

**AUDIT REPORT  
ON THE ACCOUNT  
OF  
Dr. Y.S.PARMAR UNIVERSITY  
OF  
HORTICULTURE AND FORESTRY,  
NAUNI – SOLAN**

**For the period  
01.04.2010 to 31.03.2011**

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## **Preface**

- 1. This report has been prepared for submission to the Government of Himachal Pradesh under article 45(3) of Himachal Pradesh Universities of Agriculture, Horticulture & Forestry Act, 1986.**
- 2. Para-1-3 of the Report deals with the Financial Position, Grants-in Aid received from HP Govt. and Govt. of India and findings of pre and post audit of University accounts for the year 2010-11.**
- 3. Appendix IV of the Report contains the latest position of all outstanding Audit Paras, which were pointed out in Annual Audit Reports during the period 1987-88 to 2009-10.**
- 4. The latest position of all outstanding Audit Requisitions from 1994-95 to 2009-10 has been given in Appendix-‘V’ of this report.**

**An overview to the serious irregularities detected during the audit of accounts of Dr. Y.S.Parmar university of Horticulture and Forestry, Nauni - Solan for the year 2010- 2011.**

Sr. No.	Brief Description.	Para
1	A major chunk i.e. about 65% of the total expenditure has been incurred on salary	1 (d)
2	Restructuring and rationalizing the Manpower.	2(a)
3	Non adjustment of temporary advances amounting to ₹ 380.39 lac	4 (a) and (b)
4	₹.6.39 lac were retrenched /reduced from the various bills during pre-audit.	5
5	The alarming financial position of pension fund and Gratuity corpus fund.	6
6	₹. 8,17,009/- and ₹. 12,92,619/- seems lying unclaimed in the various GPF and CPF accounts.	46(2)(a)
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16.	Overpayment of ₹.4982/-	35
17.	Loss of interest income to the tune of ₹.16116/- due to late deposit of proceeds of FDRs.	46(15)(v)

## Present audit

(a). The present audit of accounts of the University of Horticulture and Forestry, Nauni (Solan) for the period 01.04.2010 to 30.12.2011 was conducted by The Resident Auditors headed by Sh. Basant Singh Kanwar, Deputy Controller (Audit). The audit report is compiled and presented, the results thereof are incorporated in the following paras.

### **Disclaimer:-**

The Audit Report has been prepared on the basis of information furnished and made available by the controlling officer of the institution. The Local Audit Department disclaims any responsibility for any misinformation or non submission of information on the part of Auditee. Responsibility of Audit is confined to the months selected for the detailed check in the post audit.

(b) The following statutory officers have served in this institution during the period under report.

1. Vice Chancellor: *Dr. K.R.Dhiman.*
  
2. Registrar: *Sh. Baldev Ram Thakur w.e.f. 01.04.2010 to 05.10.2010.*  
*Ms. Rakhil Kahlon w.e.f. 11.10.2010 to 08.02.2011.*  
*Sh. B. R. Kamal w.e.f. 25.02.2011 to 31.03.2011.*
  
3. Comptroller: *Sh.Suman Kumar, Jt. Controller (F&A) 01.04.2010 to 31.01.2011*  
*Sh.H.C.Vaish, Dy. Controller (UH&F) 01.02.2011 to 31.03.2011*

### **1. Financial Position:**

## (A) Financial position of Current Year

The financial position of the institution during the year 2010-11 was as under:-

Opening Balance:	₹. 25,20,55,166.72
Receipt from grant:	₹. 1,05,09,89,851.39
Income from own sources:	₹. 6,70,43,984.55
Receipt of security, earnest money, deposits etc.:	₹. 11,33,53,911.00
<b>Total:</b>	<b>₹. 1,48,34,42,913.66</b>
Expenditure:	₹. 91,08,58,970.98
<b>Closing balance:</b>	<b>₹. 57,25,83,942.68</b>

This called for further following remarks:

## (B) Income:

The study of financial position reveals that the institution is fully dependent on the grants. The income from own sources are negligible i.e. ₹.6.70 crore.

This is also not a real income as the major amount have been received in lieu of services/facilities rendered by the university i.e. for bus facilities, standard rent from the accommodation provided by the university and receipts of electricity bills etc. The details of actual income have not been depicted separately in spite of specific provisions of rules and instructions issued by the government in this behalf and further suggested by Audit, time to time.

It is understood that the real income from its own sources was negligible where as the University has lot of potential to raise it, but no serious efforts were ever made in this direction to make it self sufficient. However, efforts could have been made to raise income from its farms by offering seeds, mushroom technology for which adequate infrastructure and manpower was available with them. The farm consisting of 1375 acres of fertile land can generate handsome income as already suggested in previous reports but even then no action seems to have been taken in this regard, which is a matter of serious concern and requires special attention of the university management.

## (C) Expenditure

The total expenditure of the university during the year under report has been ₹. **91,08,58,970.98**

Head wise break up is as under:

Salary:	₹. 55,64,56,998.00
Payment of gratuity out of state scheme	₹. 3,52,23,075.00
T.A	₹. 5,25,01,727.00
Contingency	₹. 22,74,55,509.98
Revolving Fund	₹. 51,46,558.00
Works	₹. 1,41,49,528.00
Security & Deposits	₹. 6,99,25,575.00
<b>Total</b>	<b>₹. 91,08,58,970.98</b>

## (D) Salary:-

Above figures reveal that major chunk i.e. about 65% of the total expenditure has been incurred on salary (including payment of gratuity out of state schemes).

Owing to inadequate financial resources, curtailment in expenditure on account of pay and allowances and re-structuring of organizational set up is need of the hour. Therefore, staffing pattern requires review under high-powered committee. At the same time the possibility of amalgamation of identical departments into single department may also be explored. The continuance of two construction divisions and one architect was not justifiable/ commensurate with execution of works involving just an expenditure of ₹. 1.41 crores during this period. Either some surplus technical staff be sent on secondment basis to some other Departments/Boards/ Corporations or the university should make efforts to fetch some construction work from other departments in order to utilize the services of the surplus staff which will help to increase the university income in the shape of departmental charges. These suggestions are repeatedly been incorporated in the audit reports, but no sincere efforts have so far been initiated, thus, needs special attention of the university authorities.

## (E) Contingency

### Large fleet of vehicles:

As already pointed out in the previous reports, the university has a large fleet of vehicles which cost the exchequer to the tune of Rupees One crore approximately. The ratio of vehicles in this university is very large in comparison to other Universities of the state. The necessity of vehicles in public interest can very well be gauged from the facts, that majority of the vehicles are running 10 to 20 Kms. on an average. This sorry state of affairs is, once again brought to the notice of Board of Management and govt. authorities, to direct the university authorities to take concrete steps to get rid of this infructuous expenditure by bringing some vehicles under common pool as has been done in CSKHPKV Palampur.

## (2) Expenditure Control

### (a) Restructuring and rationalization of Man power.

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.

(i) The detail of the entire staff (Teaching, non-teaching and other staff) is given as under:

Sr. No	State Sector.	Position/posts category	Sanctioned strength	Actual strength	Vacant
1.		Statutory officers	10	5	5
2.		Teaching/Scientific/Research Staff			
		1.Teaching	106	84	22
		2.Research	213	122	91
		3.Extension	44	34	10
		<b>Total</b>	<b>363</b>	<b>240</b>	<b>123</b>
3.		Administrative Ministerial and personal staff	285	231	54
4.		Laboratory and field staff	333	170	163
5.		Library staff	27	23	4
6.		University Health Centre	6	5	1
7.		Drivers and Conductors	65	50	15
8.		Other miscellaneous staff	18	16	2
9.		Engineering/workshop staff	61	37	24
10.		Category 'D' staff	744	738	6
		<b>Grand Total</b>	<b>1912</b>	<b>1515</b>	<b>397</b>

(ii) Student Strength:

Faculty	Programme	Boys	Girls	Total
College of Horticulture	B Sc	145	136	281
	M Sc	70	62	132
	MBA	37	63	100
	Ph D	30	44	74
	<b>Total</b>	<b>282</b>	<b>305</b>	<b>587</b>
College of Forestry	B Sc	96	95	191
	M Sc	50	44	94
	Ph D	32	21	53
	<b>Total</b>	<b>178</b>	<b>160</b>	<b>338</b>
	<b>Grand Total</b>	<b>460</b>	<b>465</b>	<b>925</b>

(iii) During the Financial Year 2010-11, the teaching and non teaching staff was not posted as per the standard procedure fixed by the ICAR. It is evident from the detail given at the Annexure 'A1-A5', that 208 numbers of teaching and non teaching staff are working in different schemes/departments but the salary of these staff is being drawn from the other scheme/department of the University, which require proper justification.

Sr.No.	Description	No. of cases
1)	Teaching/Scientific staff	27
2)	Administrative/Ministerial staff	60
3)	Technical and Field staff	66
4)	Drivers and Miscellaneous staff	16
5)	Category 'D' staff.	39
	Total:-	208

Therefore:

- (i) The rationalization of entire teaching and non-teaching staff as per the standards/procedure fixed by the ICAR may be ensured.
- (ii) The possibility for the maximum use of printing press may also be explored.

### **(b) Observance of economy and judicious utilization of funds:**

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

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

- (1). Need to raise domestic income.



- (2) Reduction on establishment expenditure by amalgamation of identical departments as this accounts for 65% of total budget allotment.
- (3) Reduction in existing number of fleet of vehicles and stoppage of its misuse.
- (4) Observance of economy instructions and to avoid expenditure on the purchase of Luxurious items.
- (5) Adherence to competitiveness and economy in purchases and transparency in Consumption and utilization.
- (6) Ensuring proper utilization of idle machinery and curb on incurring expenditure on Unfruitful investment out of projects.
- (7) ***Necessity of immediate follow up action on serious outstanding audit paras:-*** Non-Compliance of audit paras for the last 10 to 15 years not only defeats the very purpose of Audit but also impacts the accountability and transparency of the institution severely besides accumulating losses on account of non-recovery.

### **3. Grants**

The details of grants received by the university during the year under report are given at appendix-1 attached to this report.

### **4. (a) Temporary advances**

Non-adjustment of advances by the various departments for the last number of years is also a matter of serious concern. The total amount, which still remains un-adjusted as on 31.03.2012 (Advanced up to 31-3-2011) has touched a whopping figure of ₹.34,96,47,411/- (which includes ₹.34,69,74,648/- as deposit work and ₹.26,72,763/- (other advances) as detailed in Appendix –II attached to this report. The departments may be directed to expedite the adjustment of accounts along with suitable explanation behind unnecessary delays in its submission. Non adjustment of pending advances is a serious lapse which needs special attention of the university management.

#### ***(b). Position of temporary advances of Internal inspection cell of the university:***

As per information supplied by the Comptroller Office the total amount which still remained unadjusted on account of temporary advances released upto 31.03.2011 was ₹. 3,07,42,631/- (see detail in Appendix III attached to this report). This is a serious issue and concerned deptts. may be directed to expedite the adjustment of these advances.

### **5. Retrenchment**

(a) During the course of pre-audit of various bills presented by the departments in number of cases, the payment was rather passed irregularly or without proper examination of the bills. Thorough examination of the cases has reduced the excess payment to the tune of ₹.6,38,857/- in pre-audit which could have been paid irregularly. Therefore, necessary instructions to the DDOs and staff under their control are required to be issued so that bills are presented to audit after proper scrutiny.

(b) In addition to the direct retrenchments as shown above, number of cases pertaining to the fixation of pay and leave encashment etc. were found lacking and has been withdrawn at the instance of audit.

### **6. Management of Pension and Gratuity 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 and was introduced w.e.f. 1/4/96. The scheme was established by creating a corpus fund transferring therein, the CPF contribution made by the university along with interest accrued in respect of those employees who opted for the pension scheme.

Further, second option was given to the left out university regular employees to opt pension scheme vide notification No.Bud.FC/68K/pension/2008-3648-98 dated 18/7/08.

The comparative financial position of Pension corpus fund and Gratuity from 2005-06 to 2010-11 are given as under.

**(A) Pension Corpus Fund (₹ in Crore) :**

year	Opening balance	Receipt/income		Total	Expenditure /payment	Closing balance
		Subsc.	Intt.			
2005-06	20.83	3.27	0.19	24.29	3.12	21.17
2006-07	21.17	2.22	3.37	26.76	4.11	22.65
2007-08	22.65	2.25	1.63	26.53	4.75	21.78
2008-09	21.78	7.85*	1.47	31.10	5.41	25.69
2009-10	25.69	3.51	1.72	30.92	6.87	24.05
2010-11	24.05	4.02	4.33	32.40	7.92	24.48

\*The receipts of subscription for the year 2008-09 for ₹.7.85 crore includes ₹.4.93 crore on account of transfer from CPF corpus fund, the actual subscription for this year was ₹.2.92 crore only.

**(b) Gratuity corpus (₹ in lac)**

Year	Opening Balance	Receipt sub.	Interest	Total	Exp./ payment	Closing balance
2005-06	0.71	14.13	0.11	14.95	0.71	14.24
2006-07	14.24	0.19	0.41	14.84	-----	14.84
2007-08	14.84	0.60	0.54	15.98	-----	15.98
2008-09	15.98	0.08	0.80	16.86	-----	16.86
2009-10	16.86	0.47	1.76	19.09	-----	19.09
2010-11	19.09	0.26	0.39	19.74	-----	19.74

**( C) Expenditure incurred on payment of gratuity out of state scheme(₹ in lac)**

Year	Amount (rupees in lac)
2005-06	77.75

2006-07	110.09
2007-08	146.53
2008-09	96.20
2009-10	21.16
2010-11	<b>352.23</b>

The above position revealed the following facts:-

There is a heavy negative gap between the subscription and the payment on account of pension for the year 2007-08, 2008-09, 2009-10 and in the year 2010-11 it is better due to the interest earned on the maturity of FDRs etc, the receipt (other than interest is just ₹.4.02 lacs whereas the payments are ₹.7.92 lacs . The payments are involved more than the subscription and interest received as is evident from the following detail.

Year	Subscription and Intt.	Expenditure	Difference ₹. in Crore
2005-06	3.46	3.12	+0.34
2006-07	5.59	4.11	+1.48
2007-08	3.88	4.75	-0.87
2008-09	4.39	5.41	-1.02
2009-10	5.23	6.87	-1.64
2010-11	7.92	8.35 (includes interest income of ₹4.33 lac)	(+)0.43

Hence there is a need to invest the fund in more profitable and full proof scheme in order to generate higher rate of interest to strengthen the position to some extent.

2) The Gratuity corpus fund was introduced and the Gratuity contribution was released w.e.f. 1/10/1987 on six monthly basis @ one fourth of the basic pay drawn by the employees for the month of September paid in October and February paid in March of every year vide notification No.UHF/Compt/Pen/5-5/1993/-13702-4 dated 31.3.2005.

In the gratuity corpus fund, the position is very poor. The university is making payment of gratuity out of the states scheme which is irregular and the same should be met out from the gratuity corpus fund. It is clear from the table B & C above that the subscription plus interest is very low in comparison to payments made against gratuity during the year 2005-06 to 2010-11. In the year 2010-11 the payment of gratuity out of state scheme was ₹.352.23 lac. The payment of this heavy amount from the state schemes in place of gratuity corpus is not justifiable. The University has still not made the gratuity fund operated. Since there is closing balance of Rs.19.74 lac only, as on 31.03.2011, which is quite negligible. Besides, the position of pension corpus fund is not also sound due to fact that new subscribers to the pension corpus fund have been reduced/stopped consequent upon the implementation of contributory pension scheme w.e.f. 15.05.2003. In view of the present position, pension corpus is likely to be exhausted by 2013-14 i.e. in next 1-2 years. Moreover huge amount is needed to meet out the payments on account of retirement benefits arrears due to revision of pensionary benefits.

In view of above position, the matter is brought to the notice of University authorities to take a suitable policy decision so as to make the Pension corpus fund as well as Gratuity fund self sustainable.

## Registrar's Office:

### 7. Appointment of Dr.(Ms) Santosh Kumari as Assistant Scientist(STPC)

During vetting of the appointment of Dr(Ms) Santosh Kumari following discrepancies were observed:-

- I. Ms. Santosh Kumari has been appointed as Assistant Scientist, STPC. As per the advertisement for recruitment of Assistant scientists in the Varsity, the desirous candidates were required to possess the "NET qualified certificate" at the time of application i.e. the last date of receipt of application. The last date of receipt of application as per advertisement was 6/9/2008. She qualified the NET vide ASRB certificate no. ASRB/CE/ECOM(NET) 2008/0863 dated 13-04-2009 hence she was not eligible for the said post on last date of receipt of application as such. Her appointment may be justified as per rules in view of the facts stated above.
- II. As per provisions of the University Statute the candidates having Ph. D degree at the time of their recruitment are entitled for four advance increments. Ms (Dr) Santosh Kumari was not having Ph. D degree at the time till last date of receipt of application. As per provisional degree certificate of Ph. D the certificate was awarded to her on 29/4/09. Hence the four advance increments allowed in her favour may be justified in accordance with the provision of university statute.

*(Audit Requisition No. 2009/10- 6 Dated: 04-05-2010)*

### 8. Grant of four advance increments in favour of Dr. Rohit Bishist-Pay fixation thereof.

Dr Rohit Bishishit, Assistant Scientist (Veterinary Science) has been awarded four advance increments on account of Ph. D Degree vide Registrar's office letter no. UHF/Regr/Estt-I/7-539/09/-6065-66 dated 05.05.2010. In this regard audit holds a different view. Four advance increments are not admissible to Dr. Rohit Bishist as he was not having PhD degree at the time of recruitment. He did not obtain Ph. D degree even at the time of issue of appointment letter to him. The matter was raised with the university, and Registrar office UH&F clarified vide letter no. UHF/Regr/Estt-I/7-539/09/-31695-96 dated 20.02.2010 that in the instant case recruitment is being treated from the date of joining. This contention of the Varsity does not appear to be appropriate as recruitment benefits are legally and judiciously admissible to the only candidates who fulfill all the qualifications/requirements on the last date of application. Therefore, The University authorities are requested to get the matter clarified from the competent authority.

*(Audit Requisition 2010-11/- 21 Dated 29-05-2010)*

### 9. Adoption of different procedures for pay fixation in similar cases, observation thereof

The University has adopted different procedure for pay fixation in r/o similar cases as detailed below:-

- I. The pay fixation of Dr. Ashwani Kumar Sharma, Sr. Scientist (Veg. Crops) RHRS, Jachh has been done vide letter no. UHF/Regr/Estt-1/7-287/89/ Vol-II-38057-62 dated 20/3/10. In this pay fixation he has been allowed promotion to the post of Sr. Scientist as on 28/8/06 under CAS vide office order No. UHF/Regr/Estt-1/CAS-1/CAS-i/-26699-26714 dated 12/1/09. His pay has been fixed at ₹52660 (41150+1510=42660+10000) by adding an increment on ₹50150/- (i.e pay in the pay band plus grade pay arrived at as on 1/1/06). The procedure adopted for pay fixation is wrong because on promotion he should have been placed on the minimum of ₹40890/- of the higher entitled scale of ₹37400-67000 as was done in cases mentioned below in point no. (ii) & (iii). Hence his pay should have been ₹50890/- (40890+10000) instead his pay has been wrongly fixed on higher side by ₹1770/- (i.e. 52660-50890).
- II. The pay fixation of Dr. D.R. Khajuria, Sr. Scientist RHRS, Bajaura has been done vide letter No.UHF/Regr/Estt-1/7-161/85/Vol.III/-3653-56 dated 21/4/10. In this pay fixation he has been allowed promotion to the post of Sr. Scientist as on 27/7/06 under CAS vide office order No.UHF/Regr/Estt-1/CAS-I/Vol-V/-4655-71 dated 28/5/06. His pay was fixed at ₹50890/-(40890+10,000) by placing him at the minimum of the pay band i.e. ₹37400-67000/-.
- III. The pay fixation of Dr. Jayant Kumar, Sr. Scientist, RHRS, Bajaura has been done vide letter No.UHF/Regr/Estt-1/7-60/85/Vol.III-3854-57 dated 22/4/10. In this pay fixation order he has been allowed promotion to the post of Sr. Scientist as on 1/7/06 under CAS vide office order Noi.UHF/Regr/Estt-I /CAS-T/Vol-V/-31116-31 dated 18/3/10. His pay was fixed at ₹50890/-(40890+10,000) by placing him at the minimum of the relevant pay band i.e. ₹37400-67000/-

This is evident from the instances quoted above that despite being similar cases the procedure adopted for pay fixation in respect of Dr. A.K. Sharma is different from the one adopted in respect of Dr. D. R. Khajuria and Dr Jayant. Due to this discrepancy pay fixation pertaining to Dr. Ashwani Kumar Sharma needs to be reviewed, regulated & got vetted from audit as per rules. Besides this other similar cases in which the pay fixations have been done & got vetted by adopting this method may also be reviewed and re-fixed correctly to prevent the arise of anomaly in future.

(Audit Requisition No. 2010/11/- 22 dated 03/06/2010)

**10. Regarding Contingent bill No.3 of 4/2010 amounting to ₹60,000/- in respect of payment of professional charges for contesting contempt petition no.103 of 2009 .**

While pre-auditing the above referred bill following discrepancies have been observed:-

- I. It is not understood why the need to engage an external advocate arose when the university has its own standing counsel in the High Court who is being paid monthly retainer ship fee besides a legal fee to represent the university in each case separately.
- II. The contempt petition is the result of non adherence to the court orders by the individuals. Hence, payment of professional charges out of university exchequer may be justified. Why it has not been paid by the individual concerned. Why the Hon'ble High Court orders were not adhered to timely at the first time.
- III. What is the rate approved by Govt of H.P. to be paid to advocates for taking up contempt petitions in the Hon'ble high court. Such approval/orders of the Govt. were not shown to audit.
- IV. From perusal of the bill and relevant records put up in audit it is quite evident that the said advocate was not present in the court on 30.10.09. The professional charges for this day's hearing amounting to ₹15000/- are being paid to him only on his insistence as recorded on the bill. It may be justified. And if the advocate was present in the court on that day, then the claim may be got corroborated with documentary evidence thereof or otherwise ₹15000/- may be got recovered.

(Audit Requisition No. 2010/11/- 26 dated 03-06-2010)

**11. Irregular payment of ₹ 12050/- to advocates without fixing rates/norms.**

While checking the payment vouchers pertaining to legal fee payable to different university counsels, it has been observed that sum of ₹12050/- as per details given below was claimed as clerkage/misc expenses by different advocates engaged by the university to defend itself in the court of law. These charges were in addition to the legal fee fixed by the university. It has been noticed that while amount of legal fee per case has been fixed by the university vide various orders from time to time but no norms/rates have been fixed w.r.t clerkage/misc expenses etc and payments are being made to advocates unilaterally on their demand without support of any vouchers/bills etc in support of actual spending of such charges. Therefore, due to non- fixing of any norms/rates for the payment of clerkage/misc expenses by the university or showing the proper detail of such expenditure by the advocates, the genuineness of payment on this account amounting to ₹12050/- during the year 2010-11 could not be ascertained in audit and payment could not be justified. Detail of such bills wherein clerkage/Misc expenses have been paid is as under

Bill & Date	Name of Standing Counsel/Advocate	Case No	Legal Fee (₹)	Misc Exp. (₹)	Total (₹)	Remarks
168 of 10/2010	Onkar Jairath	LPA No.63/2010	5000	500	5500	Mise Exp. @10%
-Do-		CPW(T)HO 52910/2008	2000	200	2200	-do-
177 of 16/x/2010	Sh.B.S Attri	COP(T) 202/08	3500	1000	4500	Mise expenses @ ₹1000/-
-Do-		COP(T) 207/08	3500	1000	4500	-do-
-Do-		COP(T)206/08	3500	1000	4500	-do-
179 of 10/2010	Sh.B.S.Attri	COP(T) CWP 201/08	3500	1000	4500	-do-

-Do-		CPW (T) 200/08	3500	1000	4500	-do-
-Do-		CPW (T) 204/08	3500	1000	4500	-do-
-Do-		CPW(T) 2005/08	3500	1000	4500	-do-
199 of 11/2010		CWP 1242/2010	5000	500	5500	Misc. Exp @ 10%
-Do-		CWP2481/2010	5000	500	5500	-Do-
-Do-		CWP 3894/2010	5000	500	5500	-Do-
204 of 12/2010		CWP 77/2010	5000	500	5500	-Do-
230 of 12/2010		CWP(T) 1417/2009	5000	500	5500	-Do-
246 of 02/2011	Sh D K Thakur	2/LAC/2002-LA	800	350	1150	Clerkage @ ₹350/-
247 of 2/2011		CMPMO 413/2004	3500	500	4000	Clerkage @ ₹500/-
243 of 2/2011		CWP 8363/2010	5000	500	5500	Misc Exp. @10%
-Do-		CWP 6707/2010	5000	500	5500	-Do-
		<b>Total</b>		<b><u>12050</u></b>		

Therefore, it is advised that immediate steps may be taken to fix norms/rates for payment of clerkage/misc expenses to the university counsels on the analogy of the legal fee already decided and approved.

*(Audit Requisition No. 2010/11/- 43 dated 02-11-2010)*

## **12. Appointment to the purely temporary post of Assistant Professor (Biotechnology)**

Dr (Ms.) Manisha Thakur has been appointed as Assistant Professor (Biotechnology) vide Registrar's office letter No.UHF/Regr/Rectt/2004/2009-20205-20220 dated 6/10/2010. While checking the service documents pertaining to her appointment, it has been observed that, the university by an advertisement No.7/2008 dated 6/8/2008 invited applications for filling of two posts of Assistant Professor in Biotechnology along with 44 posts of Assistant Professor/Assistant Scientist in other departments of university. This advertisement was issued after getting the approval from State Government and Board of Management as per procedure of appointment. It has been noticed that both the posts of Assistant Professor in (Biotechnology) have already been filled up by appointing Dr. Rajnish Sharma and Dr. Snehlata Sharma. In pursuance to the judgment delivered on 1-9-2010 by the Hon'ble H.P. High Court in the case CPA No.78 of 2010 with CPA No. 81,83 and 88 of 2010 case titled Rajesh Sharma V/s university and other, the learned Hon'ble judge has taken a plausible view of the facts and circumstances of the case. Since the selection committee has not followed a proper and legally permissible procedure in the selection, therefore, direction was given that university has to redraw the merit list as prepared by the selection committee. It is certainly open to the university to rectify the mistake in awarding the marks for experience as per guidelines and act accordingly. Such exercise does not seem to have been completed before the appointing Dr (Ms) Manisha Thakur, which is irregular as third post was not created as per procedure of appointment. Therefore, filling of the third post by appointing Dr (Ms) Manisha Thakur Assistant Professor may be got regularized with approval of the State Government and Board of Management as per procedure.

*(Audit Requisition No. 2010/11/- 47 dated 25-11-2010)*

## **13. Irregular pay fixation in r/o University Scientists by following ICAR instructions vide letter (clarification) no.1(1)09-per. IV(1-3)dated 16.10.2009 which were not adopted by the State Govt and the University.**

Pay of university Scientists as detailed in the following table has been fixed in revised pay scales w.e.f. 1.1.2006 by Registrar UHF vide respective office orders. These scientists were promoted from the post of Assistant Scientist/Assistant Extension Specialist to the post of Scientist/Extension Specialist on different dates as applicable in each case. The pay in each cases on promotion have been fixed in accordance with ICAR letter (clarification) no.1(1)09-per. IV(1-3) dated 16.10.2009. But this letter/clarification was neither endorsed/notified by Govt. of H.P. nor adopted by the university at the time of such pay fixation. Hence, its provisions cannot be applied suo moto in case of university scientists. Due to following the provisions of this letter, pay of these scientists has been fixed on higher side and audit does not endorse to this. Therefore, it is advised that matter may be taken up with the Govt of H.P. for further clarification on priority basis. Besides recovery of any excess payment due to the fixation, if any, may also be ensured if clarification sought from Govt. of H.P. is contrary to the ICAR provisions.

Sr	Name of Scientist	Department	Registrar's Pay fixation order no. effective from 01-01-2006	Date of promotion to next level	Promotional Post	Audit Requisition number issued to the department concerned
1	Dr. K. S. Pant, Scientist, (Soil Conservation)	Silviculture & Agro Forestry	UHF/Regr/Estt-1/7-417/97-81-85 dated 1.4.2010	14-02-2006	Scientist	No 4 Dated: 21-04-2010
2	Dr. N. S Thakur Extension specialist(PHT)	Silviculture & Agro Forestry	UHF/Regr/Estt-1/7-420-421-25 dated 1-4-2010	02-06-2006	Extension Specialist	No 5 Dated: 22-4-2010
3	Dr.Virender Kumar Rana Extension specialist (Entomology)	RH&FRS Bhota	UHF/Regr/Estt-1/7-421/97-433-37 dated 2.4.2010	07-05-2006	Extension Specialist	No. 8 dated 04-05-2010
4	Dr Jabir Wazir, Extension Specialist (Floriculture)	RH&FRS Bhota	UHF/Regr/Estt-1/7-419/97-170-74 dated 1.4.2010	30-03-2006	Extension Specialist	No. 11 dated 11-05-2010
5	Dr Jitender Kumar Chauhan, Extension Specialist (Pomology)	RHRS Jachh	UHF/Regr/Estt-1/7-410/96-95-99 dated 1.4.2010	30-09-2007	Extension Specialist	No. 2010/11-17 dated 19-05-2010

## Comptroller's Office:

### 14. In-fructuous expenditure amounting to ₹ 16500/- by Associate Director RHRS, Jachh.

A contingent bill No.356 for Jan, 2010 for ₹16500/- on account of purchase of a cultivator (heavy duty) from M/s HP Agro Industries Corporation, Ltd. Vide bill No.88518/- dated 3.12.09 was received for pre-audit which was provisionally admitted on 25.3.2010, subject to this Audit Requisition being a committed liability of the Associate Director, RHRS, Jachh. This office had returned the bill on 19.1.2010 with request to justify this fresh purchase in regard to earlier stock position and date of purchase and cost etc. RHRS Jachh has now informed that it already owned a cultivator, which was purchased on 2.1.2006 at a cost of ₹13960/-. The reply submitted by ADR RHRS Jachh is "the cultivator in stock was not in working order. To get it repaired it involved expenditure of ₹8000/- approximately, where as its scrap value is also ₹8000/-. Keeping in view ₹8000/- its repair cost and ₹8000/- scrap value and its old condition RHRS, decided to purchase new one for ₹16500/-".



The reply submitted by ADR does not appear to be satisfactory. The University authorities are required to make judicious planning to spend allocated funds which should be utilized on the very purpose for which they were allocated. Such costly machinery was supposed to be purchased only when earlier one was optimally utilized and condemned as unserviceable after following proper procedure as laid down in Accounts Manual. Purchase of items of capital nature is also banned under state schemes. Had there been any exigency then same could have been purchased from some short term project where provisions for the same were specifically approved by the funding agency. In the documents enclosed with the bill, there was no specific mention of a cultivator, The university authorities are also required to effect utmost economy which in this case has not been done and has thus indulged in financial profligacy instead of restraining such wasteful expenditure by not gainfully utilizing available cultivator which should have been got repaired and maintained by RHRS.

It is a clear case of negligence and is brought to kind attention of the authority under 2.42 of the university Accounts Manual for further necessary action.

*(Audit Requisition No. 3 Dated: 3-04-2010)*

**15. TA Bill No. 286 of March,2010 for Rs.3444/- infructuous expenditure of Rs.2940/- thereof.**

The above referred TA bill in respect of Dr. R.C. Sharma, Dean College of Horticulture was put up in audit which has been admitted provisionally for ₹3444/-. The journey was undertaken in his own car during the period 10-2-2010 to 14-2-2010, from Nauni to Ludhiana in the capacity of Alumni for attending Annual Meeting of Alumni Association of PAU, Ludhiana. In this regard opinion of the Dean, College of Horticulture and subsequently Office of the Comptroller were also sought. However, Audit views the issue differently and this journey seems to be undertaken to serve only a private purpose and in no way the university has benefited from it. As such this is an infructuous expenditure on the university Exchequer, which may therefore, be made good from appropriate source under intimation to audit.

*(Audit Requisition No. 2010/11/- 9 Dated: 06-05-2010)*

**16. Loss to the university exchequer in the purchase of Apple Seedlings amounting to ₹ 4000/- at HRS, Kandaghat, Solan.**

A Contingent Bill No.387 of March/2010 for ₹104000/- on account of purchase of 20000 Apple Seedlings @ ₹5.20 from M/s L.M. Nursery ((Khoru), Pragti Nagar, P.O Gumma, Teh Kotkhai, Distt Shimla(Bill No.59 of 25.2.10) was put up by HRS, Kandaghat. During pre audit of this bill following serious irregularities were noticed and conveyed to HRS for removal.

- I. The HRS, Kandaghat having unique resources, i.e., 165 bighas of fertile land, regular irrigation system and available infrastructure with trained/skilled man power, audit could not understand why such seedlings were not brought up by HRS thereby savings funds and generating revenue for the university Justification put-up was un-satisfactory.
- II. The HRS, failed to produce relevant documentary proofs in connection with spot inspections by the officials of HRS who visited the Nursery. The seedlings should have been inspected at Nursery before buying to ensure better survival. Such lapses make the deal shady and is against the interest of university.
- III. In reply to the audit observation on non-availability of specifications on the bill of seedling and seemingly identical had writing on page 3 and Bill itself, it has been stated by the In charge that bill was prepared in the office of HRS by the official at suppliers request.
- IV. There was no justification for buying seedlings at higher rate than the Govt approved rate of ₹5/- which resulted in a loss to the university exchequer amounting to ₹ 4000/-.

*(Audit Requisition 2010/11/- 32 dated 14-07-2010)*

**17. Repair/passing of vehicles- non collection of sealed quotations by post.**

According to Comptroller UH&F office letter No.Bud/ICA/09-32/-2047-97 dated 26/5/2009, the observation of Hon'ble Vice-Chancellor was conveyed to all the university departments/offices that no quotations be collected by hand. But in cases of repair/passing of the university vehicles the practice of spot collection of quotations is still being followed as

per past practice and aforesaid instructions are not being adhered to. The Estate Office mainly undertakes the repair/passing of the university vehicles. This matter was taken up with Estate office and it was suggested that if it is not possible to collect sealed quotations in case of repair/passing of the vehicles from open market in such cases relaxation of the said instructions be obtained from the Hon'ble Vice-Chancellor for spot collection of quotations. The executive engineer (Design) has intimated that these instruction are not applicable for repair/passing of vehicles as such there is no need to obtain relaxation from the Hon'ble Vice-Chancellor for repair/passing of vehicles (Copies thereof endorsed to your office. It is therefore, requested that necessary clarification may be given at the earliest whether the ban of spot collection quotations is applicable in the cases of repair/passing of university vehicles by Estate Office or not, so that such cases may be regulated accordingly.

*(Audit Requisition No. 2010/11/- 48 dated 29-11-2010)*

*(Audit Requisition No. 2010/11/- 44 dated 03-11-2010 addressed to the Estate Officer)*

### **18. Purchase of furniture and customized products worth ₹31,02,727/- In violation of prescribed procedure and by ignoring principals of financial propriety.**

The University entered into a rate contract with M/S Godrej & Boyce Mfg Co, Ltd vide Comptroller's office notification No.UHF/Compt.CS.4-6/93(Vol-II)/-4119 dated 23-7-10 for the supply of Godrej brand of furniture and customized products. From perusal of the tender awarding case, it has come to the notice of audit that, before awarding of this rate contract to M/S Godrej & Boyce Mfg Co, Ltd. no tenders were invited through advertisement in the press and instead firm was directly contacted to enter into the said rate contract with the university.

Now on the basis of this Rate Contract the Executive Engineer (Const) as well as Heads of various departments as detailed below had effected purchase of costly furniture and customized products (Modular Laboratories) total amounting to ₹31,02,727/- during the financial year 2010-11:-

#### **Detail of customized products (Modular Laboratories):-**

<b>Department</b>	<b>Award letter No.</b>	<b>Amount (C)</b>
Deptt of Forest Product	UHF/Const/1/Vol/31/2010-2013-17 dated 25.8.10	136031
-do-	UHF/Const/1/Vol/31/2010-2023-27 dated 25.8.10	121852
Deptt.of PHT	UHF/Const/1/Vol/31/2010-2033-37 dated 28.8.10	570832
-do-	UHF/Const/1/Vol/31/2010-2028-32 dated 25-8-10	322268
Deptt of Fruit Science	UHF/Const/1/Vol/31/2010-2008-12 dated 25.8.10	364715
KVK Rohru	UHF/Const/1/Vol/31/2010-827-31 dated 7-6-10	337907
	<b>Total:</b>	<b>1853605</b>

*(Audit Requisition 2010-11/- 52 dated 22-01-2011)*

#### **Costly furniture purchased by the Department of Business Management:-**

<b>Sr.No</b>	<b>Qty</b>	<b>Description</b>	<b>Amount</b>
1.	1Nos	Godrej Regency Chair	11,142-00
2.	30 Nos	Godrej Arm Chairs	1,11,000-00
3.	34 Nos	Godrej Premium Visitor Chairs	1,05,604-00
4.	30 seater	Godrej conference Table	1,77,510-00
--	---	-----	4,05,256-00
		Less 5% discount	20,263-00
		-----	3,84,993-00
		Plus 13.75 vat	52,937-00
		Total:	4,37,930-00

*Audit Requisition 2010-11/-55 dated 17-02-2011(Addressed to Professor & Head, Deptt of Business Management)*

**Costly furniture purchased by various departments of the University:-**

Sr	Deptt	Bill No.	Month	Amount (₹)	Scheme code	Indu Furniture Invoice
1	College of Horticulture	308	3/2011	7951.00	ICA-057-01	No. 2243 dtd 28/3/11
2.	-do-	287	3/2011	9680.00	ICA-016-01	No. 2231 dtd 24/3/11
3.	-do-	325	3/2011	36432.00	ICA-018-01	No. 2152 dtd 29/3/11
4	-do-	258	2/2011	21727.00	ICA-011-01	No. 2137 dtd 09/2/11
5.	-do-	259	2/2011	36432.00	ICA-016-01	No. 2138 dtd 09/2/11
6.	Deptt of Vegetable Science	390	3/2011	39012.00	ICA-016-01	No. 2235 dtd 24/3/11
7.	-do-	382	3/2011	37268.00	ICA-016-01	No. 2246 dtd 28/3/11
8.	Deptt. Of Food Science	377	3/2011	16892.00	ICA-002-01	No. 2153 dtd 29/3/11
9.	-do-	247	12/2010	14495.00	HCR-135-05	No. 2089 dtd 02/12/10
10	Deptt of SSWM	441	3/2011	13092.00	ICA-006-16	No. 2114 dtd 3/1/11
11.	-do-	440	3/2011	14967.00	ICA-006-16	No. 2113 dtd 3/1/11
12.	The Comptroller Office	560	3/2011	6269.00	ICA-002-36	No. 2139 dtd 9/2/11
13.	-do-	559	3/2011	129176.00	ICA-016-36	No. 2140 dtd 9/2/11 (₹2053/-) and 2215 dtd 9/3/11(₹127123/-)
14.	Deptt of Business Management	105	3/2011	222591.00	ICA-001-01	No. 2208 dtd 28/2/11
15.	Deptt of Fruit Science	567	3/2011	19467.00	HCR-151-02	No. 2244 dtd 28/3/11
16.	Deptt. Of EAP	582	3/2011	37329.00	ICM-008-07	No. 2233 dtd 24/3/11
17	KVK Kandaghat	373	3/2011	148412.00	HCR-134-73	No. 2236 dtd 24/3/11
<b>Grand Total:</b>				<b>₹ 811192.00</b>		

*(Audit Requisition 2010-11/- 90 dated 31-03-2011)*

As per rule 2.7(a) as contained in Part-II of the university Accounts Manual “Where work or supply of material is to be given out on contract, tenders may be invited in most open and public manner possible, whether by advertisement in the press or by notice in English and Hindi”. Besides this condition no.12 of office notification no.Bud.FC./68<sup>th</sup>/ Meeting/2008-3699-749 dated 18.7.08 in respect of delegation of financial power also stipulates that” purchase exceeding ₹1,00,000/- shall be made through press tenders”

As the rate contract in question has not been entered in to after inviting the tenders through advertisement in the press, therefore the same cannot be considered as a valid Rate Contract and the purchase of furniture and customized products worth ₹31,02,727/- by the university from M/s Godrej Boyce Mfg Co, Ltd through their authorized dealer M/s Indu Furniture Near NCC Office, Rajgarh Road, Solan H.P. is against the provisions of Accounts Manual as well as provisions of financial propriety and cannot be considered as regular expenditure. Hence, the reasons for violating the provisions of Accounts Manual for entering into this rate contract may be justified and irregular expenditure of ₹31,02,727/- be got regularized with the specific approval of the competent authority and funding agency. Besides this, immediate termination of this Rate Contract may also be ensured so as to avoid any further expenditure on its basis. Besides above it also require justification when this office already had raised queries about validity of this rate contract as early as on 22-1-2011 vide Audit Requisition no. 2010-11/-52 dated 22-1-2011, then how fresh expenditure was allowed to be incurred on the basis of this rate contract.

*(Audit Requisition 2010-11/- 52 dated 22-01-2011)*

(Audit Requisition 2010-11/-55 dated 17-02-2011)

(Audit Requisition 2010-11/- 90 dated 31-03-2011)

## Estate Office:

### **19. Unfruitful expenditure of ₹1,42,658/- on account of Construction of (public toilet block near shopping centre at main campus Nauni, Solan (SH: Building portion and water supply sanitary installation) 2nd & final bill.**

The work c/o public toilet block near shopping center at main campus Nauni, Solan was awarded to the contractor Sh Rajesh Kanwar, Theog, Distt Shimla, vide Agreement no. 105 of 2007-08 (award letter no Const.1 Vol.30/UHF/2007/-6433-39 dated 20-3-08 for ₹3,89,643/-). Execution of this work was stopped after incurring an expenditure of ₹1,42,658/- on the ground i.e. resentment expressed by the dwellers of adjoining area with regard to its improper location. As per circumstances leading to stoppage of the work, it seems that the work was initiated without undertaking the proper survey with regard to its practical feasibility which resulted in stoppage of the work in the middle & whole episode is a clear case of negligence and unfruitful expenditure which could have been avoided had proper location for public toilet been chosen with planning & precision. Hence, responsibility for this unfruitful expenditure may be determined with recovery of ₹1,42,658/- with interest (till the date of actual recovery) & shown to the audit.

(Audit Requisition No. 2010/11/- 20 dated 02-06-2010)

### **20. Construction of S.T. girls hostel at main campus Nauni, Solan (SH:- site development), Final bill of ₹11,32,160.70/- thereof.**

This work was awarded to the contractor Sh Hira Singh Thakur, Deothi, Distt Solan vide Agreement no. 69 of 2009-10 (award letter no.UHF/Const/1/Vol31/-2009-2363-68 dated 6/10/09 for ₹8,13,829/-). In the award letter one condition was laid down that variation in the quantities of item number 1, 2 & 4 will remain restricted to (+/-) 5% on the ground of quotations of absurdly low rates by the contractor. During pre audit of the 2nd running bill it was observed that item no one's quantity has been executed to 5330.48 cubic meter against the estimated quantity of 3750 cubic meter i.e 42.14% over and above the scheduled quantity. This resulted in extra payment of ₹1,18,536(1580.48x75) till 2nd running bill. This discrepancy was pointed out vide AR No. 12 dated 27-4-2010 and justification was sought as to what benefit has been derived by the University by this over execution of the item No. 1.

While checking the final bill it was found that the over execution of the item number 1 had reached an amount of ₹3,18,331.70/- . While perusing the reply of Estate Officer vide his office letter No.UHF/Const.220/2010/-970 dated 11.6.10 in r/o audit requisition No.2009-10/-12 dated 27/4/10 (as referred above) same was not found satisfactory. Although the expenditure undertaken is within the permissible limits of A/A, E/S and T/S and deviation has been approved by the Hon'ble Vice-Chancellor but the circumstances which necessitated this huge over expenditure of ₹3,18,331.70/- and the benefits the university will be deriving due to this unanticipated over expenditure have not been justified. This is more curious to note and surprising to note that the Estate Officer has tried to justify this over execution of the item no. 1 which was against the conditions stipulated in the award letter no.UHF/Const/1/Vol.31/2009-2363-68 dated 6.10.09 issued by his own office. As the conditions of award letter required deviation in this item to be restricted within +/- 5% hence, it needs to be justified with complete documentary evidence and drawings/estimate etc pertaining to this work besides getting it re-approved from competent authority.

(Audit Requisition No. 2009/10/- 12 dated 27-04-2010)

(Audit Requisition No. 2010/11/- 30 dated 15-06-2010)

### **21. Providing ceiling fans in boy's and girls hostels at main campus Nauni-Solan. (Estimate no. (110) for the year 2009-10, MB No.1000, page No.59) observation thereof.**

The purchase of 335 No of ceiling fans and 355 No. of fan regulator amounting to ₹3,65,650 was made from M/s Thakur Traders, Govt. contractor and general order supplier vide their bill no.5415 dated 24/4/10 on lowest rates basis

after collecting the quotations at spot. It was found that proper procedure as laid down in point no.12 of the notification no. Bud.FC/ 68 th/ meeting 2008-3699-749 dated 18/7/08 was not followed to effect this purchase, according to which, the press tenders should be invited for purchases exceeding ₹1,00,000/- as well as it is also against the prevalent “Works Procedure” as laid down in the university accounts manual. This work was technically sanctioned by the competent authority and A/A and E/S was given by the Hon’ble Vice-Chancellor vide Comptroller’s letter no bud.ICA-011/09-10/-16975-77 dated 31/3/10 for ₹6,29,000/-for which tenders should have been invited. Therefore, this purchase may be justified and is required to be regularized by way of special sanction of the competent authority.

*(Audit Requisition No. 2010/11/- 13 dated 15-05-2010)*

## **22. Irregularities noticed during pre-auditing of Contingent Advance Adjustment bill No.515 of 3/2010 for ₹127000/-**

During examination of above cited bill on account of engine over-hauling/ passing repairs of Bus No.HP-14-5484 it is revealed that expenditure on passing of bus during the year 2007-08 was 22000/-/- and during 2008-09 ₹35000/-. This expenditure exorbitantly rose to ₹127000/- during the year 2009-10 which is the cause of concern. The Bus was purchased for ₹872296 on 8/12/2000 and covered just 140,000 kilometers in ten years at an average of 14000 Km per year. Total ₹504434/- (including this bill) have been spent on repair and maintenance at an average of ₹3.60 per K.M (Expenditure on POI and salary of staff etc. not included)

An estimate for engine overhauling was prepared for ₹127000/- by JE (Mech) on 19.11.09 which was scrutinized by AR (COH), XEN (D) and AE (Mech) UHF on 23.11.09 and sanction of the competent authority was conveyed on 10.12.09 conditionally as it insisted upon observing of all codal formalities which were found scantily followed as per discrepancies noticed below:

- I. Quotations have been collected by hand which has been banned by the varsity.
- II. According to Rule 30.3 of the university Accounts Manual all repairs of vehicles of university are to be got done at the varsity workshop. Therefore, taking vehicle to a private workshop located outside the state at Manimajra, Chandigarh does not appear to be in order, The justification put up by the XEN (D) lacks transparency as Automobile Engineer Central Workshop Tara Devi (Shimla) has been assigned the job of repair, maintenance and servicing of vehicles of all Government Departments and third parties. The UHF may have availed at least second opinion of HP Govt Workshop at Tara Devi, in this regard, before incurring this huge expenditure to justify it.
- III. It is observed that the entire process of preparation of Estimate/execution and verification of over hauling/passing repair has been done by JE(Mech) single handedly which does not seem proper in such big organization. Second qualified assessing authority to check the correctness of estimate/ work done -such as engineer, HP Govt. Central Workshop Tara Devi or qualified person from nearby HPPWD Mechanical (Division) - may have been involved to make the whole process more foolproof, in the interest of the university.
- IV. The Administration is requested to re-consider continuation of this workshop in the campus if it cannot cater to such basic requirement of university vehicles.
- V. Another aspect which requires proper investigations is that the identical procedure seems to have been adopted in every such case where not a single rupee is being surrendered or a rupee incurred in excess of the estimate.

*Audit Requisition No. 2010/11/- 23 dated 03/06/2010*

## **23. Construction of Field laboratory for the Department of Silviculture and Agroforestry, Nauni Solan(BP)-third running bill thereof for Rs.7,95,418/-**

The above cited work was awarded to Sh Pradeep Garg, Kandaghat, Solan, HP vide agreement no. 60 of 2008-09 with a tendered amount of ₹720985/-. The stipulated period for execution of this work was six months and was to be completed by 24-04-2009 as per the agreement. But surprisingly, the contractor has been allowed extension of time for completion of the work and as per latest permission put up along with the third running bill vide MB no. 1182, he has again been allowed time extension till 31-07-2010. From perusal of the bill it was quite evident that the contractor did not complete the aforesaid work within stipulated time period even after allowing extension of time twice i.e. first time for six months and for 2<sup>nd</sup> time for two months nine days up to 31-12-09. Despite so much generosity on part of the University, the contractor did not complete the work and applied again for extension of time. From checking of the record it was revealed that grounds on which the extension was sought were not found reasonable/satisfactory resulting into breach of conditions of the agreement. So, it requires action under clause 2 of the agreement. The competent authority pleaded on the face of 3rd running bill in response to audit observation dated 17-7-10 that this bill be admitted and action under relevant clause of the agreement

will be initiated against the contractor and amount will be recovered from the forthcoming bill. Therefore, necessary action under rules was required to be taken for breach of contract conditions by the contractor which is still awaited.

*(Audit Requisition No. 2010/11/- 33 dated 20-07-2010)*

**24. Modernization of experimental farms and providing protection (SH: Providing barbed wire fencing around the campus) 3<sup>rd</sup> running bill thereof for ₹1796106/-**

The above work was awarded to Sh J.P. Sharma, Contractor, Shimla vide agreement no. 15 of 2008-09 with a tendered amount of ₹5002041/-. While checking the 3<sup>rd</sup> running bill of the work it has been observed that royalty in r/o item No.3 (P/F 2.10 Meter long RCC fencing posts ) has not been recovered from the bill for complete quantity i.e. 2900 posts, executed so far till 3<sup>rd</sup> running bill. Necessary recover may be ensured before finalizing the work.

*(Audit Requisition No.2010-11/- 38 dated 22-09-2010)*

**Director of Research Office:**

**25. Excess expenditure of ₹ 60000/- on account of printing of Annual Report of the university.**

During pre audit of the contingent bill no.146 of March, 2010 amounting to ₹1,25,580/-, vide which university annual report for the year 2008-09 was got printed, following discrepancies have been observed:-

- I. The cost of the annual report per copy after including expenditure on collection of quotations from Dehradun comes to be approximately Rs.189/-. Where as the same work could have been got done from the local market @ ₹80/- per copy, Chandigarh and Panchkula @ ₹90/- per copy, from Mohali @ ₹90/- per copy. Thus it appears that the work was got done at very exorbitant rates and just to favour a particular firm as the quotations have been called only from Dehradun and not from any other place or through open tender. Hence, due to this lapse university exchequer incurred a loss of approximately, ₹60000/- for which responsibility may be got fixed and recovery made from the official at fault.
- II. The quotation committee's pick and choose policy for collection of quotation from only one place i.e. Dehradun appears to have been adopted to give special benefit to the concerned firm/printing press.

*Audit Requisition No. 2010/11/- 24 dated 03-06-2010*

**26. Bill No. 306 dated 11/10 for ₹13501/- (Department of Soil Science & Water Management).**

The above referred bill was put up for pre audit and it has been observed that a training programme was conducted by Dr. J.C. Sharma, Principal Investigator of the project FGI-065-17 and this expenditure was sanctioned by himself as PI of the project under delegation of financial powers dated 5/5/2010. The administrative approval of the competent authority to conduct the training i.e place of training , time of training, type of training programme etc., has not been shown to the audit by the department concerned. As per statute of the University, The Director of Research/Director of Extension are the administrative authorities to coordinate and plan such research/training etc. In response to the audit observations in this case, the P.I. has informed that he had requested for administrative approval but the Director of research office has returned the case on date 11/8/10 without the approval "by referring to delegation of financial powers intimating that he has fully empowered to execute expenditure on training". Director of Research is therefore requested to clarify as to whether the administrative powers have also been delegated to the PI's/Co PI'S of the respective projects, and if so the copy of the relevant order may also be provided to the audit.

*Audit Requisition 2010-11/- 54 dated 16-02-2011*

**Director of Extension Education Office:**

**27. Contingent temporary advances drawn for organizing Regional Agriculture Fair at Hamirpur w.e.f. 23<sup>rd</sup> to 26<sup>th</sup> February 2011 from the scheme code 001-39.**

The Directorate of Extension Education drew two contingent temporary advances for organizing Regional Agriculture Fair at Hamirpur w.e.f. 23<sup>rd</sup> to 26<sup>th</sup> February 2011 from the scheme code 001-39. The first advance for ₹1,00,000/- was drawn vide bill no. 387 dated 19-02-11 in the name of Dr. I D Sharma, Deptt. of Entomology on account of POL and minor repairs whereas the second advance for ₹15,00,000/- was drawn vide bill no. 399 dtd 19-02-11 in the name of different officers/officials of the University on account of printing of publications to be distributed to farmers during the fair. While checking the advances it was observed that no codal formalities as required under University Accounts Manual were completed before drawing these advances. Some of the audit observations pertaining to these advances are as under:-

- I. List of university vehicles detailed for which POL and minor repair advance was drawn for the fair, as ordered by a competent authority, was not put up in audit. In lack of this information, it was impossible to ascertain the tentative expenditure required on this account.
- II. Advance drawn for printing of publications did not fulfill the requirements/codal formalities as detailed in Rule 7.9(iv) and (vii) of the university accounts manual. As per procedure and previous practice, this advance should have been drawn only after calling and approval of the press tenders (as the expenditure on this account was more than ₹1,00,000/- and thereafter intimation by the publisher regarding complete publication of books that too only if there was pre condition of advance payment in the tender. But no such record was put up in audit which is a serious irregularity and needs to be justified.

*Audit Requisition 2010-11/-56 dated 22-02-2011*

**Dean College of Horticulture Office:**

28.

- (i) **Contingent Bill No.305 of 3/2010 ₹16403/-;**
- (ii) **Contingent Bill No.297 of 3/2010 ₹78180/- on account of purchase of Vertical Blinds/furniture From GIC- Non observance of proper procedure thereof.**

College of Horticulture, UHF Nauni purchased costly vertical blinds (vista brand) for Rs.16403/- measuring 108 square feet @ ₹135/- per sq ft and furniture Godrej Make for ₹78180/- from HP General Industries Corporation Ltd, Chambaghat, Solan Vide their bill No.253 and 256 dated 31<sup>st</sup> March, 2010. During pre audit of the above referred bills, following discrepancies have been observed which needs to be justified:-

- I. The purchases were made on single quotation basis. The department was therefore requested to justify this with reference to chapter 28.1 clause(a),(b),(c),(d),(e), (f), (g), (h) and (i) of the university Accounts Manual, where order of preference has been laid down. The department could not justify as to why without applying clause (a) to (f), it opted clause (g).
- II. During enquiry it was revealed that vertical blinds worth ₹16403/- were fixed alongside of the stairs of entrance to the Dean's Office. Provisions from the funding agency wherein vertical blinds and furniture had specifically been provided for, was not produced by College of Horticulture to verify financial propriety.
- III. The purchase was not supported with technical sanction, estimate etc approved by competent authority. How such, fixture/ expenditure was going to help Research/ Teaching and Extension was also not explained.
- IV. Godrej furniture item generally appear to be costly and luxurious in nature, therefore, objectionable as furniture in public offices is meant to serve functional requirements.
- V. There was complete ban on purchase of furniture under Himachal Pradesh Government Economy measures.
- VI. Under purchase rules of the Govt. these items may have been purchased against the running rate contract and not otherwise.

*Audit Requisition No. 2010/11/- 27 dated 04-06-2010*

**Dean College of Forestry Office:**

**29. Reimbursement of Guest House Charges to the officers while on tour to Delhi/other place out side H.P.**

Dr. N.B. Singh professor department of Forestry was on tour to Delhi for ICAR U G counseling work and stayed in International Guest House NASC new Dehli W,e,f 15.6.2010 to 23.6.2010 paid ₹4000/- (₹500/-per day x8days) vide receipt No.33231 dated 23.6.2010, similarly Sh R.K Sood Sr. Assistant stayed in w.e.f. 15.6.2010 to 21.6.2010 in Hostel Indian Agriculture Research institute new Delhi and paid ₹1500/- (₹250x 6days per day ) vide receipt no 37465 dated 21.6.2010 and these amounts were included for the reimbursement to them in their T.A claim bill no. 77 for Rs 6038 and 76 for Rs 2941/- dated 18-8-2010 respectively. These establishments are not being run on commercial lines or registered /licensed with an appropriate authority to indulge in commercial activity. In this connection attention is invited to para 5(1) and 5(2) of H.P. govt. o.m no Fin (c) 13/(7) 14/98 dated 8.12.1998 and H.P govt. F.D latter no Fin ( c) a (7) 14/98dated 2.6.2006 according to which reimbursement of hotel rent while on tour outside H.P is allowed for stay in hotels and tourist bungalows run on commercial lines only and hotels or establishment that are not registered/Licensed as such by the proper authority will not be treated as guest house or hotel for the purpose of SR and stay in such establishments will be treated as making one's own arrangement for calculation of daily allowance only. However bills in Question have been admitted in audit provisionally in view of special sanction accorded by the worthy Vice-Chancellor subject to the condition that besides the expenditure incurred in this case and the similar expenditure in other cases, if any, may be got regularized with the approval of the finance-Department.

*Audit Requisition No.2010-11/- 40 dated 28-09-2010*

## SNS Library:

**30. Contingent Bill No.186, dated 31.3.2010 for Rs.6,49,771/- on account of providing and fixing wooden penalling/ceiling/Cup-board/Plain Glass/Acrylic carpet/ vertical Blinds/brick walls/wooden partition/wooden table/wooden Rack/Electrical wiring/power point/Hardware Material brass/handle/Door stopper/L-Drop/Door closer/wall fans/Room Heater and Bajaj CFL by H.P. GIC Ltd, Chambaghat Solan on single quotation basis.**

During pre audit of the above referred contingent bill following discrepancies have been observed:

- I. **No estimate seems to have been got prepared from** University's engineering Division by the Librarian/ a statutory officer of UHF, for assessing actual expenditure before obtaining Performa bills number 353/ of 10/08, 354 of 11/08, 361 of 11/08, 364 of 11/08 and 366 of 11/08 which appear to be the basis of first sanction ₹6,23,665/- therefore is not in order.
- II. Revised expenditure sanction by the Hon'ble Vice-Chancellor was conditional as condition (ii) reveals that **expenditure of ₹26,106 /- was allowed in anticipation of grant-in-aid** to be received in 2009-10, which is in violation of clause 7.5 (e) of the university Accounts Manual.
- III. **The purchase was done on single quotation basis.** The Librarian was thus requested to justify this with reference to chapter 28.1 clause (a), (b),(c),(d),(e),(f),(g),(h) and (i) of the university Accounts Manual where order of preference has been prescribed. The Librarian could not justify as to why without applying clause(a) to (f), it opted clause (g) as if the work was of propriety nature. Since it involved a huge expenditure of ₹6,49,771/- it may have been rightly got done through, Estate Officer/Const. Division wing of the university.
- IV. **Actual measurement of work after completion** by HPGIC Ltd as per the term (iii) of sanction, duly verified by technical personal of Estate Office with detailed measurements was not enclosed to verify the genuineness of work done to the satisfaction of the institution.
- V. **Budget provision for this kind of work under ICA-009-32 was never put up** by the Librarian inspite of written requests of the audit for verification as desired under expenditure sanction
- VI. **Five items such as :-** 7 wooden tables @ ₹3600/- for ₹25200/-, 7 wooden racks @ ₹1800/- for ₹12500/-, 7 wall fans @ Rs.1160/- for ₹8120/-, 7 single rod heaters @ Rs.650/- for ₹4550/- and 7 CFL 20 watt @ ₹288/- for Rs.2016/- which are generally available on rate contract of the Government of Himachal Pradesh were procured from HPGIC **which apparently does not fall in the proprietary items category**, worth ₹52,486/- were noticed to have been bought from GIC on a very high rate/cost. Rules of Financial propriety were totally ignored. In one item—single rod heater, which were available on Rate Contract No.4-Ind/Sp-3(E-06) 8/2009(18) dated 26.11.09 in favour of M/s Vijan Agency,17 Ram Mandir Market, Shimla, Ph.No.2811503, Mob. No.9418212340, @ ₹326.86, HPGIC charged ₹650/- per piece, thereby resulting in an over-payment of ₹2261/- in just single item of heater speaks volumes of irregularities noticed in this bill. Over payments are highly objectionable and may be worked out and recovered under intimation to audit.



- VII. Electrical wiring was charged for ₹18000/- is not substantiated with calculation such as number of installed points with rate. Exact length of wire consumed during fixing also is not mentioned. The estimates from the concerned engineer of the electrical wing of the university was not prepared.
- VIII. Hardware materials worth ₹7630/- were observed to have been bought from HPGIC itself which is unusual. No efforts to avail **benefits of competitive market rates** were made in the interest of the University. (Brass handle ₹770/-, Door stopper ₹560, L-drop brass ₹3150/- and Door closer and their fixing ₹3150/-) Dr.Y.S Parmar University Horticulture Forestry Nauni, owns P.W.D Construction Division and carpenters are available. Why their services were not availed is another issue.
- IX. The Librarian and his staff though discussed the purchase procedure with Local Audit Department on several occasion but failed to comply with the Audit observations **as desired at 2.37(f) of the university Accounts Manual**. The bill was, however admitted provisionally subject to insertion of this Audit Requisition as it involved third party payment with request that in future Librarian may incur expenditure with due regard to broad and general principles of Financial propriety/ purchase, accounting and disposal of store procedures as incorporated in chapter-2 and 28 of the Accounts Manual to avoid further complications in such financial matters.
- X. Approval of Central purchase committee was also not forth coming.

*Audit Requisition No. 2010/11/- 31 dated 29-06-2010*

## University Departments:

### Mycology & Plant Pathology

#### 31. Pay fixation of Sh. Bish Nath, Field Assistant on pay revision w.e.f. 01-01-2006.

The pay of Sh Bish Nath, Field Assistant working in department of Mycology and Plant Pathology was fixed vide Registrar office letter no. UHF. Regr/Estt-I/9-8-32/87-37187-91 dated 17/3/10 and admitted accordingly by audit on 24/3/10. He was granted 2<sup>nd</sup> higher pay band of ₹4900-10680(PB)+1650(GP) under ACP Scheme w.e.f. 6/2/08 on the post of Beldar. Later on when he was promoted to the post of Daftari in the pay band of ₹4900-10680(PB) + 1400 (GP) w.e.f. 14/8/2009 he was allowed the benefit of pay protection and his grade pay was allowed to be protected at ₹1650/- instead of ₹1400/- which was the Grade Pay of promotional post. Audit admitted this pay fixation as such.

However, later on similar case of pay fixation of Sh Jagdish Chand working as Field Assistant in the office of The Registrar was fixed vide Registrar office letter no. UHF. Regr/Estt-II/8-127/87-206-209 dated 1/4/10. This official has also got benefit of 2<sup>nd</sup> higher pay band under ACPS w.e.f. 6/2/08 and promoted to the post of Daftari on 12-8-09, same dates as in case of Sh. Bish Nath, but in this case Sh Jagdish Singh has not been allowed the benefit of pay protection on promotion to the post of Daftari from the post of Beldar and was allowed ₹1400/- as Grade Pay.

On enquiry, it was explained that the matter has been taken up with the Govt. of H.P. vide Registrar office letter no. UHF.Regr.E-II-273 dated 23-2-2010 to get the matter clarified whether the protection of Grade Pay should be allowed or not in such cases and hence pay of Sh. Jagdish Chand was admitted as such in audit keeping in view the position as explained by registrar office.

Discrepancies have cropped up due to following of different standards in pay fixation of above two officials. Hence, it has been decided that “pay fixation of Sh. Bish Nath, Field Assistant admitted unconditionally earlier may be treated to have been admitted in audit subject to the outcome of the clarification sought by the Registrar from Govt. of H.P vide letter referred above”.

If any excess payment is found to have been made to Sh. Bish Nath, on the basis of above fixation after clarification from the Govt. of H.P. then it may be recovered under intimation to audit.

*No. Audit Requisition 2010-11/-19 dated 24-05-2010*

#### 32. Bill No 587 of 3/2011 from project HGI-143-04 avoiding of sanction of Higher Authority

Vide above mentioned contingent bill one number of external HDD 500 GB of Toshiba make was purchased from M/s Deep enterprises, Nauni for ₹3250/- vide their bill No. 742 dated 27/1/2011. The Principal investigator has sanctioned the amount under sr. No 15/4 (Maintenance of computer and peripherals) of the delegation of financial powers

notified vide Comptroller's office notification No.Bud2-7/2009-10/-1396-1446 dated 5/5/10. As an external Hard Disk Drive is a computer peripheral therefore it does not fall under the category of maintenance of the Computers. Hence, the expenditure sanction of the competent authority under sr 19 of the above referred delegation of financial powers is required to be obtained. In the reply of audit observations on the bill the PI has admitted that it is certainly a purchase of computer peripheral but tried to justify it under maintenance of Computer. The expenditure may be got regularized with the sanction of competent authority as per delegation of financial powers.

*Audit Requisition 2010-11/- 70 dated 31-03-2011*

## **Food Science & Technology**

### **33. Appointment of Ms. Kankia Issar to the post of Senior Research Fellow, purely temporary co-terminus with the project.**

The Director Research letter No.UHF/Dr/X1-271(S)/09-6851 dated 11-8-2010 and as per circular No.UHF/Or/X1-27/Reg/2010-4389-4 dated 23/6/2010 issued by university qualification for the post of senior Research Fellow was (1) M.sc(Hort.) post harvest Technology(2) M. Sc Food Technology (3) M. Sc Horticulture with specialization post harvest Technology(project named Development of post harvest equipment and refinement of technology for extraction and value addition of wild apricot oil for commercial adoption HGI-129-05 Deptt of (PHT). While checking the record it has been noticed that Ms Kanika Issar appointed to the post of Senior Research Fellow(₹12000/- + HRA fixed) is possessing a degree of M. Sc Agriculture from the Govind Ballabh Pant University of Agriculture and technology Pant Nagar Uttrakhand. This observation was also raised in the concerned file at the time case was put up for vetting. It was intimated in reply that she was having one of the subject Horticulture in M Sc such condition was not mentioned in aforesaid circular. Hence, the applicant appointed does not possess the requisite Degree/essential qualification for the post. Therefore appointment made seems to be irregular and require proper justification.

*Audit Requisition No. 2010/11/- 37 dated 22-09-2010*

### **34. Contingent bill no.399 of 3/11 amounting to ₹49993/-.**

While checking the contingent bill No.399 of 3/11 amounting to ₹49,993/- on account of purchase of Xerox Digital photocopier WC 5016, it has been noticed that, the rate contract with the Xerox India Ltd, was valid up to 28.2.2011. Whereas this machine was purchased after the lapse of rate contract i.e. on 21.03.2011 on single quotation basis from M/s Satluj Document Company Solan. The instruction as stipulated in Para 28.1(g) of the accounts manual have not been complied with, which required that the purchase on single quotation basis can be effected only, If, the material to be purchased happen to be of proprietary nature and supported by the price list and certificate to the effect, that the firm dealt with is the sole manufacture of that product. It may be justified that why the quotations were not invited to take advantage of competitive market rates and why the purchases have not been made from the firm having rate contract.

*Audit Requisition 2010-11/- 84 dated 31-03-2011*

### **35. T.A bill No.272 of 1/2011 amounting to ₹2839/- and T.A bill No. 376 of 3/11 amounting to ₹4684/-**

Dr. N.S Thakur, Ext. Specialist was on tour from Nauni to Churag and back w.e.f. 31.10.2010 to 7/11/10 (Bill no. 272 of 1/2011) and from Nauni to Chautra, Padhar, Sunder Nagar, Darlaghat, and back w.e.f 5.12.11 to 12.12.11 (Bill no. 376 of 3/2011). During both of these tours Dr Thakur has used his own car as mode of transport. He was allowed to travel by own car by the Hon,ble VC during tour from Nauni to Churag w.e.f. 31-10-2010 to 7-11-2010 as conveyed by the Comptroller office letter no. Bud.5-78/2009/-12337 dated 3-1-2011 subject to the condition no. 3 that "the charges to travel by own vehicle shall be regulated as per rules/instruction".

As per para 10(3) of HP Govt Notification No. FIN-C-B(7)-14/98 dated 8-12-1998 further adopted by the University vide notification no. Bud.2-58/98-99-10993-11033 dated 6-1-99 regarding payment of traveling allowance/ daily allowance etc. to state Government employees in Himachal Pradesh "only Secretaries/Special Secretaries/ Heads of the

Departments with a (pre revised) basic pay of ₹ 18400/- per month and above shall be entitled to use their own car/full taxi on official tours". From perusal of the bill it is quite evident that Dr N S Thakur does not fulfill this criterion of basic pay of ₹18400/- per month as he was drawing ₹14520/- per month as basic pay in pre revised scales at that time. This discrepancy was pointed out by this office through audit observations on the bills and the department was requested to regulate the TA claim in accordance with the relevant TA rules as these two claims involved an overpayment of ₹4982/- detailed below:

Sr.No	Period of journey	No. of Kms travelled	Claim by own car @₹6/-per Km (₹)	Ordinary bus @ ₹ 1.13/-per Km as per entitlement (₹).	Overpayment (₹)
1.	31.10.10 to 7.11.10	370	2220.00	418.00	1802.00
2.	5.2.11 to 12.2.11	653	3918.00	738.00	3180.00
				<b>Total:</b>	<b>4982.00</b>

The over payment of ₹4982/- may either be regularized with the approval of Finance Department or recovered from the official concerned

*Audit Requisition No. 91 dated 31-03-2011*

## Forest Product

### 36. Regarding enhancement in emoluments of Smt Rekha Naithani and Dr Rajesh Chauhan, Research Fellows @ ₹18000/- per month w.e.f. 01-04-2010, observations thereof.

The enhancement of emoluments @ ₹18000/- given to Smt. Rekha Naithani and Dr. Rajesh Chauhan working under the State Scheme HPL-218-22 doesn't seem to be justified because no such office notification relating to enhancement of emoluments has been issued by the State Govt./Board of Management of the University in respect of research personnel working under the state schemes as has been issued by the GOI and ICAR vide office memos numbered A.20020/11/97-IFD dated 31-3-10 and F.No.15(1)/2010-A&P(Fdn) dated 26-10-10 respectively, and further adopted by the varsity vide notification no. UHF/Bud.4-297/99-16762-810 dated 05-03-2011 in respect of research personnel working under the projects/Schemes funded by the GOI and ICAR. Therefore, the enhancement of the emoluments in respect of the Research Fellows working in the State Schemes may be got regularized by obtaining the sanction of funding agency i.e. Govt. of Himachal Pradesh. Besides, the source of funds from which the liability of enhanced emoluments in respect of these Research Fellows is proposed to be met with may also be intimated to audit.

*No. Audit Requisition. 2010-11/-64 dated 24-01-2011*

## Business Management

### 37. Purchase of room heaters from open market avoiding Govt. rate contract.

This is with reference to contingent bill No.69 of 12/10 amounting to ₹2490/- vide which 5 No of room heaters (prince make) were purchased from M/s Thakur Traders Lakkar Bazar, Solan @₹498/- each. Whereas room heaters single rod and double rod are available on Govt. rate contract @₹326.86+ VAT vide rate contract No.4-Ind/Sp-3(E-06)8/2009(18) dated 26.11.09 and hence against the provisions of para 28.1(b) of chapter 28 of Accounts Manual. The fact was pointed out vide audit observation dated 13.12.10 on the bill, In reply it was explained that office has requisitioned to the office of Comptroller but later has not given any response to it. As the purchase is against the provisions of Accounts Manual and has been made on higher rates there resulted in a loss of ₹630/- (approx.) i.e (₹498-326.86+Vat) to the university exchequer. The purchase so made may be got regularized from the competent authority.

*Audit Requisition No 49 Dated: 26<sup>th</sup> Dec,2010.*

## Department of Bio technology

### 38. Contingent bill no.259 of 3/11 amounting to ₹11990/-

Contingent bill No.259 of 3/11 amounting to ₹11990/- regarding purchase of Microwave oven GMC 30 E-09 SLHM was put up in audit. While checking this bill it has been noticed that as per university Accounts Manual 28.1.g , only articles of proprietary nature can be purchased on single quotation basis. But Department of Bio-Technology has purchased Microwave oven (which is not propriety item) on single quotation basis without calling quotation and the university exchequer was deprived of the benefit of competitive market rate. Which may be justified besides getting the expenditure regularized with the sanction of the competent authority.

*No. Audit Requisition. 2010-11/-62 dated 19-03-2011*

## CIC

39. Pay fixation case of Sh. Madan Singh Chauhan, Technical Assistant Gr-1 (Computer).

The pay fixation case of above named official was put up to the audit vide registrar's office order NoUHF/Regr/E-1/2-425/Vol.1189/-32089-43 dated 8/2/11 for re-fixation from 13/1/1988 to 1/1/2011. It was issued with the prior concurrence of the Comptroller as per decision of the Hon'ble High Court on 20/12/2010 in (WPCT) No.10689 of 2008). The Hon'ble High Court allowed the petition with quashing & set aside the annexure A-7 dated 23/12/96 and annexure A-17, dated 30/1/2004 on the grounds that The petitioner has not been heard before taking a decision unilaterally to withdraw the benefit of two increments, which was given on the recommendations made by Selection Committee and further directed however, liability is reserved to the respondent university to proceed with the matter in accordance with the law and it shall be taken into consideration that the benefit of two increments was given on the recommendation of duly constituted selection committee.

However, keeping in view the above decision and order issued by the Registrar of the university, the pay fixation has been vetted provisionally subject to the condition that proper fulfillment of direction of the Hon'ble High Court in the matter in accordance with the law and compliance of the audit para No. - 8(8) incorporated in the audit report for the year 1990-91 of Director, Local audit department Govt. of HP. may be ensured.

*Audit Requisition. No. 2010-11/-58 Dated 05-03-2011*

## STPC

40. Loss/infructuous expenditure of |Rs. 6150 ot of University exchequer. Advance bill no.42 of 7/10 of Rs.6150/-.

Contingent Advance bill no. 42 of 7/2010 amounting to Rs. 6150/- on account of interest and penalty to the Asstt. excise and taxation commissioner, Solan, Distt Solan, for issuing tax clearing certificate for vehicle no HP-14-3315 was admitted in audit subject to the fulfillment of the requirement of the condition no. (IV) of Comptroller's sanction letter no .Bud. HCR-145-31/08-4204 dated 29/7/10 according to which the responsibility of the concerned at fault with regard to non-preparation of Gatta copy/ non-transfer of vehicles ownership during the period w.e.f. 1/4/10 onwards needs to be fixed so that financial loss of ₹6150/- to the University exchequer may be recovered. Hence, compliance may be shown to the audit at earliest after doing the needful for prompt adjustment of the advance.

*No. Audit Requisition 2010-11/- 34 dated 03-08-2010*

## Floriculture & Landscaping

41. Purchase of split AC 1.5 TR 3 star Voltas make vide bill No.273 of 3/2011 from ICAR-002-01 for ₹27712/- without following proper procedure.

An Air Conditioner was purchased from M/s REVOLUTION, Shop No.11 block-C Prashar Complex, Solan for ₹27712/- vide their invoice no. 1319 dated 04/03/2011. As per expenditure sanction no. Hort..C.ICAR/5-195/10/-8850

dated 4-2-11 as conveyed by the Dean, College of Horticulture, the purchase was to be affected under rate contract. However from perusal of the bill it appears that proper procedure for making the purchase on Rate Contract was not followed.

From perusal of the DGS&D rate contract No.SAC-WN/ME-3/ RC-11050000/0111/03/01580/-1514 dated 19-8-2010, it is quite evident that, the RC was entered into between DGS&D and UNIVERSAL COMFORT PRODUCTS LIMITED and as per the terms and conditions of the RC, the supply order was to be placed with the UCPL through DGS&D website online. But the Department of Floriculture & Landscaping preferred to place the supply order directly with M/s Revolution, Solan who claims to be the authorized dealer of Voltas Limited and selling agent UCPL. Further as per terms of the Rate Contract all supply order(s) against this rate contract were to be placed on line through D.G.S & D Website only and supply order(s) in any other form placed on or after 1/10/2008 are not valid and shall not be acted upon by the contractor or any other concerned agencies. As such this can not be considered as a purchase on Rate contract basis due to non compliance of the Terms and conditions of the RC in question. The reasons for non compliance of the procedure may be justified. Besides ex post facto approval/expenditure sanction of the competent authority to affect the purchase on single quotation basis from authorized dealer may be obtained and expenditure so incurred be got regularized accordingly.

*Audit Requisition 2010-11/-74 dated 31-03-2011*

## **University Research Stations:**

### **RHRS Bajaura**

42. Regarding Medical Reimbursement claim of Dr. S.S. Bhardwaj, ADR, amounting to ₹26392/- vide bill no. 12 of 04/2010.

During pre audit of the above medical claim it was observed that medical TA claim of the patient along with the attendant amounting to ₹6744/-, journey for which was performed by own car, has not been supported by any document i.e. receipt of toll tax paid at border barrier while entering Himachal Pradesh on return journey and cash receipts of the petrol filled in the car during journey. This was pointed out vide audit observation dated 22/4/2010 on the back of the bill but the reply submitted was not found satisfactory. Due to lack of these documents it is not possible to confirm whether the journey has actually been performed by own car or any other mode of transport. Hence, either these documents are required to be produced in audit or the recovery of the payment on this account may be ensured from the claimant under intimation to this office.

*No. Audit Requisition 2010-11/-16 dated 19-05-2010*

43. Contingent bill No.664 dated 3/10 amounting to Rs.36941/- in respect grafting of 69700 apple seedling by Sh.Ved Ram @ ₹0.53/- per seedling.

During pre audit of the above referred bill it was observed that out of total 80000 seedlings purchased, 10300 have been grafted by university Mali and 69700 have been grafted by Sh.Ved Ram. Sh Ved Ram was awarded the work on 16.3.10 and he raised the bill on 31.3.10 i.e. after 15 days. Now it is not understood how a person can graft 69700 seedlings in 15 days where as university Mali is grafting just 10300 seedlings with the help of contractual labour in same or may be more period. This discrepancy may be justified with the support of relevant documents. Besides this standards /norms fixed by university/ Deptt. of Horticulture in respect of grafting of apple seedling may also be put up in audit.

*Audit Requisition No. 2010/11/- 25 dated 03-06-2010*

### **RHRS Jachh**

44. Contingent Bill No.401 of 3/2011 for ₹14990/- on account of purchase of second camera by the station.

Regional Horticulture Research Station, Jachh of Dr.Y.S.Parmar UH&F Nauni purchased camera vide contingent bill No.401 of 3/2011 for ₹14990/- from M/s Nand Kishore & Bros. Dharmasala vide their bill No.005754 dated 11.3.2011. Following discrepancies were noticed during pre-audit which require justification:

- I. The RHRS, Jachh station is already having a camera. Therefore, purchase of this camera for ₹ 14990/- appears to be irregular/wasteful expenditure.
- II. Camera is not a proprietary item Quotations from other firms such as Samsung, Nikon, Olympus etc might have been invited to take advantage of competitive market rates and why the purchase has not been made from the firms having rate contract as per instructions stipulated in the para 28.1 of the Account Manual.

*Audit Requisition 2010-11/- 86 dated 31-03-2011*

## Post Audit Reports:-

### 45. Post Audit of Accounts of Regional Horticulture & Forestry Research Station, Bhota for the period from 04/2005 to 03/ 2010.

During the post audit of accounts of Regional Horticulture & Forestry Research Station, Bhota for the period from 04/2005 to 03/2010, following discrepancies have been noticed:-

**I. Handling and maintenance of the Cash Book:-**

While checking the cash book of the Research Station, it has been observed that diligence is not being applied while writing the Cash Book. There are numerous instances of cutting and overwriting. It reflects upon the poor standards with which cashbook is being maintained at the station as well as lack of supervision on part of the authorities concerned. To avoid such lapses in future due care may be applied by the cashier as well as the Disbursing Officer. Therefore, necessary instructions to the concerned may be issued not to repeat such mistakes in future under intimation to audit. Some of the cash book pages on which cutting and overwriting instances have been observed are detailed below:

Sr.	Cash book Page	Volume	Sr.	Cash Book Page	Volume
1	138	IV	30	50	VII
2	144	IV	31	60	VII
3	147	IV	32	81	VII
4	158	IV	33	85	VII
5	166	IV	34	86	VII
6	172	IV	35	93	VII
7	176	IV	36	95	VII
8	01	V	37	97	VII
9	03	V	38	99	VII
10	18	V	39	107	VII
11	29	V	40	111	VII
12	45	V	41	114,115	VII
13	53	V	42	117	VII
14	72	V	43	121	VII
15	74	V	44	124	VII
16	83	V	45	125	VII
17	42	VI	46	127	VII
18	44	VI	47	129	VII
19	46	VI	48	132,133	VII
20	82	VI	49	134	VII
21	89	VI	50	135	VII
22	94	VI	51	154	VII
23	08	VII	52	184	VII

24	16	VII	53	185	VII
25	17	VII	54	186	VII
26	21	VII	55	203	VII
27	23	VII	56	206	VII
28	24	VII	57	235	VII
29	45	VII	58	1	VIII

II. **Outstanding bills:-** Following bills were outstanding for realization at the time of post audit:

Sr.	Bill No.	Date	Particulars	Item	Amount
1	012444	15-7-09	P&H EAP UHF Nauni	Baramashi Lemon	100.00
2	012447	27-7-09	DFO Bilaspur	Grasses	32500.00
3	012459	10-3-10	ADR RHRS Jachh	Reetha	4800.00
4	012460	31-3-10	P&H FLS UHF Nauni	Flower plants	10000.00
5	012807	19-8-08	DFO Hamirpur	Different Plants	6860.00
6	012809	19-8-08	Pradhan Gram Panchayat Jharlog	Reetha Grafted	5000.00
7	012810	28-8-08	P&H Silv. & Agro Forestry, UHF Nauni	Different Plants	2925.00
8	012818	5-3-10	Project Director, Swan River Watershed Project Una	Napier Grasses	12000.00
9	012819	26-3-10	-do-	-do-	12000.00
<b>Total:-</b>					<b>₹ 86185.00</b>

It is serious matter as no effort appears to have been made by the quarters concerned to realize these pending bills. Bills as old as dated 19-8-08 have not been realized for two years. Therefore, immediate steps may be taken for realization of these outstanding bills under intimation to audit.

III. **Irregular credit sale of horticulture plants to private parties:-**

Rule 18.10 of university Accounts Manual prohibits credit sale of university farm produce to private parties. However, while checking the record of credit sales, it has been observed that 50 number of rooted Pomegranate cuttings amounting to ₹ 400/- have been sold to Sh. Harnam Singh, Vill Puor, P.O. Bir Baghera, Sujampur H.P. On credit vide bill no. 015543 dated 16-7-2005 at Bhota farm. Although the amount of bill has been realized vide cash receipt no. 1681/057 dated 18-7-2005. It is not understood why credit sales of plants was allowed even to private parties by ignoring the said provisions of Accounts Manual. This above lapse may be justified and necessary instructions may also be issued so that such lapses are not be repeated in future.

IV. **Blank bill left unused:-**

While checking the bill book sr. no. 012901 to 013000 issued to field assistant at Neri-I farm it was observed that bill no. 012908 has been left blank/unused, whereas bill no. 012909 and 910 have been issued against credit sales. It is not understood why this bill has been left unused for no reason. It makes the authenticity of the bills/sales doubtful. Therefore, it is advised that matter may be inquired into and necessary instructions not to repeat such lapses in future issued to quarters concerned.

V. **Irregular re-reimbursement of medical claims.**

While checking the payment vouchers of selected months it was observed that **Multi-vitamins, nasal drops and skin gels** worth ₹607/- as mentioned below have been reimbursed to the claimants by the internal inspection cell of the university which do not seem to be reimbursable under the norms stipulated in medical attendance rules.

Voucher No/ month	Bill No.	Name of Claimant	Name of medicine	Cost of medicine (₹)	Remarks.
25 of 07/2005	82 of 26-04-05	Sh Sant Ram	Polybet-C	100.00	Seems to fall in the category of multivitamin
46 of 9/06	219 of 26-8-06	Sh Sant Ram	Syp Agrovit	64.00	Seems to fall in the category of multivitamin
47 of 9/06	162 of 1-6-06	Dr Kamal Sharma	Nasivion Drops	31.00	Seems to fall in the category of Nasal Drops
106 of 3/10 (Vol III)	695 of 3/10	Sh N K Bhatia	R Scab Clearskin Gel	49.00 55.00	Seems to fall in the category skin creams/gels.
-do-	-do-	-do-	-do-	49.00 55.00	-do-
-do-	-do-	-do-	-do-	49.00 55.00	-do-
-do-	-do-	-do-	-do-	49.00 55.00	-do-
			Total:	₹ 607/-	

Hence, if after consulting the AMA the above mentioned medicines fall in the categories as mentioned in the remarks column the recoveries from the concerned officers/ officials in this regard may be effected and compliance shown to audit.

VI. **Contingent temporary advances admitted by Internal Inspection Cell for adjustment:-**

- (i) Advance amounting to ₹ 39938/- drawn vide bill no. 787 of March 2008, and adjusted vide bill no. 341 dated 26-7-08 (voucher no. 77 of the month 10/2008) for purchase of Oven NEW NSW -151 Incubator from Rajaji Scientific Surgico:- In this adjustment account following discrepancies were observed:-
- The purchase has been effected on quotation basis but no NIQ in respect of the quotation was issued/found with the adjustment case.
  - All quotations from four firm based at Palampur were received by hand on 24-03-08 under diary no. 1938-1941 (no postage stamp on the envelopes). It has not been made clear whether the purchase committee visited Palampur to collect quotations or the suppliers visited the station.
  - No requirement and justification from the quarter concerned has been attached to the case or put up in audit.
  - Office order in respect of constituting committee to collect quotations was not put up in audit or found in the adjustment case.
  - No supply order was found with the adjustment case.
  - This contingent advance was drawn on 31-03-2008, oven was purchased on 1-7-2008 and thereafter payment has been released to the supplier on 7-7-08 (i.e. more than three months after drawl of advance). Rule 7.5(m) and 7.9(vii) of accounts manual require that advances should be drawn only if the expenditure is to be incurred immediately after the drawl and it is absolutely essential to draw the amount in advance. But in this case it is quite evident that neither the payment was to be made immediately after drawl nor it was absolutely essential hence drawl of this advance may be justified in view of the above mentioned rules of accounts manual.
  - The amount of ₹ 39938/- was drawn on 31-3-08 and bank demand draft no. 294520 of the same prepared on 7-4-08. As the payment has been released on 7-7-08 then it is not understood what financial prudence was applied by preparing the bank draft on 7-4-08. Instead of demand draft had this amount been invested in bank FDR for three months, University would have earned some revenue in the shape of interest on it. Therefore, it is advised that interest rates for three months FDR in the month of April 2008 may be inquired from the bank and loss of interest may be recouped from the official at fault for this lapse after fixing the responsibility for the same.



(ii) Advance amounting to Rs. 44400/- drawn vide bill no. 772 dated 27-1-09, and adjusted vide bill no. 85 dated 12-5-09 (voucher no. 23 of the month 06/2009) for imparting/organizing two training camps on 25 to 27-02-2009 for farmers of Hamirpur district and on 17 to 19-03-2009 for farmers of Bilaspur district:- While checking the adjustment account of this advance following discrepancies were observed:-

- a) During these two trainings, a total amount of ₹11620/- has been spent for providing breakfast, lunch, dinner and session tea to the participants (i.e. ₹ 1680/- on 25-2-09, ₹ 1540/- on 26-2-09, ₹ 1680 on 27-2-09, ₹ 2380 on 17-3-09, ₹ 2450/- on 18-3-09 and ₹ 1890/- on 19-3-09) During first training in the month of February 2009 lunch has been served @ ₹ 40/- per lunch whereas during 2<sup>nd</sup> training in the month of March 2009 same has been served @ ₹ 35/- per lunch. It is not understood that:-
  - i. Why there is variation in the rates of lunch served in two trainings,
  - ii. When it was quite clear well in advance that the total expenditure on lunch will exceed the prescribed limits for purchase without quotations then why the quotations were not called for this purpose.
- b) During 2<sup>nd</sup> training an amount of ₹ 2450/- was spent to hire bedding apparently to be used by 35 participants in the training on 17 and 18-3-09. But no record pertaining to place where these bedding were used and where farmers stayed was produced/attached to the adjustment case.
- c) As per entries in the training register (inventory no. 37) in the first training 40 farmers participated and in the 2<sup>nd</sup> training a total of 50 farmers participated. From perusal of the bills of purchases for both the training it was quite clear that all the purchases were effected keeping in view 35 participants in each training. e.g. 35 slip pads, 35 ball pens, 35 lunch/dinners and session teas and 35 bedding. Now it is not understood if the list of participants as recorded in training register is authentic then how the requirements of remaining participants were met with.

**VII. Non-adjustment of temporary contingent advances amounting to ₹ 36,97,285/-.**

During post audit it was observed that temporary contingent advances amounting to ₹ 36,97,285/- as detailed in (Annexure "A") were lying unadjusted. These advances were drawn in the names of various officers/officials of the station during the period 1-4-2005 to 31-3-2010. According to Rule 7.9(a) (xi) of the university Accounts Manual. "All advances should be got adjusted within a month of drawl. 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 at the station 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.

**VIII. Pen drives accounted for as consumable store articles and written off from record after issue:-**

During audit of Store/stock registers of Miscellaneous Projects (FCR 034-62 and HMM 023-62) it was observed that a strange practice in respect of accountal of pen drives has been adopted by the Station. From the record put up for audit it was found that two pen drives costing ₹1800/-, as per detail below, were purchased and accounted for in the store/stock registers of the projects. Thereafter they have been issued to Scientists working at the station and written off by reducing the balance to nil just like any other consumable store item. This was irregular as pen drives which come with international repair/replacement warranties from respective manufacturers for a specific period can not be treated as consumable store and needs to accounted for accordingly. The details of the pen drives accounted for in these register is as under:-

Sr.No	Date of purchase	Cost	Store/Stock book page/entry	Issued to	Qty
1.	29-3-07	950.00	FCR 034-62 page 29	Dr. Kamal Sharma	1
2.	06-2-09	850.00	HMM 023-62 page 122	Dr. Shashi Sharma	1
	<b>Total:</b>	<b>₹1800.00</b>			

The above detailed pen drives as well as others, if any, should be accounted for in the Non Consumable Stock Register just like any other electronic item such as office calculators etc. Hence, it is advised that these entries may immediately be transferred to the relevant register with following additional particulars:

- (i) Brand of the pen drive.
- (ii) Storage capacity of pen drive.

- (iii) Identification/serial number of drive.
- (iv) Warranty given by the manufacturer (e.g Kingston and Sandisk provide 5 years warranty on their pen drives, so that these memory devices may be got repaired/replaced free of cost during warranty period in case of any eventuality/defect).

Compliance of above observations may be intimated to audit at the earliest.

IX. Consumable and non consumable stock registers:-

While checking the consumable and non consumable stock registers of the station following discrepancies were observed:-

- (i) Provisions contained in the chapter 19 of the University Accounts Manual clearly stipulates for physical verification of the store/stock articles once in a year. But at RHFRS Bhota these provisions were not complied with properly. Last physical verification at station was carried out during 2008 that too after a long period. This lapse may be justified besides ensuring compliance of the rules in future.
- (ii) Expenditure on repair and maintenance was accounted for in the non consumable stock register along with stock entry for the equipment/machine in the stock register (inventory no. 1). Some of such instances were as under:-
  - i. Repair of room heaters was recorded at page 7, 86 and 123 of the register.
  - ii. Repair of angithi heater at page 22.
  - iii. Repair of Swaraj Mazda Bus at page 46.
  - iv. Repair of Nikon FM3A camera at page 120.
  - v. Consumable store article toner cartridge for FAX machine has been recorded at page 154.

This practice was irregular and needs to be stopped immediately. Separate repair and maintenance register for equipments and machines was not maintained at the station. Necessary instructions in this regard may be issued to the official concerned and starting of repair and maintenance register for equipments and machines may be ensured. All future repair expenditure should be accounted for in this register.

- (iii) Stock register maintained at Neri-1 farm (Inventory no. 57):- As per entry 1 at page 59 one DVD Re Writer of Samsung brand was purchased for ₹ 1200/-. This DVD RW was intended to be installed in some PC/desktop for up gradation. It should have been recorded at relevant page of where upgraded computer has been entered but instead it was entered independently at page 59. Moreover, after the entry its balance has been reduced to nil just like any consumable article by issuing it to Dr Shashi Kumar Sharma. This is a serious lapse and being a stock article used for up gradation of the computer should be accounted for accordingly. Hence, necessary corrective steps in this regard may be ensured and compliance be shown to audit.
- (iv) Stock/Store register of Project FCR 034-62 (inventory no. 82):- While checking this register following discrepancies were observed:-
  - a) One computer and one laptop both were entered at page 19 of the register on 26-3-07 and 17-5-07, instead of entering on separate pages.
  - b) Both these computer and laptop have been issued to Dr. Kamal Sharma and balance reduced to nil just like any consumable article despite being a non consumable article.
  - c) Three number of revolving chairs were bought on 27-3-07 vide bill no. 741, 742 and 743 @ ₹ 3283/- each chair. These chairs were entered at page 19 of the register but no successive/consecutive balance has been recorded in the register.
  - d) Non consumable stock article have been issued to various officers/officials and their balance was reduced to nil just like any consumable article. Moreover no successive/consecutive balancing of the articles entered in this register have been done

All above lapses observed during audit of project stock register need to be rectified immediately. Compliance may be reported to audit.

x. Irregularities in consumption of Photostat paper:-

As per the entries recorded in Stationery register (inventory no. 3 pages 233 to 235 and 425-429) during period of current audit a total of 109 number reams of Photostat paper worth ₹ 14195/- were issued from the store as detailed below:-

Sr	Date of purchase	Number of reams	Cost (₹)
Opening balance		Nil	
1	2-12-05	5	605.00
2	28-2-06	10	1210.00
3	21-8-06	5	595.00
4	18-12-06	5	120.00
5	22-3-07	8	960.00
6	12-11-07	5	600.00
7	20-12-07	8	1200.00
8	8-2-08	10	1452.00
9	7-5-08	2	300.00
10	22-7-08	10	1452.00
11	6-2-09	7	980.00
12	11-2-09	3	420.00
13	27-8-09	4	640.00
14	15-10-09	2	300.00
15	3-10-09	2	300.00
16	15-1-10	25	3327.00
	Total:-	111	14461.00
	Closing balance	2	266.00
Final consumption during the period:-		<b>109</b>	<b>₹ 14195.00</b>

But as per record of actual consumption i.e. log books of three photocopying machines and log book of one computer printer only 75 reams of paper have been consumed during this period. Detail of this actual consumption is as under:-

Sr	Log Book	Start date	Start meter reading	Closing date	Closing meter reading	Total consumption (Col 6 – Col 4)	Consumption in Reams (approx)
1	2	3	4	5	6	7	8
1	Photocopier Modi Xerox 5816	1-4-05	35717	31-3-10	60245	42528	49
2	Photocopier Modi Xerox 5216	17-2-06	247700	11-7-06	252553	4833	10
3	Photocopier Ricoh	24-4-09	--	31-3-09		2458 (Total pages as per log book as machine has no meter as told	5

						by operator)	
4	Computer printer	1-4-05	--	31-3-10	--	5637 (Total pages as per log book of printer)	11
				Total:-			75 Reams

- (i) Against issue of 109 reams worth ₹ 14195/- consumption of only 75 reams worth ₹ 9767/- (14195/109X75) could be verified. Record of remaining 43 reams worth ₹ 4428/- (14195-9767) could not be verified. Therefore either record pertaining to consumption of these 43 reams of Photostat paper be produced in the audit or cost of the same may be recovered from the official at fault after fixing responsibility for the same.
- (ii) Entry for the Photostat papers received from the store for photocopying is not recorded in the log books of photocopiers or the log book of computer printer. In absence of this source of paper and quantity received for the purpose could not be verified. This was very irregular. Necessary corrective measures in this regard may be ensured by issuing instructions to the officials concerned and compliance shown to audit.
- (iii) From perusal of the stationery register it was quite evident that frequently Photostat paper is being issued to different officers and officials of the department for use on the computer printers. But no log book for these printers is being maintained except for one printer. This was highly irregular as a large proportion of Photostat paper were consumed on the computer printers but no record to ascertain the consumption and keep check on wastage is being maintained. This lapse may be justified besides ensuring maintenance of relevant record in this regard for future. Compliance may be shown to audit.
- (iv) In the log books of all three printers entries for photocopying only has been recorded. Whereas as per actual practice there may be some wastage of paper due to some technical problem in the machine or some paper may be wasted in testing of machine during repair etc. besides, sometimes we photocopy on both sides of the same paper. But no such entry was observed in the log books. Therefore, it is evident that the record maintained for consumption of Photostat paper was complete and can not be relied upon. This lapse may also be justified besides issuing necessary instructions to concerned staff for ensuring proper maintenance of the record in future.

XI. Record of Bhota Farm:-

- (i) Non maintenance of picking and disposal register in the vegetable section:-  
Rule 18.8 (d) of the accounts manual require the sections producing vegetables experimental basis or otherwise to maintain "picking and disposal register in the Form KVV-18/5 to record daily picking and disposal of the produce". However, no such register has been maintained at the RH&FRS Bhota despite of this lapse, being pointed out in last audit as well.
- (ii) Issuance of cash receipt against sale of vegetables:-  
It was also observed that cash receipt was being issued for each petty sale of Vegetables, which is against the provisions of rule 18.8(d) of the Accounts Manual. This lapse may be justified besides ensuring corrective measures for future under intimation to audit.
- (iii) Non accountal of cabbage seed:-  
100 grams of Cabbage seed costing ₹ 60/- was issued to farm from store register page 132 at entry no. 4. This seed was accounted for at page 26(A) entry no. 2 of the nursery register. After this no record pertaining to further disposal such as where this seed was sown, how much seed germinated successfully, number of seedlings ready and sold, number of seedlings planted in station farm and produce of cabbage harvested etc. was maintained and put up in audit. Therefore this matter may be inquired into and recovery for any discrepancy may be effected under intimation to audit.
- (iv) Single harvesting of vegetable crops:-  
A very strange phenomenon/practice was observed while checking the vegetable crop register (Inventory no. 32) of vegetable section that many a times vegetable produce is harvested once only for complete crop. Some of such instances are enumerated as under:-

Sr	Date	Crop	Area under crop	Page/entry	Quantity
1	11/09/07	Lady finger	50 sqm	36/10	34 Kgs
2	05/06/08	Summer squash	100 sqm	66/8	300 Kgs
3	22/7/08	Bottle guard	60 sqm	50/12	100 Kgs
4	17/9/08 & 4/10/08	Lady finger	90 sqm	36/13 & 14	50 Kgs + 50 Kgs = 100 Kgs
5	03/02/09	Cauliflower	50 sqm	14/3 & 4	500 Kgs
6	20/7/09	Summer Squash	120 sqm	66/11	80 Kgs

**It is not understood, how was it possible that only one yield of vegetables was harvested? As in natural way it is not possible that whole crop of vegetables was ready to be harvested on a single day. Hence, yield so recorded in the register can not be relied upon. Therefore the matter may be inquired into and facts may be intimated to audit. Besides, necessary instructions may be issued to the quarters concerned not to repeat this practice in future.**

**(v) Non disposal of nursery for long period:-**

While checking the nursery register and plant disposal registers (inventory no. 30 and 62) of forestry section of Bhota farm it was found that plants/nursery worth ₹ 1200/- were lying pending without any disposal for a long period of four to five years. It is very strange that some of these plants were of medicinal species life expectancy of which is not more than four five months where as other plants belong to forest plant varieties and these must have overgrown in the nursery bed beyond possibility of transplantation. It reflects upon the lack of supervision and proper management of the nursery at the station. Detail of such plants found during test check is as under:-

Sr	Variety	Register inventory no.	Page/entry	Date	Balance plants	Rate/plant (₹)	Total Cost (₹)	Life expectancy	Remarks
1	Ashwagandha	30	15/21	21-5-06	100	5/-	500.00	4-5 months	Total loss
2	Karkara	62	25/4	17-7-06	40	5/-	200.00	-do-	-do-
3	Kachnar	62	23/9	20-5-06	25	6/-	150.00	Many years	Overgrown beyond transplantation
4	Arjuna	62	30/10	17-7-06	35	10/-	350.00	-do-	-do-
						Total	₹ 1200.00		

**(vi) Loss of ₹ 150/- by excess account of sold Sandalwood plants:-**

While checking the record of sale of sandalwood plants in plant disposal register (Inventory no. 62) at page no. 28 entry no. 63-64 dated 12-7-06 it was observed that 9 plants have been sold vide cash receipt no. 57/1712 and Rs. 135 collected @ ₹ 15 per plant. But a total of 19 plants worth ₹ 385/- have been reduced from the stock. This way university exchequer suffered a loss of Rs. 150/-. Responsibility for this, may be fixed and loss suffered by the university may be made good by recovering the same from official at fault.

**(vii) Non disposal/non account of seedlings on which grafting/budding failed:-**

While checking the nursery registers of the all three farms of the station it was observed that every year thousands of seedlings of different varieties of horticulture and forestry plants were grafted/budded. Some of these plants die after grafting and budding, many succeed which are further transferred to plant disposal registers of respective section and disposed off accordingly. But many of these seedlings are such, on which neither grafting/budding succeed nor the seedling/root stock die. But no disposal of such seedling was put up in the audit. During audit seedlings of different varieties worth ₹ 34160/- as detailed below was found unaccounted for in the nursery registers of different sections of the station:-

Sr	Variety	Register Inventory no.	Page/Entry no.	Seedling grafted	Seedling Died	Grafted plants Transferred to disposal register	Balance of grafted plants	Total	Difference in seedlings (Failed budding /grafting ) (Col.5 - 9)	Rate per seedling (₹)	Total cost of unaccounted seedlings (₹)
1	2	3	4	5	6	7	8	9	10	11	12
<b>Bhota farm forestry section</b>											
1	Harar	62	11/3-8	450	9	235	--	244	206	8/-	1648.00
2	-do-	62	11/9-15	300	13	162	--	175	125	8/-	1000.00
3	Reetha	62	33/1-7	500	31	274	--	305	195	6/-	1170.00
4	-do-	62	33/8-15	328	10	170	--	180	148	6/-	888.00
5	Aonla	62	40/1-7	200	80	64	31	175	25	6/-	150.00
<b>Bhota farm horticulture section</b>											
6	Mango	29	14&23/29-45	1750	330	1322	--	1652	98	6/-	588.00
7	-do-	89	4-5&8-9/1-16	1500	180	1083	--	1263	237	6/-	1422.00
8	-do-	89	8-9/17-28	3000	1235	1045	--	2280	720	6/-	4320.00
9	-do-	89	10-11/29-38	2200	409	1100	16	1525	755	6/-	4530.00
10	-do-	89	10-11&44-45/39 onwards	1616	--	1128	--	1128	488	6/-	2928.00
11	Aonla	29	21-22/16-23	200	18	104	--	122	78	6/-	468.00
12	-do-	89	14-15/1-9	650	140	380	--	520	130	6/-	780.00
13	-do-	89	14-15&16-17/10-16	350	270	15	--	285	65	6/-	390.00

14	-do-	89	16-17/ 17-20	200	153	--	7	160	40	6/-	240.00
15	-do-	89	16-17/ 21-24	107	--	37	25	62	45	6/-	270.00
16	-do-	89	16- 17&18- 19/25-29	125	--	100	--	100	25	6/-	150.00
<b>Neri 1 (Khaggal) farm (horticulture)</b>											
17	Mango	63	13/29-32	1800	248	1432	--	1680	120	6/-	720.00
18	-do-	63	13-14/ 33-39	1364 (1314+50)	245	945	--	1290	74	6/-	444.00
19	Aonla	63	23/1-4	880	64	792	--	856	24	6/-	144.00
20	-do-	63	23/5-11	900 (1280-380)	227	663	--	890	10	6/-	60.00
<b>Neri 2 farm (forestry)</b>											
21	Harar	54	31/1-7	200	15	22	--	37	163	6/-	978.00
22	-do-	54	31/8-13	520	13	298	--	311	209	6/-	1254.00
23	Aonla	54	53/1-5	200	--	60	--	60	140	6/-	840.00
24	-do-	54	53/6-12	135	12	40	--	52	83	6/-	498.00
25	Reetha	54	60/1-3	400	--	--	--	--	400	6/-	2400.00
26	-do-	54	60/4-12	1900	20	1000	--	1020	980	6/-	5880.00
										<b>Total:-</b>	<b>₹ 34160.00</b>

Therefore this matter may be inquired into and seedlings worth ₹ 34160/- may be accounted for or the recovery of same may be effected from the officials at fault if any loss suffered by the university on this account.

(viii) **Improper maintenance of mango nursery record:-**

It has been observed that approximately 30 varieties of mango were grown at the station every year. Out of these, three varieties (i.e. Amarpali, Mallika and D-51) are considered as special and sold @ ₹ 20/- per plant whereas all other varieties are termed as ordinary and sold @ ₹ 18/- per plant. While checking the disposal register of these mango plants it was found that no separate record is maintained for special as well as ordinary varieties. Due to this it was very difficult to ascertain the exact quantity sold of both types of mango varieties. The only record that depicted any difference between the varieties sold was cash receipts wherein sale was recorded variety wise. In absence of proper maintenance it was hard to rely upon this record. Therefore, it is advised that necessary corrective steps in this regard may be taken and instructions to the quarter concerned to maintain the record properly may also be issued so that it may depict true and fair picture of the transactions.

XII. **Record of Neri-1 (Khaggal) farm:-**

(i) **Less realization of the income/sale proceeds amounting ₹ 2685/- :-**

During test check, following instances were observed wherein sale proceeds/income was short realized which may be now recovered from appropriate source under intimation to audit :-

- a) Sh Rajesh Kumar has been sold horticulture plants worth ₹ 238/- vide receipt no. 49/1825 dated 4/8/09. But only ₹ 218/- have been realized for this transaction by charging ₹ 60/- instead of ₹ 80/- for 4 number of Karonda plants of ₹ 20/- each. Thus university suffered a loss of ₹ 20/-.
- b) At page number 12 of plant disposal register 25 number of Galgal plants worth ₹ 100/- have been recorded as sold vide cash receipt no. 37/1825 dated 24-7-09. But from the perusal of the C.R. no. 37/1825 it was found that no galgal plant has been sold under this receipt. Hence, university suffered a loss of ₹ 100/- due to fake entry.
- c) At page number 12 of plant disposal register 50 number of Galgal plants worth ₹ 200/- have been recorded as sold vide cash receipt no. 83/1825 dated 9-9-09. But from perusal of the C.R. no. 83/1825 it was found that no galgal plant has been sold and only 150 number of fig plants for ₹ 900/- have been sold under this receipt. Hence, university suffered a loss of ₹ 200/- due to fake entry.
- d) At page no. 12 of the plant disposal register 120 number of galgal plants worth ₹ 480/- have been shown as sold on 22-9-09. No reference w.r.t. cash receipt or bill No. was made in the disposal register. Moreover, from perusal of the cash receipt book and bill book pertaining to this period it was observed that no C.R. or bill was issued by the section on this date. Hence, university has suffered a loss of ₹ 480/- due to fake entry.
- e) At page no. 12 of the plant disposal register 325 number of galgal plants worth ₹1300/- were shown as transferred to plant demonstration register of the Project HMM-023-62. These plants have further been planted in the fields of 13 number farmers free of cost. As no sale proceeds have been realized on account of this transaction therefore, university suffered a loss of ₹1300/-.
- f) At page number 12 of plant disposal register 10 number of Fig plants worth ₹60/- have been recorded as sold vide cash receipt no. 69/1825 dated 20-8-09. But from perusal of the C.R. no. 69/1825 it was found that no fig plant has been sold under this receipt. Hence, university has suffered a loss of ₹60/- due to this fake entry.
- g) 369.500 Kgs of papaya fruit worth ₹5542.50/- @ ₹15/- per Kg has been shown as harvested on 26-2-09 as per entries recorded in the Farm Produce Register (Inventory no. 79). This produce has been recorded as sold vide C.R. Numbers 11,13,14,15,16,17,18,19,20,21,22,23 and 24/1825. From perusal of these receipts following facts came to light:

Sr.	Cash receipt book no. 1825 Sr.	Date	Quantity sold (Kgs)	Sale Proceeds @ ₹ 15/- per Kg
1	11	26-2-09	100	1500.00
2	13	22-4-09	3.500	52.50
3	14	22-4-09	50	750.00
4	15	22-4-09	84	1260.00
5	16	15-5-09	16	240.00
6	17	15-5-09	3	45.00
7	18	15-5-09	13	195.00
8	19	15-5-09	7	105.00
9	20	15-5-09	3	45.00
10	21	15-5-09	7	105.00
11	22	15-5-09	8	120.00
12	23	15-5-09	30	450.00
13	24	15-5-09	10	150.00
	Total:-		334.500	5017.50



Therefore it is quite evident that against total harvest of 369.500 Kgs of papaya fruit sale proceeds have been realized for 334.500 Kgs of fruit only and university suffered a loss of ₹525/- on account of value of remaining 35 Kgs of pilfered papaya fruit.

- h) Besides it may also be clarified as to how the papaya fruit harvested on 26-2-09, being a perishable item, had been sold till 15-5-09 or vice versa.

**(ii) Transfer/Sale of more plants than the seedling used for grafting:-**

While checking the nursery register (Inventory No. 63) of Neri 1 farm it was found at page 24 entry 12-17 that 620 number of Aonla seedling was used for grafting. Out of grafted 620 seedlings 77 number died during the season for various reasons and balance 543 grafted plants survived. But strangely 674 grafted plants have been transferred to plant disposal register. Source of these 131 (674-543) plants could not be ascertained in the audit. It also reflects upon the working and management of the farms at station. In view of such entries it is difficult to rely upon the record. Therefore, it is advised that matter may be inquired into and facts may be intimated to audit.

**(iii) Improper maintenance of record and deficient supervision thereon:-**

While checking various records such as issue of cash receipts, nursery register, plant disposal register, farm produce register etc. maintained at Neri 1 farm it was observed that quality of maintenance of this record was very poor. More over, it lacks supervision as well as the record and entries therein had been counter signed rarely by any supervising authority. It reflects upon the standards followed and made the authenticity of the record doubtful. Some of the instances which reflects upon poor maintenance of records are enumerated as under:-

- a) Different horticulture plants worth ₹928/- were sold vide CR no. 33/1713 dated 23-7-07. But the total had been summed up as ₹1428/- and amount so collected deposited with the cashier on 25/7/07. Excess totaling and collection.
- b) Plants worth ₹11525/- had been sold to DWDO Nahan vide bill no. 012902 dated 16-7-08. But the duplicate copy of the bill was prepared using ball pen instead of carbon paper. This made the authenticity of the duplicate bill doubtful.
- c) Sh. Amar Singh was sold plants worth ₹145/- vide CR no. 53/1825 dated 7-8-09. But the total had been summed up as ₹175/- and amount so collected deposited with the cashier. Excess totaling and collection.
- d) Sh. Raghubir Singh has been sold plants worth ₹134/- vide CR no. 60/1825 dated 10-8-09. But the total has been summed up as ₹174/- and amount so collected deposited with the cashier. Excess totaling and collection.
- e) Sale of 150 Galgal plants worth ₹600/- sold vide CR no. 80/1825 dated 18-9-09 had not been accounted for in the Plant/nursery sale/disposal register at relevant page no. 12 of the register.
- f) As per CR. no. 81/1825 dated 9-9-09 37 number of galgal plants have been sold for ₹148/- But only 35 number of plants were accounted for in the disposal register at page no. 12.
- g) At page number 12 of the plant disposal register sale was not recorded chronologically. After recording sale for the period 10-8-09 to 9-9-09 sale for the months of July and August, 2009 had been recorded. It makes all these transactions doubtful and shows that there is no supervision at all on these transactions.
- h) When opening balance is recorded in the plant disposal register, no referencing w.r.t. source of plants or the register page no. from which these plants were brought forward is recorded. In absence of such referencing, checking of the register or verifying the source of plants was very difficult.
- i) Nursery register (Inventory no. 63) and plant disposal register (Inventory no. 64) were full of cuttings and overwriting which made the authenticity of the record doubtful.
- j) Farm produce register (Inventory no. 79) had not been maintained in the format as devised in the accounts manual vide KVV 18/2. Only the entry of cash receipt no. vide which sale was effected was recorded. No entry w.r.t. Quantity sold, rate charged date of sale etc was recorded. This is highly irregular and this practice must be stopped immediately. Farm produce register be maintained in accordance with form KVV 18/2 as devised in the accounts manual.
- k) When opening balance is recorded in the plant disposal register, no referencing w.r.t. source of plants or the register page no. from which these plants were brought forward is recorded. In absence of such referencing, checking of the register or verifying the source of plants was very difficult.
- l) Nursery register (Inventory no. 63) and plant disposal register (Inventory no. 64) were full of cuttings and overwriting which makes the authenticity of the record doubtful.

XIII. **Record of Neri-II farm:-**

**Misappropriation in the stock of nursery plants sold :-**

(i) Nursery register inventory no. 54:- Grafted Harar plants 6 numbers have been sold for ₹90/- vide entry no. 9 at page 17 of the register on 2-8-07 vide receipt no. 048/1751. But while balancing 8 number of plants worth ₹120/- have been reduced. Thus university had suffered a loss of ₹30/- which may now be recovered from the official at fault.

(ii) Plant sale/disposal register (Inventory no. 126:- Sandalwood plants 2 numbers had been sold for ₹30/- vide entry no. 3 at page 1 of the register on 21-3-07 vide receipt no. 053/1714. But while balancing 4 number of plants worth ₹60/- had been reduced. Thus university has suffered a loss of ₹30/- which may now be recovered from the official at fault.

XIV. **Under utilization of the tractor no. HP 22-0221:-**

**While checking the records of the tractor following discrepancies have been observed:-**

(i) **Running of tractor for just 45 hours in a year:-**

**This tractor was purchased on 27-7-2002 i.e. 8 years ago for ₹346707/-. Since then, the tractor was used for 360 hours only as per the detail provided by the Associate Director i.e. just 45 hours in a year or 7-8 minutes in a day at an average. It showed that the deptt. had only this much requirement of the tractor per annum and this tractor is not being utilized to its optimum capacity. Besides the cost of purchase an amount of ₹52176/- has also been spent on the tractor on its repair and maintenance as per information provided by the ADR in annexure I The cost does not include the cost of fuel and lubricants. And at an average cost of repair and maintenance comes out to be ₹145/- per running hour besides cost of fuel and lubricants. This is ridiculous as a tractor which is being run for 45 hours per annum at an average ₹145/- per hour are spent by the deptt. And if the cost of fuel and lubricant is also added then it will be much more than this. The above facts are sufficient to prove that the deptt. did not require maintaining a tractor and can hire it from outside at university approved rates on hourly basis. Hence, keeping in view the above facts maintenance of this tractor at such high costs may be justified besides either optimum use of the tractor may be ensured or same may be transferred to some other deptt. of the university where it can be utilized better.**

(ii) **Non production of the log book for audit:-**

**Log book of the tractor could not be verified in detail as same was taken away by the Police for investigation after this tractor suffered a major accident. Therefore it is advised that after repair of the tractor and handing over back the record of tractor by police same may be put up in audit.**

XV. **Un-utilization of the analog/film camera worth ₹ 108218/-:-**

**An analog/film camera NIKON FM-3A was purchased at the station on 01-07-2003 for ₹108218/- (see sr. 19 in the part 1 of the Annexure "B"). Last film roll for this camera was purchased on 03-06-2008. Another digital camera SONY DSC R1 worth ₹49990/- was transferred to the station on 13-06-2008 from the Directorate of Extension Education, UH&F Nauni. The Nikon camera was not used at all since the receipt of the digital camera. Due to advent of digital technology these analog cameras have become obsolete and are rusting in the almirah of the station/university. With the passage of time this camera may get damaged beyond any repair and it will be impossible to reuse such costly camera/equipment worth ₹108218/- in future. Therefore, it is advised that either modalities to keep using this camera may be worked out or the same may be auctioned at the earliest so that it may fetch some good value to the university.**

XVI. **Improper/non maintenance of the record:-**

(i) **Improper maintenance of the property register:-**

- a) Rule 19.2 of the Accounts Manual made it mandatory on part of the authorities concerned to maintain the record of the land acquired, purchased or taken on lease by the University in the same forms in which land records are maintained by the Government.
- b) Rule 19.3 (a) of the Accounts Manual required, the authorities to maintain the record of the Immoveable property owned by or assigned to the University, in a register of buildings in Form KVV-19/1 in which each piece of property shall be entered on a separate page with a plan of the property on the opposite page.

During previous audit (10/1999 to 03/2005) of accounts of the station it was observed that no such record was maintained at the station. This time however, although the property register was put in the audit, it was not found in conformity with the provisions of accounts manual. It was prepared in a haphazard manner. Entries have not been written in proper format and recorded in continuity one after another instead of assigning separate page for each property. Even the entries for temporary sheds and pipes used for water supply and irrigation purpose were entered in this register. Therefore, it is advised that this important record may be maintained keeping in view the provisions of accounts manual and, if required, necessary opinion/guidance may be sought from Estate Officer as well, in this regard.

- (ii) **Improper/incomplete maintenance of the tree register:-** During post audit it came to the notice that there were a good number of wild/forest trees standing in the premises of the station at Bhota and Neri complexes. The Government of H.P. has transferred these fully mature trees to the University, alongwith the land, on lease basis with a precondition that these trees will not be felled by the University and shall be used for research purpose only. Accounts manual under rule 18.17 warrants that “all wild/forest trees older than two years and having a girth prescribed by the Director of Research shall be numbered and entered in a register of trees in form KVV 18/12. If any of such trees had fallen by storm or otherwise disposed off necessary particulars shall be entered in the register”. This register was started after the audit pointed out its non maintenance in the previous audit but had not been maintained properly and updated on year to year basis despite the fact that every year many horticulture and forestry plants are planted on the station lands at Bhota and Neri farms. This is a serious lapse and immediate steps may be taken to update this record and compliance may be shown to audit.

(iii) **Non maintenance of security register:-**

During post audit it was observed that following registers which were required to be maintained as per Accounts Manual had not been maintained at the station:-

- a) Personal Advance Register.
- b) Security Deposit Register (for the refundable securities deposited with outside agencies, e.g ten numbers of electricity connections security, LPG connection security, Telephone connection security etc.)

This is a serious lapse. The maintenance of these registers may be ensured now and compliance reported to audit.

XVII. **Revolving fund account for the year 2009-10:-**

During audit of revolving fund account for the year 2009-10 following discrepancies were observed:-

(i) **Maintenance of two saving bank accounts for the fund:**

The revolving fund scheme since its inception was being operated through Oriental Bank of Commerce Hamirpur branch savings bank a/c no. 09272010009560 and bank ledger was maintained by the office of ADR, RH&FRS Bhota also accordingly. On 26-05-09 OBC cheque no. 750689 for ₹10000/- was issued in the name of DDO RHFBS Bhota to open another savings bank a/c in the UCO Bank in compliance of Comptroller UH&F Nauni letter no.

UHF/Compt.Acctts. 1-4/2002/-1355-1390 dated 7/5/2009. This account was to be opened in SBI, UCO, SBOP or Jogindera Central Coop Bank to facilitate the drawl of university employee's salary through Online Banking Facility after centralization of the salary bills by the university. UCO bank a/c no. 11500110007365 was opened and it was meant to be a temporary arrangement. This account was used for the said purpose only for a short period and then all the employees were asked by the University to open their individual bank accounts for direct credit of salary. This account was supposed to be closed after it served its specific purpose but the ADR has preferred to operate all the transactions of revolving fund through this account and OBC bank account had not been used/operated since then though it has a balance of ₹38030/- as credit. Even the entry for interest credited by OBC in the month of January 2010 was got updated in the passbook on the insistence of audit. In this regard following audit observation need to be attended to/justified on priority basis:-

- a) When any bank opens new savings bank a/c with minimum amount of ₹100 to 500/- then why an amount of ₹10000/- was credited in the bank at first instance.
- b) When the account had served its purpose why it was not closed and balance transferred to OBC bank a/c.
- c) Oriental bank of commerce was giving facility for preparation of bank demand drafts free of bank charges and credit of outstation cheques/demand drafts without any collection charges. But UCO bank is not providing any such facility and the university has paid ₹585/- as bank charges for collection of cheques since operation of this account. When UCO bank is not providing any free services to the university then it may be justified as to what kind of financial prudence has been applied by maintaining this account.
- d) Maintenance of two bank accounts for revolving fund is against the mandate of the revolving fund as well as standards of financial propriety. Therefore it is advised that UCO bank account may immediately be closed and balance transferred to OBC bank a/c.

(ii) **Payment of bank charges and collection charges for the cheques credited in the UCO bank:-**

**It was observed, in some of the cases sale proceeds of the nursery are realized in shape of cheques and demand drafts instead of cash. In such cases the bank had charged usual collection charges for encashment of these instruments as per their rules. However the University suffered an unnecessary loss of ₹585/- on this account as buyers of the University products had paid through cheques/demand draft for the cost of the product only. The detail of the collection charges so paid is as under:-**

Sr	Date	Amount (₹)
1	09-10-09	125.00
2	24-10-09	125.00
3	10-12-09	125.00
4	10-03-10	125.00
5	19-03-10	85.00
	Total:-	` 585.00

**University would not have suffered this loss had the sale been made against cash or the collection charges were duly accounted for in the bill/receipt in such cases at the time of sale. So, now necessary steps may be taken to realize this sum of ` 585/- from the parties to whom the sale was effected as well as corrective measures may be initiated and the dealing officers/officials be instructed to sell the nursery products either on cash only or make full provision for collection charges in cash receipts/bills where the payment is/will be received through cheque/demand draft so that this lapse is not repeated in future and university has not to suffer such avoidable losses.**

(iii) Transfer of ₹100028/- to the Comptroller UHF Nauni in the mid of month:-

An amount of ₹100028/- was transferred to the Comptroller, UHF Nauni on 15-02-2010 through RTGS (online transfer). Had this huge amount been transferred before 10-2-2010 or after 28-02-2010 the university would have earned and interest of ₹292/- in either of the savings bank a/c. It is not understood as to what kind of financial prudence was applied by transferring this amount in the mid of the month. It may be justified and the loss of ₹292/- may be recovered after fixing responsibility for the lapse.

(iv) Heavy amounts being kept as balance in the savings bank a/c:-

Bank ledger and bank pass book of the fund reveal following facts:-

- a) Seed money for the revolving fund of the station was ₹20000/-.
- b) Total expenditure in this fund during the year was only ₹46254/-
- c) During the months of June, July, September and November no expenditure has been incurred from the fund.
- d) Maximum expenditure of ₹22000/- has been incurred in 05/2009 and minimum of ₹440/- in the month of 03/2010.
- e) As per combined total of both the savings bank accounts of the fund lowest balance was ₹34225/- in 05/2009 and highest was ₹183969/- in 03/2010. After August 2009 minimum balance in the accounts was always above ₹100000/- and even in August 2009 it was ₹77829/-.

Keeping in view above facts it may be clarified/justified as to why such huge amounts are being kept in savings bank account earning only an interest @ 3.5%. Why this amount is not being invested in Bank fixed deposits which may fetch higher rate of interest for the university.

It is also advised that expenditure in the revolving fund may be anticipated well in advance on monthly basis and all balances over and above such anticipated expenditure may be invested in bank FDRs as a mark of better financial management.

(v) Inflating of income of revolving fund scheme by credit of income from other sources into the fund:-

At RHFRS Bhota, nursery is being raised at three different locations i.e. Bhota farm, Neri- 1 farm and Neri-2 farm. During audit it was clarified that at Neri-1 and Neri-2 all nursery was being raised under various Ad hoc projects running at the station and funds of the RFS are expended only at Bhota farm. From perusal of the RFS ledger it has been observed that out of a total income of ₹274473/- , approximately ₹96000/- (i.e. about 35% of the total accounted income) has been generated at Bhota farm and balance 65% has been generated at Neri-1 and Neri-2 farms. This is against the standards of financial propriety as well as accounting principles. Mandate of the RFS also, prohibit credit of other incomes into this fund. This is a very serious lapse. Therefore, it may be justified as to why income of the RFS is being inflated by crediting income of projects run at Neri-1 and Neri-2 farms. Besides, necessary corrective measures are ensured so that this lapse may not repeated in future.

*Audit Requisition No. SLN/RAS/2010-11/- 46 dated 10-11-2010*

## 46. Certification of Annual Accounts for the year 2010-11:

1. **BUDGET** As per information/records made available to the Audit, following is the sector wise position of Budget approved, actual expenditure incurred and GIA received there against from the Govt. of HP for the year 2010-11. The Annual accounts stand submitted to the university authorities after certification:-

Sr.	Major Head/Sector	Approved Budget	Approved Revised	Actual	GIA	Remarks
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No		estimate (in lakhs)	Budget estimate (in lakhs)	expenditure (in lakhs)	received (in lakhs) Rupees	
<b>(A)</b>	<b>HORTICULTURE</b>					Figure in lakhs
(a)	Plan	3890.00	3700.16	4073.05	3890.00	----
(b)	Non-Plan	1.01	0.01	1.01	1.01	----
(c)	TSP	55.00	65.65	77.49	55.00	----
	Total(A)	<b>3946.01</b>	<b>3765.82</b>	<b>4151.55</b>	<b>3946.01</b>	----
<b>(B)</b>	<b>FORESTRY</b>					----
(a)	Plan	0.00	00.00	00.00	00.00	----
(b)	Non-Plan	0.00	0.00	00.00	00.00	----
(c)	TSP	25.00	29.84	21.81	25.00	----
	Total(B)	<b>25.00</b>	<b>29.84</b>	<b>21.81</b>		----
<b>(C)</b>	<b>SCSP</b>	900.00	1074.24	1221.23	900.00	----
	Total(C)	<b>900.00</b>	<b>1074.24</b>	<b>1221.23</b>	<b>900.00</b>	
	<b>Grant Total (A)+(B)+(C)</b>	<b>4871.01</b>	<b>4869.90</b>	<b>5394.59</b>	<b>4871.01</b>	----

This calls for the following Audit observations which may be attended to:

- a) Under Major Head Horticulture sub-head plan and tribal sub plan, the revised budget estimates were ₹ 3700.16 lacs and ₹ 65.65 lacs whereas the actual expenditure is ₹ 4073.05 lacs and ₹ 77.49 lacs respectively which is higher by ₹ 384.73 lacs than the revised budget estimates. The same may be justified and regularized with the sanction of the competent authority i.e. Finance Committee/BOM.
- b) Under the Head SCSP ₹1074.24 were budgeted as per approved revised budget estimates for 2010-11 but against the budgeted sum ₹ 1221.23 lacs had been spent which is higher than ₹ 146.99 lacs. Now the amount spent higher than the approved revised estimates may be justified and be regularized with the sanction of competent authority i.e. Finance Committee/BOM.

## 2. GPF/CPF A/C

- a) ₹8,17,009.00 and ₹12,92,619.00 were lying in credit to the various subscribers of GPF & CPF respectively in whose account no transactions were made during 2010-11. In this regard it is doubted that the subscribers had left the university service and the amount is lying unclaimed. However, after detailed scrutiny of each case, if the amount actually found unclaimed or not due to them, then action to settle these accounts may be taken as per provisions of Rule 12.26 of the HPFR,1971 as the case may be.
- b) Similarly ₹29,732.00 and ₹37,537.00 were lying as negative balance in some of the GPF and CPF subscribers account respectively who ceased to be in university services, which is a serious matter of concerns. In this regards, reasons and circumstances for these negative balances may be pointed out besides taking suitable action to settle these accounts immediately.
- c) Interest accrued on ₹ 50.00 lacs lent to the HBA on loan basis had not been taken into A/C while preparing assets and liability statement of CPF account in absence of which the said statement is not depicting its true picture. The statement may now be corrected accordingly besides taking care of this aspect in future.

## 3. HBA Fund

a) As per Annual Accounts of HBA Fund and further information made available to the Audit, ₹.8,41,376.00/- (₹19,881 Intt. on SB a/c, ₹ 23512 Intt. on FDR, ₹7,97,983/- from employees) were earned as interest from saving Bank A/C FDRS and House building advances granted to university employees. In fact this amount is the income of the university and this should have been accounted for under proper head/ sector on receipt side in the Annual Accounts of the university but the same has not been shown so, due to which the receipt and payment account of the university did not depict true and fair picture of its affairs. In this regards, it is advised to make necessary corrections in the Annual Accounts now and in future, this aspect may also be taken care of.

b) As on 31-3-11, ₹.1,26,12,939.00 were outstanding as refundable amount of HBA from the employees of the university besides ₹20,91,618.48 were lying at credit in saving A/C and FDRs. Thus in all ₹ 1,47,04,557.48 were lying in HBA Fund A/C as on 31-3-11 which infact is a part of university fund except that of ₹.50 lakh payable to CPF A/C. Therefore, has these excess assets of HBA funds been shown under proper Head in the receipt and payment Account of the University, the total income as well as closing balances under State Head/Sector could have been higher and realistic one. In absence of this fact the receipt and payment account of the university is not depicting true and fair picture of its affairs. In this regards it is advised to take necessary corrective steps to rectify the annual A/C for 2010-11 besides taken care of this aspect in future also.

(4) As per annual account for the year 2010-11 under following schemes/projects, the payment had been more than the receipts and the net closing balances on 31/3/2011 was negative. As per General financial procedure the expenditure/payment should be within the funds available for that year. In these cases the negative balances needs justification and the amount is required to be recouped from the respective funding agencies/sources.

(Figures in Rupees)

Sr	Name of section	Opening Balance	GIA Received	Domestic Income	Total Receipts	Expen. during 2010-11	Closing balance as on 31.3.11
1.	Horticulture UHF,Project	25,71,566.60	-----	15,78,697.00	41,50,263.60	60,62,421	(-)19,12,157.40
2.	Forestry	(-)17,02,178.12	25,00,000.00	3,66,574.00	11,64,395.88	57,06,908	(-)45,42,512.12
3	ICAR Schemes Projects						
	i) ICAR Connected Projects	42,76,572.21	2,06,17,644.00	-----	2,48,94,216.21	3,69,54,382	(-)120,60,165.79
4	GOI construction of Gymnasium	(-)9,91,811.15	-----	-----	(-)9,81,811.15	-----	(-)9,91,811.15
5	ICFRE Central Assistance	3,57,944.30	-----	-----	3,57,944.30	4,35,364	(-)77,419.70
6 a	Misc. short term project	(-)34,302.82	-----	-----	(-)34,302.82	7,21,628	(-)7,55,930.82
b	Amount due from HPKV	(-)1,32,476.24	-----	-----	(-)1,32,476.24	-----	(-)1,32,476.24

(5) **Irregularities in effecting transfer entries amounting to ₹ 42,61,126.00 by Xen (construction)**

The Comptroller vide letter No.Bud.4-191/2011-12/-8774 dated 19.11.11 and no. 12498 dated 12.3.12 had conveyed the approval of Hon'ble Vice-Chancellor for shifting of expenditure of ₹ 42,61,126.00 booked under state schemes during financial year 2010-11 to ICAR scheme and in partial compliance to which Xen ( C ) effected entries No.23 & 24 in the month of 3/2011. From the test check of these transfer entries, the following irregularities were noticed which may be attended to:

- a) **Transfer entry No.23 dated 3/11:** An expenditure of ₹ 31,76,190.00 pertaining to Bulk power purchase booked under state scheme: HPL-137-34 was transferred to ICAR Central Assistant schemes as detailed below:

ICA-001-34	12,06,440.00
ICA-004-34	12,97,605.00
ICA-011-34	17,567.00
ICA-052-34	6,54,578.00
<b>Total:</b>	<b>31,76,190.00</b>

ICA-001-34 is for civil work & renovation, ICA-004-34 is for UG/PG practical/students counseling, ICA-011-34 for students amenities & consulting, ICA-052-34 is Niche Area. The transfer of amount of electricity/power bill expenditure to these heads was wholly unjustified being not a fit charge.

- b) **Transfer entry No.24 dated 3/211:** An expenditure of ₹ 10,84,936.00 pertaining to A/R and M/O of various buildings & roads booked under state scheme HPL-138-34 was transferred to ICAR central Assistance schemes as detailed below:

ICA-004-34	1,43,251/-
ICA-011-34	7,835/-
ICA-004-34	3,24,856/-
ICA-011-34	1,52,800/-
ICA-052-34	4,56,194/-
<b>Total:</b>	<b>10,84,936/-</b>

ICA-004-34 is for UG/PG practical/students counseling, ICA-011-34 is for students amenities & consultancy, ICA-052-34 is for Niche Area. Charging of A/R & M/O of various buildings and roads expenditure to these heads was wholly unjustified being not a fit charge.

- (6) While checking the Annual Accounts it is found that in the following cases grants has been received by the university but neither the source of grant had been mentioned nor the document relating to source of grant were shown to the audit.

S. No	Annexure	Sr.No of Annexure	Amount (rupees)	Remarks.
1.	"E (GIA. Under central Dev. Assistance)	26	1,42,400.00	On line in SBOP 55002750941 dated 27/7/2010, but no sanction letter shown to justify the head of deposit.
2.	"L" (GIA under Misc. project.)	55	1,55,520.00	On line deposit in SBOP 55002750941, `56800, `90195 and `8525 on 26.10.10, 24./12/10 and 29/3/11 respectively. But the source of the grant has not been confirmed by the university authorities.
3.	"L-1" (GIA for North zone Agriculture fair.	43	6,00,000.00	On line deposit in SBOP 55002750941 dated 22.3.11 sanction letter not shown to confirm the source of funds &



				head of deposit.
4.	-do-	44	6,00,000.00	On line deposit a/c UBI a/c 777220 on 7.12.10 but no sanction letter shown to confirm the source of funds & head of deposits.
5.	Cash/online, GIA	6	10,000.00	The source of grant is not conformed/shown, grant received shown on dated 17.2.11 on line.
6.	Further ₹ 1,00,000 is shown received cash on dated 28.2.2011 from Dr.J.C. Sharma Scientist-cum P.I., which is not seems to be valid source of grant. The actual source of grant is required to be mentioned in the schedule.			

(7) While checking the Annual Accounts, it is found that the closing balance of FDRs and saving a/c no 1676 (UCO Bank Nauni) was taken as ₹24,13,70,610.67 in the bank book but in the annual account annexure, It was taken as ₹23,97,17,428.67. Further interest income of ₹16,53,182 in the same account has also not been accounted for in the Annual Accounts submitted for audit, which is detailed below:

Sr. No	Sr.No.of FDR Register	FDR No	Date	FDR Amount (Rupees)	Remitted on	Intt not taken as income.
1.	19	465039	4.11.10	4.30 Crore	20.12.10	2,98,055.00
2.	29	465050	18.2.11	4,38,49,626.00	20.03.11	2,61,296.00
3.	26	465050	19.1.11	4,35,77,416.00	18.02.11	2,72,210.00
4.	23	465050	20.12.10	4,32,98,055.00	19.01.11	2,79,361.00
5.	27	465079	16.2.11	4.55 crore	18.03.11	2,71,130.00
6.	28	465080	16.2.11	4.55 crore	18.03.11	2,71,130.00
					<b>Total</b>	<b>₹16,53,182.00</b>

The same may either be justified or necessary corrections be made in the Annual Accounts accordingly.

(8) In most of the cases, Bank/collection charges were paid to the bank without getting the expenditure sanctioned from the competent authority besides its pre-audit which is quite irregular practice. In some other cases, collection charges were paid to the bank on outstation cheques received from the customers and in such cases university exchequer was put to avoidable loss. Now either these charges may be justified or recoveries from the concerned customers be made good from appropriate source besides taking corrective steps to prevent such losses in future.

Sr.No	Name of Deptt.	Amount of collection/Bank charges paid	Remarks.
1)	Fruit Science (Revolving fund HCR-145-02 Uco bank	6	On 20.11.2010 Bank charges.
2)	Floriculture (Revolving fund) HCR-145-08 Uco bank.	50	Amount credited by bank on 30.11.10 2950 in place of ₹ 3000/-booked by the deptt as bank charges in the ledger.
3)	LMRS, Nagrota Bagwin (Revolving Fund) Bank a/c No.55101444762(SBI)	228	Cheque collection charges on the receipt from customers.

4)	RHRS,Bajaura(Kullu (HP) Revolving fund or Fruit Nursery SBI a/C 11038754817	95	IOI payment charges.
5)	Dean COF SBOP A/C .5500275074	150	Micr S.B Charges cheque booked charges.
6)	RHRS,Dhaulakuan A/C 11518979393(SBOP) Nursery production	70/- 25/-	28.1.11 24.3.11
7)	RHRS,Tabo A/C No.11465101781 Nursery raising	75	Dated 8.4.10
8)	HRS,Kandaghat A/C No.03910100007934 (Nursery production & floriculture	28/-	Dated 21.5.10(TXN charges)

### Comptroller A/C

S.No	Name of Bank.	Amount collection Bank charges paid (rupees)	Remarks/Date
1.	SBOP A/c No.65010306251	198.00	7.10.09 to 14.1.11
2.	SBOP A/c No.55126075680	426.00	16.2.10 to 2.11.10
3.	Indian Bank A/C 554953532	646.00	12.4.10 to 25.3.11
4.	A/C No.105268(KVK,Kinnour)	5000.00	17.3.09
5.	UCO Bak A/C 3960	209.75	4.8.09 to 20.12.10
6.	SBI A/C 11293420881	63.00	27.7.10
7.	SBOP A/C 55104358891	872.00	7.08 to 3.3.11
8.	SBOP A/C 55138442923	230.00	16.4.09 to 27.8.10
9.	A/C No.55093146227 (KVK,Chamba)	126.00	3/2010 to 23/3.11
10.	SBOP-55002750849	188.00	31.3.11
11.	SBOP A/C 55002750941	1056.00	6.7.10 to 28.3.11
12.	UCO Bank A/C 1676	2593.45	18.8.09 to 10.2.11
13.	SBOPA/C 50725	1,08,261.00	Prior to 3/10 to 31.3.11
14.	EFW A/C SBOP 55002750645	151.00.	23.11.10 to 29.11.10
15.	SBOP A/C 50645	250.00	26.3.11

(9) While auditing the receipts and payments accounts of various revolving funds and other funds. It was observed that huge amounts were lying unutilized in saving a/c of these funds as per detail given below, for months together or even throughout the year. Had these unutilized funds been wisely invested in short term fixed deposits keeping in view the day to day requirement of such funds then higher income could have been fetched without hampering the activities of respective funds. Therefore, it is advised to take the necessary steps as suggested.

S.No	Name of the Deptt/fund	Minimum Amount kept (rupees)	Period
1.	KVK,Chamba-nursery producton Bank A/C 11505740394 (S.B.I)	2,16,071.11 2,39,175.11	1.4.10 to 30.6.10 1.7.10 to 30.9.10

		2,74,829.11 3,84,676.11 4,83,406.11	1.10.10 to 31.12.10 1.1.11 to 31.1.11 1.2.11 to 31.3.11
2.	RHRS, Bhota-Nursery production UCO Bank A/c No.11500110007365	1,47,498 2,26,308 3,53,318	1.4.10 to 30.6.10 1.7.10 to 30.9.10 1.1.10 to 31.12.10
3.	Deptt of Floriculture (seed and planting material production of flower crops) UCO Bank a/c No.09690100004145	4,49,508 5,05,515 6,15,635 7,00,290 8,01,252	12.4.10 to 17.4.10 18.4.10 to 9.6.10 10.6.10 to 1.8.10 2.8.10 to 28.2.11 1.3.11 to 31.3.11
4.	LMRS, Nagrota Bagwan (Nursery production) SBI-55101444762	1,70,388.44 1,76,645.44 2,00,336.44	1.4.10 to 30.6.10 1.7.10 to 25.7.10 26.7.10 to 27.9.10
5	RHRS, Mashobra (R/F for Floriculture) a/c Indian Bank 554960016	1,94,251.70	17.8.10 to 31.3.11
6.	STPC (Mega seed) UCO Bank a/c No.09690100004069	7,05,240.35 7,08,578.35 6,77,627.35 7,82,987.35	2.4.10 to 30.6.10 1.7.10 to 30.9.10 1.11.10 to 31.12.10 1.1.11 to 31.3.11
7.	RHRS, Bajaura, (R&F for fruit nursery) SBI-11038754817	3,60,871.43 6,19,856.43 8,00,816.43 9,30,891.43 10,17,740.43	18.12.10 to 3.1.11 4.1.11 to 27.1.11 28.1.11 to 8.2.11 9.2.11 to 2.3.11 3.3.11 to 31.3.11
8.	Dean COF a/c SBOP-55002750747	7,19,382.99 10,20,146.99 16,11,652.99 17,48,510.99 20,64,131.99 12,72,170.99	1.4.10 to 8.6.10 9.6.10 to 29.7.10 30.7.10 to 13.8.10 14.8.10 to 20.1.11 21.1.11 to 4.3.11 5.3.11 to 31.3.11
9.	PNB KVK, R/Peo A/C No.2904000100120461	2,63,529.00 2,77,486.00 308902.00	5/10 to 7/10 8/10 to 11/10 12/10 to 3/11
10.	RHRS, Dhaulakuan A/C 11518979393 (SBOP)	38232.57 121185.57 73722.57	4/10 to 7/10 8/10 to 1/11 2/11 to 3/11
11	RHRS, Jachh (SBOP) A/C No.55104358835	20748.61 30907.61 51255.61	4/10 to 8/10 9/10 to 10/10 11/10 to 3/11

12.	MPP A/C 4106	373288.00	1/7/10 to 31/7/10
		402338.00	1/8/10 to 31/8/10
		406141.00	1/9/10 to 30/9/10
		210891.00	1/10/10 to 31/10/10
		226541.00	1/11/10 to 30/11/10
		241541.00	1/12/10 to 31/12/10
		284380.00	1/1/11 to 31/1/11
		296252.00	1/2/11 to 28.2.11
		299644.00	1/3/11 to 31/3/11
13.	Forest Product A/C 65009895920	123774.00	1/7/10 to 27/7/10
		132150.00	28/7/10 to 27.8.10
		140339.00	28.8.10 to 1.9.10
		162890.00	2.9.10 to 7.11.10
		173416.00	8.11.10 to 21.11.10
14.	Dean COH A/C 55002750601	471539.00	1.7.10 to 31.7.10
		1580839.00	1.8.10 to 31.8.10
		1691604.00	1.9.10 to 30.9.10
		1097371.00	1.10.10 to 31.10.10
		787229.00	1.11.10 to 30.11.10
		155754.00	1.12.10 to 31.12.10
15.	A/C N.65076333472	1803850.00	4/10 to 9/10
		1415068.00	10/10 to 1/11
		931974.00	2/11 to 3/11
16.	A/C 3960	6333814.00	9/10 to 10/10
		4940752.00	11/10 to 1/11
		8507356.00	2/11 to 3/11

**(10)** In the cases of following revolving funds, income pertaining to the activities not related to revolving fund a/c were credited to it, which in fact should have been credited to Comptroller's a/c. Due to this irregularity, the annual a/c of respective revolving funds are not showing their real performance. In this regard it is advised to issue necessary directions/instructions to the concerned functionaries, so that real performance of respective revolving fund could be evaluated.

Sr.No	Name of RF	Nature of Income/Expenditure charges	Amount (rupees)	Remarks
1.	KVK,Chamba Nursery Production Bank a/C SBI-11505740394	Stay charges, utensils, Sale of literature (Combined)	94718.00	-----
2.	RHRS,Bhota,Nusery production UCO Bank	Sale of Honey	6160.00	-----

	a/c No.11500110007365			
3.	RHRS,Bajaura Fruit Nursery at Bajaura SBI-11038754817	Sale of Literature	7765.00	-----
4.	KVK,Rohru Nursery production UCO Bank a/c 03580100012868 at Rohru	Sale of grass Sale of publication Funds received from Kishan male from doordarshan Shimla	8000.00 4100.00 10000.00	-----
5.	KVK, Reckong peo a/c 2904000100120461 Nursery production	Guest house charges shop rents & vegetable produce etc.	1,86,296.00	-----
6.	RHRS, Dhaulakuan a/c No.11518979393(SBOP) Nursery production	Vegetable seeds strawberry and tube well charges	37,838.00	-----
7.	RHRS, Tabo a/c No.11465101781(Nursery raising)	Sale of farm produce	72,260	

(11) In the following Revolving funds the detail of income such as sale of nursery fruit etc. deposited, has not been given. In the absence of the same it was not possible for the audit to check whether only relevant income has been deposited in the Revolving Fund or not:-

Particulars	Amount (rupees)
1. RHRs,Mashobra for R/F Nursery Bank a/c No.10B-8589	2,16,908.00
2.RHRS,Mashobra R/F for floriculture Bank a/c Indian Bank-554960016	2,63,083.00
3. RHRS, Bjaura Fruit Nursery at Bajaua SBI-11038754817	10,92,251.00

(12) As per information/ records made available to audit, an amount of ₹2,60,500 and ₹ 1,74,600 were outstanding as on 31.3.2011 in respect of permanent Advance sanctioned to various functionaries of the university and recoverable warm clothing advances from employees respectively. In this regards, it is pointed out that any outstanding or recoverable amount, as the case may be of these advances are part of university fund and thus should have been made part of annual accounts to show true and fair picture of university affairs particularly opening and closing balances. Now non-depiction of such balances in Annual accounts may either be justified in the Annual Accounts for 2010-11 or may be corrected accordingly.

(13) While auditing the annual accounts of various revolving funds it was observed that in the following cases the receipt/income was equal or less than the expenditure incurred during 2010-11. Therefore, performance of these revolving funds in relation to expenditure incurred as well as reasons and circumstances leading to lesser income in comparison of ratio to expenditure incurred may be enquired into and justified besides taking necessary corrective steps for future to improve their performance.

Sr.No	Name of the Deptt/RF	Sale/real income(other than Intt etc.)	Expenditure	Remark. (figures in rupees)
1.	Director of Extension Education R/F for Farmers Hostel	4,02,857/-	93,399/-	-----
2.	RHRS,Bajaura R/F for creation of FLS.	33,311/-	36,948/-	-----
3.	RHRS,Jachh	92,505/-	98,756/-	-----

	(a) R/F for production of Harer Bera (b) R/F for maintenance of Farmer's Hostel	55,396/-	64,704/-	
4.	THRS,Kotkhai R/F for Nursery production	1,12,400/-	1,22,832/-	-----

(14) While auditing the Annual Account of various revolving funds it was observed that in the following cases the performance of revolving funds was very poor in comparison to last year's performance or funds sanctioned seems to had been under utilized or not at all utilized which may be justified besides taking necessary corrective steps.

Sr.No	Name of the Deptt/RF	Sanctioned Amount (rupees)	Sale/Income during the year	Expenditure during the year	
1)	RHRS,Jachh(Nurpur) (a) R/F strengthen of production protection of bees.	21150/-	-----	-----	Not utilized
2)	RHRS, Dhaulakuan (a) R/F for Apiory	40,000/-	-----	-----	-do-
	(b) R/F of Mashroom production work	50,000/-	-----	-----	-do-
	(c)R/F for spawn production work	50,000/-	-----	-----	-do-

**(15) Miscellaneous Observations:**

(i) Receipts and expenditure of revolving fund account No.11518979393(SBOP) RHRS, Dhaukuan has been inflated by ₹ 27000/- by crediting and debiting wrong credit of ₹ 27000/- dated 13.9.10 treated as receipt and refund of same to DWOONahan to whom this entry was concerned vide CH No. 047881 dated 22.11.10 treated as expenditure which has been corrected on the instance of audit.

(ii) Details of amount received as an income in the following revolving fund accounts have not been mentioned in ledger while recording entry of receipt of RF. In the absence of which it can not be checked that whether the relevant receipts are only deposited in the revolving fund account or the receipts of other nature which pertains to Comptroller a/c are mixed up with the receipts of Revolving Fund. Therefore, details of amount of receipt may be recorded in the ledger so that genuineness/ relevance of receipt may be verified accordingly.

S.No	Name of Deptt.	RF A/C No.	Remarks
1)	Mycology & Plant-Pathology	09690100004106	-----
2)	-do-	09690100004277	-----
3)	Forest Product Deptt	65009895920	-----

**(iii) Non maintenance of FDR register**

While checking receipts and payment account of RF A/C No.65009895920(SBOP) of Deptt. of Forest Product it was observed that department invested ₹ 150000/- in the shape of FDR on dated 22/11/10 and reinvested the proceeds of above FDR on 21.2.11, but no record/register as required in the university accounts manual was maintained to record the details of FDR, which may now be maintained and be shown to audit.

**(iv) RHRS, Tabo A/C 11465101781 (SBI) Tabo (Nursery raising)**

TDS of ₹ 1813/- out of interest (as detailed below) was deducted on the maturity of FDR's during the year 2010-11 and not credited back till 31.3.11 due to which interest receipt on maturity of FDR realized less by ₹ 1813/-. Therefore, the amount less realized may be made good from the bank and account of same may be shown to audit. Detail of TDS, deducted is given below:

S.No	FDR No	Dated	Maturity Date	Amounting to	Maturity Amount	Intt Amount	TDS deduction
1.	09688	23.1.09	27.7.10	50,000/-	56,776/-	6776/-	549/-
2.	10254	1.12.09	1.12.10	54,405/-	57,743/-	3338/-	561/-
3.	28183	16.7.10	12.1.11	1,50,000/-	1,53,514/-	3514/-	703/-
						<b>Total</b>	<b>1813/-</b>

It is also suggested/advised that relevant certificates may be obtained from Comptroller office and be submitted with the bank so that bank may not deduct the T.D.S. from interest income of university in future.

**(v) Interest loss of ₹ 16116/- due to late credit of proceeds of FDR's**

While checking SWO a/c No.(55002750689 SBOP) it was observed that interest loss of ₹16116/- was occurred to the university exchequer due to late credit of maturity proceeds of FDR No.095421 dated 29.05.09 amounting to ₹ 37,00,000/- invested on an interest rate of 8% P.A with maturity date of 11.10.10 (500 days). Interest on maturity of above FDR amounting to ₹ 4,23,600/- was credited late as on dated 27.10.10 instead of 11.10.10 i.e. after 16 days. Interest on ₹ 37,00,000/- @ 8% for the period (29.5.09 to 27.10.10) 516 days works out to ₹4,39,716/- i.e. ₹ 16,116/- less (4,39,716-4,23,600) than the amount credited. Therefore the amount credited/realized less may be checked and be made good to the university exchequer.

Further it is added that the amount of interest on above FDR i.e. ₹ 4,23,600/- is also less by ₹ 895/- as calculated for 500 days i.e. for 5 quarters and 44 days @ 8% P.A on ₹ 37,00,000/- works out to ₹424495/- whereas bank had credited ₹423600/- on 27.10.10 which may also be checked and necessary corrections be made.

Above FDR has further invested on 27.10.10 for a period of 555 days @ 7.75 P.A and was encashed pre-matured on 21.12.10 with maturity value of ₹ 37,21,592/- i.e. after 56 days rate of interest as allowed on the pre-maturity of this FDR had not been intimated, in the absence of which interest of ₹ 21592/- as given by bank at the time of premature payment can't be verified. Therefore, same may be confirmed from bank and interest given by the bank may be checked accordingly under intimation to audit. Further the full information/detail be mentioned in the FDR Register in future.

**(vi) Less interest on maturity of FDR's amounting to ₹ 3297/-**

While checking Dean COH A/C it is observed that ₹ 3297/- received less on account of interest on maturity of following FDR's which may be checked and made good from the bank so that undue loss occurred to the university exchequer may be avoided.

S.No	FDR No	Date	Date of maturity	Period	Amount	@	Interest received on maturity	Interest to be received	Intt. less received
1.	878830	23.5.09	23.6.10	1yr 1 month	164593	7%	11827	12842	1015
2.	095585	14.10.09	14.10.10	1 year	300000	7%	21558	23840	2282

Amount of maturity of FDR credited 37 days late on 20.11.10 in SB A/C ₹ 3297/-

**(vii) Late credit of income by bank amounting to ₹ 3780/-**

While checking RF income of farmers hostel ,KVK, Kandaghat (A/C No.009083 UCO Bank) it was observed that income on account of stay charges amounting to ₹ 3780/- dated 14.7.10 paid by Sh.R.K Sankhyan was credited by bank as late as on 26.11.10 approx. four months late. Therefore, it may be checked/ enquired into that why the amount was not immediately credited by the bank. As per university accounts manual every receipt pertains the university account should be credited /deposited within three days of its receipts, if there is any interest loss occurred due to late credit, the same may also be made good from the quarter concerned under intimation to audit.

**(viii) Loss of SB A/C interest due to late credit of interest income on maturity of FDR's**

While checking GPF A/C it was observed that interest receipt on maturity of some FDR's had been credited one or two days late in the saving bank account of GPF, due to which interest loss of ₹ 3108/- occurred to the university exchequer. Therefore, in future due care may be taken so that such avoidable losses may not occur. Detail of such late credits is as under:-

S.No	FDR No	Amounting to (₹)	Date of maturity & late credit	Amount of Interest	Amount of Interest	Interest loss in saving bank A/C
1.	556656	50,00,000	5.12.10	6.12.10(1day)	21,61,303/-	207.25
2.	556657	50,00,000	5.12.10	6.12.10(1 day)	21,61,303/-	207.25
3.	556658	50,00,000	5.12.10	6.12.10(1day)	21,61,303/-	207.25
4.	569927	1,1,40,00,00	11.7.10	13.7.10(2 day)	35,92,668/-	689.00
5.	569987	160,00,000	3.10.10	5.10.10(2 day)	52,05,424/-	998.30
6.	095149	60,00,000	4.12.10	6.12.10 (2 day)	13,46,154/-	258.00
7.	095150	65,00,000	4.12.10	6.12.10(2 day)	14,58,354/-	279.70
8.	095154	60,00,000	4.12.10	6.12.10(2day)	13,46,154/-	258.00
9.	095557	2,33,974	16.9.10	18.9.10(2 day)	17,430/-	3.35
					<b>Total:-</b>	<b>3108.00</b>

**(ix) Interest loss of ₹6636/- due to non-credit of maturity proceeds of FDR's on due dates/re-issue of FDR,s in time:-**

(a) While checking pension corpus A/C No.55002750872 (SBOP) it was observed that due to negligence in maintenance of FDR's on their due dates interest loss of ₹ 5763/- occurred to the university exchequer, which is required to be made good from the quarters concerned. FDR's as detailed below were matured on 1.10.10(96,70,455 i.e.90,00,000+6,70,455 interest)



but their proceeds were credited on 5.10.10 in the saving bank account an three FDR's of 32,00,000/- each(96,00,000/-) were issued on 4.10.10.

**Details of FDR's**

Amount Re-invested	FDR No	Amount of investment	Rate of Interest	Date of Maturity	Amount of Maturity	Re-invested on
3200000/-	0095576	30,00,000/-	7.25%	1.10.10	32,23,485/-	4.10.10
3200000/-	0095577	30,00,000/-	7.25%	-do-	32,23,485/-	4.10.10
3200000/-	0095578	30,00,000/-	7.25%	-do-	32,23,485/-	4.10.10

Interest loss on 9670455/- i.e. 3223485x3 @ 7.25P.A for the period 1.10.10 to 4.10.10 works out to ₹ 5763/- and saving account interest @ 3.5% for the period 1.10.10 to 4.10.10 (3 days) works out to ₹ 2782/- Therefore, the matter may be taken up with the bank and loss sustained may be made good under intimation to audit.

(b) FDR No.984720 amounting to ₹ 17,79,897/- on interest rate of 8.25% P.A matured on 10.4.10 but maturity of ₹19,31,344/- was credited on 12.4.10 (2 days late) and thus interest loss @ 8.25% for 2 days on ₹ 19,31,344/- works out to ₹ 873/- and saving bank A/C @ 3.5% ₹ 370/- also sustained to university.

**(x) Income includes amount of refund out of advance drawn:-**

In account No.55138442923 SBOP Kandaghat income receipts of ₹ 2,18,890/- shown during 2010-11. While checking these receipts it revealed that these receipts included ₹22,340/- as refund amount received back out of advances drawn which is in fact not an income generated by the station but only refund of money out of money previously drawn for incurring some expenditure by this way income of the station has fictitiously inflated by ₹ 22,340/-.Therefore, also such receipts may be excluded out of domestic income so that actual figures may be depicted in the annual accounts and due care may be taken in future Detail of such receipt was as under:-

S.No.	Date	Amount of Refund
1.	9.04.10	3420/-
2.	25.09.10	5600/-
3.	25.09.10	5600/-
4.	10.11.10	1242/-
5.	10.11.10	1000/-
6.	10.11.10	4133/-
7.	12.11.10	97/-
8.	02.12.10	162/-
9.	02.12.10	426/-
10	14.12.10	604/-
11.	31.01.11	26/-

12.	28.02.11	30/-
	<b>Total</b>	<b>22,340/-</b>

As such income of A/C No.55093146227 KVK, Chamba has also been inflated by ₹28,519/- which may also be excluded so that accurate depiction of accounts may be ensured detail is given below.

1.	21.05.10	800.00
2.	20.10.10	4,774.00
3.	20.10.10	17,647.00
4.	07.01.11	5,298.00
	<b>Total:</b>	<b>28,519.00</b>

**(xi) Income receipts of ₹15,350/- included in expenditure.**

Income receipt of ₹15,350/-, relating to RF A/C No.09690100004106 (Mega seed spawn) deptt. of MPP dated 08.12.10 was wrongly posted on payment side of bank ledger and included a such in the expenditure figure and inflate the same and reduced the actual receipts income of the deptt. for 2010-11 by the same amount which was later got rectified on the instance of audit.

On the other hand receipt of ₹4450/- pertaining to other RF A/C was wrongly credited on 4.11.10 to this account and factiously increased the income by this amount. The same was shown refunded on 11/11/10 and was treated as expenditure with again inflated the expenditure figure. These types of transactions should be given proper treatment in future at the time of compilation of accounts.

**(xii) RF A/C DEE (publication unit) A/C 55002750985 interest income amounting to ₹46,746/- earned on maturity of FDR's during the year 2010-11 not taken into account:-**

While checking the account it was observed that interest income amounting to ₹46,746/- (as detail below) earned but not accounted for during the year 2010-11 which had later on been included on the instance of audit. As this amount of interest has been re-invested alongwith principle amount of FDR's thus FDR balance was also increased by this amount and corrected according on the instance of audit.

S.No.	FDR No	Amounting to ₹	Date of maturity Re-investment	Amount of maturity	Interest earned on maturity
1.	065193	4,00,000/-	31.3.2011	406849/-	6849/-
2.	692201	4,03,942/-	31.3.2011	4,28,275/-	24,333/-
3.	065197	50,000/-	7.1.2011	51317/-	1317/-
4.	692339	2,00,000/-	31.3.2011	206672/-	6672/-
5.	692332	1,00,000/-	31.3.2011	103459/-	3459/-
6.	095911	3,30,162/-	30.6.2010	334278/-	4116/-
				<b>Total :</b>	<b>46746/-</b>

Such type of transaction needs proper accountal at the time of compilation and needs to be taken care of in future.

**(xiii) KVK,Chamba-Nursery production**

(a) The summary of the account and the bank reconciliation statement has not been prepared by the KVK for the revolving fund which is a serious lapse. The same should be prepared for the year i.e. 2010-11 and for future years.

(b) The following income were credited in the revolving fund account but the detail under which proper head it has been received had not been mentioned

Date	Amount (Rupees)
22.9.10	10,000/-
1.10.10	3,150/-
20.10.10	3,850/-
26.10.10	5,650/-
1.11.10	10,643/-
6.12.10	2,500/-
1.2.11	54,679/-

(c) On dated 22.2.11 ₹ 2790/- and ₹ 528/- had been shown in the ledger at P-31 totaling ₹3,318/- but in the pass book ₹ 3,348/- has been shown deposited. The necessary rectifications were required.

(d) On dated 22.9.10 ₹25/- and on 19.11.10 ₹ 100/- has been debited by the bank as bank charges . These were not reversed by the bank till 31.3.11. The matter should be taken up with the bank for the reversed of the bank charges.

(e) FDR No. 00823248 a/c No 30669474489 dated 5.2.10 for ₹ 2,16,012 @ 6% P,A was got matured on 5.2.11 and the maturity amount was ` 2,29,267/- but the same was renewed for ₹ 2,26,808/- and the difference amount of ₹2459/- was not credited by bank till date in the saving account. The matter should be taken up with the bank and the amount should be got refunded. (Less interest given by bank on FDR).

**(xiv) RHRS, Bhota (Revolving fund for Nursery production).**

(a) The FDR's for ₹4,00,000 were prepared on 4.2.11 by the ADR, Bhota but no FDR Register has been shown to the audit. It was not prepared by the RHRS ,Bhota. The same may be prepared and shown to the audit.

(b) There are two bank accounts for this revolving fund, one at UCO Bank No.11500110007365 and other at OBC Bank 09272010009560. It was observed on the perusal of the record that after 13.10.2009. No transaction has been made from the OBC Bank a/c except credit entry for the interest earned. The closing balance in the a/c is ₹ 39,377/-. The two saving accounts for same revolving fund may be justified or the one be closed and amount should be transferred to the other operating bank account.

**(xv) Department of Floriculture (Revolving fund for Material production of flower crops)**

(a) In the cash book/ledger the detail regarding the nature of receipt viz. flower, sale, root stock sale etc. has not been given. So it was not possible for the audit to verify that whether all the receipt belongs to this revolving fund or not.

(b) The month wise total of the ledger/cash book was marked with the HB pencil instead of pen. No bank reconciliation was prepared at the close of the financial year which may be prepared for this financial year and for future also.

**(xvi) LMRS, Nagrota Bhagwan (Revolving Fund for nursery production)**

(a) FDR prepared for ₹ 3,00,000/- on 15.10.10 but FDR Register not shown to the audit Further no annual summary and bank reconciliation was prepared in the cash book/ledger which may be prepared for this year and for future also.

(b) In the pass book ₹5,00,000/- were shown deposited as cash on 12.11.10 and then shown as transferred on the same date. But no record pertaining to that transaction/ reasons etc. were shown/recorded in the cash book.

**(xvii) RHRS, Sharbo.**

₹ 11000/-were first credited in the account on 19.01.11 and then debited on 07.02.11 as per pass book to & from other account of the university number 2904000100088211. These entries were also not taken in the ledger and no justification regarding these entries or counter entries were noted/ mentioned.

**(xviii) RHRS,Bajaura**

The cash book of the station for R/F for fruit nursery for the year 2010-11 has not been written as per the Accounts Manual and procedure. From the month of July,2010 onward, the entry of receipts has not been made date wise, so it was not possible to check whether the income was deposited in the account in time or not. These types of lapses are required to be viewed seriously and in future the cash book of the revolving funds should be prepared as per accounts Manual.

**(xix) Dean Account COF**

(a) FDR detail/register has not been prepared in the proper format as per rules/ AccountsManual. The DDO has also not signed the FDR register for a long time, which is irregular and needs to be taken care of in future. The FDR register for the current year also needs to be recasted.

(b) Less Interest given by JCC bank-1245 FDR No.103678 mounting to ₹360/-

Bank has given interest for the period 3.11.09 to 2.8.10 for ₹ 7298 on 1.11.10 whereas it was due on 3.8.10 i.e. delay of 90 days the interest loss 7.5% on ₹ 7298 is ₹ 135/-. The matter is required to be taken up with the bank for credit of interest.

Further the bank has given interest of ₹5996 on 30.3.11 for the period 3.8.10 to 31.3.11(as per FDR Register).Whereas for this period i.e. 6 month 57 days, it should be ₹ 625/-.Hence, interest of ₹225 is given less by the bank. The matter is required to be taken up with the bank and amount is required to be credited in the SB Account.

(xx) While checking expenditure (test check) from vouchers to the expenditure statements, it was noticed that the expenditure has been booked in the schemes other than the schemes for which it was sanctioned and passed for. Some instances are given below:

S.No	Month	Nature of expenditure	Amount(₹)	Sanctioned out of scheme/project code	passed of project/code	Wrongly booked to project/code	Remarks(if any)
1	3/11	T.A	1849.00	HPL-25-36		HPL-26-36	Vr. No.640
2.	3/11	Medical	1532.00	HPL-130-36		HPL-120-20	Vr. No.460
3.	3/11	Contingency	3,00,000.00	HPL-142-34		HPL-136-34	Vr.No.1123
4.	3/11	Pension contribution	1095.00	HCR-41-60		HPL-59-60	Vr.No.18
5.	3/11	Pension Corpus	893.00	HCR-41-60		HPL-59-60	Vr.No.21
6.	3/11	Pension contribution	73.00	HCR-29-58		HPL-59-58	Vr.No.23
7.	3/11	Contingency	4,71,000.00	ICA-001-16		CAH-01-16	Vr.No.668
8.	3/11	Contingency	85,275.00	ICA-002-16		CAH-02-16	Vr.No.749
9.	3/11	Contingency	1,93,765.00	CAH-002-38		ICA-01-36	Vr.No.632
10.	3/11	Contingency	3300.00	CAH-002-38		ICA-01-36	Vr.No.643
11.	3/11	Contingency	5,45,000.00	CAH-002-38		ICA-01-36	Vr.No.645
12.	3/11	Contingency	23,887.00	CAH-002-38		ICA-01-36	Vr.No.646
13.	3/11	Contingency	1408.00	HCR-29-58		HCR-155-58	Vr.No.37

This has resulted into the booking under wrong head and preparation of wrong expenditure statements. The vouching of whole year may be checked by the Comptroller Office at their own level and be corrected accordingly.

#### 47 (a) Outstanding Audit Paras:-

There are 472 audit paras outstanding, the detailed position of which is contained in Appendix –IV of this report. These audit paras are still pending for settlement, involving serious cases of misappropriation of public money, but no serious effort on the part of University management seems to have been taken to recover the huge amount involved and even the guilty were not punished and the evidence gets faded with the passage of time. University authorities tend to settle audit paras comprising of simple objections only just to reduce the number of paras. Therefore some mechanism needs to be devised where provisions for settlement of serious audit Paras, and losses/ recovery of public funds may be reported to the highest body

#### (b) Outstanding Audit Requisitions: -

Detail of audit requisitions containing audit observations of routine nature is appended as Appendix –V of this report, which may be attended to.

#### 48 Conclusion:

The maintenance of accounts is satisfactory. However the observations pointed out requires immediate attention of the authorities. Non adjustment of advances for the last many years needs immediate attention. Outstanding audit paras containing serious irregularities require immediate remedial measures for its settlement.

**Deputy Controller (Audit)  
Dr.Y.S.Parmar University of  
Horticulture & Forestry,  
Naini-Solan.**

**Director  
Local Audit Department,  
H.P. Shimla-171009.**

**Referred to para 3 of audit report for the year 2010-11****Details of Grants**

<b>Sr.No.</b>	<b>Source</b>	<b>Amount (₹)</b>
1	<b>Horticulture</b>	48,46,01,000.00
2	<b>Forestry</b>	25,00,000.00
3	<b>ICAR (Co-ordinated Projects)</b>	2,06,17,644.00
4	<b>ICAR Adhoc Projects</b>	89,31,736.00
5	<b>ICAR Dev Assistance</b>	9,42,88,108.00
6	<b>ICAR (KVKs)</b>	5,91,96,000.00
7	<b>Mini Mission Projects</b>	2,90,06,501.00
8	<b>NRT</b>	1,84,000.00
9	<b>GOI</b>	4,81,39,292.39
10	<b>NSS. Sports Grants</b>	37,709.00
11	<b>Miscellaneous State grants</b>	6,63,56,761.00
12	<b>Playground</b>	3,00,000.00
13	<b>Kisan Mela</b>	36,31,100.00
14	<b>UGC Arrears</b>	23,32,00,000.00
	<b>Total</b>	<b>1,05,09,89,851.39</b>

**List of Outstanding advances as on 31.03.2012 advanced upto 31-03-2011**

<b>Sr.No.</b>	<b>Name of Department/Station</b>	<b>Amount (₹.)</b>
1	<b>Estate Office</b>	9,55,81,191.00
2	<b>Director Extension Education</b>	3,40,98,000.00
3	<b>College of Horticulture</b>	3,20,58,647.00
4	<b>College of Forestry</b>	6,59,33,590.00
5	<b>Mycology and Plant Pathology</b>	24,32,000.00
6	<b>Fruit Science</b>	44,42,625.00
7	<b>Fruit Breeding</b>	3,50,000.00
8	<b>Floriculture</b>	60,79,000.00
9	<b>Silviculture &amp; Agroforestry</b>	99,53,860.00
10	<b>Seed Technology Production centre</b>	1,03,17,310.00
11	<b>Forest Product</b>	46,39,956.00
12	<b>RHRS Jachh</b>	51,09,516.00
13	<b>Basic Science</b>	3,50,000.00
14	<b>Tree Improvement</b>	10,24,791.00
15	<b>Department of Food Science</b>	18,76,500.00
16	<b>Student Welfare Office</b>	1,04,00,000.00
17	<b>RHRS, Mashobra</b>	62,79,006.00
18	<b>RHRS, Bajaura</b>	97,13,500.00



19	<b>RHRS, Sharbo</b>	41,87,926.00
20	<b>KVK Dhaulakuan</b>	50,32,000.00
21	<b>RHRS,Tabo</b>	14,13,532.00
22	<b>RHRS, Bhota/ IBES Neri</b>	1,50,22,043.00
23	<b>TFRS Kotkhai</b>	12,27,049.00
24	<b>KVK.Chamba</b>	2,00,000.00
25	<b>KVK Rohru</b>	8,50,000.00
26	<b>Vegatable Corpus</b>	29,93,431.00
27	<b>LMRS Nagrota Bagwaan</b>	14,51,000.00
28	<b>Entomology and Apiculture</b>	27,31,390.00
29	<b>KVK Kandaghat</b>	62,32,000.00
30	<b>Regional Centre</b>	73,598.00
31	<b>Soil Science and Water Management</b>	21,81,200.00
32	<b>KVK Kinnaur</b>	22,31,000.00
33	<b>Comptroller Office</b>	43,750.00
34	<b>Director of Research</b>	24,64,000.00
35	<b>Department of Environment Science</b>	5,50,000.00
36	<b>Library</b>	48,000.00
37	<b>Department of Social Science</b>	76,000.00
	<b>Total</b>	<b>34,96,47,411.00</b>

\* Includes ₹. 34,69,74,648.00 /- as deposit work.

Referred to para 4(b) of audit report for the year 2010-11

**List of Outstanding advances as on 31.03.2012 advanced upto 31-03-2011 advanced by internal inspection cell:**

<b>Sr.No.</b>	<b>Name of Department/ Station</b>	<b>Amount ( ₹.)</b>
1	<b>Estate Office</b>	42,88,914.00
2	<b>Library</b>	5,79,016.00
3	<b>College of Horticulture</b>	2,06,000.00
4	<b>Mycology &amp; Plant Pathology</b>	19,980.00
5	<b>Silviculture and Agroforestry</b>	12,75,307.00
6	<b>Student Welfare Office</b>	50,000.00
7	<b>College of Forestry</b>	9,84,254.00
8	<b>Soil Science and Water Management</b>	8,62,783.00
9	<b>Floriculture and Landscaping</b>	4,13,176.00
10	<b>KVK Chamba</b>	7,32,714.00
11	<b>KVK Dhaulakuan</b>	5,49,078.00
12	<b>RHRS Bajaura</b>	19,86,209.00
13	<b>Seed Technology and Production Unit</b>	1,36,922.00
14	<b>LMRS Nagrota Bagwan</b>	73,777.00
15	<b>RHFRS, Bhotia</b>	31,95,495.00
16	<b>RHRS Mashobra</b>	1,806.00
17	<b>RHRS Kotkhai</b>	83,049.00

18	<b>RHRS Sharbo</b>	28,426.00
19	<b>KVK Kandaghat</b>	3,73,145.00
20	<b>Regional Centre</b>	7,88,598.00
21	<b>Fruit Science</b>	13,78,675.00
22	<b>Entomology and Apiculture</b>	25,22,665.00
23	<b>Forest Product</b>	98,000.00
24	<b>Directorate of Extention Education</b>	35,37,350.00
25	<b>Comptroller</b>	13,750.00
26	<b>Directorate of Research</b>	17,96,365.00
27	<b>Department of PHT</b>	22,96,070.00
28	<b>Social Sciences</b>	1,05,500.00
29	<b>Department of Enviorenment Sciences</b>	13,96,190.00
30	<b>KVK Kinnaur</b>	3,60,600.00
31	<b>KVK Rohroo</b>	6,08,817.00
	<b>Total</b>	<b>3,07,42,631.00</b>

**Referred to para 47(a) / Preface Sr.No. 3 of audit report for the year 2010-11****Position of old audit observations.**

Sr. no.	Period	Para No.	Description
1	1988-89	17(2)	Responsibility for non-insurance of vehicle not fixed as yet.
2	1990-91	8(8)	Settled.
3	1991-92	8(3)	Availability of Senior Scale posts not intimated.
4	--do--	11(7)	₹. 1,32,479.24 is still recoverable from the HPKVV Palampur.
5	1992-93	18(3)	Sale proceeds amounting to ₹. 3601.10 not deposited as yet.
6	1994-95	8(14)	Recovery of stores issued in the work C/O Academic building not shown.
7	1995-96	15(5)	Recovery for irregularities as pointed out not effected till now.
8	--do--	22(5)	Responsibility for the award of work C/O communication center be fixed.
9	--do--	8(8)	Latest position of adhoc promotions of clerks not intimated so far.(1993-94) para 11(10).
10	--do--	12(6)	Balance of ₹. 24320.40 not recovered from the HP Civil Supplies Corporation.
11	--do--	15(1)	Retaining of 1/3 <sup>rd</sup> amount of remuneration and I.Tax Deductions not pointed out.
12	1998-99	8(6)	Matter of payment of honorarium during tour not settled.
13	--do--	21(1)	Boarding and lodging expenditure not recouped.
14	--do--	33(3)	Loss of ₹. 20,873/- for non renewal of monthly bus passes may be made good.
15	1999-2k	20	Responsibility for the purchase of spare parts is still to be fixed.
	2k-01	<b>4.5.2</b>	<b>Vehicle No. HP-14-1083 ( 7/88 to 6/96) :</b>
16	--do--	b	Recovery of ₹. 3768 for misuse of university vehicle in the Garb of late sitting be made immediately.
17	--do--	c	Vehicle detaining charges may be realized from the election Deptt.
	--do--	<b>4.5.4</b>	<b>Vehicle No. HP-14-2361:</b>
18	--do--	a	Recovery amounting to ₹. 5796/- for showing inflated distances be made from the persons at fault.
19	--do--	b	Cost of excess fuel amounting to ₹. 762/- may be recovered early.
20	--do--	c	Recovery of ₹. 32742/- for private journey charges of university vehicle is yet to be made.
21	--do--	d	Excess mileage shown be treated private journey & recovery be made for the same.
22	--do--	e	Recovery for use of vehicle for unofficial purposes be made.
23	--do--	f	Balance amount of ₹. 6496/- of private journey charges may be recovered early.
	--do--	<b>16.1.1</b>	<b>Vehicle no. HP-14-3529 ( 4/92 to 8/02) :</b>
24	--do--	b	<b>Less realization of ₹. 13300/- plus interest on private journey May be recovered.</b>
25	2001-02	1.3.	Settled.
26	--do--	1. 5.	Efforts to get the court stay orders vacated on recovery of University dues still not intimated as already pointed out in para16.1(82-83) and para 1.4.of 2000-01.
27	--do--	2.1.	Recovery of minimum charges for attached vehicles not made.
28	--do--	3.3.	Rejection of lowest rates caused losses to the tune of ₹. 78800/=
29	--do--	9.1.6 (b, c)	Loss of ₹. 10790/= noticed in the sale of honey accounts may be made good early.

30	<b>2002-03</b>	1.5	Action regarding placement of junior assistants shown at serial no. 68,69,84 & 85 was neither taken nor recoveries effected.
31	--do--	1.6(1)	The copy of the orders of the competent authority amending the existing provisions of CCS(RP) rules 1997 was again not made available in the audit.
32	--do--	1.6(4)	The pay of Sh. Anil Sood technical assistant on 01.01.96 was to be regulated under H.P. CS(RP) rules 1998 but his case was still not reviewed so far.
33	--do--	1.7	Decision of the honorable court with regard to continuous appointment as accountant / sr. assistant in respect of Sh. SR Rajta Sr. Assistant after 8.1.1980 was again not made available in the audit.
34	--do--	2.2	The purchase was not got condoned from the Govt.
35	--do--	2.4	Recovery of bus fare was still not effected from the salary bills.
36	--do--	3.6	Recovery on account of excess payment of pay and allowances due to refixation of pay of security guards was again not effected.
37	--do--	7.3	The responsibility for loss of interest due to unauthorized retention of funds was again not fixed.
38	--do--	12.3.5	Wasteful / infructuous expenditure of ₹. 4427981/- by commissioning cold storage which remained unutilized for years together was neither investigated nor any action was taken.
39	<b>2003-04</b>	2 (iii)	Similarly all related cases where the above benefit has been given to the Asstt. Prof./ equivalent has neither been reviewed nor recovery got effected.
40	--do--	13	As pointed out in para the matter has neither been enquired into nor responsibility got fixed for the recovery of loss sustained by the university.
41	--do--	15(1)	The recovery of 1429 kms on a/c of unauthorised road tests treating these journeys as private has still not been effected from the defaulters.
42	--do--	15(2)	Total journey of 2854 kms without verification by the vehicle incharge may either be got verified or by treating these journeys as private recovery to the tune of ₹. 17124/- @ Rs. 6/- per km may be effected.
43	--do--	15(3)	Total journey of 2907 kms performed without citing any purpose of journey may either be shown or by treating these journeys as private, recovery to the tune of ₹. 17442/-.
44	--do--	15(4)	Similarly HSD 1342 ltrs shown consumed without verification by the work shop staff may be justified.
45	--do--	15(5)( i to iv)	The Account of HSD 95 ltr+ 60 ltr + 14 ltr was not rendered nor recovery of 55 ltrs of HSD found short was made.
46	--do--	15(6)	The loss of 280 ltrs HSD sustained due to leakage/ pipe breakage or defect may be looked into and loss made good from the defaulters.
47	--do--	15(7)(i & ii)	Responsibility for non accountal of journey totaling to 9089 kms may be got fixed or recovery @ ₹. 6 per km by treating these journeys as private may be made from the official at fault.
48	--do--	15(8)	Regarding inconsistent and lower average in respect of almost all the vehicles has neither been got verified by the incharge workshop/ official concerned nor any action was taken.
49	--do--	15(9)(i)	No action was taken for the average consumption of fuel which was on lower side in respect of vehicle no. HP14 3583.
50	--do--	15(9)(ii)	Cost of 200 ltrs HSD which was pilfered in r/o vehicle no. HP14 3570 has still not made good.
51	--do--	15(9)(iii)	The reason for steep fall in average consumption of fuel was not forthcoming nor these were got verified by the vehicle incharge in as much as recovery of 140 ltr of fuel found short in the month of 04/94 was recovered.
52	--do--	15(9)(iv)	Needed action for lower side of average consumption of fuel was taken nor responsibility was fixed and action taken against the defaulters in r/o vehicle no. HPA 6460.
53	--do--	15(9)(v)	Neither any reason for consistent fall in average was given nor any action was taken against the official at fault.
54	--do--	15(9)(vi)	Huge recurring losses was sustained due to consistent fall in average consumption of fuel in r/o vehicle no HPA 1162. But no action was taken so far against the official at fault.

55	--do--	15(9)(vii)	No reason for the sudden fall in the average consumption of fuel was recorded in respect of vehicle no. HP14 3511 which may be justified.
56	--do--	15(10)(a to d)	Detention charges/ private journey charges amounting to ₹. 2677/- and ₹. 6931/- was yet not recovered nor action for late recovery of private journey charges was taken so far. Moreover relevant records and rates for verification of private journey bills issued prior to 20.07.88 and 01.04.91 were again not put up.
57	--do--	15(11)	The unauthorised & illegal journeys performed by vehicle no. HP14 3570, HPA 6460 & HPA 1162 was still not explained and justified.
58	--do--	31(1)(i)	No action was taken regarding debiting of 31 days of EL & 42 days of HPL availed by various officers/ officials.
59	--do--	31(1)(ii)	As mentioned in para balances of leave accounts worked out wrongly has yet not been corrected.
60	--do--	31(1)(iii)	Needed action was still not taken for irregular sanction of different kind of leaves sanctioned by the competent authority which did not show the dates of prefix and suffix holidays with the spell of leaves sanctioned.
61	--do--	31(1)(iv)	Different types of leave sanctioned by the competent authority in respect of officials as mentioned in the para were not supported by medical fitness certificate, departure report, joining report etc. which may be put up now for verification.
62	--do--	31(1)(v)	1/10 th of period of EOL subject to maximum of 15 days was still not reduced from the EL period in respect of Smt. Rama Sharma, Lib. Asst.
63	--do--	31(5)	The disposal of obsolete/ unserviceable store / stock items have still not been done since 1991-92 which may be expedited.
64	--do--	31(6)	No action was taken for conducting physical verification of store / stock items since 1991-92 which may be ensured now.
65	--do--	31(8)	As per requirement of para 25.20 of chapter 25 of accounts manual stock taking of library books was never done which may be ensured now.
66	--do--	32(1)(i)	The 24 days of absence period of Sh. Nirmal Bhan Tech. Asstt. was still not regularised.
67	--do--	32(2)	The short realisation of spawn income for ₹. 1394/- has still not been recovered.
68	--do--	32(3)	Neither any records of spawn production was maintained nor any norms was fixed for the production/ sale of spawn income. Moreover the discrepancies noticed in sale account of spawn was still not accounted for.
69	--do--	32(4)	No proper records of booking of spawn sale income has been maintained in mushroom research laboratory at Chambaghat without which correct realisation of spawn sale income could not be checked. Hence proper maintenance of record may be ensured and shown to audit.
70	--do--	32(5)	The yearwise fluctuation in income and expenditure was still not justified including the expenditure on account of pay and allowances of the staff.
71	--do--	32(6)(i)	Inventory nos. were not allotted to the registers maintained by the station.
72	--do--	32(6)(ii)	Charcoal issued was still not verified by the store keeper/DDO.
73	--do--	32(6)(iii)	Three days EL availed in excess by Sh. Daya Nand Beldar was still not got regularised.
74	--do--	33(3)	Loss sustained by the university to the tune of ₹. 45682/- from the auction of animals was still not justified.
75	--do--	33(5)	The excess of income over expenditure as detailed in para in r/o dairy farm maintained by the university has still not been justified.
76	--do--	33(8)(i)to(iv)	The discrepancies noticed in the fodder account were still not accounted for.
77	--do--	33(9)(i)to(iii)	The irregularities noticed regarding maintenance of store/ stock was still not rectified.
78	--do--	33(10)(i)to (iv)	The discrepancies noticed in the log book of vehicles is detailed in para were still not rectified.
79	--do--	33(11)(i) to (v)	The irregularities pointed out were still not accounted for. Needful may be done at the earliest.

80	--do--	33(13)	Neither consumption of 6.68 qtl of wheat bhusa was pointed out nor recovery of ₹. 1269/- was made so far. Which may be done now.
81	2004-05	4(5)	As detailed in para the closing balances under different projects/ schemes shown in minus was neither recovered nor adjusted against the sum due from concerned agencies under other heads.
82	--do--	6 (2) (1)	Out of ₹. 13542.40 a sum of ₹. 7782/- were recovered and ₹. 5760.40 are still outstanding which may be got recovered immediately.
83	--do--	6(2)(2)	The proper utilisation of machine may be ensured now or the same may be disposed off immediately.
84	--do--	6(3)(5)	Efforts should be made to recover the outstanding amount of ₹. 46679.50 from various departments.
85	--do--	6(4)(6)	Rates charged from the visitors stayed without permit may be put up now and got checked in audit.
86	--do--	6(4)(7)	The loss of revenue to the tune of ₹. 22250/- sustained by the university due to charging of lower rates for staying in farmer hostel may be justified or the amount be made good.
87	--do--	6(5)(8)	Immediate steps may be taken to recover the outstanding amount of ₹. 122012/- from the various departments.
88	--do--	6(5)(11)	Approval of the Vice Chancellor for issuing the publication free of cost worth ₹. 8723/- was still not shown in audit.
89	--do--	6(6)(1)	Out of ₹. 33362.90 a sum of ₹. 8206/- was recovered and balance amount of ₹. 25157/- was still to be recovered.
90	--do--	6(6)(3)	Average consumption of fuel had not been worked out monthly which may be done now.
91	--do--	6(6)(4)	The excess distance shown from one station to another station may be justified failing which recovery may be effected at the private rate.
92	--do--	6(6)(5)	As per instructions contained under economy measures consumption of petrol has not been worked out so far which may be done now.
93	--do--	6(7)	Due to excess issue of livery articles a sum of ₹.1870.50 was still not recovered which may be got recovered early.
94	--do--	6(8)(2)	Physical verification of all store/ stock materials may be ensured now under intimation to audit.
95	--do--	7	The income tax due may be recovered now under intimation to audit.
96	--do--	12	The results of inquiry was neither intimated nor irregular adjustment of recovery against various dues of contractor was justified.
97	--do--	26	The rate of CST to be charged at the time of purchase of equipment was not clarified nor loss sustained on this account was made good.
98	--do--	32(1)	Necessary utilisation certificate may be obtained now and shown to audit for verification.
99	--do--	32(4)	A sum of ₹. 47636/- which was to be deposited in the university exchequer was still not deposited.
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100	--do--	8	Settled.
101	--do--	11	The recoveries arising out due to refixation of pay of Sh. Hem Raj Clerk may be ensured now.
102	--do--	17.16	To show correct picture of recoveries and payment of HBA installments the receipt and payment of amounts on wrong accounts may now be shown separately on both the sides under other misc. head.
103	--do--	17.17(A)	Keeping of huge sum in saving account may be justified now.
104	--do--	(B)	Reasons and circumstances to justify the meager expenditure incurred during the year 2004-05 may be given now.
105	--do--	(C)	Action to adjust the revolving fund seed money may be taken now under intimation to audit.
106	--do--	(D)	The charges may be got recovered from the concerned customers/ appropriate source.

107	--do--	(E)	Loss of interest sustained due to transfer of funds on the last day of the financial year may be justified or made good from the official at fault.
108	--do--	(F)	Either prematurity of FDR's may be justified or loss of interest ₹. 11039/- may be made good from appropriate source.
109	--do--	(G)	The less amount of interest as worked out may be got recovered from the concerned under intimation to audit.
110	--do--	17.18	Transfer of funds in lump sum from Deans a/c to general fund a/c may be regularized now by making suitable provision in academic regulation or the amount transferred together with loss of interest may be made good to deans a/c from appropriate source.
111	--do--	17.19	Similarly lump sum transfer of sum from amalgamated fund to general fund may be got regularized or made good to amalgamated fund from appropriate source.
112	--do--	17.20	The matter regarding transfer of funds from RAWE scheme to general fund may be examined under intimation to audit.
113	--do--	17.21	Approval of govt. to appropriate grant in aid received from the govt. was not shown which may be obtained now and shown to audit.
114	--do--	17.22	The loss of interest of ₹. 650/- sustained and opening of current a/c instead of saving bank a/c may be justified or current account may be converted to saving bank a/c under intimation to audit.
115	--do--	17.23	Keeping of huge amount in saving a/c unutilized about one year and payment of bank charges ₹. 1375/- without pre audit may either be justified or got regularized from the competent authority.
116	--do--	17.24(A)	Action may be taken to adjust the grant in aid in the opening balances column instead of grant in aid received column besides preparing proper book adjustment entries under intimation to audit.
117	--do--	(B)	Necessary correction in the annual account may be done now under intimation to audit.
118	--do--	(C)	All 41 no. book adjustments carried out in annual account during the 2004-05 without getting seen from audit may be justified.
119	--do--	(C)(i)	In future all book adjustments/ transfer entries may be carried out as per provision of the para 15.5 and 15.6 of the accounts manual.
120	--do--	(C)(ii)	Reasons and circumstances with full justification may be given for such transfer of expenditure at the fag end of the year 2004-05.
121	--do--	(D)	Similarly ₹. 7328768.42 transferred during 03/2005 from state scheme/misc. project/ scheme/head to ICAR central devolpment assistant head does not seem to be regular which may now be fully justified.
122	--do--	17.25	Non depiction of balances in annual account as detailed in para may be justified now.
123	--do--	17.26	The proper maintenance of bank ledgers as suggested in para may be ensured now.
124	--do--	20	Efforts should be made to recover the outstanding amount ₹. 102735/- at the earliest.
125	--do--	23.3	The purchase of 4 no. new tyres despite having six no. of tyres in store may be fully justified in audit.
126	--do--	23.4	Retreading of new/ old tyres time and again covering less mileage contrary to the govt. instructions may be justified.
127	--do--	27	Action taken under rule 23.10 of CPWD manual read with para 7.16(a) of chapter VI of the manual regarding lapsed deposits may be intimated to audit.
128	--do--	29	The revised estimate and technical sanction may be obtained now and shown to audit.
129	--do--	31	Immediate steps may be taken to complete the works lying incomplete/ abandoned on 31.03.2005 under intimation to audit.
130	--do--	37.3	The maintenance of tree register may be ensured now and shown to audit.
131	--do--	37.4	Average fuel consumption of the vehicle HP 13 0860 may be got fixed from the estate office and compliance be shown to audit.



132	--do--	37.6(i)	Either the disposal of plants may be shown to audit or the recovery of loss sustained may be made good from the defaulter.
133	--do--	37.6(ii)	Nursery register may be maintained properly and plants shown sold may be accounted for / reduced in the plant register after verifying the records.
134	--do--	37.7(i)	Reasons for not fixing the reserve price for auction of any product may be justified now.
135	--do--	37.7(ii)	Records showing procurement of experimental fruits and their disposal may now shown to audit for verification.
136	--do--	37.7(iii)	Information regarding total no. of plants/ crops auctioned and no. of experimental plants and quantity of fruits harvested may be put up in audit.
137	--do--	37.8	The occupancy of guest house only for nine or ten times during 1994 to 2000 needs justification, moreover previous balances of all articles lying in the store or stock register may now be transferred to central store register and compliance be shown to audit.
138	--do--	37.10	The relevant records may be shown to audit for necessary verification.
139	--do--	37.11(ii)	Loss of ₹.150/- sustained may be made good from the delinquent official.
140	--do--	(iii)	All the equipments purchased under the project may be transferred to the central store register and got verified from the audit.
141	--do--	37.12	Proper maintenance of record and registers may be ensured now and be shown to audit for verification.
142	--do--	44.1(i)	Details of inputs other than seed such as fertilizer/ manure/ insecticides and pesticides used in the crop may be given in the crop register and be shown to audit for verification.
143	--do--	(ii)	The produce harvested may now be transferred to register of produce and compliance shown to audit.
144	--do--	(iii)	The maintenance of record of nursery in the form KVV -18/3 may be ensured now.
145	--do--	(iv)	The register of picking and disposal in form KVV 18/5 may be maintained now and shown to audit for verification.
146	--do--	44.2	All plants sold may be now got verified by the committee constituted by the VC and compliance shown to audit.
147	--do--	44.3(i)	In the nursery register of the complex seeds used as input have been shown received from the seed stock register of the Bhota complex but no cross entry has been made, which may be done now.
148	--do--	(ii)	Tempering and overwriting made in the nursery and plant disposal register may be justified now.
149	--do--	(iii)	Forestry nursery transferred to Bhota has not been properly received by the receiving official. Hence cross entry be made and properly authenticated by the officials.
150	--do--	(iv)	No entry with respect to germination of the seed and mortality of the plants is made in respect of seed sown. The reasons for this lapse may be justified and necessary corrective measures may be taken in future.
151	--do--	(v)	Committee appointed by the VC supervises the process of whenever nursery is uprooted, whereas at present the scientist Incharge is only verifying the production of the nursery only. Which may be justified besides following the proper procedure in future.
152	--do--	44.4(i)	Reasons for not issuing the receipt books and bill books on serial may be justified.
153	--do--	(ii)	No physical verification of the store has been carried out at the station since its inception. Same may be done now under intimation to audit now.
154	--do--	(iii)	Entries of issue of store and stock articles have not been made in the store/ stock books at the station since its inception. The reasons for this lapse may be justified and compliance be shown to audit.
155	--do--	44.5	No record with respect to hiring of the seminar hall has been maintained at the station. The reasons for this lapse may be justified and compliance be shown to audit.

156	--do--	44.6	A sum of ₹. 96926/- has been paid on account of excise/ custom duty whereas the university being a research institute has been exempted by the central govt. from payment of excise/ custom duty. responsibility for this loss sustained may be fixed and loss recovered under intimation to audit.
157	--do--	44.7(i)	No. of pages should be mentioned in the inventory register while opening a new register.
158	--do--	(ii)	Serial no. of the inventory register not mentioned in the newly opened registers nor verified by any responsible officer. Same may be done now under intimation to audit.
159	--do--	44.8(i)	Property register required to be maintained under rule 19.2 of the accounts manual was not maintained/ put up to audit which is a very serious lapse. Same may be maintained and put up now.
160	--do--	(ii)	Record of the immovable property under rule 19.3 (a) has not been maintained in Form KVV-19/1 which is a very serious lapse. Same may be maintained and put up now.
161	--do--	44.9	Tree register required to be maintained under rule 18.17 of the accounts manual in form KVV 18/12 was not maintained/ put up to audit which is a very serious lapse. Same may be maintained and put up now.
162	--do--	44.10(i)	Average fuel consumption of the vehicle has not been worked out at the end of each month in violation of rules. Same may be done now under intimation to audit.
163	--do--	(ii)	Average fuel consumption of the vehicle has not been got fixed by the estate office as required under rules. Same may be done now under intimation to audit.
164	--do--	44.11	Basic record required for maintenance of accounts of income and expenditure is required to be maintained properly.
165	--do--	48	Computer furniture purchased from the project without specific provision for the same in the project. Approval of the funding agency to regularize this expenditure may be obtained and put up in audit.
166	--do--	49	Against a claim of ₹. 16000/- in respect of accidental vehicle only a sum of ₹. 7431/- has been received from the insurance co. The matter may be inquired into, besides fixing the responsibility for this loss.
167	--do--	2	The recoveries arising out due to re-fixation of pay of Sh.Navneet Thakur ,Clerk(Now Junior Assistant) may be ensured.
168	2006-07	4	The undertaking from the official may be obtained and his adhoc service from 8-11-1980 to 22-4-2002 may be got regularized by the (BOM).
169	--do--	8(1)(i)	₹.11.07 lakhs diverted from Tribal to non -tribal irregularly may be got regularized from the Government of H.P. after getting it approved from the Finance Committee/BOM.
170	--do--	(ii)	₹.6.43 lakhs spent excess than the approved budget may be justified and got regularized with the Sanction of Finance Committee/BOM.
171	--do--	(iii)	₹.25.99 lakhs diverted irregularly to meet out non-capital works expenditure may be got regularized with sanction of Finance Committee/BOM.
172	--do--	(iv)	The excess expenditure incurred than the approved budget may be regularized with the sanction of competent authority.
173	--do--	8(2)(l)	Vide Transfer entry No.11 an amount of ₹.50.01 lakh was transferred in lump sum from scheme No.FPL-039-37 under Major Head/Sector-Forestry to scheme No.HPL-073-37 under Major Head/Sector-Horticulture on the plea that the expenditure was inadvertently booked under different scheme. However, as per record/information made available to audit ,the reasons put forth in support of transfer entry was found not correct and thus the transfer entry in question seems to be irregular due to following reasons:-
174	--do--	(a)	The amount was correctly booked to the scheme under which it was originally sanctioned, passed by audit and appropriated in budget.
175	--do--	(b)	GIA provided by the GOVT of H.P. under Major Head/ Sector' HORTICULTURE and FORESTRY ' are required to be spent for the same purpose under respective sector for which it has been provided. Therefore en bloc shifting

			of expenditure from FORESTRY sector to HORTICULTURE sector is contrary to be rules for utilization of GIA and hence irregular.
176	--do--	(c)	An expenditure of ₹.50.01 lakh incurred without budget provision may be justified. The above irregularities may be accounted for and regularized with the sanction of competent authority i.e. GOVT of H.P. / BOM as the case may be.
177	--do--	8(2)(2)	The justification given for charging of expenditure of KVK to STATE is not tenable as the KVK schemes are 100% funded by the ICAR and hence charging of expenditure of KVK to state scheme is irregular and may be charged back to KVK scheme to which it actually pertains. Excess expenditure, if any, incurred in KVK may be got regularized from the ICAR itself by giving full justification thereof instead of charging this expenditure to state sector.
178	--do--	8(2)(3)	An amount of ₹.138/- was transferred from scheme No.HGI-067-06 to HPL-001-06 twice i.e. first vide T.E. No.8 and then vide T.E. No.29. The error may be accounted for and rectified now.
179	--do--	8(2)(4)	The transfer entries made were not reflected in the classified abstract (expenditure) in absence of which the posting of transfer entries in classified abstract (expenditure) could not be checked/audited. The needful may be done now besides getting the same checked from audit.
180	--do--	8(3)	The recovery of ₹.1152/- may be ensured now and compliance shown to audit.
181	--do--	8(4)	Action to settle the accounts of ₹.11,52,665/- and ₹.27,86,522/- may be taken now under intimation to audit.(para 4.1 of 2004-05 and para 17(2) of 2005-06)
182	--do--	8(5)	Similarly action to settle the negative balances of ₹.19,013/- and ₹.20,079/- may be taken now under intimation to audit.(para 4.2 of 2004-05 and para 17.3 of 2005-06)
183	--do--	8(6)	Interest accrued on ₹.50 Lac lent to HBA fund on loan basis ,has not been taken into account while preparing assets and liability statement as on 31-03-2006 of CPF Account in absence of which the said statement is not depicting its true picture .The said statement may now be corrected accordingly besides taking care of this aspect for future.(para 4.3 of 2004-05 and para 17(4) of 2005-06)
184	--do--	8(7)	Loss of interest Rs.0.40 lakh sustained due to preparation of FDRs/ at the fag end of month may be negotiated with the banks and compliance shown to audit.
185	--do--	8(8)	Loss of interest of ₹.7649/- sustained due to late encashment of FDRs may be got credited to respective fund account and compliance shown to audit.
186	--do--	8(9)	Loss of interest of ₹.3199/- sustained due to transferred of funds from one account to another after 15 <sup>th</sup> of the month or at the fag end of the month .may be got credited to respective fund account and compliance shown to audit.
187	--do--	8(10)	Necessary correction in the annual account regarding interest of ₹.9,44.870/- may be made now and compliance shown to audit.(para 17 (13) of 2005-06)
188	--do--	8(11)	As on 31-3-06 ₹.1,09,73,712-48 was lying in HBA fund account which in fact is a part of University fund except that of ₹. 50,00,000/- payable to CPF account .Therefore had these excess assets of HBA fund been shown under proper Head in receipt and payment account of the University, the total income as well as closing balance figure under state head could have been higher and realistic. The same may be corrected now and compliance shown to audit.
189	--do--	8(12)	As detailed in para a huge amount were lying unutilised in saving accounts of Revolving funds which was irregular. It is suggested that such unutilised funds may be invested in short term fixed deposits in future under intimation to audit.

190	--do--	8(13)	₹.25694/-on account of interest in saving account given less by different banks may be got recovered from the concerned banks and credited to respective funds under intimation to audit.
191	--do--	8(14)	₹.5,83,984/- which was irregularly transferred from Amalgamated fund to University Fund may be got regularized from the BOM.
192	--do--	8(15)	As per information/records made available to the audit, an amount of ₹.2,30,500/- and ₹.1,05,945/- was sanctioned and outstanding as on 31-03-2006 in respect of permanent advance and recoverable warm clothing/festival advances respectively .Non depiction of such balances in annual accounts may either be justified or the annual accounts for 2005-06 be corrected accordingly.
193	--do--	8(16)(a)	The under utilization/non-utilization of various revolving funds may be justified now.
194	--do--	(b)	₹.2967.50 paid irregularly on account of bank/collection charges may be justified or made good from appropriate sources.
195	--do--	(c )	₹.19111/-, ₹.800/- and ₹.21720/- withdrawn from bank vide cheque No.673890 dated 16-09-2005, and dated 16-9-05 respectively without pre-audit may be justified or got regularized with the sanction of competent authority.
196	--do--	(d)	₹.750/- on account of interest received less may now be recovered and got credited to concerned fund account
197	--do--	(E)	₹.390/-, ₹.391/- and ₹.781/- on account of interest upto 31-3-06 which was not received from the bank may be claimed now and got credited to concerned fund account.
198	--do--	(F)	On 16-12-2005, SBI-Solan wrongly debited Comptroller Account No.71044 by ₹.3009/- which was not corrected till 31-3-2006. Its credit to the account may be ensured with saving interest till the date of credit into Bank account.
199	--do--	(G)	Difference in exchange may now be justified or amount for the exchange of US\$ 311/- may be received @ ₹.43.28 per US\$ and credited to the bank account.
200	--do--	(H)	The time barred cheques may be treated as unclaimed deposited and credited to university account as income.
201	--do--	(I)	The amount in question may now be got credited to the account with interest under intimation to audit.
202	--do--	9(1)	A sum of ₹.710.34 on account of inadmissible medicines which was allowed by Internal Inspection Cell of the university to its employees may be got recovered and deposited into university account.
203	--do--	9(4)	₹.7208/- spent on account of photostat charges which was got done from private firm inspite of photocopiers already installed in the university and Director of Extension Education may be justified.
204	-do-	9(5)	APR'S in support of payments as detailed in para may be obtained now and shown to audit for verification.
205	-do-	9(6)	APR for ₹.10512/- may be procured now and put up for verification.
206	-do-	9(7)	Excess payment of ₹.162/- made to Sh. S.S.Rana Supdt. on account of TA/DA may be recovered and credited into university fund.
207	--do--	9(12)	Physical verification of all stock/store articles may be ensured now and receipt books may be stacked serially and issued in ascending order.
208	--do--	10	Receipt for ₹.1,80,870/- and final verdict of the court may be shown to audit for verification.
209	-do-	11	Balance amount of medical claim will be considered for payment after receiving clarification from the quarters concerned.(medical bill No.161 of 9/2003 for ₹.31266/-)
210	-do-	12	A sum of ₹.4513/- incurred in excess in disregard to existing rate contract may be got regularized with the sanction of the competent authority/got recovered from the defaulter.
211	-do	19	Expenditure incurred in excess on the salary of the staff as compared to the value of work got executed may be justified now.

212	-do-	20(1) (a)	Responsibility for allotting shops in violation of rules, not realizing and depositing license fee in advance and not fixing the rates of license fee for daily vendors may be got fixed. Efforts should be made to recover the outstanding amount of license fee ₹.66121/-, responsibility may also be got fixed for irregular refund of security deposits worth ₹.73640/- and recovery of ₹.10440/- on account of security amount may also be ensured from Sh.H.L.Bhatia college canteen contractor.
213	-do-	(b)	Proper maintenance of license fee register may be ensured now and compliance shown to audit
214	-do-	20 (II)	Outstanding amount of license fee ₹.16987/- may be got recovered now under intimation to audit.
215	--do--	20 (III))	₹.7106/- on account of license fee short realized may be got recovered now and compliance shown to audit.
216	--do--	20(IV)(a)	Recovery of difference of license fee due to revision of rates may be effected from the concerned employees and compliance shown to audit.
217	--do--	(i)	
217	--do--	(ii)	Recovery of difference amount of license fee for ₹.12967/- may be ensured now and compliance shown to audit.
218	--do--	20(IV)(b)	Efforts should be made to recover the outstanding amount of ₹.10,48,606/- on account of over stayal license fee immediately and compliance shown to audit.
219	-do-	20(V) (a)	Recovery of ₹.190/- may be ensured from the defaulter on account of cost of one room heater.
220	-do-	(1)	
220	-do-	(2)	Physical verification of all store and stock articles may also be ensured now.
221	-do-	(3)	The entry of one chair cushion cover which was not carried forward to page No.176 may either be pointed out or recovery be made from the official at fault.
222	-do	20(V)(b)	Under realization of ₹.76177/- as stay charges of university guest house may be fully justified failing which amount got recovered from the concerned official/officer responsible for this lapse.
223	-do-	20(VI)	₹.210/- on account of arrears of bus fare may be got recovered from the concerned employees under intimation to audit.
224	-do-	(i)	
224	-do-	(ii)	₹.65779/- on account of arrears of bus fare may be got recovered from the concerned employees under intimation to audit.
225	-do-	(iii)	₹.1945/- on account of arrears due with effect from 18-3-2004 to 30-4-2004 may also be got recovered from the concerned employees under intimation to audit.
226	--do--	20(VII)	As advised the proper maintenance of Bus Ticket Stock Registers may be ensured now and compliance shown to audit.
227	--do--	20(VIII)	Recovery of ₹.17174/- as worked out in para may be got recovered from the defaulters or the same may be got regularized with the sanction of the competent authority.
228	--do--	(a)	
228	--do--	(b)	Complete details of the places visited was not being entered in the log books which may be ensured now and always in future.
229	--do--	(c )	Purpose of journeys in details not mentioned in the log books may be justified and needful got done under intimation to audit.
230	-do-	(d)	Recovery of difference of 2 Kms may be effected from the official at fault and compliance shown to audit.
231	-do-	(e)	Excessive distance shown may either be justified or recovery effected from the official at fault.
232	-do-	20(IX)	Recovery of ₹.20863/- may either be got effective from the the erring officials or fully justified in audit.
233	-do	(a)	
233	-do	(b)	Either the purpose of journeys may be mentioned in the log books failing which recovery of ₹.3906/- may be got effective from the officials at fault.
234	-do-	(c )	Reasons for such short fall in average consumption of HSD may be given and justified in audit.
235	-do-	(d)	Orders of the competent authority for plying the buses on Sundays and holidays may either be put up in audit failing which amount be got

			recovered for 1580 Kms by treating these journeys as private.
236	-do-	(e)	Recovery of ₹.1378/- may be got done now under intimation to Audit .
237	--do--	Mis.	Orders of the competent authority may either be shown failing which
		(a)	recovery be made from the concerned officials
238	--do--	(b)	Recovery of excess meter reading of 4 Kms may be got effected from the
			concerned driver and compliance shown to audit.
239	--do--	(c )	Journey of 18 kms performed without mentioning date ,time and purpose
			may be justified or recovery be made from the concerned officials.
240	--do--	(d)	It may be justified that for what purpose the vehicle remained at
			Chambaghat for such a long period.
241	--do--	24(1)	Efforts should be made to recover the insurance claim from the insurance
			company at the earliest.
242	--do--	24(2)	Copy of an estimate for repair of accidental vehicle may be produced to
			verify the repair work got done along with inquiry report and actual payees
			receipt.
243	--do--	24(3)	Responsibility for the adjustment account rendered after ten years may be
			fixed and action taken thereof may be intimated to audit.
244	--do--	25	The supply of requisite information may be ensured now under intimation to
			audit.
245	--do--	27	The supply of requisite information may be ensured now under intimation to
			audit.
246	--do--	31	The loss of interest sustained may be made good from the official at fault at
			the rate prevailing at that time and penal interest @ 18.5% also be charged
			for temporary misappropriation of funds and deposited in the University
			exchequer.
247	--do--	34(1)	The submission of adjustment account after a period of six years may be
			justified in audit.
248	--do--	34(2)	The expenditure of ₹.3097/- and ₹.500/- incurred on repair of vehicle being
			not a fit charge may be justified. Moreover estimate duly verified, NOC,
			Comparative statement and log book may also be shown for verification.
249	--do--	34(3)	Expenditure of ₹.8022/-being not a fit charge on JFM training and purchase
			may on single quotation basis may be got realized with the sanction of the
			competent authority.
250	--do--	34(4)	Expenditure of ₹.4029/-being not a fit charge on training programme may be
			got regularized with the sanction of competent authority.
251	--do--	34(5)	Telephone bill charges amounting to ₹.680/- and ₹.3018/-being not a fit
			charge on training programme may either be got recovered from the
			concerned officer or got regularized with the sanction of the competent
			authority.
252	--do--	34(6)	Payment of ₹.18000/- made to Forestry School Chail on account of boarding
			/lodging charges without obtaining bill may be justified.
253	--do--	34(7)	Recovery of excess payment of ₹.50/- may be made immediately from the
			person at fault.
254	--do--	36	Responsibility for the financial loss sustained by the university due to
			accident of vehicle No.HP-14-3502 and expenditure of ₹.7704/- incurred for
			lifting and back the same to university premises may be fixed. The matter
			may also be inquired into and results thereof intimated to audit or else the
			expenditure may be got regularized with the sanction of the competent
			authority.
255	--do--	38	The supply of requisite information may be ensured now under intimation to
			audit.
256	--do--	43(1)	Loss of ₹.2,21,978/- sustained by the university due to excessive
			consumption of petrol by HP-14-3693 and HP-14-3290 may either be made
			good from the defaulters or got regularized with the sanction of the
			competent authority. .

257	--do--	43(2)	Six new vehicles at serial No. 1,8,16,17,18, and 19 purchased without prior approval of the government may be justified and got regularized accordingly.
258	--do--	43(3)	Loss of ₹.3,91,416/- sustained by the university due to less average fuel consumption contrary to the average fuel consumption fix by the government may be justified or made good from the defaulters. Action taken for disposal/condemnation of the vehicle may also be intimated to audit.
259	--do--	43(4) (a)	Loss of ₹.71,274/- sustained by the university due to less average fuel consumption given by HP-14-3575 may be made good from the defaulters or the same be got regularized with the sanction of the competent authority.
260	--do--	43(5)	Action taken for condemnation/disposal of vehicle No.HP-25-0928 may be ensured and compliance shown to audit.
261	--do--	43(7)	Loss of ₹.2,64,843/- sustained by the university due to less average consumption given by Mahendra jeep No.3641 may be made good from the defaulter or the same may be got regularized with the sanction of the competent authority.
262	2007-08	2	Late deposit of Insurance premium money resulted into loss of ₹.2,92,500/- due to payment of award money.
263	--do--	3	Placement of clerks/ Sr. Clerks as Jr. Assistants in the pay scale of ₹.4400-7000, observation thereof.
264	--do--	4	Irregular continuation of services of Ms.Chitralkha Sharma Analyst under the terminated project titled "Central Sector Scheme".
265	--do--	5	Transfer entries in respect of four KVKs of UHF for the year 2006- 07 excess expenditure debited to the State Plan Scheme irregularly.
266	--do--	6	Loss of ₹.13,659/- sustained and other irregularities committed in the purchase of Heat-Pillars.
267	--do--	8 (1)( i)	Certification of annual account for the year 2006-07, Diversion of ₹.2.37 lacs of tribal sub plan to the non-tribal sub plan may be justified and regularized.
268	--do--	8(1)(ii)	Expenditure in excess of approved budget estimates to the tune of ₹.110.50 Lacs only be regularized.
269	--do--	8(1)(iii)	Budget estimates may be regularized.
270	--do--	8 (2)(i)	Suspected unclaimed amount of ₹.18,39,534/- and ₹. 20,13,693/- in the GPF and CPF account respectively.
271	--do--	8(2)(2)	Minor Balance of ₹.18,782/- and ₹. 29749/- were lying in the GPF and CPF account respectively.
272	--do--	8(2)(3)	Interest accorded ₹.50 lacs lent to HBA fund on loan basis, has not been taken into account.
273	-do-	8(3)	Transfer of funds approval of BOM does not seem to have been obtained.
274	-do-	8(4)	Permanent advance of warm clothing advance not depicted in annual accounts.
275	-do-	8(5)	Amount laying in saving account without transaction.
276	-do-	8(7)	Charging of expenditure without actually incurring it.
277	-do-	8(9)	Twice account of income.
278	-do-	8(10)	Annual account of revolving funds not showing their realistic performance.
279	-do-	8(11)	Poor performance of revolving funds.
280	-do-	8(12)(a)	Non accountal of interest income on HBA funds.
281	-do-	8(12)(b)	Absects of HBA fund not accounted for in annual receipt and payment account of the university.
282	-do-	8(13)	Huge account remains unutilized in the revolving funds.
283	-do-	8(14)	Less of interest due to preparation of FDRs at the fag end of month amounting to ₹.1733/-
284	-do-	8(15)	Loss of interest due to lack encashment (a) and (b) of FDRs ₹.46245/-
285	-do-	8(16)	Loss of interest amounting to ₹.43040/- due to transfer of funds from one account to another after 15 <sup>th</sup> of the month or at the fag end of the month.
286	-do-	8(17)	Loss of interest of ₹.1121/- given by banks in saving account.
287	-do-	8(18)	Less interest of ₹. 7241/- given by the banks on FDRs..
288	-do-	8(19)(1)	Wrong maintenance of FDR Register.
289	-do-	8(19)(2)	Non realization of sales proceed.
290	-do-	8(19)(3)	Bank charges booked in accounts without pre-audit and without the

			approval of competent authority.
291	-do-	8(19(4)	Merger of revolving funds, sanction of competent authority not shown.
292	-do-	17(1)	Settled.
293	-do-	17(2)	Settled.
294	-do-	17(3)	Settled.
295	-do-	17(4)	Voucher No.152 bill No.433 dated 28/2/06 for ₹.1588/- in respect of Sh. Surinder Sharma Supdt. Ex-cadre
296	-do-	17(5)	(1),(2),(3),(4) & (5) Entertainment of Time barred claims.
297	-do-	17(6)	(1), (2)and (3) Non-adjustment of Advances
298	-do-	17(7)(1)	Short realization of ₹.7735/- from the Guest house visitors.
299	-do-	17(7)(2)	Delay in deposit of amount in the Bank account
300	-do-	17(7)(3)	Enhancement of stay charges.
301	-do-	17(8)	Non-realization of charges in the Guest house to the tune of ₹.7750/-
302	-do-	18	Irregular appointment to the post of Sr. Research Fellow.
303	-do-	21(3)	Irregular payment of admissible alopatic medicines to the tune ofd ₹.5755=35
304	-do-	21(4)	Non-accountal and non production of record.
305	-do-	21(6) (a)&(b)	Short realization of ₹.8150/- from farmer's Hostel and Officer Hostel.
306	-do-	22	Purchase effected without fulfilling codal formalities.
307	-do-	23	Suspected pooling of quotations on the purchase case of paint /distemper.
308	-do-	24	Loss sustained due to purchase of materials at higher rate.
309	-do-	25	Expenditure incurred over and above the provision in the project.
310	-do-	26(1)to (6)	Post audit of accounts for the period from 4/95d to 3/2006, irregularities in store-stock register.
311	-do-	28	Payment of service tax on technical testing and analysis services Grant in-aid of university exchequer.
312	-do-	29(1)	Irregular expenditure of pay and allowances out of KVK funds to the tune of ₹.92,43,805/-
313	-do-	29(2)	Continuous, adhoc appointment to the post of Beldar-irregular continuation
314	-do-	29(3)	Cash book-discrepancies in maintenance.
315	-do-	29(4)	Adjustment of contingent advance of ₹.36000/-
316	-do-	29(5)	Wild apricot seed extraction and oil expeller unit-irregularities thereof.
317	-do-	29(6)	Contingent Bill No.93 of 7/2005 for ₹.7947/- splitting up of purchase to avoid calling quotations.
318	-do-	29(7)	Registers not maintained.
319	-do-	29(8)	Irregular credit sales to the tune of ₹.1500/-
320	-do-	29(9)	Leave Accounts-discrepancies.
321	-do-	29(10)	Vehicle No.HP-14-0302 (Maruti Gypsy)- discrepancies in log book.
322	-do-	29(11)	Stock and store discrepancies in maintenance.
323	-do-	29(12)	Non-accountal of Income of Rs.75/-
324	-do-	29(13)	Nursery raising at KVKs discrepancies.
325	-do-	29(14)	Service postage stems records discrepancies.
326	-do-	29(15)	Photostat machine at KVK Rohru-discrepancies.
327	-do-	29(16)(i)	Stock Register.
328	-do-	29(16)(ii)	Miscellaneous stock Register.
329	-do-	29(16)(iii)	Medical check register.
330	-do-	29(16)(iv)	TA check register.
331	-do-	29(16)(V)	Inventory Register.
332	-do-	29(16)(VI)	Security deposit register.
333	-do-	29(16)(VII)	Physical verification of the stock.
334	-do-	29(17)	Non-production of record.
		<b>2008-09</b>	
335	-do-	7 (a)	Non-adherence to laid down procedures by Krishi Vigyan Kendra KVK Kandaghat.
336	-do-	7(b)	Non-observance of proper procedure by the Horticulture Research Station (HRS) Kandaghat.
337	-do-	8	Contingent Bill No.1132 of 3/08 for ₹.11448/- on account of fabrication of two seed germinators.-expenditure without provision.
338	-do-	9	Contingent Bill No.572 dated 25.3.08 for ₹.10,220/-.-expenditure without provision.
339	-do-	10	Contingent bill No.608 dated 31-3-2008 for ₹.3842/-.-expenditure without



			provision
340	-do-	11	Purchasing and fixing of vertical blinds worth ₹.42,590/- without provision in scheme HCR-141-03.-purchase without following proper procedure.
341	-do-	12	Less-Realization of testing fee ₹.18422.80.
342	-do-	14 (1) & (2)	Contingent Bill No.314 dated 7/2008 for ₹.9955/- on account of purchase of one foot sprayer for ₹.4300/-, Knap Sack sprayer for ₹.1155/- and ploughing of KVK farm Kandaghat for ₹.4500/-
343	-do-	16	Non-adherence of proper procedure by RHRS Bajaura.-without observing codal formalities.
344	-do-	17	Contingent Bill No.400 of 11/08 for ₹.19350/- on account of purchase of tyres/ tubes for Vehicle No.7194 (Ambassador car) and Van-0220 for ₹.11700/- and 7650 respectively.
345	-do-	18 (1) to (6)	Irregularity in purchase of furniture without observing the codal formalities
346	-do-	19 (1) to (3)	Irregular purchase of furniture without observing the codal formalities.
347	-do-	20 (1) to (4)	Contingent Bill No.218 of 8/08 for ₹.6206/- on account of repair of Vehicle No. HP.22-0220(VAN) without observing laid down procedure.
348	-do-	22	Avoidable loss of ₹.1442/- on the purchase of 2 Nos Heat Pillars from open market instead of Government approved Rate Contract.
349	-do-	25 (1) to (4)	Contingent Bill No.69 dated 13.6.2008 in respect of temporary advance adjustment account ₹.36,530/- drawn vide bill No.334 dated 29.3.2007
350	-do-	26	Settled as per annotated reply .
351	-do-	27	Contingent Bill No.66 dated February,2009 amounting to ₹.32006/- on account of purchase of furniture from a Pvt. Firm instead of Rate Contract.
352	-do-	29	Irregular payment of Penal Interest Rs.37303/-
353	-do-	30 (1) & (2)	Regarding payment of 6 <sup>th</sup> running bill amounting ₹.9,64,712/- for the up-gradation/ modernization of cafeteria/placement cell/CSA office at UHF Nauni(SH:.B.P) -Payment of Electricity charges on average bills thereof.
354	-do-	32	Settled.
355	-do-	33	Contingent Bill No.493 dated 6.3.09 for ₹.17,639/-
356	-do-	34(A)	Certification of Annual Accounts for the year 2007-08- audit observations thereof.
357	-do-	34(A)(1)	Settled.
358	-do-	34(A)(2)	<b>Settled.</b>
359	-do-	34(A)(3 )	Settled.
360	-do-	34(A)(4)	Loss of Interest due to preparation of FDRs at the fag/middle of the month amounting to ₹.5450.48 P.
361	-do-	34(A)(5)	Less Interest amounting to ₹.34612/- given by banks in saving A/C.
362	-do-	34(A)(6)	Bank/collection charges have been paid to the bank without getting the expenditure sanctioned from the competent Authority besides its pre-Audit which is quite irregular practice.
363	-do-	34(A)(7)	huge amounts were lying unutilized in saving A/C of these funds, as per details given below, for months together or even throughout the year.
364	-do-	34(A)(8)	income not pertaining to the activities of Revolving Fund A/C were credited to it hence respective Revolving Funds are not showing their real performance.
365	-do-	34(A)(9)	Loss of saving A/C Interest amounting to ₹. 2912/- due to transfer of funds from one A/C to another after middle or at the fag end of the month.
366	-do-	34(A)(10)	The amount of ₹.2,40,000/- and ₹.1,86,300/- were outstanding as on 31-3-08 in respect of Permanent Advance and recoverable warm clothing Advances from employees respectively.
367	-do-	34(A) (11)	the performance of Revolving Funds was very poor in comparison to last year's performance.
368	-do-	34(A)(12)	lesser income in comparison of Ratio to expenditure incurred.
369	-do-	34(A)(13)	the lump sum transfer of funds in violation of Academic Regulations is highly objectionable.
370	-do-	34(A)(14).	Revolving Fund-Miscellaneous observation.
371	-do-	34(A)(15)	RHRS, Mashobra Revolving Fund for Floriculture (Indian Bank A/C No

			3434)
372	-do-	34(A)(16)	Department of Fruit Science (Pomology)
373	-do-	34(A)(17)	Department of Floriculture- Revolving Fund for seed and planting material production of flower crops (UCO Bank A/C No.4145).
374	-do-	34(A)(18) a to c	Comptroller's A/C (a) SBOP-Nauni A/C No.50941(b) Indian Bank-Mashobra A/C No.1699(c) SBOP-Nauni A/C No.50725.
375	-do-	34(A)(18)(d)	Comptroller's A/C-Loss of saving Interest of ₹.1517.00 due to late credit of interest due
376	-do-	34(A)(19)	Pension Corpus-observations.
377	-do-	34(A)(20)	Irregularities in effecting transfer entries amounting to ₹.51,74,851/- by XEN(D).
378	-do-	34 (B)(1)	Settled.
379	-do-	34 (B)(2)	Settled.
380	-do-	34(B)(3) a&b	HBA Fund:-observations.
381	-do-	34 (B)(4)	interest due to preparation of FDR at the fag end/middle of the month amounting to Rs.602.20.
382	-do-	34 (B)(5)	Less interest amounting to Rs-2041.24 given by banks in saving A/C.
383	-do-	34 (B)(6)	Bank collection charges have been paid to the bank without getting it sanctioned from the competent authority and getting it passed from the audit, which is quite irregular practice
384	-do-	34 (B)(7)	huge amounts were lying unutilized in saving accounts of these funds, for months together or even throughout the year.
385	-do-	34 (B)(8)	income pertaining to the activities not related to Revolving Fund account were deposited in the account of Revolving Fund, which infect should have been deposited in the Comptroller's account
386	-do-	34 (B)(9)	Loss of saving account interest amounting to Rs 12642.39 due to transfer of funds from one account to another in the middle or at the fag end of the month.
387	-do-	34 (B)(10) i to v	Saving Account No:-50736 .
388	-do-	34 (B)(11)	UBI, Solan Account No.777220.
389	-do-	34 (B)(12) I & ii	UCO Bank Account No.3960.
390	-do-	34 (B)(13)	JCC, Bank, Nauni Account No.005.
391	-do-	34 (B)(14)	SBOP Account No:-50941.
392	-do-	34 (B)(15)	SBOP Account No.50725.
393	-do-	34 (B)(16)	Wrong debits in the saving bank accounts.
394	-do-	34 (B)(17)	Account No.50872.(Pension Corpus) .
395	-do-	34 (B)(18)(1) i to iv	Revolving fund – Miscellaneous observations :RHRS Jachh
396	-do-	34 (B)(18)(2)	Revolving fund – Miscellaneous observations :THRS, Kotkhai (RF for Nursery Production).
397	-do-	35(a)	Post Audit of Deptt. of MPP - Under performance by Mushroom Center Chambaghat
398	-do-	35 (b)	Idle Plant & machinery.
399	-do-	35(c)	Misuse & Temporary Misappropriation of Public fund.
400	-do-	35(d)	Contingent bill No. 21 of 5/2005 (voucher No. 13 of 7/2005) on account of adjustment of advance of ₹. 84,000/- which was drawn vide bill No. 371 of 1/2005 for the purchase of Elisa Kits.
401	-do-	35(e)	Non adherence of laid down Procedures.
402	-do-	35(f)	Late deposit of Income.
403	-do-	35(g)	T.A.Claim.
404	-do-	35(h)	Non-Production of APR's.
405	-do-	35(i)	Non maintenance of records of Photocopies.
406	-do-	36(a)	Post audit of accounts of the Deptt. of Post Harvest Technology,department for the Period w.e.f. 04/2003 to 03/2008 report thereof. (a). Irregular payments of T.A.Claims.
407	-do-	36(b)	Drawl of contingent advances, observations thereof.
408	-do-	36(c)	Excess payment of Medical Claims.
409	-do-	36(d)	Idle Machinery.
410	-do-	36(e) 1 & 2	Irregularities in maintenance of records/ accountal and less accountal of store/stock items.
411	-do-	36(f)	DST project on drying technology for chilgoza-code no. HGI-113-05/52.
412	-do-	37( l)	Store/stock/Glassware/stationary register(NATP).

413	-do-	37(2)	Chemical and Glassware Register.
414	-do-	37(3) a & b	Mini-Mission store/ Stock register.
415		38(a) 1 to 5	Post audit of accounts for the period 4/2003 to 3/2008 of Department of Silviculture & Agroforestry. (a) Advances
416	-do-	38(b)	Purchase of Non –recurring items without specific provision of funds.
417	-do-	38(c)	Late deposit of left out balances out of TA advances drawn.
418	-do-	38(d)	Physical Verification of Store/Stock.
419	-do-	38(e)	Store/stock records of laboratories.
420	-do-	38(f)	Store/Stock register of Farm (Majhgaon).
421	-do-	38(g) 1 & 2	Store/Stock of (Bajaura Farm)-observations.
422	-do-	39(a)	Settled--Latest position shown in the audit report for the year 2010-11
423	-do-	39(b)	Settled--Latest position shown in the audit report for the year 2010-11
424	2009-10	1	Settled--Latest position shown in the audit report for the year 2010-11
425	-do-	2	Settled--Latest position shown in the audit report for the year 2010-11
426	-do-	3	Settled--Latest position shown in the audit report for the year 2010-11
427	-do-	4	Settled--Latest position shown in the audit report for the year 2010-11
428	-do-	5	Settled--Latest position shown in the audit report for the year 2010-11
429	-do-	6	Settled--Latest position shown in the audit report for the year 2010-11
430	-do-	7	C/o Renovation of College of Forestry UHF Nauni(SH:-Providing PVC Flooring) 1st and final bill for ₹ 71,878.84- resulted in a loss of ₹ 5750/-
431	-do--	8	Drawl of contingent advance in favour of DDO for the work modernization of A.U farms at UHF(Deposit work) amounting to ₹ 45 lakh.
432	-do-	9	Upgradation/Modernization of cafeteria placement cell/CSA Office at Dr.Y.S.Parmar UHF, Nauni,Solan(7 <sup>th</sup> and final bill thereof).
433	-do-	10	Providing water proofing treatment of the main university building with pre-painted sheets at UHF( providing pre-painted sheets on the roof of the Library building) 1st running bill thereof(Ag No.64 of 2008-09)
434	-do-	11	1st and final bill for providing of grills in Mushroom Research Station laboratory for the department of Mycology and Plant-Pathology at UHF Nauni amounting to ₹ 69542.96.
435	-do-	12	Renovation of children park near type-IV houses at main campus, Nauni,Solan,(Agreement No.76 of 2008-09) 2 <sup>nd</sup> and final bill thereof.
436	-do-	13	Repair of two numbers of poly houses for the department of mycology and Plant-Pathology, disposal of replaced serviceable material thereof.
437	-do-	14	Bill No.6 dated 3/8/09 of ₹ 41840/- (MB No.1168 page No.100, supply order letter No.UHF/Const/MT Mise/2009/-1669-1700 dated 30/7/09 for the supply of anti ragging sign boards
438	-do-	15	Advance adjustment bill No.145 of 7/09 amounting to ₹ 17595/-
439	-do-	16	Providing water proofing treatment of the main university buildings with pre-painted sheets at UH&F Nauni, Solan.
440	-do-	17	Construction of Farmers hostel at UHF, Nauni,Solan(Building portion, WS & SI) 1st running bill of gross amount of ₹ 7,16,362.86
441	-do-	18	Construction of Auditorium at UH&F Nauni Solan,(SH: site development-phase-1) 3 <sup>rd</sup> running bill.
442	-do-	19	Advance Adjustment Bill No.264 of 10/09 for ₹ 22665/- (15420+7245) and payment of ₹ 350/-
443	-do-	20	Adjustment bill No.143 of 12/09 for ₹ 94700/- audit observations thereof.
444	-do-	21	Grant of revised pay scales w.e.f. 1/1/06 on ICAR pattern in respect of teachers and equivalent cadres of the university
445	-do-	22	Incurring expenditure by ignoring general principles of financial propriety.
446	-do-	23	Neglect of university property-vehicle No.HP-25-0391 Mahendra Marshal at KVK, Reckong Peo.
447	-do-	24	Violation of standards of Financial propriety by RHRS,Jachh.
448	-do-	25	Irregularities in the purchase of apple seedling at HRS,Kandaghat.
449	-do-	26	Non-remittance of leave salary, pension contribution and gratuity contributions etc.
450	-do-	27	Settled.
451	-do-	28	Grant of Four advance increments in favour of Dr.Rohit Bishist.
452	-do-	29	TA claim of Sh. Nirmal Bhan, Farm Manager for ₹ 2022/- bill No.435 of 1/2009
453	-do-	30	Contingent bill No.125 dated 7/09 amounting to ₹ 15420/- on account of passing repair of departmental tractor No.HP.14-3331-Advance payment thereof.
454	-do-	31	Contingent bill No.371 of Jan,2010 for ₹ 1069/-

455	-do-	32	Loss of ₹ 1950/- sustained due to purchase of steel almirah from open market
456	-do-	33	Irregularity in the appointment of Research fellow purely on temporary and contractual basis.
457	-do-	34	Booking of expenditure contrary to the sanction of competent authority.
458	-do-	35	Contingent advance bill No.189 dated 3/10 amounting to ₹ 25310/-
459	-do-	36	Charging of service-tax for inter-department services provided by one department to another department of university.
460	-do-	37	Purchase affected on higher rate in violation of Govt Rate Contract.
461	-do-	38	Adjustment bill No.83 of 6/09 amounting to ₹ 11125/- on account of payment of token tax an arrear thereof.
462	-do-	39	Contingent bill No.466 dated 1/09 for the purchase of lab Willey Grinder amounting to ₹ 19687/-
463	-do-	40	Purchase of heat pillars, without having specific provision in scheme FGI-06-25
464	-do-	41	Contingent bill No.190 of 8/09 for ₹ 16800/- and bill No.141 dated Nil of ₹ 3851/- for the purchase of "Soil Mix sand" 47(40+7) tractor trolleys by Associate Director(R&E) RHRS,Jachh.
465	-do-	42	Contingent bill No.217 and 248 dated 1/2010 amounting to ₹ 1490/-and ₹ 6000/- respectively.
466	-do-	43	Expenditure of ₹ 82507/- incurred against the provisions contained in the instructions issue for the utilization of revolving fund.
467	-do-	44	Contingent bill No.937 dated 24/3/09 for ₹100000/- on account of JCB hire charges @800/- per hour for 125 hours for development of nursery and planting area.
468	-do-	45	Bill No.598 dated 2/2010 amounting to ₹ 48,375/-
479	-do-	46	Fixation of pay-arrear of revision thereof.
470	-do-	47	Purchase affected on higher rates in violation of rate contract.
471	-do-	48	Regulation of pay & Allowances due to sanction of half pay leave in respect of Sh.Arun Chaudhary, Field Assistant.
472	-do-	49	Purchase of Furniture and customized products worth ₹ 27,31,790/- in violation to prescribed procedures and by ignoring principles of financial propriety.
473	-do-	50(1)	Audit of annual accounts for the financial year 2009-2010. Audit observations thereof. ₹ 8,34,901/- and ₹ 29,01,627/- were lying in credit of the various subscriber of GPF/CPF respectively.
474	-do-	50(2)	HBA Fund
475	-do-	50(3)(i)	Loss of saving bank account interest due to late credit of amount of interest on maturity of FDR's.
476	-do-	50(3)(ii)	Loss of interest due to date to late credit of proceeds of maturity of FDR,s in the university accounts.
477	-do-	50(3)(iii)	Loss of Interest due to retension of public money out of university exchequer.
478	-do-	50(4)	Amount of ₹116649.67 wrongly debited by banks in the saving bank accounts.
479	-do-	50(5)	interest loss of ₹ 7000/- in the saving bank account
480	-do-	50(6)	Loss of Interest of ₹ 27137/- due to late credit of amount on maturity of FDR,s in the saving bank A/C
481	-do-	50(7)	RTGS charges paid to the banks without the sanction of competent authority.
482	-do-	50(8)	Income/receipts not collected/credited by banks till 31.3.10 amounting to ₹ 27348/-
483	-do-	50(9)	interest loss of ₹ 2255/- in the saving bank account
484	-do-	50(10)	Loss of interest due to transfer of funds in the middle or fag end of month.
485	-do-	50(11)	College of Forestry SB a/c 1245 loss of interest to the tune of ₹ 22500/- approx and other irregularities.
486	-do-	51(1-11)	Post Audit of accounts for the period 4/2007 to 3/2009 College of Horticulture.

Appendix-V

**Referred to para 47(b) (Part II) / Preface Sr.No. 4 of audit report for the year 2010-11**

Detail of Audit Requisitions that remained unattended till date :

Sr. No.	Name of the Department	Audit Requisition no.	Date of issue.
<b>1994-95</b>			
1.	Construction Division	127	02.02.1995
<b>1997-98</b>			
1.	Construction Division	94	31.03.1998
		95	31.03.1998
2.	Dean College of Forestry	55	18.10.1997

**2008-09**

1.	Post Harvest Technology	34	06.08.2008
2.	Silviculture and agro forestry	57	15.12.2008
3.	Soil Science and water management	83	31.03.2009

**2009-10**

1.	Library	38	28.07.2009
2.	Entomology & Apiculture	56	13.10.2009
3.	THRS Kotkhai	60	23.12.2009
4.	Vegetable Sciences	61	23.12.2009
5.	Biotechnology	36	24.07.2009
6.	Computer Instrumentation Centre	47	11.09.2009
7.	RHRS Tabo	55	08.10.2009
8.	Estate Office	3	02.04.2009
9.	Estate Office	31	03.07.2009
10.	Estate Office	34	08.07.2009
11.	Estate Office	45	31.08.2009
12.	Estate Office	102	31.03.2010
13.	Estate Office	107	31.03.2010
14.	Estate Office	108	31.03.2010
15.	Estate Office	57	31.10.2009
16.	Estate Office	62	29.12.2009
17.	Estate Office	71	29.01.2010
18.	Estate Office	89	03.03.2010
19.	Estate Office	90	11.03.2010
20.	Estate Office	96	31.03.2010
21.	Estate Office	106	31.03.2010
22.	Comptroller Office	50	22.09.2009
23.	Comptroller Office	99	31.03.2010
24.	Comptroller Office	100	31.03.2010
25.	Registrar Office	26	19.06.2009
26.	Registrar Office	32	08.07.2009
27.	Registrar Office	69	21.01.2010
28.	Registrar Office	84	22.02.2010
29.	Director of Research	95	31.03.2010
30.	College of Horticulture	6	25.04.2009
31.	College of Horticulture	49	22.09.2008
32.	College of Horticulture	72	01.02.2010
33.	College of Horticulture	110	31.03.2010
34.	Vegetable Crops	82	20.02.2010
35.	Post Harvest Technology	68	20.01.2010
36.	Students Welfare Officer	70	20.01.2010
37.	Students Welfare Officer	98	31.03.2010
38.	Entomology and Apiculture	104	31.03.2010
39.	Library	74	04.02.2010
40.	Regional Centre NAEB	86	25.02.2010
41.	Social Science Department	52	31.10.2009
42.	RHRS Tabo	55	08.10.2009
43.	THRS Kotkhai	60	23.12.2009
44.	Department of Vegetable Science	61	23.12.2009
45.	Department of Library	38	28.07.2009
46.	Computer and Instrumentation Centre	40	31.07.2009
47.	Department of Entomology & Apiculture	56	13.10.2009
48.	Department of Biotechnology	36	24.07.2009

**2010-11**

1.	Comptroller	02	03.04.2010
2.	KVK Kandaghat	39	28.09.2010
3.	KVK Kandaghat	63	18.03.2011
4.	Comptroller	69	31.03.2011

5.	KVK Kandaghat	51	17.01.2010
6.	Soil Science and Water Management	45	04.11.2010
7.	College of Forestry	53	04.02.2011
8.	Estate Office	29	10.06.2010
9.	Estate Office	10	06.05.2010
10.	Comptroller Office	28	10.06.2010
11.	Registrar Office	59	10.03.2011
12.	KVK Chamba	18	24.05.2010
13.	Department of Vegetable Science	89	31.03.2011
14.	Department of Social Science	85	31.03.2011
15.	Computer and Forest Product	80	31.03.2011
16.	Department of MPP	15	19.05.2010
17.	Department of MPP	61	17.03.2011
18.	Department of MPP	83	31.03.2011
19.	HRRS 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

## Referred to para 2(a)(iii) (Part I) of audit report for the year 2010-11

### ANNEXURE-1

INFORMATION REGARDING CASES WHERE THE POST IS CREATED/EXISTS/ SALARY IS DRAWN FROM ONE SCHEME/DEPARTMENT OF THE UNIVERSITY BUT THE EMPLOYEES ARE ACTUALLY WORKING IN OTHER SCHEME/ DEPARTMENT OF THE UNIVERSITY FOR THE YEAR 2010-11 (Teaching/Scientific Staff)

Sr.No	Name of the Employee	Designation	Place of posting	Pay drawn form the Deptt/Station	Scheme No.
1.	DR .S V S Chaudhary	Scientist	DEE UHF,Nauni	K.V.K.Rohroo	HCR-041-60
2.	Dr(Mrs Anju Kumari	Sr.Hortl. Technologist	Dte of Extension Education,	KVK, Chamba	HCR-029-58
3.	Dr.HS Baweja	Sr.Scientist	Department of FLS.	HRS, Kandaghat	HPL-216-56
4.	Dr.Rakesh Gupta	Sr.Training Organizer	DEE UHF, Nauni-Solan	Deptt. of EAP COH, Nauni-	HPL-202-07
5.	Dr Jitender Chauhan	Extn.Specialist	DEE, UHF, Nauni –Solan.	RHRS,Jachh	HPL-087-54
6.	Dr VS Barwal	.Scientist	RHRS,Bajaura	KVK Kinnaur	HCR-040-59
7.	Dr Satyavir Singh	Scientist.	Deptt. of FLS Nauni-Solan..	DEE UHF Nauni Solan	HPL024-39
8.	Dr A.K.Nath	Professor	Deptt of BTC	Deptt of Basic Science	HCR-040-59
9.	Dr Manoj Kumar	Extn. Specialist	Deptt. of Social Sciences	KVK, Rohroo (Shimla)	HCR-041-60
10.	Dr KC Sharma	Sr.Entomologist	Department of EAP COH Nauni-	KVK, Rohroo(Shimla)	HCR-041-60
11.	Dr Sanjeev Thakur	Sr.Scientist	RHRS,Jachh.	Deptt. of TIGR, Nauni, Solan	HPL-119-21
12.	Dr Rajesh Gupta	AES(Floriculture)	RHRS,Bajaura	DEE, UH&F, Nauni,Solan.	HPL-050-39
13.	Dr.Rajan Bawa	Sr.Scientist	Diretorate of Research UH&F	Deptt of TIGR Nauni-Solan	HPL-109-21
14.	Dr. Manisha Kaushal	Asstt Scientist	Deptt of Food Science &	RHRS,Sharboo	HPL-040-59
15.	Dr.Y.S.Negi	Professor	Deptt of Business Management	Deptt of Social Science UHF	HPL-207-18
16.	Dr. (Mrs Raj Saini	Asstt. Professor	Deptt of Soil Science UH&F	Deptt of Basic Science UHF,	HPL-208-19
17.	Dr.Vipan Guleria	Extn. Specialist	RHRS,Jachh	KVK,Chamba	HCR-029-58.
18.	Dr.G.C.Sharma	Sr.Scientist	Deptt. of EAP UH&F Nauni-Solan.	KVK,Kandaghat	HCR-134-73.
19.	Dr.Seema Thakur	Asstt Scientist	RHRS,Sharboo	KVK,R/Peo	HCR-040-59
20.	Dr.(Mrs Kiran Rana	Associate Professor	STPC,UH&F Nauni,Solan.	Deptt of EAP, Nauni-Solan.	HPL-202-07
21.	Dr.Naveen Chand	Asstt. Professor	THRS, Kotkahi	Deptt of fruit Science UHF	HPL-074-02
22.	Dr.Rajesh Kumar	AES	RHRS,Jachh	KVK Chamba	HCR-029-58
23.	Dr.(Mrs Deepa	Asstt Scientist	IBES,Neri	Deptt. of Vegetable ,UH&F	HPL-006-03
24.	Dr.(Ms) Kumud Jayal	Asstt Scientist	IBES, Neri	Deptt of MPP UH&F	HPL-202-04
25.	Dr.Sunil Kumar	Asstt Scientist	IBES,Neri	RHRS,Bajaura	HPL-212-53
26.	Dr Sanjeev Kumar	Asstt Scientist	IBES,Neri	Deptt of Fruit Science UHF	HPL-013-02
27.	Dr.(Mrs) Neena	Asstt. Professor	HRS,Dhaulakuhan	Deptt of Fruit Science	HPL-066-02

### ANNEXURE-II

Statement showing the posting and drawl of salary of Ad ministerial staff in the different offices/Depts/ outstation/KVK's under the university (Administrative/Ministerial Staff)



Sr.No	Name& designation of the Official	Designation	Place of posting	Pay drawn from the Department/station.	Scheme
1.	Sh. MR Sharma.	Sr.Private Secretary	O/O/ the Registrar.	O/O the Vice-Chancellor	HPL-025-36
2.	Sh .Rajmal Mandhotra	Personal Assistant.	O/O the Comptroller.	-do-	-do-
3.	Sh .Sanjay Sharma	Sr.Scale Steno.	O/O the Vice-Chancellor	O/O the Comptroller	HPL-026-36
4.	Sh .Ramesh Kumar Sood	Private Secretary	O/O the Vice-Chancellor	O/O the Registrar.	HPL-131-37
5.	Sh .Jai Krishan	Clerk.	Deptt of MBA	O/O the Vice-Chancellor	HPL-025-36
6.	Sh .AK Banta	Section Officer	O/O the Registrar.	O/O the Librarian	HPL-070-32
7.	Sh .Kamlesh Chand	Private Secretary	-do-	IBES Neri Distt. Hamirpur	HPL-143-63.
8.	Sh .Dev Raj Sharma	Senior Assistant.	KVK,Kinnaur	O/O the Registrar	HPL-137-29
9.	Sh .Mohinder Singh Kaushal	Sr.Scale steographer	Deptt of Soil Science.	O/O the Registrar.	HPL-129-37
10.	Sh .Kishori Lal	Senior Assistant	O/O the Registrar	O/O the Estate Office	HPL-065-34
11.	Sh Chandan Lal Latwal	Clerk	O/O the Registrar	University Health Centre	FPL-015-37
12.	Sh.Manohar Lal Sharma	Clerk	Deptt of Biotechnology	O/O the Registrar	HPL-131-37
13.	Sh.Paras Ram	Clerk	RH&FRS,Bhota	O/O the Registrar	HPL-131-37
14.	Sh.PC Dogra	Personal Assistant	Ibes Neri Distt Hamirpur	O/O the Registrar	HPL-131-37
15.	Sh. Neem Chand Sharma	Clerk	RHR,Bajaura	O/O the Registrar	HPL_131-37
16.	Mrs Daya Wati Gupta	Assistant Registrar	O/O the Dean COH	O/O the Comptroller.	HPL-026-36
17.	Sh.Prem Chand Jogi	Assistant Registrar	O/O the Director of Res.	O/O the Comptroller	-do-
18.	Sh.AK Sood	Assistant Registrar	O/O the Comptroller	O/O the Registrar	HPL-131-37
19.	Sh.Bali Ram Angria	Section Officer	Deptt of MBA	O/O the Director of Res.	HPL-209-38
20.	Sh.Baldev Sahai Sharma	Superintendent	O/O the Comptroller	Deptt of Soil Science.	HPL- 206-17
21.	Sh.HS Machhan	Senior Assistant	KVK,Rohru	Dean,COH	HPL-202-01
22.	Sh. Tej Ram Sharma	-do-	O/O the Comptroller	Deptt of Soil Science	HPL-207-18
23.	Sh.Jagdish Chan Sharma	-do-	O/O the Comptroller	RHRS,Bajaura	HPL-212-53
24.	Mrs Neelam Oberi	-do	O/O the Comptroller	Deptt. of Forest Product	HPL-002-22
25.	Sh.Parveen Kumar Negi	-do-	O/O the Comptroller	Deptt of Entomology	HPL-082-07
26.	Sh.Liaquat Ali	Jr. Assistant	O/O the Comptroller	O/O the Director of Res.	HPL-209-38
27.	Sh.Roshan Lal	-do-	KVK, Chamba	O/O the Comptroller	HPL-026-36
28.	Sh.Ramesh Chand Verma	Senior Assistant	O/O the Director of Res.	O/O the Estate Officer	HPL-065-34
29.	Sh.G S Kanwar	Assistant Registrar	O/O the Director of Exten.	O/O the Dean COF	HPL-101-16
30.	Sh.Navneet Kumar Thakur	Senior Assistant	KVK,Rohru	O/O the Estate Office	HPL-136-34
31.	Sh.Dhan Bahadur	Superintendent	O/O Estate Office	RHRS,Jachh	HPL-037-54
32.	Sh.Chander Mohan	Senior Assistant	O/O Estate Office	RHRSS,Tabo	HPL-023-52
33.	Sh DL Negi	Section Officer	O/O the Librarian	Deptt of TIGR	HPL-109-21
34.	Sh. Sanjay Kumar	Clerk	O/O the Librarian	Deptt of SAF	FCR-002-20
35.	Sh.Tajinder Singh Mankotia	Personal Assistant	Deptt. of Bo-technology	O/O Student Welfare Officer	HPL-03-33

36.	Sh.R.K Verma	Deputy Registrar	O/O the Dean COF	O/O the Dean COH	HPL-002-01
37.	Sh.Paras Ram	Superintendent	O/O the Dean COH	Dept of Floriculture	HPL-001-08
38.	Sh.Gian Chand	Section Officer	Deptt of Soil Science	O/O the Dean COF	HPL-101-16
39	Mrs Urmil Pathania	Senior Assistant	RHRS,,Jachh	-do-	-do-
.40	Sh.S S Rana	Superintendent	Dean COF	Regional Centre NAEB from the project FGI-003-41 (Co-terminus)	FGI-003-41
41	Sh. Prem Singh	-do-	Regional Centre(NAEB)	RHRS,Bajaura	HPL-212-53
42.	Sh.Khem Chand	Jr .Assistant	Deptt of Forest Products	Computer & Instrumentation Centre	HPL-204-42
43	Sh.Arun Jaiswal	Senior Assistant	CIC	Deptt of fruit Science COH	HPL-074-02
44.	Sh.O P Thakur	-do-	Deptt. of Fruit Science,	Deptt of Environmental Science ,COF	HPL-139-25
45	Smt Rekha Tomar	-do-	Deptt of MPP	Deptt of Floriculture and landscaping	HPL-202-08
46	Sh.Dalip Kumar Chauhan	Superintendent(EC)	KVK Rohru	Deptt of Vegetable Science	HPL-077-03
47	Sh.Vinod Kumar Rana	Sr. Scale Stenographer	Deptt of Forest Products	Deptt of Entomology & Apiculture	HPL-202-07
48	Sh Sunil Seth	Senior Assistant	Deptt of Entomology	O/O the Dean COH	HPL-202-01
49.	Sh. Mohan Lal Sharma	Jr .Scale Stenographer	Deptt. of Entomology	Deptt of Food Science & Technology	HPL-001-05
50	Sh. Kuldeep Chand Abrol	Superintendent	Deptt of Food Science	Deptt of Forest Products	HPL-002-22
51	Sh .Babu Ram Sharma	-do-	Deptt of Floriculture	Deptt of Food Science & Technology	HPL-001-05
52	Sh.Kuldeep Chand Sharma	Senior Assistant	Deptt of Soil Science	Deptt of Tree Improvement	HPL-109-21
53	Sh.Chet Ram Verma	Section Officer	Deptt of Forest Products	Deptt of Basic Science COF	HPL-002-19
54	Sh.Jia Lal Sharma	Superintendent	Deptt. of Basic Science	KVK,Rohru Distt Shimla	HCR-041-60
55	Sh.Tek Chand	Clerk	Deptt of Business Mgmt.	Deptt of Fruit Science	HPL-202-02
56	Mrs Balbir Kaur	Jr.Scale Stenographer	Deptt of Environment Science	KVK Rohru Distt Shimla	HCR-041-60
57	Sh.Ram Swaroop	Sr.Scale Stenographer	RHRS,Mashobra	RHRS, Sharbo Distt Kinnaur	HPL-033-52
58	Sh.Naresh Kumar Bhati	Jr.Scale Steno.(Adhoc)	RH&FRS, Bhota,	KVK,Kinnaur	HCR-040-59
59	Sh.Jai Ram Chaudhary	Senior Assistant	LMRS, Nagrota Bagwan	RHRS,Jachh Distt Kangra	HPL-015-54
60	Sh.Rajeev Kumar Pathania	Jr Scale Stenographer	RHRS,Jachh	KVK Chamba	HCR-029-58

**ANNEXURE-III**

**Information regarding the employees whose salary is being drawn from the department other than place of posting and salary is being drawn from other department for the year 2010-11 (Technical and Field Staff)**

**Sr. Technical Assistant GR-1(Lab)**

Sr	Name of the employee	Designation	Deptt. & place of posting.	Pay drawn from the Deptt. &
1	Sh.Bal Krishan Sharma	Sr. TA Gr-1 (Lab)	Deptt. of Fruit Science Nuni-Solan.	Deptt of MPP Nauni Under scheme HPL-080-04
2.	Sh. B D Rana.	-do-	Deptt of fruit science Nauni-	-do-
3.	Sh. Charan Singh Mehta	-do-	-do-	Deptt of EAP under scheme :HCR-010-07
4.	Sh. Krishan Kumar Sharma	-do	Deptt of MPP Nauni-Solan.	Deptt of PHT, Nauni-Solan Scheme: HCR-135-05.

**Sr. Technical Assistant Gr-II(Lab)**

1.	Sh Kamal Kishor Sharma	Sr.TA Gr-II (Lab)	Deptt of Basic Sciences Nauni-Solan	Deptt of MPP under Scheme:HPL-202-04
2.	Sh.Saran Dass	-do-	Deptt of Fruit Science	-do- under Scheme HPL-080-04
3.	Sh.Hari Dass	-do-	Deptt of SS&WM Nauni	-do-
4.	Sh.Khem Chand Verma	-do-	Deptt of PHT, Nauni,Solan	Deptt. of Fruit Science Under Scheme: HPL_202-02
5.	Sh. Roshan Lal Junta	-do-	-do-	Deptt of EAP Under scheme :HPL-202-07

**Junior Technician**

1.	Sh.Shankru Ram	Junior Technician	Students Welfare Org.Nauni,Solan	Deptt of MPP under scheme HPL-202-04
2	Sh.Hem Chand	-do-	Postharvest Technology Nauni,Solan	Deptt of Floriculture under Scheme: HPL001-08
3.	Sh.Rajinder Kumar	-do-	Deptt of MPP Nauni,Solan.	Deptt of Fruit Science under scheme: Fruit Science Under scheme 202-02
4.	Sh.Pyare Lal	-do-	O/O the Comptroller Nauni,Solan.	Deptt of FB&GR Now Fruit Science under Scheme:201-09
5.	Sh.Negi Ram	-do-	Deptt of EAP Nauni,Solan	-do- Under Scheme: HPL-075-09
6.	Sh.Jagdish Singh	-do-	KVK,Chamba Distt Chamba	Deptt of EAP Nauni Under Scheme:HPL-202-07
7.	Sh.Ram Nath	-do-	RHRS,Sharbo,Distt Kinnaur.	-do- under Scheme:HPL-082-07
8.	Sh.Padam Dass	-do-	Deptt of SAF Nauni,Solan.	Deptt of PHT Nauni,Solan Scheme HPL-001-05
9.	Sh.Munshi Ram	-do-	KVK,Rohru Distt Shimla	Deptt of Biotechnology under scheme: HPL-200-05
10.	Sh.Sant Ram Thakur	-do-	STPC, Nauni,Solan	Deptt of Forest Product Under Scheme: FCR-001-22
11.	Sh.Sukh Ram	-do-	Deptt of SAF, Nauni,Solan	Deptt of SS&WM Nauni Under Scheme: HPL-202-17
12	Sh.Jai Dev Sharma	-do-	Deptt of Vegetable Science Nauni,Solan	Deptt of Vegetable Science under Scheme; HCR-003-03

				Against the post of TAGr-II(Field)
13.	Sh.Salig Ram	-do-	RHRS, Mashobra, Distt Shimla	RHRS, Bajaura Distt. Kullu under Scheme: HPL-034-53
14.	Sh.Madan Lal	-do-	RHRS, Bhota, Distt Hamirpur	RHRS, Jachh Distt Kangra under Scheme HPL-037-54

### **Laboratory Attendant**

1.	Sh.Roop Singh	Lab Attendant	Deptt. of EAP Nauni, Solan.	Deptt of Vegetable Science Under scheme: HRC-003-03
2.	Sh. Rattan Lal	-do-	Director of Extension Education Nauni.	Deptt of MPP Nauni under scheme: HPL-051-04
3.	Sh.Fateh Singh	-do-	RHRS, Bajaura, Distt Kullu	Deptt of MPP, Nauni, Solan Under Scheme: HPL-010-04
4.	Sh.Jeet Ram	-do-	O/O the Vice-Chancellor	Department of Floriculture Under Scheme: HPL-202-08
5.	Sh.Amrit LaL	-do-	Deptt of Environmental Science Nauni,	Deptt of Fruit Science under Scheme: HPL-074-02
6.	Sh.Nek Ram	-do-	Deptt of Biotechnology Nauni, Solan.	Deptt of EAP, Nauni, Solan under Scheme HPL-011-07
7.	Sh.Laiq Ram	-do-	Deptt of Floriculture & Landscaping,	Deptt of Basic Sciences under Scheme : HPL-208-19
8.	Sh. Des Raj	-do-	RHRS, Jachh, Distt Kangra	RH&FRS, Bhota, under scheme: HPL-123-62.

### **Technical Assistant Gr-1(Field)**

1.	Sh.Mangal Singh	Tech. Assistant Gr-1	HRRS, Dhaulakuan	'Deptt of MPP Under Scheme: HPL-051-04
2.	Sh.Ved Prakash	Farm Manager	RHRS, Bajaura	-do-
3.	Sh.Ajmer Singh	-do-	Deptt of Fruit Science	-do-
4.	Prem Dass Verma	Tech.Assistant Gr-1(F)	Deptt of SS&WM	Deptt of MPP under Scheme: HPL-213-04
5.	Chaman LaL	-do-	Deptt of FLS Nauni-Solan	-do- under scheme HPL-051-04
6.	Shankar Lal Thakur	-do-	STPC, UHF Nauni-Solan	Deptt of Vegetable Science under scheme: HCR-003-03
7.	Ganesh Dutt Dubey	Farm Manager	Deptt of SAF, Nauni-Solan	Deptt of Vegetable Science under Scheme: HCR-003-03
8.	Dr Sat Pal Verma	-do-	Deptt of EAP, Nauni-Solan	Deptt of Floriculture and Landscaping under Scheme : HPL-007-08
9.	Dr.Jatender Kumar	-do-	Deptt of Environmental Science COF	Deptt of SAF, Nauni , under Scheme FCR-002-20
10.	Sh.Ram Singh	Tech. Assistant Gr-1(F)	Litchi & Mango Res. Station Nagrota Bhagwan	Deptt. of SAF Nauni , Solan Scheme: FCR-002-20
11.	Sehaj Ram Gautam	-do-	RHRS, Mashobra , Distt Shimla	RHRS, Bajaura, Distt Kullu under Scheme: HPL-039-53
12.	Anil Kumar	Farm Manager	Litchi & Mango Res. Station Nagrota Bagwan	KVK, Chamba, Distt Chamba uner Scheme HCR-029-58
13.	Viresh Kumar Singh	-do-	Deptt of Floriculture and landscaping	KVK, Rohru under Scheme

14.	Bishan Dutt	Tech. Assistant	Deptt of Fruit Science	KVK,Kinnour under cheme HCR-40-59
15	der Kr. Thakur	-do-	-do-	-do-
14	S P Kaul	Tech. Assistant	RHRS,Jachh, Distt Kangra	KVK Kandaghat ,under scheme :HCR-134-73
15	Naresh Kumar Bhatia	Farm Manager	Deptt of MPP	Department of Vegetable Science.
16	Nirmal Bhan	Farm Manager	Director of Ext Education under scheme: HCR-003-03	STPC, UH&F Nauni-Solan.
17.	Vijay Chand	Technical Assistant	RHRS,Bhota	KVK,Chamba under Scheme:HCR-029-58
18.	Rajeshwar Singh	-do-	Deptt of Vegetable Science	RHRS, Bajaura under Scheme HPL-39-53
19	Chaman Lal	-do-	Deptt of Floriculture & Landscaping UH&F Nauni	KVK,Kandaghat,under scheme 134-72
20	Ajmer Singh	-do-	Deptt of Fruit Science	Deptt of MPP under scheme HPL-051-04

#### **Field Assistant Gr-1**

1.	Sh.Mela Ram	Field Assistant Gr-1	RH&FRS Bhota	STPC UH&F Nauni-Solan under scheme HPL-089-31
2.	Sh.Chuni Lal	-do-	Deptt of Forest Products Nauni,Solan	Deptt of Vegetable Science Under Scheme HPL-002-03
3.	Sh.Suresh Kumar Verma	-do-	RH&FRS,Bhota Distt Hamirpur	RHRS,Mashobra Under Scheme HPL-083-51

#### **Field Assistant**

1.	Sh.Lachhu Ram	Field Assistant	Deptt of Floriculture &	Deptt of Vegetable under Scheme HCR-
2.	Sh.Bajiroo Ram	-do-	Deptt. of SS&WM Nauni-Solan	Deptt of MPP Nauni under scheme:HPL-
3.	Sh.Gandev	-do-	RH&FRS, Bhota Distt Hamirpur	Deptt of Vegetable Science under
4.	Sh.Jia Lal	-do-	HRRS, Dhaulakuan Distt	Deptt of EAP Nauni Under Scheme HCR-
5.	Sh.Arvind Gautam.	-do-	Deptt of Fruit Science Nauni-	Deptt of Forest Products Nauni under
6.	Sh.Raj Kumar	-do-	RHRS,Tabo Distt L & Spiti	-do-
7.	Sh Babu Ram	-do-	KVK,Rohroo Distt Shimla	Deptt of SS&WM Nauni under Scheme
8.	Sh.Joginder Singh	-do-	RHRS,Tabo Distt L & Spiti	RHRS,Sharbo

#### **Forest Ranger/Deputy Ranger**

1.	Sh.Bhuvnehar Sharma	Forest Ranger	Deptt of SAF Nauni,Solan	Deptt of TI&GR ,Nauni under scheme:HPL-114-21
2	Sh.Prakash Chand	Forest Ranger	Deptt of Environmental Science Nauni	Deptt of SAF Nauni under Scheme:HPL-120-20
3.	Sh.Asha Ram	-do-	Directorate of Research UH&F Nauni	Deptt of TI&GR, Nauni under Scheme:HPL-119-21
4.	Sh. J p Negi	Deputy Ranger	O/O the Comptroller,Nauni	Deptt of TI&GR Nauni under Scheme HPL-119-21

**ANNEXURE-IV**

**INFORMATION REGARDING CASES WHERE THE POST IS CREATED/EXISTS/SALARY IS DRAWN FROM ONE SCHEME/DEPARTMENT OF THE UNIVERSITY BUT THE EMPLOYEES ARE ACTUALLY WORKING IN OTHER SCHEME/DEPARTMENT OF THE UNIVERSITY FOR THE YEAR 2010-11 (Drivers and Miscellaneous Staff)**

Sr.	Name of the	Designation	Place of posting	Pay drawn from the	Scheme No
1.	Sh.Kamal Nain	Driver	O/O the Vice-Chancellor	DEE UHF, Nauni-Solan.	HPL-039-39
2.	Sh.Jas Pal	-do-	-do-	Deptt of SAF Up to	FCR-002-20
3.	Sh. Rajinder Kumar	-do-	O/O the E.O	DEE, Nauni,Solan.	HPL-039-39
4.	Sh. Jia Lal	-do	-do-	Deptt of MPP UHF,Nauni-Solan.	HPL-051-04
5.	Sh.Rameshwar Dutt	-do-	-do-	DEE, UHF, Nauni-Solan.	HPL-126-39
6.	Sh.Hem Raj	-do-	-do-	-do-	HPL-050-39
7.	Sh.Bal Krishan	-do-	Deptt. of FLS.	O/O the E,O UHF, Nauni	HPL-094-34
8.	Sh.Ravinder Kumar.	-do-	Deptt. of EAP	KVK,Kinnaur UP to 8/2010.	HCR-040-59
9.	Sh.Ram Swaroop	-do-	Deptt. of SAF	,KVK,Rohru up to 8/2010	HCR-041-60
10.	Sh.Roshan Lal	-do-	DEE, UHF, Nauni.	KVK, Chamba up to 8/2010.	HPL-029-58
11.	Sh.Kamal Singh	-do-	-do-	KVK,Kandaghat	HCR-134-73
12.	Sh.Ramesh Chand	-do-	-do-	Deptt of Soil Science up to 8/2010	HPL-206-17
13.	Sh.Inder Singh	-do-	Deptt of SS& WM	Deptt of EAP up to 8/2010	HCR-009-07
14.	Sh. Bhawa Nand	-do-	RHRS, Dhaulakuhan.	KVK,Rohru w.e.f. 9/2010	HCR-041-60
15.	Sh Kirpal Singh	-do-	RHRS,Jachh.	KVK, Chambe w.e.f 9/2010	HCR-029-58
16.	Sh.Devi Dass.	Bindery Assistant.	DEE, UHF, Nauni.	University Library	FPL-040-32

**ANNEXURE-V**

**INFORMATION REGARDING CASES WHERE THE POST IS CREATED/EXISTS/SALARY IS DRAWN FROM ONE SCHEME/DEPARTMENT OF THE UNIDERSITY BUT THE EMPLOYEE IS ACTUALLY WORKING IN OTHER SCHEME/DEPARTMENT OF THE UNIVERSITY FOR THE YEAR 2010-2011 (Category 'D' Staff)**

Sr.No	Name of the Employee	Designation	Scheme	Deptt & posting (including place)	Pay drawn from the Deptt. (including place)	Remarks
1	Sh.Tilak Raj	Beldar	HPL-127-39	KVK,Chamba	DEE	
2.	Sh. Shobia Ram	-do-	-do-	-do-	-do-	
3.	Sh.Kewal	-do-	-do-	-do-	-do-	
4.	Smt. Ichya Devi	-do	-do-	-do-	-do-	
5.	Sh.Ashwani Kumar	-do-	-do-	-do-	-do-	
6..	Sh Dharm Singh	-do-	HPL-007-08	-do-	FLS	
7..	Sh.Mukesh Kumar	Chowkidar	HPL-88-53	-do-	RHRS,Bajaura.	
8..	Sh.Ramesh Kumar	Peon	HPL-127-39	-do-	DEE	
9..	Sh.Tilak Raj	Hostel Asstt.	HPL-107-32	-do-	SNS Library	
10	Sh.Karam Dass	Beldar	HPL-126-39	KVK,Kinnour	DEE	
11.	Sh.Pushpinder Singh	-do-	-do-	KVK,Rohroo	-do-	
12.	Sh.Shishi Ram	-do-	-do-	-do-	-do-	
13.	Sh.Hanif	-do-	-do-	-do-	-do-	
14.	Sh.Bhola Singh	-do-	-do-	-do-	-do-	
15..	Sh.Jai Chand	-do-	-do-	-do-	-do-	
16..	Smt Nawang Dolma	-do-	HPL-210-31	RHRSS,Tabo	STPC	
17.	Smt Labzong Angmo	Beldar	HPL-024-09	-do-	Fruit Science	
18.	Smt. Dolma Yangzom	Beldar	HPL-006-03	RHRSS,Tabo	Vegetable Crops	
19.	Smt Panma Butith	-do-	HPL-117-22	-do-	Forest Product	
20	Smt Kalawati	Peon	HPL-080-04	SMRL Kotkhai	MPP	
21	Sh.Vishnu Parsad	Beldar	-do-	-do-	-do-	
22	Sh.Chaman Singh	-do-	HPL-117-22	RHRS,Jachh	Forest Products.	
23	Sh.Sanjay Kumar	-do-	-do-	-do-	-do-	
24	Sh.Rajeev Kumar	-do-	HPL-017-61	-do-	LMRS,Nagrota	
25.	Sh.Naresh Kumar	Chowkidar	HPL-202-01	-do-	COH	
26	Sh.Jai Singh	Beldar	HPL-112-53	HRRS, D/Kuan	RHRS,Bajaura	
27.	Sh.Duni Chand	Chowkidar	HPL-215-55	Rahla at Bajaura	HRRS,D/Kuan	
28	Sh.Ashok Kumar	-do-	HPL-123-62	Nagrota Bagwan	RHFRS,Bhota	
29	Sh.Yash Pal	Beldar(Adhoc)	HCR-041-60	DEE	KVK,Rahroo.	
30	Sh.Narpat Ram	Chowkidar	HPL-025-36	RHRS,Bajaura at	VC Office	
31	Sh.Roop Ram	Beldar	HPL-215-55	O/O D.R.	HRRS,Dhaulakua	
32.	Rukum Din	Head Mali	HPL-074-02	HRRS,Dhaulakuan	Fruit Science.	<b>Retired on</b>
33.	Sh.Dalip Singh	Mali	HPL-214-57	RHRS,Bajaura	THRS,Kotkhai	
34	Sh.Devinder Singh	Chowkidar	HPL-215-55	DEE	HRRS,Dhaulakua	
35	Sh.Multan Singh	Beldar	HPL-085-57	THRS,Kotkahi	HRRS,Dhauluan	
36	Sh.Dalip Singh	Mali	HPL-214-57	RHRS,Bajaura at	THRS,Kotkhai	
37	Sh.Balwant Singh	Peon	HPL-085-57	RHRS,Mashobra	-do-	
38	Sh.Mukesh Kumar	Chowkidar	HPL-088-53	RHRS,Bajaura	KVK,Chamba	
39.	Sh.Mahinder Singh	-do-	HPL-037-54	STPC	RHRS,Jachh.	