notice. Moreover, the committee started the auction even at a lesser amount on which the same lot was auctioned during the previous year i.e. 2013. Whereas, the last auctioned amount of the same lot should have been the minimum reserve price of the auction and the area of the grass field (in bigha/acre/hectare) must be mentioned in the auction notice so as to justify/verify the amount of auction. The comparison table of some of the grass lots is as under. The

commencement of bid from a lesser amount as compared to previous year may be justified, as to how the minimum reserve price was fixed by the committee despite the fact that the prices for everything are increasing day by day.

Comparison table of some of the grass lots

Name of the Grass Lot	Previous auction amount	Auctioned commenced for the current Year at	Grass lot finally auctioned for
LambiDhar Telephone Pole to workshop Nala	4000	3700	4100
Popular Path to Pandah Nala	1150	1100	1300
Lambi Dhar Ins. path to Peeple Tree	3450	3100	3900
Old Cheel Experimental Area	2000	1900	2300
Bangla Mungera & Earn Wali Halti	1800	1300	1500
Bansla Area	2200	1200	1500
Kharkog	4500	3500	4400

(g) Less realization of sale proceeds of different Plants amounting to Rs. 4380

While checking the income from the sale of plants, it was found that the plants have been sold at lesser price as compared to the sale rates fixed by the Director of Research, UHF Nauni, vide their letter No. UHF(DR)SR-FN&MAP/02-9545-84 Dated 8/01/2014 resulting thereby a financial loss to the department/university amounting to Rs. 4380 as detailed below which may be recovered from the officer/Official at fault and the same may be deposited into the university account under intimation to audit.

Name of the plant Sold	No. of Plants sold	Receipt No.	Date	Rate fixed for sale of plant	Rate on which the plants were sold	Short realization of amount (6-7x3)
2	3	4	5	6	7	8
Willow Poplar	20 10	025/3581	10/01/14	15 12	10 10	100 20
Willow (Salix ETPS naked)	200	023/3581	10/01/14	15	10	1000
--do--	100	024/3581	10/01/14	15	10	500
--do--	400	026/3581	10/01/14	15	10	2000
--do--	100	027/3581	10/01/14	15	10	500
Deodar*	100	096/3581	19/07/14	10	8	200
Deodar (poly bags)	30			12	10	60
					Total	4380

*Rate fixed in the price list for the sale of other plants has been charged for the sale of Deodar plants.

(h) Short realization of Rs. 600 on account of issue of willow (salix) plants

The Forest Ranger of the Mist Chamber area has issued 40 No. of Willow plants to Dr. J. P. Sharma, Assistant Scientist on 24/01/2014 for the Experimental farm/area (page no. 14 of the stock register) without approval of the competent authority, neither receipt of these plants has been acknowledged by Dr. J. P. Sharma nor the same has been taken into the experiment/trial register. Therefore, either approval of the competent authority along with entry in the concerned Experimental farm Register may be shown to audit or value of 40 no. plants @ Rs. 15 per plant i.e. of Rs. 600 may be recovered from the Officer/Official at fault under intimation to Audit.

(i) Non submission of the Actual Payee Receipts (APRs) of Rs. 12,98,616 in support payments

While checking the expenditure vouchers for the month of 12/2013 and 03/2015, the actual payee receipts for Rs. 12,86,616 as per detail given below in support of payment are not available with the relevant bills/vouchers, which is a matter of serious concern and proves the negligence of the officer(s)/official(s). The relevant APRs may now be obtained and put up for verification.

Sr. No.	Bill No.	Vr. No.	Scheme Code	Amount (Rs.)	Detail of purchases
1	190 of 11/2013	34	FGI 80-21	9,70,000	Purchase of Premium 4410 upright Freezer from Eppender India Ltd.
2	205 of 12/2013	37	ICA12-16	10,253	Preparation of 12 Nos. coloured banners with lamination.
3	261 of 02/15	01	ICA04-16	25,103	Purchase of Plastic wares from M/S Him Biotec Shimla.
4	298 of 03/15	32	GFI 71-21	6,103	M/S Shimla Cleanways
5	254 of 02/15	39	ICA 04-16	64,000	Purchase of Earth Auger STILLBT 121
6	292 of 03/15	46	ICA 04-16	12,207	Purchase of 300mtr. HDPE pipe for irrigation.
7	290 of 03/15	21	FMS 74-21	12,659	M/S Shimla Cleanways
8	266 of 2/15	23	FMS 74-21	4,785/-	Purchase of Stationary articles from M/S Awasthi Global, Nauni, Solan
9	214 of 01/15	25	ICA 16-16	28,065	Purchase of Godrej Furniture from M/S Indu Furniture Solan.
10	288 of 03/15	30	FGI 71-21	60,129	M/S Shimla Cleanways.
11	262 of 02/15	2	ICA 06-16	97,215	Purchase of Chemicals from Mahamaya Promotors Solan.
12	260 of 02/15	3	ICA 04-16	1,706	Purchase of Stationary from M/S Mahajan Trader Solan.
13	218 of 01/15	6	FGI 71-21	2,400	Purchase of FYM from Ashwani Rana Solan.
14	219 of 01/15	7	FGI 83-21	3,251	Purchase of Tonner from Gigio Bytes Solan.
15	285 of 03/15	12	HPL109-21	740 (500+240)	Formating of Computer and refilling

					of Toner cartridge from M/S Deep Enterprises Nauni.
			Total	12,98,616	

(j) Regarding purchase of Earth Auger for Rs. 64,000 on single quotation basis

While checking of the adjustment bill no.254 of 02/2015 (Vr. No. 39), it has been noticed that an advance of Rs. 64,000 was drawn in the name of Dr. J.P. Sharma, Scientist for purchase of one number “Earth Auger STILL BT121” from M/S Krishna Agriculture Tool, Plot No.144, Industrial Area Phase-1 Panchkula, Haryana on single quotation basis for use in the departmental farm. As per the university accounts manual 28.1(g) only articles of proprietary nature can be purchased on single quotation basis but the department of TIGR has purchased Earth Auger, which is not propriety item, on single quotation without calling quotations and thus, the university exchequer was deprived of the benefit of competitive market rates, which may be justified besides getting the expenditure regularized with the sanction of the competent authority may be shown to audit also besides above the receipt of payment may be obtained now and put-up to audit for verification.

(k) Improper/incomplete maintenance of plant/nursery register

While checking the income of the department, it has been observed that the Forest Rangers are raising plant nursery at their own level and selling the same by themselves and no check is being exercised by any higher authority over the production and sale of the plant. The Nursery Plant Register has not been maintained as per rule 18.8 of Part 1 of the university accounts manual vide which a separate register in form KVV-18/3 should have been maintained by the department concerned to keep an account for nursery plants when they become mature/ready for sale and the produce compiled daily and signed/authenticated by a competent authority not below the rank of Assistant Scientist. The percentage of survival of the cuttings has also not been worked out or fixed by the department in the absence of which the Plants ready for sale and remained in Nursery cannot be ascertained. Further, the nursery plant register maintained for Mist Chamber area is in improper/incomplete condition, which is not maintained as per rule ibid neither the date wise crop of the plants has been shown in the Nursery Register nor the Crop of Plants verified by any authority at the time of the propagation of Poplar/Willow (Salix) cuttings at the time when the Nursery Plants gets ready for sale. While going through the Mist Chamber Register of the Nursery plant, it has been found that the number of Plants not been entered in the Nursery Register after 01/1993 and up to 03/2013, which needs to be inquired into. In absence of proper check at the time of the propagation and sale of the nursery plant, the chances of the pilferage of income cannot be ruled out, which will definitely affects the target of income fixed by the department adversely. A

comparison of Poplar and Willow plants cuttings propagated and finally taken for sale during the year 2013 in r/o of Mist Chamber Nursery and Naganji Nursery is as under:-

Comparison Chart of showing survival rate of Plants

Mist Chamber Nursery				Naganji Nursery			
Year	Cuttings Propagated	Plants taken for sale	% age of survival of Plants	Year	Cuttings Propagated	Plants taken for sale	% age of survival of Plants
Poplar Plants							
03/2013	1200	800	66.67%	3/2013	2160	1990	92.00%
Willow(Salix) Plants							
03/2013	13000	8800	67.69%	3/2013	21075	18390	87.26%

The department of Tree Improvement and Genetic Resources has not fixed any standards for production of nursery and there is a huge difference between the survivals shown/taken finally for sale in both the nurseries whereas during audit the soil of Mist Chamber nursery was told to be more fertile and better than Naganji Nursery. The Nursery Plant Register may now be maintained properly as required in rule 18.8 of Part 1 of the accounts manual and proper check may be exercised over the production and sale of Nursery Plants. The difference in the survival rate, non verification of Nursery registers by the Scientist In-charge or by any other officer who has been entrusted to maintain the account of raising and selling of the Nursery be justified under intimation to audit.

(l) Non production of the detail of 380 willow plants

As per stock/store register page No14 dated 28/01/2014 380, willow plants has been shown used for cutting for raising nursery of Willow plants but number of cuttings propagated/prepared from these plants has not been shown in the Mist Chamber Nursery register. Therefore, either the number of cuttings propagated/prepared from these plants be shown to audit else the cost of 380 plants @ Rs. 15 per plant (i.e. Rs. 5700) may be recovered from the officer/official at fault under intimation to audit.

(m) Interest Loss of Rs. 759 to the University Exchequer due to irregular drawl of advance amounting to Rs. 49,500

An Advance of Rs. 49,500 was drawn in favour of Dr. H. P. Sankhyan, Pr. Scientist for Printing of practical manual on “Dendrology Principal and Practices” from the Directorate of Extension of Education UHF Nauni. The advance was drawn on 10/12/2013 vide bill no. 193. The department of TIGR made the bank draft on 13/12/2013 for Rs. 49,500 and paid the Bank Draft to the DEE on 3/03/2014. The printing work was completed during the month of 10/2014 and accordingly the DEE issued the bill for supply 200 no. of books on dated 17/10/2014 vide bill no.

3053.As the amount of Rs. 49,500 was kept in the shape of Bank Draft for 80 days resulting thereby loss of interest of Rs. 759 to the university exchequer which would have been earned had this amount been invested in the shape of FDR for 80 days @ 7% interest rate. Secondly, the printing work was done within the university and therefore the payment could have been made after the completion/receipt of the material and the drawl of advance does not seem to be justified. The drawl of advance and keeping the amount in the shape of Bank Draft may be justified and such type of irregularity may be avoided in future besides ensuring recovery of loss so suffered from the delinquent official.

(n) Non maintained of log book of vehicle No.HP-14-3508(Jypsy) as per lay down procedure

While checking the average fuel consumption of the vehicle H.P.14-3508, it has been found that average consumption of the vehicle is not being worked out as per the mechanism devised by the Government of H.P. and therefore it cannot be relied upon. The average has been worked out for months all together in certain cases, which is shown in the table below whereas it was required to be worked out every month as per rules and instructions presently in vogue. Besides this as per rules lay down in chapter 8 of university accounts manual require that average fuel consumption of all the vehicles be got/fixed from in charge of the university workshop. But this rule has also not been complied with and needs to be justified besides ensuring necessary corrective steps. The month wise detail of the average given is as under.

Month	No. of Km.Covered	POL bal. of Previous month	POL filled (Ltrs.)	Total POL	Average of the Vehicle
(1)	(2)	(3)	(4)	3+4 (5)	(6)
4/13 to 6/13	182	21	14.52	35.22	7.13
7/2013	126	10	35.55	44.55	7.17
8/2013	693	27	104.81	131.81	7.15
9/13 & 10/13	774	35	86.60	121.60	7.26
11/13 & 12/13	328	15	47.22	62.22	7.09
01/2014	426	16	55.49	71.49	7.16
02/2014	1284	12	162.57	174.57	7.66
3-4/2014	332	7	76.85	83.85	7.08
5/2014	461	37	53.79	9.79	7.11
6/2014	705	26	81.62	107.62	7.07
7/14 & 8/14	680	8	100.55	108.55	7.11
9/14 to 12/14	583	13	87.93	100.93	7.03
01/2015	628	18	80.59	98.59	7.09
02/2015	622	10	82.83	92.83	7.08
03/2015	243	5	46.76	51.76	7.19

Further, the average of the vehicle is required to be worked out as per the instructions given by the Govt. of H.P. vide letter/Economy Instructions No. Fin-1(C) 14-1/92-Vol.-II dated 22/04/1999. To calculate the petrol consumed during the month, the petrol 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 petrol consumed during the month. Besides the petrol 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:-

Kms. Covered during the month
O/balance of Petrol (C/F from previous month)
Petrol purchased during the month
C/balance of Petrol at the end of the month
Average of the Vehicle

(o) Entries of leave accounts made in the service books without vetted from audit

While checking the leave account of some of the employees of the Deptt. of Tree Improvement & Genetic Resources(TIGR) as detailed below, it was found that the sanction orders of earned leave/HPL entries made in the concerned service books are not being got vetted from audit and the absentee statements are also being sent to the pay cell, which is irregular. This practice results in delay in finalization of the Leave account for leave encashment of the employees at the time of retirement. Therefore, this practice needs to be stopped immediately and all the leave cases may be got vetted from audit immediately after recording the leave in respective service books.

Detail of employees whose leaves were entered in the service Books without verifying from Audit

Sr. No.	Name & Designation of the Employees	Period in between the leave was sanctioned	No.of days	Remarks
1	Dr. Sanjeev Thakur, Prof.& Head	7/06/2010 to 18/04/2015	--	Earned Leave
2	Dr. H.P.Sankhyan, Pr.Scientist	19/5/2009 to 06/12/2013	--	--do--
3	Sh. Prem Singh,Beldar	14/12/2009 to 31/12/2014	--	--do--
4	Dr. I.K.Thakur, Pr.Scientist	18/08/2008 to 20/07/2015		--do--
5	Dr.Tara Gupta,Scientist	13/03/2002 to 25/07/2015		--do--
6	Prof. J.P.Sharma,Scientst	23/08/2014 to 01/01/2015		--do--
7	Smt. Meenakshi Sharma, JSS	23/08/2008 to 31/12/2015		--do--
8	Sh. Prakash Chand, Sr. Assist.	24/11/2008 to 16/05/2015		Med./ Earned Leave

(p) Miscellaneous

The detail of cash balance in the chest is not being recorded at the end of the month in the cash book which may be ensured now under intimation to audit. Further, the service postage

stamps register has not been verified by the DDO neither the dispatch register is being signed by the dispatcher which may be justified and proper maintain of the Stamp register may be ensured. In addition to above, while checking the Log books of (a) Xerox machine, (b) Refrigerated Centrifuge, (c) Water Bath & Mini Centrifuge (d) Gel Documentation System and PCR, it has been observed that the log books of these machines are not being maintained properly viz. the log books are not being verified by any responsible officer nor the log books are being signed by the official under whose supervision/custody these machines were used. In absence of this, the misuse of the equipment/machines cannot be ruled out. The reading of the machines may be shown in the log book and the number of photocopies and the running time or number of practical as the case may be, along with the name of the user/nature of work etc. may invariably be shown in the log book so as to avoid the misuse of the university Assets. The log books in use has also not been entered in the Inventory register which may be entered now besides giving a certificate with regard to the number of pages in the log book.

(q) Conclusion:- The account of the Department of Tree Improvement and Genetic Resources stands in need of improvement and closer supervision.

(AR-15 dated: 03/11/2015)

30. Post Audit of the accounts of the department of Soil Science & Water management for the period 4/2013 to 3/2015

While conducting the post audit of account of the department of Soil Science and Water management for the period of 4/2013 to 3/2015, the following discrepancies have been observed which may be attend to:-

(a) Handling and Maintenance of Cash Book

On the perusal of cash book, it has been observed that the basic principles of accounting are not being adhered to while maintaining the cash book of the department as entries in the cash book are not being made at the time of actual transactions which is quite clear from the instances given below of this para vide which cheques of payments/expenditure passed in the month of march have been taken in the cash book in the forthcoming months of April to June of the year, which is irregular, and shows lack of supervision on part of the authorities concerned. To avoid such lapses in future, due care must be applied by the cashier as well as disbursing officer. Necessary instructions to the concerned may be issued not to repeat such irregularities in future under intimation to the audit.

Sr.No.	Cheque No.	Dated	Amount	CRR page No -Date	Cash Book page No/Date
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1.	361133	31/03/14	6000	36-07/04/14	142-07/04/14
2.	864606	---do---	87493	37-07/04/14	142-07/04/14
3.	864616	---do---	47029	37-23/04/14	143-23/04/14
4.	429561	---do---	188280	37-23/04/14	143-23/04/14
5.	863666	---do---	496772	37-07/06/14	147-07/06/14
6.	523712	---do---	7916	37-09/06/14	148-09/06/14
7.	361134	---do---	2211	37-09/06/14	148-09/06/14
8.	863651	---do---	399895	37-07/06/14	149-17/06/14
		Total	1235596		
1.	870312	30/03/15	13000	52-01/04/15	16-01/04/15
2.	869234	---do---	7000	52-02/04/15	16-01/04/15
3.	733901	---do---	129614	53-08/04/15	17-08/04/15
4.	870315	31/03/15	299107	53-08/04/15	18-08/04/15
5.	869914	---do---	401866	54-13/05/15	25-14/05/15
6.	870324	---do---	511387	55-18/05/15	52-01/04/15
		Total	1361974		

(b) Non adjustment of contingent advances amounting to Rs. 5145574

(i) The list of unadjusted advances was not supplied by the department despite several requests during the course of audit. However, as per advance register, it has been observed that temporary contingent advances amounting to Rs. 5145574 as detailed below were lying unadjusted. These advances were drawn during 3/2009 to 31/03/2015 and as per the provisions of Rule 7.9(a) (xi) of the university accounts manual, “all advances should be got adjusted within period of one month from the date of its drawl and as far as possible no advance should remain unadjusted after the end of the each financial year i.e. after 31st March of every year, which was not been adhered to by the department, therefore it may be justified, as to why such a large amount of advances were kept unadjusted and why the above referred provision of the account manual was not complied with. Hence, immediate adjustment of these advances may be ensured under intimation to audit.

Sr. No.	Bill No.	Date of Drawl	Purpose of drawl	Amount of Advance
1.	503	29/03/09	Deposit works	492000
2.	458	31/03/11	-----do-----	358264
3.	476	---do---	-----do-----	329200
4.	491	---do---	-----do-----	174753
5.	610	16/03/12	-----do-----	52000
6.	99	17/07/12	-----do-----	1792000
7.	486	30/03/13	-----do-----	99757
8.	138	06/08/13	-----do-----	98000
9.	262	12/11/13	-----do-----	1112000
10.	290	19/11/13	-----do-----	446000
11.	298	28/11/13	Contingent Adv	5600
12.	389	18/02/14	-----do-----	86000
13	425	15/03/14	Deposit works	100000
			Total	5145574

(ii) List of contingent advances exceeding Rs. 25000 drawn during the period 01/04/13 to 31/03/2015 was put to the audit vide which 38 advances were shown drawn during the above period, out of which, 26 advances were shown adjusted and 12 advances were lying unadjusted at the time of post audit (list enclosed). Out of adjusted advances, adjustment vouchers of only 13 advances were put up for the perusal of audit and rest 13 cases were not put up during the course of audit , details of which are as under:-

Sr.No.	Bill No. and date of drawl	Amount of advances not put up	Purpose of drawl
1.	26 of 05/2013	25000	training
2.	32 of 05/2013	25000	--do--
3.	31 of 05/2013	25000	--do--
4.	80 of 06/2013	25000	--do--
5.	135 of 07/2013	37500	--do--
6.	201 of 09/2013	37500	--do--
7.	305 of 11/2013	40000	--do--
8.	374 of 01/2014	25025	--do--
9.	53 of 06/2014	40000	contingent
10.	65 of 06/2014	30000	----do---
11.	315 of 03/2015	30772	----do---
12.	324 of 03/2015	58588	----do---
13.	339 of 03/2015	189945	----do---

Thus, non producing the vouchers of advances is a serious lapse on the part of department and needs to be justified. It is also brought to the notice of higher authority for further investigation.

(c) Expenditure

(i) Irregular re-imburement of medical claim

While checking the payment vouchers, it has been observed that creams, lotions, sprays, face washes, powder, granules gargles, gels, oils etc worth of Rs. 4623.25 as mentioned below have been reimbursed to the claimant which does not appear be reimbursable under the prevailing norms stipulated in Medical Attendance rules, which may be justified. Hence, it is advised that written opinion of the concerned AMA in this regard may be sought and if after consulting the AMA observation of audit is up held then the recovery from the concerned officer/officials in this regards may be effected and compliance be shown to audit.

Sr.No	Name and Designation of employee	BillNo./Voucher No/Dated	Name Of Medicine reimbursed	Amount
1.	Meera Verma Jr. Technician	250/28 of 10/2013	AENESOL GEL	60.00
2.	-----do-----	355/40 of 01/14	ALE CREAM	88.35

3.	-----do-----	-----do-----	-----do-----	95.00
4.	-----do-----	47/29 of 07/14	BETADINE GARGLES	69.50
5.	Diwan Chand ,Beldar	285/29 of 11/13	BETADINE GARGLES	69.50
6.	Tara Chand ,Peon	314/32 of 12/13	OSTA D CAL	108.00
7.	-----do-----	144/89 of 03/15	APIRICH LOTION	249.00
8.	-----do-----	-----do-----	FLUTIBACT CREAM	51.90
9.	Uday Sharma, Scientist	338/43 of 12/13	CALAPURE LOTION	110.00
10.	Birbal Sharma LA	188/64 of 03/15	LYCOFRESH	720.00
11.	-----do-----	-----do-----	AROTEAR GEL	299.90
12.	-----do-----	173/66 of 03/15	APIRICH LOTION	249.00
13.	-----do-----	441/63 of 03/14	OLEMAQ OIL	129.00
14.	-----do-----	451/65 of 03/14	BOLERO GEL	59.00
15.	-----do-----	-----do-----	BOLERO GEL	59.00
16.	Ghanshyam Aggarwal, Asst Prof.	143/91 of 03/15	BOLERO GEL	59.00
17.	-----do-----	86/24 of 07/13	SOLVIN NASAL SPRAY	29.00
18.	-----do-----	392/23 of 07/14	B GARGLES	113.40
19.	-----do-----	-----do-----	DOSETIL CREAM	60.20
20.	-----do-----	-----do-----	OSAGE OIL	75.00
21.	-----do-----	-----do-----	OSAGE PLUS FACE WASH	150.00
22.	-----do-----	-----do-----	MYMOIST CREAM	89.00
23.	J N Raina, Scientist	107/14 of 09/13	OXALGIN NANO GEL	121.60
24.	J C Sharma, Scientist	172/94 of 03/15	A to Z Cap	248.00
25.	-----do-----	-----do-----	OXALGIN NANO GEL	87.90
26.	-----do-----	71/22 of 07/13	FLUMARIST NAEAL SPRAY	240.00
27.	-----do-----	59/20 of 07/14	OSTA D CAL Tab	144.00
28.	-----do-----	-----do-----	OSTA HEAL Tab	324.00
29.	Ramesh Chand Sharma Supdt.	452/19 of 07/14	BETADINE GARGLES	113.00
30.	Arvind Kumar, Beldar	29/27 of 07/14	GLUTRON POWDER	352.00
			Total	4623.25

(ii) Excess payment of T.A. claims amounting to Rs. 247

During the course of audit while test checking the expenditure of month selected for detail checks it is observed that Rs.247 as per detail given below have been paid in excess ignoring the regulations of TA rules.

Sr. No.	Name of claimant	BillNo/ VrNo/ Date	DA rate admissible	DA rate admitted	Excess payment	Remarks
1.	Kushal Dev RA	217/26 of 03/15	113	119	6	70% of 84/- and 30% of 180/- (dated 15/09/14)
			113	180	67	---do---18/09/14
			113	180	67	---do---21/09/14
2.	G P Upadhyay	461/67 of 03/14	120	159	39	Daily of journey period admissible (dated 20/03/14)
3.	J C Sharma	491/68 of 03/14	120	159	39	---do--
4.	Ghanshyam Aggarwal	--/69 of 03/14	84	113	29	---do--
				Total	247	

Hence, Rs. 247 may be recovered from the claimant and may be deposited in university accounts under intimation to audit. In future the provisions of T.A. rules be adhered strictly.

(iii) Wasteful expenditure of amounting to Rs. 62,238 (approx.) on account of printing of cards/books under PFDC

While checking PFDC store register it was noticed that Health Cards and Books were got printed for the purpose of distribution/sale to the participants/trainees in the seminars/training under PFDC programme, but maximum quantity of these Cards and Books were lying in the store since long just like a waste material, neither these materials were sold nor distributed to the beneficiaries as complimentary copies under PFDC programme. Printing of Cards and Books in huge quantities over and above the actual requirements as brief detail in given below which resulted wasteful expenditure approximately worth Rs. 62,238 which needs to be justified, otherwise responsibility for making such a wasteful expenditure should be fixed and compliance be intimated to audit.

Sr. No.	Name of book/cards	Date of printing	Qty. Printed	Cost	Qty Sold as per approved rates	Qty. Balance in Store and cost	Remarks
1.	Health Cards	16/2/09	500	32000	288 @ 20	212 212x64 = 13568	Sold during 11/12/09 to 04/05/11
2.	Protected cultivation of sustainable Horticulture	21/1/10	200	37300	20 @ 250	180 180x186.5= 33570	Sold after 25/09/14
3.	Micro Irrigation in Himalyan States	2008	200	-----	49 @ 100	151 151x100=15,100	Sold after 25/09/14
					Total	62,238	

(d) Income

(i) Improper maintenance of farm produce/farm crop register

While checking income from sale of farm produce, it has been observed that Farm crop register/Farm produce register has not maintained in prescribed Form KVV-18/1 and KVV-18/2, as per university accounts manual, which prescribe that the person responsible for the maintenance shall ensure that each columns of register are regularly and properly filled in, and each crop harvested/thrashed shall be transferred to the farm store register and brought account in the farm produce register, but the same has not been done by the officer/official responsible for maintaining such an important record, The registers has been maintained in self designed inadequate format, which has defeated the very purpose of maintaining such an important record at departmental level besides this it was also found that crops/farm produces were neither fully accounted for in the farm produce register nor verified by the Officer Incharge of Farm before their final sale which is a very serious lapse on the part of official responsible for maintaining such an important record, as in the absence of proper/authenticated accounting of whole crop in the crops/farm produce register, chances of leakage/pilferage of departmental income can't be ruled out and Farm produce of worth Rs. 19180 as detailed below were directly sold without taking/accounting in the farm produce register and verification of the same by the Farm Incharge. It reflect upon the lack of supervision and proper maintenance of the farm produce register. It is bring to the notice of higher authority that necessary instruction may be issued to the quarter concerned not to repeat this practice in future.

Sr.No.	Name of farm produce	Rpt No/Dated	Qty Sold kg	Rate	Amount of sale
1.	Vermiculture	3391/31-09/04/13	12	150	1800
2.	-----do-----	3391/31-17/04/13	1	--do-	150
3.	-----do-----	3391/31-17/06/13	2	--do-	300
4.	-----do-----	3391/31-15/07/13	10	--do-	1500
5.	Organic Vegetable	3391/76-30/07/13	-----	-----	1100
6.	Vegetable crops	3393/15-15/10/13	-----	-----	300
7.	Tomato	3393/34-10/03/14	50	20	1000
8.	Green Peas	3393/53-28/04/14	50	30	1500
9.	Tomato	3393/64-01/07/14	20	10	200
10.	-----do-----	3393/75-05/08/14	30	10	300
11.	-----do-----	3393/80-25/08/14	200	10	2000
12.	Onion	3393/83-30/08/14	100	20	2000
13.	Tomato	3393/84-30/08/14	400	10	4000
14.	-----do-----	3393/88-16/09/14	103	10	1030
15.	Vermiculture	3393/90-27/09/14	1	150	150
16.	Okra	3393/92-30/09/14	20	20	400
17.	Tomato	3393/92-30/09/14	5	10	50
18.	Vermiculture	3393/83-30/08/14	1	150	150
19.	Tomato	3393/95-7/01/15	41	10	410
20.	Chinese Sarson	3693/02-13/02/15	12	20	240
21.	Cabbage	3693/04-03/03/15	40	15	600
				Total	19180

(ii) Short realization of income amounting to Rs.400

Rs. 400 were realized less on account of sale of Green Peas as per detail given below, which needs to be justified else the recovery from appropriate source may be effected under intimation to audit.

Sr. No.	Name of farm produce	Receipt No/Date	Qty Sold	Amount realized	Amt to be realized	Less realized	Remarks
1.	Green Peas	3393/35-10/03/14	40kg	800	1200	400	Sold @ Rs.20/-kg instead of Rs.30/-kg approved, as per notification no UHF/veg/2048 dated 21/11/2013

(iii) While checking the experiment register and farm produce register, it was noticed that crop sown and total yield harvested were not got verified by the Incharge of the Farm and reasons for shortfall in the crop, if any, were not found recorded in the experiment register/crop register. In the absence of non certification of total yield/crop by the Incharge of Farm, the accuracy of the produce could not be ascertained by the audit as per the standard packages and practices of cultivation of

crops. Therefore, it is advised that total yield of each crop as shown in the crop register may be got verified from the Officer /Incharge of Farm and, if there is shortfall reasons of the same be recorded and compliance be shown to the audit. Some of such instances are as under:-

Sr. No.	Name of crop	Total area sown in mt/Sqm	Experiment register No/date sowing page of	Total yield in kg	Farm Produce register page no.	Period of sale
1.	Cucumber	600 sqm.	---/01/06/13	1448	21	-----
2.	Lady finger	1.8x3mt	86-/01/06/13	232	31	30/08/13 to 17/09/13
3.	Green Peas	28x5x3mt	80-/0811/12	300	55	02/04/13 to 16/04/13
4.	----do---	15x3mt	90-/28/10/13	401	55	03/2014
5.	Onion	18x1mt	91-/24/10/13	355	56	18/06/14 to 25/08/14
6.	Potato	24x5x3mt	81-/06/03/13	1259	60	-----
7.	Cabbage	36x2.5x5	92-/07/10/13	509	64	09/04/14 to 03/03/15
8.	Tomato	30x1.8x2	85-/21/03/13	2322	76	05/08/13 to 17/09/13
9.	Bean Green	20x3mt	2-/23/05/14	313	70	01/07/14 to 07/01/15
10	Capsicum	4x2x6mt	-----	200	68	05/08/13 to 17/09/13
11	----do---	15x3mt	-----	202	68	05/08/14 to 30/08/14
12.	Lentil	30x10mt	87-/05/09/12	41	84	05/07/13 to 25/07/13

(iv) While checking income from soil testing charges, it was noticed that Soil Testing Register (inventory number 187 vol-II) was not maintained properly by the concerned official. From the perusal of register, it seems that this register was handled by a single person because even a single entry was not got verified from the officer Incharge during 27/01/11 to 31/03/15. In the absence verification of entries of soil testing charges, authenticity of income realized on that account could'nt be relied upon. It is advised that entries of soil testing charges may be got verified from the officer Incharge and shortcoming, if any, arise out after such verification of record may be intimated to the audit.

(v) As per Notification No.UHF(DR)COT-III/II/-4595-641 dtd. 03/02/12, rate of Rs. 120, 400, 500, and 1000 per soil sample/ analyses were fixed by Director of Research for separate group of users but no rate of Rs. 240 sample was approved in this Notification, whereas as per the details given below two different rates of Rs. .120 and Rs. 240 were charged for same type of sample from same group of users, which needs to be clarified/justified as not mentioning the exact name of sample test done in the lab/desired by the user makes it difficult for audit to check the correctness of testing

charges realized by the department. Therefore, it is advised that complete details of sample testing done is required to mentioned in the Soil Testing Register so that the correctness of charges realized as per approved rate could be examined accordingly.

Sr. No.	Date	Category of user	No. of samples	Rate Charged per sample	Page No/ entry No of Register	Rpt.No
1.	02/01/14	Farmer	1	240	29/460	3692/20
2.	02/01/14	--do--	5	120	29/462	3692/22
3.	06/01/14	--do--	1	120	30/467	3692/27
4.	16/01/14	STPC deptt.	200	1000	30/479	3692/39
5.	11/02/15	Farmer	3	240	43/691	3696/52
6.	07/03/15	Forest Product	1	1000	43/700	3696/61

(e) Store/Stock

(i) During the course of post audit while test checking the store/stock of department of Soil Science and Water management, it is observed that lab material of worth Rs. 21,856 as detailed below, were purchased w.e.f 31-03-04 to 31-3-2014 but from the date of purchase these chemicals have not been used or shown used very belated stages some of the chemicals have not been issued even once till date and lying balance in stock register. This is a clear case of wasteful expenditure, purchases were effected without proper anticipation. Hence, wastage of Rs. 21856 on such purchase may be justified besides this recovery in respect of chemicals which have expired with passage of time may be effected from the appropriate sources and compliance shown to audit. In future, due diligence may be exercised to asses /anticipant exact quantity of material while effecting the purchases so that useless spending/investment of funds can be avoided.

Sr.No	Page No/Entry No of chemical register	Name of item/chemical	Date of purchase/ last issue	Quantity purchased/ balance in store	Amount (Rs)	Remarks
1.	30/14	Boric Acid	06/03/07	1x500gm	295	Shown issued on 11/02/14
2.	65/8	Ferrous sulphat	31/03/04	4x500gm	800	Not issued till date
3.	36/1	Copper ASS Solution	23/08/13	2x500ml	2798	----do---
4.	65/1	Hydrazin Sulphat	25/11/05	1x100gm	130	Issued on 05/01/13
5.	67/1	Calcium ASS Solution	23/08/13	2x250ml	2332	Not issued till date
6.	99/9	Potassium Cromate	25/05/04	6x500gm	2160	Issued on 05/03/13
7	122/1	Sodium Acetate	25/11/05	4x500gm	760	Issued on 05/01/13
8	132/16	Ammonium Chloride	25/11/05	3x500gm	465	Not issued till date/c/fd

9	143/5	Ammonium Fluoride	12/11/06	1x500gram	325	Not issued till date
10	144/1	Iron ASS Solution	12/11/06	2xx500gram	1166	---do---
11	146&147/1	Boric Acid	03/04/13	1x500gram	350	---do---
12	--do--	--do--	07/05/13	2x500gram	700	---do---
13	--do--	--do--	07/05/13	2x500gram	700	---do---
14	198/15	Paraffin wax	26/03/13	25x500gram	6625	---do---
15	209/1	Ken Knight	20/03/14	1	2250	---do---
				Total	21856	

(ii) Chemicals worth Rs. 11690 purchased on 31/03/15 as per detail given below were not used/issued till date which may be justified under which circumstances these chemicals were purchased as not required for immediate use. This is highly objectionable and brought to the notice of higher authorities of the University for taking appropriate action for incurring this wasteful expenditure.

Sr. No.	Name of Chemical	Quantity Purchased	Rate	Amount	Page No/Entry No
1.	Calcium Hydrogen Phosphate	2x500gram	265	530	151/1
2.	Potassium Hydroxide	5x-----	470	2232	182/1
3.	Mercuric Oxide Red	2x-----	3200	6080	185/1
4.	Acetone	1x5lt	1243	1243	185/1
5.	Labogent	1x5lt	1605	1605	189/1
		Total		11690	

(iii) During the Course of audit it was observed that chemicals were directly issued to the students without any indent, which is irregular. In future, the chemicals may be issued to the student on indent basis so the proper use of chemicals could be ascertained.

(f) Physical Verification of stores, observation thereof

While test checking the store/stock record, it has been observed that physical verification of store/stock has not been carried out as per the norms stipulated in para 28.32 of chapter 28 of the university accounts manual, which clearly states that physical verification of store/stock should be done at least once in a year whereas the last physical verification of store/stock was got done by the department in the month of 05/2012 (vide letter No: UHF/SSWM/E-33/2K12/-408-38 dtd.23/05/12). Hence, this rule is not being adhered strictly by the department which results in realizing lesser value from the sale of scrap of obsolete/unserviceable items of stores with the lapse of passage of time. Hence, in future, physical verification of

store/stock items may be ensured to be made as per stipulated norms of the University Accounts Manual and scrap lying in the store may be disposed off accordingly.

(g) Vehicles

(i) While checking the average of fuel consumption of vehicle No HP-14-0974 i.e. tractor and two No. power tillers “KRANTI” and VST “SHAKTI”, it was found that average of these vehicles/power tillers has not been got fixed/approved from the officer in-charge of university work shop/from the competent authority, whereas, as per provision average fuel consumption of each vehicle is required to be fixed and has to be maintained up to the next test checking of the vehicle, and deviation, if any, is required to be recorded in the log book along with its reasons otherwise recovery for less average has to be effected from the person at fault. In the absence of fixed/approved rate of per km/per hr fuel consumption of vehicles, average fuel consumption as shown/arrived out in the log book of the vehicles cannot be relied upon. This lapse may be justified and average fuel consumption of these vehicles may be got fixed from the concerned authority, and if, the average shown is found on the lesser side, the recovery for the same be made from the appropriate source.

(ii) While checking the log book of tractor No HP-14-0974, it was observed that this vehicle was only used for 8 days (62 hrs.) during 2013-14 and for 9 days (69 hrs.) during 2014-15 and incurring expenditure of Rs. 6643.50 and Rs. 26857 respectively on its maintenance, which do not justify the need of maintaining a vehicle at departmental level, as such a minimum requirements of the department can be met out by hiring tractor on hourly rate basis from other department could save thousands of rupees incurred as fixed expenses on the maintenance of vehicle by the department. Therefore, need of maintaining a vehicle for such a minimum use may be justified otherwise the vehicle may be transferred to the other department where it could be used for its optimum level.

(iii) While checking the maintenance register of vehicle No. HP-14-2117(JEEP) it was observed that Rs. 461409 were spent for the maintenance of this vehicle Up to 31/03/15. This vehicle was purchased for Rs. 282714/- from M/S Shimla Automobile on 25/03/95. Hence, the expenditure on its maintenance exceeds its purchase value by Rs. 178695 (461409-282714) up to 31/03/15 and the vehicle is more than 20 years on the road. As per rules, vehicle should have been discarded when its maintenance cost exceeds its purchase value or after 15 years from the date of its purchase as the vehicle in worst condition may endanger the life of official using it. Plying of such an old vehicle, in spite of declaring it non worthy to road needs to be justified and besides this log book of the vehicle may be put for the perusal of audit as the same was not put up during the course of audit.

(h) Service Record

While checking the service books of the employees of the department, it was observed that several spells of leaves sanctioned/availed by the employees have not been found entered in their leave account in the service book. Some instances are given below, which is a very serious lapse on the part of official responsible for maintaining such an important official record. This lapse may be justified besides ensuring corrective measures under intimation to audit.

Sr. No	Name of employee	Days of leave availed	Nature of leave availed	Period of leave	Remarks
1.	Birbal Sharma, Lab Attendent	4 days	Earned leave	06/06/11 to 09/06/11	Leave sanctioned vide o/o No:-UHF/SSWM/PF/11-1282-83 dt.17/08/11
	-----do-----	5 days	Commuted leave	10/06/11 to 14/06/11	-----do-----
2.	Mohan Lal, Beldar	10 days	Earned leave	25/07/11 to 03/08/11	o/o No:-UHF/SSWM/PF/11-1289-90 dt.17/08/11
	-----do-----	7 days	Commuted leave	02/06/11 to 08/06/11	o/o No:-UHF/SSWM/PF/11-1287-88 dt.17/08/11
	-----do-----	1 days	Earned leave	09/01/2012	Absent from duty w.e.f. 09/01/12 to 13/01/12
	-----do-----	4 days	Commuted leave	10/01/12 to 13/01/12	Leave sanctioned orders not found attached
3.	Ghanshyam Aggarwal Asstt. Prof.	8 days	Commuted leave	04/07/13 to 11/07/13	-----do-----
4.	GP Upadhyay	2 days	Earned leave	22/12/14 to 23/12/14	o/oNo:-UHF/COF/Estt/PF/2014/-4640-42 dt.20/12/14
	-----do-----	4 days	Earned leave	03/06/15 to 06/06/15	o/oNo:-UHF/COF/Estt/PF/2014/-4-986-87 dt.27/05/15
	-----do-----	2 days	Earned leave	23/06/15 to 24/06/15	o/oNo:-UHF/COF/Estt/PF/2014-2023 dt.26/06/15
5.	Neem Chand Sharma Sr. Asstt.	6 days	Earned leave	20/07/15 to 25/07/15	o/oNo:-UHF/COF/Estt/PF/2014-2814dt.27/07/15

During the course of audit it has also been observed that several leave sanctioned orders were not got ticked/verified from audit by the department of Soil Science & Water Management as usually are done by the other departments. Due to not following this procedure, sometime these leave sanctioned orders are left out to be entered in the leave account of the concerned employees and found filed unticked/unverified in the personal file of the employee at the time of final vetting of their leave accounts at the time of their retirement (cases as mentioned in

para A above). Hence, it is advised that leave accounts may be got ticked /verified from the audit for smooth and fast disposal of leave encashment cases at the time of retirement.

(i) Service Postage Stamps Accounts

While checking service postage stamps accounts of soil science and water management, it was noticed that balance of service postage stamps account as on 31/03/15 was found shown on lesser side by Rs. 307/- due to wrong calculation of stamps as per detail given below, which may be justified or the amount may be recovered under intimation to audit.

Date	Closing balance	Date	Opening Balance	Balance shown on lesser side by
11/11/14	2312	17/11/14	2305	7
29/01/15	1779	30/01/15	1479	300
			Total	307

Further, it was quite surprising to see that service postage stamps register was not being maintained by the department and account of daily consumption of service postage stamps was shown in the dispatch register. Besides this the entries of consumption/balance of service postage stamps were not being verified by the DDO/HOD, in the absence of which entries of consumption of service postage stamps can't be relied upon. Hence, it is advised that service postage stamps register may be maintained now as per provision laid down in the university accounts manual under proper authentication to avoid such type of irregularities.

(j) Miscellaneous

(i) While checking the various record/registers of the department, it was noticed that several registers were opened without entering in the inventory register of the department, which is not in conformity with the relevant provisions of the accounts manual, as non following of authenticated procedure may lead to the possibility of generating fake record/registers by some mischievous officials for protecting their own interests. Therefore, it is advised that each register may be opened under proper authentication by entering them in the inventory register and mentioning inventory number on the cover/first page duly verified by DDO/head of the department. Some of such instances are as under:-

Sr.No.	Name of register/Record	Date of opening
1.	Cash Book Vol. XV	-----
2.	-----do---- Vol.XIV	-----
3.	T A Check Register	03/2015
4.	Medical Claim Check Register	04/2008
5.	Bill-cum-Cheque Register	06/2011

(ii) While checking the Log book of photo copier machine, it has been observed that consumption of photostat papers is not found in conformity with the photocopies as per machine reading as shown in the log book, which is quite evident from the record checked for the period 12/03/14 to 21/03/15 during which 30419 photocopies were shown as per log book for which approx. 61 (61x500=30500) reams of Photostat paper were required, whereas during this period only 43 reams (43x500=21500 papers) of photostat papers were issued from store for this purpose is quite less than the paper used. The source from where 18 reams i.e. (61-43=18) procured needs to be justified besides ensuring proper maintenance of log book mentioning an appropriate details of material photocopied, whether the same is official or of personal record. Over and above, entries made in the log book during 23/04/08 to till date were not found verified by the DDO/HOD of the department, which may entails the chances of misutilisation of machinery and precious stores of the department. Therefore, it is advised that appropriate columns, as per prescribed format may be filled alongwith complete details of work done and same may be got verified from the DDO/HOD of the department and compliance be shown to the audit.

(k) Non maintenance of the record/register

During post audit it was observed that following record which were required to be maintained as per university account manual has not been maintained by the department. This is a serious lapse. The maintenance of these register may be ensured and compliance reported to audit.

- (i) Credit sales register KVV-18/7.
- (ii) Cash receipt register (CRR) KVV 18/8
- (iii) Miscellaneous Demand & collection register-KVV 5/3.
- (vi) Departmental Library Register.
- (v) Personal Ledger detailing non-consumable articles issued to the employees.
- (vi) Security (Refundable to the department) Register.
- (xii) Non production of record/information:-

Following record were not supplied by the department to audit despite of several verbal /written requests so the actual position could not be verified in detail. This serious lapse is brought to the notice of higher authorities of the university for further direction to put up the record /information to audit without further delay.

The information desired regarding objectives of the department,
Income details with targets fixed,
Month-wise expenditure/ payment statements,
Expenditure on staff salary with number persons posted elsewhere but salary drawn from the department etc.
Log book of vehicle No. HP-14-2117 (Mahindra Jeep).
Advances exceeding Rs. 25000/- (as enlisted in para 7(B) , above)

(AR-18 dated: 21/11/2015)

AUDIT FINDINGS AND COMMENTS ON ANNUAL ACCOUNTS OF THE UNIVERSITY FOR THE YEAR 2015-16

31. Comptroller's Office - Main Annual Account for 2015-16, Pension Corpus Fund, Revolving Fund, GPF, CPF and EWF etc.

During the scrutiny of Annual Accounts of Dr. Y. S. Parmar University of Horticulture & Forestry, Nauni, Solan for the year 2015-16 and further test checking of transactions/figures depicted therein with related record of the University, the following main audit observations have been noticed, which may please be attended to and necessary corrections 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 2015-16, in-depth exercise needs to be undertaken at University level also while finalizing the Annual Accounts to depict correct state of affairs in the Annual Accounts of the University. However, for the year 2015-16, the closing balances as depicted in the books of accounts of the University have been considered as correct, based upon which figures in the Annual Accounts as well as in various reconciliation statements have been traced while test checking the transactions here 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 is 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.

(1) Main Annual Account of the University for the year 2015-16

(a) Untraceable grant-in aid

As per **annexure 'I'-1** attached with annual account, the following grant-in-aid amounting in all to Rs. 1571504 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.	6.02.2016	343500
2.	23.02.2016	114500
3.	10.03.2016	116909
4.	31.03.2016	245820
5.	7.05.2015	218775
6.	7.04.2015	125000
7.	12.08.2015	207000
8.	18.08.2015	200000
	Total	1571504

(b) Incorrect depiction of head-wise detail of income, expenditure and corresponding balances of Misc. Receipts and Deposit Works in the Annual Accounts

(i) While checking the head-wise detail of income, expenditure and corresponding balances of Misc. Receipts and Deposit Works in the annual accounts of the university, a glaring mistake has been noticed under Sr. No.6 (vii-a & b), titled 'MISC SHORT TERM PROJECTS'- Security (a) misc. receipt and (b) deposit works, wherein the figures pertaining to Construction Division under one sub-head appears to have been intermingled with other sub-head. For example, in the annual accounts for the year 2015-16, the opening balance of Misc. Receipt has been shown as Rs. (-)127258833.70 and that of Deposit Works as Rs. 232424770.16, which apparently appears to be incorrect as is evident from the corresponding figures of the Construction Division of the University. It seems that expenditure on account of deposit works has been incorrectly indicated against the sub-head 'Misc Receipt'. It is noticed that as per statement of account of the Construction Division for the year 2015-16, an expenditure of Rs. 71011036 was stated to have been incurred on account of deposit work, but no expenditure has been shown against this sub-head in the head-wise detail of annual accounts of the University. Likewise, payment Rs. 8414330 was made on account of Income Tax/Sales Tax/Royalty/Security etc., whereas total expenditure of Rs.79425366, which included the expenditure of deposit works amounting to Rs. 71011036 as well as payment of Rs. 8414330 on account of Income Tax/Sales Tax/Royalty/Security etc., has been shown against the sub-head 'Misc Receipt'. As a matter of fact, expenditure on account of deposit work amounting to Rs. 71011036 should been indicated as against the sub head deposit work and payment on account of Income Tax/SalesTax /Royalty/Security etc. amounting to Rs. 8414330 alone should have been indicated against the sub-head 'Misc Receipt'. In this regard, though the necessary corrections in the annual accounts of 2015-16 have been made by the University at the instance of audit, yet it is quite apparent that these mistakes had also taken place in the annual accounts pertaining to the earlier years also because otherwise there appears to be no reason of showing opening balance of 'Misc receipt' as a negative balance, which has reached a whopping sum of Rs. (-) 127258833.70 as mentioned above. It, is therefore, requested that the related record of earlier years may also be re-examined in the Comptroller's Office after consulting the requisite statements supplied by the Construction Division and necessary corrections be made working out the net effect of mistakes. The compliance in this regard may be shown to audit.

(ii) In the sub head-wise detail under Sr. No.6 (vii- b), titled 'MISC SHORT TERM PROJECTS'- Security (b) deposit works, a sum of Rs. 61418783 has been shown as receipt during the year 2015-16, while the corresponding figure reported by the Construction Division was Rs. 60618783 as per Annexure – O, thus the income under this head has been inflated to the extent of Rs. 800000. This may be probably due to non showing of grant-in-aid amounting to Rs. 800000 separately by the

Construction Division in their accounts. The said grant-in-aid was stated to have been received by Construction Division from the SWO during the year 2015-16 and was required to be shown separately as such in the accounts of Construction Division so that the same could according reflected in the main annual accounts of the university also, but the same appears to have been clubbed in the main annual accounts as mentioned above. However, the factual position in this regard may be identified from the record and suitable corrections be made in the annual accounts of the university.

(c) Incorrect depiction of Rs. 130000 as Expenditure by Transfer to Comptroller in the Annual Accounts

It has been noticed that a sum of Rs. 130000 has been shown as ‘Expenditure by transfer to comptroller’ in the annual account of the University for the year 2015-16. While discussing this discrepancy with officers/officials of Comptroller’s Office and Construction Division, it was stated that the above amount pertains to refund of grant-in-aid by the Construction Division to Comptroller’s Office i.e. Rs. 80000 on 12.06.2015 and Rs. 50000 on 2.7.2015, which were shown as payments by the Construction Division and likewise this amount should have been shown separately by the Comptroller’s Office. Whereas, the same has not been shown separately as income by the Comptroller’s Office. The reasons for the same may be identified and suitable corrections be made in the annual accounts of the university.

(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 2015-16, 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 2015-16, 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	6023225
2.	Dean COF	1839512
3.	Dean COH	2333210
4.	Dean COH&F Neri	55440

(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

The followings amounts have been shown as wrongly debited by various banks upto 31.03.2016 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
1	SBI Nauni	50725	-	153190.00
2	UCO Nauni	01676	-	4065.45
3	SBI Solan	13041		301.00
4	SBI Nauni	50849	-	188.00
5	Indian Mashobra	53532	157	1530.00
6	SBI Jachh	58891	-	1407.00
7	PNB R/Peo (Sharbo)	88211	99	3800.00
8	SBI Dhaulakuan	69501	35	630.00
9	SBI Kotkhai	20881	144	335.00
10	UCO Rohru	10628	80	1966.00
11	SBI, Nauni	43425		100.00
12	SBI, Nauni	96130		29.00
13	SBI Nagrota	06251		576.00
14	SBI HMR (Bhota)	75680	43	1307.00
15	SBI Kandaghat	42923	110	1299.00
16	SBI Tabo	98132	98	278.63
17	PNB R/Peo KVK (Kinnur)	05268	-	5152.23
18	SBI Nauni	50941	-	25261.00
19	UCO Nauni	03960	161	838.75
20	UBI Solan	77220	101	701.50
21	SBI Nauni (IT)	59024	67	69889.00
22	SBI, Nauni (NRT)	33472	103	3782.00
23	SBI, Nauni	73126		225.00
24	SBI HMR (Neri)	48967	91	462.00
25	SBI Bajaura	78470	121	164.00
			Total	277477.56

(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.	Date of Credit given the bank/ Bank Ledger Page No.	Amount
1	Indian Mashobra	53532	157	9734
2	UCO Nauni	03960	161	64322
3	UBI Solan	77220	8.1.13	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 debited by the banks upto 31.03.2016. 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.	Date of issue of cheque/ (bank ledger page No.)	Amt	Remarks
1	SBI Nauni (IT)	59024	67	95344	Shown as transfer out

(iv) Amount deposited totaling in Rs. 1091030 in the banks but credit not given by the banks till date

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 31.03.2016. 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 given w.r.t. amount shown as uncollected grant-in-aid amounting to Rs. 10,00,000/- vide serial number 5 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/- has been shown as transfer in vide serial number 6 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.	Date of deposit in the bank/ (bank ledger page No.)	Amt (Rs)	Remarks
1	Indian Mashobra	53532	(157)	503	uncollected income
2	SBI Chamba	46227	31.3.16	1657	uncollected income
3	SBI Kandaghat	42923	110	1	Wrong credit
4	PNB R/Peo KVK (Kinnur)	05268	-	17	Shown as transfer in
5	UCO Nauni	03960	161	1000000	Deposited on 26.08.14 but shown as uncollected grant
6	SBI Nauni (IT)	59024	(67)	88852	Shown as transfer in
			Total	1091030	

(v) Amount depicted as investments in FDRs in the bank ledgers totaling in Rs. 253.98 lacs without showing corresponding figures in the FDR Register

On test checking the bank ledgers, it has been noticed that the following amount has been shown as invested/deposited in the FDRs, but the corresponding amount has not been entered in the FDR register. It is, therefore, requested that these investments may be entered in the FDR register and at the same time similar other investments, where entries have not been made in the

FDR registers, may be traced out at university level and compliance be shown to audit after entering all the transactions in the FDR register.

Sr. No.	Name of bank	Invested from Saving bank Account No.	Amount shown as invested in FDR
1	SBI, Nauni	50725	1267945
2	UCO Nauni	01676	1500000
3	SBI Nauni	50941	11900000
4	SBI, Nauni (NRT)	33472	6600000
5	SBI, Nauni	73126	4130000
		Total	25397945

(vi) Depicting a sum of Rs. 3211.33 in the closing balance of banks in respect of closed bank account no. 50599

It is noticed that a sum of Rs. 3211.33 has been depicted in the closing balance of banks in respect of closed bank account no. 50599 of Comptroller's office. The said bank account was closed on 16.03.2016 in the books of Comptroller and is stated to have been transferred to office of Director of Research with an amount of Rs. 19.33 only as per bank statement, thus there is a difference of Rs. 3192/- which is on account of wrong debit by bank in respect of bank charges etc. which need to be accounted for now. The above said account is now being operated by Director of Research for the purpose of World Bank Projects. It is, therefore, requested that above stated balance of Rs. 19.33 may now be recouped from Director of Research besides accounting the bank charges of Rs. 3192/- as stated above.

(vii) 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.

(2) Pension Corpus Fund - wrong credit of Rs. 10 lakhs given by the UCO Bank Nauni during the previous year 2014-15 rectified in the current Financial Year 2015-16

It has been noticed that during the previous year 2014-15, UCO Bank Nauni had given wrong credit to Pension Corpus Fund account number 03500 on 31.03.2015, debiting the Comptroller's main bank account number 01676. Though, the said mistake had been got rectified during the last year itself at the instance of audit, yet the opening balance of Pension Corpus Fund on 1.4.2015 was under shown during the current year i.e. in 2015-16 also. Now, the opening balance of Pension Corpus Fund as on 1.4.2015 has been got rectified and at the same time above

mentioned amount of Rs. 10 lakhs has been shown as transfer back to Comptroller's office because wrong credit given by the UCO bank Nauni stands rectified on 7.4.2015.

(3) Revolving Funds

(a) Non depiction of 'Head of Account' in the Annual Account in the amount stands transferred from Revolving Funds by various departments

During the year 2015-16, a sum of Rs. 325000/- has been shown as 'transferred for Revolving Fund of department of Tree Improvement and Genetic resources by the Comptroller's Office and said amount has been shown separately on payment side in the summary of Annual Accounts for the year 2015-16. But the amount transferred by various departments to Comptroller's Office from the revolving funds during the year 2015-16, which amounts to Rs. 7478035 has not been depicted separately on receipt side in the main summary of Annual Accounts though the same has been shown in the detailed Annexure of Revolving Fund Account, which included a transaction to Dean's office also. It is, therefore, requested the factual position in this regard alongwith the exact head of account where the above stated transferred amount i.e. Rs. 7478035 has been clubbed may be intimated to audit so that amount transferred by various departments to Comptroller's/Dean's office as mentioned above may be verified from the accounts/record maintained in the also.

(b) Non investment of surplus amount of Revolving Funds in the FDRs. Poor Financial Management, Keeping huge Funds in Saving Bank Accounts

While checking Revolving Funds Accounts, it was noticed that huge amounts are being retained in Saving Bank Accounts instead of investing the surplus amount in the banks in the shape of FDR's/ as is evident from some of the instances quoted in the following table:-

Sr. No.	Name of Department Research Station/ R/F Account No.	Month	Average minimum amount kept in Saving Bank account (Rs.)
1	RHRS Bajuara A/C 33662239189	8/15 to 3/16	600000
2	RHRS Bajuara A/C 4454000100012373	4/14 to 7/15 8/15 to 3/16	150000 200000
3	RHRS Mashobra, Indian Bank A/c no. 042501000008589 Nursery Production	1/16 2/16 3/16	750000 1100000 1200000
4	RHRS Mashobra, Indian Bank A/c no. 554960016 Floriculture	4/15 to 5/15 6/15 to 9/15 10/15 to 3/16	150000 200000 250000
5	THRS Kotkhai SBOP A/c no. 11293421319 Nursery Production	4/15 to 7/15 8/15 to 12/15 1/16 to 3/16	75000 50000 140000
6	KVK Kandaghat UCO Bank A/c No. 03910100009083 R/F of KVK	4/15 to 9/15 10/15 to 12/15 2/16 to 3/16	400000 300000 1000000

7	RHRS Kandaghat UCO Bank A/c No. 03910100007934 Nursery / Floriculture	4/15 to 7/15 8/15 to 11/15 1/16 to 3/16	300000 200000 500000
8	RHRS Kandaghat UCO Bank A/c No. 03910100008138 Vegetable Crops	4/15 to 6/15 7/15 to 3/16	100000 150000
9	RHRS Tabo SBOP A/c No. 11465101781 Strengthening of Nursery and Intercropping	4/15 to 3/17	100000
10	Director Of Research UCO Bank A/c No. 09690110009666 Model Farm Activities	4/15 to 5/15 7/15 to 10/15 11/15 to 01/16 2/16 3/16	100000 300000 150000 800000 1500000
11	Dean COH SBOP A/c No. 65137420835 ELP of Deptt of FLA/ Veg. Sc./ Fruit Sc.	04/15 to 03/16	400000
12	KVK Kinnaur A/c No. 2904000100120461 Nursery	4/15 to 1/16 2/15 to 3/16	67000 142000
13	RHRS Sharbo PNB A/c No. 2904000100121901 Nursery Production	4/15 to 8/15 9/15 to 12/15 1/16 to 3/16	250000 100000 500000
14	Deptt. Of Silviculture and Agro forestry. UCO bank A/c No 09690110008652 Preparation of FYM and Vermicompost	4/15 to 6/15 7/15 to 03/16	250000 290000
15	Deptt. Of Floriculture UCO Bank A/c No. 09690100004145 Seed and planting material production of flower crops	4/15 to 6/15 8/15 to 12/15 7/15 to 03/16	200000 350000 400000
16	Department of food science, SBOP A/c No. 55002750894 Sale of Canning Unit Products	5/15 to 3/16	100000
17	Department of Tree Improvement and Genetic Resources UCO Bank A/c No. 09690110037133 Production of Elite Material of Trees	6/15 to 11/15 12/15 to 01/16 2/16 to 03/16	300000 280000 390000
18	Department of Fruit Science, UCO Bank Account No. 09690100004115 ICAR Mega Seed Project	4/15 to 5/15 6/15 to 7/15 9/15 to 10/15 01/15 2/16 03/16	300000 800000 400000 1500000 4000000 1300000
19	Director of Extension Education A/c SBOP 55002750963 Officers and Farmers Hostel	4/15 to 5/15 6/15 to 7/15 9/15 to 11/15	200000 250000 100000
20	Deptt. Of Seed Science and Technology UCO bank A/c no. 09690100004069	4/15 to 5/15 7/15 to 8/15 9/15 to 11/15 12/15 to 01/16 02/16 to 03/16	400000 400000 150000 900000 1500000
21	KVK Rohru UCO bank Account no. 035801000012868	4/15 to 12/15 01/16 02/16 to 03/16	100000 150000 400000

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 saving bank

accounts 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 FDRs.

(c) Deduction on account of Bank Charges etc. amounting in total to Rs. 614.72 from the Revolving Fund Accounts of the University

A sum of Rs. 614.72 as per detail given hereunder has been deducted by banks on account of various charges from the bank accounts maintained by University for various revolving funds. These charges may be got reversed from banks.

Sr. No.	Name of the Department / Outstation	Date of deduction	Amount (Rs.)	Detail of deductions
1	KVK, Chamba A/C No. 11505740394	2/4/15 19/12/15	112.00 183.00	SC/DDP MCC
2	RHRS, Bajaura, SBOP A/C No. 33662239189	20/1/16 17/2/16	2.86 2.86	NEFT Charges NEFT Charges
3	THRS Kotkhai SBOP A/c No. 11293421319 Nursery Production	08.09.15	114.00	MCC Charges
4	RHRS Jachch SBOP A/c No. 55104358879 Production of Vegetable Nursery	16.3.16 18.3.16 21.3.16 22.3.16	50.00 50.00 50.00 50.00	Bank Charges Bank Charges Bank Charges Bank Charges
		Total	614.72	

(d) Poor maintenance of Revolving Fund Account by Department of Silviculture and Agroforestry

During checking of Revolving Fund Account of Department of Silviculture and Agroforestry established for the purpose of 'Preparation of FYM and Vermicompost' UCO Bank A/c No. 09690110008652, it was found that no reference of source of receipt and detail of receipt is being quoted/recorded in the said Revolving Funds Account, as a result of which it could not be verified whether income received relating to the said Fund only has been indicated therein. Further, the entries of receipt and expenditure for the period 8.7.15 to 31.3.16 were not verified by the authorized officer. This practice needs to be stopped forthwith besides concrete steps be taken to improve the maintenance of record.

(e) Poor maintenance of Revolving Fund Account of RHRS Bajaura

While checking the Revolving Fund Account no. SBOP 65232278005 of RHRS Bajaura, it has been found that the receipts were inflated by Rs. 1,14,884 and expenditure were inflated by Rs.3,37,000. The same is due to the fact that the amount received back from sweep account and transferred to sweep account has also been taken in the cashbook. From these facts, it seems that the cash book has not been written as per actual entries but has been written on the basis of bank passbook. The matter is brought to the notice of higher authorities so that necessary instructions may be issued for the proper maintenance of the revolving fund accounts.

(f) Deduction of TDS by the Bank on FDRs - KVK Chamba Bank Account No. 11505740394

While checking the FDR register, it is found that the present FDR no. 30669474489 amounting to Rs. 320728 was prepared on dated 5.2.2016. The same was previously invested for Rs. 299730 on dated 5.2.15 @ 8.5% interest with the maturity value of Rs.326031, but the bank has given credit of Rs.320728 only thereby deducting Rs.5303 as TDS. The TDS was not deductible on interest earned by the University (the other banks are not deducting) and is required to be got refunded from the bank. The University authorities should take up the matter with the bank to refund the TDS amount and not to deduct it in future.

(g) Non Operation of Revolving Fund Accounts by RHRS & TS Jachh

Revolving fund accounts No. 55104358813 opened on 9/8/2000 with the sanctioned amount of Rs. 21,150 in SBOP, Jachh for “Strengthening Production Potential of Bees” is lying in-operative since 6/2009. Therefore, the continuation of this fund either be justified or it may be closed now.

(h) Detail not given in FDR Registers of Revolving Fund

During audit it has been seen that in most of the cases where FDRs has been prepared from Revolving Fund, the necessary details to be entered in the FDR register is missing. For example in the FDR register related to Revolving Fund Account (UCO Bank) No. 09690100004069, of Department of Seed Science and Technology, particulars of FDRs such as date of investment, rate of interest, date of maturity etc. were not entered in the FDR register, in the absence of which accuracy of amount realised on maturity could not be verified. The necessary direction in this regard are required to be issued at the level of Comptroller’s Office please.

(4) GPF Account

(a) Less recovery of interest amount of Rs. 19289 from the bank on maturity of FDRs

The following FDRs were matured during the financial year 2015-16, 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, as a result of which, the university has to bear loss of Rs.19289 as per detail given below.

Sr. No.	FDR No.	Dt. of Invest.	Maturity date	Date of credit	Late credit (days)	Amount Invested	Maturity value	Intt (@4%)
1	641807	23.10.12	19.7.15	21.7.15	2	10000000	12862916	2819
2	641808	23.10.12	21.7.15	21.7.15	2	10000000	12862916	2819
3	128468	9.04.14	9.4.15	16.4.15	7	12500000	13696980	10507
4	128749	15.09.14	23.3.16	28.3.16	5	5000000	5745375	3144
					Total	37500000	45168187	19289

From the above, it is evident that the bank has paid lesser amount of Rs.19289 to the University. So the matter regarding recovery of above amount of Rs. 19289 alongwith up-to-date

interest may be taken up with the concerned bank and the same may be realized from the bank and compliance be shown to audit.

(b) Allowing of interest on flat rates instead of compounding rates on FDRs by the banks resulting thereby loss of Rs. 97,291 to the University Exchequer

During the test checking of interest allowed by the banks on different FDRs, it has been observed that banks have allowed/credited interest on the following FDRs on flat basis, whereas the interest was required to be allowed /credited on compounded basis. Thus, the University has to bear interest loss of Rs. 97,291/- on GPF as detailed below, which has been calculated taking into consideration the quarter of 90 days as is normally done in such type of FDRs. The same may be examined at University level also and thereafter the matter regarding allowing of interest on flat rate basis instead of compounded rate basis may be taken up with the concerned banks and lesser amount of interest may be realized from the concerned banks accordingly.

Sr. No.	FDR No.	Rate (%)	Date of invest.	Date of maturity	No. of days	Amt. Invested	Interest allowed	Interest due	Less. amt.of intt.
1	2	7	5	6	4	3	8	9	10
1	128413	9.25	3.03.14	8.09.15	554	9000000	1336289	1346753	10464
2	128414	9.25	3.03.14	8.09.15	554	8000000	1187813	1197114	9301
3	128692	9.15	21.7.14	27.1.16	555	9999999	1473523	1482137	8614
4	128693	9.15	21.7.14	27.1.16	555	9999999	1473523	1482137	8614
5	128694	9.15	21.7.14	27.1.16	555	9999999	1473523	1482137	8614
6	128695	9.15	21.7.14	27.1.16	555	9999999	1473523	1482137	8614
7	128696	9.15	21.7.14	27.1.16	555	9999999	1473523	1482137	8614
8	128698	9.15	21.7.14	27.1.16	555	9999999	1473523	1482137	8614
9	128699	9.15	21.7.14	27.1.16	555	9999999	1473523	1482137	8614
10	128637	9.15	21.7.14	27.1.16	555	9999999	1473523	1482137	8614
11	128707	9.15	11.8.14	17.2.16	555	9999999	1473523	1482137	8614
						Total	15785809	15883100	97291

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

While checking the investments made during the year 2015-16 by the University out of the General Provident Fund Account balances, it has been noticed that after May, 2015 investments have been made in the FDRs either @ 8.37%, or @ 7.77%, which is much below than the interest allowed on GPF Accounts to the University Employees. 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 offer by various banks and being a policy matter such decisions of making investments in FDRs should be made at highest level of the University. It is further added

that all the investments made in the FDRs may be reconciled with the FDR documents/certificates issued by the concerned banks.

(d) 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 please 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 31.03.2016, 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 has been 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. 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. 85,000

GPF subscription as detailed below were lying uncollected at the end of the financial year 2015-16, 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 bank upto 31/03/2016 (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 31/03/16	25000	Inadvertently credited into EWF account- may be rectified now
3	SBI, Nauni	Ch. No. 848468 dated 11/02/2016 on account of GPF subscription of Dr. H.S. Baweja entered in cash book but not credited in bank upto 31/03/16	35000	Inadvertently credited into EWF account- may be rectified now
		Total	85000	

(iii) Irregular net debit of Rs. 663 by the bank for miscellaneous services

While checking the GPF saving bank account statement in respect of SBOP bank account No. 65035627937 and UCO bank account No. 09690100001319, it has been noticed that the bank has deducted a sum of Rs.763 during the financial year 2015-16 for providing miscellaneous services etc. as per detail given below, which does not seems to be in order because such charges

are normally not debited by the banks from the University. Therefore, the irregular deduction of Rs. 763 may be got refunded from the bank and audit may be apprised accordingly.

Sr. No.	Bank	Particulars	Date	Amount	Net Amt.
1	SBOP	MCC chq. issue	8.4.15	200	
2	SBOP	MCC chq. issue	6.5.15	400	
3	SBOP	RTGS charges	1.8.15	37	
4	SBOP	RTGS charges	23.10.15	62	
5			Total	699	
6	SBOP	Excess credit given by bank on 6.11.15	Less	(-) 100	599
7	UCO	ISO charges	Previous difference	6	
8	UCO	ISO charges	29.7.15	29	
9	UCO	ISO charges	28.7.15	29	64
			Grand Total		663

(5) CPF

(a) It is noticed that the interest accrued on Rs. 50 lacs lent to HBA has not been included in the Assets and Liability statement of CPF Account. Thus, non inclusion of interest accrued on Rs. 50,00,000 in the Assets and Liability statement of CPF Account is not depicting its true and fair picture. This issue was also raised in the audit report of previous year but no action seems to have been initiated in this regard by the concerned authority which is a matter of serious concern. The assets and liability statement may be corrected now under intimation to audit.

(b) It is also noticed that interest earned on saving bank account no. 50623 amounting to Rs. 35720 has been wrongly shown as assets in the “Assets and Liability” statement of CPF as on 31.03.2016. The same stands rectified in consultation with officers/officials of Comptroller’s Office while checking the CPF Accounts of the University, which may also be corrected while compiling the Annual Accounts of the University for the year 2015-16.

(6) 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 please be attended to and compliance shown to audit.

(a) Amount shown credited by the bank which were not deposited out of EWF subscription

The following amount have been shown as credited by the bank in EWF bank Account No. 50645, which were in fact not deposited by the University out of EWF subscription and in fact these amount pertains to GPF subscription of officers of the University who were deployed on

secondment basis out of University. Therefore, necessary corrective entries be passed in the books of account in this regard and compliance shown to audit.

Sr. No.	Name of Bank	Particulars	Amount
1	SBI, Nauni	Ch. No. 036536 dated 27/8/15 deposited in bank 13.09.15 which pertains to GPF subscription of Dr. Raj Kumar Thakur inadvertently credited into EWF account- may be rectified now .	25000
2	SBI, Nauni	Ch. No. 848468 dated 11/02/2016 deposited in bank on 11.02.16 which pertains to GPF subscription of Dr. H.S. Baweja inadvertently credited into EWF account- may be rectified now .	35000
		Total	60000

(b) 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 the bank has deducted a sum of Rs. 2404 for providing miscellaneous services etc. as per detail given below, which does not seems to be in order because such charges are normally not debited by the banks from the University. Therefore, the irregular deduction of Rs. 2404 may be got refunded from the bank and audit may be apprised accordingly.

Sr. No.	Particulars	Date	Amount
1	Amount wrongly debited	Previous diff. date 6.6.14	1890
2	Deduction on account of dishonoured cheque	24.7.15	257
3	Deduction on account of dishonoured cheque	01.8.15	257
		Total	2404

(c) 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 31.03.2016. 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.

Sr. No.	Cheque/BD No.	Date	Amount
1	266066	2.5.15	200
2	825713	1.9.15	200
3	700917	15.9.15	200
4	827029	1.1.16	50
		Total	650

(d) Cheque of Rs. 3000 issued but not presented in the bank

A cheque bearing no. 667967 dated 5.03.16, amounting to Rs. 3000 has been issued out of EWF bank account as per entry made in the EWF cash book page no. 8 on dated 5.03.16 in favour of Sh. Des Raj Beldar RHRTS Bajaura, but the same has not been presented in the bank

till 31.03.2016 or even thereafter upto 18.05.16 as per latest bank statement made available to audit. Therefore, the matter may be inquired into and compliance shown to audit.

(7) CPS Account - Less Realisation of interest amounting to Rs.45295

While checking FDR register of the CPS Account no. 09690100004281, it has been found that bank has given less interest on FDRs as per detail given below:-

Sr.No.	FDR Amount	Period in days/ for intt. calculation	Rate of interest	Amount of maturity required	Amount received on Maturity	Less Received
1	15,88,000	431Days/ 4Quarter 66Days	9.15	17,67,126	17,43,767	23,359
2	15,30,000	421Days/ 4Quarter 56Days	9.15	16,98,384	16,76,448	21,936
					Total	45,295

The matter may be taken up with the respective banks to realize the differential amount of interest and the same be accounted for in the university exchequer under intimation to audit.

(8) Foundation Fund

It is noticed that the 'Foundation Fund' Account has not been depicted in the Annual Accounts of the University for the year 2015-16, though the University had opened a bank account in the name and style of 'Foundation Fund', in which a sum of Rs. 2191634 had been shown as deposited in UCO Bank Nauni Account No. 09690110029299 on 13.09.2014. The said amount is stated to have been deposited out of unclaimed GPF/CPF balances, excess recovery of GPF/CPF advances from the employees of the University, which had not been claimed by those university employees. A further scrutiny as per latest pass book made available to audit reveals that a sum of Rs. 202981 were lying in the saving bank account in this Foundation Fund Account and further a sum of Rs. 2300000 were also to EWF Account 6.4.2016. It is, therefore, suggested that if the above is not to be operated and not to be shown in the Annual Accounts of the University than the entire amount thereof should be transferred to EWF Account of the University.

(9) Non incorporating of HBA, GPF, CPF, EWF, Pension & Gratuity Corpus, SWO, Dean's Account, etc. in the main summary of Annual Account of the University

A scrutiny of main summary of Annual Accounts of the University for the year 2015-16 reveals that HBA, GPF, CPF, EWF, Pension & Gratuity Corpus, SWO, Dean's Accounts etc. have not been incorporated therein. However, on scrutiny of HBA Account alone, it has been noticed that A sum of Rs.1,82,16,270 was outstanding as refundable amount of HBA from the employees of the University as on 31.03.2016 besides Rs.2,20,791.69 were lying at credit in saving A/C 550027500861 and Rs. 26,30,000 in the FDRs. Overall 2,10,67,061.69 were lying in HBA

Fund A/C as on 31.3.16 which is a part of University Fund except that of Rs.50 Lakh payable to CPF A/C. Therefore, had these excess assets 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. 14,460 has been earned as interest in the savings account no. 55002750861 and Rs. 68,239 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. 14,89,177. 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. Similar is the position w.r.t. other Accounts mentioned above. Thus, the reasons for non inclusion of these Accounts in the main summary of Annual Accounts of the University may be intimated to audit.

(10) Non authentication of amount invested in FDRs by the banks

It has been noticed that the University has invested amounts in FDRs from various accounts in different banks and huge amounts are lying in the FDRs accounts in various banks as on 31.03.2016, but the same have not been got authenticated from the concerned banks. It is, therefore, suggested that all the up-to-date investments made in the FDRs in various accounts of the university may be got be authenticated from the concerned banks and compliance shown to audit.

(11) The Audit has sought information from the Comptroller's Office of the University vide this office letter No. RAS/SLN/UHF/2017-18/-166-169 dated 2.8.2017 w.r.t. detail of outstanding advances which were passed by Local Audit and were still pending for adjustments with various departments of the University, but no information thereof has been supplied. Therefore, the requisite figures has been depicted in the Annual Audit Report of the University from the record available in Audit Branch. It is, therefore, requested that the requisite record may also created and complied in Comptroller's Office by seeking information from various departments of the University which should also be reconciled from advance/adjustments bills passed by audit from time to time so that the duly reconciled figures of outstanding advances be depicted in the Annual Accounts of the University.

(12) The Audit had also sought information from the Comptroller's Office of the University vide this office letter No. RAS/SLN/UHF/2017-18/-166-169 dated 2.8.2017 w.r.t. payment of

penal interest by the University during the year 2015-16 to retirees and other persons on account of delayed payment of retirement benefits etc. However, no such information has been supplied to audit till the finalization of this audit report. It is, therefore, that requisite information be compiled in Comptroller's Office and made available to audit so that necessary scrutiny of such belated payments be scrutinized in audit accordingly.

32. Estate Office

During the scrutiny of Annual Accounts of Construction Division of for the year 2015-16 and further test checking of transactions/figures depicted therein with related record of the division, the following main audit observations have been noticed, which may please be attended to and necessary corrections 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 Construction Division for the year 2015-16, the in-depth exercise needs to be undertaken at division level also while finalizing the Annual Accounts to depict correct state of affairs in the Annual Accounts of the university. However, for the year 2015-16, the closing balances as depicted in the books of accounts of Construction Division have been considered as correct, based upon which figures in the Annual Accounts as well as in various reconciliation statements have been traced while test checking the transactions here in audit. It is also suggested that the related record/ transactions from which Annual Accounts are compiled, may be got checked from audit on monthly basis, in future.

(1) Interest earned on FDRs amounting to Rs. 29,26,790 not credited into saving bank account/FDRs account resulting thereby lesser depiction of FDRs amount in the closing balance of Annual Accounts

While checking the Annual Account of Construction Division, it is found that the interest earned on some of the FDRs, which were matured during the period 1/04/2015 to 31/03/2016 and shown as reinvested for another period of one to two years as per FDR register, has neither been credited in the saving bank account nor the same were shown as reinvested in these FDRs as per statement attached with annual account, as a result of which the closing balance of these FDRs has been less shown by Rs. 29,26,790/- in the annual account as per detail given below:-

Detail of FDRs matured during the year 2015-16 and interest earned thereon

Sr. no.	FDR No.	ROI (%)	Dt. of Invest.	Maturity date	Period (days)	Amount Invested	Maturity value	Interest earned
1	817425	9.15	12.8.14	31.10.15	444	49,23,000	54,95,874	5,72,874
2	817143	9.25	27.2.14	17.5.15	444	1,00,00,000	1,11,76,958	11,76,958
3	817144	9.25	27.2.14	17.5.15	444	1,00,00,000	1,11,76,958	11,76,958
					Total	2,49,23,000	2,78,49,790	29,26,790

Therefore, the actual amount invested in FDRs account may be examined carefully and reconciled with the FDR documents/certificates issued by the concerned banks and closing balances of these FDRs may be rectified accordingly under intimation to audit.

(2) Less recovery of interest amount of Rs. 7976 from the bank on maturity of FDRs

The following FDRs were matured during the financial year 2015-16, but it is noticed that the full amount interest earned on these FDRs has not been transferred to the saving bank account nor the interest earned has been transferred timely by the bank, as a result of which, the university has to bear loss of Rs.7976/- as per detail given below:-

FDRs wherein interest earned was neither credited fully nor timely by the banks

Sr. no.	FDR No.	ROI (%)	Date of Invest.	Maturity date	Period (days)	Amount invested	Maturity value	Interest earned
1	2	5	3	7	6	4	8	9
1	817247	9.15	12.8.14	3.8.15	444	1,00,00,000	1,11,63,668	11,63,668
2	817248	9.15	27.2.14	3.8.15	444	1,00,00,000	1,11,63,668	11,63,668
3	817249	9.15	27.2.14	3.8.15	444	16,00,000	17,86,187	1,86,187
4	817370	9.15	27.6.14	3.8.15	13m 7days	3,690	4,069	379
					Total	2,16,03,690	2,41,17,592	25,13,902

Out of the maturity value of FDRs amounting to Rs. 24117592/- as shown in column No. 8 above, an amount of Rs. 2 Crore has been reinvested in three FDRs of Rs. 80,37,837/-, 80,37,837/- and 39,24,326/- respectively on dated 3/8/2015 for 181 days for each FDR and out of remaining amount of Rs. 41,17,592/-, an amount of Rs. 41,13,511/- was credited in the saving bank account No. 50736 on 7/8/2015 and the balance amount of Rs. 4081/- is still recoverable from bank, which may be recovered alongwith upto date interest, this amount relates to the interest earned on FDR No. 817249 because the bank has credited the interest of Rs. 1,82,106/- only out of earned interest of Rs. 1,86,187/- on this FDR as is revealed from Sr. No. 3 of column no. 9 shown in the above table.

Further, as mentioned above, interest amount of Rs. 41,13,511/- was credited into the saving bank account on 7/8/2015 instead of 3/8/2015. Therefore, 4 days interest on 41,13,511/- amounting to Rs. 2705/- @ 4% may also be realized from the concerned bank. In addition to above, it is also noticed that in respect of another FDR No. 817254, the maturity value of Rs. 72,56,384/- transferred to saving bank account on 7/8/2015 instead of 6/8/2015 i.e. after one day of the maturity date and similarly the interest earned i.e. Rs. 11,40,395/- on FDR No. 817278 was transferred to saving bank account on 7/8/2015 instead of 4/8/2015 i.e. after 3 days of the maturity date. In this

way, the university has to bear a financial loss of interest of Rs. 2705/- from 3 FDR No. 817247, 248 and 249 & Rs.795/- from FDR No. 817254 and Rs. 395/- from FDR No. 817278.

From the above it is evident that the bank has paid lesser amount of Rs.7976/- (4081+2,705+795+395) to the university. Therefore, the matter regarding recovery of above amount of Rs. 7976/- alongwith uptodate interest may be taken up with the concerned bank and the same may be realized from the bank and compliance be shown to audit.

(3) Allowing of interest on flat rates instead of compounding rates on FDRs by the banks resulting thereby loss of Rs. 46930 to the University Exchequer

During the test checking of interest allowed by the banks on different FDRs, it has been observed that banks have allowed/credited interest on the following FDRs on flat basis, whereas the interest was required to be allowed/credited on compounded basis. Thus, the university has to bear interest loss of Rs. 46,930/- as detailed below, which has been calculated taking into consideration the quarter of 90 days as is normally done in such type of FDRs. The same may be examined at university level also and thereafter the matter regarding allowing of interest on flat rate basis instead of compounded rate basis may be taken up with the concerned banks and lesser amount of interest may be realized from the concerned banks accordingly.

Sr. No	FDR No.	Rate (%)	Date of invest.	Date of maturity	No.of days	Amt. Invested	Interest allowed	Interest due	Lesser amt.of interest
1	2	7	5	6	4	3	8	9	10
1	190303	8.50	18.4.15	16.10.15	181	5000000	210753	215972	5219
2	190302	8.50	18.4.15	14.11.15	210	6000000	293425	301427	8002
3	190479	8.00	3.08.15	31.01.16	181	8037837	318871	326562	7691
4	190480	8.00	3.08.15	31.01.16	181	8037837	318871	326562	7691
5	190481	8.00	3.08.15	31.01.16	181	3924326	155683	159438	3755
6	190484	8.00	4.08.15	2.01.16	151	9800000	324340	329645	5305
7	190607	7.25	13.10.15	12.01.16	91	7500000	135565	137454	1889
8	190608	7.50	13.10.15	12.03.16	151	7500000	232705	236394	3689
9	190609	7.50	13.10.15	12.03.16	151	7500000	232705	236394	3689
						Total	2222918	2269848	46930

(4) Regarding wrong credit of Rs. 6000 to another account maintained in SBOP Nauni

It has been noticed that a sum of Rs. 6000/- were deposited by the construction division in SBOP Nauni long back i.e. on 4.11.2015 on account of tender money received from two contractors namely Sh. Janarthan and Sh. Amit Kumar @ Rs. 3000/- from each contractor as per entry made in the cash book at page no. 4517 of vol. 65, but this amount of Rs. 6000 was not

credited in the SBOP account no.50736 of the construction division but was wrongly credited by the bank on 21/11/2015 in another account No. 0055002750725 of the comptroller's office. Subsequently, the mistake is stated to have been rectified on 22.3.2017. Thus, wrong transaction was neither inquired by the construction division nor by the comptroller's office, which is a gross negligence on the part of both the offices and proves that the monthly accounts are not being compiled carefully by them. The reasons for the same may please be explained to audit and, in future, monthly accounts should be reconciled properly taking into consideration all the relevant aspects/transactions.

(5) Irregular debit of Rs. 522 by the bank for miscellaneous services from saving account

While checking the saving bank account statement in respect of account No. 55002750736, it has been noticed that the bank has deducted a sum of Rs.522/- during the financial year 2015-16 for providing miscellaneous services etc. as per detail given below, which does not seem to be in order because such charges are normally not debited by the banks from the university. Therefore, the irregular deduction of Rs. 522/- may be got refunded from the bank and audit may be apprised accordingly.

Sr. No.	Particulars	Date	Amount
1	RTGS charges	22/07/14	62
2	MCC chq. issue	31/07/15	200
3	MCC chq. issue	04/11/15	200
4	Wrongly debited by bank	25/03/16	10
5	Deduction in S/B a/c	31/03/16	50
		Total	522

(6) Cheques Issued but not debited by the banks

The following cheques have been shown as issued by the Construction Division but the same have not been debited by the banks as on 31.03.2016 or incorrect payments have been debited by the bank. As result of which, these payments have been shown as unreconciled in the bank reconciliation statement as on 31.03.2016. 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	50736	2.6.07	487487	980	This cheque was issued long back, hence may be taken back in the cash book
SBI Nauni	50736	4.12.15	878763	8	Less debited by the bank by Rs. 8- cheque amount 355590, amount debited 355882
SBI Nauni	50736	31.3.16	952354	18	Excess debited by the bank by Rs. 8- cheque amount 184785, amount debited 184803

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

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 investments in FDRs as on 31/03/2016 is Rs. 12,74,23,000 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 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 investments 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 the highest level keeping in view the competitive rates of interest allowed by various banks.

(8) Misclassification for grant-in-aid received from SWO amounting to Rs. 800000 in the Comptroller's Account

It has been noticed that during the year 2015-16, grant-in-aid amounting to Rs. 800000 has been received from SWO in addition to grant-in-aid received from the comptroller's office. The said grant-in-aid has been wrongly misclassified in heading grant-in-received from Comptroller's office. It is, therefore, requested that necessary correction in this regard be made in the accounts so that this amount of grant-in-aid could be properly classified in the main annual accounts prepared by the comptroller's office.

33. COLLEGE OF HORTICULTURE & FORESTRY, NERI

During the scrutiny of Annual Accounts of College of Horticulture & Forestry Neri for the year 2015-16 in respect of Bank Account No. 14331 at IDBI Hamirpur and further test checking of transactions/figures depicted therein with related record made available to audit, the following main audit observations have been noticed, which may please be attended to and necessary corrections be made in the Annual Accounts. It is further added that proper books of accounts including cash book & ledgers etc. have not been maintained by the college. Further, in view of numerous mistakes noticed by audit while test checking the Annual Accounts of College of Horticulture & Forestry, Neri for the year 2015-16 in respect of above mentioned bank account, in-depth exercise needs to be undertaken at your level as well as at Comptroller's Office level also while finalizing the Annual Accounts to depict correct state of affairs in the Annual Accounts of the University. It is also suggested that the related record/ transactions from which Annual Accounts are compiled, may be got checked from audit on monthly basis, in future.

(1) Unauthenticated figures of opening balances

While checking the Annual Accounts of College of Horticulture & Forestry, Neri for the year 2015-16 in respect of Bank Account No. 14331 at IDBI Hamirpur, it is found that the earlier year's annual accounts i.e. annual accounts for the year 2013-14 and for the year 2014-15, were not incorporated in the main annual accounts of the University for the said years and thus the opening balance shown in the annual accounts for the year 2015-16 in respect above mentioned bank account i.e. Rs.19,78,467 in saving bank account and Rs.34,00,000 in FDR account does not depict the authenticated figures. This is evident from the fact that the opening balance of FDRs was Rs.35,81,118 as per FDR register but the same has been shown as Rs. 34,00,000 in the annual accounts because interest amounting to Rs. 1,81,118 earned on FDRs matured in the earlier years was not accounted for in books of accounts despite having been so indicated in the FDR register. Further mistakes in the accounts of earlier years cannot be ruled out because the said accounts have not been scrutinized by any authority. It is therefore, requested that detail scrutiny of earlier year's annual accounts should be carried out at your level from the related record and then these should be got verified from the Comptroller's office of the University, so that it can be ensured that figures of opening balance shown in the annual account of College of Horticulture & Forestry, Neri reveal the correct pictures.

(2) Non-matching of figures of receipts and payments shown in the Annual Accounts for preparation of drafts – huge difference of Rs. 120.28 lacs noticed in the Annual Accounts thereof.

A scrutiny of annual accounts for the year 2015-16 in respect of Bank Account No. 14331 at IDBI Hamirpur reveals that on receipt side a sum of Rs. 2,16,98,751 has been shown for preparation of drafts/others, but the complete detail of amount received for preparation of drafts and in respect of 'others' has not been shown in the Annual Accounts. It is pertinent to mention here that on payment side a sum of Rs. 96,70,726 has been shown as spent for preparation of drafts, thus, there is huge difference of Rs. 1,20,28,025 (i.e. 2,16,98,751-96,70,726) between the amount received for preparation of drafts and the actual payment made thereagainst. It is therefore, requested that the complete detail of amount mentioned against 'others' may be given because normally, bank drafts are prepared of the same amount, which are deposited in the banks for preparation of bank drafts and thus there could be no difference between the amount shown on the receipt side and payment side in respect of such drafts being prepared by the banks. This discrepancy was duly pointed out by audit on 8.06.2017 while initially checking the annual accounts of College of Horticulture & Forestry, Neri but nothing has been done in this regard and still these figures are being depicted with huge difference as stated above. Therefore, the reasons for the same may please be investigated and factual position shown to audit.

(3) Depicting of unreconciled figures of Rs. 1,73,82,799 being transferred to Comptroller's Office.

A scrutiny of Annual Accounts of College of Horticulture & Forestry, Neri, in respect of Bank Account No. 14331 at IDBI Hamirpur reveals that a sum of Rs. 1,73,82,799 has been shown as transferred to Comptroller's Office by College of Horticulture & Forestry, Neri during the year 2015-16, however, the said amount has not been reconciled with Comptroller's office nor the same has been got authenticated from said office. It is, therefore, requested that needful may be done now and complete up-to-date detail of amount transferred from College of Horticulture & Forestry, Neri to Comptroller's office and refund thereof to the college by Comptroller's office may be prepared and shown to audit.

(4) Depicting of unauthenticated figures in the Statement of Accounts attached with Annual Accounts

A scrutiny of statements of accounts attached with annual accounts in respect of above mentioned bank account number reveals that a sum Rs. 1062 and Rs. 23071 has been shown as less credited in the months of November, 2015 and March, 2016 respectively and likewise a sum of Rs. 429 has been shown as excess credited in the month of February, 2016. Further, on the footnote added at the end of the statement, a sum of Rs. 27,950 (i.e. 23704+4246 on account of interest) has been stated as recovered and deposited in the Bank Account No. 14331 on 27.06.2017. However, no supporting details of these amounts have been given in the bank ledgers/statements and other books of accounts. Needful may be done now and compliance shown to audit.

(5) Loss of interest of Rs.2,10,045 approximately to the University due to non investment of surplus amount in FDRs

While checking the annual account of the College of Horticulture and Forestry, Neri, in respect of Bank Account No. 14331 at IDBI Hamirpur, it has been found that huge amount received from Comptroller's office on account of refund of earlier transfers made to the said office and also on account of fees realized from students, are being kept idle in the saving Bank account, whereas the same could have been easily invested in the FDRs. A few such instances for the year 2015-16 are given below:-

(a) As per bank statement of IDBI Bank Account No. 14331, the balance as on 24.06.2015 was Rs. 4,89,839 and then on 25.06.2015, a sum of Rs. 90,00,000 was received from Comptroller's office on account of refund of earlier transfers made to the said office and thus the balance on 25.06.2015 was Rs. 94,89,839. Thereafter, the college has received majority of fees mainly online in the said account from students between 21.07.2015 to 5.08.2015 and thus on 5.08.2015, the balance in said account had touched a whopping figure of Rs. 2,05,70,281. However, the above amount of Rs. 94,89,839 (i.e. the balance as on 25.06.2015) alongwith

subsequent realization of fees Rs. 1,10,80,442 (i.e. 20570281-9489839) has been kept idle in saving bank account, whereas out of Rs. 94,89,839, a sum of Rs. 90,00,000 could have been easily invested in the FDR forthwith i.e. on 25.06.2015 and out of Rs. 1,10,80,442, a sum of Rs. 1,00,00,000 could have been invested on 5.08.2015 in one go or the same could also have been invested in FDRs in installments as and when majority of fees was realized from the student. But contrary to this, the college has made four FDRs amounting in total to Rs. 1,98,00,000 on 1.10.2015. Thus, it is crystal clear that Rs. 90,00,000 was kept idle in saving bank account for 97 days i.e. from 25.06.2015 to 30.09.2015 and Rs. 1,00,00,000 was kept idle in saving bank account for 56 days i.e. from 5.08.2015 to 30.09.2015, which could have fetched extra interest of Rs. 83712 and Rs. 53698 respectively taking into consideration the rate of interest on saving bank account as 4% PA and on FDRs as 7.50% PA.

(b) Further as per bank statement the balance in saving bank account no. 14331 was Rs. 2,83,896 as on 6.01.2016/10.01.2016. Thereafter, the college has received majority of fees mainly online in the said account from students between 11.01.2016 and 12.01.2016 and thus at the end of 12.01.2016, the balance in said account had touched a whooping figure of Rs. 1,03,43,861 and out of said amount a sum of Rs. 1,00,00,000 could have been easily invested in the FDR forthwith i.e. on 13.01.2016. But contrary to this, the college has made two FDRs amounting in total to Rs. 75,00,000 on 31.03.2016, though the college had transferred a sum of Rs. 25,00,000 to Comptroller's office on 22.03.2016. Thus, it is crystal clear that Rs. 75,00,000 was kept idle in saving bank account for 78 days i.e. from 13.01.2016 to 30.03.2016 and Rs. 25,00,000 was kept idle in saving bank account for 69 days i.e. from 13.01.2016 to 21.03.2016, which could have fetched extra interest of Rs. 56095 and Rs. 16540 respectively taking into consideration the rate of interest on saving bank account as 4% PA and on FDRs as 7.50% PA.

Thus, in nutshell the University has suffered a loss of interest of Rs.2,10,045(83712 + 53698 + 56095 +16540) due to non- investment of surplus funds in FDRs timely in the year 2015-16, which is a serious lapse on the part of officer/officials of the college. Such type of lapses in respect of earlier years. i.e. 2013-14 & 2014-15 in respect of this account as well as other accounts being operated by the college cannot be denied. Therefore, the matter may be got investigated from the Comptroller and/or other higher authorities of the University and final outcome thereof may be shown to audit.

(6) Wrong debit of Rs. 852

It is noticed that the IDBI bank has wrongly debited an amount of Rs. 852 on 29.7.15 in the bank account no. 14331, which may either be justified or got refunded from the bank under intimation to audit.

(7) Depicting of expenditure of Rs. 7,82,295 for purchase of vehicle in the Annual Accounts

A scrutiny of annual account of College of Horticulture & Forestry, Neri, in respect of Bank Account No. 14331 at IDBI Hamirpur reveals that expenditure amounting to Rs.7,82,295 has been shown as incurred for purchase of Vehicle. However, the exact head of account from where such expenditure has been incurred by the college has not been mentioned in the annual accounts of the college, which is required to be indicated particularly in view of the fact that such type expenditure cannot be incurred from the student funds. It is, therefore, requested that needful in this regard may be done now and exact head of account from where said vehicle has been purchased may be indicated so that it could be ensured whether said vehicle has been purchased by the college from proper head of account.

(8) Non Authentication of amount invested in FDRs by the banks

It has been noticed that as per annual accounts of College of Horticulture and Forestry, Neri for the year 2015-16, a sum of Rs. 2,25,17,235 has been shown as invested in FDRs as on 31.03.2016, but the same have not been got authenticated from the concerned bank, which may be got done now.

(9) Non maintenance of proper books of accounts by the college

While checking the annual account of the College of Horticulture and Forestry, Neri, in respect of Bank Account No. 14331 at IDBI Hamirpur, it has been noticed that proper books of accounts have not been maintained by the college. Even the FDR register and bank ledger maintained by the college does not depict the complete picture of state of affairs of the college. In the bank ledger, detail of the receipts and payments, cheque number, bank draft number and other relevant detail of the transactions are not being given, in the absence of which the majority of receipts etc. could not be identified. It appears that bank ledger has not been prepared from the basic record of the college but it has been prepared by just pasting a copy of bank statement, which is highly objectionable, because if any serious mistake in omission, commission of transactions is made by the bank, then the same would remain unnoticed and such mistakes cannot be reconciled from the basic record of the college. It is therefore, suggested that all the requisite books of accounts be maintained at the college and transactions be recorded therein properly and at the same time bank ledger should also be prepared from the basic record of the college so that transactions entered therein can be reconciled from bank statements from time to time.

(10) Non production of books of accounts/cash book with Annual Accounts

It has been noticed that requisite record i.e. cash book and other related books of accounts etc. have not been produced in audit alongwith annual accounts, but only bank ledgers/bank statements, FDR register etc. have been produced in audit and even in the FDR register proper entries of FDRs have not been recorded. Thus, in the absence of non production of requisite books of accounts/cash book etc in audit alongwith annual accounts of College of Horticulture & Forestry, Neri for the year 2015-16, proper scrutiny of income & expenditure and other transactions recorded in the annual accounts of the college for the year 2015-16 could not be exercised.

(11) Less Realisation of interest amounting to Rs.333

While checking FDR register of the Dean Account, College of Horticulture and Forestry Neri, UCO Bank Account no. 11500110007365, It has been found that Bank has given Rs.11213/- as interest on FDR amounting to Rs.261057 @ 8.75% ROI prepared for the period 23.03.2015 to 23.09.2015. The actual amount of interest works out to be Rs.11546/-. The matter may be taken up with the respective banks to realize the differential amount of interest and the same be accounted for in the university exchequer under intimation to audit.

It is, therefore, requested that all the figures recorded in the annual account may be duly reconciled with the record and all the related recorded be put up in audit and similar exercised may be taken up in respect of other Bank Account No.97534 being operated at SBI, Hamirpur.

34. REGISTRAR'S OFFICE – Non recovery of leave salary, pension and pension contribution in respect staff deployed on secondment basis

During the scrutiny of Annual Accounts of Dr. Y. S. Parmar University of Horticulture & Forestry, Nauni, Solan for the year 2015-16, it is noticed from the information supplied by your office vide letter no. UHF/Regr/E-1/Audit/Vol.II/2015/-17252 dated 13.09.2017 that 3 scientists and 101 other staff members of the University are serving outside the University on deputation/secondment basis. Out of these 3 scientists, one scientist namely Sh. P. C. Sharma is stated to have been repatriated to the University who has joined back in the University on 2.1.2016. As per terms & conditions of deployment on deputation/secondment of these officers/officials, the leave salary, pension and gratuity contribution were required to be received from their borrowing departments. However, information relating to receipt of leave salary, pension and gratuity contribution in respect of these officers/officials has not been supplied by your office, whereas it is understood that above contributions are being received by the University only in respect of very few incumbents.

It is, therefore, requested that leave salary, pension and gratuity contribution in respect of all the officers/officials who have been deployed on deputation/secondment basis may be

received as per terms & conditions of deputation/secondment and complete detail thereof be supplied to audit at the earliest.

35. Students' Welfare Office

During the scrutiny of Annual Accounts of Students' Welfare Office of Dr. Y.S. Parmar University of Horticulture & Forestry, Nauni, Solan for the year 2015-16, it is noticed that amount invested in the FDRs has not been included in the opening and closing balances of Annual Accounts. However, the detail of FDRs has been mentioned separately in the Abstract of Annual Accounts for said year. It is therefore, advised that FDRs amount should also be included in the opening and closing balances of Annual Accounts.

Sd/-
Joint Controller (Audit)
Resident Audit Scheme,
Dr. Y. S Parmar University of
Horticulture & Forestry Nauni,
Solan (HP)

Sd/-
Director
Local Audit Department
Himachal Pradesh, Shimla-9

Appendix - I

Position of old outstanding Audit Paras (as on 31.10.2017)

(Refer to Sr. No. 3 of the Preface and Part- I A of this Audit Report for the year 2015-16)

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	8(3)	11(7)				2	3
3	1992-93	18(3)					1	4
4	1994-95	8(14)					1	5
5	1995-96	15(5)	8(8)	12(6)	15(1)		4	9
6	1998-99	8(6)	21(1),	33(3)			3	12
7	1999-2K	20					1	13
8	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	22
9	2001-02	2.1	3.3				2	24
10	2002-03	1.7	2.2	2.4	3.6	12.3.5	5	29
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(1) (v)	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)		49	78
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	89
13	2005-06	11	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	50	139
14	2006-07	2	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)(I)		
		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)	90	229
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	296
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	366
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	406
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	37	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)					96	502
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	11(a)	11(b)		
		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)			103	605
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	11		
		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)					71	676
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	736
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	796

Total No. of Outstanding Paras = 796

Appendix-II

Detail of Audit Requisitions that remain unattended till date (as on 31.10.2017)

(Refer to Sr. No. 4 of the Preface and Part- I B of this Audit Report for the year 2015-16)

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

Total unattended Audit Requisitions = 146

Annexure -A**Detail of Grant- in- Aid Received****(Refer to Para No. 2.1 of this Audit Report for the year 2015-16)**

Sr. No.	Source of Grant	Amount (Rs.)
1.	Horticulture	102,02,00,000.00
2.	Forestry	35,00,000.00
3.	ICAR (Co-Ordinated Projects)	5,86,38,929.00
4.	ICAR (Adhoc Projects)	2,03,83,646.00
5.	IDH	50,90,712.00
6.	ICAR (Development Assistance)	6,86,07,661.00
7.	ICAR (KVKs)	3,99,34,488.00
8.	Mini Mission Projects (SAARC)	41,00,000.00
9.	Govt. of India	4,68,65,264.00
10.	Misc State Grants	6,47,87,072.00
	Total	133,21,07,772.00

Annexure-B (I)**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 2015-16****(Refer to Para No.2.5 of the Audit Report for the year 2015-16)**

Sr. No.	Name of the employee	Designation	Department where posted a/w placed of posting	Name of the dept. wherefrom pay was drawn
01.	Dr. (Ms) Seema Thakur	Scientist	DEE	HR&TS and KVK, Kandaghat
02.	Dr. (Ms) Manica Tomar	Plant Pathologist	DEE	Plant Pathology
03.	Dr. Narender Bharat	Sr. Scientist	Seed Science & Tech.	Plant Pathology
04.	Dr. B S Dila	Sr. Floriculturist	--do--	Floriculture & Landscape Architecture
05.	Dr. Manish Kumar Sharma	Pr. Extension Specialist	--do--	Vegetable Science
06.	Dr. (Ms) Usha Devi	SMS (PP)	RHR&TS, Mashobra	KVK, Rohru
07.	Dr. (Ms) Kumud Jarial	Asstt. Professor	COH&F, Neri	Plant Pathology
08.	Dr. Sunil Kumar	Asstt. Professor	--do--	RHR&TS, Bajaura
09.	Dr. (Ms) Raj Saini	Asstt. Professor	--do--	Basic Sciences
10.	Dr. Vikas Kumar	Scientist	--do--	Fruit Science
11.	Dr. Rakesh Kumar	SMS (Soil Science)	--do--	KVK, Kinnaur
12.	Dr. (Ms) Sneha Lata Sharma	Asstt. Professor	--do--	Biotechnology
13.	Dr. V K Chaudhary	Pr. Scientist (STAT)	--do--	Basic Sciences
14.	Dr. P D Thakur	Principal Scientist	-do--	Plant Pathology
15.	Dr. R S Jarial	Scientist	--do--	Plant Pathology
16.	Ms Renu Kapoor	Asstt. Professor	--do--	Soil Science & Water Management
17.	Ms. Shilpa	Asstt. Professor	--do--	RHR&TS, Jachh
18.	Ms. Bandana	Scientist	KVK, Rohru	RHR&TS, Mashobra
19.	Ms Neelam	Scientist	--do--	RHR&TS, Mashobra
20.	Dr. Pardeep Kumar	SMS (Soil Science)	Soil Science & Water Management	KVK, Rohru
21.	Sh. Ranjeet Singh Spehia	Asstt. Professor	--do--	HR&TS and KVK, Kandaghat

Annexure- B (II)

Statement showing the posting and drawl of salary of Administrative/Ministerial staff in different offices/depts./outstations/KVKs under the University for the year 2015-16

(Refer to Para No.2.5 of the Audit Report for the year 2015-16)

Sr. No.	Name of the employee	Designation	Place of posting	Pay drawn from the Departments/ Station
1.	Sh. M R Sharma,	Sr. Private Secretary	O/O the Registrar.	O/O the Vice-Chancellor. (Retire on 31.3.2016)
2.	Sh. Sanjay Sharma,	Sr. Scale Stenographer	O/O the Vice-Chancellor	O/O the Comptroller
3.	Sh. Vinay Kumar Bharti	Jr. Scale Stenographer	Deptt. of Bio-technology / Seed Science & Technology	-do-
4	Sh. Man Mohan Sharma	Superintendent	O/O the Dean, COH	O/O the Registrar, UHF, Nauni, Solan.
5.	Mrs. Prem Lata	Senior Scale Stenographer	Deptt. of Food Science & Technology, COH, Nauni,	O/O the Comptroller, /Vice-Chancellor
6.	Sh. H S Rawat	Superintendent	O/O the Comptroller, UHF.	Deptt. of Food Science & Technology
7.	Sh. Sanjay Chopra	-do-	-do-	Dean, COH&F, Neri, Hamirpur
8.	Sh. Bhoop Singh	Senior Assistant	-do-	Deptt. of Plant Pathology
9	Sh. Bhupinder Singh	-do-	-do-	O/O the Director of Research, UHF.
10	Mrs. Anjana Thakur	-do-	O/O the Dean, COH&F, Neri, Hamirpur, HP.	O/O the Comptroller, UHF
11.	Sh. Amar Singh Masta	Superintendent	O/O the Director of Research.	Deptt. of Forest Products, COF,
12.	Sh. Ramesh Chand Verma,	Sr. Assistant	O/O the Director of Research,	O/O the Estate Officer.
13	Sh. B D Sharma,	Superintendent	O/O the Director of Extension, UHF,	Deptt. of FLS
14.	Sh. Bhupinder Kumar Sharma	Clerk	KVK, Rohru, Shimla	O/O the Director of Extension, UHF.
15.	Sh. Baldev Singh,	Senior Assistant	KVK, Chamba,	O/O the Estate Officer, UHF.
16.	Sh. Chaman Lal,	Junior Assistant	-do-	O/O the Librarian
17.	Sh. Vijay Kumar Sharma	Section Officer	O/O the Dean, COH	Deptt. of Seed Science & Technology, UHF, Nauni, Solan.
18.	Sh. Sunil Seth,	Sr. Assistant	O/O the Librarian, UHF, Nauni, Solan.	O/O the Dean, COH.
19.	Sh. Raj Kumar	Junior Assistant	O/O the Dean, COF	O/O the Dean, COH.
20	Sh. Madan Kumar	Section Officer	RHR&TS, Mashobra, Shimla	Deptt. of Food Science, COH
21	Mrs. Kalpna Thakur	Senior Assistant	O/O the Dean, COH&F, Neri, Hamirpur, HP.	Deptt. of Food Science & Technology,

				COH
22.	Sh. Paras Ram,	Clerk	KVK, Kandaghat , Distt. Solan.	Department of Floriculture, UHF, Nauni, Solan.
23	Sh. Tek Chand,	Clerk	Department of Business Management	Department of Fruit Science.
24.	Sh. Gopal Krishan Sharma	Sr. Scale Steno.	O/O the Dean, COF	Deptt. of SAF
25	Mrs. Shalini Parmar	Senior Assistant	O/O the Dean, COH	O/O the Dean, COF.
26.	Sh. Jai Ram Chaudhary	-do-	O/O the Dean, COH&F, Neri, Hamirpur	-do-
27	Sh. Mohinder Singh	-do-	-do-	Deptt. of SAF
28	Miss Neelam Thakur	-do-	O/O the Dean, COF	Deptt.of Basic Science.
29	Sh. Vinod Kumar Rana	Sr. Scale Steno	Deptt. of Forest Product, COF.	RHR&TS Bajaura, HP.
30.	Sh. Naresh Kumar Bhatia,	Jr. Scale Stenographer, (Adhoc).	Dean, COH&F, Neri, Hamirpur.	KVK, Kinnaur,
31.	Sh. M L Sharma	Sr. Scale Steno.	HRS&KVK, Kandaghat,Solan.	RHR&TS and KVK, Sharbo.
32	Sh. Kundan Singh Thakur	Sr. Assistant	RHR&TS, Mashobra, Shimla	THRS, Kotkhai, Shimla
33	Sh. Kuldeep Chand Abrol	Section Officer	Dean, COH&F, Neri, Hamirpur.	O/O the Dean, COH, Solan.
34	Miss Taruna Sharma	Data Entry Operator	O/O the Librarian, UHF	KVK, Chamba,HP
35	Mrs. Kamlesh Rani	-do-	O/O the Comptroller,	KVK, Rohru, Shimla
36	Sh. Balak Ram	Jr.Scale Steno.	Deptt. of Business Management	HRS and KVK, Kandaghat, Solan

Annexure- B (III)

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 2015-16

(Refer to Para No.2.5 of the Audit Report for the year 2015-16)

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. Jia Lal	Junior Technician	Estate Organisation	Deptt. of Plant Pathology under Scheme HPL-213-04.
3.	Sh. Jeet Ram	Junior Technician	O/O the Vice-Chancellor	Department of Floriculture under scheme HCR-202-08. (Retired)
4.	Sh. Amar jit Singh	Technical Assistant Gr-I	College of Hort./Fty. Neri	Deptt. of Seed Science & Technology under scheme HPL-210-31
5.	Sh. Mela Ram	Field Assistant Gr-I	COH/F, Neri	Deptt. of Seed Science & Technology under scheme HPL-089-31
6.	Sh. Jia Lal	Field Assistant Gr-I	Director of Research	Deptt. of Seed Science & Technology under scheme HPL-089-31.
7.	Sh. Ajmer Singh	Technical Assistant Gr-I	Deptt. of Fruit Science	Deptt. of Plant Pathology under Scheme HPL-213-04
8.	Sh. Arvind Gautam	Field Assistant Gr-I	Deptt. of Fruit Science	Deptt. of Seed Science & Technology under scheme HPL-089-31.
9.	Sh. B K Sharma	Sr. Tech. Asstt. Gr-I	Deptt. Of Fruit Science	Deptt. of Plant Pathology under scheme HPL-080-04.
10.	Sh. Govind Ram	Sr. Tech. Asstt. Gr-II	Deptt. of Fruit Science	Deptt of Plant Pathology under scheme HPL-009-04.
11.	Sh. Kishori Lal	Sr. Tech. Asstt. Gr-II	Deptt of Forest Product	Deptt. of Plant Pathology under scheme HPL-009-04.
12.	Sh. Khem Chand	Sr. Tech. Asstt. Gr-II	Deptt of Food Science & Technology	Deptt of Plant Pathology under Scheme HPL-080-04.
13.	Sh. Hari Dass	Sr. Tech. Asstt. Gr-II	Deptt. of Soil Science & Water Man.	Deptt. of Plant Pathology under Scheme HPL-080-04.
14.	Dr. Kishori Lal	Farm Manager	LMRS, Nagrota Bagwan	Director of Research under Scheme HPL-118-38.
15.	Sh. Jitender Sharma	Technical Assistant Gr-I	Deptt. of Fruit Science	Deptt. of Plant Pathology under Scheme HPL-051-04.
16.	Sh. Karanbir Singh	Technical Assistant Gr-I	RHR&TS, Jachh	Deptt. of Plant Pathology under Scheme HPL-213-

				04.
17.	Sh. Chaman Lal	Technical Assistant	Deptt. of FLA	Deptt. of Plant Pathology under Scheme HPL-051-04.
18.	Sh. Joginder Bansal	Field Assistant Gr-I	Deptt. of Environment Science	Deptt. of Plant Pathology under Scheme HPL-080-04.
19.	Sh. Pyare Lal	Field Assistant Gr-I	Directorate of Extension Education	Deptt. of Plant Pathology under Scheme 008-04.
20.	Sh. Puran Chand	Field Assistant	Deptt. of Floriculture	Deptt. of Plant Pathology under Scheme HPL-051-04.
21.	Sh. Prem Pal Singh	Lab. Attendant	Deptt. of Biotechnology	Deptt. of Vegetable Science under Scheme HCR-003-03.
22.	Sh. Inder Raj	Technical Assistant	Deptt. of Seed Science & technology	Deptt. of Vegetable Science under Scheme HCR-003-03.
23.	Sh Chuni Lal Sharma	Field Assistant Gr-I	Deptt. of Forest Product	Deptt. of Vegetable Science under Scheme HCR-002-03.
24.	Sh. Padam Dass	Junior Technician	Deptt. of Silviculture & Agroforestry	Deptt. of Floriculture under Scheme HPL-001-08.
25.	Sh. Rakesh Kumar	Field Assistant	Deptt. of Seed Science	Deptt. of Fruit Science under Scheme HPL-066-02.
26.	Sh. Babu Ram Negi	Field Assistant Gr-I	KVK, Rohru	Deptt. of fruit Science under Scheme HPL-075-09/02.
27.	Sh. Pyare Lal	Sr. Tech. Asstt. Gr-II	O/O the Comptroller	Deptt. of Entomology under Scheme HCR-010-07.
28.	Sh. Roop Singh	Junior Technican	Deptt. of Seed Science & Technology	Deptt. of Entomology under Scheme HPL-202-07.
29.	Sh. Ram Nath	Junior Technician	Deptt of Tree Improvement	Deptt. of Entomology under Scheme HPL-082-07.
30.	Sh. Hari Singh	Junior Technician	RHR&TS, Sharbo	Deptt. of Entomology under Scheme HCR-007-07.
31.	Sh. Kailash Chander	Technical Assistant	Deptt. of Biotechnology	Deptt. of Food Science under Scheme HCR-135-05.
32.	Sh. Joginder Singh	Junior Technician	Deptt. of Silviculture	Deptt. of Forest Product under Scheme FCR-001-22.
33.	Dr J K Sharma	Farm Manager	Deptt. of Envirnment Science	Deptt. of Silviculture under Scheme FCR-002-20.
34.	Sh. Arun Chaudhary	Field Assistant Gr-I	Deptt. of SAF	Deptt. of Seed Science under Scheme HPL-089-31.
35.	Sh. Sukh Ram	Junior Technician	Deptt. of Silviculture	Deptt. of forest Product under Scheme HPL-104-22.
36.	Sh. Vijay Chand	Technical Assistant Gr-I	Deptt. of Entomology	Deptt. of Forest Product under Scheme FCR-001-22.
37.	Sh. Bhuvneshwar Dutt	Forest Ranger	Dean, COF	Deptt. of Tree

				Improvement under Scheme HPL-114-21.
38.	Sh. Sant Ram	Junior Technician	COH/F, Neri	RHR&TS, Bajaura under Scheme HPL-034-53.
39.	Sh. Bali Raj	Field Assistant	COH/F, Neri	RHR&TS, Dhaulakuan under Scheme HPL-215-55.
40.	Sh. Madan Lal	Junior Technician	COH/F, Neri	RHR&TS, Jachh under Scheme HPL-037-54.44.
41.	Sh. Suresh Kumar	Field Assistant Gr-I	COH/F, Neri	RHR&TS, Jachh under Scheme HPL-087-54.
42.	Sh. Anil Kumar	Farm Manager	L&MRS, Nagrota	KVK, Chamba under Scheme HCR-029-58.
43.	Sh. Man Singh	Technical Assistant Gr-I	RHR&TS, Bajaura	KVK, Chamba under Scheme HCR-029-58.
44.	Sh. Vidya Dhar	Technical Assistant Gr-I	THR&FS, Kotkhai	KVK, Rohru under Scheme HCR-041-60.
45.	Sh. Sat Pal Kaul	Technical Assistant Gr-I	Director of Extension Education	KVK, Rohru under Scheme HCR-041-60.
46.	Sh. Sher Singh	Technical Assistant Gr-I	Deptt. of Seed Science	KVK, Sharbo under Scheme HCR-040-59.
47.	Sh O P Sharma	Technical Assistant	Deptt. of SSWM	KVK, Kandaghat under Scheme HCR-134-73.

ANNEXURE- B (IV)

Statement showing the posting and drawl of salary of Drivers and Misc. Staff in different offices/depts./outstations/KVKs under the University for the year 2015-16

(Refer to Para No.2.5 of the Audit Report for the year 2015-16)

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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.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	KVK, Kandaghat
4.	Sh.Bhawa Nand	Driver	HRS,Dhaulakuan	KVK, Rohroo
5.	Sh.Ajeet Singh Negi	Driver	RHRS, Sharbo	KVK,Kinnaur
6.	Sh. Om Prakash (retired on 31.10.2016)	Driver	RHR&TS, Jachh	KVK, Chamba
7.	Sh.Puran Chand	Driver	O/O the Dean, COH&F, Neri	KVK, Chamba (w.e.f. 01.12.2016)
8.	Sh.Surender Pal	Library Assistant	O/O the Dean, COH&F, Neri	University Library
9.	Sh.Meher Singh	-do-	O/O the Dean, COH&F, Neri	University Library

ANNEXURE- B (V)

Statement showing the posting and drawl of salary of Category 'D' Staff in different offices/depts./outstations/KVKs under the University for the year 2015-16.

(Refer to Para No.2.5 of the Audit Report for the year 2015-16)

Sr. No.	Name of the Employee	Designation	Department where posted alongwith place of posting	Name of the Department where from pay was drawn
1.	S/Smt./Sh. Mohinder Singh	Peon	O/O Director of Research	O/O DEE
2.	Sher Singh	Beldar	O/O SWO	O/O DEE
3.	Tilak Raj	Hostel Attendant	KVK, Chamba	-do--
4.	Punnu Ram	-do-	-do-	-do-
5.	Ichya Devi	Beldar	-do-	-do-
6.	Raj Kumar	Peon	Deptt. of Environmental Sci.	O/O SWO
7.	Devi Dayal	Peon	KVK, Rohru	-do-
8.	Jai Singh	Beldar	Estate Organization	O/O SWO
9.	Sadh Ram	Chowkidar	Deptt. of Business Management	O/O Dean, COH
10.	Nirmal Singh	Chowkidar	Deptt. of Vegetable Science	-do-
11.	Tandup Cherring	Gestetner Operator	RHRSS, Tabo	-do-
12.	Ramesh Dutt	Peon	Deptt. of Fruit Science	O/O the Dean, COF
13.	Charan Dass	Chowkidar	RHR&TS, Mashobra	Estate Organization
14.	Gagan Singh	Chowkidar	Univ. Library	-do-
15.	Hari Mohan	Beldar	-do-	-do-
16.	Tula Ram	Peon	Audit Cell	O/O Comptroller
17.	Netar Singh	Beldar	Deptt. of SAF	Estate organization
18.	Sewak Ram	Chowkidar	Deptt. of SS&T	Estate organization
19.	Dharam Pal	Chowkidar	Deptt. of TIGR	-do-
20.	Kirpa Ram	Beldar	O/O DEE	-do-
21.	Ram Pyari	Beldar	O/O Director Of Res	-do-
22.	Madan Singh	Beldar	Deptt. of FLA	-do-
23.	Sharda Dutt Attri	Beldar	Deptt. of Forest Product	-do-
24.	Surinder Singh	Beldar	Deptt. of SS&WM	-do-
25.	Tinku	Sweeper	Univ. Health Centre	-do-
26.	Geeta Devi	Sweepress	Deptt. of Environmental Science	-do-
27.	Nirmala Devi	Sweepress	O/O SWO	Estate organization
28.	Kailasho Devi	Sweepress	O/O SWO	-do-
29.	Sanjay Bharti	Sweeper	Plant Pathology	-do-
30.	Shiv Kumar	Chowkidar	Deptt. of Plant Pathology	Deptt. of SS&T
31.	Hari Kaur	Beldar	Univ. Library	-do-
32.	Besaria Ram	Chowkidar	Deptt. of SSWM	-do-
33.	Ram Devi	Beldar	Deptt. of FLA	-do-
34.	Rakesh Kumar Sharma	Peon	Audit Cell	Deptt. of Fruit Science
35.	Mahander Singh	Chowkidar	Deptt. of Pl.Path	-do-
36.	Bhupinder Singh	Beldar	Deptt. of Entomology	-do-
37.	Kuldeep Singh	Beldar	O/O Dean, COF	-do-
38.	Hira Singh	Beldar	Deptt. of Environmental Science	-do-
39.	Suresh Chand	Beldar	O/O SWO	-do-
40.	Dharma Devi	Beldar	O/O Director of Research	-do-

41.	Rajinder Kumar	Beldar	Deptt. of SS&T	-do-
42.	Labzong Angmo	Beldar	RHRSS, Tabo	-do-
43.	Daya Ram	Beldar	O/O Director of Research	Deptt. of Vegetable Science
44.	Babu Ram	Beldar	Deptt. of Fruit Science	Deptt. of FLA
45.	Joginder Lal	Beldar	O/O the SWO	-do-
46.	Chatter Singh	Beldar	Deptt. of EVS	-do-
47.	Chatter Singh	Beldar	Deptt. of FLA	Deptt. of Plant Path
48.	Satya Pal	Beldar	O/O SWO	Deptt. of Plant Pathology
49.	Romila Devi	Peon	University Health Centre	Deptt. of Entomology
50.	Kamla Devi	DP, Beldar	Deptt. of MBA	-do-
51.	Ram Dayal	Chowkidar	VC residence	Deptt. of TIGR
52.	Raj Kumar	Beldar	Deptt. of Forest Product	Deptt. of TIGR
53.	Ramesh Kumar	Beldar	O/O DEE	Deptt. of SAF
54.	Ravinder Kumar	Beldar	Univ. Health Centre	Deptt. of SAF
55.	Roop Ram	Beldar	O/O Director of Research	- Deptt. of SAF
56.	Manoj Kumar	Beldar	O/O SWO	-do-
57.	Balia Ram	Chowkidar	Deptt. of Entomology	-do-
58.	Jai Singh	Beldar	O/O DEE	-do-
59.	Chanan Singh	Beldar	RHR&TS Jachh	-do-
60.	Sanjay Kumar	Beldar	RHR&TS Jachh	--do-
61.	Asha Devi	Beldar	Deptt. of EVS	-do-
62.	Amra Vati	DP Beldar	O/O DEE	Deptt. of Basic Sciences
63.	Mohan Lal	Beldar	O/O SWO	Deptt. of SSWM
64.	Kewal	Beldar	KVK Chamba	-do-
65.	Ramesh Chand	Peon	Deptt. of Fruit Science	Deptt. of MBA
66.	Hem Parkash	Beldar	RHR&TS Sharbo	RHR&TS Mashobra
67.	Rajiv Kumar	Beldar	RHR&TS, Jachh	LMRS Nagrota Bagwan
68.	Subhash Chand	Mali	RHR&TS Jachh	-do-
69.	Duni Chand	Chowkidar	RHR&TS, Bajaura	COH & COF, Neri
70.	Yash Pal	Beldar	O/O DEE	KVK, Rohroo

Annexure C (i)

Detail of outstanding advances which were drawn upto 31.03.2016 and remain unadjusted as on 31.10.2017 – (advances pertaining to RAS - LAD)				
(Refer to Para No. 4 of the Audit Report for the year 2015-16)				
S.N.	Name of Deptt.	Contingent	Deposit Works	Total
1	DEE	0	3405000	3405000
2	COH	23000	45063000	45086000
3	COF	2135400	362900	2498300
4	Fruit Science	1373490	5301000	6674490
5	Food science	0	8800000	8800000
6	Silviculture	6870	725000	731870
7	Floriculture	0	2209000	2209000
8	STPC	389000	11799000	12188000
9	Entomology	48358	545000	593358
10	Estate Office	1139200	47357870	48497070
11	Comptroller Office	52647	0	52647
12	Student Welfare Office	476183	10610000	11086183
13	MPP	23920	200000	223920
14	Forest Product	0	1043000	1043000
15	Soil Science	86000	1211017	1297017
16	Vegetable Deptt.	0	3391335	3391335
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	0	946000	946000
22	Regional Centre	127863	0	127863
23	MBA	35000	0	35000
24	Deptt. Of Bio Technology	0	0	0
25	Environment Sciences	0	0	0
26	RHRS Mashobra	0	0	0
27	RHRS Bajaura	0	9606442	9606442
28	RHRS Jachh	8044	2642000	2650044
29	RHRS Sharbo	800000	900000	1700000
30	RHRS Dhaulakuan	33286	4705000	4738286
31	THFRS Kotkhai	83049	724000	807049
32	RHRSS Tabo	0	1325000	1325000
33	RHFRS Bhota	0	6823083	6823083
34	KVK Chamba	30000	500000	530000
35	KVK Kandaghat	3400000	3271000	6671000
36	KVK Kinnaur	0	2663000	2663000
37	Kvk Rohroo	0	3864000	3864000
38	Social Science	16200	0	16200
	Total	10314510	180305647	190620157

Detail of unadjusted/outstanding temporary contingent advances drawn upto 31.03.16 but lying unadjusted as on 17.08.2017- (Pertaining to Internal Inspection cell of the University)

(Refer to Para No. 4 of the Audit Report for the year 2015-16)

Sr. No.	Name of the department	Amount
1.	Estate Office	656960
2.	Comptroller Office	37680
3.	Director of Research	2625506
4.	Library	76771
5.	SWO	553149
6.	COH&F Neri	1966944
7.	Dean COH	176145
8.	Floriculture	3629960
9.	Fruit Science	1645637
10.	Entomology	1227919
11.	Plant Pathology	3109761
12.	Veg. Science	240000
13.	Food Science & Technology	69000
14.	MBA	83400
15.	Seed Science & Technology	1473834
16.	Dean, COF	360800
17.	SAF	755876
18.	TIGR	120600
19.	Environment Science	129959
20.	Basic Science	25000
21.	Social Science	86000
22.	Forest Product	161600
23.	SSWM	560868
24.	HRR&TS Bajaura	1325956
25.	HRR&TS Mashobra	4950
26.	HRR&TS / KVK Sharbo	85000
27.	HRR&TS Daulakauan	2091418
28.	HRR&TS / KVK Kandaghat	434103
29.	KVK Roharu	541908
30.	Regional Centre	162000
	Total	24418704