

No. Fin (LA)H(2)C(15)(14)99/85-Vol-27-S899-S904-  
Government of Himachal Pradesh,  
State Audit Department.

**From**

The Director,  
H.P. State Audit Department,  
Shimla-171009.

**To**

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


Dated....., Shimla-171009, the... **07 DEC 2024**

**Subject:-** *Audit and Inspection Report on the accounts of Dr.Y.S. Parmar, University of Horticulture and Forestry, Nauni, Solan for the financial year 2021-2022*

**Sir,**

I am directed to forward herewith the audit report on the accounts of Dr.Y.S. Parmar, University of Horticulture & Forestry, Nauni Solan for the financial year 2021-2022 for taking further necessary action at your end. You are also requested to submit annotated reply to the paras of the same to this department at the earliest.

Yours faithfully,



**(Jitendar Singh)**

Additional Director,  
Himachal Pradesh State Audit Department,  
Shimla-171009  
Ph.No.0177-2620046.

**Encl: As above.**

**Endst. No. As above... Shimla-171009, the...**

Copy forwarded to :-

1. The SPS to the Principal Secretary (Forest) to the Government of Himachal Pradesh.
2. The SPS to the Secretary (Agriculture) to the Government of Himachal Pradesh.
3. The SPS to the Secretary (Horticulture) to the Government of Himachal Pradesh.
4. The Deputy Secretary-cum-Committee officer Local Fund Accounts committee, HP Vidhan Sabha, Shimla-04
5. Deputy Controller (Audit), Resident Audit Scheme, Dr.Y.S. Parmar, University of Horticulture & Forestry, Nauni, Solan (H.P.)



**(Jitendar Singh)**

Additional Director,  
Himachal Pradesh State Audit Department,  
Shimla-171009  
Ph.No.0177-2620046.

**Encl: As above.**



**Government of Himachal Pradesh**

**H.P. State Audit Department**

**Block No. 38, SDA Complex**

**Kasumpti, Shimla-09**



**Audit and Inspection Report on the  
Accounts of Dr. Y. S. Parmar University  
of Horticulture and Forestry,  
Nauni-Solan, HP  
for the Period  
01.04.2021 to 31.03.2022**



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### **Preface**

- 1. This report has been prepared for submission to the Government of Himachal Pradesh in line with the provision contained in Section 45(3) of Himachal Pradesh Universities of Agriculture, Horticulture & Forestry Act, 1986.**
- 2. This report contains commentary on the Financial Position of the University which also incorporates Grants-in-Aid received from Government of Himachal Pradesh and the Government of India besides findings of pre-audit and post audit of the University Accounts for the year 2021-22.**
- 3. Appendix- 'I' of the report contains the latest position of all outstanding Audit Paras, which have been pointed out in Annual Audit Reports during the period w.e.f. 1988-89 to 2021-22.**
- 4. The latest position of all outstanding Audit Requisitions from 1994-95 to 2021-22 has also been given in Appendix-'II' of this report.**

### Executive Summary

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

Sr. No.	Nomenclature of the posts	Name of The officer	Tenure
01	Vice-Chancellor	Dr. Parvinder Kaushal	01.04.2021 to 31.03.2022
02.	Registrar	i). Sh. Prashant Sirkek, HPAS	01.04.2021 to 14.01.2022 (FN)
		ii). Sh. Sandeep Negi, IAS	14.01.2022 (AN) to 31.03.2022
03.	Comptroller	Sh. Chet Ram Sharma	01.04.2021 to 31.03.2022



**Major Audit Observations for the year 2021-22**

Sr. No.	Brief Description	Para No.	Rs. {in lacs}
1	Excess expenditure over and above the Grant-in-aid received from the funding agencies.	2.3	2740.57
2	Non-adjustment of outstanding advances upto 31.03.2022 {₹3410.34 lacs (HPSAD) + 19.43 lacs (Internal Audit)}.	4	3429.77
3	Retrenchments made during the course of Pre-Audit	5	13.65
4	Poor Management of Pension Corpus Fund – huge payment from State Grants	6 (a)	23307
5	Poor Management and non – operation of Gratuity Corpus Fund resulting in huge payments from State Grants	6(b)	6661.17
6	Challans in r/o deposit of EPF for Rs. 12,07,762/- and ESI charges paid for Rs. 2,43,899/- of outsourced labour on a/c of deposit of the same with concerned authorities not submitted by the contractor.	8	14.51
7	Irregular payment of Honorarium/remuneration to the university staff.	10	2.85
8	Financial loss to the university exchequer due to contempt of orders passed by the Hon'ble Administrative Tribunal.	15	4.09
9	Purchase of items of capital nature under the fungicide testing scheme UHF-002-04 without provision.	17	6.15
10	Purchase of Video Conference System for the seminar hall without specific provision in the project.	26	11.68
11	Replacement of old Gate with New automatic sensor Glass door at entrance of Library without provision in the IDP project and approval of funding agency i.e. ICAR	38	3.54
12	Purchase of IGiS Desktop. Professional V2.0-Educational Edition without provision in the IDP project and approval of funding agency i.e. NAHEP.	43	2.83
13	Untraceable GIAs	47(A)(b)	49.61
14	Wrong debit by the banks.	47(A)(c)(i)	2.76
15	Amount / cheques deposited in the bank account but not credited by the banks.	47(A)(c)(iii)	69.98
16	Less interest given on maturity of FDRs.	47(A)(c),47(C)(d),47(D)(c), 47E(a),47(H)(h),47(I)(a), 47(L)(b),47(M)(b) and 47(N)(a)	2.49
17	Information not provided by the University despite of repeated reminders.	48	As per detail given in Para

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

**NAUNI – SOLAN**

**Period 01.04.2021 to 31.03.2022**

**Part – 1**

**(A) Outstanding Audit Paras**

The previous audit report for the period 01.04.2020 to 31.03.2021 was issued by this department vide letter No. Fin(LA)H(2) (15)(14)99/85-Vol.25-1846 dated 8<sup>th</sup> April, 2024 and annotated replies thereon were to be submitted by the university departments. Barring a few departments majority of university departments is yet to take action on the audit paras pointed out in the said report as well as audit reports of earlier years. This is highly objectionable and defeats the purpose of audit and the matter is, therefore, brought to the notice of higher authorities.

There are 1313 outstanding audit paras as per the **Appendix-I** of this audit report. Some of them also involve serious cases of misappropriation of public money and other major irregularities. It was noticed that the university authorities make efforts to get only those audit paras settled which contain minor irregularities in order to reduce the number of outstanding paras, while the serious ones remain unaddressed. Therefore, some mechanism needs to be devised whereby settlement of all audit paras is done vigorously by the university departments.

**(B) Outstanding Audit Requisitions**

Detail of audit requisitions issued upto 31.03.2022 and outstanding as on 31.08.2024, containing audit observations of routine nature is appended at **Appendix-II** of this report, which may be attended to by the concerned departments of the University.

**Part - II**  
**PRESENT AUDIT**

**1 Preliminary**

The present audit of accounts of the University of Horticulture and Forestry, Nauni (Solan) for the period 01.04.2021 to 31.03.2022 was conducted by Sh. Anil Kumar, Deputy Controller (Audit) (w.e.f. 01.04.2021 to 30.04.2021) and Sh. Lalit Kumar Aggarwal, Asstt. Controller (Audit) (w.e.f. 01.05.2021 to 31.03.2022) and the audit staff posted in the audit branch strictly in accordance with the norms laid down vide Principal Secretary Finance to the Govt. of H.P. Notification No. Fin (LA) H(2)C(15) XIV-106/87 Vol-IV dated 31.07.2004 & 11.08.2004. This audit report has been compiled by Sh. Lalit Kumar Aggarwal, Deputy Controller (Audit) and Sh. Amar Dutt, Asstt. Controller.

The Audit Report has been prepared on the basis of information furnished and the record made available by the Controlling Officers of the institution. The HP State Audit Department disclaims any responsibility for any misinformation or non-submission of information on the part of auditee institute.

**2 Financial Position**

The financial position of the University during the year 2021-22 was as under:-

<b>Opening Balance:- as on 01.04.2021 (₹)</b>		<b>60,13,20,803.85*</b>
Receipt from grant:	1602387544.28	
Receipt from own sources:	373408775.00	
Receipt for deposit works, security, earnest money, etc.	75915448.00	
Other (GLIS receipt)	4296432.00	
<b>Total Receipt</b>	<b>2,05,60,08,199.28</b>	
<b>Grand Total (₹)</b>	<b>-</b>	<b>2,65,73,29,003.13</b>
<b>Payment:</b>		
Misc. / General Payments	1904554673.96	
Capital works	67834859.00	
Deposit work payments i.e. IT, GST, Labour cess, Royalty, security, earnest money etc.	5094657.00	
GLIS	4107159.00	
<b>Total payment</b>	<b>1,98,15,91,348.96</b>	
<b>Closing balance:- as on 31.03.2022 (₹)</b>	<b>-</b>	<b>67,57,37,654.17</b>

**\* Note : Difference in opening balance of the main account:**

While examining the annual accounts for the financial year 2021-22 it was observed that the opening balance as on 01.04.2021 has been shown as ₹60,13,20,803.85 whereas the closing

balance as on 31.03.2021 in the annual accounts for the FY 2020-21 was ₹60,02,27,613.85, thus the opening balance as on 01.04.2021 has been shown in excess by ₹10,93,190/-. In this regard it has been certified in the annual account for the FY 2021-22 by the Comptroller, UHF, Nauni that the above difference is due to the following discrepancies occurred inadvertently which have now been corrected and correct opening balance has been taken as on 01.04.2021 in the Annual Account for the financial year, 2021-22:

Sr. No.	Particulars	Amount	Gross Amount
	<b>Closing Balance as on 31.03.2021 as per Annual account for the FY 2020-21</b>		<b>60,02,27,613.85</b>
1	<b>Add:</b> An amount of ₹1,56,734.00 pertaining to R/F Account No.20801 of Vegetable Sciences was inadvertently omitted under the head closing balance of R/F. account. Consequently, closing balance of financial year, 2020-21 was short by ₹1,56,734.00 and to rectify, it is now included in opening balance of Revolving Fund 2021-22. It is thus, the opening balance of Revolving Fund (F.Y.2021-22) has been inflated from ₹4,91,25,283.66 to ₹4,92,82,017.66 (i.e. by ₹156734.00).	+ 1,56,734.00	
2	<b>Add:</b> The closing balance as on 31.03.2021 in r/o Comptroller account no. 50849 (SBI Nauni) was shown as ₹34,42,200.12 instead of ₹35,83,804.12 i.e. less by ₹1,41,604/-. Hence now increased.	+ 1,41,604.00	
3	<b>Add:</b> The closing balance as on 31.03.2021 in r/o Comptroller account no. 10302 (SBI Thunag) was shown as ₹1,06,111.00 instead of ₹9,56,973.00 i.e. less by ₹8,50,862/-. Hence now increased.	+ 8,50,862.00	
	<b>Total</b>	<b>(+) 11,49,200.00</b>	<b>60,13,76,813.85</b>
4	<b>Less:</b> The closing balance as on 31.03.2021 in r/o Comptroller account no. 13041 (SBI Nauni) was shown as ₹60,05,184.77 instead of ₹60,05,174.77 i.e. excess by ₹10/-. Hence now decreased.	-10.00	
5	<b>Less:</b> The closing balance as on 31.03.2021 in r/o Comptroller account no. 69501 (SBI Dhaulakuan) was shown as ₹17,29,662.05 instead of ₹16,73,662.05 i.e. excess by ₹56,000/-. Hence now decreased.	- 56,000.00	
	<b>Total</b>	<b>(-) 56,010.00</b>	
	<b>Opening Balance as on 01.04.2021 as per Annual Account for the FY 2021-22</b>		<b>₹60,13,20,803.85</b>

Due to the above error the closing balance as on 31.03.2021 was wrongly shown on lesser side in the R/F and Annual Account 2020-21, which was however rectified in the annual account of the FY 2021-22. From the above it appears that the amounts transferred to and from the Comptrollers account are not being reconciled properly. Hence, it is advised that any amount transferred to and from the Comptroller account may be reconciled regularly to avoid such mistakes in future.

## 2.1 Grants :

The detail of grants received by the University during the financial year 2021-22 was as under:-

Sr. No.	Source of Grant	Amount (₹)
1.	Horticulture	1,21,66,38,391.00
2.	Forestry	57,20,000.00
3.	ICAR (Co-Ordinated Projects)	6,61,65,500.00
4.	ICAR (Adhoc Projects)	1,21,93,000.00
5.	National Mission of Himalaya (NMH)	45,62,713.00
6.	Institutional Development Project (NAHEP)	5,22,91,000.00
7.	ICAR (Development Assistance)	4,39,51,118.00
8.	ICAR (Krishi Vigyan Kendras)	12,67,47,288.00
9.	Govt. of India	2,65,64,669.00
10.	Misc State Grants	4,75,53,865.28
	<b>Total</b>	<b>₹ 1,60,23,87,544.28</b>

## 2.2 Income:

a). The perusal of financial position reveals that the University is fully dependent on the grants. The income from own sources for the year 2021-22 was just ₹37.34 crores, which was insufficient, keeping in view the huge expenditure of ₹198.16 crores incurred by the University in the year 2021-22. It is pertinent to mention here that the University has a lot of potential to raise its sources of income in view of huge land bank available with it i.e. total area of 750.54.29 hectares under the departments/ outstations as per information supplied by the Estate Officer of the University vide his letter No. UHF/EO/6-23/2020/-295 dated 30.04.2024, but it appears that no serious efforts are being made to tap the full potential of this valuable resource as approximately 376.98.29 hectare of University land, which constitute to 50% (approx.) of the total land, is uncultivated out of the total land as per

information supplied. As the University is already facing acute financial crunch, the authorities may make efforts to utilize the more and more of unutilized land to generate more income besides exploring other measures to make the institution self-sustainable.

b). As per information provided by the university vide letter no. UHF/Bud/2-56/SAD/Vol-IV/2011/- 2505-06 dated 03.07.2024 the income target was fixed by the university for all the colleges/ departments/ Research Stations of the university for ₹37,00,00,000/- for the financial year 2021-22. Whereas against the above target fixed the income realised by the various colleges/ departments/ Research Stations of the university was ₹29,63,11,000/- only (except other revenues/ income generated in normal course i.e. fees realised from students etc.) i.e. there was a shortfall of ₹7,36,89,000/- (19.92%) in comparison to the targets fixed. The shortfall in income may be justified citing cogent reasons besides full efforts may be made to realise the income as per the targets fixed in future.

### 2.3 Excess expenditure amounting to ₹2740.57 lacs incurred over and above the Grant-in-Aid received from the funding agencies:-

During the checking of expenditure of the University, it has been noticed that expenditure under following Head of Accounts amounting to ₹2740.57 lacs have been incurred in excess of grants-in-aid received from the funding agencies during the year 2021-22. The reasons for the same may be intimated and expenditure incurred over and above of the grants-in-aid received may be recouped from the respective funding agency under intimation to Audit:-

Sr. No.	Funding Sector	Head	Balance (₹)
1.	State	Forestry	-1,09,37,138.12
2.	ICAR Scheme/ Projects	ICAR adhoc Projects	-47,22,587.15
3.	-do-	Mini Mission Projects	-25,07,084.65
4.	ICFRE	ICFRE Central Assistance	-23,022.70
5.	Misc. Short term projects	Misc. State	-25,58,67,038.24
6.	-do-	Transfer to Ford Foundation	-2,00,000.00*
7.	-do-	Transfer to Dean, COF	-18,00,000.00*
<b>Total</b>			<b>- 27,40,56,870.86</b>

**\*Note :** It has been observed that in the Annual Account under the Head Transfer to Ford Foundation and Transfer to Dean, COF a sum of ₹2,00,000/- and ₹18,00,000/- has been shown continuously as minus balance from the last so many years, but the corresponding figures were not got verified/ found in the concerned accounts of Ford Foundation and Dean,

COF. Hence theses minus balances are required to be reconciled and further necessary action may be taken accordingly.

**2.4 A huge amount of ₹12,833.32 lacs spent on Salary, Gratuity and Pension Payments which constitutes 64.76% of the total expenditure:-**

As per information provided by the Comptroller of the university vide letter no. UHF/Compt/Acctts/2-5/2-K-I/-2323-24 dated 28.06.2024, the head wise detail of the total expenditure of the University incurred amounting to ₹1,98,15,91,348.96 during the financial year 2021-22 is given as under :-

Sr.No.	Head wise breakup	Amount (₹)	Amount (₹)
1	Salary	785742399.25	
2.	Payment of Gratuity Corpus out of State Schemes	41390264.00	
3.	Payment for Pension Corpus out of State Grants	456199352.00	
4.	T.A	1175026.00	
5.	Contingency	414409816.50	
6.	Deposit and other Works	124809904.00	
7.	Refund of Security & Earnest Money etc.	5094657.00	
	<b>Total Expenditure</b>		<b>₹ 1,82,88,21,418.75</b>
8.	Others : (i) Leave Encashment	51386084.00	
	(ii) PC/CPS/CPF	26405852.00	
	(iii) GLIS	4107159.00	
	(iv) Revolving Fund Expenditure	29131704.46	
	(v) 25% share of ICAR	21289532.75	
	(vi) Medical	6071144.00	
	(vii) Transfer out other *	14378454.00	
	<b>Sub Total</b>		<b>₹ 15,27,69,930.21</b>
	<b>Grand Total</b>		<b>₹1,98,15,91,348.96</b>

**Note:- \* Transfer out Other includes transfers to SWO, Dean COH and Dean COF Accounts etc.**

Above figures reveals that major chunk i.e. about 64.76% of the total expenditure had been incurred on establishment i.e. Salary, Gratuity and Pension payments etc. The above payment of Gratuity /Pension are being made directly from State Schemes/ Grants during the financial year 2021-22. Owing to inadequate financial resources, curtailment in expenditure on account of pay and allowances and re-structuring of organizational set up is the need of the hour. Therefore, staffing pattern requires review by the highest University Authorities and surplus staff, wherever available, be sent on secondment basis to some other Departments/ Boards/ Corporations.

## 2.5 Expenditure Control - Restructuring and rationalization of manpower:-

The main focus of the University is teaching, research and extension. University is also concentrating on some projects to generate and improve the domestic income. The detail of the entire staff as intimated by the Registrar office vide letter no. UHF/Regr/GA/5-75/2024/-6417 dated 25.05.2024 is given as under:-

Sr. No.	Nomenclature of the post	Sanctioned Strength	Actual Strength	Vacant
1.	Statutory officers	11	8	3
2.	Teaching/Scientific/Research Staff	202	127	75
	1.Teaching			
	2.Research	162	86	76
	3.Extension	49	35	14
3.	Administrative Ministerial and personal staff	291	190	101
4.	Technical, Laboratory and field staff	340	152	188
5.	Drivers and Conductors	67	31	36
6.	Cook/ Security Guards	17	12	5
7.	Engineering / workshop staff	62	19	43
8.	Library Staff	32	12	20
9.	University Health Centre	4	2	2
10.	Category 'D' staff	764	427	337
11.	Other miscellaneous staff	17	6	11
	<b>Grand Total</b>	<b>2018</b>	<b>1107</b>	<b>911</b>

During the Financial Year 2021-22, the teaching and non-teaching staffs were not posted as per the standard procedure fixed by the ICAR. It is evident from the detail given at the **Annexure – “A”** read with summarised detail given in the following table that 207 numbers of teaching and non-teaching staff were working in different schemes /departments but their salary was being drawn from the other schemes/departments of the University, which require proper justification.

Sr. No.	Description	No. of cases
1	Teaching/Scientific staff	55
2	Administrative/Ministerial staff	64
3	Technical and Field staff	42



4	Drivers and Miscellaneous staff	13
5	Category 'D' staff.	33
	<b>Total</b>	<b>207</b>

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

### 3 **Observance of economy and judicious utilization of funds :-**

Economy instructions have not been strictly enforced as expenditure on hosting lunch and dinners etc. are being incurred regularly. Air travels and use of taxis including personal cars are being allowed even to the unentitled officers / officials by invoking SR-35 frequently contrary to the economy instructions of the government resulting the extra burden on the university exchequer. Purchases are persistently being made from open market instead of approved rate contracts on the slightest pretext of specifications and quality thereby throwing all norms to the winds. The plea that economy instructions are not applicable to the expenditure met out of projects is not tenable as no such exemption has been granted under economy measures. As such, economy instructions should be followed in letter and spirit irrespective of the source of funds so that the project money can be judiciously utilized for necessity instead of spending on luxurious items such as costly furniture, refrigerators and costly hot and cold weather arrangements etc.

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

- (i) Special measures to raise domestic income.
- (ii) Reduction on establishment expenditure by sending surplus staff, wherever available, on secondment basis to some other Departments/ Boards/ Corporation as this expenditure accounts for 61.23% of total expenditure.
- (iii) Observance of economy instructions and to avoid expenditure on the purchase of luxurious items.
- (iv) Adherence to competitiveness and economy in purchases and transparency in consumption and utilization.
- (v) Ensuring proper utilization of idle land and machinery and curb on incurring expenditure on unfruitful items out of projects.
- (vi) **Necessity of immediate follow up action on serious outstanding audit paras:-**  
Non-Compliance of audit paras for the last over so many years not only defeats the very purpose of Audit but also reflects badly on the working of the institution and those at the helm of affairs. Meanwhile, losses on account of non-recovery have been accumulating while early realization of University dues/recovery of overpayments could help to improve financial health of the institution to some extent.

**4 Position of Temporary Advances – ₹3429.77 lacs of temporary advances outstanding for adjustment:-**

Non-adjustment of advances by the various departments for the last number of years is also a matter of serious concern. As reported by Comptroller's Office vide letter No.UHF/Compt./Insp./5-5(Vol.32)/2020-21/-3809 dated 23.08.2024, the total amount of advance drawn up to 31.03.2022 which still remains un-adjusted upto 31.12.2023 have touched a whopping figure of ₹34,10,34,395/- which includes ₹24,47,41,304/- on account of deposit works and ₹9,62,93,091/- on account of other advances as detailed in Annexure – B (i) attached to this report. It is pertinent to mention here that above figure includes un-adjusted advances amounting to ₹51,70,259/- which are pending for adjustment for more than last ten years.

Similarly, an amount of ₹19,42,984/- also remains unadjusted as on 23.08.2024 out of advances drawn up to 31.08.2018 through Internal inspection cell of the University. The list of these advances is detailed in Annexure – B (ii) attached to this report.

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

**5 Retrenchment:-**

During the course of pre-audit of various bills presented by the various departments of the University, it was found that the payments were either passed irregularly or without proper examination in a number of cases by the University. Subsequently, after thorough examination of the cases/ bills by audit, the excess payments to the tune of ₹13,65,605/- was retrenched during the FY 2021-22 as per record maintained in the Resident Audit Scheme. Therefore, DDOs and staff under their control are required to be instructed to present the bills to audit only after proper scrutiny. In addition to the direct retrenchments, several cases pertaining to pay fixation and leave encashment etc. were also found to be not-examined/ prepared properly and were objected/ corrected downwards at the instance of audit resulting in saving to the University Exchequer on regular basis.

**6 Management of Pension and Gratuity Corpus Fund:-**

**(a) Payment on a/c of Pension amounting to ₹23307/- lacs made directly from state grants instead of Pension Corpus Fund duly established for this purpose during the period from 2013-14 to 2021-22 due to poor management of pension corpus fund:-**

The pension scheme was introduced in the University vide Notification No.Bud.FC.36<sup>th</sup>/Meet/96-97-13001-50 dated 25.02.1997. To implement the pension scheme in the University Pension Rules were framed/ adopted and circulated vide Comptroller letter no. UHF/Accts/5-5/93(Vol.II)/-13234-69 dated 03.03.1997. The rule 1.1 of the University

Pension Rules provides that "A pension fund to be called "Dr. YS Parmar University of Horticulture and Forestry Pension Fund" shall be established for the benefit of employees eligible under the rules by creating a CORPUS FUND by transferring the CPF contribution made by the university along with interest accrued thereon in r/o the employees who opt for pension and the **State Govt. and other financing agencies will continue to provide to the university the CPF matching contribution @10% of the emoluments (excluding HRA and HCA) of the employees working in the scheme on permanent footing and it shall be non-lapsable. Such contribution will be added to this fund in the same manner as is being done in the case of CPF**".

However, the above rule have not been followed by the university in letter and spirit and required matching contributions under ibid rule @10% of the emoluments (excluding HRA and HCA) of the employees working in the State scheme as well as other funding agencies scheme are not being deducted from the respected schemes to sustain this Pension Corpus Fund making it defunct. Poor management of this Corpus Fund over the years has made it completely unviable as University is not in a position to meet pension liability from the Pension Corpus as is evident from the following Table. As a result of which a large sums on this account are being spent from State Grants. Compared to ₹1.71 crore spent from State Grants in the year 2013-14, ₹7.26 crore in the year 2014-15, ₹15.85 crore in the year 2015-16, ₹20.06 crore in the year 2016-17, ₹29.06 crores in the year 2017-18, ₹32.69 Crores in the year 2018-19, ₹39.54 Crores in the year 2019-20, ₹41.28 Crores in the year 2020-21, this figure has touched a whopping ₹45.62 Crores in the year under report i.e. 2021-22. Thus from 2013-14 to 2021-22 total amount of ₹233.07 crores have been spent on payment of pension directly from state Grant instead of from Pension Corpus. These figures reveal the poor management of funds over the years and have affected the financial position of the University adversely and this position will become worse in future, if necessary policy measures are not taken to deal with this situation. Hence it is advised that the pension rules may be implemented in letter and spirit and matcing contributions under ibid rule @10% of the emoluments (excluding HRA and HCA) of the employees working in the State scheme and other funding agencies scheme may be deducted from the respected schemes so that purpose of creating the university Pension Corpus Fund is not defeated. The year wise position of Pension Corpus fund maintained by the university is as under:

Year	Opening Balance (₹)	Receipt/income			Total (₹)	Expenditure /payment/ transfer (₹)	Closing Balance (₹)
		Subs (₹)	Interest (₹)	From Govt. (₹)			
2005-06	20.83	3.27	0.19	0	24.29	3.12	21.17
2006-07	21.17	2.22	3.37	0	26.76	4.11	22.65
2007-08	22.65	2.25	1.63	0	26.53	4.75	21.78
2008-09	21.78	7.85*	1.47	0	31.10	5.41	25.69
2009-10	25.69	3.51	1.72	0	30.92	6.87	24.05
2010-11	24.05	4.02	4.33	0	32.40	7.92	24.48
2011-12	24.48	6.60	2.41	0	33.49	13.52	19.97
2012-13	19.97	1.95	1.73	0	23.65	13.45	10.20
2013-14	10.20	7.08	0.67	1.71	19.66	15.83	3.83
2014-15	3.83	6.86	0.06	7.26	18.01	17.85	0.16
2015-16	0.16	5.80	0.01	15.85**	21.82	21.52	0.30
2016-17	0.30	6.21	0.01	20.06	26.58	26.49	0.09
2017-18	0.092	0.133	0.005	0.00	0.23	0.010	0.22
2018-19	0.22	0.171	0.009	0.00	0.40	0.005	0.39
2019-20	0.39	0.241	0.011	0.00	0.64	0.482	0.16
2020-21	0.167	0.031	0.005	0.00	0.203	0.000	0.203
2021-22	0.203	0.050	0.005	0.00***	0.258	0.000	0.258

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

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

(iii) \*\*\* The amount directly spent on payment of pension out of state grant is ₹45.62 Crores (Sr.No. 3 of table below Para 2.4 of this report) which has not been taken in the Pension corpus fund account for the year 2021-22. In earlier years the amount from main account was first transferred to the pension corpus and then the pension was distributed but this year also the payment of pension has been made directly from the Grants which is irregular due to the fact that under Rules the pension payment is required to be made only from pension corpus fund and not directly from the grants.

**(b) Payment of ₹6661.17 lacs made irregularly direct from state grant instead of Gratuity corpus during the period from 2013-14 to 2021-22 due to poor management of Gratuity Corpus Fund.**

To implement the pension scheme in the University Pension Rules were framed/ adopted and circulated vide Comptroller letter no. UHF/Accts/5-5/93(Vol.II)/-13234-69 dated 03.03.1997.

The rule 1.1 of the University Pension Rules provides that "The contribution on account of retirement and death gratuity shall be credited in r/o each employee half yearly to this fund which shall be drawn from the respective schemes of the State Govt. and other Funding Agencies in the month of October(paid month September) and March (paid month February) each year". Further vide Comptroller letter no. UHF/Compt/1-16/91-7104-7144 dated 16.09.1997 it was clarified that the Death-cum-Retirement Gratuity shall be worked out as under : 1/4 of the Pay drawn of in the last of month of half yearly for each completed six monthly period of qualifying service.

Contributions @ 1/4<sup>th</sup> of the Basic Pay (now Pay + Grade Pay) were being charged to the concerned scheme from where the salaries of employees were being drawn twice in a year i.e. once in the month of September and then in the month of February and these amounts were transferred to this Corpus but that too had been stopped long back and the Corpus thus become inoperative and unviable. As a result, the payments of ₹352 lacs to ₹489 lacs per year have been made from State Schemes in the years 2010-11 to 2020-21, while in the year 2021-22 the payment of ₹413.90 lacs have been made from the State Schemes. Hence it is advised that the pension rules may be implemented in letter and spirit and matching contributions under ibid rule 1/4 of the Pay drawn of in the last of month of half yearly for each completed six monthly period of qualifying service of the employees working in the State scheme and other funding agencies scheme may be deducted twice in a year from the respected schemes so that purpose of creating the university Pension Corpus Fund is not defeated and there is minimum burden on the state schemes on this account. The year wise position of Gratuity Corpus fund maintained by the university is as under:

(₹ in Lacs)

Year	Opening Balance	Receipt sub.	Interest	Total	Exp./ payment	Closing balance	Payments made from State Schemes
2005-06	0.71	14.13	0.11	14.95	0.71	14.24	77.75
2006-07	14.24	0.19	0.41	14.84	-----	14.84	110.09
2007-08	14.84	0.60	0.54	15.98	-----	15.98	146.53
2008-09	15.98	0.08	0.80	16.86	-----	16.86	96.20
2009-10	16.86	0.47	1.76	19.09	-----	19.09	21.16
2010-11	19.09	0.26	0.39	19.74	-----	19.74	352.23
2011-12	19.74	0.10	2.31	22.15	-----	22.15	302.23
2012-13	22.15	0.23	3.94	26.32	-----	26.32	342.05
2013-14	26.32	0.00	1.31	27.63	-----	27.63	322.47
2014-15	27.63	0.00	2.70	30.33	-----	30.33	478.32
2015-16	30.33	1.59	2.50	34.42	-----	34.42	858.24
2016-17	34.42	0.97	3.51	38.90	-----	38.90	935.43
2017-18	38.90	4.34	3.19	46.43	-----	46.43	461.71
2018-19	46.43	0.13	3.00	49.56	-----	49.56	768.06
2019-20	49.56	5.66	3.42	58.64	-----	58.64	485.52
2020-21	58.64	0.00	3.75	62.39	-----	62.39	489.28
2021-22	62.39	0.00	3.14	65.53	-----	65.53	413.90
						<b>Total</b>	<b>6661.17</b>

## **IRREGULARITIES DETECTED IN PRE-AUDIT DURING THE YEAR 2021-2022**

**7 Regarding refund of security in favour of Smt. Chandri Devi in respect of Old Canteen, UHF Nauni - observations thereof. (Estate Officer)**

Hand Receipt amounting to ₹48,251/- on account of refund of security in favour of Smt. Chandri Devi, in respect of old canteen, UHF Nauni, was put up in audit. While examining the above HR, it was observed that rent of the canteen was waived off for the period April 2020 to June 2020 and further 50% rent was also exempted for the period from July, 2020 to 07.08.2020 i.e. date of vacation vide office order no UHF.EO.101/Vol. XI/2021/-3135-37 dated 11.02.2021. The information with respect to the rules/guidelines, delegation of power under which the rent was waived off/ exempted was sought by raising observation on the body of the bill.

In response of the above query, the reply was submitted on loose noting sheet on 26.04.2021. The reply as submitted was examined and was not found satisfactory, as neither there was quoted any rule/ guideline in the shop allotment rules notified vide Notification No. UHF/EO/Shop Allotment Rules/1980/-3715-45 dated 03.01.2009 to waive off /exempt the rent, nor the specific delegation of power was shown to audit for the same.

Hence, the HR was admitted in audit subject to the condition that approval of the competent authority to waive off/ exempt the rent as under rules may be obtained to regularize the expenditure and put up in audit.

(A.R. No. 02 dated 29.04.2021)

**8 Regarding deposit of EPF and ESI charges out of the unskilled out sourced labour bill. - Observations thereof. (Director of Research)**

While checking the following invoices in r/o charges for unskilled labour in various department of Dr. Y S Parmar university Nauni, Solan at its main campus Nauni and two colleges located at Neri, District Hamirpur and Thunag District Mandi and other outstations as submitted by M/s Bhishmaber Lal Arora H & T Contractor, opp. Gaushala Mandi gate, Gohana Road Panipat, Haryana, it was observed that the contractor had claimed 13% employees Provident Fund (EPF) for ₹12,07,762/- and 3.25% as Employee state insurance (ESI) charges for ₹2,43,899/- along with contractor service charge on minimum wages @ 1.99% i.e. ₹1,84,880/- against the following mentioned invoice numbers. But neither the challan with regard to deposit of EPF/ ESI charges were submitted with the wage bills nor

the deposit of same with the quarter concerned were being verified by any officer(s)/official(s) of the university on the bills. In the absence of which the possibility of pilferage of EPF/ ESI charges/ amount being charged in the bills cannot be ruled out. Therefore, the deposit of EPF amount of employees/ workers (EPF) for ₹12,07,762/- and ESI charges paid for ₹2,43,899/- may be got verified at departmental level under intimation to audit

Besides the contract agreement completed in all respect as entered into with the contractor by the university was required to be put up for the perusal of audit, but the same was not provided to audit for verification.

Sr. no.	Bill no./ Date	Amount	period	Employees Provident Fund (EPF) 13%	Employee state Insurance (ESI) 3.25%	service charge 1.99%
1.	01 dated 20.05.2021	52,27,314/-	01.04.2021 to 30.04.2021	5,76,215	1,30,468/-	Rs.88,205/-
2.	01A dated 30.5.2021	1,48,085/-	01.04.2021 to 30.04.2021	16,322/-	3,715/-	Rs.2,498/-
3.	02 dated 08.06.2021	55,51,618/-	01.05.2021 to 3.05.2021	6,15,225/-	Rs.1,09,716/-	94177/-
			<b>Total</b>	<b>12,07,762/-</b>	<b>2,43,899/-</b>	<b>1,84,880/-</b>

(A.R. No. 04 dated 07.06.2021 and AR no. 9 dated 19.06.2021)

**9. 1<sup>st</sup> & final bill in respect of fabrication of GI shed for newly installed DG set at KVK Kandaghat, Solan - observaions thereof. (Estate Office)**

While checking the 1<sup>st</sup> & final bill in respect of fabrication of GI shed for newly installed DG set at KVK Kandaghat, Solan it was observed that Gross amount of the aforesaid bill was ₹86,663/- whereas Technical sanction/ Administrative approval and Expenditure Sanction was accorded by the competent authority for ₹70,000/- only i.e. ₹16,663/- less than the actual gross amount of the bill. Therefore revised TS/AA and ES for ₹86,663/- was mandatory to regularise the expenditure.

The bill in question was however admitted in audit provisionally, subject to obtaining of revised Technical sanction/ Administrative approval and Expenditure Sanction of the competent authority. In future, the bills may be submitted to audit only after completing all the codal formalities so as to avoid delay in admitting the bills.

(A.R. No. 06 dated 10.06.2021)

**10. Regarding payment of Honorarium/ remuneration to the tune of ₹2.85 lacs:- observations thereof. (Dean, College of Forestry)**

Adjustment account for the conduct of Forest Guard examination 2017 was submitted vide bill no.113 of 09/2019 against the contingent advance drawn vide bill No.235/- of 02/2019 for ₹3,33,000/-. While checking the adjustment account it was found that an amount of ₹2,85,000/- was paid as honorarium/ remuneration to the university staff involved in conducting the Forest Guard Examination 2017 (exam held on 13.08.2017 (Sunday) out of the funds received from the Department of Forest to the Government of Himachal Pradesh).

Practice for paying honorarium for delivering lectures and providing Secretarial Assistance to the university staff involved in conducting such activities were stopped with immediate effect vide Comptroller office order No.UHF/Bud/1-55/Vol-I/2016/-5572-620 dated 17.03.2017, as it was observed by the Finance Committee as well as BOM that since the university staff, involved in conducting the Forest Guard Examination is being paid salary out of the university funds/ exchequer and the work performed/ assigned to them is a part of their official duty, as such it is not in the fitness of things to pay additional remuneration/ honorarium to any of the staff members for performing any such types of official duty. It has also been mentioned in the ibid office order dated 17.03.217 that Honorarium/secretarial assistance should continue to be budgeted in the project proposals to the funding agency, charged at the prevalent rates and deposited in university account.

Although the payment of honorarium/ remuneration to the university staff involved in conducting examination and other activities for outside agencies except for teaching, research and extension education activities were allowed vide notification no.UHF/Bud/2-7/FC/111<sup>th</sup>/2018/-6988-7028 dated 18<sup>th</sup> December, 2018 by the Board of Management on the recommendations of the Finance Committee, but since the payment of honorarium in the instant case was made for the conduct of Forest Guard Examination 2017 (exam held on 13.08.2017) the notification dated 18<sup>th</sup> December, 2018 referred to above was not applicable in this case and accordingly the payment of honorarium/ remuneration was denied by the Comptroller vide letter no. UHF/Bud/1-55/2016/-8569 dated 17.01.2019.

However, later on the Comptroller conveyed the approval of the Hon'ble Vice Chancellor vide letter no. UHF/Bud/1-55/2016-8873-78 dated 28.01.2019 to disburse the honorarium/ remuneration to the staff involved in conducting the Forest Guard Examination 2017 out of the funds so received from concerned department and accordingly the Dean



disbursed the honorarium/ remuneration to the staff as allowed by the university authority/ administration.

Thus, keeping in view the approval of the Hon'ble Vice Chancellor to disburse the honorarium/ remuneration to the staff involved in conducting the Forest Guard Examination 2017 as conveyed by the Comptroller vide letter dated 28.01.2019 referred above the adjustment account for the conduct of Forest Guard examination 2017, submitted vide bill no.113 of 09/2019 was hereby admitted provisionally in audit subject to approval/ ratification of the above decision of the university administration by the Finance Committee and Board of Management. Compliance is still awaited.

(A.R. No. 10 dated 29.06.2021)

**11 Regarding contingent bill for refund of fee ₹18.41 lacs of B.Sc./M.Sc/Ph.D students – observations thereof. (Dean, College of Horticulture)**

Following bills regarding refund of fee of B.Sc./M.Sc/Ph.D. students was put up in audit. During perusal of the bills it was observed that as per letter No. UHF/Regr.(Acad)4-20/2020/-18900-18904 dated 22.08.2020 of the Registrar office vide which the Hon'ble Vice Chancellor had allowed to waive off 100% fee of those components of fee structure which have not been availed by the students and 50% of the examination fee, as a special case, subject to ratification by the academic council.

It was apprised by the concerned dealing hand that Academic council had yet not ratified the same and will be ratified soon. The bill for refund of fee was, however admitted in audit just to avoid the financial constraints to the students subject to ratification by the academic council under intimation to audit. Compliance is still awaited.

Sr. No.	Department	Bill no./ date	Amount (₹)
1	College of Horticulture	21 of 07/2021	7,45,095/-
2	College of Forestry	41 of 08/2021	122060/-
3	Do	42 of 08/2021	425780
4	Do	43 of 08/2021	548680/-
		<b>Total</b>	<b>1841615</b>

(A.R. No. 15 & 16 dated 18.07.2021 & 03.08.2021)

**12 Regarding printing of Annual Report for the year 2019-20- irregularities thereof.**  
(Director of Research).

Contingent bill No.152 of 07/2021 for ₹99,500/- in favour of M/s Dutta Graphics and offset printers, Plot No.35, Electronics complex industrial area, Chambaghat pertaining to printing of 400 copies of Annual Report of university for the year 2019-20 was put up in audit.

The bill was returned in original with some audit observation on 17/07/2021 and the reply of audit observations was put up to audit on 28/07/2021 by the DDO. The reply was examined in audit but was not found satisfactory. Since the printing material had already been received as certified by the committee members on the body of the bill, therefore, being the committed liability of the university the printing bill for ₹99,500/- was admitted in audit subject to following audit observations:-

1. The printing of 400 copies of Annual report for the year 2019-20 was not justified w.r.t. the record put up in audit related to its requirement, printing & distribution.
2. Quotations were invited vide letter No. UHF/DR/AR/2019-2/-2703-2712 dated 12/10/2020 with last date for receipt of quotations on 29/10/2020, but the date of opening of quotations was not mentioned in the NIQ nor the condition pertaining to supply of printed material. i.e. time limit for printing & supplying the material was mentioned in the NIQ. The date of opening of quotations was also not conveyed to printing firms in the absence of which they could not attend or depute their representative at the time of opening of quotation for transparent & fair offering of printing order on competitive rates which was not found justified.
3. Moreover, it was also found that M/s Sehgal Enterprises, D&D Computer, Deep Enterprises, Nauni and Dutta Graphics & Offset Printers, Chambaghat had quoted their rates on 28/10/2020, 29/10/2020, 28/10/2020 and on 29/10/2020 respectively. Whereas all the quotations were stamped in the post office Nauni on 27/10/2020 i.e. prior to the date of rates quoted by the printers which was found very irregular and the whole purchase case did not appeared to be fair and transparent rather appeared to be infructuous and pooled just to avoid competition. In the reply furnished by the DDO it was intimated that the post office had inadvertently stamped the date of 27/10/2020 instead of 29/10/2020 and same may be ignored. The reply was neither justified nor supported with any record in support of the reply and appeared to be an after thought to cover up the discrepancies.

In view of the above serious observations, the matter needs to be enquired into under intimation to audit and appropriate action needs to be taken against the official at fault for this infructuous purchase.

(A.R. No. 20 dated 10.08.2021)

**13. Regarding purchase of Furniture for ₹25.95 lacs under the scheme IDP-001-36 of Institutional Development Project - observation thereof.**  
(Principal Investigator, IDP -cum- Prof. & Head MBA, Deptt.)

Contingent bill No.32 of 07/2021 for ₹25,95,079/- pertaining to the purchase of furniture under the IDP-NAHEP was put up in audit. The contingent bill was returned with some audit observations on 0708.2021 the reply of which was submitted to audit vide letter No.UHF/IDP/NAHEP/1-60/2021/-704 dated 13.08.2021 which was examined in audit and not found satisfactory and the following discrepancies were noticed in the purchase case:

1. M/S Indu Furniture, Rajgarh Road, Solan was awarded the work for the supply of Furniture items for ₹25,95,080/- vide letter No.UHF/IDP/NAHEP/2021/-88-93 dated 26.04.2021 which was 2.27% below the overall amount put up to tender but the amount put to tender was not informed to audit. While perusing the tender details of e-procurement system of the Government of Himachal Pradesh dated 24.03.2021 enclosed with the purchase case, it was found mentioned that the amount of tender was to be quoted by the bidder itself. It was not understood that if the amount of the tender was to be quoted by the bidder then how the percentage of awarded amount was worked out 2.27% below the overall amount put to tender, which may be justified with the support of relevant documents.
2. The contract agreement was not found entered into with the contractor which was mandatory as per the work award letter but only the specimen copy of the contract agreement was found enclosed with the purchase case. Therefore, the contract agreement complete in all respect as mentioned in condition No.02 of the contract specimen including therein all the terms and conditions, Guarantee/ warrantee etc. may be executed now and may be submitted to audit for verification.
3. The relevant documents w.r.t. the receipt of non refundable fee of the bidding document i.e. ₹10,000/- could not be verified as required vide Sr. No.5 of the e-procurement notice, invitation of bids (IFB) as no relevant record was found enclosed. The same may be shown to audit, if received, otherwise, the requisite amount may be recovered now under intimation to audit.
4. The estimate for the supply and installation of the furniture items was required to be justified with complete statement of individual items wise estimate and with the support of price list/ quotations etc. of the concerned articles as to how these amounts have been derived at. More over, the estimates prepared are required to be signed by the officer/ official or the Estate Organisation, who prepared the same but the same were not found signed. The needful may be done now and shown to audit.
5. The rates quoted by M/S Godrej & bye Co. was not found signed by the authorised signatory of the Godrej &Byee Co. hence the rates quoted in the name of the Godrej and Byce. Co.

cannot be considered their offered prices as well as their price list was also not found attached. Therefore, the price list may be enclosed now to verify the quoted rates as the Deputy Manager sales of Godrej and Byce Co. had certified in the certificate of dealership issued to M/S Indu Furniture, Rajgarh Road Solan that the list prices are same through out the country for the customer like Public Sector undertakings, Govt. Deptts., Private Corporate Sectors and Individual etc. (Godrej and Byce letter dated 15.04.2020). Therefore, the prices quoted by the Co./ Manufacturer may be got signed or digitally signed and submit the price list of the Co. for verification to audit.

6. In order to examine the acceptance of only two tenders instead of three, the audit had requested to supply letter No. Estate/DB/Circular/90-808 dated 02.06.1990 to audit as the Joint Controller O/o the Engineer in Chief, HP Public Works Department had issued necessary clarification vide their letter No.PW-CTR-32-20/90 (Regr.)-2801 dated 04.06.1990 in view of E.O letter dated 02.06.1990. But the same was not put up to audit which may be put up now so as to examine the purchase case whether this clarification sought by the Estate Organisation pertains to the purchase of Furniture items also or not.

The purchase bill of furniture items as above was however admitted in audit provisionally being committed liability subject to the above audit requisition. Compliance is still awaited.

(A.R. No. 21 dated 16.08.2021)

- 14. Regarding adjustment of advance bill No.18 of 05/2019 amounting to ₹1.18 lacs for organizing of exhibition-cum-awareness programme during international Dussehra Festival at Kullur- observation thereof. (Department of Soil Science and Water Management)**

Adjustment account vide bill No. 18 of 05/2019 in r/o the advance drawn amounting to ₹1,80,000/- vide bill No. 96 of 10/2018 by Dr. R.S Spehia for organizing Exhibition-cum-awareness programme during the Kullu Dussehra was submitted in audit for adjustment. While checking the above adjustment of advance some audit observations were raised and conveyed through loose note sheet on dated 15.01.2021 to the Deptt. The bill was again put up to audit with the reply of the audit observations on 18.03.2021. But, the reply relating to the payment of taxi charges of ₹15,422/- vide bill No.142 of 26.10.2018 to Himachal Pradesh Taxi Union for the journey shown from Nauni, to Kullu and back for 1677 Kms. was not found justified as to how the payment was made for 1677 K.M. The detail of day wise journey performed at Kullu for 1677 K.M. was also required to be submitted, but no such detail was given, in the absence of which kilo meters covered by taxi appeared to be on very higher side. The detail (day wise) of journey duly attested may be shown now to

justify the payment for 1677 K.M., failing which recovery for the excess kilometres (if any), may be recovered from the concerned officers/ officials under intimation to audit

The adjustment bill in question was, however, admitted in audit subject to compliance of the above observation.

(A.R. No. 26 dated 01.09.2021)

**15. Regarding financial loss of ₹4.09 lacs to the university exchequer due to contempt of orders passed by the Hon,ble Administrative Tribunal. (Comptroller Office)**

The bill for the payment of commuted value of pension in favour of Sh. Padam Singh Chandel, Section Officer (retired) was submitted to audit vide bill No.294 of 08/2021 for ₹474818/- as per detail given below:

Sr. No.	Particular	Amount (₹)
1.	Commuted values of Pension sanctioned vide PPO No.UHF/Compt./ Pen./2-676/2014/ -1251-54 dated 19.05.2014	6,20,647/-
2.	Interest paid for the period 01.05.2014 to 31.08.2021 @ 9% per Annum due to contempt of HP Administrative Tribunal orders/ judgment in OA No.1172/15 dated 07.01.2016	4,09,627/-
3.	<b>Total amount due</b>	<b>10,30,274/-</b>
4.	Less amount towards reduction in Pension on account of commuted part of Pension @6312/- per month from 01.05.2014 to 31.08.2021 i.e. for 88 months.	(-) 5,55,456/-
5.	<b>Net amount payable</b>	<b>4,74,818/-</b>

While checking the bill, it was found that Shri Padam Singh Chandel was retired as Section Officer from the university services on 30.04.2014 and the amount of commuted value of Pension payable to him was worked out to ₹6,20,647.00, but keeping in view the poor financial position of the university the commuted value of Pension was not paid to him and it was mentioned on the pension payment order (PPO) issued in his favour that the commuted value of pension will be paid on availability of funds in the Pension Corpus and till then full pension will be payable to him.

Due to non receipts of the commuted part of Pension after retirement from the university services Sh. Padam Sing Chandel, Section Officer filed a case against the university in the HP Administrative Tribunal. The Hon'ble HP Administrative Tribunal delivered the judgment in case No.OA1172/15 on 07.01.2016 with the direction to pay the commuted value of Pension in two equal installments, payable by 31<sup>st</sup> March, 2016 and 30<sup>th</sup> June, 2016 failing which interest at the rate of 9 % annum shall also be payable from the due date of the commuted value of Pension to the date of payment. But the commuted value of

Pension to Sh. PS Chandel as per the order passed by the HP Administrative Tribunal was not paid by the university authorities nor the case/ appeal was adjudicated in the higher court against the decision of the Tribunal, which resulted in contempt of court and huge financial loss to the university exchequer.

Now the university had to pay interest of ₹4,09,627/- over and above the commuted value of Pension, which was only due to contempt of court. Had the university paid the commuted value of Pension within the time allowed by the Hon'ble Administration Tribunal or the appeal had been adjudicated in the higher court, the financial loss of ₹4,09,627/- could have been avoided by the university exchequer. As far as the non availability of funds in the Pension Corpus is concerned as stated at N-28 of the Note sheet in view of audit observation at N-24-25 of note sheet, now the university had paid the commuted value of Pension to Shri Padam Singh Chandel out of the university receipt i.e. from UHF-001-036, because the position of the pension corpus fund is not good even in the present time also.

So the non payment of the amount of commuted value of pension on the ground of the insufficient funds was not found justified. Moreover, no appeal was adjudicated in the higher court against the decision of the Hon'ble Administrative Tribunal to get stay on the judgment delivered by the Hon'ble Administrative Tribunal of HP.

Therefore, the matter may be inquired into and the responsibility of the officers/ officials responsible for the contempt of court decision and to put the university exchequer in huge financial loss may be fixed and the financial loss occurred to the university exchequer may be made good from the appropriate source accordingly. However, the bill of the commuted value of pension in respect of Shri Padam Singh Chandel, Section Officer (Retd.) was admitted in audit subject to the above observations, so that payment may be released in his favour and the compliance affidavit may be filed by the university in the Hon'ble Court timely.

(A.R. No. 27 dated 01.09.2021)

**16 Promotion case of Sh. G.D. Sharma, Pvt. Secretary to the post of Sr. Pvt. Secretary- observations thereof. (Registrar Office).**

Shri Ganesh Dutt Sharma, Private Secretary was promoted to the post of Senior Private Secretary on regular basis in the pay scale of ₹15600-39100 + 6600 GP + 2500 Secretariat Pay + 1200/- Special Pay and other allowances vide office order no. UHF.Regr.Estt./1-125/IV/21/-7957-72 dated 30.06.2021. While examining the promotion case it was found that as per the R&P Rules for the post of Sr. Pvt. Secretary five years of service as Pvt. Secretary was required. Shri Ganesh Dutt Sharma had joined as Pvt. Secretary on 02.01.2017 and accordingly he was eligible for promotion to the post of Sr. Pvt

Secretary on 02.01.2022. But, Shri G.D. Sharma had been promoted to the post of Sr. Pvt. Secretary by relaxing the shortfall period of requisite qualifying service of five years by the university as a measure personal to him as notified vide notification No.UHF/Regr/Estt/1-18/97-7136 dated 23.06.2021, whereas, there exist no relaxation clause in the R & P rules of post of Sr. Pvt. Secretary. Further clause 5.6 (i) read with clause 5.10 of the university statute clearly states that R&P rules and conditions and rules for the release of higher scales etc. shall be the same as applicable from time to time to the employees holding corresponding posts in the concerned department of HP Govt. with which the present scale have been equated. Since the university has adopted/ equated the pay scale with HP Govt., therefore the relaxation clause was required to be incorporated in accordance with the clause/ rules 3.10.4 {(Relaxation clause), (a) insertion of clause at page 32)} of the handbook of personal matter vol.-I before granting relaxation. The above observations were conveyed on the loose note sheet on 23.07.21 and also through letter no.RAS/SLN/UHF/2021-22/-125 dated 17.08.2021. The reply submitted in response thereof vide letter No.UHF/Regr/Estt./2-23/PF/2021/-12331 dated 06.08.2021 and letter No..14616 dated 25.08.2021 was examined, but was not found satisfactory. However, keeping in view the facts stated above, the promotion case of Shri G.D Sharma, Private Secretary in the pay scale of ₹15600-39100+5400 to the post of Sr. Private Secretary in the pay scale of ₹15600-39100+6600 GP was admitted provisionally subject to obtaining of ex-post facto approval of the State Government as required under rules mentioned above. It was also advised that in case of difference of opinion, the matter may be got clarified from the concerned administrative Department under intimation to audit. Compliance is still awaited.

(A.R. No. 28 dated 02.09.2021)

**17 Regarding the purchase of items of capital nature amounting to ₹6.15 lacs under the fungicide testing scheme UHF-002-04. - Observations thereof. (Department of Plant Pathology).**

The department had purchased capital items amounting to ₹6,15,411/- in the following cases out of the scheme UHF-002-04 which were put up in audit. While checking the below mentioned contingent /adjustment bills it was observed that as per the terms & conditions of the concerned scheme at Sr.N.14 of University Addendum No. UHF(DR)X-1(COT-V)/2016-7245-90 dated 13-02-2018, it was mentioned that no purchase of furniture/ fixture and other Capital nature articles will be allowed out of testing fee. In view of the terms & conditions of the scheme the purchases in the below case does not appear to be a fit charge under the testing scheme-UHF-002-04. In this regard, the observations were also

conveyed on the loose note sheets but the reply submitted by the Department was examined and not found satisfactory, as due to the restrictive clause/ provision regarding not to purchase any capital nature items out of the testing scheme, the said purchases cannot be affected from this scheme and hence the purchases were not in order.

However, the contingent/ adjustment bills were admitted in audit subject to the condition that the purchases may be justified in view of the above observations and it may be got regularized with the sanction of the competent authority under rules, please.

Sr. No.	Nature of bill	Bill no./ Date	Amount	Item Purchased
1	Contingent bill	20 of 05/2021	3,16,000/-	04 No. Apple I Pad Pro
2	Adjustment bill	337 of 03/2021	59,234/-	Furniture
3	Contingent bill	305	1,052/-	Hellogen Heater
4	Contingent bill	282	1,39,125/-	Xerox Vertical Autoclave
5	Contingent bill	306	28,500/-	Digital Display board
6	Contingent bill	338 of 03/2022	71,500/-	VST Power Tiller
		<b>Total</b>	<b>6,15,411/-</b>	

(A.R. No. 14 dated 12.07.2021)

(A.R. No. 32 dated 07.09.2021)

(A.R. No. 69 dated 26.02.2022)

(A.R. No. 71 dated 04.03.2022)

(A.R. No. 104 dated 31.03.2022)

- 18 Regarding Adjustment of advance bill No. 39 of 07/2019 amounting to ₹1.52 lacs on account of seven days training/ workshop – Expenditure of ₹0.71 lacs incurred over and above the provision. (Department of Environment Science).**

While checking the adjustment of advance bill No. 39 of 07/2019 amounting to ₹1,52,800/- on account of seven days training/ workshop some audit queries were raised on loose noting sheet in this connection and reply submitted by the department was examined and not found satisfactory as under.

The funding agency i.e. Department of Science & Technology (DST) had provided fixed norms to conduct one seven days skilled training programme vide order no. CO/P/FP/G68/2015 dated 18.05.2016. In the above order various heads and ceilings of amount had been provided to conduct the above training programme. While checking the adjustment account it was observed that under some heads expenditure to the tune of ₹35284/- was incurred in excess of norms and provision of the funding agency. Besides it was also observed that an amount of ₹36,050/- was also incurred on some heads but there



was no provision for the same. Thus a total of ₹71,334/- was incurred on seven days training/ workshop in excess of the provision/ without provision which is a serious lapse. The detail of expenditure in excess of the provision/ without provision is as under :

Sr. No.	Head	Provision (₹)	Actual Expenditure (₹)	Excess Expenditure (₹)
1	TA/DA to participants	20000	31594	11594
2	Food / Refreshment	49800	68420	18620
3	Welcome Tea	1500	3360	1860
4	Tea and Snacks	6000	9210	3210
5	Stay charges	Not Provisioned	28000	28000
6	Door Mats	Not Provisioned	3550	3550
7	Bottle	Not Provisioned	4500	4500
			<b>Total</b>	<b>71334</b>

As per delegation of financial power the Project Investigator (PI) of the project has been delegated full powers to incur expenditure on holding workshops, meetings/ conferences/ trainins subject ot adherence of ICAR/GOI/ funding agency norms. Hence the expenditure of ₹71334/- incurred on seven days training/ workshop in excess of the provision/ without provision is irregular and may be got regularised with the approval of the funding agency under intimation to audit.

The adjustment account in question has, however, been admitted in audit subject to expost facto sanction of the funding agency.

(A.R. No. 33 dated 18.09.2021)

**19 Excess/irregular expenditure of ₹0.17 lacs out of the advance amount of ₹2.45 lacs drawn for training on “ Quality Seed Grower”- observations thereof.**

(HRTS & KVK Kandaghat)

Adjustment bill no.33 of 06/2021 w.r.t. the advance of ₹2,45,000/- drawn vide bill no. 272 of 03/2021 for conducting skill development training in Agriculture (Quality Seed Grower) was putup in audit. The expenditure was incurred for organizing training w.e.f. 02.03.2021 to 27.03.2021 by the training organizer Dr. Seema Thakur, Sr. Scientist of KVK, Kandagaht. While checking the adjustment account the following discrepancies/ short coming were observed:

1. While checking the expenditure bills against the advance drawn it was found that the farmers were served with breakfast, lunch & dinner i.e. full boarding & lodging facility including session tea during the period of training. In addition to this they were also served with Juices,

cakes, snacks, sweets etc. amounting to ₹7,400/- approximately. With reference to this office audit observations which was conveyed through loose note sheet, it was replied by the training organiser that these items were purchase and served to participants on the demand of farmers and expenditure incurred was within the sanction accorded for conducting training. The reply was examined and not found satisfactory as the expenditure was required to be incurred as per norms/ provision of the project and keeping in view the economy instructions issued by Govt. from time to time and not as per the demand of the participates, which put additional burden on the university exchequer and forfeits the basic purpose of the training programme. In view of the above, these expenses were not found a fit charge out of the advance drawn for training and same is required to be justified. Besides, such type of unfruitful expenditure may be avoided in future.

2. It was also observed that a UPS was purchased for ₹4985/- from M/s Deep Enterprises Nauni vide bill no. DE/2020-21/1071 dated 25.03.2021 which was not found justified. It was replied w.r.t. this office audit observation that the repairing of UPS was tried but the battery could not be repaired. In this context, it was observed that, if the battery was not repairable in that case, only the battery was required to be replaced/ purchased. But, the training organizer opted for the purchase of new UPS instead of replacing the battery and in this way put additional financial burden on the training funds, just to exhaust the whole amount of funds/ advance drawn in-violation of the guidelines issued under economy instruction by the Govt. form time to time, which may be justified.
3. Further, the purchase of 9 no. of bed sheets from M/s Plenish N Pave, the Mall Solan vide bill No. 3296 dated 27.03.2021 for ₹4980/- to use in the Farmer Hostel of KVK, Kandaghat out of the training fund was not found justified as separate revolving fund account is being operated for the maintenance of Farmer Hostel and the expenditure for the upkeep and maintenance of Farmer Hostel is required to be met out of the said revolving fund. Moreover, as per record/ store register, 87 number of bed-sheets were already lying in the store against the bedding capacity of 38 beds prior to the date of purchase on 27.03.2021. In reply to audit observation, it was mentioned that many bed-sheets of positive Covid patients were burnt as per the directions of the Administration. Therefore, the burning of Bed Sheets may also be justified with the documentary support w.r.t the direction issued by the District Administration in this regard and the actual number of bed-sheet burnt may also be apprised to audit as no such entry was found in the store register put up to audit. The advance drawn was, however, adjusted subject to the above audit observation.

(A.R. No. 34 dated 18.09.2021)

**20 Regarding purchase of People link interactive display T 86 Plus and i5 powered OPS system under the project IDP (001-36) - Observation thereof.**

(Principal Investigator, Institutional Development Project –cum- Prof. & Head, MBA Deptt.)

World Bank funded **Institutional Development Project** (sub project: Quality education in Horticulture and Forestry to Generate Human Resource with Enterpreneurial Skill under National Agricultural Higher Education Project (NAHEP), ICAR, GOI was implemented in the university sanctioned vide letter no. NAHEP/IDP-16/Sanction/2020 dated 15.06.2020. As per the sanction letter financial manual of NAHEP was to be followed while incurring expenditure under the funds of the project and procurement policies and procedures of the World Bank, as outlined in the Procurement Guidelines and consultant guidelines were applicable for NAHEP. Under the project all expenditure were required to be made on the approved items only as per the sanction letter and all approved items were required to be procured through STEP i.e. (Systematic Tracking of Exchanges in Procurement) an online system that helps the World Bank and Borrowers plan, record, and track key stages of the procurement process under Investment Project Financing (IPF) projects.

The department procured People link interactive display T 86 Plus and i5 powered OPS system vide Contingent bill No. 57 of 09/2021 under the project IDP (001-36). While pre-auditing the bill some audit observations were raised on loose noting sheet on dated 27.09.2021 and 01.10.2021 respectively briefed as under:

While scrutinising the above purchase case procurement of 2 Nos. interactive flat panel 86 inches were procured under the IDP project through (STEP) but besides this 2 Nos. i5 powered OPS system were also procured and the same was not approved under STEP as such was required to be justified alongwith approval of the NAHEP/ world bank (STEP) .

Further, procurement of interactive flat panel was approved for US \$12408.87(approx ₹9,20,118/-) but purchase was made for ₹11,32,800/- (including GST) out of which i5 powered OPS system was procured for ₹ 2,32,800/- (including GST) which was not in the approved procurement list of STEP. As the purchase had been affected in excess of the provision in the project, same was required to be justified and was required to be regularised with the approval of the funding agency.

The reply submitted on dated 29.09.2021 and 5.10.2021 were examined in audit and were not found satisfactory as under IDP project no procurement can be made without the prior sanction/ clearance of funding agency i.e. World Bank through STEP. However, being committed liability the bill, in question was, however admitted in audit subject to justification of the above & the submission of the revised sanction/ approval of the funding

agency i.e. NAHEP, ICAR in respect of procurement of i5 powered OPS system for ₹2,32,800/- to regularize the above procurement under intimation to audit.

(A.R. No. 42 dated 13.10.2021)

**21 Irregular purchase of substandard FYM - observation thereof.**

(Department of Vegetable Science)

Farm Yield Manure (FYM) was purchased vide contingent bill Nos. 49 & 50 of July 2021 for ₹42,750/- and ₹42,499/- respectively and Adjustment of advance bill Nos. 27 & 28 of June 2021 amounting to ₹50,000/- each. While pre-auditing the bill it was observed that the FYM received was certified as not well rotten by the physical verification committee. The reasons for purchase of substandard FYM was sought vide audit observations dated 20.07.2021.

The reply was submitted on dated 03.09.2021 that the department had requested the department of Silviculture and Agroforestry (SAF) to issue NOC for the purchase of 750 quintals of well rotten FYM which was denied by deptt. of SAF with the comments that said quantity of well rotten FYM was available but to the utter surprise, the department received substandard FYM and subsequently brought the matter in to the notice of the Director of Research vide letter No. UHF/Veg.Sci./Farm/2-4/2021-383 dated 09.06.2021. In the letter dated 09.06.2021 written to Director of Research it was mentioned that "Subsequently, we purchased the said quantity in May, 2021 and to our surprise it was not fully decomposed as earlier admitted by the Silviculture and Agroforestry department. Therefore, the supply does not serve our purpose instead its use caused mortality to field grown cucurbits. So in nut shell this department not only suffered a financial loss in terms of escalated cost of FYM and additional hiring cost of Tipper & JCB for transportation of FYM, but also resulted in the Crop damage."

It was not understood that when the FYM was found substandard and not found fit for use in the farms, why the department accepted the large quantity of supply of substandard FYM which caused not only damage to the crops in the farms but also the department have to incur additional cost of tipper & JCB for transportation of FYM causing loss to the university exchequer.

From the above it was evident that the purchase of substandard and non well rotten FYM in large quantity was totally wastage/ blockage of the university funds as well as the same also harmed the crops in the field. The purchase of substandard FYM not only resulted in wasteful expenditure but also damaged the crops in the farms which which was found irregular and same was required to be justified. Hence the matter may be enquired into and

responsibility for this huge loss be fixed and loss may be made good from the appropriate source.

However, due to committed liability, the bills, in question were however admitted in audit subject to above audit observations.

(A.R. No. 45 dated 23.10.2021)

**22 Regarding refund of security in favour of Sh. Navjot in respect of Administrative Block Canteen, UHF Nauni - observations thereof. (Estate Office)**

Hand Receipt amounting to ₹21,600/- on account of refund of security in favour of Sh. Navjot, in respect of administrative block canteen, UHF Nauni, was put up in audit. While examining the above HR a/w related record, it was observed that rent of the canteen for the period April 2020 to June 2020 had been waived off without justifying the rules/guidelines, delegation of power under which the rent has been waived off/ exempted by the authorities.

Hence, the HR was admitted in audit subject to the condition that rules/ guidelines, delegation of power under which the rent has been waived off/ exempted by the authorities may be put up in audit as required under clause 28.3 of the university accounts manual to regularise the waiving off the rent of the canteen for the period April 2020 to June 2020 failing which the loss incurred to the university exchequer may be made good from the appropriate source, under intimation to audit.

(A.R. No. 46 dated 23.10.2021)

**23 Regarding adjustment of advance amounting to ₹1.47 lacs on account of organizing one week training programme. (College of Forestry)**

The advance adjustment bill No. 267 of 02/2020 amounting to ₹1,47,720/- drawn vide bill no 235 of 02/2020 in favour of Professor & Head department of Forest Product, COF, for organizing one week training programme on "Production and processing of commercial medicinal plants of Himalayan regions" was put up for adjustment. The above adjustment bill was returned with audit observation on 04.11.2020 to justify the purchase of stationary items amounting to ₹8,819/-(4989+3410+420) on 11, 12 & 18.02.2020 from M/s Deep Enterprises Nauni without obtaining quotations, but no satisfactory reply was submitted to audit and it was observed that the purchase bills have been splitted up just to avoid the necessity of obtaining of quotations and sanction of next higher/ competent authority in violation of clause 28.21 of the university accounts manual. Thus the university exchequer was deprived off the benefit of competitive rates.

Hence, purchase of the same without obtaining quotations may be justified. However, the above advance adjustment bill, was being admitted in audit subject to

regularization of above purchase after obtaining the approval of competent authority on single quotation basis under intimation to audit.

(A.R. No. 50 dated 02.11.2021)

**24 Periodical Increment in r/o Ms Taruna Sharma, Clerk –observation thereof.**

(Krishi Vigyan Kendra Chamba)

Annual increment was allowed by the Department w.e.f. 01.09.2021 in favour of Ms Taruna Sharma, Clerk vide periodical increment certificate Endst. No. UHF/KVK/PF/PF/D/2019/-286-87 dated 04-09-2021. While perusing the service book of the incumbent, it was observed that the services of the official was absorbed vide o/o No.UHF/Regr.Rectt.2-39/2017/-16734-61 dated 07-09-2017 and as such the official joined the post of Clerk on 11.09.2017 (FN). As per R&P rules of the post of Clerks, qualifying the typing test is one of the essential qualifications. Accordingly the incumbent qualified the typing test on 08.07.2021 as per o/o No.UHF/Regr.Rectt.2-39/2020-9451-62 dated 14.07.2021. Further as per GIO 16 read with GIO-17 (6) under rule FR-26 of FRSR-1, the increment should be allowed from the date of typing test at which the individual concerned passed and that no arrears of increment should be allowed but the normal increments accrued should be allowed from the date with normal annual date being regained.

However in the instant case, all the increments falling due from the date of her joining were released on due dates in violation of the rules mentioned above. Present increment was admitted in audit subject to the condition that the previous increments allowed in favour of the incumbent upto the date of qualifying the typing test may be regulated as per rules and necessary recoveries of pay and allowances may be effected under intimation to audit.

(A.R. No. 52 dated 08.11.2021)

**25 Periodical Increment in r/o Mrs Arpana Garg, Clerk –observation thereof.**

(Department of vegetable Science)

Annual increment was allowed by the Department w.e.f. 01.11.2021 in favour of Mrs Arpana Garg vide periodical increment certificate Endst. No. UHF/VegSCi/PF/2021/-1910-11 dated 02-11-2021. While perusing the service book of the incumbent, it was observed that the services of the official was absorbed vide o/o No.UHF/Regr.Rectt.2-39/2017/-16734-61 dated 07-09-2017 and as such the official joined the post of Clerk on 08.09.2017 (FN). As per R&P rules of the post of Clerks, qualifying the typing test is one of the essential qualifications. Accordingly the incumbent qualified the typing test on 08.07.2021 as per o/o

No.UHF/Regr.Rectt.2-39/2020-9451-62 dated 14.07.2021. Further as per GIO 16 read with GIO-17 (6) under rule FR-26 of FRSR-1, the increment should be allowed from the date of typing test at which the individual concerned passed and that no arrears of increment should be allowed but the normal increments accrued should be allowed from the date with normal annual date being regained.

However in the instant case, all the increments falling due from the date of her joining were released on due dates in violation of the rules mentioned above. Present increment was admitted in audit subject to the condition that the previous increments allowed in favour of the incumbent upto the date of qualifying the typing test may be regulated as per rules and necessary recoveries of pay and allowances may be effected under intimation to audit.

(A.R. No. 53 dated 08.11.2021)

**26 Pay fixation case in r/o Pawan Kumar, Clerk –observation thereof.**

(Deptt. of Food Science & Technology)

The pay was fixed in the re-revised pay band w.e.f. 07.09.2019 in favour of Sh Pawan Kumar, Clerk vide office order No UHF.Regr.Estt-1/2-536/19/-23518-23 dated 29.10.2019. In this regard while perusing the service book of Sh. Pawan Kumar Clerk, it was observed that the services of the official were absorbed vide office order No.UHF/Regr.Rectt.2-39/2017/-16734-61 dated 07-09-2017 and as such the official joined the post of Clerk on 08.09.2017 (FN). As per R&P rules of the post of Clerks, qualifying the typing test is one of the essential qualifications. Accordingly the incumbent qualified the typing test on 8<sup>th</sup> July, 2021 as per office order No.UHF/Regr.Rectt.2-39/2020-9421-62 dated 08.07.2021. Further as per GIO 16 read with GIO-17 (6) under rule FR-26 of FRSR-1, the increment should be allowed from the date of typing test at which the individual concerned passed and that no arrears of increment should be allowed but the normal increments accrued should be allowed from the date with normal annual date being regained. Whereas, the increments falling due from the date of his joining have been released on due dates in violation of the rules mentioned above.

However in the instant case periodical increment falling due on 01.04.2018 and 01.04.2019 were released in the favour of incumbent in violation of the rules mentioned above.

The pay fixation is being admitted in audit subject to the condition that the previous increments allowed in his favour upto the date of qualifying the typing test may be regulated

as under rules and necessary recoveries of pay and allowances may be effected from the official concerned under intimation to audit.

(A.R. No. 65 dated 09.02.2022)

**27 Purchase of Video Conference System for the seminar hall without specific provision in the project- observations thereof. (College of Forestry)**

Advance adjustment bill No. 118 of 02/2021 amounting to ₹11,68,500/- drawn vide bill no 284 of 03/2021 in favour of Dr. R K Gupta Professor academic- cum- Professor(Statistics) for the purchase of Video conference system for seminar hall was submitted in audit for adjustment. While admitting the advance bill in audit it was observed vide AR No 45 dated 23.09.2020 that the norm/ provisions in the project entitled "Strengthening and Development of Higher Agricultural Education in India" with sub component : SC-SP-ICA-77-36 and sanction duly approved by the competent authority may be produced in audit at the time of adjustment to regularize the above advance. Now the above advance bill has been put up in audit for adjustment along with norms and provision of funding agency as well as reply of above audit requisition. The reply submitted vide letter no. UHF/COF/LAD/2-17/2021/-1960 dated 21.08.2021 was examined vide which it has been submitted that the ICAR released grant of ₹85,50,000.00 under the above plan scheme and as per Sr. No. 1.21 of the budget allotment a sum of ₹32,92,100.00 was allocated for c/o Skill Development Training Centre for SC beneficiaries with residential facility of approx. 30-35 beneficiaries with boarding/lodging facility for imparting trainings. It was further submitted that some more trainings were planned/ assigned to different scientists/ teachers but could not materialize due to spread of COVID-19 in the March, 2020. The matter was discussed at higher level and to achieve the objective of imparting training to farming community to facilitate them to earn livelihood, it was planned to impart training to various farmers at different locations through online mode. Moreover, it became difficult to conduct various oral examinations of the students including thesis viva-voce examination of M.Sc & Ph.D. student during this period of crises. The Government of India, State Government, UGC/ ICAR, time and again presses hard for adopting e-governance in educational institutions. Accordingly, it was planned to purchase the video conferencing system.

During the perusal of Norms/ Provision of funding agency, it was noticed that an amount of ₹32,92,100/- was granted/ sanctioned by the funding agency to provide skill development training centre for SC beneficiary with residential facility of approximate 30-50 beneficiaries with boarding, lodging and other facilities during the various training and there was no provision to purchase the Video conference system under the SC/SP. But



university/ department had purchased a Video Conference System amounting to ₹11, 68,500/- from HPSCSC vide bill No. CSC-00036-826931/CSC-00036-826931 dated 21/10/2020 against the norms and provision of funding agency.

The reply submitted vide letter dated 21-08-2021 was examined in audit and found unsatisfactory as neither any document/ record w.r.t. the discussion held at higher level was found enclosed nor there was any provision for the purchase of video conferencing system in the project. In the absence of specific provision for the purchase of video conference system, the above purchase was neither found justified nor a fit charge on the project.

However, since the purchase had already been effected and being the committed liability, the above advance adjustment bill was being admitted in audit subject to the condition that ex- post-facto approval of funding agency may be obtained to regularize the above purchase case under intimation to audit.

(A.R. No. 59 dated 30.11.2021)

**28 Regarding Adjustment of advance of ₹1.15 lacs on account of One day workshop under the project FGI-091-25 - observations thereof. (Department of Environment Science)**

Advance adjustment bill No. 64 of 09/2019 amounting to ₹1,15,150/- was put up in audit for adjustment, advance drawn vide bill no. 244 of 03/2019 for conducting one day training/ workshop on "Eco-Innovations for climate Resilient Mountain Farming" on 16<sup>th</sup> March, 2019. While checking the above adjustment bill, some audit observations were conveyed through loose note sheet on 07.06.2021 & 14.09.2021 and the reply submitted by the office on 13.09.2021 & 03.12.2021 was examined and not found satisfactory in respect of following:-

1. The Funding Agency i.e. DST had approved fixed norms to conduct one day Workshop/ Training programme vide order no CO/P/FP/G68/2015 dated 18.03.2016 in which various heads and ceiling of amount has been provided to conduct the above training programme. While checking the adjustment account it was observed that an expenditure amounting to ₹38,663/- was incurred, over and above the provision under the training/ workshop head which was found irregular, detailed below as under:-

Sr. No	Name of items	Amount (₹)	Bill No.	Dated	Name of vendor
1	Stationary items	4982	856	13.03.2019	M/s Deep Enterprises, Nauni
2	Flex banner	3894	2313	13.03.2019	M/s Happy Art Service,

					Solan
3	Muffler & Cap	770	6321	14.03.2019	M/s Bhutti Weavers Co. Op. Society Ltd.
4	Room freshener etc.	320	4133	14.03.2019	M/s Krishan Lal Pradeep Kumar, Solan
5	Quick heal Antivirus	2177	861	14.03.2019	M/s Deep Enterprises, Nauni
6	8 cell AAA 2 Battery	354	4143	15.03.2019	M/s Krishan Lal Pradeep Kumar, Solan
7	Refilling of laser toner cartridge & installation of OPC drum	2160	869	15.03.2019	M/s Deep Enterprises, Nauni
8	Name Plate	420	4415	15.03.2019	M/s Mahajan Traders, Solan
9	Flex Banners	2336	8945	15.03.2019	M/s Jai Art Service, Solan
10	Flex banners	3894	2320	15.03.2019	M/s Happy art service, Solan
11	P.O.L	1436	33166	15.03.2019	M/s Sai Filling station, Solan
12	Plate, Napkin	120	2628	15.03.2019	M/s Hardev Lal Jaggi, Solan
13	Dry flower basket	1750	085	16.03.2019	Deptt. of FLA, UHF Nauni
14	Napkin, dona, glass	260	Nil	16.03.2019	M/s Gurcharan provisional Store.
15	Stay charges	2620	004	19.03.2019	UHF guest house
16	Crockery charges	1060	005	19.03.2019	UHF guest house
17	Venue charges	1500	3101/051	18.03.2019	Dean, COF Note: Total expenditure incurred vide above referred bills was ₹4500 against provision of ₹3000/-.
18	Food/Refreshment(Lunch @ Rs. 108 per person/day and Tea & snacks @ 15/person/session X 85 persons)	8310	1786 1709 259 Nil	15.03.2019 15.03.2019 16.03.2019 18.03.2019	Bakers Hub, Solan Prmjees, Solan Negi Food Corner Chura Mani Cook University guest house Note: Total expenditure incurred vide above referred bills was ₹18765 against provision of ₹10455/-.
19	Inaugural High Tea and snacks etc. for about 150 persons including Chief	300	Nil	16.03.2019	Swarna Sweet Shop Nauni

	Guest and other dignitaries @ Rs. 30 per person				Note: Total expenditure incurred vide above referred bills was ₹4800 against provision of ₹4500/-.
	<b>Total</b>	<b>38,663/-</b>			

Therefore the expenditure incurred in the workshop in certain heads over & above the provision in the project may be justified failing which same may be got regularised with the ex post facto sanction of funding agency.

2. An amount of ₹14,96,706/- was sanctioned by funding agency vide letter No. CO/P/FP/G68/2015 dated 18.03.2016 for a duration of 2 years i.e. for the Financial Year 2015-16 & 2016-17 whereas training had been conducted in March 2019. Therefore, the revised approval /expenditure sanction of the funding agency may be obtained in the instant case to regularize and revalidate the expenditure incurred during the Financial Year 2018-19.

3. Flex banners amounting to ₹7194/- (Rs. 3300+3894) were purchased from M/s Happy Art Service Solan vide bill. Nos. 2313 & 2320 on dated 13.03.2019 & 15.03.2019 respectively. The above items were required to be procured on quotation basis, but the items were splitted up just to avoid the sanction of higher authority and to collect the quotations in violation of para 28.21 of the Accounts Manual.

Now, to regularize the above expenditure, sanction of the competent authority may be obtained in the instant case and in future, provisions as mentioned in the chapter 28 of accounts manual may adhered to strictly.

4. While purchasing Jute bags, NIQ was issued vide letter No. Uhf/EVS/2-41/-2354-2363 dated 06.03.2019 with last date for the receipt of quotation on 13.03.2019 whereas M/s Jain Brother, Chandigarh had sent his rates for the supply of Jute bags through trackon couriers Pvt. Ltd. on 05.03.2019 by mentioning the date on quotation as 09.03.2019 which was found irregular and raised doubt on the validity of the quotation. The same was diaried in the office vide Dy. No. 2527 dated 11.03.2019. In this regard it was replied that M/s Trackon Couriers Pvt. Ltd. had mentioned wrong date on the receipt, due to mistake at their end.

But no evidence was mentioned/ enclosed with the bill that the M/s Trackon Couriers Pvt. Ltd had mentioned wrong date on the receipt. For evidence, tracking detail may be obtained from the M/s Trackon Couriers Pvt. and enclosed with the bill, so it may be identified when the quotation was shipped and arrived in the department.

The adjustment bill, in question was, however, been admitted in audit subject to completion of requirement/ justification of the above facts and revised sanction of the funding agency to regularize the above expenditure incurred over and above the provision under intimation to audit.

(A.R. No. 60 dated 10.12.2021)

- 29 Regarding grant of Secretariat Pay in lieu of Secretariat Allowance to the university employees/ petitioners to implement the order dated 12.11.2021 delivered by the Hon'ble High Court of Himachal Pradesh in COPC No. 361 of 2021 in COP No. 3607 of 2021. - (Registrar Office)**

To implement the orders dated 12.11.2021 delivered by the Hon'ble High Court of Himachal Pradesh, Shimla for the grant of Secretariat Pay in lieu of Secretariat Allowance, Notification No.UHF/Bud/SA/2-10/2013-14/-8800-50 dated 05.01.2022 and dated 11.01.2022 in pursuance of which office order No.UHF/Regr./Estt./1-115/2021/-37103-37253 dated 13.01.2022 and office order No. UHF. Regr. E-II/2011/Vol-III/-383-37649-80 dated 14.01.2022 were issued in respect of petitioners in COPCNo.361 of 2021 in CWP No.3607 of 2021 filed by Savita Thakur & others Versus Dr. YSPUH&F and other CWP mentioned in the above cited Notification/office orders in terms of Notification issued by the Principal Secretary Finance to the Government of Himachal Pradesh, Shimla vide Notification No. Fin.(PR)-B(7)-35/2010 dated 23.04.2012 subject to final decision of LPAs.

In view of the above the cases pertaining to the grant of Secretariat Pay vide office order referred to above have been admitted in audit subject to ratification by the Finance Committee and Board of Management of the University and subject to final decision of LPA's.

In addition to above the direction issued by the Department of Finance to the Government of Himachal Pradesh vide letter No. Fin.-B(15)-13/2010k dated 08.09.2014 and letter No.Fin-E-(E) 3/17/2020 dated 31.03.2021 may be implemented/ complied with simultaneously under intimation to audit.

(A.R. No. 62 dated 18.01.2022)

- 30 Regarding granting of Secretariat Pay in respect of Sh. Parkash Chand, Processing Helper – observation thereof. (Department of Food Science & Technology)**

Secretariat pay was granted from the date of University notification by the comptroller i.e. on 11.01.2022 to the Category 'D' staff vide office order No. UHF.Regr.E-

II./2011/Vol-III/-383-/37649-80 dated 14.01.2022. It was observed on loose note sheet that Secretariat pay in lieu of secretariat allowance was also granted in f/o Shri Parkash Chand, Processing Helper, whereas the said designation i.e. the Processing Helper does not exist in the mentioned categories of Annexure 'A' of the HP Govt. letter No. Fin(PR)-B(7)-35/2010 dated 23.04.2012 vide which the Secretariat pay has been granted to secretariat staff. In the reply of the said observation the clarification was received vide letter No. UHF. Regr.Est-II./2011/Vol-III/383-40067-68 dated 15.02.2022 from the office of the Registrar that the Board of Management on the recommendations of Finance Committee has recommended/ approved the grant of Secretariat Allowance to all Category 'D' employees of the University including the designation Processing Helper, as per Comptroller's Notification No. Bud.FC.37<sup>th</sup>.meet/97-98-7237-7277 dated 18.09.1997.

Keeping in view the facts stated above and the reply submitted the Secretariat pay in lieu of secretariat allowance granted in f/o Shri Parkash Chand, Processing Helper was admitted in audit subject to the condition that the matter may be got clarified from the Finance Deptment, Govt. of HP through Administrative Deptment under intimation to audit that whether Secretariat pay in lieu of secretariat allowance as approved by the Board of Management on the recommendations of Finance Committee to all Category 'D' employees of the University including the designation Processing Helper is admissible to the designations/ categories which does not exist in the mentioned categories of Annexure 'A' of the HP Govt. letter No. Fin(PR)-B(7)-35/2010 dated 23.04.2012 vide which the Secretariat pay has been granted to secretariat staff or not? In case the clarification is received in negative, the Secretariat pay may be got recovered from all the non entitled officials included the present case for which the responsibility shall of university authorities.

(A.R. No. 67 dated 25.02.2022)

**31 Interest on delayed payment of leave encashment for ₹1.19 lacs observation thereof.**  
(Comptroller Office)

Contingent bill No. 310 of 25/02/2022 regarding payment of interest of ₹ 1,19,045/- for the period w.e.f. 01/08/2014 to 12/04/2016 @ 9% per annum on the leave encashment amount due to Sh Ishwar Dass Sharma, Asstt. Registrar (Retd.) i.e. ₹7,81,010/- was put up in audit. Sh. I. D. Sharma was retired from the university services on superannuation on 31.07.2014 and the leave encashment amount due to him was paid vide cheque No. 012504 dated 13/04/2016 as evident from the letter addressed to the Manager, JCC Bank, Nauni-Solan vide letter No. UHF/Compt./Cashier/-326-327 dated 13/04/2016.

On being aggrieved with the delay in release of the leave encashment amount, Sh. I.D. Sharma, Asstt. Registrar (Retd.) filed a case against the university in the Hon'ble Administrative Tribunal and Hon'ble Administrative Tribunal passed the judgment on 26.06.2015 in case No. TA-3702/15 and directed the respondent University to pay the left out retrial benefits by 31 August,2015 positively, failing which interest at the rate of 9% per annum was also directed to pay.

But inspite of above clear cut direction from the Hon'ble Administrative Tribunal, the university authority did not pay the leave encashment amount due to Sh. I. D. Sharma, Assistant Registrar (Retd.) within the time limit fixed by the court and now due to contempt of court order the university had to pay interest @9% P.A. from 01.08.2014 to 12.04.2016 i.e. ₹1,19,495/- in view of the order passed by the Hon'ble High Court on 24/02/22 in civil original petition contempt No.177 of 2020. The payment of interest of ₹1,19,495/- could have been saved and this loss to the university exchequer avoided had the payment of leave encashment due to Sh. I.D.Sharam Assistant Registrar (reted.) been released timely.

Therefore, the responsibility of officer(s)/ official(s) responsible for nonpayment of leave encashment amount before the 31/08/2015 to Sh I.D. Sharma, Retired AR resulting into the contempt of court order be fixed, besides recovery of whole amount of interest payment may be recovered accordingly from the appropriate source under intimation to audit.

The bill in question has, however, been admitted in audit subject to this Audit Requisition.

(A.R. No. 68 dated 26.02.2022)

**32 Drawl of advance for one day training on Human Rights and recoupment of ₹67,500/- from National Human Rights Commission, New Delhi.**

(College of Horticulture & Forestry Neri)

Contingent advance bill No. 676 of 02/2022 for ₹75000/- in favour of Dr. B. S. Dogra, Principal Scientist, Vegetable Science, College of Hort. & Forestry Neri, Hamirpur for organizing one day training on Human Rights on 02/03/2022 at COH&F Neri for 100 students was put up in audit.

As per the terms & condition and guidelines of NHRC on training regarding Human Rights, the part-payment which would be 50% of the approved budget by the Commission (excluding contribution of this institution i.e. ₹7500/-) i.e. ₹33,750/- will have to be released after receiving the details with regard to date, venue and detailed programme schedule of the programme well in advance and remaining amount of ₹33,750/- (50% of 67500/-) will have

to be released after receipt & settlement of utilization certificate and other requisite documents etc.

Since the date, venue and schedule of programme was fixed by the University, but the 50% amount i.e. ₹33,750/- has not yet been received in the University account and the full and final amount of training has been paid by the University authority out of the scheme HPL-060-37.

Keeping in view the urgency and time bound schedule of training the advance bill was admitted in audit subject to the condition that the whole amount of ₹67,500/- may be got recouped by the university from the NHRC and deposited in the relevant account as soon as possible under intimation to audit.

(A.R. No. 70 dated 26.02.2022)

**33 Regarding Grant of higher emolument of ₹35,000/-+HRA in respect of Ms Swati Gautam- Observation, thereof. (RHR&TS, Mashobra)**

Kindly refer to office order No.UHF/DR/Rectt/IV/15/2015/-4350 dated 08.11.2021 from Director of Research, UHF, Nauni, Solan vide which the emoluments has been enhanced in f/o of Ms. Swati Gautam working as Senior Research Fellow under the project "Development of SNPF model in apple under Prakritik Kheti Khushal Kisan Scheme" (HMS-565-51) after completion of two years service. Subsequently her service card was put up in audit for vetting the enhancement of existing emoluments of ₹31,000/-+HRA to ₹35000/- +HRA w.e.f. 08.08.2021 (financial benefit w.e.f. 18.08.2021 due to 10 days without pay and allowances w.e.f. 07.07.2021 to 16.07.2021). In this context it was observed on the loose note sheet that as per condition no 2 of the appointment letter dated 23.03.2019 it was mentioned that the incumbent shall be paid Rs. 25,000/- per month (fixed) + HRA till termination of the project or availability of the funds in the project, which is earlier. Besides, in the advertisement No.03/2019 dated 25.06.2019 also there was no mention of emoluments of ₹28000/- to be paid in the third year. Hence, revision of emoluments from ₹28,000/- to ₹35,000/- was asked to be justified.

The reply submitted by the department was not found satisfactory as the sanction/approval of funding agency in this particular case to enhance the emoluments from ₹25000/- pm to ₹28000/- in the third year, which has been further revised to ₹35000/- pm in favour of the incumbents was not put up in audit.

However to avoid the financial hardship to the incumbent, the service card was vetted in audit subject to the condition that the specific sanction/approval of the funding agency to enhance the emoluments in favour of Ms. Swati Gautam from ₹25000/- p.m. to

₹28000/- which was further revised to ₹35,000/-+HRA in the third year may be obtained and put up in audit to regularize the above enchantment, failing which the recovery may be affected from the appropriate source.

(A.R. No. 72 dated 10.03.2022)

**34 Purchase of accessories for vehicle-observations thereof.**

(Department of Silviculture and Agroforestry)

Advance adjustment bill no. 18 of 05/2019 was put up in audit for adjustment of advance drawn vide bill no.211 of 03/2019 for registration fee and purchase of seat cover etc. for the new vehicle purchased by the department. While examining the adjustment account, following irregularities were observed and conveyed through loose sheet, but the reply submitted was not found satisfactory :

1. Purchase of accessories for vehicle vide invoice no. RBV20H 000027 dated 24.04.2019 for ₹9655/- from M/s Snowview Automobile Pvt. Ltd. and vide invoice no. 492 dated 27.04.2019 for ₹8532/- from M/s Shivam Seats Solan was not justified in accordance with economy instructions issued by H.P. government from time to time and in view of the decision (10) of Rules regulating the use & maintenance of Govt. Vehicles regarding purchase of equipments/ furnishings/ accessories for newly purchased staff cars/ jeeps which is reproduced below:

- a). No expensive items such as car radios, paintings etc, are to be purchased out of the contingency budget of the department within their delegated powers.
- b). Staff vehicles are meant to serve a functional requirement and are not intended to be show- pieces or objects of luxury. In order to effect economy in expenditure, therefore, it has been decided that the following instruction shall be rigidly adhered in future:-
- c). Upon purchase of new car or jeep, not more than ₹2000/- should be spent on accessories, which term shall include all furnishings, fittings and other items note covered by the purchase price of the car or jeep.
- d). Nobody shall be fabricated for jeeps without the F.D's concurrence.
- e). Purchase of the followings items for vehicle is completely banned: tape- recorders, air conditioners, fans, foam rubber or foam leather seat coverings, and expensive exterior mounted rear - view mirrors, brass letterings on licence- plates, pressure horn, radial types and ornamental hub-caps.

Hence purchase of the seat cover and other accessories for the vehicle is not justified in accordance with above rules/ decision/ instruction of the government.



2. Vehicle accessories, (Bolero rain visor, transparent full cover sheet mat bolero and BP+ beige black PU seats cover set) were purchased from M/s Snow view automobile Pvt. Ltd. Solan for ₹9655/- vide invoice No. RBV20H000027 Dated 24.04.2019 on single quotation basis. But from the perusal of the authorization certificate enclosed with the bill it was observed that M/s Snowview Automobile Pvt. Ltd. Kamarhatti is authorized dealer of Mahindra & Mahindra vehicle only and not for the accessories. Hence, purchase of accessories on single quotation basis was not found in order. Besides company price list of accessories was also not produced in audit.

3. The accessories of the vehicle were purchased from Shivam Seats Solan vide Invoice No. 492 dated 27.4.19 for ₹8532/- by collecting quotation 'by hand' whereas, as per letter No. Bud/ICA/09-32/2047-97 dated 26.05.2009, the collection of quotations 'by hand' was banned in the university. Further vide letter No. UHF/Bud/4-170/2008-11000-22 dated 23.11.2009 only outstations/ KVK's of the university were allowed to get quotations collecting 'by hand' that too up to ₹10,000/- only. The collecting of quotation by hand for accessories was not justified as per rules. The reply submitted in this regard was not found satisfactory. This irregularity may be got regularised with the sanction/approval of the competent authority.

4. Besides this, purchase has been made out of project NMH-005-16, hence it may also be justified, whether there was any provision in the project regarding purchase of the accessories of the vehicle or not? If not, then sanction/approval of the funding agency may be obtained in the instant case to regularise the purchase.

The adjustment account was however admitted in audit subject to the above observations and pending justification for purchase of vehicle accessories in violation of rules stated above and sanction/ approval of the funding agency to regularize the above expenditure under intimation to audit.

(A.R. No. 76 dated 15.03.2022)

**35 Drawl of advance for one day training on Human Rights- observation thereof.**  
(Business Management Department)

Contingent advance bill No. 15 of 03/2022 for Rs. 75000/- in favour of Dr. Rashmi Chaudhry, Associate Professor, Business Management, College of Hort. & Forestry Nauni Solan was put up in audit for organizing one day training on Human Rights on 19/03/2022 at main campus.

As per the letter No. T-11/6/2021-Trg dated 31.01.2022 of National Human Rights Commission (NHRC) on training regarding Human Rights, the total budget was approved for amounting to ₹75000/- by the Commission (including contribution of the institution i.e. ₹7500/-). Whereas as per the bank statement of the University account only the part-payment

has been received which is 50% of the approved budget by the Commission (excluding contribution of the institution i.e. ₹7500/-) i.e. Rs. 33,750/-.

The advance bill has been admitted here in audit subject to the condition that the balance amount of ₹33,750/- may be recouped by the university from the NHRC, after the completion of training and deposited in the relevant account as soon as possible under intimation to audit. Complience is still awaited..

(A.R. No. 78 dated 16.03.2022)

**36 Vetting of leave account in respect of Shri Madan Lal, Mali (Retired)- observation thereof. (Business Management Department)**

Leave account in respect of Shri Madan Lal, Mali (Retd.) was put up in audit for vetting as received vide letter No.UHF/SAF/Estt./-2128 dated 31.11.2021. Leave account was vetted up to 31.08.2020, i.e. the date of superannuation and closing balance in his earned leave account and HPL account was vetted as nil.

However, leave account was being vetted in audit subject to ensuring of recovery of leave salary in respect of the following spells:

Sr. No.	Type of Leave	Period	Days
1	Half Pay leave	12.10.2010 to 07.11.2010.	27 days
2	Half Pay leave	18.03.2021 to 21.03.2011.	04 days
3	Half Pay leave	19.07.2011 to 23.07.2011.	05 days
4	Half Pay leave	12.12.2011 to 13.01.2012.	33 days
5	Half Pay leave	14.06.2012 to 16.06.2012.	03 days
6	Half Pay leave	12.10.2010 to 07.11.2010	19 days
7	Extra Ordinary leave	07.12.2012.	01 day
8	Extra ordinary leave	29.01.2016 to 13.03.2016.	45 days
9	Extra ordinary leave	21.03.2016 to 17.04.2016	28 days
10	Half Pay leave	07.04.2017 to 03.05.2017	27 days
11	Half Pay leave	16.07.2017 to 10.08.2017	18 days
12	Half Pay leave	16.07.2017 to 10.08.2017	26 days
13	Half Pay leave	11.09.2017 to 24.09.2017	14 days
14	Half Pay leave	26.06.2018 to 30.06.2018	05 days
15	Half Pay leave	16.07.2018 to 23.07.2018	08 days
16	Half Pay leave	03.08.2018 to 20.08.2018	18 days
17	Half Pay leave	25.09.2018 to 28.09.2018.	04 days
18	Extra ordinary leave	29.09.2018 to 09.10.2018	11 days
19	Half Pay leave	11.02.2019 to 20.02.2019	10 days
20	Extra ordinary leave	25.02.2019 to 26.03.2019	30 days
21	Half Pay leave	28.10.2019 to 31.10.2019	04 days
22	Half Pay leave	25.11.2019 to 30.11.2019	06 days
23	Extra ordinary leave	06.12.2019 to 24.12.2019	19 days
24	Half Pay leave	21.02.2020 to 22.01.2020	02 days
25	Half Pay leave	12.02.2020 to 19.02.2020	08 days
26	Extra ordinary leave	20.02.2020 to 07.03.2020	17 days
27	Extra ordinary leave	23.06.2020 to 30.06.2020	08 days

28	Half Pay leave	01.07.2020 to 03.07.2020	03 days
29	Extra ordinary leave	04.07.2020 to 03.08.2020	31 days

(A.R. No. 79 dated 16.03.2022)

**37 Regarding irregular grant of HRA to Dr. Jagreeti Gupta, Assistant Professor, Neri and Dr. Kishore Sharma, Assistant Professor at Thunag. (Comptroller Office)**

While pre-auditing the pay bills for the month of 03/2022 payable in 04/2022 in r/o university employees it was found that Dr. Jagreeti Gupta, Assistant Professor, Neri, had been allowed HRA of ₹600/- p.m. on the basis of HRA certificate submitted by her, whereas, the incumbent had also been appointed as warden of Jawalaji hostel for girls at Neri and allotted with sufficient residential facility as warden of the hostel as telephonically confirmed from Sh. H.S. Rawat, S.O. at Neri and therefore the grant of HRA was not admissible to her. Besides, license fee may also be deducted from her salary

Similarly, Dr. Kishore Sharma, Assistant Professor posted at COHF Thunag was appointed as Hostel Warden and getting ₹700/- p.m. as honorarium with the salary. If Dr. Kishore Sharma has been allowed with residential facility at Thunag then the deduction of license fee may be deducted from his salary from the date of allotment of residential facility to him and audit may be apprised accordingly.

It is, therefore, requested that the HRA allowed and paid to above officers with the salary of 03/2022 may be examined at your own level and if not admissible then the amount of HRA paid may be recovered and license fee may also be deducted as per the rules for the allotment of House from the date of allotment of residential facility under intimation to audit. Compliance is still awaited.

(A.R. No. 85 dated 31.03.2022)

**38 Replacement of old Gate with New automatic sensor Glass door at entrance of Library – work got done without provision in the project and approval of funding agency under STEP.**

(PI, IDP -cum-Librarian)

Contingent bill No 104 of 03/2022 for ₹3,54,000/- in favour of M/s Fortuna Hardware supply Chandigarh was put up in audit on account of payment of Automatic Sensor Glass Door being drawn from IDP-001-36.

While examining the above mentioned bill it was observed that a sum of ₹3,54,000/- had been incurred out of IDP-001-36 for the replacement of entry gate of Library, which was a capital item in nature and was not covered under the head operational expense and under

the project all expenditure were required to be made on the approved items only as per the sanction letter and all approved items were required to be procured through STEP i.e. (Systematic Tracking of Exchanges in Procurement) an online system that helps the World Bank and Borrowers plan, record, and track key stages of the procurement process under Investment Project Financing (IPF) projects. Accordingly the prior approval under STEP was required in such cases.

The reply submitted by the department/ Principal Investigator was not found satisfactory. Since, neither the provision under the appropriate head was shown for the procurement of the above capital item nor approval as required under STEP was shown, the bill in question was admitted in audit being committed liability subject to the condition that the ex-post facto approval of the funding agency i.e. NAHEP, ICAR be obtained to regularize the above purchase case and put up in audit.

(A.R. No. 88 dated 31.03.2022)

**39 Regarding submission of contingent advance amounting to ₹7.80 lacs without codal formalities - observation thereof. (Business Management Department)**

Contingent advance bill No. 21 of 03/2022 amounting to ₹7,80,000/- for paying remuneration to the facilitators for conducting training programmes on Human Resource Development through personality development courses was put up in audit. While checking the advance bill it was found that the requisite codal formalities i.e., approval of rates for paying remuneration to the facilitators for conducting training programmes on Human Resource Development through personality development courses was not done/finalized on the basis of competitive rates after inviting tenders from the interested and eligible parties concerned as under rules, instead of this the advance amount of ₹7,80,000/- was being drawn on the basis of rates proposed by the CEO and life skills coach of Transformers Value Creators, SCO-73, 2<sup>nd</sup> floor, Sector-38C, Chandigarh for the period up to 31.03.2023.

Since the Transformers Value Creators, Chandigarh was a private firm and therefore the work cannot be awarded on single quotation basis and codal formalities were required to be fulfilled as under rules. Therefore the work was required to be awarded on the basis of competitive rates after inviting quotations/ tenders.

The advance bill was, however admitted in audit subject to approval of lowest rates of remuneration etc. after inviting of tenders/quotations etc. and completion of other codal formalities such as obtaining of expenditure sanction of competent authority.

(A.R. No. 98 dated 31.03.2022)

**40 Regarding purchase of 02 nos of UPS- observations thereof. (Estate Office)**

Contingent bill no 288 of 02/2022 amounting to ₹16,356/- on account of purchase of 02 nos. of UPS was put up in audit. While examining the above bill, it was observed that the requirement was received for 02 nos. of UPS on dated 15.11.2021 out of which one was purchased from GeM on dated 18.11.2021 for ₹4770/- and other was purchased from GeM on 20.12.2021 for ₹6600/-. It was not understood that when the requirement for 02 nos. UPS were received simultaneously, why the UPS were not procured together @ ₹4770/- from the vendor offering lowest rates? Due to splitting of the purchase case in violation of para 28.21 of the Accounts Manual of the university, the university exchequer had to bear a loss of ₹1830/- which may be justified, please.

In response of the above observations, the reply submitted on 23.02.2022 was examined and was not found satisfactory.

Hence, being committed liability, the bill was admitted in audit subject to the condition the above lapse may be justified and got regularized by the sanction of competent authority failing which same may be got recovered from the appropriate source and may be deposited in the university exchequer under intimation to audit.

(A.R. No. 99 dated 31.03.2022)

**41 Adjustment of advance bill No. 127 dated 02/2022 for serving lunch on the occasion of Progressive Agri. Leadership Summit held on 18.12.2021 in the university – observation thereof. ( Department of Seed Science & Technology)**

Adjustment of advance bill no. 127 for the adjustment of ₹2,50,000/- drawn vide bill no. 103 dated 12/2021 out of the scheme UHF-001-36 was put up in audit for “Organising the Progressive Agri Leadership Summit 2021” held on 18.12.2021 at the university campus organized by Krishi Udyami Krishak Vikas Chamber, Panchkula, Haryana jointly with the university. While perusing the adjustment account the following were observed, the reply submitted in response thereof was examined in audit and was not found satisfactory:

1. From the adjustment account it was observed that lunch had been served to 181 persons in the university guest house @ ₹110/- per person and lunch for 344 persons was arranged from Hotel Shagun Palace @ ₹724.50/- per person amounting to ₹2,49,228/- which appeared to be very exorbitant. Had the lunch been served to all the delegates through University Guest House, then the university exchequer could have saved a sum of ₹2,11,388/- ( $724.50 - 110 = 614.50 \times 344$  per person total ₹211388/-). Due to the above lapse the university

exchequer had incurred a wasteful expenditure to the tune of ₹2,11,388/- which could have been avoided, which may be justified.

2. While examining the bill no. Shagun/12/21 dated 20.12.2021 of M/s Hotel Shagun Palace, Oachghat –Solan it was found that payment has been released against the bill raised on simple letter head and GST invoice was not procured from the firm as the firm has charged ₹11,868/- as GST. Releasing of payment on the basis of non GST bill was not found in order/irregular and required to be justified.

3. Further, from the perusal of the documents/ record attached with the adjustment account it was not made clear that by spending such a huge amount in organizing the above summit in a collaborative manner with the KUKVC, Panchkula, what benefit did this esteemed institution gained and how this summit furthered the interest of the students and the farmers alike in the absence of which the whole expenditure incurred out of the university exchequer appears to be a wasteful /unfruitful expenditure, which may be justified.

4. Provision to incur this expenditure on organising the summit in the scheme UHF-001-36 was also not shown which may be done now under intimation to audit.

5. The expenditure incurred in hosting lunch may also be justified in the light of economy instructions issued by the Government from time to time.

Hence, as the expenditure had already been incurred, the adjustment account was admitted in audit subject to the above observations.

(A.R. No. 105 dated 31.03.2022)

**42 Regarding distribution of super type Apple plants under HCR-155-58 - observations thereof. (KVK Chamba)**

Contingent bill No.189 of 03/2022 for ₹3,00,000/- on account of purchase of Apple plants from nursery at Bhagot of KVK Chamba and distribution of same amongst the farmers of NICRA village Lagga, District Chamba was put up in audit. The bill was returned back in the first instance to justify the distribution of apple plants and selection of farmers for the distribution of plants in view of norms and guidelines issued by the funding agency but instead of providing any clarification on this matter it was stated by Dr. Kehar Singh Thakur, Scientist –cum-Nodal Officer of NICRA Project, that the plants are distributed according to the demand of farmers and the availability of land which does not seems to be justified.

After going through the Apple plant distribution list enclosed with the bill it was found that the plants had been distributed unequally between the farmers and no document pertaining to the land holding/ ownership of farmers were enclosed with the bill to verify

that whether they have any land or not, and if they have, then how much land was available with them for the plantation of Apple plants. Secondly the demand given by the farmers was also not found enclosed.

Therefore, the purchase and distribution of Apple plants needs to be justified in view of demand received from farmers indicating there in the area of land available with them and the selection/ recommendation of farmers for the distribution of plants which may be justified in view of the guidelines issued by the funding agency and submit a copy thereof for the perusal of audit.

Similar action may also needs to be initiated for the purchase and distribution of bill submitted vide bill No. 215 dated 03/22 for ₹38,897/- under scheme HCR-215-58 (TSP) purchased from Indian Grassland and Fodder Research Institute Jhansi-284003 UP (India) vide Book No. C, Sr No. 61 dated 16/03/2022 for ₹38,897/-.

The bill for the purchase of Apple plants, Tall fascue grass and white clovers was, however, admitted in audit being committed liability subject to compliance of this Audit Requisition.

(A.R. No. 108 dated 31.03.2022)

**43 Purchase of IGiS Desktop Professional V2.0-Educational Edition – purchase got done without provision and approval of funding agency i.e. NAHEP/ ICAR.**  
(Department of Environment Science)

Contingent bill No 120 of 03/2022 for ₹2,83,500/- in favour of M/s Scanpoint Geomatics Ltd. was put up in audit on account of payment of IGiS Desktop Professional V2.0-Educational Edition software being drawn from IDP-001-36.

While examining the above bill, it was observed that the deptt. had purchased IGiS software to start certificate course on Remote Sensing and Geographical Information System(GIS) which was booked under the sub head Soft Skills development in UG students under the major head operational expenses in Institutional Development Project (IDP project). Further, as per the detailed provision/ activity the objective of this provision under the IDP is improvement of soft skills like communication skills, personality development through expert talks, trainings, competitions, webinars etc. From the facts stated above the purchase of IGiS software does not appears to be fit charge under the sub head soft skills development in UG students under IDP project and appears to be irregular.

The reply submitted by the department/ Principal Investigator was not found satisfactory. However, the bill in question was admitted in audit being committed liability subject to the condition that the ex-post facto approval of the funding agency i.e. NAHEP, ICAR be obtain to regularize the above purchase case under intimation to audit.

(A.R. No. 109 dated 31.03.2022)

**44. Regarding contingent bill Nos. 509 & 510 of 03/2022, on account of purchase of painting material - observation thereof. (RHR&TS, Mashobra)**

Painting material was purchased vide bill Nos.509 & 510 of 03/2022 for ₹4,956/- & 1,738/- from M/s Sharma Hardware and from M/s Tulsi Ram Jagar Nath, Mashobra respectively. The bills was returned with following audit observations on the loose note sheet:

The above said painting material worth ₹6,694/- (4956+1738) was purchased by RHR&TS Mashobra vide invoice No. 8651 dated 25.02.2022 from M/s Sharma Hardware, Mashobra and invoice No. GST/-20-21-946 dated 24.02.2022 from M/s Tulsi Ram Jagar Nath, Mashobra. Whereas, as per rule, the quotations were required to be called for effecting the above purchase as the items of similar nature above ₹5000/- were purchased. It is evident from the record that department has violated para 28.4 & 28.21 of accounts manual of UHF Nauli and purchase order had been splitted just to avoid codal formalities, as there was sufficient time with the department to observe codal formalities.

The reply in response to the audit observation was examined and not found satisfactory as well as the same was not supported with rules. The non-compliance of rules as per University Accounts Manual may be justified and the expenditure may be got regularized with the approval of competent authority as per rule. However, keeping in view the committed third party liability the bills were being admitted in audit subject to the above observations.

(A.R. No. 111 dated 31.03.2022)

**45. Post Audit of accounts for the period 4/2011 to 3/2021- observations thereof.**

(Department of Forest Product)

The post audit of the accounts of the Department of Forest Product for the period 01/04/2011 to 31/03/2021 (except the period w.e.f. 04/2015 to 03/2017 as the accounts of the University was maintained in the centralised unit in the office of the Dean College of Forestry, in pursuance of instructions issued vide letter No. UHF/Bud/2-36/Vol.IV/2013-14/-2779-2810 dated 14/07/2015) was conducted. The months of July and August of each year for the period 01.04.2011 to 31.03.2015 and 1.04.2017 to 31.03.2021 was selected for the detailed audit of Income and the months of 11/2011, 12/2011, 12/2012, 12/2013, 12/2014 & 12/2018, 03/2019, 03/2020, 10/2020 and 03/2021 were selected for detailed audit of expenditure. The observations of the audit are as under.

**A). Cash Book:** - While checking the cash book, it was noticed that cash book was not being maintained properly. For instances cutting and overwriting were made in cash book volume



VI vide page No 195-196 C/B Vol.-VII vide page no 41,45,46,159,200 & 201 and also in volume VIII from page No. 1 to 3. The cutting and overwriting in cash book was required to be attested by the DDO, but same was not done till date which needs to be justified.

Further it was noticed that opening as well as closing balance of cash book for the month 04/2018 to 03/2021 was not verified by the DDO/ competent authority. Hence need full may be done now and provision of rule 5.9, 5.10 and 5.11 of the university account manual in this regard may be adhered to strictly in future.

**B). Income entered in cash book without receipts No and date:-**

During the post audit, it was observed that income received from sales of seeds and plants, Practical Manual, Medicinal Plants were entered in cash book without mentioning receipt No. and date, in the absence of which the authenticity of the income entered in the cash book could not be relied upon. Some of the instances are as under:-

Sr No	Particular	Date	Amount (₹)	C/B Page No.	Remarks
1	Income received from Ms Chitter Lekha on a/c of sales of seeds/plants	07/04/11	429	195	Receipts No and date not mentioned in cash book
2	Income received from Sh Chunni Lal on a/c of sales of NEAP	19/04/11	1400	105	--do--
3	Income received from Chitter Lekha on a/c of seeds/plants	22/04/11	1100	196	--do--
4	Income received from Sh Chunni Lal on a/c of sales of NAEP	25/04/11	1201	196	--do--
5	Income received from Sh Chunni Lal on a/c of sales of Medicinal Plants/Herbs	07/06/11	9000	207	--do--
6	Income received from Chhiterlekha on a/c of sales of seeds/plants	07/06/11	560	207	--do--
7	Income received from Chhiterlekha on a/c of sales of seeds/plants	22/06/11	5620	209	--do--
8	Income received from Sh Chunni Lal on a/c of sales of Medicinal Plants/Herbs	30/06/11	15400	209	--do--

Hence, it is advised that the details as mentioned above may be entered in the cash book invariably.

**C). Non maintenance of Crop/ Farm produce register by the Department:-**

In order to check the income realised by the department during the period from 01/04/2011 to 31/03/2021 from the sale proceed of plants or other material, the production of plant material/ Raw material register was sought through audit memo No. 02/RAS/SLN/UHF/2021-22-dated 16/07/2021. But the same was not submitted/ produced by the deptt. which are required to be maintained as per para 18.8 of the Accounts Manual in the form KVV-1 to 8. In the absence of which the total number of saleable plants recommended by the authority and available with the farm incharge for sale, balance lying with him after sale and actual number of plants sold could not be ascertained. The audit could not confirm/verify whether the full and final amount of the plants sold had been deposited into the university account or not. In the absence of Crop/ Plant or farm produce register the possibility of the pilferation/ leakage of income cannot be ruled out. However, the plants/ seedlings or other saleable material for which the rates have been fixed and notified by the Director of Research were sold by the farm incharge during the above mentioned period. The matter regarding non production/ maintenance of the crop, plant material, picking-disposal and credit sale register may be enquired into by the Prof. and Head of the Department or by any other higher authority as the case may be and it may be ensured that the full amount of the plants sold have been deposited into the university account. In addition to this, these registers may be maintained immediately as per provision laid down in the Accounts Manual now under intimation to audit.

**D). Non achievement of target fixed to generate income:-**

The targets of domestic income are fixed by the Comptroller every year for each department/ outstations of the university. It was observed/ found that the Department failed to achieve the target of income fixed by the authority, as per the information supplied to audit by the Department regarding target fixed viz-viz target achieved by the department for the last ten years i.e. from 2011-12 to 2020-21, the detail of which are as under:

Financial Year	Target of Income fixed	Income earned/Target achieved	Percentage wise income earned/ Target achieved
2011-12	6,00,000/-	4,10,060/-	68.34%
2012-13	6,00,000/	257004/-	42.83%
2013-14	6,00,000/	3,21,321/-	53.55%
2014-15	6,00,000/	5,10,814/-	85.13%

2015-16	5,00,000/-	2,04,394/-	40.88%
2016-17	5,00,000/-	2,57,330/-	51.46%
2017-18	5,00,000/-	3,46,334/-	69.20%
2018-19	5,00,000/-	4,32,984/-	86.59%
2019-20	10,00,000/-	3,09,541/-	30.95%
2020-21	10,00,000/-	2,47,615/-	24.76%

After going through the information it was observed that the department could achieve the maximum of 86.59% of the target only once i.e. ₹4,32,984/- out of ₹5,00,000/- target fixed during the year 2018-19 only and during the year 2012-13, 2015-16, 2019-20 and 2020-21 the department could not even achieve the 50% of the target so fixed by the authority and the rate of achievement of target in the last particular two financial years is pathetic and requires justification. Non achievement of the target is a matter of serious concern and needs to be enquired into and require special attention to achieve the target. The reason for the shortfall of income has not been explained by the department which may be justified now besides this the chances of pilferation/ leakage of income (if any) due to non maintenance of proper record as pointed out above may also be inquired into so as to achieve the maximum target of the income.

**E). Irregular re-imbursement of medical claim amounting to ₹1793/- :-**

While checking the medical reimbursement bills of the employees of the department it was found that some inadmissible medicines/ skin creams/ powders/ gel/ lotions etc. were also reimbursed by the internal inspection cell of the university. Whereas, these are not reimbursable under the medical attendance Rules, 1944 and requires to be recovered from the officials to whom it had been allowed. The detail of the amount to be recovered is given here in as under.

Sr No	Voucher No	Name of employee	Name of medicine	Amount
1	229 of 12/13	Sant Ram Thakur Jr. Tech	Ketosoap and Onabet Powder	953
2	17 of 6/13	Dharm Chand Beldar	Arom Pouch Sling	200
3	988 of 12/19	Om Praksh Clerk	Rhegesi oil	154
4	119 of 10/20	Sukh Ram Jr. Tech	Lulidac Cream	400
5	--do--	--do--	Cadid V Gel	86
			<b>Total</b>	<b>1793/-</b>

**F). Short realization of ₹600/- on account of sale proceeds from the Botanical Garden.**

While checking the daily sale Register volume II of Botanical Garden, it was noticed that sale of various plants were made on 09-08-2011 and entry of the same were made at page no 67 of the sale Register. From the perusal of sale Register it was noticed that the total income from the sale of plants was ₹5943/- in actual but due to calculation mistake ₹5343/- were received from Sr. Programmer/ Co-Coordinator Krishi Vigyan Kendra Chamba vide receipts No. 2914/44 dated 09/08/2011. Hence ₹600/- was realized less on account of sale of Plants which may be justified and the recovery from appropriate source may be affected under intimation to audit.

**G). Excess payment of T. A. Bills amounting to ₹451/- :-**

During the perusal of the vouchers it was observed that TA claims of the university officers/ officials were allowed by the internal Inspection cell of the University over and above the amount admissible under the Travelling Allowances Rule applicable to the employees of the State Government duly adopted by the University from time to time. Some of such instances are as under:

Sr No	Name of claimant	Grade pay	Bill No & Date	Total claim	DA allowed	DA admissible	Date	Excess claimed/paid	Remarks
1	Sh Dharm Chand, Beldar	1600	250 of 12/2013	1631	130	70% of 130=91	17/9/13	39	70% of 130 less than 12 hours
2	Sh Vinod Rana, Steno	3600	24 of 12/2013	334	30% of 72=22 70% of 160=112	72	10/10/13	62	Full DA at ordinary rate
3	Nand Lal, Jr. Tech.	3600	256 of 12/2013	1176	160	72	5/12/13	88	Full DA at ordinary rate
4	Sh Kishori Lal, Jr. Tech	4200	265 of 12/2013	339	30% of 72=22 70% of 160=112	72	10/10/13	62	Full DA at ordinary rate
5	Dr R C Rana, P & H	10000	174 of 11/2012	368	250	120	22/08/12	130	Full DA at ordinary rate
6	Sh Ramesh Kumar Conductor	2400	228 of 3/2020	1550	130	60	5/11/19	70	Full DA at ordinary rate
							<b>Total</b>	<b>451/-</b>	

Hence ₹451.00 may be recovered from the concerned claimants and may be deposited in the university exchequer under intimation to audit.

#### **H). Audit of vehicle:-**

##### **a). Driving of Vehicle by the Officer/ official of the Department:-**

Presently the department have one vehicle i.e. Maruti Omni Van (HP 22-0220) which was transferred from office of the Vice Chancellor to department of Forest Product vide office order No. UHF/Regr./GA5-63/2015 21499-504 dated 30/11/2015. The vehicle was taken in possession by the department on 03.12.2015. Due to non availability of driver in the department, permission was sought by Professor & Head to drive the vehicle (HP-22-0220) by the staff of the department having valid driving licences. The permission was given/ granted by the Hon,ble Vice Chancellor to ply/ drive the vehicle only by Scientists/ Incharge of the Vehicles under the provision of rule 8.2(b) of the university account manual. However, rule 8.2(b) states that if any officer or any other person travelling in vehicle is satisfied that the driver is temporarily incapacitated from managing the vehicle due to fatigue, illness or any other reason, he may take over in vehicle provided he holds a current/ valid driving license to drive the Vehicle. Moreover, rule 8.2(a) read with & 8.2(b) states that the vehicle shall be under the sole charge of a qualified driver and it should be driven by the driver only with the above exception. Hence, the vehicle driven by officials other than a qualified driver for so long is not in order and requires proper justification. Moreover, not even a single request was found made to depute a driver to the university authorities to drive and maintain the vehicle as required in university account manual, which may be justified and the University authority may now be requested to depute a regular driver to avoid any untoward incidence in future.

##### **b) Driving of Departmental Vehicle and Power Tillers without getting its average:-**

(i). As per clause 8.5 (c) of Chapter 8 of the university account manual all the departments of the university are required to be got fixed the average of the vehicle every year from the incharge university workshop and maintain the same upto the next fixation of average by the incharge workshop or by any other committee so constituted under the rules as contained in the university accounts manual or as per the criteria fixed by the government of Himachal Pradesh or as given under the rules regulating the use and maintenance of Government vehicle. But it is strange that the neither the department had worked out the average of the vehicle since it was transferred to them nor the average of the vehicle was got fixed as per the procedure as detailed above, due to which the average of the vehicle could not be checked and the possibility of misutilisation/ pilferage of POL also can not be ruled out. The driving of Departmental vehicle without getting/ showing its average is a serious lapse on the part

of the department which may be justified and besides this the month wise average of the vehicle may be worked out now as per the mechanism developed/ circulated by the Department of Finance to the Government of Himachal Pradesh vide letter No. Fin.-I(C)14-1/92-Vol.-II Dated 22/04/1999. If the average of the vehicle is not upto mark then the recoveries of excess POL consumed due to less average may be worked out and same may be recovered from the officer/ official to whom the vehicle was handed over or authorised by the HOD to drive the vehicle.

(ii). Power Tiller Shakti –I 130DI Engine No. SIK11419 and VST Power Tiller DI-130-II was received from the department of Floriculture and Landscaping vide letter No UHF/FLA/2-21-148 dated 12-06-2020. It was noticed that both the Power Tillers were being used in Majhgaon farm for various field operations. But average of fuel consumption was not fixed by any competent authority. Therefore, the fuel consumption as shown in the log book could not be relied upon. This lapse may be justified and average of both the Power Tillers may be got fixed as per procedure prescribed and if the average of the vehicle is not upto mark then the recoveries of excess POL consumed due to the less average may be worked out and same may be recovered from the officer/ official responsible for the use and maintenance of the Power Tiller.

**iii) Driving of vehicle without giving purpose of journey and without the verification of journey by the controlling officer:-**

During the checking of the log book of the vehicle it was noticed that the purpose of journey was not clearly mentioned in the log book and instead of that only official purpose has been shown/ written in the log book. Moreover the journey so performed has was also not verified by the controlling officer of the department in the absence of which the authenticity of the journey performed could not be relied upon/ verified which may be justified now and purpose of the journey may be clearly mentioned in the log book. Besides this, all the journey may be got verified from the controlling officer of the Department under intimation to audit.

**D). Incomplete/poor maintenance of the log book of Xerox Machine/Photocopier :-**

During the checking of the log book of Xerox Machine Model No 5225/5325 purchased vide bill No 19 dated 07/05/12 from Satluj Document Co. Solan it was found that reading of the papers Xeroxed as per the machine are not being entered/ mentioned in the log book, in the absence of which the difference between the actual meter reading of the Xeroxed machine and the reading entered in the log book could not be verified. The consumption of papers was shown/ entered in log book w.e.f. 05/12/2012 to 21/11/2016 only, whereas the machine was purchased on 7/05/2012 which is not found in order.

Moreover total consumption of 29405 pages of papers were shown in log book upto 21/11/2016, which could not be verified due to poor/ incomplete maintenance of the record. It is mandatory to mention the reading of the machine in the log book of the register so as to keep proper control on the use and maintenance of the machine as well as of the consumption of Xeroxed papers. Moreover, the purpose of the paper Xeroxed were also not being mentioned in the register neither the register was being verified by the incharge/ DDO/ Head of the Department etc. as the case may be, in the absence of which the authenticity of the papers Xeroxed for the official/ personal purpose could not be verified which needs to be justified now. For future the log book of the Xeroxed machine may be maintained properly indicating there in the complete detail pertaining to the reading of the xeroxed machine, number of copies Xeroxed, purpose, and proper verification of entries so recorded to avoid the misutilization of Xerox machine/ photo state paper under intimation to audit.

**J). Wasteful expenditure on purchase of excess store articles amounting to ₹0.24 lacs**

While checking the store/ stock Register volume-VI, it was observed that various consumable items/ material was not used/ consumed since its purchase and it seems that the purchases were made in excess of the requirement which results in the blockage of university/ public funds as well as blockage of valuable store space of the department. The purchase of stores in excess of the requirement may be justified. It is advised that the store/ stock articles may only be purchased if these are urgently required for use in the department and unnecessary blockage of public money may be avoided for the optimum use of scarce resources. The detail for the unutilised purchases made for ₹24,550/- is as under below:

Sr No	Name of article	Date of purchase	Qty.	Rate (₹)	Total cost (₹)	Qty issued	balance	Page No
1	Water proof tag level	11.04.2019	10Pkt /1000	180	1800	1500	8500	239
2	Plastic lined aluminium	11.04.2019	2000	3	6000	Nil	2000	237
3	Plastic level water proof	11.04.2019	1000 0	.50	5000	Nil	10000	235
4	Plastic level T-type (medium)	11.04.2019	1000	5.80	5800	Nil	1000	233
5	Plastic level T-type small	11.04.2019	1000	2.20	2200	200	800	233
6	Acrylic level for Pot	11.04.2019	50	75	3750	nil	50	231
				<b>Total</b>	<b>24550</b>			

**K). Issue of chemicals worth ₹0.81 lacs without indents:-**

The Chemicals worth ₹81,379/- were issued to the officers/ officials of the department without getting the indents approved from the incharge/ HOD in absence of which the proper utilization of chemicals/ material issued could not be verified. Whereas rule 19.7 of part 1 of the accounts manual (form KVV 19/4 the accounts manual of the University) clearly specify that no chemical/ store items be issued by the incharge without getting the Indents approved from the respective incharges. Therefore, the issue of Chemicals without getting the approved indents may be justified.

In addition to above, several chemicals were shown carry forward from stock book No 31 Vol.-II to stock book No 32 Vol.-III. But previous/ former Register was not shown/ supplied by the department for perusal. Therefore, due to non availability of records, the stock of chemicals that has been carry forwarded to stock book No.32 Vol.-III could not be traced/ verified and authenticated, whether the correct balances were carry forward to the next page or not. Therefore, the previous store/ Chemical Register i.e. Vol.-II may be produced before audit to verify the exact balance of chemicals.

The list of chemicals B/F from previous Register had been detailed here in as under:-

Sr.No	Name of chemicals	Date of issue	Qty. Issued	Rate	Total (Rs.)	Name of Register & page No	Remarks
1	Anthrone	17/04/12	2x25gr.	280 per pack	560	S/ book No.32vol-III P.No 12	No indent found
2	Aesculiry	17/04/12	1x5gm	--	---	S/book No.32vol-III P.No 13	No indent found
3	Short Finger tight fitting	03/07/13	1 No.	5150	5150/-	Chemical store Reg.. Vol.IV	No indent found
4	DNTP/MI X	17/10/16	2Pcs	5008 per piece	10016/-	Chemical store Reg.. Vol.IV P.No. 23	No indent found
5	Cholro-othyle phosphoric Acid	26/02/18	1x250ml	1950	1950/-	Chemical store Reg.. Vol.IV P.No24	No indent found
6	Zinc Metel Dust	31/06/16	6x500g m	770 per pack	4620/-	Chemical store Reg.. Vol.IV P.No36	No indent found
7	Agrose	17/10/16	1x100g m	5832	5832/-	Chemical store Reg.. Vol.IV P.No78	No indent found
8	Clove Oil	22/06/17	100ml	3250 @500 ml	650/-	Chemical store Reg.. Vol.IV P.No80	No indent found



9	ISO Propenal	---	5x25ltr	8368 Per pack	37650/-	Chemical store Reg.. Vol.IV P.No135	No indent found
10	Acetic acid	---	2.5litrs	851	851/-	Chemical store Reg.. Vol.IV P.No170	No indent found
11	Glycerine	--	25 ltrs	11700	11700/-	Chemical store Reg.. Vol.IV P.No212	No indent found
12	Sodium Hycloride	---	4x5=20ltrs	750 per pack	2400/-	Chemical store Reg.. Vol.IV P.No214	No indent found
13	Amyl Alcohol	17/06/11	3x500ml	----	--	Store book No.32 Vol-III P No 15	No indent found
14	Amonia Solution	29/09/12 17/01/13	4.5ltrs 3x2.5ltrs	---	---	Store book No.32 Vol-III P No 22	No indent found
15	Aniline	29/02/12	500ml	---	---	Store book No.32 Vol-III P No 26	No indent found
16	Aluminiu m Oxide	14/01/15 04/02/16+ 09/06/16 11/10/16 12/12/16 17/02/17	500gm 500gm 1000gm 1000gm 1500gm 2000gm	-----	----	Store book No.32 Vol-III P No 49	No indent found
Total					81379		

Note: Sr. No. 2 and 13 were C/F from store book No. 31 Vol-II and store book No.18 Vol.-I respectively which were not shown to audit .

**L). Issue of Stationary items and non production of Indents:-**

While going through the stationary Register, it was noticed that stationary articles were shown to be issued by the stationary/ store incharge after getting indents from concerned officials. But no Indent of the stationary items were produced before audit to ascertain the issue/ consumption of the stationary articles. Therefore, the indents approved for the issue of stationary articles may be produced before audit to verify the issue of following stationary articles or their issue without obtaining the indents may be justified.

The list of articles issued without obtaining the Indents are given as under :

Sr No	Name of article/ item	Date of issue and official to whom issued	Qty Issued	Name of Register &P.No	Remarks
1.	Diary Register	23/02/2016 to V K Rana	1No.	Stationary Register Vol.III/P.No.6	No indent found
2.	Xerox paper	03/12/2012 to Raj Kumar, Peon	2 ream	Stationary Register Vol.III/P.No.245	No indent found
		03/12/201 to Paras Ram S.O.	1 ream	Stationary Register Vol.III/P.No.245	No indent found
		09/01/2015 to Krishan Lal	1 No.		No indent found
		30/05/2015 to Raj Kumar	4 No.		

				Stationary Register Vol.III/P.No.245	
3.	Dak pad	03/01/2017 to Vinod Rana	01 No.	Stationary Register Vol.III/P.No.09	No indent found
4.	Attendance Register	28/01/2014to Gaurav Sharma	01 No.	Stationary Register Vol.III/P.No.11	No indent found
5.	Sunlite bound paper	01/06/2017to Sh Kishori Lal	½ ream	Stationary Register Vol.III/P.No.75	No indent found
6.	Noting sheet pad	01/05/2018 to Neel Thakur	01 No.	Stationary Register Vol.III/P.No.80	No indent found
7.	Computer paper part -I	08/09/2018 to ManjuVersha Data Entry Opp.	2 ream	Stationary Register Vol.III/P.No.106	No indent found
8.	Toner computer	20/09/2011to Sh Raj Kumar Peon 01/03/2012 to Sh Raj Kumar Peon 04/07/2013 to Dr K R Sharma P&H 12/09/2014 to Dr Meenu Sood 31/03/2017 to Dr Y P Sharma	1 bottle 1 bottle 6 No. 01 No 01 No.	Stationary Register Vol.III/P.No.108 Stationary Register Vol.III/P.No.108 Stationary Register Vol.III/P.No.109 Stationary Register Vol.III/P.No.109 Stationary Register Vol.III/P.No.109	No indent found --do-- --do-- --do-- --do--
9.	CD(RW)	01/06/2015to Dr Y P Sharma	5 No	Stationary Register Vol.III/P.No.147	No indent found
10.	Ink cartridge(Black and White)	12/02/2016 to Vinod Rana	01 No	Stationary Register Vol.III/P.No.159	No indent found
11.	Store Register	22/03/2018 to Kishori Lal T A	01 No	Stationary Register Vol.III/P.No.170	No indent found

**M). Physical verification of store/stock observation thereof:**

a) While test checking the store/stock Register it was noticed that physical verification of store/ stock was not carried out as per the norms stipulated in para 28.32 of chapter 28 of the university account manual which clearly states that physical verification of stores should be done at least once a year. Whereas, the physical verification of store/ Stock was done by the department in the year 2014, 2018 and 2020. Hence, the rule was not being adhered strictly by the department which results in realizing lesser value from the sale of scrap of obsolete/ unserviceable items of store with the passage of time. Hence, the non conducting of physical

verification may be justified and in future physical verification of store/stock items may be ensured as per stipulated norms of the university Account Manual and scrap lying in the store/stock may be disposed off accordingly.

b) While checking the store/ stock register No-16 it was noticed that store/ stock register was not maintained properly. Proper classification of valuable item i.e. Computer, Printer, Scanners and UPS were not done and entries of above items were being taken/ entered at same page and balance of Printers, Scanners, UPS's were not shown separately in stock Register. Therefore, it is suggested that entry of stock articles may be entered on a separate page so as to keep proper check on the balance, use/maintenance and upkeep of the stock items. The above discrepancies may be corrected now and compliance be shown to audit.

**N). Non certification of Receipts Books :-**

According to para No. 4.16 of account manual "Before bringing a receipt book in use a certificate should be recorded thereon after verification as to the number of receipts contained therein". But no such certificate was found to have been recorded in the receipts books (Receipt Nos. 3519, 4476, 3401, 9477, 2914, 2915, 2365) used by the different sections of the department which may be justified. Besides, provision of the Account Manual may strictly be adhered to in future. Moreover when the receipts book is fully used a certificate to the fact that whole of the amount received against the receipts books has been accounted for and deposited may also be recorded on back side of the receipts.

**O). Non- Maintenance of Refundable security Register:-**

Department has paid/ deposited various refundable securities with many departments /agencies for obtaining connection like telephone, electricity, LPG Gas connection etc. for Lab/ Farm etc. One Gas connection was recently taken from M/S Vipul Gas agency Hospital Road Solan and paid Rs. 3050/- vide receipt/ voucher No IVRS9882554411 dated 03-09-2020. But the refundable security has not been accounted for. Therefore, it is advised that above Register may now be maintained immediately indicating there in the complete detail of refundable security (receivable) and audit be apprised accordingly.

**P). Late disbursal of cash for ₹6.30 lacs**

During the post audit of the department it was found that the bills were got pre audited from the Audit well in advance but the payment of the same to the quarter concerned was not made timely or within the stipulated period as per the financial rules. As per rule 3.11 of the accounts manual –part-II no cheque shall be drawn until it is intended to be paid away immediately. It is a serious irregularity to draw cheques and deposit them in cash chest at the close of the year for the purpose of showing the full grant as utilised. Some of the

instances of which are given as under. The late disbursal of cash needs to be justified in view of the rule mentioned ibid.

Sr No	Voucher No & Month	Bill Month	Amt. (₹)	Date of passing bill by audit	Date of disbursal /payment	C/B Page No	Remarks
1.	76 of 03/12	403 of 03/12	1350	31/03/12	25/05/12	14	Wages
2.	77 of 03/12	410 of 03/12	1465	31/03/12	25/05/12	14	NA
3.	78 of 03/12	421 of 03/12	23800	31/03/12	25/05/12	14	Purchasing of FYM
4.	80 of 03/12	454 of 03/12	29958	31/03/12	25/05/12	14	Purchasing of Chemicals
5.	81 of 03/12	386 of 03/12	8915	27/03/12	25/05/12	14	Purchasing of Pipe
6.	107 of 03/12	449 of 03/12	311017	31/03/12	01/06/12	15	Universal testing machine
7.	108 of 03/12	455 of 03/12	150370	31/03/12	01/06/12	16	Purchasing of Xerox Machine
8.	79 of 03/13	317 of 03/17	23100	30/03/13	21/05/13	16	Purchasing of Digital Camera
9.	95 of 03/13	375 of 03/13	34268	30/03/13	20/05/13	56	M.R. to Dr R Rana
10.	111 of 03/13	380 of 03/13	1067	30/03/13	20/05/13	55	TA bill KR Sharma
11.	101 of 03/14	471 of 03/14	25200	31/03/14	09/05/14	56	Payment guest lecture to Gaurav Sharma
12.	128 of 03/14	318 of 01/14	1156	31/03/14	17/05/14	96	MR bill of Sukh Ram
13.	131 of 03/14	458 of 03/14	19013	31/03/14	26/05/14	96	TA Dr Kulwant Rai
	<b>Total</b>		<b>630679</b>				

**Q). Non deposit of sale proceeds in the university account for ₹430/- :-**

During the course of post audit it was found that the department had sold medicinal plants to the Principal, G.Sr.Sec. School, Senio (Deedag), District Sirmour for ₹430/- vide

receipt No 3817/063 dated 03/03/2021. But the sale proceeds thereof was not deposited in the concerned bank account or in the cash book till 16/07/2021 and on being pointed out by the audit the same has been deposited alongwith penal interest on 17/07/2021 i.e. ₹455/- (430+25). The non deposit of the sale amount until 16/07/2021 from 3/03/2021 may be justified and it may be ensured not to repeat such type of irregularities in future.

**R). Advances Outstanding for adjustment to the tune of ₹57.88 lacs:-**

On the perusal of the list of unadjusted advances supplied by the department of Forest Product, it was noticed that advances amounting to ₹57,88,001/- were laying unadjusted upto 30/06/2021 in the deptt of Forest product out of which ₹46,36,000/- pertains to the deposit work with the o/o the Estate organisation and the rest of the advances pertains to temporary contingent advances. As per rule 7.9(a) (x) of the University Account Manual all advances should be adjusted within a month of its drawl, as far as possible no advance should remains unadjusted after the end of the each financial year, but these instructions were not being followed by the department in letter and spirit which is a matter of serious concern and the non adjustment of these advance may be justified.

In addition to above it was also noticed that the following advances were drawn for the purpose of training and educational tour but same were not conducted/ performed till date due to Covid 19 as stated by the deptt. The reasons for the non-refund/non-adjustment of these advances may be justified.

Sr No	Name of the drawer of advance	Bill No/Month	Scheme	Amount of Temporary Advance (₹)	Purpose	Present Status	Remarks
1.	Sh K S Thakur	275of 03/20	FMS-068-22	1,70,000/-	Medical officer training	Account not submit	Trg. was not conducted due to COVID-19
2.	Dr Reena	250of 03/21	IDP-001-36	85,713/-	Educa-tional tour	--do--	Tour was not performed due to COVID-19
3.	Dr Pancy Thakur	243 of 03/21	IDP-001-36	85,716/-	--do--	-do--	--do--
Total				3,41,429/-			

**S). Non Production of record for Audit :**

From the perusal of store/ stock Register Vol.-16, it was found that a Xerox machine was being used in the department till 14/06/2012, which was purchased from M/s Modi Xerox Ltd. Bombay vide bill No HR015309 dated 20/05/1995 as entered in the stock

Register Vol.-16 vide page No. 66 but log book for the same was not supplied to audit during post audit. The non production of the record pertaining to Xeroxed machine may be explained besides this the production of same for audit in future may be ensured.

**T). Allowing of wrong credit of earned leaves in the leave account :-**

While checking the service book and personal file of the officials of forest department, it was noticed that wrong credit of earned leave were given to the following officials at the time of their appointment in the University which may be corrected and regularized now under intimation to audit .

Sr No	Name of employee	DOJ	Period of credit	Actual credit due	Credit given	Remarks
1.	Sh Pritpaul Singh, Clerk	19.10.88(FN)	19/10/1988 to 31/12/1988	5	6	One day excess Cr. given
2.	Sh Surjeet Singh, Beldar	05.03.98(FN)	05/03/1998 to 30/06/1998	8	9	One day excess Cr. given
3.	Sh Narender Kumar Verma, Tech Asstt.	12.05.89(FN)	12/05/1989 to 31/12/1989	18	20	Two day excess Cr. given
4.	Sh Raj Kumar Peon	21.03.94(FN)	21/03/1994 to 31/06/1994	8	7	One day less Cr. given
5.	Om Parkash, Mali	05.03.98(FN)	05/03/1998 to 30/06/1998	8	7	-do-
6.	Sh Mohan Lal Beldar	05.03.98(FN)	05/03/1998 to 30/06/1998	8	7	One day less Cr. given

(A.R. No. 31 dated 04.09.2021)

**46. Post Audit of accounts for the period 4/2012 to 3/2021- observations thereof.**

(Department of Seed Science & Technology)

The post audit of the Department of Seed Science & Technology for the period 04/2012 to 03/2021 (except the period w.e.f. 04/2015 to 03/2017 as the accounts of the University was maintained in the centralized unit in the office of the Dean, College of Horticulture in pursuance of instructions issued vide letter No UHF/Bud./02-36/vol..IV/2013-14 2779-2810 dated 14.07.2015) was conducted. The Income was checked in detail for the above mentioned period i.e. 04/12 to 03/21 (except 04/2015 to 03/2017) and months of 03/2013, 03/2014, 03/2015 & 03/2018, 03/2019, 03/2020 and 03/2021 were selected for detailed audit of expenditure. The observations of the audit are as under:

**A). Cash book :-**

While checking the cash books of the department it was observed that cash book was not maintained properly. Following discrepancies were observed:

- a). The income/receipt Entry dated 28.07.2013 & 12.03.2014 at page No. 47 & 85 of cash book was struck out/ cancelled. Neither any justification was given nor was it attested by DDO which was found irregular and may be justified and avoided in future.
- b). Entry dated 05.01.2018 at page No. 187 and 188 for Rs. 58200/- was taken twice in the payment side of the cash book but in the grand total only Rs. 58200/- was shown once, same may be justified and necessary correction may be done accordingly.
- c). Entries in the receipt side of the cash book for the period 01.04.2017 to 29.06.2017( page Nos. 164 to 168) and payment side for the period 23.06.2017 to 29.06.2017 & 12.09.2017 to 30.11.2017(page Nos. 175 to 184) was not attested by the DDO which may be done now.

Further, it was noticed that opening as well as closing balance of cash book for the month of July,2015 (Page No. 163) and for the period w.e.f. 01.04.2017 to 30.06.2017 was not verified by the DDO/ competent authority. Hence, need full may be done now and provision of rule 5.9, 5.10 and 5.11 of the university accounts manual in this regard may be adhered to strictly in future.

d). During the perusal of cash book for the period of March 2021, it was observed that correction pen was used in cash book during the posting at Page No. 106 to 108. The use of correction pen was irregular and may be avoided in future and instead of using correction pen cutting may be attested from the competent authority.

e). Receipt No. not mentioned in the cash book:

While checking the cash book it was found that various type of income i.e. sale of plants, vegetable seed etc. was shown in the receipt side of the cash book but receipt no. was not found mentioned in the cash book, in the absence of which authenticity of the transactions could not be ascertained. Some instances are enumerated below:-

Sr No	Particulars	dated	Amount
1.	Income received from the incharge Khaltoo Farm on account of sale of fruit plants	13/01/2021	2,00,800/-
2.	--do--	14/01/2021	1,04,600/-
3.	--do--	15/01/2021	69,650/-
4.	--do--	15/01/2021	31,225/-
5.	--do--	16/01/2021	4,695/-
6.	--do--	19/01/2021	1,40,725/-

**B). Receipt books:-****a). Receipts cancelled but reason not quoted:-**

While checking receipt books it was observed that some receipts were cancelled but neither any reason was given nor the same were attested by the competent authority due to which the possibility of pilferage of university income could not be ruled out. Some instances are enumerated below:-

Sr. No.	Receipt book No./ receipt No.	Dated	Amount (₹)	Description
1	2736/63	20.05.2012	8000	Sale of Turmeric
2	2737/83	26.12.2012	18000	Sale of Seeds
3	2738/067	04.05.2013	2400	Sale of capsicum, Kookervit etc.
4	2741/004	---	3000	Sale of Capsicum & Brinjal

Hence same may be justified now and in future, these types of lapses should be avoided.

b). As per para 4.16 of accounts manual Certificate of the competent authority as required at the end of the receipt books that i.e. receipt books Sr. No. 1 to 100 has been utilized and total amount or Rs.....received from the receipt book has been deposited in the bank, has not been recorded by the competent authority in the receipts books when in irregular. Hence same may be recorded now and compliance be shown to audit.

**c). Non maintenance of receipt book register**

While checking the receipts books it was found that all the receipt books had been issued from the stationary register whereas as per rule 4.16 of the accounts manual, receipt books should be issued from the receipt book register maintained in form KVK-4/5. Hence, it is advised that receipt book register may be opened at the earliest and receipt book may be entered in the receipt book register and compliance be shown to audit.

**C). Non achievement of target fixed to generate income:-**

As per information supplied to audit it was observed that income target was fixed for the the department to achieve in the financial years, but department could not achieve the targets fixed as detailed below:

Financial Year	Target Income Fixed (₹)	Income earned/ target achieved (₹)	Difference (₹)	Shortfall in income (in %)
2012-13	15,00,000/-	7,50,383/-	749617	49.97
2014-15	15,25,000	11,70,199/-	354801	23.27
2015-16	17,00,000	4,63,597/-	1236403	72.73
2017-18	50,00,000	15,94,270/-	3405730	68.05
2019-20	50,00,000	20,84,852/-	2915148	58.30
2020-21	50,00,000	33,35,559/-	1664441	33.42



From the above it is elucidated that department could not achieve fixed target of income and non achievement of target income is matter of serious concern and requires special attention to achieve the goal fixed, so that the target can be achieved. The department had also not explain any reason for the same.

**D). Store/Stock:-**

**a). Wasteful expenditure on account of purchase of stationary articles:-**

While checking the stationary register it was observed that various stationary articles worth ₹9218.78 (as enumerated below) were not consumed/ used from the date of their purchase to till date or shown used at belated stages. Some of the stationary articles were not issued even once till date and lying balance in the stock register. It seems that the articles were purchased without necessity, which results in blockage of funds in stationary articles which remained unutilized in the stationary register. Hence blockage of the funds for ₹9218.78 may be justified.

Sr. No.	Page No.	Name of article	Date of purchase/ last issue	Quantity purchased / balance in stock	Amount (₹)	Remarks
1	48	Store book/ store register	24.07.09	10	750	Issued on 17.07.2020
2	92	Lead pencil	24.02.18	6	16.20	Not issued till date
3	126	Ball pen	7.03.05	12	52.08	Issued on 27.02.16
4	138	Stamp pad	23.03.19	10	220	Not issued till date
5	147	Marker thin	23.03.19	20	172	Not issued till date
6	165	Cash Book	4.09.13	1	814	1 No. Issued but date not mentioned
7	166	Medical claim record register	4.09.13	3	99	1 No. Issued but date not mentioned
8	255	Attendance register	26.03.19	11	1320	Not issued till date
9	264	Cello tape	9.03.15	10	200	Not issued till date
10	281	Envelopes 9*4	27.03.15	800	640	200 Nos. Shown as issued but date not mentioned
11	316	CDR Moserbear without cover	23.10.13	184	1582.40	Date not mentioned
12	346	DVD without cover	23.10.13	50	660	Not issued till date
13	347	CD/DVD cover	21.01.13	41	192.70	109 Nos. Shown as issued but date not mentioned
14	496	Fevistick	23.03.19	50	775	Not issued till date
15	489	Typing paper	7.05.18	5	625	Not issued till date
16	483	File board	08.08.19	50	475	Not issued till date
17	451	Dak Pad	23.03.19	2	554	Not issued till date
<b>Total</b>					<b>9147.38</b>	

**b). Stationary articles issued without indent No:-**

While going through the stationary register, it was found that the stationary articles have been issued to the officers/ officials of the department without getting the indents approved from the incharge/ HOD in absence of which the proper utilization of stationary articles issued could not be verified. Whereas rule 19.7 of part 1 of the accounts manual (form KVV 19/4 the accounts manual of the University) clearly specify that no articles be issued by the incharge without getting the Indents approved from the respective incharges. Therefore, the issue of stationary articles without obtaining the approved indents may be justified. Some of the instances are enumerated below: urge

Sr. No.	Page No.	Name of article	Date of Purchase	Quantity	Rate (₹)	Amount (₹)	Date of issue	Name of official to whom issued
1	86	Stamp pads	07.03.15	5	18	90	---	1 No. issued to Sr. Assistant
							---	1 No. issued to Sh. Dev Dutt
							11.08.18	1 No. issued to Sh. Roop Singh LA
							03.04.19	1 No. issued to Sh. Sher Singh
2	106	Note sheet pad	29.10.13	4	48	192	04.14	2 Nos issued to Supdt.Unit III COH
							11.07.16	1 No. issued to Sh. Vineet Sharma PA
							11.07.16	1 No. issued to Smt. Sunita Verma SA
3	317	Stapler	27.09.17	1	72	72	27.09.17	1 No. issued to Smt. Sunita Verma SA
4	281	Envelop 9*4	27.03.15	1000	.58	580	----	200 Nos. Issued to dispatcher
5	354	Glossary paper	07.03.15	200	3.55	710	---	100 Nos. issued to Sh. H.S. Kanwar
							---	100 Nos. to Dr. D.K. Mehta

**c). Blockage of funds worth ₹0.27 lacs on account of purchase of unnecessary chemicals:**

While checking the chemical register, it was observed that various chemicals were not used/ consumed since its purchase and it seems that the purchases were made in excess of the requirement which resulted in the blockage of university/ public funds as well as blockage of valuable store space of the department. The purchase of stores in excess of the requirement may be justified. It is advised that the store/ stock articles may be purchased if these are urgently required only for use in the department and unnecessary blockage of public money may be avoided for the optimum use of scarce resources. The detail for the unutilised purchases made for ₹27968/- is as under below:

Sr. No.	Page No.	Name of chemicals	Date of purchase	Qty. in balance	Amount (₹)	Remarks
1.	71	Magnesium Sulphate	07.03.09	2*500 gm	198	Last issued on 09.03.17
2	77	Naphthalene acetic acid	25.03.19	4*400 gm	1408	Not issued till date
3	80	Calcium chloride	28.01.17	500 gm	225	Not issued till date
4	89	Carboxyl Methyl Cellulose Sodium Salt	29.01.16	4*500 gm	3312	Not issued till date
5	98	Acetic Acid Glacial	10.02.19	3*500 gm	828	Not issued till date
6	99	Methanol	31.03.18	4*2.5 ltr	2592	Not issued till date
7	111	2,3,5 Triphenyl tatrazaliu chloride	29.03.16	1*10 gm	1800	Not issued after 16.05.17
8	136	Phenyl solution	29.3.16	1*500 gm	531	Not issued after 29.03.16
9	149	Tatra sodium pyrophosphate	11.05.16	1*500 gm	702	Not issued after 09.03.17
10	151	Dextrose	28.02.18	2*500 gm	780	Not issued till date
11	160	Talcum powder	28.01.17	8*500 gm	1224	Not issued till date
12	168	Molybdc acid	31.01.17	1*100 gm	1680	Not issued till date
13	169	Nitric acid	31.01.17	1*500 gm	340	Not issued till date
14	170	Iron(III)chloride hexhydrate	---	1*250 gm	5220	Not issued till date
15	171	2,4 di-chlorophenile acetic acid	20.02.17	250 gm	6030	Not issued till date
16	177	Gelatine	27.02.17	1*500 gm	1098	Not issued till date
		<b>Total</b>			<b>27968/-</b>	

**d). Chemicals issued without receiving indent:-**

While checking he Chemicals register (Lab) Volume –II, it was found that various chemicals have been issued to the officers/officials of the department without getting the indents approved from the incharge/ HOD in absence of which the proper utilization of chemicals/material issued could not be verified. Whereas rule 19.6 of part 1 of the accounts manual (form KVV 15/2 the accounts manual of the University) clearly specify that no chemical/store items be issued by the incharge without getting the Indents approved from the respective incharges. Therefore, the issue of Chemicals without getting the approved indents may be justified. Some of the instances given below:

Sr No	Page No	Name of the chemical	Quantity issued	Rate (₹)	Total (₹)	Issued to
1	88	Methanol	2.5 ltr 10 bottle	330 per pack	3300	Dr Santosh Kumar
2	87	Pactobutrazol	--1x500gm	2250	2250	Dr DK Mehta
3	85	Acetoxy phenyl	1 pack	2100	2100	Dr Kiran Rana
4	82	Triphynyle Tetrozolum Chloride	1x10g	1400	1400	Ms Himomgeni
5	43	Gibberetli Acid	1x10gm	1046	1046	Dr C L Sharma
6	43	--do--	4 gm	418	418	Dr Anu Sharma
7	148	2 Mercaptee Ethanol AR	1x100m	693	639	NA ( PG Student)
8	149	Tetra Sodium Pyrophosphate	1x500gm	702	702	NA (Practice and Research work)
9	164	Perchloric Acid	1x500gm	1220	1220	NA (Practical and Research work)
10	166	EDTA	1x500gm	1350	1350	NA (Practical and Research work)
11	215	Zinc Sulphate	1x500gm	269	269	M S Paler
12	217	Talc Powder	2x500gm	150	300	Ms Sushma

**E). Incomplete/ poor maintenance of the log book of Xerox Digital Photocopier with printer 5022**

Xerox Digital Photocopier with printer 5022 purchased on dated 31.03.2016 vide bill No. 06 from M/s Sutlej Documents Co. Solan for ₹71,184/- was entered in page no 306/1. As per log book of said Xerox machine 32,740 papers were consumed w.e.f. 31.03.2016 to 08.07.2021 whereas as per meter reading of the Machine 36479 pages have been printed till 08.07.2021. Hence, there is difference of 3739 pages which reveals that either log book has not been maintained properly or Photocopier machine is being used for personal works. Besides this 116 reams of papers were issued w.e.f. 31.03.2016 to 06.05.2020 which consists 58000 copies (116x500 pages each) but its consumption was not shown in the record which is irregular. Furthermore, consumption of papers in the log book was not verified from the competent authority which may be done now under intimation to audit.

**F). Discrepancies found in the service book records:**

**a). Excess credit of Earned leave given**

While checking the service book and personal file of the official / officers, it was noticed that wrong credit of earned leave was given to following official /officers at the time of their joining, which may be regularised now as per leave rules under intimation to audit .

Sr. No.	Page No. of service book	Name of officer/official	Designation	Period	Credit given	Credit due	Excess credit given
1	44	Smt. Fulmaya	Beldar	6.3.98 to 30.6.98	10	8	2
2	44	Sh Krishan Singh	--do--	5.3.98 to 30.6.98	9	8	1
3	44	Sh Shadi Ram	Field Assistant	10.12.96 to 31.12.97	32	30	2
4	44	Sh. Shiv Kumar	Chowkidar	5.3.98 to 30.6.98	9	8	1

b). During the course of post audit it was found that Earned leave & medical leave have been sanctioned but the entry in service book was not got pre-audited. Hence it is advised to get the sanction of E/L & M/L pre-audited to avoid unnecessary delay in vetting the leave accounts of the employees at the time of retirement. The few instances whose personal file and service book were not presented for pre audit are as follows :-

Sr. No	Name & Designation of Employees	Period	No. of days	Leave Type
1	Sh. Om Parkash, Jr. Technician	01.07.2015 to 31.12.2017	46	Earned Leave
2	Sh. Harkesh, Mali	01.07.2007 to 31.12.2010	208	Earned Leave
			54	Half Pay Leave
3	Sh. Thakur Dass, Field Assistant	01.07.2000 to 31.12.2013	184	Earned Leave
		01.01.2015 to 30.06.2018	74	Half Pay Leave
			88	Earned Leave
			44	Half Pay Leave
4	Sh. Jitender Sharma, Field Assistant	01.07.1997 to 30.06.2009	55	Earned Leave
			48	Half Pay Leave
5	Sh. Shadi Ram, Field Assistant	01.01.2000 to 31.12.2000	21	Earned Leave
		01.01.2011 to 31.12.2013	20	Half Pay Leave
			23	Earned Leave
6	Sh. Jagdish Sharma, Section Officer	01.07.2001 to 31.12.2005	31	Earned Leave
		01.07.2007 to 31.12.2020	313	Earned Leave
			36	Half Pay Leave

**G). Less collection of sale proceeds of ₹6,210/-:**

While checking the receipt books and income register of the department, it was found that the sale rates of vegetable seeds/ seedlings were revised vide Office Order No. UHF(DR) SR- Veg/02/-13411-46 dated 26.03.2012 and these rates were applicable with immediate effect, whereas following seeds were sold in 04/2012 with old selling rate of the seeds. Due to this lapse university exchequer has to bear a loss of ₹6,210/- The same may be justified and loss of ₹6,210/- may be recovered from appropriate source under intimation to audit.

Sr No	Name plant/crop	Receipt book no/receipt No.	Qty sold	Rate applied	Rates modified	Difference (₹)
1	Capsicum Seeds	2736/50 of 2/4/12	10 kg	1450*10=14,500/-	2000/- *10=20,000	5500
2	Cucumber Seeds	2736/51 of 2/4/12	100gm	1050 per kg 105	1500 per kg 150	45
3	Hybrid varieties seed packets	2736/052 of 2/04/12	40 Packets	50*40=2000	60*40=2400	400
4	Methi Cucumber	2736/54 of 2/4/12	2kg 100gm	55( per kg) 105(100 gm)@ Rs. 1050/-	60( per kg) 150(100 gm) @Rs 1500/-	10 45
5	Sample Packets	2736/54 of 2/4/12	40 pack	40*10=400	40*15=600	200
6	Sample Packets	2736/55 of 2.4.12	2 packets	10*2=20	15*2=30	10
					<b>Total</b>	<b>6,210/-</b>

**H). Short realisation of income of ₹400/-:**

During the course of post audit, it was noticed that various seeds had been sold by the department for ₹2575/- as detailed below but only ₹2175/- has been deposited i.e. ₹400/- short due to calculation mistake. Due to this lapse university exchequer has to bear a loss of ₹400/-. The amount may be recovered from the official at default and be deposited in the university exchequer under intimation to audit.

Sr. No.	Receipt No.	Dated	Items sold	Actual amount (₹)	Amount deposited (₹)	Short realisation (₹)	Remarks
1	2741/058	5.2.2014	300 gm capsicum 5 kg Soyabin 2 kg cowpea 2 kg chilli	600 250 100 260 1210	1110	100	Rs. 1110 deposited instead of Rs. 1210

2	2745/055	12.11.14	3 kg lentil 10 kg reas azad P-1 17 Nos. sample packets	210 600 555 1365	1065	300	Rs. 1065 deposited instead of Rs. 1365
			<b>Total</b>	<b>2575/-</b>	<b>2175/-</b>	<b>400/-</b>	

**I). Entries of crop register not verified by Scientist Incharge:**

During the perusal of crop register it was noticed that crop entries of various crops were not been by the Scientist incharge. Due to this authenticity of the crop register could not be relied upon. Some of the instances are enumerated below:

Sr. No	Page No	Name of crop
1.	160	Onion (Norsway)
2.	160	Radish
3.	161	Ped
4.	162	Methi
5.	163	Coriander
6.	164	Garlic
7.	165	Onion bulbs
8.	166	Radish and Chinese Sarson

The same may be justified and in future such type of lapses may be avoided.

**J). Irregular re-imbursement of inadmissible medicines in various medical claims:-**

While checking the payment voucher in respect to medical re-imbursement bills, it was observed that inadmissible medicines which are not admissible under the medical attendance rules, were reimbursement to the claimants by the internal inspection cell of the university. The amount of **₹3,540.10/-** as detailed below may be recovered from following official/ officer under intimation to audit.

Sr No	Bill No./date	Voucher No	Name of officers	Inadmissible medicine	Amount (₹)
1	254 of 03/2013	25	Sh Inder Raj Tech Asstt.G-I	Supracal Pro	230
2	157 of 11/2012	8	Devender Kumar Beldar	Super spas Rabicip-D	34.50 249.75
3	218 of 2/2013	9	Sh Inder Raj Tech Asstt.G-I	Supracal	560
4	259 of 3/2013	15	Sh. Malkiat Singh Driver	Cap. Diataal-D	196.50
5	277 of 3/2014	27	Sh Inder Raj Tech Asstt.G-I	OYCALD3 Sachet	240
6	301 of 03/2014	25	Dr Vineet Sharma SSS	Mastgne Sachet	253
7	91 of 01/2021	14	Smt. Fulmaya Beldar	Eviet solution	112.35
8	038 of 07/2014	36	Sh Muktiar Singh (Driver)	100s Liv52 tab	75
9	41 of 07/2014	37	Dr. Vineet Kumar (SSS)	Cervical collar	228
10	47 of 11/2014	39	Sh Muktiar Singh (Driver)	Cozymin Nazal drops	50
11	110 of 11/2014	40	Sh Kulwant Singh (Beldar)	Ultra D3 Fort Tablet	165
12	37 of 07/2014	41	Sh Puran Chand (Beldar)	Becasules Z cap	10

13	35 of 07/2014	50	Sh Kulwant Singh (Beldar)	Calcium Ultra D3 forte Tab	404 165
14	113 of 11/2014	73	Sh Shankar Lal Thakur Tech. Asstt. Grade-I	Gargle Betadene	76
15	143 of 01/20	04	Sh. Ram Swaroop Beldar	ORS	16
16	153 of 02/20	11	Sh. Vinay Kumar Bharti	Creepe Bandage	475
				<b>Total</b>	<b>3,540.10/-</b>

**K). Excess payment of T.A. claims amounting to ₹1164/-:**

During test checking the expenditure with respect to TA/DA bills of selected months, it was observed that ₹1164/- as per detail given below were paid in excess as per TA rules.

Sr No	Bill No.	Voucher No	Name of officers/officials	Journey	Dated	Dated	Allowed (₹)	Admissible (₹)	Difference (₹)
1	263 of 03/14	16	Sh. Parvesh Kumar , Tractor Driver	Nauni to Pinjore & back	23.1.14 6.00A.M 5.00 PM	23.1.14 10.45PM 9.00 PM	200	60	140
2	264 of 03/2014	15	Dr. G D Dubey Farm Maneger	Nauni to Chd & back	11.2.14 8.00AM 7.30 PM	11.2.14 10.15AM 9.50 PM	300	96	204
3	298 of 03/2014	9	Sh Malkiat Singh Driver	Nauni to Chd & back	6.8.13 8.00AM	6.8.13 9.30PM	100	30	70
				Nauni to Chd	23.11.13 8.30AM	23.11.13 10.30pM	100	30	70
				Nauni to Shimla	26.12.13 8AM	26.12.136 PM	36	21	15
				Nauni to Dublu	06.01.14 10AM	06.01.14 5.20PM	36	21	15
				Nauni to Dinger Kinner	9.1.14 10.15AM	09.01.14 8.15PM	36	21	15
				Nauni to Pinjore	23.01.14 9.00AM	23.01.14 10.00PM	100	30	70
				Nauni to Pinjore	28.1.14 6.00AM	28.01.14 10.00PM	100	30	70
				Nauni to Rampur	6.2.14 9.00AM	06.02.14 6.00PM	36	21	15
				Nauni to Chandigarh	12.3.14 8.30AM	12.03.14 10.00AM	100	30	70
4	279 of 3/2014	28	Dr HS Kanwar Head SST	Nauni to Bangalore	21.2.14 8.30 AM	21.2.14 7.30 PM	375	90	285
	-do-	-do-	-do-	<b>Convenience fee</b>	-do-	-do-	---	---	125
				<b>Total</b>					<b>1164/-</b>



Hence ₹1164/- may be recovered from the claimants and deposited in University exchequer under intimation to audit. It is also advised that in future the provisions of T.A. rules may be adhered to strictly.

**L). Irregular Payment of university Guest House charges amounting to ₹400/-**

While checking the bill No. 306 of 03/2013 (Vr. No. 14) it was observed that Guest House charges of ₹400/- for one day stay w.e.f. 21/03/2013 to 22/03/2013 was allowed/ paid to Sh. Ashok Kumar Assistant Scientist (vide entry No. 794 Page No. 98) for stay in university guest house at PAU Ludhiana.

But as per TA rules (SR 51) Guest House charges are not admissible. Hence payment of ₹400 may be justified and same may be restricted as per TA rules.

**M). Honorarium paid to university employees but relevant record (notification regarding its admissibility) not shown to audit**

During the perusal of bill No. 274 of 03/2015 (Vr. No. 68) it is observed that ₹2500/- has been paid as Honorarium to officials which are mentioned below:-

Sr. No	Name of official	Amount (₹)
1.	Dr. D K Mehta Sr. Scientist (Veg. Crops	500/-
2.	Dr. Subhash Chand Verma Pr. Scientist	500/-
3.	Dr Narender Kumar Bhart Sr. Sci. Patho.	500/-
4.	Dr. Ashok Thakur Asstt. Prof. Veg Crop	500/-
5.	Sh. Sher Singh Panwar Tech. Asstt.	250/-
6.	Sh. Roop Singh Kashyap Lab. Asstt.	250/-

Notification regarding admissibility/ payment of honorarium to the university staff has not been provided during audit period. Hence it may be justified/ clarified that whether university employees were entitled for the Honorarium or not. If yes then notification in this regard may kindly be shown to audit otherwise the amount may be recouped/ recovered from the appropriate source.

**N). Discrepancies found during post audit of log books of Tractor and Power Tillers**

**a). Power Tiller ANGAD 6 HP (Khaltoo Farm)**

- i. While checking the log book of the power tiller it was observed that average of the Power Tiller was not fixed by the competent authority which was required to be fixed as per accounts manual.
- ii. The department was following set pattern for determining the fuel consumption viz. 1 hour = 3 litre, 2 hours = 6 litre and 3 hours 9 litre which may be justified under rules.

iii. Entries was not verified by the vehicle incharge. The technical assistant had verified the entries, which should had been verified by the competent authority i.e. vehicle incharge as per rules.

iv. Power tiller was transferred to Pandah Farm on 12.12.2017 but log book for the period 13.12.2017 to 31.03.2021 was not supplied by the department during post audit.

**b). Log book of Tractor No. HP 14A 0972**

i. Average of the tractor was not fixed by the department which was required to be fixed on monthly basis by the vehicle incharge/ competent authority concerned.

ii. A certificate was recorded in log book on 28.05.2014 that speedometer is out of order but neither it was got repaired nor new meter reading was recorded which was found irregular.

iii. Fuel register volume I and II was not supplied during the audit period.

iv. The department was following set pattern for determining the fuel consumption viz. 1 hour = 3 litre, 2 hours = 6 litre and 3 hours 9 litre which may be justified under rules in this regard.

v. Diesel was shown received from the fuel register in log book but entries were not verified in the log book by the vehicle incharge/ competent authority.

vi. Tractor was driven by Mr. Pravesh Kumar on dated 10.01.2019, 11.01.2019 & 12.05.2019 ( log book page No. 47 & 48) but neither the purpose of journey was mentioned nor entries were got verified from the vehicle incharge.

**c). Log book of Tractor No. HP 64 0771**

i. Average of the tractor was not fixed by the department which was required to be fixed on monthly basis by the vehicle incharge/ competent authority concerned.

ii. Diesel was shown received from the fuel register in log book but entries were not verified in the log book by the vehicle incharge/ competent authority.

iii. Entries of the log book for the period 01.04.2012 to 31.03.2021 was not verified by the competent authority. Besides this entries from 23.11.2020 to 31.03.2021 were not even signed by the driver, in the absence of which mis-utilisation of tractor can not be ruled out. Same may be justified.

**d). Log book of Tractor No. HP 14 D 1426 (Yuvraj)**

i. Average of the tractor was not fixed by the department which was required to be fixed on monthly basis by the vehicle incharge/competent authority concerned.

ii. Diesel was shown received from the fuel register in log book but entries were not verified in the log book by the vehicle incharge/ competent authority.

**O). Physical verification of store/stock observation thereof:**

a). While test checking the store/stock Register it was noticed that physical verification of store/ stock was not been carried out as per the norms stipulated in para 28.32 of chapter 28 of the university account manual which clearly states that physical verification of stores should be done at least once a year. But, this rule was not being adhered to strictly by the department which results in realizing lesser value from the sale of scrap of obsolete/ unserviceable items of store with the passage of time. Hence, the non conducting of physical verification may be justified and in future physical verification of store/ stock items may be ensured as per stipulated norms of the university Account Manual and scrap lying in the store/stock may be disposed off accordingly.

**b). Computer Accessories have not been categorized separately:**

While checking the stock register it was noticed that Desktop Computer and its accessories viz. printer, scanner, projector, UPS etc. were entered in a single page in shape of a composite entry whereas all these items should have been entered separately so that the actual stock position of each item could be ascertained/ verified in an effective manner which may be done now. Some instances are enumerated below:

Sr. No.	Name of items	Bill/date of purchase	Date of purchase	Amount (₹)	Page No.
1	HP Desktop Computer (1No.)	2427	29/03/2014	89,900/-	177
2	Lezerjet Printer (HP1606DN, 1No.)	--do--	---do---	8,968	--do--
3	Lenov Desktop Computer (1NO)	1255	04/06/2012	41,788 +(GST 5% extra)	222
4	Lenovo LCD18.5" HP Lezerjet Printer	--do--	---do---	5,000+(GST extra 5%)	--do--
5	DVD writer Sata	2520	03/01/2013	1,155/-	--do--

**c). Stationary items entered in a single page:**

While checking the stationery register it was found that at Page No. 320 of the stationary register following stationery article were entered in a single page where as per rule these items should be entered at separate pages so that actual quantity of various items in stock may be clearly ascertained.

Sr.No.	Bill No/dated	Name of items	Qty	Rate (₹)	Amount (₹)
1	478 dated 28.02.2018	Photostat paper	21	172	3612
2		Long exercise book 6 quire	2	45.80	9160
3		Yellow stick pad	2	40	80
4		Pin cushion	1	20	20
5		All pin	5	16.50	82.50
6		Lead Pencil	1	2.70	2.70

**P). Unserviceable articles amounting to ₹4.60 lacs not auctioned :-**

During the post audit it was found that huge no. of unserviceable article were lying in store/ stock. These unserviceable articles were required to be auctioned after following the procedure as laid down in the university Accounts Manual. The department had not auctioned the unserviceable material amounting to ₹460514.77 till the conclusion of the post audit, which may be justified. Had these unserviceable items auctioned timely, it may have generated revenue to the university exchequer, besides vacating the valuable space occupied by them. The detail of unserviceable articles supplied by the department is given in "Annexure - H".

**Q). Non- Maintaining of security Register:-**

As per the information provided by the department following electricity meters were installed in various farms of the department (some of them were not in use) but department had not maintained security register in form KVV/26/11 as required in chapter 26 of the university Account Manual. Therefore it is advised that above register may now be maintained immediately under intimation to audit. Besides this the security amount of closed meter may be got refunded from the electricity department and may be verified in audit.

Sr No.	Particulars	Location	Date of securities fee	Remarks
1.	KB-311000001, AC No. 1121307850, ID NO. 100003019667	Pandah Store	23.09.2003 P/E No.2/1	Working
2.	PA-32000001	Poly House Store	28-03-2007 P/E no. 2/3	Closed
3.	PA-0311000004, A/c no. 1121310684 ID No.10000316983	Nando	14-11-2007 P/E No.3/1	Transfer to deptt. Fruit Science
4.	PA-3 15000002	Fangari	14-11-2007 P/E No.3/2	Closed

5.	NU-3-11000030	Kharkog	14-11-2007 No.3/3	P/E	Closed
6.	PA-3-1500003	Bhajo	14-11-2007 No.3/4	P/E	Transfer to deptt. Fruit Science
7.	PA-3200003 A/c 1121316558ID No. 100002182017	Pandah Farm	24-10-2014 No.75/1	P/E	Working
8.	PA- 315000004,A/c No.1121318192 ID No. 100003019664	Manahat Farm	01-10-2014 No.133/1	P/E	Working

**R). Diary / dispatch and postage stamp register:**

While checking the dispatch register & stamp consumption register for the audit period it was found that stamps were shown used in the dispatch register whereas corresponding entries were not found in the consumption register. Some stamps shown in the dispatch register were not matching with stamps shown consumed in the stamp consumption register. It appears that either the entries in dispatch register were not genuine or balance shown in consumption register was not correct. This difference between consumption register and dispatch register may be justified and in future both register may be reconciled properly and entries made in the register may be got verified by the competent authority.

Sr No	Date	Sr. No of dispatch register	Page no	Amount shown (₹) (dispatch register)	Remarks
1	09.09.2015	860	27	5	Not entered in consumption register
2	22.08.2015	785	22	37	Postage stamp shown Rs 37 but it was actually Rs.36 (as per receipt of post office) Rs.1 may be recovered from the person in default and be deposited in the university exchequer.
3	16.04.2016	92	72	24	Not entered in consumption register
4	24.06.2016	87	87	18	As per receipt of post office stamp consumed of Rs.180 whereas in the dispatch register and consumption register stamp consumed shown Rs.18. Hence same may be justified.
5	11.07.2016	510	91	22	Consumption of the postage stamp has been shown in the register on dated 11.7.2016 but as per receipt actual date of receipt 11.08.2016, it seems letter has been dispatched after one month which may be justified.

6	01.2.2017	1412B	131	5	Rs. 5 stamp taken in the dispatch register but not taken in the postage stamp register.
7	27.07.2017	473	164	22	Rs. 22 stamp consumed as per receipt of post office but not taken in stamp postage stamp register.
8	04.02.2015	1750	167	41	Stamp actually consumed for Rs. 41 but shown Rs. 35 in postage stamp register and dispatch register.

**S). Maintenance of register without entering in the inventory register:-**

During the course of post audit it was observed that registers were being issued to the different sections of the department without getting them entered in inventory register. In the absence of which the numbers of registers issued and maintained by department cannot be authenticated and possibility of some registers being misplaced/ misused cannot be ruled out. Therefore, the maintenance of registers without entering in the inventory register may be justified and inventory numbers be allotted to all the registers already in use in accordance with para 19.11 of the accounts manual under intimation to audit. Some instances are enumerated below:-

Sr No	Register Name	Pages	Entries made in regi.w.e.f.
1.	Log book of seed germinators 01,02,&03 make indosaw model 2015	92	27.08.2015
2.	Training camp register MIDH	145	04.11.2015
3.	Log book grain moisture meter/tester make kelt	94	14.08.2005
4.	Log book seed germinator Dyal chamber volume-II	Not mentioned	27.07.2007
5.	Log book seed coating/palliating machine	45	13.02.2016
6.	Log book digital	Not mentioned	17.07.2007
7.	Training camp/seminar	145	22.02.2018
8.	TA check register	100	01.04.2018
9.	Stock Reg.	396	-
10.	Log book HP-14-1426	100	23.01.2014

**T). Non- Maintaining of register as prescribed in the University Account Manual**

The following registers were not maintained in proper proformas as prescribed in the university Account Manual. Hence it is advised to maintain the register in prescribed manner and compliance be shown to audit.

- Crop Register in KVK-18/1 format
- Register of Produce in KVV-18/2 format
- Picking and Disposal register KVV -18/5 format.
- Register of sample in KVV-19/6 format

#### **U). Non production of record/information**

Following record/ information were not supplied by the department to audit despite of several verbal/ written memos, so the actual position could not be examined/ verified in detail

- a). Log book of Power Tiller Pandah Farm
- b). Log book of Power Tiller Khaltoo Farm
- c). Security Refund Register
- d). Fuel register volume I and II.

(A.R. No. 73 dated 11.03.2022)

#### **47 Main Annual Account of the University for the Year 2021-22:**

During the scrutiny of Main Annual Accounts, Pension Corpus Fund, GPF, CPF, EWF and Revolving Fund etc. of Dr. Y. S. Parmar University of Horticulture & Forestry, Nauni, Solan for the year 2021-22 and further test checking of transactions/ figures depicted therein with related record of the University, the following main audit observations were noticed :

##### **A. Main University Account**

##### **(a) . Unreconciled minus opening balance:**

On perusal of the Annual Account for the FY 2021-22 it was observed that minus (-) ₹18,00,000/- opening balance had been shown under the head “ Misc. short term Projects - Transfer to Dean, COF” at sr. no. 6 of the Annual Account 2021-22. On further examination it was found that this negative balance had been carried forward since 2013-14 in the annual accounts on account of funds transferred to Dean, COF on dated 12.04.2013. Whereas, this fund of ₹18,00,000/- was returned back by the Dean, COF and deposited in Comptroller account no. 55002750941 SBI, Nauni on dated 17.01.2019, but this minus balance is still being depicted in the Annual Account for the FY 2021-22, which was not found justified. Hence, this transaction may be reconciled and negative balance may be removed from the Annual Account so as the Annual Account may reflect true and fair position of the state of affairs of the university. Similarly minus opening balance of (-) ₹2,00,000/- shown under the head “ Misc. short term Projects – Ford Foundation” at sr. no. 6 of the Annual Account 2021-22 may also be reconciled under intimation to Audit.

##### **(b) Untraceable Grant- in-Aid :**

As per annexure-I attached with the annual account, the following Grant-in-Aid amounting in all to ₹49,61,089.28 have been shown as ‘Untraceable Grant-in-Aid received under ‘Other/Miscellaneous Head’ for the year 2021-22 and these grant-in-aid has been clubbed under the heading ‘Miscellaneous State’ in the annual account of the university. It is, therefore, requested that the source of these grant-in-aid may be identified and expenditure against these

grant-in-aid should be booked correctly by giving classification thereof in the statement of accounts of the university so that utilization certificates there against may be issued, if called for by funding agency accordingly.

Sr. No.	Date of credit received onli by the University	Account no.	Amount (₹)
1.	15.06.21	55002750941 SBI Nauni	500000.00
2.	10.02.22	55002750941 SBI Nauni	33750.00
3.	01.03.22	55002750941 SBI Nauni	33750.00
4.	21.03.22	55002750941 SBI Nauni	50000.00
5.	30.04.21	09690100003960 UCO Nauni	150000.00
6.	31.08.21	09690100003960 UCO Nauni	50000.00
7.	26.10.21	09690100003960 UCO Nauni	50000.00
8.	14.12.21	09690100003960 UCO Nauni	50000.00
9	14.12.21	09690100003960 UCO Nauni	50000.00
10	14.12.21	09690100003960 UCO Nauni	50000.00
11	03.01.22	09690100003960 UCO Nauni	49995.28
12	05.01.22	09690100003960 UCO Nauni	384790.00
13	25.02.22	09690100003960 UCO Nauni	25000.00
14	06.03.22	09690100003960 UCO Nauni	25000.00
15	08.03.22	09690100003960 UCO Nauni	200000.00
16	16.03.22	09690100003960 UCO Nauni	1021290.00
17	16.03.22	09690100003960 UCO Nauni	50000.00
18	23.03.22	09690100003960 UCO Nauni	200000.00
19	23.03.22	09690100003960 UCO Nauni	858000.00
20	30.03.22	09690100003960 UCO Nauni	1038374.00
21	30.03.22	55093146227 SBI Chamba	91140.00
		<b>Total</b>	<b>49,61,089.28</b>



**(c) Bank reconciliation Statement- Main Annual Accounts :**

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

**(i). Wrong debit by the banks amounting to ₹2.89 lacs.**

The following sums amounting to ₹289074.72 have been shown as wrongly debited by various banks upto 31.3.2022 as per bank ledgers maintained by the University. The reasons for the same may therefore be established after taking up the matter with the concerned bank and the amount may be got recovered from the concerned bank and necessary corrective entries be made accordingly in the books of accounts under intimation to Audit:-

Sr. No.	Name of Bank	Account No.	Amount Wrongly debited (₹)	Remarks
1.	UCO, Bank	00526	665.40	
2.	PNC, Sharbo	88211	6,493.40	
3.	Tabo, SBI Bank	98132	560.50	
4.	SBI, Thunag	10302	40095.22	
5.	SBI, Bajaura	78470	14,433.80	
6.	UCO, Nauni	29299	513.87	
7.	SBI, Chamba	46227	9,658	
8.	SBI, Nauni	50849	709	
9.	SBI, Jachh	58891	2,687.72	
10.	SBI, Nauni	38161	7,910.33	
11.	SBI, Nauni	33472	2,637.50	
12.	UCO, Bank Nauni	03960	23,902.30	
13.	SBI, Nauni	54928	610.28	
14.	SBI, Nauni	50941	33,641.50	
15.	UCO, Bank Nauni	01676	30,189.03	
16.	SBI, Nauni	96130	765.50	As reported in previous report
17.	SBI, NarotaBagwan	06251	1.00	As reported in previous report
18.	SBI, Nauni	43425	265.50	As reported in previous report
19.	SBI, Nauni	73126	265.50	As reported in previous report
20.	HDFC	16079	553.72	As reported in previous report
21.	PNB, Sharbo	05268	9287.05	

22.	Indian Bank Mashobra	53532	1284	
23.	SBI, Nauni	49673	265.50	
24.	UCO Bank	56448	76,171.24	
25.	SBI Bhata	75680	324.50	
26.	UCO Bank Rohru	10628	4872.95	
27.	SBI, Dholakuan	69501	1408.50	
28.	IDBI, Bank Neri	14395	298	
29.	SBI, Kandaghat	42923	5474	
30.	UCO Bank, Nauni	64085	125	
31.	UBI, Solan	77220	12711.41	
32.	UCO Bank, Nauni	6405	205	
31.	SBI, Nauni	60885	88.50	
	<b>Total</b>		<b>289074.72</b>	

**ii). Wrong credit given by the banks for ₹0.84 lacs.**

The following sums amounting to ₹84,146/- have been shown as “wrongly credited by the bank” as per bank ledgers maintained by the University in the FY 2021-22. The reasons for the same may therefore be established after taking up the matter with the concerned bank and necessary corrective entries be made accordingly in the books of accounts under intimation to Audit:-

Sr. No.	Name of bank	Account No	Amount (₹)	Remarks
1	JCC Bank	00138	78,036	Rs. 25,866/- upto 31.03.21 Rs. 52,170/- in F.Y 2021-22
2	SBI Dhaulakuan	6951	100	
3.	UCO Nauni	29209	5,700	
4.	SBI Nauni	50725	310	
	<b>Total</b>		<b>84,146/-</b>	

**(iii) Amount of ₹69.98 lacs deposited in the bank account but not credited by the banks.**

The following sums amounting to ₹69, 97,848.33 have been shown as deposited in the bank account but the credit for the same has not been given by the banks upto 31.03.2022. It is, therefore, advised that either the exact date of credit given by bank may be established or the matter may be taken up with the concerned bank to recover the amount timely failing which corrective entries be passed accordingly in order to depict true picture of reconciliation in the statements of accounts of the University.

Sr. No.	Name of bank	Account No	Amount (₹)	Remarks
1	PNB Sharbo	05268	17	Uncollected transfer In
2	Indian Bank Mashobara	53532	1233376	Uncollected transfer In
3	UCO Bank	56448	55150	Uncollected income
4	UCO Bank Rohru	10628	882881	Uncollected income
5	SBI Bank Dhalakuan	69501	360434	Uncollected income
6	SBI Bajwara	78470	732104	Uncollected income
8	SBI Nauni	54928	4963	Uncollected income
9	UCO Nauni	01676	4000	Uncollected income
10	SBI Nauni	50725	10523.33	Uncollected income
11	Co-operative bank Thunag	15982	1109400	Uncollected transfer In
12	SBI, Nauni	50941	2498000	Uncollected transfer In
13	SBI Nauni	59024	107000	Uncollected transfer In
		<b>Total</b>	<b>69,97,848.33</b>	

#### iv). Inoperative Bank Accounts

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

Sr. No	Name of Bank	Account No.
1	SBI Nauni	396130
2	JCC Nauni	00138
3	SBI GarotaBagwan	06251
4	SBI Nauni	43425
5	UCO Nauni	15247
6	SBI Neri	48967
7	SBI Bhota	75680
8	UCO Nauni	6405
9	UCO Nauni	03654
10	SBI Nauni	60885
11	SBI Nauni	03008

**v). Cheques issued for ₹ 1274.71 lacs but not debited by the banks:**

The following cheques amounting to ₹12,74,71,028/- have been shown as issued by the comptroller office but the same have been shown uncashed by the banks as on 31.03.2022. As a result of which, these payments have been shown as un-reconciled in the bank reconciliation statement as on 31.03.2022. It is, therefore, requested that either the exact date of debit of these payments may be confirmed from the bank and/or necessary corrective entries be made and compliance shown to audit.

Sr. No.	Name of Bank	Account No.	Date of issued Cheques	Cheques No.	Amt (₹)	Remarks
1	SBI Thunag	15982	03/2021 02/2021	860571 860568/ 860567	39800 45242	
2	PNB Sharbo	05268	12.06.2020 25.08.2020	Cheque No. 797753) Cheque No.7617	1440 1500	
3	Indian Bank Mashobra	53532	--	--	1333376	
4	UCO Bank	56448	--		36007	
5	IDBI Neri	14395	--	--	11830335	
6	PNB Sharbo	88211	--	--	2159745	
7	SBI Thunag	10302	--	--	1333075	
8	SBI Bajaura	78470	--	--	732104	
9	SBI Nauni	50849	--	--	31180 39750100	Uncollected cheque Uncollected transfer out
10	UCO Nauni	03960	--	--	2983474	
11	SBI Nauni	50725	--	--	29109400	Uncollected transfer out
12	SBI Nauni	50725	--	--	7858122	Uncollected transfer out
13	UCO, Bank Nauni	00526	--	--	10996	Uncollected transfer out
14	SBI, Nauni	50941	--	--	30215132	Uncollected transfer out
				<b>Total</b>	<b>12,74,71,028/-</b> -	

**vi) Non refund of TDS deducted from Comptroller's account No. 77220 for ₹0.12 lacs (Union Bank of India, Solan)**

While checking the Bank Statements of Account No. 77220 (Union bank of India) it was observed that less credit of Rs. 12,653/- was given by the bank due to deduction of Income tax at source on interest (TDS) on dated 08.07.2013 but the said amount has not been refunded by the bank till date. The matter was reported in the audit report of previous years also vide para No. 33(A)(e)(vi), but no action seems to have been taken yet. Hence the matter may be taken up with the concerned bank, for getting its refund or ensuring recovery from the appropriate source and compliance be shown to audit.

**vii) Less interest given by bank on maturity of FDRs for ₹0.58 lacs.**

On scrutiny of FDRs made out of the funds from different bank accounts being maintained by the Comptroller office it is observed that banks have given less interest to the tune of ₹58,204/- at the time of maturity of the FDR as per the detail given below :

Sr. No	Name of bank	FDR No.	Amount invested	Dt. of Invest	Maturity date	Rate %	Period of Invest.	Maturity value	Date of credit	Delay credit	Int. allowed on maturity	Int. due	Less rect. of Int. (₹)
1	SBI Nauni	--	--	--	--	--	--	14319617	--	--	14179	20106	5957
2	SBI Nauni	14043	10000000	22.02.22	31.03.22	2.9	37 D	10029397	02.04.22	2 days	29397	30986	1589
3	SBI Nauni	82778	18000000	22.02.22	31.03.22	2.9	37 d	18052915	02.04.22	2 days	52915	55775	2860
4	SBI Nauni	97728	15000000	04.03.22	31.03.22	2.9	27d	15032178	02.04.22	2 days	32178	34562	2384
5	SBI Nauni	97434	15000000	04.03.22	31.03.22	2.9	27d	15032178	02.04.22	2 days	32178	34562	2384
6	SBI Nauni	38161	15327288	14.12.21	31.12.21	4.4	18d	15338353	31.12.22	---	11065	33258	22193
7	SBI (108709)	54928	15327288	12.12.21	31.12.21	2.7	19d	15342447	31.12.22	---	15159	21542	6383
8	SBI (39646)	54928	10218192	12.12.21	31.12.21	2.7	19d	10228298	31.12.22	---	10106	14361	4255
9	SBI Nauni (50941)	50941	10000000	22.02.22	31.03.22	2.9	39d	10029397	02.04.22	2 days	29397	30986	1589
10	SBI Nauni (50941)	50941	10000000	22.02.22	31.03.22	2.9	39d	10029397	02.04.22	2 days	29397	30986	1589
11	SBI Nauni FDR No. 00121	50725	5057807	03.12.20	04.12.21	5.3	366 d	5326547	06.12.21	2 days	268740	257761	7021
												<b>Total</b>	<b>58204</b>

The matter may be taken up with the concerned bank for ensuring its recovery/ credit and compliance shown to audit.

**viii) Huge loss to the University due to non-investment of amount in the term deposits.**

It was observed that huge amount is being kept in the saving account @ 2.5% only whereas if the same had been invested in FDR/ term deposit as per the guidelines issued by the Finance Department, Govt. of HP vide letter no. Fin-IF(A)1-68/83-III dated 06.01.2021

read with letter of even no. dated 03.03.2021, the higher amount of interest could have been fetched/ earned. The non-investment of surplus funds in FDRs as per guidelines of the State Govt. has resulted into huge loss of revenue in the shape of lesser interest earned to the University exchequer, which may be justified. Some of the instances are enumerated as follows:

Sr. No.	Name of Bank	Account No.	Duration for which the amount kept in the saving bank account	Amount that could be invested in FDR excluding average balance required for day to day expenses (₹)
<b>Main Annual Accounts</b>				
1	JCC	00138	01.04.21-31.12.21 01.01.22-31.03.22	7,00,000 1,50,000
2	SBI NagrotaBagwan	06251	01.04.21-31.03.21	50,000
3	Axis bank Solan	21979	01.04.21-31.03.22	50,000
4	UCO Nauni	15247	01.04.21-31.03.22	60,000
5	SBI Solan	13041	01.04.21-30.09.21 01.10.21-31.01.22 01.02.22-31.03.22	60,00,000 60,00,000 80,00,000
6	SBI Nauni	73126	01.04.21-31.01.22 01.02.22-31.03.22	30,00,000 20,00,000
7	HDFC	16079	01.05.21-30.08.21 01.09.21-14.12.21 01.02.22-31.03.22	30,00,000 80,00,000 20,00,000
8	SBI, Nauni	48967	01.04.21-31.03.22	7,20,000
9	SBIOP	96130	01.04.21-31.03.22	70,000

10	PNB Sharbo	05268	01.04.21- 31.03.22	3,00,000
11	Indian Bank Mashobra	53532	01.07.21- 31.03.21	2,00,000
12	UCO Bank	56448	01.04.21- 31.07.21 01.11.21- 02.03.22	2.50 Crore 2.50 Crore
13	SBI Nauni	75680	01.04.21-31.03.2	21,00,000
14	SBI Dhaulakuan	69501	01.04.21- 30.06.21 01.07.21- 31.03.22	10,00,000
15	SBI Kandaghat	42923	01.04.21- 30.09.21	1,00,000
16	UCO Bank	00526	01.05.21- 31.12.21 01.01.22- 31.03.22	4 Crore 3 Crore
17	PNB Sharbo	88211	01.11.21- 01.01.22 01.04.21- 31.07.22 01.11.21- 31.01.22	3,00,000 9,00,000 3,00,000
18	SBI Bajura	78470	01.04.21- 31.10.21 01.11.21- 31.03.22	9,00,000 10,00,000
19	UCO Nauni	29299	01.04.21- 31.08.21 01.09.21- 31.10.21 01.11.21- 31.03.22	4,00,000 30,00,000 45,00,000
20	SBI Chamba	46227	01.04.21- 31.10.21 01.11.21- 31.03.22	1,00,000 4,00,000
21	SBI Nauni	50449	01.04.21- 31.08.21 01.09.21- 31.03.22	1 Crore 50 Lakh
22	SBI Nauni	49673	01.04.21- 31.07.21	1,00,000 150000

			01.12.21- 31.03.22	
23	UCO Nauni	03960	01.04.21- 30.06.21 01.07.21- 31.12.21 01.01.22- 31.03.22	1 Crore 15,00,000 50,00,000
24	SBI Nauni	54928	01.04.21- 14.06.21 18.09.21- 18.11.21	25,00,000 25,00,000
25	SBI Nauni	50941	01.04.21- 15.12.21 21.02.22- 31.03.22	1 Crore 1Crore
26	UCO Nauni Bank	01676	01.04.21- 31.07.21 01.08.21- 31.03.22	70,00,000 45,00,000
27	SBI Nauni	50725	01.04.21- 31.05.21 01.07.21- 31.08.21 01.09.21- 31.10.21 01.11.21- 31.12.21 01.01.22- 28.02.22	10 Crore 10 Crore 1.5 Crore 5 Crore 10 Crore
28	SBI Nauni	03008	01.04.21- 25.09.21	2,00,000
29	UCO Bank Nauni	64085	05.05.21- 08.07.21	1,25,00,000
30	UCO Bank Nauni	03654	01.04.21- 31.03.22	50,000
31	SBI Nauni	60885	01.04.21- 31.03.22	2,00,000
32	UBI Nauni	77720	01.06.21- 31.08.21 01.09.21- 31.12.21 01.01.21- 31.03.21	3,00,000 10,00,000 20,00,000



33	UCO Bank Nauni	6405	01.04.21- 31.03.22	50,000
<b>Other Accounts</b>				
34	Pension Corpus Fund	55002750872	01.04.21 to 30.06.	19,60,000.00
		SBI- Nauni		
		-do-	01.07.21 to 31.03.	20,00,000.00
35	Gratuity Corpus fund, SBI- Nauni	65000445720	01.04.21 to 31.03.22	6,20,000.00
36	CPS Fund	09690100004281	01.04.21 to 31.07.	22,00,000/-
			01.08.21 to 31.03.	15,00,000/-
37	Student Welfare Office	50689	01.04.21 to 31.10.21	27,00,000.00
			01.11.21 to 03.12.21	12,00,000.00
			04.12.21 to 31.12.21	77,00,000.00
			01.01.22 to 31.03.22	70,00,000.00
38	Dean College of Forestry SBI- Nauni	55002750747	01.04.21 to 11.11.	20,00,000/-
			12.11.21 to 13.12.	8,00,000/-
			14.12.21 to 31.03.	83,00,000/-
39	Dean College of Horticulture (SBI Nauni)	55002750601	01.04.21 to 20.09.21	20,00,000/-
			21.09.21 to 15.03.21	10,00,000/-
40	Dean account COH&F Thunag (HP State Cooperative bank)	32610115981	01.04.21 to 31.01.22	1,50,000/-
41	Dean account COH&F Neri, (PNB Dhuri )	9988000100014484	17.05.21 to 07.07.21	5000000/-
42	CPF Account no.	65002750623	01.04.21 to 20.10.	3,50,000/-
			21.10.21 to 08.12.	2,00,000/-
			09.12.21 to 31.03.22	14,50,000/-
43	Estate Office	55002750736	20.04.21 to 10.06.21	50,00,000
		55002750736	17.06.21 to 16.09.21	1,00,00,000
		55002750736	17.09.21 to 31.12.21	10,00,000
		55002750736	27.01.22 to 31.03.22	50,00,000
		09690110040003	26.04.21 to 31.03.22	10,00,000

44	Dean account COH&F Neri, (IDBI Hamirpur)	1038104000014331	01.04.21	to	50,00,000.00
			02.06.21		
45	Employee Welfare Fund	55002750645	02.06.21	to	25,00,000.00
			30.06.21		
			01.04.21	to	1,00,000/-
			31.12.21		
			01.01.22	to	2,00,000/-
			31.01.22		
			01.02.22 to 31.03.		3,00,000/-

As a result, the opportunity of earning extra income to the University by way of higher interest is being squandered. It is, therefore, advised that monthly ceiling of amount to be retained in the saving bank account or some other mechanism after taking into account the fund flow data of the past few years be devised e.g. activating sweep facility in the saving accounts etc. so that the University can earn extra interest by investing surplus funds in FDR's and Govt. guidelines referred to above may also be kept in view while investing surplus funds.

**ix). Investment in FDRs without taking advantage of competitive rates:**

During checking of FDR account of different accounts, it was found that all the investments has been made in FDRs in two/ three banks located in Nauli i.e. UCO bank Nauli / SBI Nauli / Jogindera Bank etc. as detailed below. The said amount of FDRs appears to have been invested without taking advantage of competitive rates, whereas such investments could also have been made in other nationalized banks situated in nearby area as well as in Solan to take advantage of more competitive rates of interest as per the guidelines issued by the Finance Department, Govt. of HP vide letter no. Fin-IF(A)1-68/83-III dated 06.01.2021 read with letter of even no. dated 03.03.2021. Therefore, the reasons for making such a huge investment in FDRs only in two/ three banks mentioned above may be explained and being a policy decision such matter should be decided by the University authorities at highest level keeping in view the competitive rates of interest allowed by various banks.

Sr. No.	Name of the Fund	Amount invested in FDRs as on 31.03.2022 (₹)	Funds invested in banks
1	Gratuity Corpus fund	59,06,136/-	UCO bank Nauli / SBI Nauli
2	General Provident Fund A/c.	1,04,43,01,201/-	UCO bank Nauli / SBI Nauli/ Jogindera Bank/ HDFC Bank

3	Contributory Pension Scheme Fund	30,15,966/-	UCO bank Nauni
4	Students Welfare Office	88,08,952/-	SBI Nauni
5	Estate Office	13,62,00,000/-	UCO bank Nauni / SBI Nauni
6	Dean College of Forestry	2,32,51,405/-	SBI Nauni / JCC Bank
7	Dean College of Horticulture	87,21,783/-	SBI Nauni
8	Dean COH&F Neri (A/c no. 1038104000014331)	2,00,15,148/-	IDBI Bank Hamirpur
9	HBA (SBI Nauni a/c no. 55002750861)	1,59,11,130/-	SBI Nauni

**x). Purpose of ledgers/ accounts not Shown:-**

During the perusal of the various ledgers/ bank accounts of the Comptroller Office it has been found that no information has been shown/provided in the ledger with regard to purpose of opening the saving bank account for which it is being maintained, in the absence of which it is difficult to recognize the relevance of the transactions vis-a- vis the ledger accounts. Hence same may be mentioned in the ledger so that the reliability of the accounts may be ensured/ maintained in future.

**xi). Non recording of entries of transactions occurred during the year in the ledger accounts:-**

While checking the ledger accounts of the comptroller office, it is found that neither the complete details of income/ expenditure has been recorded in the ledgers, nor the description of the transactions has been made, in the absence of which authenticity of payment and actual balances shown in the ledgers cannot be ascertained. Therefore the complete information viz. receipt number, date, amount, voucher number & detail of the party and the nature/name of article/item/services etc. as the case may be is required to be clearly mentioned in the ledger, so as to ascertain the relevance of transactions whether these are actually related to the particular account or not?

**xii). Lot of pages has been left blank in the ledgers:-**

During the perusal of the comptroller office bank accounts it is found that, a lot of pages have been left blank in all the ledgers. In some ledgers only 40 to 50% pages have been used and new ledgers are opened for the same account/ purpose. It seems to be an act of wastefulness of the stationary/ funds of the University. Therefore, it is advised to ensure the optimum use of the stationary and new ledgers may be opened only after the exhaustion of the existing ones.

xiii). During the checking of the annual account, it was found that in some accounts income is received from various quarters but there was no mechanism in place to check the authenticity and correctness of the receipt in the account i.e. whether the correct amount has been received or any amount due to the University has been received or not etc etc. e.g. fees received from the students is entered in the account No. 33472 as maintain by the University but no reconciliation w.r.t. actual amount due and received has been made. Due to the above lapse the amount received/ defrayed from the accounts could not be authenticated in audit.

**xiv). Non authentication of amount invested in FDRs from the banks:**

It is noticed that the University has invested huge funds in various bank in the shape of FDRs from various accounts as on 31.03.2022, but the same have not been got authenticated from the concerned banks. It is therefore, suggested, that all upto date investments made in the FDRs out of various accounts of the University may be got authenticated from the concerned banks and compliance shown to audit.

**xv). Register opened without entering in inventory register.**

While checking bank ledger of Comptroller office it was found that the ledgers are being used without assigning any volume and inventory number. This is against the provisions of University Accounts Manual as contained in the Rule 19.11. This lapse needs to be justified besides ensuring necessary corrective measures in future.

**B). Pension Corpus Fund (55002750872 - SBI- Nauni)**

**Irregular transfer of funds worth ₹1948/- :**

During scrutiny of the bank statement of SBI account no. 55002750872 in respect of Pension Corpus, it was noticed that a sum of ₹1948/- has been shown transferred to Comptroller on dated 31.03.2022 but the above sum had neither been entered in the Pension Corpus ledger account as expenditure nor any remark was found made in the ledger account justifying this transfer in the absence of which this transfer cannot be authenticated in audit and the Pension corpus account does not show true and fair position of the fund to the extent. Same may be justified now.

**C). House Building Advance (SBI Nauni a/c no. 55002750861)**

a). On scrutiny of HBA Account, it was noticed that a sum of ₹10809266/- was outstanding as refundable amount of HBA from the employees of the University as on 31.03.2022, besides ₹5,26,956.61 were lying at credit in saving A/C 550027500861 and Rs. 1,59,11,130/- in the FDRs. Hence the overall amount of ₹2,72,47,352.61 were lying in HBA Fund A/C as on 31.03.2022, which is a part of University Fund. Therefore, had these excess assets of ₹2,72,47,352.61 of HBA Fund been shown under proper Head in the receipt and payment Account of the University, the total income as well as closing balances under State Head

could have been higher and realistic one. In absence of this fact the receipt and payment account of the University is not depicting true and fair picture of its affairs to the extant.

b). In addition to above the University has paid House Building Advances to the employees for construction of residential houses and earned interest of ₹13,00,353/-. This income of the University should have been accounted for under proper head in the Annual Accounts of the university but the same has not been done so far, due to this the receipt and payment account of the University does not reflect true and fair picture of the accounts of the University.

c). The account of HBA also shows excess of Assets over liability of ₹2,72,47,352.61, which pertains to the CPF Fund from where the seed money was transferred to operate this account of HBA so as to facilitate the employee of the University. Since the amount of CPF i.e. ₹50,00,000/- has been refunded to CPF account during the year 2019-20 (on 25.09.2019). But the interest amount payable to CPF account from HBA account has not been paid to CPF account which may be justified or transferred under intimation to audit. This lapse was also pointed out in the previous audit report vide para no. 33(C)(c) but no action has been taken I this regard till date.

d). **Less interest amounting to ₹2,483/- given by bank on the maturity of the FDRs:**

While checking the investment made in the SBI bank Nauni during the financial year 2021-22, it was observed that bank has given less interest amounting to ₹2,483/- at the time of maturity of the FDRs as detailed below, which may be got recovered now from the concerned bank and compliance shown to audit.

Sr. No.	FDR No./ Bank	Amount invested (₹)	Date of investment	Date of maturity	Period	Rate (%)	Maturity value (₹)	Interest allowed (₹)	Interest due (₹)	Lesser amount of interest paid (₹)
1	760301 SBI, Nauni	4340000	12.03.21	14.09.21	186 days	4.4 %	346723	4437075	98144	1069
2	611483 SBI, Nauni	7800000	06.05.21	04.11.21	182 days	4.4 %	1000643	7971130	172544	1414
									Total	2483/-

#### **D). Gratuity Corpus fund (65000445720-SBI- Nauni)**

a). Contributions @ 1/4<sup>th</sup> of the basic pay (pay band pay + grade pay) has to be charged to the concerned scheme from where the salaries of employees are drawn twice a year i.e. once in the month of September and then in February each year and these amounts are required to be credited to the Gratuity Corpus Fund as under rules. But it has been stopped from the year 2013-14 onwards and the corpus as such has become inoperative. In the year 2021-22 neither any amount was credited to the fund nor any payments were made on account of Gratuity from this fund, which needs to be justified. As inquired verbally from the office of the

Comptroller the payment of Gratuity has been made from the Grants received from the Government of H.P. Thus urgent measure are required to be taken to make the payment of gratuity from Gratuity Corpus fund regularly and make this fund viable, so that there is a minimum burden on the state scheme on this account. Moreover it has been noticed that the University has met the expenditure of Gratuity from the grant –in-aid even though Rs. 65.53 lacs were lying unused in this fund. The same may be justified.

**b). Difference of ₹363/- in the closing balance in UCO bank account not reconciled.**

While checking the ledger and the bank statement of account no. 09690100003472 (UCO bank) it was observed that there was a closing balance of ₹6166/- as per bank statement as on 31.03.2022. Whereas, as per the ledger the closing balance was ₹6529/- as on 31.03.2022 i.e. there was a difference of ₹363/- but this difference of closing balance was not reconciled. Hence, above difference of ₹363/- in closing balance as per bank statement and ledger may be reconciled under intimation to audit. It is pertinent to mention here that this difference of ₹363/- due to wrong deduction made by the bank was also pointed out during the previous year vide para no. 33(D)(b) also, but nothing so far has been done in this regard.

**c). Less interest amounting to ₹6,007/- given by bank on the maturity of the FDRs:**

While checking the investment made in the SBI and UCO bank Nauni during the financial year 2021-22, it is observed that bank has given less interest amounting to ₹6,007/- at the time of maturity of the FDRs, which may be got recovered now from the concerned bank and compliance shown to audit.

Sr. No.	FDR No./ Bank	Amount invested (₹)	Date of investment	Date of maturity	Period	Rate (%)	Maturity value (₹)	Interest allowed (₹)	Interest due (₹)	Lesser amount of interest paid (₹)
1	0033473 SBI, Nauni	330241	08.10.20	08.10.21	1 year	6.5 %	346723	16482	21995	5513
2	190402 UCO Nauni	953548	24.11.20	24.11.21	1 year	4.9 %	1000643	47095	47589	494
									Total	6007/-

**E). GPF Account:**

**a). Less interest amounting to ₹0.10 lacs given by bank on the maturity of the FDRs:**

While checking the investment made in the SBI Nauni during the financial year 2021-22, it was observed that bank has given less interest amounting to ₹10,002/- at the time of maturity of the FDRs, which may be got recovered now from the concerned bank and compliance shown to audit.

Sr. No.	FDR No.	Amount invested	Date of investment	Date of maturity	Period	Rate (%)	Maturity value	Interest allowed	Interest due	Lesser amount of interest paid (₹)
1	00008	35000000	26.02.20	02.04.21	401 d	6.5	37570384	2563736	2570384	6648
2	00035	9900000	30.07.20	15.11.21	472 d	5.75	10659115	759115	760790	1675
3	00066	9000000	11.02.21	22.02.22	12 M & 11 D	5.3	9501177	501177	501717	540
4	17391	10272723	27.06.21	30.03.23	276 D	5.25	10686015	413292	414431	1139
									Total	10002/-

**b). Non authentication of amount invested in FDRs from the banks:**

It was noticed that the University had invested GPF funds in various bank in the shape of FDRs/ Term Deposit and thus huge amount to the tune of ₹1,04,43,01,201/- were lying invested in the FDRs accounts with various banks as on 31.03.2022, but the same have not been got authenticated from the concerned banks. It is therefore, suggested, that all the upto date investments made in the FDRs in various accounts of the University out of GPF fund may be got authenticated from the concerned banks under intimation to audit.

**c). Bank Reconciliation Statements relating to GPF Bank Accounts**

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

**i). Showing excess credit of ₹4.75 lacs in SBI Account No. 65035627937**

While checking the closing balance of SBI Account No. 65035627937 as on 31.03.2022, as per bank statement and as per cash book maintained by the Comptroller's Office, it was noticed that a sum of ₹4,74,926/- was stated to have been excess credited by the bank during the year 2015-16. On further scrutiny of related record, it has been noticed that the said difference of excess credit appears to have been carried forwarded since May, 2015. It was pointed out vide audit Para No. 33(E)(d)(i) during previous year also but no rectification has been done in this regards. Therefore, the reasons for above excess credit may be inquired into and necessary rectification/ reconciliation be made accordingly under intimation to audit.

**ii). Irregular net debit of ₹384.43 by the bank for miscellaneous services**

While checking the bank reconciliation statement of GPF cash book and saving bank account statements in respect of UCO bank account No. 09690100001319 appended with the annual account, it was noticed that the bank has deducted a sum of ₹384.43 for providing miscellaneous services viz. cheque book charges and SMS charges, which does not seems to be in order because such charges are normally not debited by the banks from the

University. Therefore, the irregular deduction of ₹384.43 may be got refunded from the concerned bank and audit may apprise accordingly.

iii). During checking of the GPF account it was noticed that a sum of ₹20/- was wrongly/ excess credited by UCO bank Nauni in the month of 02/2022 in account no. 09690100001319. Therefore it is advised that the matter may be taken up with the concerned bank and necessary corrective actions be made accordingly in the books of accounts under intimation to audit.

**F). CPS Fund (Account No. 09690100004281):**

**a). Cheques deposited in bank but yet not credited**

The following cheques amounting to ₹80,047/- deposited in the bank account have yet not been collected by the bank which are more than one year old and had already been reported in the previous year audit report vide Para No. 33(G)(a). The matter therefore may be taken up with the concerned bank to expedite the collection of cheques failing which further necessary action may be taken for ensuring the credit of amount received in question under intimation to audit:

Sr. No.	Cheque No.	Date of Deposi	Amount (₹)
1	289545	15.11.16	3660
2	120074	22.06.17	37666
3	086826	22.11.18	4390
4	---	18.02.20	5553
5	---	21.03.20	5553
6	990034	17.02.2021	4906
7	184148(Bank Draft)	-----do-----	18319
		Total	<b>80,047/-</b>

**b). Wrong debit/ Less credit given by bank for ₹899.49 :**

The following sums amounting to ₹899.49 were shown as wrongly debited / less credited by bank (Account no. 09690100004281) upto 31.03.2022 as per bank ledger/ BRS maintained by the deptt. The reasons for the same may therefore be established after taking up the matter with the concerned bank and the amount may be got recovered from the concerned bank and necessary corrective entries be made accordingly in the books of accounts under intimation to Audit:-

Sr. No.	Dated	Amount (₹)	Remarks
1	28.08.2019	59	Less amount credited for cheque
2	27.05.2020	2.65	Excess transfer to A/C no 50645



3	28.05.2020	5.61	Excess transfer to NPS Trust
4	28.05.2020	17.41	Excess transfer to NPS Trust
5	18.05.2020	58.42	Excess transfer to NPS Trust
6	18.05.2020	58.42	Excess transfer to NPS Trust
7	09.06.2020	2.65	Excess transfer to A/C no 50645
8	15.06.2020	2.65	Excess transfer to A/C no 50645
9	06.08.2020	50	RTGS charges for inter bank transfer
10	22.02.2021	59	Less amount credited for ch. no. 52815 dt. 08.02.21
11	22.02.2021	30	Less amount credited for ch. no. 729003 dt. 06.02.21
12	02.06.2021	320.00	Amount wrongly debited vide transation no. AA175527
13	06.01.2022	58.42	PORD charges for NPS trust account
14	20.01.2022	58.42	PORD charges for NPS trust account
15	24.02.2022	58.42	PORD charges for NPS trust account
16	17.03.2022	58.42	PORD charges for NPS trust account
	<b>Total</b>	<b>899.49</b>	

**c). Wrong credit /excess received from the subscribers amounting to ₹0.24 lacs.**

The following amounts were shown as wrongly credited as per bank ledger in the reconciliation statement. This was also pointed out in previous audit report vide para No. 33(G)(c) but no action has been taken yet. The reason for the same may therefore be established after taking up the matter with the bank/ subscriber and necessary corrective entries be made accordingly in the books of accounts under intimation to audit:-

Sr. No.	Voucher No.	Month	Amount (₹)
1	20	June 2016	100
2	34	July 2016	100
3	25	August 2016	50
4	39	September 2016	100
5	20	December 2016	24
6	Not found	February 2021	23225
7	Not found	May 2020	750
		<b>Total</b>	<b>24,349</b>

**d)** On the perusal of FD register it was observed that large amounts were invested for a period of 46 days only and subsequently these FDRs were further renewed/ re-invested for 46 days and so on, whereas it has been found from the record put up in audit that no immediate requirement of funds was needed during the audit period. Thus the university exchequer has been deprived of higher rate of interest on FDR's, which is irregular. This was also pointed out in previous audit report vide para No. 33(G)(e) but no action has been taken yet. Therefore the investment for a very short period i.e. 46 days, time and again may be justified and infuture investments of funds be made with better financial management to earn more interest income to the university.

**G). Employee Welfare Fund (Account no. 55002750645, SBI Nauni):**

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

**a). Cheques issued but not paid/ presented in bank for ₹0.63 lacs.**

While checking the EWF account for the year 2021-22, it was observed/ noticed that the following cheques were issued by the office of the Comptroller, UHF, Nauni for the payment of EWF to the subscribers but these cheques have not been encashed or presented for payment to the Bank till 31.03.2022. Since these cheques have become time barred, therefore, these transactions/ amount may be taken back in to cash book under the concerned head of account as miscellaneous income under intimation to audit. This discrepancy was also reported in the last year audit report vide para no. 33(H)(a) also but no action has been taken to rectify it. :-

Sr No	Ch. No.	Date	Amount (₹)
1	667967	05.03.2016	3000/-
2	667998	05.09.2017	20000/-
3	668046	06.05.2017	20000/-
4	668050	05.06.2017	20000/-
	<b>Total</b>		<b>63,000/-</b>

**b) Amount deposited in bank account but not entered in cash book for ₹760/- :**

An amount of ₹760/- as per detail given below was deposited directly in EWF bank account but this amount had not been entered in cash book due to non receipt of relevant vouchers from the quarter concerned as per the bank reconciliation statement. These transactions may be identified now and entered accordingly in the cashbook otherwise it may be treated as misc. income and dealt with accordingly in the cashbook. The detail of ₹759/- is as under:-

Sr. No.	Date	Amount (₹)
1	02.12.2016	500
2	10.07.2017	100
3	03/2017	59
4	05/2019	50
5	06/2019	50
6	05/2020	1
	<b>Total</b>	<b>760</b>

#### **H). Estate Office:**

##### **a). Interest earned on FDRs not taken in account in the FY-2021-22:**

While checking the FDR register of Estate Organization, it was noticed that following FDRs were matured in the Financial Year 2021-22 and interest amounting to ₹36,62,205/- was earned from the maturity of FDRs in the F.Y. 2021-22 but this interest income was not taken in the receipt side of the annual account in the F.Y. 2021-22, whereas the amount of ₹36,62,205/- earned as interest was required to be entered in receipt side of the annual account as revenue from investment of FDRs which was found irregular and needs to be justified. Due to the above lapse the annual account of Estate Organization does not reflect true and fair position to the extant. Further, it was also noticed that an amount of ₹13,62,00,000/- was shown as closing balance of FDRs as on 31.03.2022 whereas numerous FDRs were matured and further auto-renewed and reinvested in the financial year 2021-22. The re-invested value of FDRs amounting to ₹13,98,62,205/- was required to be taken as closing balance as on 31.03.2022 for showing the actual value of investments at the end of the financial year. But same was not done by Estate Organization, which needs to be justified. Therefore, it is advised that above irregularities may be avoided in future while preparing the annual account of the organization.

Sr. No.	FDR No.	Amount (₹)	Period of investment	DOI	ROI	DOM	Maturity Amount (₹)	Interest earned (₹)
1	92995	5348769	06.04.2020	06.04.21	5.7%	1 year	5660228	311459
2	192576	5348769	06.04.2020	06.04.21	5.7%	1 year	5666228	311459
3	663074	5348769	06.04.2020	06.04.21	5.7%	1 year	5660228	311459
4	679717	5883646	20.04.2020	20.04.21	5.7%	1 year	6226251	342606
5	679503	6953399	20.04.2020	20.04.21	5.7%	1 year	7358295	404896
6	303886	9110802	20.05.2020	20.05.21	5.5%	1 year	9622326	511524
7	303332	9110802	20.05.2020	20.05.21	5.5%	1 year	9622326	511524
8	303014	9110802	20.05.2020	20.05.21	5.5%	1 year	9622326	511524
9	279672	8574872	14.06.2020	14.06.21	5.1%	1 year	9020626	445754
<b>Total</b>								<b>36,62,205</b>

##### **b) Irregular debit of ₹1149.92 by the Bank for miscellaneous services from saving account**

While checking the saving bank account statement in respect of account No 55002750736 SBI Nauni, it was noticed that the bank deducted a sum of ₹1149.92 during the financial year 2021-22 for providing miscellaneous services as per detail given below, which does not seem to be in order because such charges are normally not debited by the

banks from the University. Therefore, the matter regarding irregular deduction of ₹1149.92 may be taken up with the concerned bank and got refunded under intimation to audit.

Sr. No.	Account No.	Particular	Date	Amount (₹)
1	55002750736 (SBI), Nauni	MCC charges	29.04.2021	265.50
2	-do-	FD loans	07.05.2021	177
3	-do-	Excess cash deposit	24.08.2021	59
4	-do-	Excess cash deposit	28.10.2021	59
5	-do-	Excess cash deposit	17.01.2022	59
6	09690110040003(UCO), Nauni	By TRF	28.02.2022	49.50
7	-do-	Cheques for PORD	28.02.2022	4.46
8	-do-	Cheques for PORD	28.02.2022	4.46
9	55002750736 (SBI), Nauni	Excess cash deposit	16.03.2022	59
10	-do-	Excess cash deposit	17.03.2022	59
11	-do-	Cheque returned charges	21.03.2022	177
12	-do-	Cheque returned charges	21.03.2022	177
<b>Total</b>				<b>1149.92</b>

c) In addition to above, it was also noticed that as per the bank reconciliation statement an amount of ₹1985.75 were debited by the bank in different previous years and also pointed in previous years audit reports but no action have been taken by Estate Organization to get refunded the same from bank till date. Therefore, it is advised that the above irregular deducting by the bank may be got refunded under intimation to audit please.

Sr. No.	Particular	Date	Amount (₹)
1	Wrongly debited by bank	25.03.2016	10.00
2	Wrongly debited by bank	19.05.2016	18.00
3	Wrongly debited by bank	20.09.2016	50.00
4	Wrongly debited by bank	07.04.2017	29.00
5	Wrongly debited by bank	21.12.2017	59.00
6	Wrongly debited by bank	06/18	531.00
7	Wrongly debited by bank	06/18	236.00
8	Cheque book charges	26.04.2019	265.50
9	Wrongly debited by bank	12.06.2020	265.50
10	Wrongly debited by bank	17.07.2020	177
11	SMS charges	21.12.2020	20.25
12	Wrongly debited by bank	21.12.2020	59
13	Cheque book charges	29.04.2021	265.50
<b>Total</b>			<b>1985.75</b>

**d). Excess payment /cheque collection charges deducted by bank:**

While checking the annual account of Estate organization, it was noticed that bank deducted an amount of ₹722/- on collection of cheques, which was not found to be in order

and needs to be got refunded from bank under intimation to audit as soon as possible. The detail of suchcheque are given below.

Sr. No.	by bank	Date	Amount (₹)
1	Cheque No. 52396 issued for ₹74,872/- but bank deducted ₹75,142	01.03.19	270.00
2	Cheque No. 052443 issued for ₹69,660/- but bank deducted ₹69,960/-	08.04.19	300.00
3	Cheque No. 275836 issued for ₹4,10,684/- but bank deducted ₹4,10,836/-	07.06.19	152.00
<b>Total</b>			<b>722.00</b>

**e). Cheques Issued but not debited by the bank**

As per reconciliation statement, cheque No. 487487 dated 02/06/2007 amounting to ₹980/- was shown as issued by the construction division but the cheque was not cleared from bank (A/c No. 50736) till 31.03.2022. This was reported in the previous year audit report also vide para no. 33(J)(f), but no action has been taken till date. It is, therefore, requested that the same may be enquired into from the bank and necessary action in this regard may be taken by making suitable entries in the cash book to clear the same from the reconciliation.

**f). Amount shown deposited in cash book but the same has not been credited by bank till date.**

Amount of ₹16000/- was shown deposited as per cash book (detail of which given below) but the same has not been credited by the bank till date. This was reported in the previous year audit report also vide para no. 33(J)(g), but no action has been taken till date. It is, therefore advised that the matter may be taken up with the bank for ensuring its credit under intimation to audit.

Sr. No.	Date	Amount (₹)
1	27.11.18	1000
2	27.11.18	1000
3	27.11.18	1000
4	27.11.18	1000
5	27.11.18	1000
6	27.11.18	1000
7	27.11.18	1000
8	27.11.18	1000
9	17.12.18	1000
10	17.12.18	1000
11	17.12.18	3000
12	17.12.18	3000
<b>Total</b>		<b>16000</b>

**g) Bank draft of ₹0.12 lacs not been credited by bank till 31.03.2022:**

While checking the cash book of Estate Organization, it was noticed that bank drafts were issued but the same were not credited by the bank till date (**Detailed as under**) which may be justified and efforts may be taken to get the same cleared/credited under intimation of audit please.

Sr. No	Date of issue	Amount (₹)	Cheque No/ Draft No
1	20.02.21	384	462506/462333
2	15.12.21	469	635390
3	31.03.22	10000	001220, 946266
4	31.03.22	2000	315775, 237609
	<b>Total</b>	<b>12,853</b>	

**h) Less interest amounting to ₹0.35 lacs given by bank on the maturity of the FDRs:**

While checking the investment made in the UCO, Nauni during the financial year **2021-2022**, it is observed that bank has given less interest amounting to **₹35,999/-** at the time of maturity of the FDR, which may be recovered now from the concerned bank and compliance be shown to audit. The FDRs have been detailed as under:

FDR No.	Amount invested (₹)	Date of invest	Maturity date	Rate % @	Period of invest	Maturity Value (₹)	Delay credit by days	Date of credit	Int. allowed by bank (₹)	Interest due (₹)	Less rect. Of intt. (₹)
192284	1,00,00,000	21.11.20	21.11.20	4.94	1 year 1 day	10495286	22.11.21	1 day	493892	504640	10748
192285	1,00,00,000	21.11.20	21.11.20	4.94	1 year 1 day	1049586	22.11.21	1 day	493892	504640	10748
192286	70,00,000	21.11.20	21.11.20	4.94	1 year 1 day	7345725	22.11.21	1 day	345725	353248	7523
192287	50,00,000	21.11.20	21.11.20	4.94	1 year 1 day	5247643	22.11.21	1 day	247643	252320	5374
113986	70,00,000	16.09.21	22.10.21	2	36 days	7013118	22.11.21	---	13118	13787	569
192522	80,00,000	22.11.21	20.02.22	2.8	92 days	8055978	21.02.22	1 day	55978	56462	484
192599	75,00,000	22.11.21	26.02.22	2.8	97 days	7555368	21.02.22	---	55368	55821	453
										<b>Total</b>	<b>35999</b>

i). While checking FDR register it was observed that the following FDR was encashed pre-mature, but no reason justification was given in the FDR register. In the absence of which the genuine of pre-maturity of FDR, cannot be ascertained. Neither the entries pertaining to was pre-maturity found authenticated by the DDO. Nor any specific reason for pre mature of FDR no. given intimated in the relevant record.

FDR No.	Investment value (₹)	Date of Investment	Date of Pre-maturity	Pre-maturity value of FDR (₹)	Interest allowed on prematurity value (₹)
113986	70,00,000	16.09.2021	22.10.2021	70,13,118	13,118

Unnecessary pre-maturity of FDRs results in the loss of interest/ revenue and it should be resorted to under extreme conditions and fund flows should be planned in such a manner in advance to avoid pre-maturity of FDRs. Hence, in future these incidents should be avoided and if pre maturity is genuinely required the proper sanction may be sought from the competent authority along with full justification and reasons duly recorded in writing in the FDR register.

j). While checking the annual account for the year 2021-22, it was observed that closing balance of ₹5,000/- was shown in the cash book as on 31.03.2022 in the current account no. 65081245433. Whereas, from the perusal of bank statement of the above account it was found that there was a closing balance of ₹14,265/- as per bank statement as on 31.03.2022.

Thus there was ₹9,265/- in excess in the current account in comparison to the closing balance of ₹5,000/- shown in the annual account/cash book, but no reconciliation in respect of the above difference of amount was put up in audit, in the absence of which the correctness of the closing balance could not be authenticated and the annual account does not reflect true and fair position to the extent stated above. Hence the difference may be reconciled by the department and got verified from the audit.

**k). Non authentication of amount invested in FDRs from the banks:**

It was noticed that the Estate Office has invested funds in FDRs from various bank accounts in different banks and huge amount to the tune of ₹13,62,00,000/- were lying invested in the FDR accounts with various banks as on 31.03.2022, but the same have not been got authenticated from the concerned banks. It is therefore, suggested, that all the upto date investments made in the FDRs in various banks of the Estate Office may be got authenticated from the concerned banks and compliance be shown to audit.

**l). Deposit work misclassified as GIA in the Annual Account:**

In the financial year 2021-22 Grant in Aid amounting to ₹3,45,10,282/- was shown as received from the O/o the Comptroller in the annual account. Further while checking the concerned annexure A and A/1 of annual account wherein statement showing the funds/GIA received was annexed, it was found that as per annexure A/1 a sum of ₹18,53,245/- was shown as received from out stations during the financial year 2021-22 to defray the payment of works bill. From the above it is clear that the above amount of ₹18,53,245/- was received by Estate Office as deposit work from out stations and not as GIA from the Comptroller

Office and the same was misclassified as GIA in the annual account instead of deposit work which may be justified.

**D). Dean College of Forestry :**

**a). Less interest of ₹2,903/- given by banks on maturity of FDRs:**

While checking the FDR register, it was observed that bank had given less credit of interest amounting to ₹2,903/- at the time of maturity of the FDR, which may be recovered now and compliance shown to audit.

FDR No.	Amount Invested (₹)	Date of Investment	Date of maturity	Period/ Days	Rate of interest	Maturity Amount of FDR (₹)	Interest allowed (₹)	Interest due (₹)	Interest given less. (₹)
65146644265	2,29,174	15.03.2020	21.09.2021	555 Days	5.90	250461	21287	21408	121
65187002750	15,98,684	22.02.2020	30.08.2021	555 Days	6.00	1750369	151685	151972	287
0033481	12,34,436	04.11.2019	12.05.2021	555 Days	6.40	1359689	125253	125491	238
38194186092	11,08,084	24.07.2020	31.01.2022	555 Days	5.10	1196603	88519	89020	501
38194205120	11,08,084	24.07.2020	31.01.2022	555 Days	5.10	1196603	88519	89020	501
38194204705	77,56,58	24.07.2020	31.01.2022	555 Days	5.10	837621	61963	62314	351
39439917237	30,00,000	25.06.2020	01.01.2022	555 Days	5.10	3240107	240107	241011	904
								<b>Total</b>	<b>2,903/-</b>

**b). Detail of transactions made not mentioned:**

The Complete details of receipts/payments were not mentioned in the cash book. Therefore, receipt no, on what account amount realized and voucher number, detail of payment party name etc. may be mentioned, so as to establish the relevance of transaction i.e. whether these are related to annual account or not. Same may be justified.

**J). Dean College of Horticulture (Account No. 55002750601) :**

**a). Irregular debit of ₹265.50 by the Bank for MCC issue from account :**

While checking the annual account, it was noticed that the bank has deducted a sum of ₹265.50 during the financial year 2021-22 on dated 20.07.2020 from SBI account No. 55002750601 for MCC issue. These charges does not seem to be a fit charge on the account because such charges are normally not debited by the banks from the University. Therefore, the matter regarding the irregular deduction of ₹265.50 may be taken up with the concerned bank and got refunded and audit may be apprised accordingly.

**b). Poor maintenance FDR registers:**

While checking the FDR register it was noticed that interest rate was not mentioned/ recorded in FDR register on which the FDR has been renewed. It has also been noticed that FDR register is not being updated time to time. Due to this interest on FDR could not be authenticated in audit. Therefore, it is advised that above mentioned irregularities be avoided in future and record may be maintained properly.



**K). Dean account College of Horticulture & Forestry (COH&F) Thunag account No. 32610115981 (HP State Coperative bank)**

It was observed that the Bank was not giving quarterly interest on savings retained in S/B account and instead the interest was credited half yearly by the bank in the saving a/c no. 32610115981. The matter may be taken up with the concerned bank to get the quarterly interest on saving amount under intimation to the Audit.

**L). Dean account College of Horticulture & Forestry (COH &F) Neri account No. 65119397534 (SBI Hamirpur)**

**a). Non Operation of account:**

Revolving Fund account No. 65119397534 is lying un-operated since last many years and therefore the purpose of creation of R/F is totally defeated and it appears that there is no need for maintenance/ operation of this Account. This was also reported in the previous audit report vide para no. 33(N)(a) but no action seems to have been taken. Therefore, either continuation of this fund may be justified or it should be closed now.

**b). Less interest given by banks on the maturity of FDR**

While checking the FDR register, it was observed that bank had given less credit of interest amounting to ₹8,569/- at the time of maturity of the FDR as detailed below, which may be recovered from the concerned bank now and compliance shown to audit.

FDR No.	Investment value	Date of investment	Date of maturity	Period	Rate %	Maturity Value (₹)	Interest allowed (₹)	Interest due (₹)	Interest Less given (₹)
2239	545371	27.11.20	26.05.21	180	5.24	557219	11848	14120	2272
-do-	557219	26.05.21	22.11.21	180	5.25	569325	12106	14427	2321
6996	449947	31.12.20	01.04.21	91	4.5	454382	4435	5048	613
--do--	454382	01.04.21	01.07.21	91	4.5	458812	4430	5098	668
--do--	458812	01.07.21	30.09.21	91	4.5	463216	4404	5148	744
--do--	463216	30.09.21	30.12.21	91	4.5	467712	4496	5197	701
--do--	467712	30.12.21	31.03.22	91	4.5	472322	4610	5247	637
60494	131464	10.01.21	10.07.21	181	5.25	134372	2908	3521	613
								<b>Total</b>	<b>8569/-</b>

**c). Loss of interest due to investment in FDRs for shorter duration :**

It was observed that funds were kept invested in the FDRs for the shorter duration i.e. 91 days and 181 days continuously. By this way the university exchequer was deprived the higher rate of interest had the funds been invested for longer duration for one year or more as the rate of interest are generally higher for longer duration. Hence, loss of interest income to the university exchequer due to investment of funds in FDRs for shorter duration may be justified and avoided in future.

**d). Poor maintenance of FDR register:**

It was noticed that FDR register was not updated time to time i.e. entries of re-investment/ renewal were not made in the register w.r.t. FDR no. 65131916996 and 65261560494. Due to this lapse interest on FDRs could not be authenticated in audit. Therefore, it is advised that above mentioned irregularities may be avoided in future and record may be maintained properly.

**M). Dean account College of Horticulture & Forestry (COH&F) Neri account No. 9988000100014484 (PNB Dhuri)**

a). Ledger account was not maintained properly as separate head/Column was required to be made in the ledger/cash book for each entry e.g fee received, interest of FDR, income from other source may be shown in different column instead of one column and vice versa for the payment entries for making ledger account more clear and compliance shown to audit.

**b). Less interest of ₹0.90 lacs given by banks on the maturity of FDR**

While checking the FDR register, it is observed that bank has given less credit of ₹89,809/- at the time of maturity of the FDRs as detailed below, which may either be justified or recovered now from the concerned bank and compliance shown to audit.

Sr. No.	FDR No.	Investment value	Date of invest.	Date of maturity	Period /days	Rate %	Maturity value	Interest allowed	Interest due	Interest less given (₹)
1	6816	4926000	10.09.20	11.08.21	11 m	5.25	5133069	207069	240688	33619
2	4960	11019489	23.07.21	20.01.22	181 d	4.4	11258959	239470	241747	2277
3	4979	11019490	23.07.21	20.01.22	181 d	4.4	11258929	239439	241747	2308
4	4997	6611694	23.07.21	20.01.22	181 d	4.4	6755358	143664	145048	1384
5	5808	10754458	16.07.21	13.01.22	181 d	4.4	10988139	233681	235933	2252
6	2321	1128605	15.07.21	11.01.22	180 d	4.4	1152992	24387	24622	235
7	5172	7383194	27.05.21	24.12.21	211 d	4.4	7571080	187886	189240	1354
8	4951	11019489	23.07.21	20.01.22	181 d	4.4	11258959	239470	241747	2277
9	6180	831144	08.05.21	04.11.22	180 d	4.4	849104	17960	18132	172
10	6182	5267713	10.09.21	12.10.21	32 d	5	5281106	13393	23091	9698
11	6791	5267713	10.09.21	14.10.21	34 d	5	5267713	0	24535	24535
12	6807	5267713	10.09.21	12.10.21	32 d	5	5281106	13393	23091	9698
									<b>Total</b>	<b>89,809/-</b>

c). FDR register was not maintained properly as the rate of interest mentioned in the FDR register and interest earned on maturity of FDR did not match in maximum cases. Besides lot of cutting/ overwriting were also found which was not got attested by the competent authority. Hence the correctness of interest earned on FDR could not be ascertained which may be justified and in future to check correct/ accurate interest, interest rate & No. of days/

period for which FDR made for be mentioned in the FDR register, and original FDR or photocopy of FDR may be retained & shown to audit.

d). The Complete details of receipts/payments were not mentioned in the cash book. Therefore, receipt No, on what account amount realized and voucher Number, detail of payment party name etc. may be mentioned, so as to establish the relevance of transaction i.e. whether these are related to annual account or not.

e). Wrong debit by the banks amounting to ₹120/-.

The following amount of ₹120/-were debited by the bank on account of bank charges etc. up to 31.3.2022 as per bank ledgers maintained by the University. These charges and are not usually debited by the banks from the university accounts opened in the bank and therefore these deductions are not justified and require to be got refunded from the bank under intimation to audit.

Sr. No.	Name of Bank	Bank ledger Page No.	Date	Amount (₹)	Remarks
1.	PNB Neri	45	18.05.21	45/-	bank charges
2.	-----do-----	49	04.09.21	20/-	bank charges
3.	-----do---	54	03.03.22	55/-	bank charges
	Total			120/-	

**N). Dean account College of Horticulture & Forestry (COH&F) Neri account No. 1038104000014331 (IDBI Hamirpur)**

a). Less interest of ₹0.35 lacs given by banks on the maturity of FDR

While checking the FDR register, it was observed that bank had given less credit of ₹34,615/- at the time of maturity of the FDRs as detailed below, which may either be justified or recovered now from the concerned bank and compliance shown to audit.

Sr. No.	FDR No.	Investment value (₹)	Date of invest.	Date of maturity	Period /days	Rate %	Maturity value(₹)	Interest allowed (₹)	Interest due (₹)	interest less given (₹)
1	1854	42305	19.12.20	18.6.21	181	4.75	43123	818	1002	184
2	6552	1800000	7.7.21	27.7.21	20	3	1801677	1677	2959	1282
3	6361	2300000	23.4.21	10.9.21	140	3	2323362	23362	26535	3173
4	6712	1181000	11.8.21	16.3.22	217	3	1199758	19758	2112	1404
5	6798	3168000	14.9.21	5.10.22	21	3	3171099	3099	5468	2369
6	7061	200000	7.12.21	12.1.22	36	2.8	200470	476	552	76
7	7078	355000	7.12.21	12.2.22	36	2.7	355980	844	980	136
8	7122	1400000	29.12.21	4.2.22	37	2.8	1403329	3329	3832	503
9	7184	2796000	18.1.22	15.2.22	28	3	2799646	3646	6006	2360
10	6576	3300000	15.7.21	21.9.21	68	3	3312296	12296	18444	6148
11	6903	2466000	12.10.21	9.12.21	58	3	2473837	7837	11756	3919
12	6910	2400000	12.10.21	29.12.21	78	3	2410258	10258	15386	5128
13	7177	2700000	18.1.22	15.2.22	28	3	2703521	3521	6214	2693

14	7160	2900000	18.1.22	16.3.22	57	3	2909058	9058	13586	4528
15	7219	1300000	15.2.22	7.3.22	20	2.7	1301211	1211	1923	412
									<b>Total</b>	<b>34,515</b>

**b). Loss of interest income due to mis-management of Funds:**

While checking the annual account of COH&F, Neri, Hamirpur, it was noticed that funds of the institution were not being managed judiciously by the college. For instance the various FDR's had been prepared in the financial year 2021-22 for very shorter duration and in some instances same had been got encashed prematurely. Due to this bank had given very less interest on maturity/ prematurity of FDR's. Hence it is advised that the funds may be invested in the FDRs for a longer duration so that extra income may be earned to the university exchequer in the shape of higher interest rate applicable to investments for longer duration.

c). FDR register was not maintained properly. Rate of interest mentioned in the FDR register and interest earned on maturity of FDR were not matching in maximum cases, hence the correctness of interest earned on FDR could not be ascertained. The same may be justified and in future to check correct/ accurate interest, interest rate, & No. of days/ period for which FDR made for may be mentioned and original FDR or photocopy of FDR may be retained & shown to audit. Further a lot cuttings and overwriting have been done in the FDR register which have not been attested by the concerned DDO. In view of the above entries made in the FDR register cannot be relied upon.

d). While checking the receipt account it was observed that cheque received from the Comptroller account was shown credited in the cash book/ledger and further the payments were made out of the said amount, but complete details were not made in the register i.e. voucher number, payment details, party name etc. in the absence of which the authenticity of the transactions made could not be relied upon. Therefore receipt no., on what account amount realized/ paid and voucher Number, detail of payment, party name etc. may be mentioned, so as to identify the relevance of transaction whether related to annual account or not.

**O). Revolving Funds**

**a). Misc. Audit observations w.r.t. Revolving fund accounts:**

Sr. No.	Name of the department and revolving fund	Remarks/ observations.
1.	Bajaura R/F a/c no.	<b>Cheques Issued but not debited by the bank for ₹400/-:</b> As per bank reconciliation statement in r/o month of the March, 2020 cheque No. 313829 dated 11.07.2019 for ₹400/- was shown as issued but the same was not cleared from the bank till

	44540001000 12373 (PNB Bajura)	31.03.2022 and has become time barred. It is, therefore, advised that the same may be enquired from the bank and corrective measures may be taken to clear the same from the bank reconciliation statement at the earliest under intimation to audit.																																								
2.	Bajaura R/F a/c no. 33662239189 (SBI Bajura)	<p><b>a).Less interest given by banks on the maturity of FDR</b> While checking the FDR register, it was observed that, the bank had given less credit of interest to the tune of ₹1044/- at the time of maturity of the FDR as per detail given below, which may either be recovered now and compliance shown to audit.</p> <table><tr><th>FDR No.</th><th>Invest. value</th><th>Date of invest.</th><th>Date of maturity</th><th>Period</th><th>ROI %</th><th>Maturity value</th><th>Interest allowed</th><th>Interest due</th><th>Interest less given</th></tr><tr><td>5071</td><td>538057</td><td>06.10.21</td><td>06.01.22</td><td>3 m</td><td>3.9</td><td>543303</td><td>4721</td><td>5246</td><td>525</td></tr><tr><td>7545</td><td>520227</td><td>06.10.21</td><td>06.01.22</td><td>3 m</td><td>3.9</td><td>525410</td><td>4664</td><td>5183</td><td>519</td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td><b>Total</b></td><td><b>1044/-</b></td></tr></table> <p>b). While perusing the ledger account it was observed that a sum of ₹200000/- was shown transferred to R/F nursery a/c on 04.12.2021. It was not clear from the record that on what a/c the amount was transferred from the R/F nursery R/F account and it does not appear to be a fit charge on the R/F account which may be justified.</p> <p>c). While examining the ledger it was observed that a FDR (no. 40218790516) was prepared on 09.06.2021 for ₹5,00,000.00 and the same was included in expenditure of the month. Treating FDR as expenditure is irregular as it inflates the fingers of expenditure and Revolving Fund does not show its true and fair position. Same may be justified and got corrected and due care may be exercised in future.</p>	FDR No.	Invest. value	Date of invest.	Date of maturity	Period	ROI %	Maturity value	Interest allowed	Interest due	Interest less given	5071	538057	06.10.21	06.01.22	3 m	3.9	543303	4721	5246	525	7545	520227	06.10.21	06.01.22	3 m	3.9	525410	4664	5183	519									<b>Total</b>	<b>1044/-</b>
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								<b>Total</b>	<b>1044/-</b>																																	
3.	Seed Science and Technology 09690100004 069	<p><b>a). Less interest of ₹3,388/- given by banks on the Auto Renewal of FDR:</b> While checking the FDR account of FD No. 09690310076538 for ₹5,05,860/- auto renewed by the UCO Bank Nauni for nine months on 22.08.2020 vide FDR register page no. 11. It was noticed that the rate of interest on which FDR was auto renewed was not mentioned in the FDR register, whereas the interest amount of ₹14460/- was credited to the FDR value thus making the maturity of ₹505860+14460=520320/-. In the absence of rate of interest, the rate of interest taken by audit @4.65% which was prevailing before the auto renewal of same FD by the bank and the interest was worked out and it was found that less amount of interest to the tune of ₹3,388/- was given on the maturity of the FDR, which may be justified after taking complete details of amount invested in FDR/Period and rate of interest given by the bank.</p> <table><tr><th>FDR No.</th><th>Investment value</th><th>Date of investment</th><th>Date of maturity/ Auto Renewal</th><th>Period</th><th>Rate %</th><th>Maturity value</th><th>Interest Paid</th><th>Interest due</th><th>Less Interest</th></tr><tr><td>09690310076538</td><td>5,00,000</td><td>22.05.20</td><td>22.08.20</td><td>3 M</td><td>4.65</td><td>5,05,860</td><td>5,860</td><td>5,860</td><td>---</td></tr><tr><td>--do--</td><td>5,05,860</td><td>22.08.20</td><td>22.05.21</td><td>9 M</td><td>4.65</td><td>5,20,320</td><td>14,460</td><td>17,848</td><td>3,388</td></tr></table> <p>b). An amount of ₹5,680/- was shown as wrong credit given by the bank in the bank statement on 25.02.2022. But no detail of this wrong credit was provided in audit in the absence of which it could not be ascertained that whether it pertains to the revolving fund or not? Same may be justified.</p> <p>c). An amount of ₹4,391/- was credited in the bank account on 20.09.2021 and thereafter this amount was debited by the bank on same date. But this transaction was not taken into consideration by the department. Whereas, as per the accounting procedure all the transaction whether credit/ or debit should have been recorded in the books of accounts. Besides the source/ head of receipt and expenditure was also not mentioned in the books in the absence of which the authenticity of these transactions could not be ascertained. Same may be mentioned now and justification/clarification for non-recording of transactions in the books of accounts may be given besides ensuring recording of all transaction in future.</p>	FDR No.	Investment value	Date of investment	Date of maturity/ Auto Renewal	Period	Rate %	Maturity value	Interest Paid	Interest due	Less Interest	09690310076538	5,00,000	22.05.20	22.08.20	3 M	4.65	5,05,860	5,860	5,860	---	--do--	5,05,860	22.08.20	22.05.21	9 M	4.65	5,20,320	14,460	17,848	3,388										
FDR No.	Investment value	Date of investment	Date of maturity/ Auto Renewal	Period	Rate %	Maturity value	Interest Paid	Interest due	Less Interest																																	
09690310076538	5,00,000	22.05.20	22.08.20	3 M	4.65	5,05,860	5,860	5,860	---																																	
--do--	5,05,860	22.08.20	22.05.21	9 M	4.65	5,20,320	14,460	17,848	3,388																																	

4	RHRS Jachh Revolving Fund for Raising of Nursery Production A/c No551043588 02 (SBI Jassur)	An amount of ₹25000/- which was received and entered in cash book on 14.09.2017 (P-158 of ledger account) on account of sale of Fruit plants was not deposited in bank account till 31.03.2022. However, this irregularity was also pointed out during the last year also. Therefore, the matter may be inquired into as to why this amount of ₹25000/- was not credited/deposited in bank account even upto the end of this Financial year. The counterfoil of the amount deposited in bank account may be produced to verify the deposit of amount on due course in the University account otherwise the amount may be recovered from the concerned officer/official alongwith penal interest and may be deposited into the University account under intimation to audit.																																													
5	Director of Extension Education R/F of Publication a/c No. 55002750985	As per of ledger FDR prepared on 02.08.2021 ₹8,28,000/- (ledger page no. 34) and the above amount invested in FDR was booked as expenditure in the ledger whereas the same should have been taken as closing balance in the R/F account and not as an expenditure, which is a very serious lapse. However the account was got corrected at the instance of audit. The above FDR was also not got entered in the FDR register which may be done now under intimation to audit.																																													
6	RHRS Dhaulakuan R/F a/c no. 115189 79393	<p>a). <b>Less interest given by banks on the maturity of FDR:</b> While checking the FDR entries made in the ledger, it was observed that bank had given less credit of ₹2498/- at the time of maturity of the FDR, which may be recovered now and compliance shown to audit.</p> <table><tr><th>FDR No.</th><th>Investment value</th><th>Date of investment</th><th>Date of Credit to A/c or Encashment/ Maturity</th><th>Period</th><th>ROI %</th><th>Maturity value</th><th>Int. allowed</th><th>Int. due</th><th>Less-Int. given</th></tr><tr><td>32906385803</td><td>60972</td><td>20/04/2020</td><td>04/06/21</td><td>1 Year 45 days</td><td>7.30</td><td>63638</td><td>2666</td><td>5164</td><td>2498</td></tr></table> <p>b). While checking the Revolving Fund Account it was observed that the bank had deducted TDS amount to ₹1745/- from the MOD's maintained in SBI, Dhaulakuan which was found irregular detailed as under. The matter may be taken up with the concerned bank and the TDS amount may be got refunded under intimation to audit.</p> <table><tr><th>Sr. No.</th><th>MOD No.</th><th>Amount</th><th>Date of opening</th><th>TDS made</th></tr><tr><td>1</td><td>40555335958</td><td>595000.00</td><td>03.11.2021</td><td>835.00</td></tr><tr><td>2</td><td>35935871228</td><td>48944.00</td><td>20.07.2016</td><td>49.00</td></tr><tr><td>3</td><td>35092884356</td><td>28908.00</td><td>22.07.2015</td><td>861.00</td></tr><tr><td colspan="4">Total</td><td>1745.00</td></tr></table>	FDR No.	Investment value	Date of investment	Date of Credit to A/c or Encashment/ Maturity	Period	ROI %	Maturity value	Int. allowed	Int. due	Less-Int. given	32906385803	60972	20/04/2020	04/06/21	1 Year 45 days	7.30	63638	2666	5164	2498	Sr. No.	MOD No.	Amount	Date of opening	TDS made	1	40555335958	595000.00	03.11.2021	835.00	2	35935871228	48944.00	20.07.2016	49.00	3	35092884356	28908.00	22.07.2015	861.00	Total				1745.00
FDR No.	Investment value	Date of investment	Date of Credit to A/c or Encashment/ Maturity	Period	ROI %	Maturity value	Int. allowed	Int. due	Less-Int. given																																						
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3	35092884356	28908.00	22.07.2015	861.00																																											
Total				1745.00																																											
7.	Department of Forest Product Revolving Fund (HPL 124-22) Account No. 09690110019 436 (SBI)	<p><b>Loss of interest due to preparation of FDR for shorter period:</b> The department had invested a sum of ₹110000/- in FDR (No.192127 dated 19.03.2020). This FDR was prepared for just 30 days and thereafter it has been renewed for further 30 days continuously till date. By investing the amount in FDR for just 30 days the department had earned less interest had it been invested for a longer period. The reasons for investing funds in shorter period may be justified and in future funds may be invested for longer duration to earn higher rate of interest applicable to longer duration investments.</p>																																													
8	Bajaura R/F a/c no. 65232278005 (SBI Bajaura) Maintenance of Nursery at Bajaura	While examining the ledger it was observed that a FDR was prepared on 09.06.2021 for ₹5,00,000.00 and the same was included in expenditure of the month. Similarly when it was matured on 13.12.2021 it was treated as income (Principal amount as well as interest). Treating FDR as expenditure/ income is irregular as it inflates the fingers of income/ expenditure and Revolving Fund does not show its true and fair position. Although this was got corrected at the instance of audit due care may be exercised in future.																																													

9	RHRS&T and KVK Sharbo, Distt. Kinnaur KVK Kinnaur HCR-040-59 Bank Account no. 29040001001 20461	<p>a) as per ledger an FDR was prepared for ₹6,00,000/- on 07.07.2021 for 91 days (FDR No.290400PU00019192), whereas maturity amount of FDR prepared on 07.07.2021 for 91 days (maturity date 06.10.2021) was not shown credited in the bank statement neither it was mentioned that the said FDR was renewed by the bank, hence same may be justified. Besides, FDR Register was also not prepared/ put up in audit in the absence of which the interest allowed by the bank could not be verified. Same may now be prepared and put up in audit for verification</p> <p>b) As per ledger there was a receipt of ₹3,40,975/- from sale of nursery plants. But no detail w.r.t. receipt No./CRR No. etc. was mentioned in the absence of which, the sale proceeds could be authenticated. In future full detail of sale proceeds be mentioned in the ledger and compliance may be shown to audit.</p>												
10	RHRS Jachh Revolving fund for Strengthen Potential of Beas Account No. 55104358813 (SBI Jasur)	<p>a). Bank statement Not providing/supplied: While checking the above mentioned revolving fund account, it was observed that the bank statement which was required to be put up for the period w.e.f. 01.04.2021 to 31.03.2022 to ascertain the revolving fund account transactions and closing balance, but same was not supplied to audit despite of various telephonic message made to concerned research station. Same may be put up now for verification.</p> <p>b) Further it was also noticed that the opening balance as on 01.04.2021 was ₹11,905/- and interest was due to be credited/ paid by the bank on said amount on quarterly or yearly basis but same was not credited by the bank. Due to this RHR&amp;TS, Jachh had incurred a loss in form of interest income. Same may be justified and necessary actions may be taken to recover the interest from bank for the F.Y. 2021-22 under intimation to audit.</p>												
11	RHRS &KVK Kandaghat Account No. 03910100009 983 (UCO Bank Kandaghat)	<p>a) <b>Non reconciliation of funds transferred to Comptroller account.</b> While checking the revolving fund account it was observed that following amount totaling ₹8,00,000.00 have been transferred to Comptroller account. But neither any receipt from comptroller office in this regard nor any relevant record was produced in audit to authenticate the above transfer of fund. Relevant record may be produced now to authenticate the transfer of funds.</p> <table border="1"> <thead> <tr> <th>Sr. N</th><th>Date</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>1.</td><td>27.09.2021</td><td>3,00,000</td></tr> <tr> <td>2.</td><td>02.03.2022</td><td>5,00,000</td></tr> <tr> <td></td><td></td><td>8,00,000</td></tr> </tbody> </table> <p>b) <b>Treating of investment in FDR as expenditure in the ledger:</b> While checking the revolving fund ledger for the FY 2021-22 it was observed that a new FDR was prepared on 01.09.2021 for Rs.10.00 Lacs (FDR No.03910310075470 UCO, Nauni.). While entering the FDR entry in the ledger, the above amount of FDR was deducted from the ledger treating it as an expenditure whereas it was not an expenditure but part of closing balance. Hence treatment of FDR as expenditure may be justified and such type of lapses should be avoided in future.</p> <p>c) <b>Loss of interest due to investment of funds in FDR for short duration:</b> On perusal of the FDR prepared during th FY 2021-22 for ₹10 Lacs on 01.09.2021 it was observed that FDR was prepared for six months and thereafter renewed further for six months continuously. Had the FDR been prepared for longer duration, the university exchequer should have earned the extra interest income due to higher rate of interest which may be justified and such lapses may be avoided in future.</p>	Sr. N	Date	Amount	1.	27.09.2021	3,00,000	2.	02.03.2022	5,00,000			8,00,000
Sr. N	Date	Amount												
1.	27.09.2021	3,00,000												
2.	02.03.2022	5,00,000												
		8,00,000												
12	RHRS &KVK Kandaghat Account No. 03910100007 934 (UCO Bank Kandaghat)	<p><b>Non reconciliation of funds transferred to Comptroller account.</b> While checking the revolving fund account it was observed that following amount totaling ₹20,00,000.00 was transferred to Comptroller account. But neither any receipt from comptroller office in this regard nor any relevant record was produced in audit to authenticate the above transfer of fund. Relevant record may be produced now to authenticate the transfer of funds.</p> <table border="1"> <thead> <tr> <th>Sr.N</th><th>Date</th><th>Amount</th></tr> </thead> <tbody> <tr> <td>1.</td><td>16.09.2021</td><td>500000</td></tr> <tr> <td>2.</td><td>02.03.2022</td><td>1500000</td></tr> <tr> <td></td><td><b>Total</b></td><td><b>20,00,000</b></td></tr> </tbody> </table>	Sr.N	Date	Amount	1.	16.09.2021	500000	2.	02.03.2022	1500000		<b>Total</b>	<b>20,00,000</b>
Sr.N	Date	Amount												
1.	16.09.2021	500000												
2.	02.03.2022	1500000												
	<b>Total</b>	<b>20,00,000</b>												

13	RHRSS & KVK Tabo, Distt. Lahul & Spiti HCR-190-72 38325986898 (SBI Tabo)	From perusal of bank ledger, it has been observed that on 23.09.2021 (Page No.28) a sum of ₹5,90,000/- was shown received from Shri Vijay Kumar as income on account of 50% payment of auction of apple fruit. Similarly on 04.10.2021 a sum of ₹5,00,000/- was shown as received on account of balance payment. However, it was not understood that if the 50% payment comes to ₹5,90,000/- then how and why ₹5,00,000/- was received as balance payment instead of ₹5,90,000/- which needs to be justified failing which remaining payment of ₹90,000/- may be got recovered from the contractor.																														
14	RHR & TS Mashobra Revolving fund for Farmer's Hostel Account No. 6178300178 Indian Bank Mashobra	An amount of ₹1630/- was shown credited in the ledger in 04/2021 against uncashed cheque No. 854494 dated 14.11.2019. But neither entry was verified by the DDO nor sanction of the competent authority to treat the uncashed cheque as income was shown to audit. Hence, same may be justified and compliance be shown to audit.																														
15	RHR & TS Mashobra Revolving fund for Floriculture A/c No. 46910100536 (HP State Cooperative Bank Mashobra) and A/c. 42501000008 589 (Indian Overseas Bank, Shimla)	<p><b>a). Less interest given by banks on the maturity of FDR</b> While checking the FDR register, it was observed that as per detail given below, the bank had given less credit of interest to the tune of ₹258/- at the time of maturity of the FDR, which may either be recovered now and compliance shown to audit.</p> <table><tr><th>FDR No.</th><th>Invest. value</th><th>Date of invest.</th><th>Date of maturity</th><th>Period</th><th>ROI %</th><th>Maturity value</th><th>Interest allowed</th><th>Interest due</th><th>Interest less given</th></tr><tr><td>1791847</td><td>200000</td><td>27.05.20</td><td>27.05.21</td><td>1 yr.</td><td>5.75</td><td>211492</td><td>11492</td><td>11750</td><td>258</td></tr><tr><td colspan="8"></td><td><b>Total</b></td><td><b>258</b></td></tr></table> <p><b>b). Excess deposit by the bank:</b> While checking the R/F account it was found that a sum of ₹163125/- was deposited in the bank account on dated 14.02.2022 but the bank gave credit of ₹163130/- i.e. ₹5/- in excess. The reasons for this excess credit may be got clarified from the bank under intimation to audit.</p>	FDR No.	Invest. value	Date of invest.	Date of maturity	Period	ROI %	Maturity value	Interest allowed	Interest due	Interest less given	1791847	200000	27.05.20	27.05.21	1 yr.	5.75	211492	11492	11750	258									<b>Total</b>	<b>258</b>
FDR No.	Invest. value	Date of invest.	Date of maturity	Period	ROI %	Maturity value	Interest allowed	Interest due	Interest less given																							
1791847	200000	27.05.20	27.05.21	1 yr.	5.75	211492	11492	11750	258																							
								<b>Total</b>	<b>258</b>																							
16	Fruit Science RF for ICAR Mega Project (Seed Production in Agriculture Crops and Fisheries) HPL-038-02 09690100004 115 (UCO Bank Nauni)	An amount of ₹6,430/- has been shown as wrong credit given by the bank in the bank reconciliation statement. But no detail of this wrong credit was provided in audit in the absence of which it cannot be ascertained that whether it pertains to the revolving fund or not? Same may be justified.																														
17	College of Horticulture ELP R/F Account No. 65134855474	<p><b>Less interest given by banks on the maturity of FDR</b> While checking the FDR register, it is observed that as per detail given below, the bank has given less credit of interest to the tune of ₹807/- at the time of maturity of the FDR, which may either be recovered now and compliance shown to audit.</p> <table><tr><th>FDR No.</th><th>Invest. value</th><th>Date of invest.</th><th>Date of maturity</th><th>Period</th><th>ROI %</th><th>Maturity value</th><th>Interest allowed</th><th>Interest due</th><th>Interest less given</th></tr><tr><td>07639</td><td>53231</td><td>06.09.2020</td><td>07.09.2021</td><td>1 yr.</td><td>6</td><td>45478</td><td>2247</td><td>2653</td><td>406</td></tr></table>	FDR No.	Invest. value	Date of invest.	Date of maturity	Period	ROI %	Maturity value	Interest allowed	Interest due	Interest less given	07639	53231	06.09.2020	07.09.2021	1 yr.	6	45478	2247	2653	406										
FDR No.	Invest. value	Date of invest.	Date of maturity	Period	ROI %	Maturity value	Interest allowed	Interest due	Interest less given																							
07639	53231	06.09.2020	07.09.2021	1 yr.	6	45478	2247	2653	406																							



		59383	42672	05.09. 2020	05.09. 2021	1 yr.	6	44890	2218	2619	401	
										<b>Total</b>	<b>807/-</b>	
<b>18</b>	Fruit Science Revolving Fund Fruit Science HPL-038-02-1 Account No.406671468 30 (SBINauni)	<p>a) An amount of ₹10,000/- was credited in the bank account on 29.01.2022 and thereafter debited by the bank on 03.02.2022. but this transaction was not taken into consideration by the department during the month of January and February. Whereas, as per the accounting procedure all transactions whether credit or debit should have been recorded in the books of account. Besides the source of receipt was also not mentioned which may be mentioned now. Besides justification for non-recording of transactions in the ledger may also be given.</p> <p>b). This new revolving fund account was opened on 27.12.2021. But while checking the revolving fund account it was noticed that no permission of the competent authority was obtained to open this new revolving fund account as intimated by the concerned dealing hand. As such opening a new revolving fund account without the permission of the competent authority is a very serious lapse and may be justified. Besides this irregularity may be got regularized with the ex-post facto sanction of the competent authority under intimation to audit.</p>										

**b). Huge loss to the University due to Non investment of idle amount in the Term Deposits due to inefficient financial management: (revolving funds):**

While checking the Bank accounts of the Revolving Funds of the University and other Research Stations, it was observed that huge amount was lying unutilized in the saving bank account of these departments/ research stations (**detail given in Annexure-C**), whereas if the same had been invested in FDR/ term deposit as per the guidelines issued by the Finance Department, Govt. of HP vide letter no. Fin-IF(A)1-68/83-III dated 06.01.2021 read with letter of even no. dated 03.03.2021, the higher amount of interest could have been fetched/ earned. The non-investment of surplus funds in FDRs as per guidelines of the State Govt. has resulted to huge loss of revenue in the shape of lesser interest earned to the University exchequer, which may be justified.

As a result, the opportunity of earning extra income to the University by way of higher interest is being squandered. It is, therefore, advised that monthly ceiling of amount to be retained in the saving bank account or some other mechanism after taking into account the fund flow data of the past few years be devised e.g. activating sweep facility in the saving accounts etc. so that the University can earn extra interest by investing surplus funds in FDR's and Govt. guidelines referred to above may also be kept in view while investing surplus funds.

**c). Bank Charges/ collection charges etc. amounting to ₹9156.58 debited by the Bank, refund thereof:**

While checking the revolving fund accounts of the University it was observed that the Banks had debited the various bank accounts of the University/ outstations by way of bank charges/ collection charges etc. etc. amounting to ₹9156.58 which was not a fit charge out of the University funds (**detail given in Annexure-D**). The departments concerned have not taken any action for the refund of the same besides taking corrective steps to prevent such deductions in future. The matter regarding this irregular deduction may be taken up with the concerned banks and amount deducted may be got refunded from the concerned banks under intimation to audit.

**d). Income not pertaining to revolving fund deposited in the R.F. A/C :**

While checking the income of the revolving funds deposited in the RF A/c's it was noticed that the income which does not pertain to the activities of revolving fund account was also credited to revolving fund, rather which should have been credited to the concerned revolving fund or Comptroller's A/C, resulting thereby, the annual accounts of respective revolving funds are not showing their real performance. Some of the cases are detailed below:

Sr. No.	Name of the Department /Station	Amount	Date	Detail of income
1.	Director of Extension Education R/F of Publication a/c No. 55002750985	4000/-	09.12.2021	Payment received on account of seminar hall.
	<b>Total</b>	<b>4000/-</b>		

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

**e). Poor maintenance of Revolving fund Accounts/ complete details of receipts/ payments not mentioned in the ledgers:**

While checking the revolving fund accounts it was observed that complete description of transactions was not recorded given in the ledger (detail given in Annexure-E). As a result, it was not clear from the revolving fund accounts that whether these transactions pertain to revolving fund or not. In future it may be ensured that complete description of transactions viz. voucher no/ receipt no. / cheque no., name of the party/ detail of payment etc. may be shown in the ledger so that the authenticity of the transactions could be ascertained. Besides, cuttings and correction were also found in some places but these corrections/cutting were not attested by the DDO which may be done now and may be avoided in future.

**f). Poor maintenance FDR registers:**

While checking the FDR registers maintained in r/o revolving fund accounts various shortcomings were noticed i.e. interest rate, period, date of investment/ maturity etc. were not mentioned/ recorded in FDR register on which the FDR's have been invested/ renewed (detail given in Annexure-F). It was also noticed that FDR register were not being updated from time to time. Due to the above shortcomings interest income earned on FDR's could not be authenticated. Therefore, it is advised that above mentioned irregularities be avoided in future and record may be maintained properly.

**g). Non viability of the operation/running of Revolving Fund Account.**

While checking the revolving fund accounts it was noticed that some of the Revolving funds were not found economically viable i.e. either the R/F was not found operational or

the expenditure was found in excess of the income generated out of the R/F account, which is a matter of serious concern (**detail given in Annexure-G**). Therefore the viability of the operation of the following revolving funds may be justified/ explained with reasons thereof or the same may be closed to avoid losses.

**P). Ford Foundation Account No. 09690100003849 (UCO BANK)**

**a). Non investment of surplus in FDR's:**

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

Sr. No.	Bank Account No.	Period	minimum amount kept in the saving bank account
1	09690100003849 UCO- Nauni	01.04.2021 to 20.06.2021	6,50,000/-

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

**b). Loss of interest due to mismanagement of funds :**

While checking the of Ford Foundation Fund it has been observed that FDR of `6,50,000/- was prepared on 21.06.2021 for a period of five months @3.70 % rate of interest. This FDR was encashed on 27.11.2021 and proceeds were further invested on 10.12.2021 in the shape of FDR of `6,70,000/- for 11 months 15 days @4.4% rate of interest. From the perusal of the ledger it appeared that there was no immediate requirement of the fund, hence had the funds invested in the in FDR for longer duration, extra income could have been earned due to higher rate of interest. The reasons for of investing funds in FDRs for shorter duration which resulted in loss of interest may be justified.

**Q). S.P. Dhall Gold Medal Account No. 65192191909 (SBI)**

**a). Loss of interest due to mismanagement of funds :**

While checking the FDR register it was observed that university exchequer has sustained losses due to mismanagement of FDRs. Some of the instances are enumerated below:

i). During the perusal of FDR register it was observed that a FDR was prepared on 17.04.2020 for 555 days @ 5.7% whose maturity date was 24.10.2021. The above FDR was prepared with the instructions of interest quarterly payout resulting into quarterly payment of interest in S/B account with total interest payout `38970/-. However, from the perusal of the ledger and bank statement it appeared that there was no immediate requirement of funds. Hence, had the FDR been prepared with the interest cumulative/re-investment instructions, then the FDR would have fetched more interest i.e. `40392/-

. Due to the above lapse the university exchequer suffered a loss of `1422/- which needs to be justified and may be recovered from the appropriate source.

ii). While checking the S.P. Dhall Gold Medal Account it was observed that FDR of `2,00,000/- bearing FDR no. 40325105452 was prepared on 30.07.2021 for a period of

46 days @ 2.90 % rate of interest. This FDR was encashed on 13.09.2021 and proceeds were further invested on 13.09.2021 for 46 days @ 3.90 % rate of interest. From the perusal of the ledger it appeared that there was no immediate requirement of the funds, hence had the funds been invested in the in FDR for longer duration, extra income could have been earned due to higher rate of interest admissible for longer duration. The reasons for investing of funds in FDRs for shorter duration which resulted in loss of interest needs to be justified.

**b). FDR register not maintained properly:**

While examining the FDR register it was observed that FDR register had not been maintained properly. Period/days for which FDR has been invested during the year has not been shown in the FDR register correctly, in the absence of which the correctness of interest earned on FDR's could not be ascertained. The same may be justified and in order to check correct amount of interest, interest rate as well as days/ period shall be shown in the register properly.

**48 Information not provided to Audit by the University:**

The information regarding leave salary, pension and gratuity contribution due and realised in respect of staff serving on secondment/ deputation basis outside the university for the financial year 2021-22 was requested vide letter no. RAS/SLN/UHF/2024-25/23-26 dated 26.04.2024 but the same was not provided by the University even after repeated reminders till the finalization of the audit report. The same may be justified and desired information may be made available to the audit at the earliest possible.

**Deputy Contoller**  
**Resident Audit Scheme,**  
**Dr.Y.S. Parmar UHF, Nauni, Solan (HP)**

**Joint Director**  
**HP State Audit Department**  
**Shimla-171009**

**Additional Director**  
**HP State Audit Department**  
**Shimla-171009**

**Director**  
**HP State Audit Department**  
**Shimla-171009**

**Position of old outstanding Audit Paras  
(as on 31.08.2024)**

(Refer to Sr. No. 3 of the Preface and Part- I A of this Audit Report for the year 2021-22)

S.N.	Period	Detail of Outstanding Paras					No. of Paras	Total No. of paras
		1	2	3	4	5		
1	1988-89	17(2)					1	1
2	1991-92	11(7)					1	2
3	1997-98	8(8)	12(6)	15(1)			3	5
		Note : Para no. 8(8), 12(6) and 15(1) pertains to the FY 1997-98 but these were shown pending against the FY 1995-96 in the audit report issued for the FY 2009-10 onwards inadvertently, now corrected.						
4	1998-99	8(6)	21(1),	33(3)			3	8
5	2001-02	2.1					1	9
6	2002-03	1.7	2.2	2.4	3.6	12.3.5	5	14
7	2003-04	2(iii)	15(1)	15(2)	15(3)	15(4)		
		15(5)(i)	15(5)(ii)	15(5)(iii)	15(5)(iv)	15(6)		
		15(7)(i to ii)	15(8)	15(9) (i to vii)	15(10)(a)	15(10)(b)		
		15(10)(c)	15(10) (d)	15(11)	31(1)(i)	31(1)(ii)		
		31(1)(iii)	31(1)(iv)	31(5)	31(6)	32(3)		
		32(4)	32(5)	32(6)(i)	32(6)(ii)	32(6)(iii)		
		33(3)	33(5)	33(8) (i)	33(8) (ii)	33(8) (iii)		
		33(8)(iv)	33(9)(i)	33(9)(ii)	33(9)(iii)	33(10)(i)		
		33(10)(ii)	33(10) (iii)	33 (10) ( iv)	33(11) (i to v)	33(13)	45	59
8	2004-05	4(5)	6(3)(5)	6(4)(6)	6(5)(8)	32(1)		
		32(4)					6	65
9	2005-06	17.16	17.17(A)	17.17(B)	17.17 (C)	17.17(D)		
		17.17 (E)	17.17 (F)	17.17 (G)	17.18	17.19		
		17.20	17.21	17.22	17.23	17.24 (A)		
		17.24 (B)	17.24(C)	17.24(C)(i)	17.24(C)(ii)	17.24 (D)		
		17.25	17.26	20	27	31		
		44.6	44.8(i)	44.8(ii)	44.9	44.10 (i)		
		44.10 (ii)	49				32	97
10	2006-07	4	8(1)(i)	8(1)(i)	8(1)(ii)	8(1)(iii)		
		8(1) (iv)	8(2)(1)(a)	8(2)(1)(b)	8(2)(1)(c)	8(2)(2)		
		8(2)(3)	8(2)(4)	8(3)	8(4)	8(5)		
		8(6)	8(7)	8(8)	8(9)	8(12)		
		8(13)	8(14)	8(15)	8(16) (a)	8(16) (b)		
		8(16)(c)	8(16)(d)	8(16)(e)	8(16)(f)	8(16)(g)		
		8(16)(h)	8(16)(i)	9(1)	9(4)	9(5)		
		9(6)	9(7)	9(12)	11	12		
		19	20(1) (a)	20(1) (b)	20(ii)	(20)(iii)		
		20(IV)(a)(i)	20(IV) (a)(ii)	20(IV)(b)	20(V)(a) (1)	20(V) (a)(2)		
		20(V) (a)(3)	20(V) (b)	20(VI) (i)	20(VI) (ii)	20(V)(iii)		
		20(VII)	20(VIII) (a)	20(VIII) (b)	20(VIII)(c)	20(VIII) (d)		
		20(VIII) (e)	20(IX) (a)	20(IX) (b)	20(IX) (c)	20(IX) (d)		

		20(IX) (e)	20 (Misc).(a to d)	24(1)	24(2)	24(3)		
		25	34(6)	38	43(1)	43(2)		
		43(3)	43(4) (a)	43(5)	43(7)		79	176
11	2007-08	2	3	5	6	8(1) (i)		
		8(1)(ii)	8(1)(iii)	8(2)(i)	8(2)(2)	8(2)(3)		
		8(3)	8(4)	8(5)	8(7)	8(8)		
		8(9)	8(11)	8(13)	8(14)	8(15)		
		8(16)	8(17)	8(18)	8(19)(1)	8(19)(2)		
		8(19) (3)	8(19)(4)	17(4)	17(6)(3)	17(7)(1)		
		17(7)(2)	17(7) (3)	17(8)	23	24		
		26(3)	26(4)	26(6)	28	29(1)		
		29(2)	29(4)	29(5)	29(8)	29(9)		
		29(10)	29(11)	29(13)	29(15)	29(16) (i)		
		29(16)(ii)	29(16) (iii)	29(16) (iv)	29(17)		54	230
12	2008-09	7(a)	7(b)	8	12	14(1)		
		16	17	18(1)	18(2)	18(3)		
		18(4)	18(5)	18(6)	19(1)	19(2)		
		19(3)	20(1)	20(2)	20(3)	20(4)		
		33	34(A)	34(A) (4 to 17)	34(A)(18) (a to d)	34(A) (20)		
		34(B)(4)	34(B)(5)	34(B)(6)	34(B)(7)	34(B)(8)		
		34(B)(9)	34(B) (10) (i to v)	34(B) (11)	34(B)(12)(i& ii )	34(B)(13)		
		34(B)(14)	34(B) (15)	34(B)(16)	34(B) (18) (1) (i to iv)	35(e)		
		34(B) (18)(2)	35(a)	35(b)	35(d)	35(f)		
		35(h)	35(i)	38(a) (1 to 5)	38(c )	38(e)		
		38(f)	38 (g) (1&2)				52	282
13	2009-10	13	17	21	23	25		
		28	29	36	37	39		
		43	45	46	48	49		
		50(1)	50(3) (i to iii)	50(4)	50(5)	50(6)		
		50(7)	50(8)	50(9)	50(10)	50(11)		
		51(4)	51(7)	51(8)	51(11)		29	311
14	2010-11	1	8	9	14	15		
		18	22	28	29	30		
		36	42	43	45(i)	45(iii)		
		45(iv)	45(vi)(i)	45(vi)( ii)	45(vii)	45(viii)		
		45(ix)	45(x)	45(xi) (i)	45(xi) (ii)	45(XI) (iii)		
		45(XI) (iv)	45(XI) (v)	45(XI) (vi)	45(XI) (vii)	45(XI) (viii)		
		45(XII) (i)	45(XII)(ii)	45(XII)(iii)	45(XIII)	45(XIV) (i)		
		45(XIV)(ii)	45(XV)	45(XVI) (i)	45(XVI) (ii)	45(XVI) (iii)		
		45(XVII)(i )	45(XVII) (ii)	45(XVII) (iii)	45(XVII) (iv)	45(XVII)(v)		
		46(1)	46(2)	46(3)	46(4)	46(5)		
		46(6)	46(7)	46(8)	46(9)	46(10)		
		46(11)	46(12)	46(13)	46(14)	46(15)(i)		
		46(15)(ii)	46(15)(iii)	46(15)(iv)	46(15)(v)	46(15) (vi)		

		46(15) (vii)	46(15) (viii)	46(15) (ix)	46(15)(x)	46(15) (xi)		
		46(15) (xii)	46(15) (xiii)	46(15)(xiv)	46(15) (xv)	46(15) (xvi)		
		46(15) (xvii)	46(15) (xviii)	46(15) (xix)	46(15)(xx)	46(15) (xi)	80	391
15	2011-12	2(b)(i)	(b)(ii)	3	5(a)	5(b)		
		7	9(a)	9(b)	9(c)	10		
		18	19(a)	19(b)	19(c)	19(d)		
		19(e)	19(f)	19(g)	19(h)	20(a)		
		20(b)	21	22	23	26		
		31	33	34	38(a)	38(b)		
		38(c)	39	40	45	46		
		48	49(b )	51(a)	51(b)	51(c)		
		51(d)	51(e)	51(f)	51(g)	51(h)		
		51(i)	51(m)(i)	51(m)(ii)	51(n)(i)	51(n)(ii)		
		51(n)(iii)	51(n)(iv)	51(o)(i)	51(o)(ii)	51(Q)(i)		
		51(Q)(ii)	51(Q)(iii)	51(Q)(iv)	51(Q)(v)	51(Q)(vi)		
		51(r)(i)	51(r)(ii)	51(s)(i)	51(s)(ii)	51(s)(iii)		
		51(s)(iv)	51(s)(v)	51(s)(vi)	51(s)(vii)	51(s) (viii)		
		51(s)(xi)					71	462
16	2012-13	2(b)(i)	2(b)(ii)	3	5(a)	5(b)		
		7	10	15	16	17		
		18	23	26	27	33		
		34	35(1)(a)	35(1)(b)	35(2)(a)	35(2)(b)		
		35(2) (c)	35(3)	35(4) (a)	35(4)(b)	35(5)		
		35(6)	35(7)	35(8)	35(10)(a)	35(10)(b)		
		35(10)(c)	35(11)	35(12)(a)	35(12)(b)	35(12)(c)		
		35(12)(d)	35(12)(e)	35(12)(f)	35(13)(a)	35(13)(b)		
		35(14)	35(15)(i)	35(15)(ii)	35(15)(iii)	35(16)(i)		
		35(16)(ii)	35(16) (iii)	35(16) (iv)	35(16) (v)	35(16)(vi)(a)		
		35(16)(vi)(b)	35(16)(vii)	35(16)(viii)			53	515
17	2013-14	8	8.1	8.2	10	12		
		13	14	19.1	20	22		
		26	27	28	29	30		
		31	37	39(A-1)	39( A-2)	39-(B)		
		39-(C)	39-(D)	39-(E)	39(F-i)	39(F-ii)		
		39(G)	39(H-I)	39( H-ii)	39(I)	39(J-i)		
		39(J-ii)	39(J-iii)	39(L- i)	39(L- iii)	39(M)		
		39(N)	39(O)	39(P-i)	39(P-ii)		39	554
18	2014-15	2.2.2	7	8	9	10		
		11	12	13	16	20		
		21	26	27	28	29		
		30	32	33	34	35		
		37 (A)	37 (B)	37 (C)	37 (D)	37(E) (i)		
		37(E) (ii)	37(G) (i)	37(G) (ii) (a)	37(G) (ii)(b)	37 (H) (ii)		
		37 (J)	37 (K)(i)	37 (K)(ii)	37 (K)(iii)	37 (K)(iv)		
		37 (K)(v)	37 (K)(vi)	37 (K)(vii)			38	592
19	2015-16	2.3(b)	11	12	14	17		

		19	21	24	27	29(c)		
		29(d)	30(d)(ii)	30(d)(iii)	30(g)(i)	30(g)(ii)		
		30(j)(ii)	31(1)(a)	31(1)(b)(i)	31(1)(b)(ii)	31(1)(c)		
		31(1)(d)	31(1)(e)(i)	31(1)(e)(ii)	31(1)(e)(iii)	31(1)(e)(iv)		
		31(1)(e)(v)	31(1)(e)(vi)	31(1)(e)(vii)	31(2)	31(3)(a)		
		31(3)(b)	31(3)(c)	31(3)(d)	31(3)(e)	31(3)(f)		
		31(3)(g)	31(3)(h)	31(4)(a)	31(4)(b)	31(4)(c)		
		31(4)(d)(i)	31(4)(d)(ii)	31(4)(d)(iii)	31(5)(a)	31(5)(b)		
		31(6)(a)	31(6)(b)	31(6)(c)	31(6)(d)	31(7)		
		31(8)	31(9)	31(10)	31(11)	31(12)		
		32(3)	32(6)	32(7)	32(8)	33(1)		
		33(2)	33(3)	33(4)	33(5)(a)	33(5)(b)		
		33(6)	33(9)	33(10)	33(11)	35	70	662
20	2016-17	8	10(a)	10(b)	10(c)	10(d)		
		10(e)	10(f)	10(g)	11	13		
		20	22	28(a)	28(b)	28(c)(i)		
		28(c)(ii)	28(d)	28(e)	28(f)	28(g)		
		28(h)	28(k)(i)	28(k)(ii)	28(k)(iii)	28(l)		
		28(m)	29	30(1)(a)	30(1)(b)	30(1)(c)		
		30(1)(d)	30(1)(e)(i)	30(1)(e)(ii)	30(1)(e)(iii)	30(1)(e)(iv)		
		30(1)(e)(v)	30(1)(e)(vi)	30(3)(a)(i)	30(3)(a)(ii)	30(3)(b)		
		30(3)(c)(i)	30(3)(c)(ii)	30(5)(a)	30(5)(b)	30(5)(c)		
		30(6)	30(7)(a)	30(7)(b)	30(7)(c)	30(7)(d)		
		30(7)(f)	30(7)(g)	30(7)(h)	30(7)(i)	30(8)(a)	55	717
21	2017-18	7	8	9	10	11		
		12	13	14	15	17		
		19	20	21	22	24		
		25	26(I)(a)	26(I)(b)	26(I)(c)(i)	26(I)(c)(ii)		
		26(I)(c)(iii)	26(I)(c)(iv)	26(I)(c)(v)	26(I)(c)(vi)	26(I)(c)(vii)		
		26(I)(c)(viii)	26(I)(c)(ix)	26(V)(a)	26(V)(b)	26(V)(c)(i)		
		26(V)(c)(ii)	26(V)(c)(iii)	26(VII)(i)	26(VII)(ii)	26(VII)(iii)		
		26(VII)(iv)	26(VII)(v)	26(VII)(vi)	26(VIII)(i)	26(VIII)(ii)		
		26(VIII)(iii)	26(IX)	26(XI)(i)	26(XI)(ii)	26(XI)(iii)		
		26(XI)(iv)	26(XI)(v)	26(XI)(vi)	26(XI)(vii)	26(XII)		
		26(XIII)(i)(1 to 27)	26(XIII)(ii)	26(XIII)(iii)	26(XIII)(iv)	26(XIII)(v)		
		26(XIII)(vi)	26(XIV)	26(XV)	26(XVI)	26(XVII)		
		27					61	778
22	2018-19	7	8	9	10	11		
		12	13	14	16	18		
		19	20	21	22	23		
		24 (1)	24 (2)	24 (3)	24 (4)	24 (5)		
		24 (6)	25 (1)	25 (2)	25 (3)	25 (4)		
		25 (5)	25 (6)	25 (7)	25 (8)	25 (9)		
		25 (10) (i)	25 (10) (ii)	25 (11)	25 (12)	25 (13)		
		25 (14)	26 (A) (b)	26 (A) (c)	26 (A) (d)	26 (A) (e) (i)		



		26 (A) (e) (ii)	26 (A) (e)(iii)	26 (e) (iv)	26 (A) (e) (v)	26 (A) (e) (vi)		
		26 (A) (e) (vii)	26 (A)(e) (viii)	26 (A) (e) (ix)	26 (A)(e) (x)	26 (A) (e) (xi)		
		26 (D) (c)	26 (D) (f)	26 (E) (a)	26 (E) (b)	26 (E) (c)		
		26 (E) (d)	26 (E) (e)	26 (E) (f) (i)	26 (E) (f) (ii)	26 (G) (a)		
		26 (G) (b)	26 (G)(c)	26 (G)(d)	26 (G)(e)	26 (G)(f)		
		26 (G)(g)	26 (H) (a)	26 (H) (b)	26 (J) (a)	26 (J) (b)		
		26 (J) (c)	26 (J) (d)	26 (J) (e)	26(J)(f)	26 (J) (g)		
		26 (J) (h) (1)	26 (J) (h) (2)	26 (J) (i)	26 (J) (j)	26 (J) (k) (i)		
		26 (J) (k) (ii)	26 (J) (l)	26 (K) (a)	26 (K) (b)	26 (K)(c)		
		26 (K) (d)	26(K)(e)	26 (L) (a)	26 (L) (b)	26 (M) (a)		
		26 (M) (b)	26 (M) (c)	26 (N)(a)	26 (N)(b)	26 (N) (c)		
		26 (N) (d)	26 (N) (e)	26 (N) (f)	26 (N) (g)	26 (O) (a)		
		26 (O) (b)	26 (O) (c)	26 (O) (d)	26(P)(a)(1 to 17)	26 (P)(b)		
		26 (P) (d)	26(P) (e)	26 (P)(f)	26(P)(g)(i)	26(P)(g)(ii)		
		26 (P) (g)(iii)	26(P)(g)(iv)(1)	26(P)(g)(iv)(2)	26 (P)(h)(i)	26(P)(h)(ii)		
		26(P)(h)(iii)	26 (P)(h)(iv)	26 (Q)	26 (R)(a)	26 (R)(b)		
		26(S)(a)	26 (S)(b)	27			123	901
23	2019-20	2.3	2.4	2.5	3	5		
		6(a)	6(b)	7	8	9		
		10	11	13	14	15		
		16	17	18(1)	18(2)(a)	18(2)(b)		
		18(3)(a)	18(3)(b)	18(3)(c)	18(4)	18(5)(a)		
		18(5)(b)	18(6)(a)	18(6)(b)	18(6)(c)	18(6)(d)		
		18(6)(e)	18(7)	18(8)	18(9)	18(10)		
		18(11)	18(12)	18(13)	18(14)	18(15)		
		18(16)	19(A)(b)	19(A)(c)	19(A)(d)	19(A)(e)		
		19(A)(f)(i)	19(A)(f)(ii)	19(A)(f)(iii)	19(A)(f)(iv)	19(A)(f)(v)		
		19(A)(f)(vi)	19(A)(f)(vii)	19(A)(f)(viii)	19(A)(f)(ix)	19(A)(f)(x)		
		19(A)(f)(xi)	19(A)(f)(xii)(a)	19(A)(f)(xii)(b)	19(A)(f)(xiii)	19(A)(f)(xiv)		
		19(A)(f)(xv)	19(A)(f)(xvi)	19(A)(f)(xvii)	19(A)(f)(xix)	19(C)(a)		
		19(C)(b)	19(C)(c)	19(C)(d)	19(D)(a)	19(E)(a)		
		19(E)(b)	19(E)(c)	19(E)(d)	19(E)(e)	19(E)(f)(i)		
		19(E)(a)(iii)	19(F)	19(G)(a)	19(G)(b)	19(G)(c)		
		19(G)(d)	19(G)(e)	19(G)(f)	19(G)(g)	19(H)(a)		
		19(H)(b)	19(J)(a)	19(J)(a)	19(J)(a)	19(J)(a)		
		19(J)(e)	19(J)(f)	19(J)(g)	19(J)(h)	19(J)(i)		
		19(J)(j)	19(K)(d)	19(L)(a)	19(L)(b)	19(L)(c)		
		19(M)(a)	19(M)(b)	19(N) (a)	19(N) (b)	19(N) (c)		
		19(N)(d)	19(N)(e)	19(N)(f)	19(O)(a)	19(O)(b)		
		19(O)(c)	19(O)(d)	19(P)(a)(1 to 32)	19(P)(b)(1 to 4)	19(P) (c)(1 to 8)		
		19(P) (e)	19(Q)	19(R)	19(S)	20	120	1021
24	2020-21	2.3	2.4	2.5	3	4		
		5	6(a)	6(b)	7	9		
		10	11	12	13	14		
		15	16	17	18	19		

		20	21	22	23	24		
		25	26	27	28	29		
		30	31	32	33(A)(a)	33(A)(b)		
		33(A)(c)	33(A)(d)	33(A)(e)(i)	33(A)(e)(ii)	33(A)(e)(iii)		
		33(A)(e)(iv)	33(A)(e)(v)	33(A)(e)(vi)	33(A)(e)(vii)	33(A)(e)(viii)		
		33(A)(e)(ix)	33(A)(e)(x)	33(A)(e)(xi)	33(A)(e)(xii)	33(A)(e)(xiii)		
		33(A)(e)(xiv)	33(A)(e)(xv)	33(A)(e)(xvi)	33(A)(f)	33(B)		
		33(C)(a)	33(C)(b)	33(C)(c)	33(D)(a)	33(D)(b)		
		33(E)(a)	33(E)(b)	33(E)(c)	33(E)(d)(i)	33(E)(d)(ii)		
		33(F)	33(G)(a)	33(G)(c)	33(G)(d)	33(G)(f)		
		33(H)(a)	33(H)(b)	33(H)(c)	33(H)(d)	33(J)(a)		
		33(J)(b)	33(J)(c)	33(J)(d)	33(J)(e)	33(J)(f)		
		33(J)(g)	33(J)(h)	33(J)(i)	33(J)(j)	33(J)(k)		
		33(K)	33(L)(a)	33(L)(b)	33(L)(a)	33(L)(b)		
		33(L)(a)	33(N)(c)	33(O)(a)	33(O)(b)	33(O)(c)		
		33(O)(d)	33(O)(e)	33(O)(f)	33(P)(a)	33(P)(b)		
		33(P)(c)	33(Q)(a)(1 to 13)	33(Q)(b)	33(Q)(c)	33(Q)(d)		
		33(Q)(e)	33(Q)(f)	33(Q)(g)	33(Q)(h)	33(R)(a)		
		33(R)(b)	33(S)	34			113	1134
25	2021-22	2.3	2.4	2.5	3	4		
		5	6(a)	6(b)	7	8		
		9	10	11	12	13		
		14	15	16	17	18		
		19	20	21	22	23		
		24	25	26	27	28		
		29	30	31	32	33		
		34	35	36	37	38		
		39	40	41	42	43		
		44	45(A)	45(B)	45(C)	45(D)		
		45(E)	45(F)	45(G)	45(H)(a)	45(H)(b)(i)		
		45(H)(b)(ii)	45(H)(b)(iii)	45(I)	45(J)	45(K)		
		45(L)	45(M)	45(N)	45(O)	45(P)		
		45(Q)	45(R)	45(S)	45(T)	46(A)		
		46(B)(a)	46(B)(b)	46(B)(c)	46(C)	46(D)(a)		
		46(D)(b)	46(D)(c)	46(D)(d)	46(E)	46(F)(a)		
		46(F)(b)	46(G)	46(H)	46(I)	46(J)		
		46(K)	46(L)	46(M)	46(N)(a)	46(N)(b)		
		46(N)(c)	46(N)(d)	46(O)(a)	46(O)(b)	46(O)(c)		
		46(P)	46(Q)	46(R)	46(S)	46(T)		
		46(U)	47(A)(a)	47(A)(b)	47(A)(c)(i)	47(A)(c)(ii)		
		47(A)(c)(iii)	47(A)(c)(iv)	47(A)(c)(v)	47(A)(c)(vi)	47(A)(c)(vii)		
		47(A)(c)(viii)	47(A)(c)(ix)	47(A)(c)(x)	47(A)(c)(xi)	47(A)(c)(xii)		
		47(A)(c)(xiii)	47(A)(c)(xiv)	47(A)(c)(xv)	47(B)	47(C)(a)		
		47(C)(b)	47(C)(c)	47(C)(d)	47(D)(a)	47(D)(b)		
		47(D)(c)	47(E)(a)	47(E)(b)	47(E)(c)(i)	47(E)(c)(ii)		

		47(E)(c)(iii)	47(F)(a)	47(F)(b)	47(F)(c)	47(F)(d)		
		47(G)(a)	47(G)(b)	47(H)(a)	47(H)(b)	47(H)(c)		
		47(H)(d)	47(H)(e)	47(H)(f)	47(H)(g)	47(H)(h)		
		47(H)(i)	47(H)(j)	47(H)(k)	47(H)(l)	47(H)(a)		
		47(I)(b)	47(J)(a)	47(J)(b)	47(K)	47(L)(a)		
		47(L)(b)	47(L)(c)	47(L)(d)	47(M)(a)	47(M)(b)		
		47(M)(c)	47(M)(d)	47(M)(e)	47(N)(a)	47(N)(b)		
		47(N)(c)	47(N)(d)	47(O)(a)(1 to 18)	47(O)(b)	47(O)(c)		
		47(O)(d)	47(O)(e)	47(O)(f)	47(O)(g)	47(P)(a)		
		47(P)(b)	47(Q)(a)	47(Q)(b)	48		179	1313

**Total No. of Outstanding Paras = 1313**

*Dr*  
**Deputy Controller (Audit),  
 HP State Audit Department,  
 Shimla (H.P.) 171 009**



## Appendix-II

**Detail of Audit Requisitions that remain unattended as on 31.08.2024**  
(Refer to Sr. No. 4 of the Preface and Part- I B of this Audit Report for the year 2021-22)

Sr. No.	Name of the Department	Audit Requisition No.	Date of Issue.
1994-95			
1	Construction Division		
1997-98		127	02.02.1995
1	Construction Division		
2	Construction Division	94	31.03.1998
3	Dean College of Forestry	95	31.03.1998
2008-09		55	18.10.1997
1	Post Harvest Technology		
2	Silviculture and agro forestry	34	06.08.2008
3	Soil Science and water management	57	15.12.2008
2009-10		83	31.03.2009
1	Library		
2	Entomology & Apiculture	38	28.07.2009
3	THRS Kotkhai	56	13.10.2009
4	Vegetable Sciences	60	23.12.2009
5	Biotechnology	61	23.12.2009
6	Computer Instrumentation Centre	36	24.07.2009
7	RHRS Tabo	47	11.09.2009
8.	Estate Office	55	08.10.2009
9	Estate Office	3	02.04.2009
10	Estate Office	31	03.07.2009
11	Estate Office	34	08.07.2009
12	Estate Office	45	31.08.2009
13	Estate Office	102	31.03.2010
14	Estate Office	107	31.03.2010
15	Estate Office	108	31.03.2010
16	Estate Office	57	31.10.2009
17	Estate Office	62	29.12.2009
18	Estate Office	71	29.01.2010
19	Estate Office	89	03.03.2010
20	Estate Office	90	11. 03.2010
21	Estate Office	96	31.03.2010
22.	Comptroller Office	106	31.03.2010
23.	Comptroller Office	50	22.09.2009
24.	Comptroller Office	99	31.03.2010
25.	Registrar Office	100	31.03.2010
26	Registrar Office	32	08.07.2009
27.	Registrar Office	69	21.01.2010
28.	Director of Research	84	22.02.2010
29.	College of Horticulture	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.	Vegetable Crops	110	31.03.2010
34.	Post Harvest Technology	82	20.02.2010
35.	Students Welfare Officer	68	20.01.2010
36.	Students Welfare Officer	70	20.01.2010
37.	Entomology and Apiculture	98	31.03.2010
38.	Library	104	31.03.2010
39.	Regional Centre NAEB	74	04.02.2010
40.	Social Science Department	86	25.02.2010
41.	RHRS Tabo	52	31.10.2009
42	THRS Kotkhai	55	08.10.2009
43	Department of Vegetable Science	60	23.12.2009
44.	Department of Library	61	23.12.2009
		38	28.07.2009

45.	Computer and Instrumentation Centre	40	31.07.2009
46.	Department of Entomology & Apiculture	56	13.10.2009
47.	Department of Biotechnology	36	24.07.2009
<b>2010-11</b>			
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.	RHRS Bhota	67	31.03.2011
22.	RHRS Bajaura	68	31.03.2011
23.	THRS Kotkhali	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
<b>2011-12</b>			
1.	Comptroller	02	28.05.2011
2.	Comptroller	11	11.07.2011
3.	Floriculture and Landscaping	33	18.10.2011
4.	Estate Office	44	02.12.2011
5.	Dean, C.O.H.	63	20.03.2012
6.	Forest Products	65	24.03.2012
7.	Floriculture and Landscaping	68	31.03.2012
8.	Fruit Science	69	31.03.2012
9.	Food Science	71	31.03.2012
10.	Dean, C.O.H.	72	31.03.2012
<b>2012-13</b>			
1.	Comptroller Office	12	01.08.2012
2.	STPC	23	20.11.2012
3.	IBES Neri	27	30.01.2013
4.	Silviculture and agro forest	28	28.11.2012
5.	Comptroller Office	31	27.02.2013
6.	Dean COH	40	30.03.2013
7.	Comptroller Office	41	30.03.2013
8.	Comptroller Office	42	30.03.2013
9.	RHRS Tabo	44	30.03.2013
10.	Deptt. Of Fruit Science	45	30.03.2013
11.	Dean COH	47	30.03.2013
12.	Dean COH	48	30.03.2013
13.	Dean COH	49	30.03.2013
14.	Extension Education	51	30.03.2013

<b>2013-14</b>			
1	Registrar Office	10	04.07.2013
2	Registrar Office	14	15.07.2013
3	Registrar Office	23	29.08.2013
4	IBES Neri	31	23.09.2013
5	RHRS Dhaulakuaan	33	27.09.2013
6	Registrar Office	37	09.10.2013
7	Registrar Office	44	19.12.2013
8	Estate Office	49	13.01.2014
9	Food Science	55	04.02.2014
10	Director of Research	56	19.02.2014
11	Estate Office	60	26.02.2014
12	Registrar Office	61	04.03.2014
13	Registrar Office	62(A)	04.03.2014
14	Social Science	62(B)	25.03.2014
15	Registrar Office	65	31.03.2014
<b>2014-15</b>			
1	Registrar Office	1	22.04.2014
2	Estate Office	5	02.06.2014
3	DEE	11	25.07.2014
4	Vegetable (Post audit)	16	10.09.2014
5	Registrar Office	19	19.09.2014
6	Fruit Science (Post audit)	20	19.09.2014
7	Director of Research	22	16.10.2014
8.	Food Science	23	21.10.2104
9	Entomology (Post audit)	26	30.11.2014
10	Registrar Office	28	22.12.2014
11	Deptt. Of Vegetable	31	03.01.2015
12	Comptroller	32	03.01.2015
13	Registrar Office	34	05.01.2015
14.	Floriculture	35	05.02.2015
15.	Comptroller	36	02.02.2015
16.	KVK, Chamba	39	09.02.2015
17.	Director of Research	41	18.02.2015
18.	Estate officer	42	20.02.2015
19.	Food Science	44	20.02.2015
20.	Dean College of Hort. & Forestry, Neri	54	21-03.2015
21.	Student Welfare Office	55	23.03.2015
22.	Mycology & Plant Pathology	65	31.03.2015
<b>2016-17</b>			
1	Estate Office	11	06.09.2016
2	Estate Office	12	06.09.2016
3	RHRS Dhaulakuaan	29	31.03.2017
4	KVK Tabo	31	31.03.2017
5	RHRS Jachch	32	31.03.2017

<b>2013-14</b>			
1	Registrar Office	10	04.07.2013
2	Registrar Office	14	15.07.2013
3	Registrar Office	23	29.08.2013
4	IBES Neri	31	23.09.2013
5	RHRS Dhaulakuaan	33	27.09.2013
6	Registrar Office	37	09.10.2013
7	Registrar Office	44	19.12.2013
8	Estate Office	49	13.01.2014
9	Food Science	55	04.02.2014
10	Director of Research	56	19.02.2014
11	Estate Office	60	26.02.2014
12	Registrar Office	61	04.03.2014
13	Registrar Office	62(A)	04.03.2014
14	Social Science	62(B)	25.03.2014
15	Registrar Office	65	31.03.2014
<b>2014-15</b>			
1	Registrar Office	1	22.04.2014
2	Estate Office	5	02.06.2014
3	DEE	11	25.07.2014
4	Vegetable (Post audit)	16	10.09.2014
5	Registrar Office	19	19.09.2014
6	Fruit Science (Post audit)	20	19.09.2014
7	Director of Research	22	16.10.2014
8.	Food Science	23	21.10.2014
9	Entomology (Post audit)	26	30.11.2014
10	Registrar Office	28	22.12.2014
11	Deptt. Of Vegetable	31	03.01.2015
12	Comptroller	32	03.01.2015
13	Registrar Office	34	05.01.2015
14.	Floriculture	35	05.02.2015
15.	Comptroller	36	02.02.2015
16.	KVK, Chamba	39	09.02.2015
17.	Director of Research	41	18.02.2015
18.	Estate officer	42	20.02.2015
19.	Food Science	44	20.02.2015
20.	Dean College of Hort. & Forestry, Neri	54	21.03.2015
21.	Student Welfare Office	55	23.03.2015
22.	Mycology & Plant Pathology	65	31.03.2015
<b>2016-17</b>			
1	Estate Office	11	06.09.2016
2	Estate Office	12	06.09.2016
3	RHRS Dhaulakuaan	29	31.03.2017
4	KVK Tabo	31	31.03.2017
5	RHRS Jachch	32	31.03.2017



6	KVK Kandaghat	33	31.03.2017
7	KVK Kandaghat	34	31.03.2017
8	Deptt. of Floriculture and Landscaping	35	31.03.2017
9	Deptt. of Floriculture and Landscaping	36	31.03.2017
10	RHRS Mashobra	38	31.03.2017
<b>2018-19</b>			
1	Dean, COH&F Neri, Hamirpur	18	23.08.2018
2	Deptt. of Forest Product	28	29.01.2019
3	Dean, COH&F Neri, Hamirpur	30	05.02.2019
4	Student Welfare Office	31	08.02.2019
5	Deptt. of Plant Pathology	32	20.02.2019
6	Deptt. of Vegetable Science	35-37	30.03.2019
7	Registrar Office	40	31.03.2019
8	Deptt. of Forest Product	42	31.03.2019
9	Deptt. of Soil Science & Water Management	44	31.03.2019
10	-Do-	45	31.03.2019
11	-Do-	46	31.03.2019
<b>2019-20</b>			
1	ADR Jachh	3	14.05.2019
2	Director Extension Education	19	07.02.2020
3	COH&F Neri Hamirpur	23	04.03.2020
<b>2020-21</b>			
1	RHRS Kandaghat	1	28.04.2020
2	COH&F Neri	2	28.04.2020
3	SWO	3	02.05.2020
4	SWO	4	02.05.2020
5	Estate Officer	5	12.05.2020
6	RHR/KVK Sharbo, Kinnour	6	05/2020
7	Direct Extension Education	7	19.05.2020
8	SWO	8	26.05.2020
9	Business Management	10	28.05.2020
10	Comptroller	11	29.05.2020
11	Business Management	13	17.06.2020
12	KVK, Chamba	14	20.06.2020
13	KVK, Chamba	15	20.06.2020
14	Forest Product	17	23.06.2020

15	KVK, Chamba	19	27.06.2020
16	Registrar	25	10.07.2020
17	EO	27	15.07.2020
18	Fruit Science	28	15.07.2020
19	EO	31	28.07.2020
20	EO	33	28.7.2020
21	SAF	58	12.11.2020
22	EO	59	13.11.2020
23	Dean, RH&FDEC, Thunag, Mandi	68	13.01.2021
24	EO	71	12.02.2021
25	Director of Research	78	10.03.2021
26	Dean, COH&F, Neri	79	10.03.2021
27	Comptroller	82	18.03.2021
28	SSWM	84	23.03.2021
29	SAF	87	31.03.2021
30	Dean, COH&F, Neri, Hamirpur	88	31.03.2021
31	RHRS & KVK, Tabo	89	31.03.2021
32	RHRS & KVK, Tabo	90	31.03.2021
33	RHR&TS, KVK, Kandaghat	91	31.03.2021
34	SAF	94	31.03.2021
<b>2021-22</b>			
1	PI, IDP	3	07.06.2021
2	Estate Office	7	10.06.2021
3	-DO-	8	11.06.2021
4	Registrar	11	03.07.2021
5	RHR&TS, Mashobra	12	05.07.2021
6	COH&F, Neri	13	12.07.2021
7	Comptroller	17	05.08.2021
8.	RHRSS & KVK Tabo	18	09.08.2021
9	-Do-	19	09.08.2021
10	Deptt. of Environment Science	23	21.08.2021
11	COH&F, Neri	24	26.08.2021
12	Comptroller	29	03.09.2021
13	-Do-	30	03.09.2021
14	-Do-	35	25.09.2021
15	-Do-	36	04.10.2021
16	Estate Office	37	05.10.2021

17	Comptroller	38	06.10.2021
18	-Do-	39	07.10.2021
19	Estate Office	40	11.10.2021
20	-Do-	41	11.10.2021
21	Deptt. of Floriculture and Landscaping	43	12.10.2021
22.	KVK Rohru	48	29.10.2021
23.	Estate Office	49	29.10.2021
24.	KVK Chamba	51	02.11.2021
25.	Deptt. of Silviculture and Agroforestry	54	17.11.2021
26	Deptt. of Entomology	55	20.11.2021
27.	Estate Office	57	22.11.2021
28.	Deptt. of Floriculture and Landscaping	58	25.11.2021
29.	Registrar Office	61	17.01.2022
30.	Estate Office	63	05.02.2022
31.	PI, IDP	66	21.02.2022
32.	Deptt. of Forest Product	75	15.03.2022
33.	RHRSS & KVK Tabo	81	31.03.2022
34.	KVK Rohru	82	31.03.2022
35.	KVK Sharbo	83	31.03.2022
36.	KVK Chamba	84	31.03.2022
37.	COH&F, Neri	86	31.03.2022
38.	-Do-	87	31.03.2022
39.	RHRS Jach	89	31.03.2022
40.	Dean, COF	90	31.03.2022
41.	Deptt. of MBA	91	31.03.2022
42	KVK Kandaghat	92	31.03.2022
43	-Do-	93	31.03.2022
44.	KVK Rohru	96	31.03.2022
45.	Deptt. of Vegetable Science	97	31.03.2022
46.	KVK Kandaghat	101	31.03.2022
47.	Deptt. of Vegetable Science	106	31.03.2022
48	-Do-	107	31.03.2022

**Total unattended Audit Requisitions =250**

*[Signature]*  
Deputy Controller (Audit),  
HP State Audit Department,  
Shimla (H.P.) 171 009

[illegible]

**Annexure-A**  
(Refer to para 2.5 of the Audit Report)

**Statement showing the cases where the post (Teaching and non-teaching) have been created/existed or salary was drawn from one scheme/department of the University but the employee was actually working in some other scheme/department of the University during the year 2021-22:**

Sr. No.	Name of the employee	Department where posted a/w place of posting	Name of department where from pay was drawn
1.	Dr.Uday Sharma, Principal Scientist	Directorate of Research	Department of Soil Science & Water Management
2.	Dr. V K Chaudhary, Senior Scientist	Directorate of Extension Education	Department of Basic Sciences
3.	Dr (Ms) ManicaTomar, Plant Pathologist	Directorate of Extension Education	Department of Plant Pathology
4.	Dr. (Ms) Parminder Kaur Baweja, Principal Scientist	Directorate of Extension Education	Department of Environmental Science
5.	Dr.Bhupesh Kumar, Scientist	Department of Plant Pathology	KVK, Rohru
6.	Dr.Rakesh Kumar, Scientist	Department of Entomology	KVK, Sharbo
7.	Dr. N K Bharat, Principal Scientist	Department of Seed Science & Technology	Department of Plant Pathology
8.	Dr. B S Ditta, Principal Floriculturist	Department of Seed Science & Technology	Department of Floriculture & Landscape Architecture
9.	Dr.Rajinder Sharma, Scientist	Department of Seed Science & Technology	KVK, Sharbo
10.	Dr.Ranjeet Singh Spehia, Assistant Professor	Department of Soil Science & WM	KVK, Kandaghat
11.	Dr.Pardeep Kumar, Extension Specialist	Department of Soil Science & WM	KVK, Rohru
12.	Dr.Upender Singh, Scientist	Department of Soil Science & WM	KVK, Kandaghat
13.	Dr. (Ms) Anju Sharma, Assistant Professor	Department of Basic Sciences	KVK, Rohru
14.	Dr.NehaGautam, Assistant Professor	Department of Basic Sciences	COH&F Thunag
15.	Dr.Ajit Sharma, Assistant Professor	Department of Basic Sciences	COH&F Thunag
16.	Dr.RanjnaKumari, Assistant Professor	Department of Basic Sciences	COH&F Thunag
17.	Dr. M S Jangra, Principal Scientist	Department of Environmental Science	RHR&TS, Bajaura
18.	Dr. (Ms) Pratima, Assistant Professor	Department of Environmental Science	HR&TS and KVK, Kandaghat
19.	Dr. (Ms) Usha Devi, Mycologist	RHR&TS, Mashobra	KVK, Rohru
20.	Dr. (Ms) Deepika, Scientist	RHR&TS and KVK, Sharbo	Department of Fruit Science
21.	Dr. (Ms) KumudJarial, Associate Professor	College of Horticulture & Forestry, Neri	Department of Plant Pathology
22.	Dr (Ms) Raj Saini, Associate Professor	College of Horticulture & Forestry, Neri	Department of Basic Sciences
23.	Dr.Vikas Kumar, Senior Scientist	College of Horticulture & Forestry, Neri	Department of Fruit Science
24.	Dr.Rakesh Kumar, Scientist	College of Horticulture & Forestry, Neri	KVK, Kinnaur
25.	Dr. (Ms) Snehlata Sharma, Associate Professor	College of Horticulture & Forestry, Neri	Department of Biotechnology
26.	Dr. R S Jarial, Senior Scientist	College of Horticulture & Forestry, Neri	Department of Plant Pathology

27.	Dr.Dushyant Kumar, Assistant Professor	College of Horticulture & Forestry, Neri	Department of Tree Improvement & GR
28.	Dr. (Ms) KarunaDhiman, Assistant Professor	College of Horticulture & Forestry, Neri	Department of Biotechnology
29.	Dr. Amit Sharma, Assistant Professor	College of Horticulture & Forestry, Neri	Department of Basic Sciences
30.	Dr. Shiv Partap Singh, Scientist	College of Horticulture & Forestry, Neri	RHR&TS, Jachh
31.	Dr. Anil Kumar, Assistant Professor	College of Horticulture & Forestry, Neri	RHR&TS, Mashobra
32.	Dr.Sanjeev Kumar, Assistant Professor	College of Horticulture & Forestry, Neri	Department of Fruit Science
33.	Dr. (Ms) Deepa Sharma, Assistant Professor	College of Horticulture & Forestry, Neri	Department of Vegetable Science
34.	Dr. (Ms) ReenaKumari, Assistant Professor	College of Horticulture & Forestry, Neri	Department of Biotechnology
35.	Dr.ChamanLal, Assistant Professor	College of Horticulture & Forestry, Neri	Department of Social Science
36.	Dr. Monica Sharma, Associate Professor	College of Horticulture & Forestry, Neri	Department of Plant Pathology
37.	Dr. (Ms) Jagreeti Gupta, Assistant Professor	College of Horticulture & Forestry, Neri	Department of Floriculture & LA
38.	Dr. (Ms) Meenakshi Thakur, Assistant Professor	College of Horticulture & Forestry, Neri	Department of Basic Sciences
39.	Dr. (Ms) SwapanaSpehia, Assistant Professor	College of Horticulture & Forestry, Neri	Department of Soil Science & Water Management
40.	Dr. (Ms) RichaSalwan, Assistant Professor	College of Horticulture & Forestry, Neri	Department of Basic Sciences
41.	Dr. (Ms) Santosh Kumari, Senior Scientist	College of Horticulture & Forestry, Neri	KVK, Chamba
42.	Dr.Shashi Kumar Sharma, Principal Extension Specialist	College of Horticulture & Forestry, Neri	Directorate of Extension Education, UH&F
43.	Dr.Naresh Thakur, Assistant Professor	College of Horticulture & Forestry, Neri	Department of Biotechnology
44.	Dr. (Ms) Yashasvi Thakur, Assistant Professor	College of Horticulture & Forestry, Neri	RHR&TS, Dhaulakuan
45.	Dr. (Ms) Aditi Thakur, Scientist	College of Horticulture & Forestry, Neri	COH&F, Thunag
46.	Dr.Navjot Singh, Subject Matter Specialist	College of Horticulture & Forestry, Neri	KVK, Tabo
47.	Ms. Bandana, Scientist	College of Horticulture & Forestry, Neri	RHR&TS, Mashobra
48.	Dr. (Ms) Himani Sharma, Assistant Professor	College of Horticulture & Forestry, Neri	COH&F, Thunag
49.	Dr.Abhishek Thakur, Scientist	College of Horticulture & Forestry, Neri	COH&F, Thunag
50.	Dr.Preeti Chaudhary, Assistant Professor	College of Horticulture & Forestry, Neri	Department of FST
51.	Dr.SushilDhiman, Scientist	KVK, Chamba	Department of Soil Science & WM
52.	Dr. (Ms) Meera Devi, Scientist	KVK, Kandaghat	Department of Soil Science & WM
53.	Dr. Manish Thakur, Assistant Professor	COH&F Thunag	KVK, Chamba
54.	Dr. (Ms) Aruna Mehta, Scientist	COH&F Thunag	Department of Forest Product
55.	Dr. Ajay Brakta, Assistant Professor	CIC	COH&F, Thunag
56.	Shri Naresh Kumar, Clerk	o/o the DEE	o/o the Vice-Chancellor
57.	Mrs.Rashpal Devi. Sr Scale Stenographer	Deptt. of FST	o/o the Registrar
58.	Shri Jatinder Singh, JOA (IT)	Deptt. of Plant Pathology	o/o the Registrar


59.	Shri Sunil Jaret, Section Officer	Deptt. of Basic Sciences	o/o the Registrar
60.	Mrs.Rajni Sharma, Private Secretary	o/o the Librarian	o/o the Registrar
61.	Shri RakeshMaheve, Senior Assistant	Deptt. of Plant Pathology	o/o the Registrar
62.	Shri BN Sharma, Section Officer	o/o the DEE	o/o the Registrar
63.	Shri Vijay Kumar, Senior Assistant	Deptt. of FST	o/o the Registrar
64.	Shri Ramesh Chand, Senior Assistant	o/o the Dean, COH&F, Neri	O/O the Comptroller
65.	Shri Manmohan Singh, JOA(IT)	Deptt. of SST	o/o the Comptroller
66.	Mrs. Ganga Devi, Clerk	o/o the Estate Officer	o/o the Comptroller
67.	Shri TS Mankotia, Private Secretary	o/o the DEE	o/o the Comptroller
68.	Shri Sunny Kumar, JOA(IT)	RHR&TS, Mashobra	o/o the DR
69.	Ms.Pooja Devi, JOA(IT)	RHR&TS, Bajaura	o/o the DR
70.	Shri HS Machhan, Section Officer	KVK, Rohru	o/o the DR
71.	Shri Ram Dass, Personal Assistant	Dean, COH	o/o the DEE
72.	Shri Rakesh Kumar Handa, Personal Assistant	o/o the Vice Chancellor	o/o the Librarian
73.	Shri ChamanLal, JA	KVK, Chamba	o/o the Librarian
74.	Shri Sanjay Kumar, Clerk	o/o the Comptroller	o/o the DSW
75.	Mrs.Amriko Devi, Clerk	o/o the Comptroller	o/o the DSW
76.	Dr.Vineet Kumar, Personal Assistant	o/o the Vice Chancellor	o/o the DSW
77.	Shri Ajay Kumar, Junior Assistant	o/o the Dean, COH&F, Neri	o/o the Dean, COH
78.	Mrs.Meenakshi Sharma, Personal Assistant	Deptt. of Fruit Science	o/o the Dean, COH
79.	Shri Anjeeb Singh, Section Officer	RHR&TS, Jachh (Kangra)	o/o the Dean, COF
80.	Shri Om Prakash, Junior Assistant	Deptt. of Forest Products	Deptt. of SST
81.	Shri Bhagat Singh Chauhan, Supdt. (EC)	Deptt. of Business Management	Deptt. of SST
82.	Shri Devender Kumar, JOA(IT)	o/o the Librarian	o/o the Incharge CIC
83.	Mrs.Kalpna Thakur, Senior Assistant	o/o the Dean, COH&F, Neri	Deptt. of Fruit Science
84.	Mrs. Tara Devi, JOA(IT)	Deptt. of Entomology	Deptt. of Plant Pathology
85.	Ms.Vaishali, JOA(IT)	o/o the Dean, COF	Deptt. of VGS
86.	Mrs.Sarita Devi, Senior Scale Stenographer	Deptt. of FLA	Deptt. of VGS
87.	Shri Tek Chand, Senior Assistant	Deptt. of Fruit Science	Deptt. of Entomology
88.	Shri Rajeev Sharma, Section Officer	RHR&TS, Mashobra	Deptt. of Entomology
89.	Shri Hem Raj Sharma, Superintendent	o/o the Registrar	Deptt. of BTC
90.	Mrs.SunitaVerma, Superintendent	o/o the DR	Deptt. of FST
91.	Shri Pawan Kumar, Clerk	o/o the DR	Deptt. of FST
92.	Shri Jai Kant Gautam, JOA(IT)	Deptt. of SAF	Deptt. of FST
93.	Mrs.Pushpa Devi, Senior Scale Stenographer	Deptt. of BM	Deptt. of SAF
94.	Shri RoshanLal, Senior Assistant	KVK Chamba	Deptt. of SAF
95.	Shri HS Rawat, Section Officer	o/o the Dean, COH&F, Neri	Deptt. of SAF
96.	Shri Mohinder Singh Thakur, Senior Assistant	o/o the Dean, COH&F, Neri	Deptt. of TIGR
97.	Shri Vinod Kumar Rana, Senior Assistant	o/o the DSW	Deptt. of TIGR
98.	Shri Vinod Thakur, Clerk	Deptt. of Social Science	Deptt. of Basic Sciences
99.	Mrs.Balbir Kaur, Senior Scale	Deptt. of EVS	Deptt. of Basic Sciences

	Stenographer		
100.	Shri Neem Chand Sharma, Section Officer	o/o the Dean, COH	Deptt. of Basic Sciences
101.	Shri Devender Rathore, Clerk	o/o the Dean, COH&F, Neri	Deptt. of FP
102.	Shri Prit Pal Singh, Superintendent	o/o the Comptroller	Deptt. of FP
103.	Shri Shyam Lal, JOA(IT)	COH&F, Thunag	Deptt. of Social Sciences
104.	Shri Arun Kumar Sharma, Superintendent	o/o the Vice Chancellor	Deptt. of Social Sciences
105.	Shri Kartar Singh Thakur, Superintendent	Deptt. of Forest Products	Deptt. of SSWM
106.	Shri Naresh Bhatia, Senior Scale Stenographer	o/o the Dean, COH&F Neri	RHR&TS, Sharbo
107.	Shri Arun Singh, Superintendent	Deptt. of SAF	RHR&TS, Mashobra
108.	Shri Rajeev Pathania, Senior Scale Stenographer	RHR&TS, Jachh	RHR&TS, Bajaura
109.	Shri Naveen Arora, Superintendent	Deptt. of Entomology	COH&F, Neri
110.	Shri Munna Lal, Superintendent	o/o the DR	RHR&TS, Jachh
111.	Ms. Taruna Sharma, Clerk	o/o the SWO	KVK, Chamba
112.	Ms. Kamlesh Rani, Clerk	o/o the Comptroller	KVK, Rohru
113.	Shri Nem Chand Saini, Superintendent	o/o the Comptroller	KVK, Rohru
114.	Shri Narender Kumar, Superintendent	Deptt. of BTC	KVK, Kinnaur at Recongpeo
115.	Shri Suninder Singh, Conductor	o/o the Dean, COH&F, Neri	o/o the Estate Officer
116.	Mrs. Sharda Verma, Senior Scale Stenographer	Deptt. of TIGR	COH&F, Thunag
117.	Shri Arun Kumar Jaiswal, Supdt.	o/o the Librarian	COH&F, Thunag
118.	Shri Bhupinder Sharma, JOA(IT)	HRS, Kotkhai	COH&F, Thunag
119.	Shri Navneet Thakur, Superintendent	Deptt. of FLA	COH&F, Thunag
120.	Sh. Kamal Nain, Driver	O/O the Vice Chancellor, UHF Nauni	O/O the Director of Extension Education, UHF Nauni.
121.	Sh. Kishor Kumar, Driver	O/O the Estate Officer, UHF Nauni.	HR&TS & KVK, Kandaghat, Solan.
122.	Sh. Bhawa Nand, Driver	RHR&TS, Dhaulakuan, Sirmaur.	KVK, Rohru, Shimla.
123.	Sh. Nagesh Chandel, Driver	O/O the Estate Officer, UHF Nauni-Solan.	KVK, Chamba.
124.	Sh. Ravinder Kumar, Driver	University Health Centre, UHF Nauni.	O/O the Director of Extension Education, UHF Nauni.
125.	Sh. Hira Lal, Driver	O/O the Comptroller, UHF Nauni	O/O the Estate Officer, UHF Nauni
126.	Sh. Manjeet Sharma, Driver	RHR&TS Mashobra, Shimla.	KVK Tabo, Lahaul Spiti.
127.	Sh. Kishore Kumar, Driver	O/O the Estate Officer, UHF Nauni.	KVK Tabo, Lahaul Spiti.
128.	Sh. Bhagwan Dutt, Driver	O/O the Student Welfare Officer, UHF Nauni.	KVK Rohru, Shimla.
129.	Sh. Man Mohan Sharma, Section Holder	O/O the Director of Extension Education, UHF Nauni.	O/O the Librarian, UHF Nauni.
130.	Sh. Surender Pal, Library Assistant	COHF, Neri, Hamirpur.	O/O the Librarian, UHF Nauni.
131.	Sh. Rajeshwar Kumar, Electrician Grade-I	O/O the Estate Officer, UHF Nauni.	Department of Plant Pathology, UHF Nauni.
132.	Sh. Dinesh Bhardwaj, Photographer	O/O the Vice-Chancellor, UHF Nauni.	Directorate of Research, UHF Nauni
133.	Sh. Mela Ram, Technical Assistant Gr-II	COH&F, Neri	Deptt. of Plant Pathology
134.	Sh. Jeevan Kumar, Technical Assistant Gr-II	RHR&TS, Jachh	Deptt. Of Floriculture
135.	Dr. Kishori Lal, Principal Farm Manager	Director of Research	Deptt. of Plant Pathology




136.	Sh. ChamanLal, Technical Assistant	Deptt. of FLA	Deptt. of Plant Pathology
137.	Sh. Joginder Bansal, Field Assistant Gr-I	Deptt. of Environment Science	Deptt. of Soil Science & WM
138.	Sh. Inder Raj, Technical Assistant	Deptt. of Seed Science	Deptt. of Vegetable Science
139.	ShParkash Chand, Technical Assistant Gr-I	Deptt. of Fruit Science	Deptt. of Plant Pathology
140.	Sh. PadamDass, Junior Technician	Deptt. of Silviculture	Deptt. of Floriculture
141.	Sh. PyareLal, Sr. Tech. Asstt. Gr-I	Deptt. of Food Science	Deptt. of Pathology
142.	Sh. Roop Singh, Junior Technician	Deptt. of Seed Science	Deptt. of Entomology
143.	Sh. KailashChander, Technical Assistant	Deptt. of CIC	Deptt. of Food Science
144.	Sh. Joginder Singh, Junior Technician	Deptt. of Silviculture	Deptt. of Forest Product
145.	Dr J K Sharma, Principal Farm Manager	Deptt. of Environmental Science	RHR&TS and KVK, Sharbo
146.	Sh. Sukh Ram, Junior Technician	Deptt. of Silviculture	Deptt. of Forest Products
147.	Sh. Suresh Kumar, Technical Assistant Gr-II	COH/F, Neri	RHR&TS, Bajaura
148.	Sh. Anil Kumar, Principal Farm Manage	L&MRS, Nagrota	KVK, Chamba
149.	Sh. VidyaDhar, Technical Assistant Gr-I	THR&FS, Kotkhai	KVK, Rohru
150.	Sh. GanDev, Field Assistant Gr-I	O/o DEE	Deptt. of Plant Pathology
151.	Sh. Sher Singh, Technical Assistant Gr-I	Deptt. of Seed Science	KVK, Sharbo
152.	Sh. Tilak Raj, Hostel Assistant	COH&F, Neri	Students Welfare Org.
153.	Sh. RajinderKatoch, Field Assistant Gr-I	Deptt. of Forest Products	Deptt. of Fruit Science
154.	Sh. Ramesh Chand, Laboratory Attendant	COH&F, Neri	RHR&TS, Mashobra
155.	Sh. Dharam Chand, Technical Assistant Gr-I	Deptt. of TIGR	Deptt. of Plant Pathology
156.	Sh. SatyaNand, Field Assistant	Deptt. of Plant Pathology	Deptt. of Entomology
157.	Sh. Ramesh Kumar, Field Assistant	COH & F, Neri	Deptt. of Vegetable Science
158.	Sh. Thakur Dass, Field Assistant	RHR&TS, Mashobra	Deptt. of Seed Science & Tech.
159.	Sh. Baliya Ram, Lab. Attendant	Deptt. of FLA	Deptt. of SAF
160.	Sh. Het Ram, Field Assistant	Deptt. of Fruit Science	RHR&TS, Mashobra
161.	Sh. Joginder Pal, Hostel Assistant	COH&F, Neri	O/o Students Welfare Officer
162.	Sh. ShyamLal, Technical Assistant Gr-I	O/o the Director of Research	RHR&TS, Dhaulakuan
163.	Sh. Hari Chand, Field Assistant	Deptt. Of Floriculture	Deptt. Of Fruit Science
164.	Sh. ThuktenGiamzo, Field Assistant	RHRSS, Tabo	HRS, Kandaghat
165.	Sh. NandLal, Sr. Technical Asstt. Gr-II	Deptt of Forest Products	Deptt. Of Plant Pathology
166.	Sh. Upender Singh Kaistha, Technical Assistant Gr-I (F)	RHR&TS, Bajaura	KVK, Chamba
167.	Sh. Ashok Kumar Verma, Technical Assistant Gr-I (F)	Deptt. of Floriculture	KVK, Kandaghat
168.	Sh. Ramesh Chand, Laboratory Attendant	Deptt. of Biotechnology	Deptt. of Plant Pathology
169.	Sh. Hem Raj Verma, Laboratory Attendant	RHR&TS, Mashobra	Deptt. of Entomology
170.	Sh. Vinod Kumar, Sr. Technical Assistant Gr-II	RHR&TS, Bajaura	Deptt. of Entomology
171.	Sh. Ramesh, GO	Deptt. of Seed Science & Technology	o/o the Dean, College of Forestry

172.	Smt. Pushpa Devi, GO	Resident Audit Scheme, Nauni	o/o the Dean, College of Horticulture
173.	Sheela Devi, Daftri	o/o the Librarian, UHF, Nauni	o/o the Registrar, Nauni
174.	Sh. Vijay, Daftri	Deptt. of Floriculture and Architecture	o/o the Comptroller, Nauni
175.	Smt. Kusum Devi, Sweepress	O/O the Comptroller, UHF, Nauni, Solan	o/o the Estate Officer, UHF, Nauni, Solan
176.	Sh. ShardaDutt, Beldar	RAS, Nauni, Solan	o/o the Estate Officer, UHF, Nauni, Solan
177.	Smt. Ichya Devi, Beldar	KVK, Chamba	o/o the Director of Extension Education
178.	Sh. Suresh Chand Jokta, Beldar	KVK, Rohru	o/o the Director of Extension Education
179.	Sh. Hanif, Beldar	KVK, Rohru	o/o the Director of Extension Education
180.	Sh. Pushpinder Singh, Beldar	KVK, Rohru	o/o the Director of Extension Education
181.	Sh. Jai Chand, Beldar	KVK, Rohru	o/o the Director of Extension Education
182.	Sh. Surat Singh, Beldar	o/o the Estate Officer, UHF, Nauni, Solan	o/o the Director of Extension Education
183.	Smt. Soma Devi, Beldar	KVK, Chamba	o/o the Director of Extension Education
184.	Sh. Jai Singh, Beldar	o/o the Estate Officer, UHF, Nauni, Solan	o/o the Student Welfare Officer
185.	Sh. Sobhia Ram, Beldar	KVK, Chamba	o/o the Student Welfare Officer
186.	Sh. Ramesh Kumar, Peon	KVK, Chamba	o/o the Estate Officer, UHF, Nauni, Solan
187.	Sh. Shiv Kumar, Chowkidar	Deptt. of plant pathology	Deptt. of Seed Science & Technology
188.	Sh. Vishnu Prasad, Beldar	o/o the Estate Officer, UHF, Nauni, Solan	CIC, Nauni
189.	Smt. Uma Devi, Head Mali	Deptt. of Forest Product	Deptt. of Fruit Science
190.	Sh. Rajinder Kumar, Beldar	Deptt. of Seed Science & Technology	Deptt. of Fruit Science
191.	Sh. Naginder Kumar, Beldar	o/o the Director of Research	Deptt. of Vegetable Science
192.	Sh. Daya Ram, Beldar	o/o the Director of Research	Deptt. of Vegetable Science
193.	Sh. Nek Ram, Beldar	o/o the Director of Research	Deptt. of Floriculture and Landscape Architecture
194.	Sh. ChanderLok, Beldar	TH&FRS, Kotkhai	Deptt. of Plant Pathology
195.	Sh. Ramesh Singh, Beldar	o/o the Director of Research	Deptt. of Plant Pathology
196.	Sh. Subhash Chand, Beldar	University Health Centre, Nauni	Deptt. of Entomology
197.	Smt. Kamla Devi, Beldar	Deptt. of Business Management, UHF, Nauni	Deptt. of Entomology
198.	Sh. Shishi Ram, Beldar	KVK, Rohru	Deptt. of Entomology
199.	Sh. Ram Dayal, Chowkidar	Vice Chancellor Residence, Nauni	Deptt. of Tree Improvement
200.	Sh. Yash Pal, Beldar	COF, Nauni, Solan	Deptt. of Silviculture and Agroforestry
201.	Sh. Gian Chand, Beldar	Deptt. of Silviculture and Agroforestry	Deptt. of Environmental Science
202.	Sh. Jai Singh, Beldar	Directorate of Extension Education, UHF, Nauni	Deptt. of Forest Product
203.	Sh. Babu Ram, Peon	o/o Librarian, UHF, Nauni	Deptt. of Basic Science
204.	Sh. Satish Kumar, Beldar	o/o the Dean, COH, Nauni	Deptt. of Basic Science
205.	Sh. Mohan Lal, Beldar	o/o the Student Welfare Officer	Deptt. of Soil Science & Water Management
206.	Sh. Arvind Kumar, Beldar	Deptt. of Seed Sciences & Technology	Deptt. of Soil Science & Water Management
207.	Sh. Kewal, Beldar	KVK, Chamba	Deptt. of Soil Science & Water Management

  
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**Annexure B(i)**  
**(Refer to para 4 of the Audit Report)**

<b>Detail of outstanding advances which were drawn upto 31.03.2022 and remain unadjusted as on 31.12.2023 –(advances pertaining to RAS- SAD)</b>				
<b>Sr. No.</b>	<b>Name of Department</b>	<b>Contingent</b>	<b>Deposit Work</b>	<b>Total</b>
1.	Comptroller Office	165,973	15,495,000	15,660,973
2.	Registrar Office	1,287,320	0	1,287,320
3.	Director of Research	109,000	4,402,000	4,511,000
4.	Library	0	710,000	710,000
5.	College of Horticulture	9296420	517000	9,813,420
6.	College of Forestry	1,463,270	3,200,000	4,663,270
7.	Food Science and Technology	1,366,399	0	1,366,399
8.	DEE	2,677,213	0	2,677,213
9.	Fruit Science	207490	1200000	1407490
10.	Vegetable Science	1,666,000	2,577,000	4,243,000
11.	Biotechnology	0	95000	95000
12.	Floriculture	2,109,876	4,584,000	6,693,876
13.	Entomology	2,134,876	8,260,900	10,395,776
14.	Plant Pathology	994,423	2,834,363	3,828,786
15.	Silviculture & Agro forestry	677,271	1,303,503	1,980,774
16.	Basic Science	0	1,462,000	1,462,000
17.	Tree Improvement	0	567,000	567,000
18.	Forest Product	604,200	2,601,000	3,205,200
19.	Soil Science	150,000	2,495,500	2,645,500
20.	Environment Science	828973	0	828973
21.	Seed Science & Technology	657,660	0	657,660
22.	S.W.O.	3,562,149	18,610,000	22,172,149
23.	M.B.A./IDP	5,709,578	411,000	6,120,578
24.	RHRS Mashobra	1,709,528	6,699,238	8,408,766
25.	RHRS Dhaulakuan	1,216,512	500,000	1,716,512
26.	RHRS Bajaura	990,391	2,687,000	3,677,391
27.	RHRS Jachh	3,560,544	0	3,560,544
28.	KVK Chamba	8,886,201	1,322,000	10,208,201
29.	KVK Kandaghat	5,954,676	10,284,000	16,238,676
30.	KVK Kinnaur & RHRS Sharbo	1,078,849	1,748,000	2,826,849
31.	KVK Rohroo	766,110	2,395,000	3,161,110
32.	KVK & RHRS Tabo	571,650	18,600,000	19,171,650
33.	COH&F Neri	30,657,980	22,573,000	53,230,980
34.	Thunag	955459	7730000	8685459
35.	Estate Office	4,224,100	98,877,800	103,101,900
36.	Regional Centre	53,000	0	53,000
	<b>Total</b>	<b>9,62,93,091</b>	<b>24,47,41,304</b>	<b>34,10,34,395</b>


  
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**Annexure B(ii)****(Refer to Para No. 4 of the Audit Report)****Detail of unadjusted/outstanding temporary contingent advances drawn upto 07/2018 and remain unadjusted as on 23.08.2024 (Pertaining to Internal Inspection cell of the University)**

<b>Sr. No.</b>	<b>Name of the department</b>	<b>Amount</b>
1.	SWO	140000
2.	COH&F Neri	1156992
3.	Floriculture	139820
4.	Entomology	144692
5.	Seed Science	49080
6.	SSWM	52400
7.	RHRHS, Jachh	260000
	<b>Total</b>	<b>19,42,984/-</b>

  
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# Annexure-C


Refer para 47(O)(b) of the Report

Sr. No.	Name of the Deptt./ Station	Bank A/c No.	Period	Amount kept idle in S/B account in excess of the routine requirement (₹)
1	Floriculture	09690100004145 (UCO Bank Nauni)	01.04.2021 to 30.09.2021	350000
			01.10.2021 to 31.03.2022	450000
2	RHRS Jachh	55101444762 SBI Jasur	01.04.2021 to 31.03.2022	600000
3	KVK Kandaghat	3910100007934 UCO Bank	01.04.2021 to 29.06.2021	5,00,000
			04.07.2021 to 16.09.2021	9,00,000
			20.09.2021 to 29.12.2021	4,00,000
			30.12.2021 to 31.03.2022	12,00,000
4	KVK Kandaghat	03910100009083 UCO Bank	01.04.2021 to 24.08.2021	200000
			25.08.2021 to 30.12.2021	250000
			06.01.2022 to 31.03.2022	900000
5	KVK Kandaghat	03910100008138 UCO Bank	01.07.2021 to 12.01.2022	100000
6	KVK Rohru	03580100012868 UCO Bank	01.04.2021 to 21.02.2022	577646
			22.02.2022 to 31.03.2022	288613
7	RHRS Mashobra	6178300178 Indian bank Mashobra	01.04.2021 to 15.11.2021	100000
			16.11.2021 to 31.03.2022	200000
8	RHRS Mashobra	554960016 Indian bank Mashobra	01.04.2021 to 31.10.2021	220000
			01.11.2021 to 31.03.2022	120000
9	RHRS Mashobra	46910100536 State Co-operative bank	01.04.2021 to 21.06.2021	200000
			07.07.2021 to 03.09.2021	100000
			31.01.2022 to 10.02.2022	700000
			10.02.2022 to 31.03.2022	100000
10	RHRSS& KVK Tabo	38325986898 SBI Tabo	01.04.2021 to 30.09.2021	483000
			01.10.2021 to 31.03.2022	1100000
11	RHRS Jachh	55104358802 SBI Jasur	09.04.2021 to 14.06.2021	450000
			15.06.2021 to 14.07.2021	300000
			20.07.2020 to 31.03.2022	1000000
12	Directorate of Research	09690110009666 UCO bank	01.04.2021 to 14.06.2021	40,00,000.00
			25.06.2021 to 30.09.2021	25,00,000.00
			14.01.2022 to 23.02.2022	50,00,000.00
			01.03.2022 to 31.03.2023	60,00,000.00
13	KVK Chamba	110505740394 SBI, Parel (Chamba)	01.04.2021 to 31.03.2022	400000
14	RHRTS Bajaura	65232278005 (SBI Bajaura)	01.04.2021 to 31.07.2021	600000
15	RHRTS Bajaura	4454000100012373 (PNB Bajaura)	01.04.2021 to 31.03.2022	85000
16	Directorate of Extension Education	55002750963 SBI Nauni	01.04.2021 to 30.07.2021	1500000
			01.08.2021 to 31.03.2022	200000
17	Directorate of Extension Education	55002750985 SBI Nauni	01.04.2021 to 31.07.2021	1500000
			01.09.2021 to 31.10.2021	100000
			01.11.2021 to 31.01.2022	500000
			01.01.2022 to 31.03.2022	900000
18	FST	09690110023938 UCO Bank Nauni	01.04.2021 to 31.08.2021	450000
			01.09.2021 to 31.12.2021	480000
			01.01.2022 to 31.03.2022	450000
19	FST	55002750894	01.04.2021 to 31.08.2021	490000





		SBI Nauni	01.09.2021 to 31.03.2022	535000
20	MPP	09690100004277 Uco Bank Nauni	01.04.2021 to 31.03.2022	545000
21	MPP	09690100004106 Uco Bank Nauni	01.04.2021 to 31.03.2022	500000
22	RHRTS & KVK Sharbo	2904000100121901 (PNB Peo)	01.04.2021 to 30.09.2021 01.10.2021 to 31.03.2022	350000 225000
23	SAF	09690110008652 (UCO Bank Nauni)	01.04.2021 to 08.07.2021 09.07.2021 to 31.03.2022	500000 850000
24	Fruit Science R/F ICAR Mega Project	09690100004115 (UCO Bank Nauni)	01.04.2021 to 07.08.2021 09.02.2022 to 31.03.2022	50,00,000 10,00,000
25	Department of Floriculture HPL-038-08	UCO Bank Account No: 09690110062456	01.04.2021 to 31.03.2022	200000
26	Deptt. of Forest Product	UCO Bank Account No: 09690110019436	01.04.2021 to 30.06.2021 01.07.2021 to 30.09.2021 01.10.2021 to 31.12.2021 01.01.2022 to 31.03.2022	150000 200000 250000 300000
27	Deptt. of Forest Product	UCO Bank Account No: 09690110064184	01.04.2021 to 31.03.2022	150000
28	Deptt. of MPP ELP R/F Account	65147488474	01.04.2021 to 31.03.2022	100000
29	Deptt. of FLA ELP R/F Account	65137420835	01.04.2021 to 31.03.2022	150000
30	College of Horticulture ELP R/F Account	65134855474	01.04.2021 to 31.03.2022	75000
31	Deptt. of FST ELP R/F Account	65137420711 (SBI Nauni)	01.04.2021 to 31.03.2022	100000
32	Department of Soil Science Water management	Account No 65120861062 (SBI)	01.04.2021 to 31.03.2022	75000
33	Deptt. of Vegetable Science.	39874210801 SBI Nauni	01.04.2021 to 31.03.2022	120000
34	RHRS Jachh	55104358824 SBI Jasur	20.07.2021 to 07.03.2022	100000
35	Tree Improvement & Genetic Resources	9690110037133 (UCO Bank Nauni)	01.04.2021 to 31.03.2022	250000
36	RHRS Jachh	55104358879 SBI Jasur	01.04.2021 to 31.03.2022	100000
37	College of Forestry HPL-124-16 Revolving Fund	40158283172 SBI Nauni	01.04.2021 to 31.03.2022	350000
38	Fruit Science Revolving Fund HPL-038-02-1	40667146830 (SBINauni)	03.01.2022 to 25.03.2022	2000000
39	Fruit Science HPL-038-02-(II)	0969010063675 (UCO Bank Nauni)	04.04.2021 to 03.11.2021	500000
40	Deptt. of Entomology. ELP R/F Account	09690110053874	01.04.2021 to 31.03.2022	120000

  
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the 1990s, the number of people in the world who are illiterate has increased from 1.2 billion to 1.5 billion. The number of illiterate people in the world is projected to reach 1.7 billion by the year 2015. The number of illiterate people in the world is projected to reach 1.7 billion by the year 2015. The number of illiterate people in the world is projected to reach 1.7 billion by the year 2015.

**Annexure- D**  
**Refer para 47(O)(c) of the Report**

Sr. No.	Name of the Deptt.	Account No./ bank name	Date	Amount	Remarks
1	RHRS Jachh, SBI Jasur,	55101444762	24.09.2021	25	CDM Charges.
2	RHRS Jachh	55104358824 SBI Jasur	20.07.2021	59	Excess cr. In saving bank account
			26.07.2021	59	--do--
			29.07.2021	59	--do--
			22.10.2021	265.50	MCC issued
3	RHRTS Bajaura Revolving fund for Floriculture	4454000100012373 (PNB Bajaura)	08.04.21	17.70	SMS charges
			05.07.21	17.70	-do-
			06.10.21	17.10	-Do-
			05.01.22	17.10	-Do-
4	RHRTS Bajaura Revolving fund for HRS Seobagh	3366229139189 (SBI Bajaura)	22.06.2021	295	ChequeReturn charges.
5	RHRTS Bajaura Revolving fund for Nursery	65232278005 (SBI Bajaura)	27.04.2021	59.00	Excess cash deposit charges
			12.11.2021	59.00	-do-
			24.12.2021	59.00	-do-
			27.12.2021	59.00	-do-
			28.12.2021	59.00	-do-
			30.12.2021	59.00	-do-
			11.01.2022	59.00	-do-
			12.01.2022	59.00	-do-
			17.01.2022	59.00	-do-
			18.01.2022	59.00	-do-
			19.01.2022	59.00	-do-
			27.01.2022	59.00	-do-
			28.01.2022	59.00	-do-
			09.02.2022	59.00	-do-
			14.02.2022	59.00	-do-
			15.02.2022	59.00	-do-
			22.02.2022	59.00	-do-
6	Deptt. of Floriculture ELP Revolving fund	09690110050583 (UCO Bank Nauni)	27.09.2020	23.60	SMS Charges
			21.12.2020	17.94	-do-
			28.12.2020	17.94	-do-
			27.03.2021	16.99	-do-
7	Deptt. of Floriculture	09690100004145 (UCO Bank Nauni)	08.10.2021	125.00	Cheque book issue charges.
8	Fruit Science HPL-038-02-1	40667146830 ( SBI Nauni)	15.02.2022	88.50	Cheque book issue charges.
9	RHRS Jachh	55104358802 SBI Jasur	15/07/2021	59	Excess credit in S/B account
			16/07/2021	59	--do--
			17/07/2021	59	--do--
			19/7/2021	59	--do--
			20/07/2021	59	--do--
			22/07/2021	59	--do--
			23/07/2021	59	--do--
			26/07/2021	59	--do--
			26/07/2021	59	--do--
			29/07/2021	59	--do--
			15/07/2021	88.50	MCC issue

10	Tree Improvement & Genetic Resources	9690110037133 (UCO Bank Nauni)	25.06.2021	12.27	SMS Charges
			24.09.2021	18.88	--do--
			06.09.2021	125.00	Cheque book charges
			19.12.2021	11.33	SMS Charges
			26.03.2022	11.33	--do--
11	Department of Floriculture HPL- 038-08	09690110062456 UCO Bank	22.07.2021	70.00	Excess Credit in S/B Account
12	KVK Kandaghat	03910100009083 UCO Bank	07.08.2021	5.61	NEFT charges
			09.03.2022	5.61	NEFT charges
			07.07.201	5.61	NEFT charges
13	KVK Kandaghat	3910100007934 UCO Bank	07.07.2021	5.61	NEFT charges
			07.08.2021	5.61	NEFT charges
			06.09.2021	5.61	NEFT charges
14	Deptt. of Vegetable Science.	39874210801 SBI Nauni	06.06.2021	265.50	MCC Issue
15	FST HPL-038-05-I	55002750894	-	295	Excess credit in S/B account (as pointed out in previous report)
			13.04.2021	59	Excess credit in S/B account
			17.04.2021	59	--do--
			20.04.2021	59	--do--
			23.04.2021	59	--do--
			14.06.2021	59	--do--
			25.06.2021	59	--do--
			26.07.2021	59	--do--
			19.08.2021	59	--do--
			24.08.2021	59	--do--
			20.09.2021	59	--do--
			24.09.2021	59	--do--
			30.09.2021	59	--do--
			29.10.2021	59	--do--
			25.03.2022	59	--do--
			30.03.2022	59	--do--
16	DEE R/F Publication (HPL-038-39)	55002750985	18.09.2021	59	Excess Cr. in saving bank
			21.09.2021	59	Excess Cr. in saving bank
			22.09.2021	59	Excess Cr. in saving bank
			23.09.2021	59	Excess Cr. in saving bank
			29.09.2021	59	Excess Cr. in saving bank
			30.09.2021	59	Excess Cr. in saving bank
			13.10.2021	59	Excess Cr. in saving bank
			21.10.2021	59	Excess Cr. in saving bank
			25.10.2021	59	Excess Cr. in saving bank
			26.10.2021	59	Excess Cr. in saving bank
			29.11.2021	59	Excess Cr. in saving bank
			29.11.2021	59	Excess Cr. in saving bank
			30.11.2021	59	Excess Cr. in saving bank
			14.12.2021	59	Excess Cr. in saving bank
			20.12.2021	59	Excess Cr. in saving bank
			21.12.2021	59	Excess Cr. in saving bank
			23.12.2021	59	Excess Cr. in saving bank
			27.12.2021	59	Excess Cr. in saving bank
			28.12.2021	59	Excess Cr. in saving bank
			30.12.2021	59	Excess Cr. in saving bank
			07.01.2022	59	Excess Cr. in saving bank
			12.01.2022	59	Excess Cr. in saving bank
			17.01.2022	59	Excess Cr. in saving bank
			19.01.2022	59	Excess Cr. in saving bank

			21.01.2022	59	Excess Cr. in saving bank
			25.02.2022	59	Excess Cr. in saving bank
			28.02.2022	59	Excess Cr. in saving bank
			28.02.2022	59	Excess Cr. in saving bank
			30.03.2022	59	Excess Cr. in saving bank
			31.03.2022	59	Excess Cr. in saving bank
17	Department of Forest Product Revolving Fund	Account No. 65009895920 (SBI) (HCR- 145-22)	15.06.2021	59	Excess debit by bank
			30.06.2021	59	Narration not given
			19.07.2021	59	-do-
			17.08.2021	59	-do-
			23.08.2021	59	-do-
			28.08.2021	59	TDS
			24.11.2021	59	Narration not given
			28.03.2022	59	Narration not given
18	Fruit Science HPL-038-02-(II)	0969010063675 (UCO Bank Nauni)	31.03.2021	129.72	As per previous audit report.
			25.06.2021	1.89	SMS Charges
			24.09.2021	6.61	SMS Charges
			04.12.2021	6.61	SMS Charges
			26.03.2022	14.16	SMS Charges
19	KVK Chamba	11505740394	28.02.2022	59	Excess credit in S/B account
20	Fruit Science	09690100004115 (UCO Bank Nauni)	31.03.2021	208.85	As per previous year report.
			24.05.2021	125	Cheque book charges
			25.06.2021	23.60	SMS Charges
			27.07.2021	125	Cheque book charges
			23.02.2022	23.60	SMS Charges
21	DEE R/F Hostels (HPL-038-39)	55002750963	22.09.2021	59	Excess credit in S/B account
			27.09.2021	59	--do--
			21.10.2021	59	--do--
			28.10.2021	59	--do--
			26.11.2021	59	Excess cash deposit
			29.11.2021	59	--do--
			22.12.2021	59	--do--
			29.03.2022	59	--do--
			30.03.2022	59	--do--
22	Directorate of Research	09690110009666 UCO bank	16.04.2021	125	Cheque book charges
23	Department of Soil Science Water management HPL-124-17	40110554401 (SBI Nauni)	02.06.2021	265.50	Cheque book issue charges
24	College of Forestry HPL-124-16 Revolving Fund	40158283172 SBI Nauni	18.05.2021	265.50	--
25	RHRTS Dhaulakuan, Revolving fund Nursery	11518979393 (SBI, Dhaulakuan)	29.07.2021	59.00	Excess cash deposit
			29.07.2021	59.00	--do--
			31.07.2021	59.00	--do--
			10.08.2021	59.00	--do--
			25.08.2021	59.00	--do--
			07.02.2022	118.00	Fee Excess
			07.03.2022	59.00	Excess cash deposit
			<b>Total</b>	<b>9156.58</b>	

  
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## Annexure-E

Refer para 47(O)(e) of the Report

Sr. No.	Name of the department and revolving fund	Remarks/ observations.
1.	Food Science & Technology A/c 09690110023938 UCO Bank Nauni	a). While checking the revolving fund account for the year 2021-22 it was found that neither cheque no./ bill no./ voucher no. were mentioned in the income / payment side of the ledger nor full narration was shown in the ledger. In the absence of which it cannot be ascertained whether it was an appropriate charge on the revolving fund or not. The irregularity may be justified and necessary directions may be issued to the concerned regarding entering all necessary information in the cash book so that the entries may reflect correct position in r/o R/F. b). While checking the revolving fund account for the year 2021-22 lots of cutting and overwriting were found which was not attested by the DDO/ HOD of the Department. Hence same may be justified and got attested from the competent authority and may be avoided in future.
2.	Bajaura R/F a/c no. 4454000100012373 (PNB Bajaura)	a). Revolving account not maintained properly: While examining the R/F account it was observed that the account was not prepared properly and was not reconciled at the office level. The account was got reconciled at the instance of audit. Hence, in future due care may be exercised while finalizing the R/F account and submitting the same in audit for vetting.
3.	Bajaura R/F a/c no. 33662239189 (SBI Bajaura)	a). Complete detail of receipts/payments was not mentioned in the ledger i.e. Voucher no, receipts no, date, amount paid in lieu of which (purpose) etc. in the absence of which the authenticity of the entries could not be ascertained whether it pertains to the revolving fund or not. Same may be justified and avoided in future. b). Ledger was not maintained properly. Cuttings and correction were made at some places but these corrections/cutting were not attested by the DDO.
4.	Directorate of Extension Education R/F of Farmers Hostel A/c No. 55002750963	a). Amount shown as deposited in the ledger but complete description was not given whether these transactions pertain to Revolving fund or not: While checking the revolving fund for the financial year 2021-22 transactions have been shown in the income/ expenditure side of revolving fund but complete description has not been given in the ledger regarding receipt number, amount received from/ to, amount received on account of etc. Thus, it is not clear from the account whether the income/ expenditure pertains to revolving fund or not. Some of the instances are enumerated below: In future, it shall be ensured that complete detail of transactions be mentioned in the ledger, so that income which actually pertains to the revolving fund could be assessed rightly and purpose for the creation of the revolving fund may be achieved accordingly. b). Ledger has not been maintained properly. Cuttings and correction have been made at some places but these corrections/cutting have not been attested by the DDO.
5.	Department of Soil Science Water management R/F account No 65120861062 (SBI)	a). Complete detail of receipts/payments were not mentioned in the ledger i.e. Voucher no, receipts no, date, amount paid in lieu of which (purpose) etc. in the absence of which the authenticity of the entries could not be ascertained whether it pertains to the revolving fund or not. Same may be justified and avoided in future. b). Ledger has not been maintained properly: While perusing the ledger account it was observed that yearly Receipt and Payment a/c was prepared first and ledger entries pertaining the financial year were made subsequently in the ledger, which was not found in order. From the above it was evident that the ledger account was prepared after close of the financial year, which is against the rules and may be justified. c). Cuttings and correction were made at some places but these corrections/cutting were not attested by the DDO.
6.	Department of Soil Science Water management R/F account No 40110554988 (SBI)	a). Complete detail of receipts/payments was not mentioned in the ledger i.e. Voucher no, receipts no, date, amount paid in lieu of which (purpose) etc. in the absence of which the authenticity of the entries could not be ascertained whether it pertains to the revolving fund or not. Same may be justified and avoided in future. b). Ledger was not maintained properly. Cuttings and correction were made at some places but these corrections/cutting were not attested by the DDO. Besides, every transaction recorded in the bank ledger was required to be attested and verified by the DDO to ensure proper and relevant transactions in the bank ledger, but nothing in this regard was done by the DDO which may be justified and bank ledger may be verified by DDO under intimation to audit.





7.	RHRS Jachh Revolving Fund for Raising of Nursery Production A/c 55104358802 (SBI Jassur)	<b>Poor maintenance of revolving fund account:</b> The revolving fund account was not maintained properly i.e. the account was required to be closed monthly, whereas the RHR&TS has not closed their account monthly in the absence of which the monthly receipt & expenditure could not be ascertained properly and take much time to work out the same. Therefore, it is advised to close the revolving fund account on monthly basis.																		
8.	RHRS Jachh Revolving Fund for Production of Horticulture Nursery A/c No (SBI Jassur) 55101444762	<b>Poor maintenance of revolving fund account:</b> The revolving fund account was not maintained properly i.e. the account was required to be closed monthly, whereas the RHR&TS had not closed their account monthly in the absence of which the monthly receipt & expenditure could not be ascertained properly and take much time to work out the same. Therefore, it is advised to close the revolving fund account on monthly basis.																		
	RHRS Jachh Revolving Fund for Production of vegetable Nursery A/c No (SBI Jassur) 55104358879	<b>Poor maintenance of revolving fund account:</b> The revolving fund account has not been maintained properly i.e. the account is required to be closed monthly, whereas the RHR&TS has not closed their account monthly in the absence of which the monthly receipt & expenditure could not be ascertained properly and take much time to work out the same. Therefore, it is advised to close the revolving fund account on monthly basis.																		
9.	Director of Extension Education R/F of Publication a/c No. 55002750985	<b>a). Amount shown as deposited in the ledger but complete description was not mentioned whether these transactions pertain to Revolving fund or not:</b> While checking the revolving fund for the financial year 2021-22 transactions were shown in the income/ expenditure side of revolving fund but complete description was not mentioned in the ledger regarding receipt number, amount received from/ to, amount received on account of etc. Thus, it is not clear from the account whether the income/ expenditure pertains to revolving fund or not. Some of the instances are enumerated below: In future, it shall be ensured that complete detail of transactions be mentioned in the ledger, so that income which actually pertains to the revolving fund could be assessed rightly and purpose for the creation of the revolving fund may be achieved accordingly. <b>b). Ledger was not maintained properly.</b> Cuttings and correction were made at some places but these corrections/cutting have not been attested by the DDO.																		
10.	RHRS Dhaulakuan R/F a/c no. 11518979393	<b>a). Poor maintenance of revolving fund account:</b> While checking of the revolving fund account of the RHRS Dhaulakuan, it was found that the Revolving Fund ledger/cash book has not been maintained properly. Due to poor maintenance of revolving account it is very difficult to verify monthly statement & the closing balance of cash book and entries of ledger. Therefore the entries in Bank ledger may be recorded neatly and clearly in future. It was also observed that the cashbook/ ledger was maintained on the basis of bank passbook which is irregular and due to this lapse books/ accounts does not reflect true and fair position of the revolving fund and should be avoided in future. <b>b). The investments made in MOD as well as interest earned/paid by the Bank are not being checked/maintained properly by the deptt.</b> Hence these MOD account may either be maintained clearly/ self-explanatory or may be closed and the surplus amount of saving and MOD may be invested in FDR a/c. <b>c). It was noticed that the complete details of receipts &amp; payments were not given/mentioned in the ledger account.</b> Therefore, it may be ensured to mention the nature of transaction clearly in the ledger viz detail of payment, party name etc. so as to identify the relevance of transactions whether related to revolving fund account or not.																		
11.	KVK Rohroo Revolving fund of Nursery Account No. 03580100012868 (UCO BANK)	While checking the revolving fund account for the year 2021-22 it was found that that neither cheque no./ bill no./ voucher no. have been mentioned in the payment side of the ledger nor full narration has been shown in the ledger. In the absence of which it could not be ascertained whether it was an appropriate charge out of the revolving fund or not. The irregularity may be justified and necessary directions may be issued to the concerned regarding entering all necessary information in the cash book so that the entries may reflect correct position in r/o R/F.																		
12.	Department of Forest Product Revolving Fund ( HPL 145-22) Account No. 65009895920 (SBI)	<b>a). The Complete details of receipts/ payments are also not being mentioned.</b> Therefore receipt number, date and on what account amount has been realized and voucher number, detail of payment to firm/ party name etc. may be mentioned, so as to establish the relevance of transactions, whether related to revolving Fund account or not. Some of the instances are enumerated below: <table border="1"> <thead> <tr> <th>Dated</th><th>Amount</th><th>Remarks</th></tr> </thead> <tbody> <tr> <td>1690 (Cr.)</td><td>02.07.2021</td><td>Narrated as 4477/57</td></tr> <tr> <td>21283.00 (Cr.)</td><td>06.07.2021</td><td>Narrated as 576295</td></tr> <tr> <td>800.00 (Cr.)</td><td>09.07.2021</td><td>Narrated as 4477/58</td></tr> <tr> <td>1320.00 (Cr.)</td><td>15.07.2021</td><td>Narrated as 4477/59</td></tr> <tr> <td>700.00 (Cr.)</td><td>19.07.2021</td><td>Narrated as 4477/60</td></tr> </tbody> </table>	Dated	Amount	Remarks	1690 (Cr.)	02.07.2021	Narrated as 4477/57	21283.00 (Cr.)	06.07.2021	Narrated as 576295	800.00 (Cr.)	09.07.2021	Narrated as 4477/58	1320.00 (Cr.)	15.07.2021	Narrated as 4477/59	700.00 (Cr.)	19.07.2021	Narrated as 4477/60
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5000.00 (Cr.)	22.07.2021	Online payment
21993.00 (Cr.)	04.08.2021	Narrated as 576296
21283.00 (Cr.)	10.12.2021	Narrated as 576299
600.00 (Cr.)	15.12.2021	Narration not given
750.00 (Cr.)	20.12.2021	4477/83
400.00 (Cr.)	28.03.2022	4477/92

**b). Revolving account not maintained properly:**

While examining the R/F account it was observed that the account was not prepared properly and was not reconciled at the office level. The account was got reconciled at the instance of audit. Hence, in future due care may be exercised while finalizing the R/F account and submitting the same in audit for vetting.

c). Complete detail of receipts/payments was not mentioned in the ledger i.e. Voucher no, receipts no, date, amount paid in lieu of which (purpose) etc. in the absence of which the authenticity of the entries could not be ascertained i.e. whether the transaction pertains to the revolving fund or not.

13.	Department of Forest Product Revolving Fund ( HPL 124-22) Account No. 09690110019436 (SBI)	<p>a). Transaction/entries pertaining to receipt and payment were not verified by the DDO from 01/04/2021 to 31/03/2022, therefore authenticity of transaction made could not be relied upon. The same may be verified now and shown to audit. In future all such entries should be verified &amp; authenticated by the competent authority.</p> <p>b). The Complete details of receipts/ payments were also not found mentioned. Therefore receipt number, date and on what account amount has been realized and voucher number, detail of payment to firm/ party name etc. may be mentioned, so as to establish the relevance of transactions, whether related to revolving Fund account or not.</p> <p>c). The statement of receipt and payment for the financial year 2021-22 was not prepared with due diligence as lots of errors were found into in it i.e. opening and closing balances/ interest earned on FDR was wrongly depicted in it which was got corrected at the instance of audit. Due care may be exercised while preparing the revolving fund statement in future.</p>					
14.	Bajaura R/F a/c no. 65232278005 (SBI Bajaura) Maintenance of Nursery at Bajaura	<p>a). Cash book was not maintained properly. Cuttings and correction were made at some places but these corrections/cutting were not attested by the DDO.</p> <p>b). Complete detail of receipts/payments was not mentioned in the ledger i.e. Voucher no, receipts no, date, amount paid in lieu of which (purpose) etc. in the absence of which the authenticity of the entries could not be ascertained nor it can be ascertained whether it pertains to revolving fund or not.</p>					
15.	RHRS&T and KVK Sharbo, Distt. Kinnaur KVK Kinnaur HPL038-52 Bank Account no. 2904000100121901	<p>a). The complete details of the income/receipt was not mentioned i.e. receipt number, on what account the amount realized and voucher number etc. in the absence of which the income /receipts could not be authenticated nor it can be ascertained whether it pertain to revolving fund or not.</p> <p>b). Cash book was not maintained properly. Cuttings and correction were made at some places but these corrections/cutting were not attested by the DDO.</p>					
16.	RHRS & KVK Kandaghat Account No. 03910100009083 (UCO Bank Kandaghat)	<p>a). Poor maintenance of revolving fund account as well as FDR register: The revolving fund account has not been maintained properly i.e. the account is required to be closed monthly where as KVK Kandaghat has not closed their account monthly in the absence of which the monthly receipt &amp; expenditure could not be ascertained properly and take much time to work out the same. Further it has also been noticed that FDR register has not been maintained properly. For instance, interest rate has not been mentioned in FDR's register on which the FDR's have been prepared. Due to this, it is very difficult to authenticate the interest allowed on FDR's. Therefore, it is advised that record may be maintained properly and above mentioned irregularities be avoided in future please.</p> <p>b). While checking the bank reconciliation statement for the year 2020-21 it has been observed that Rs. 5.00 is in excess in saving bank account in comparison to the ledger balance. This difference has been stated to be carried from the year 2015-16. It is advised that the excess amount in the saving account may be also be entered in the ledger account treating it as income to reconcile the difference for ever.</p> <p>c). <b>Detail of transaction made not mentioned :</b> While checking the revolving fund account it has been noticed that various transactions have been made from revolving fund account but particular/details for these transactions have not been mentioned in revolving fund account in the absence of which neither the authenticity of the transactions could be ascertained nor it could be verified that whether these are fit charge on the R/F or not? This needs to be justified. The details of such transactions are given below.</p> <table><tr><th>Sr. No.</th><th>Date.</th><th>Debit Amount</th><th>Credit Amount</th><th>Description Given in R/F Account.</th></tr></table>	Sr. No.	Date.	Debit Amount	Credit Amount	Description Given in R/F Account.
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		<table><tr><td>1</td><td>09.06.2021</td><td></td><td>3750.00</td><td>NEFT</td></tr><tr><td>2</td><td>24.08.2021</td><td>1000000.00</td><td></td><td>Transfer</td></tr><tr><td>3</td><td>20.09.2021</td><td>300000.00</td><td></td><td>Transfer</td></tr><tr><td>4</td><td>07.01.2021</td><td></td><td>67000.00</td><td>NEFT</td></tr><tr><td>5</td><td>11.01.2022</td><td></td><td>10833.00</td><td>NEFT</td></tr><tr><td>6</td><td>17.02.2022</td><td></td><td>100000.00</td><td>NEFT</td></tr><tr><td>7</td><td>03.03.2022</td><td>500000.00</td><td></td><td>Transfer</td></tr><tr><td>8</td><td>10.03.2022</td><td></td><td>81150</td><td>NEFT</td></tr><tr><td>9</td><td>24.08.2021</td><td>1024015</td><td>--</td><td>Transfer</td></tr><tr><td>10</td><td>27.09.2021</td><td>139942</td><td>--</td><td>Transfer</td></tr></table>	1	09.06.2021		3750.00	NEFT	2	24.08.2021	1000000.00		Transfer	3	20.09.2021	300000.00		Transfer	4	07.01.2021		67000.00	NEFT	5	11.01.2022		10833.00	NEFT	6	17.02.2022		100000.00	NEFT	7	03.03.2022	500000.00		Transfer	8	10.03.2022		81150	NEFT	9	24.08.2021	1024015	--	Transfer	10	27.09.2021	139942	--	Transfer												
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17.	RHRS &KVK Kandaghat Account No. 03910100008138 (UCO Bank Kandaghat)	<p><b>a). Detail of transaction made not mentioned :</b> While checking the revolving fund account it was noticed that various transactions were made from revolving fund account but particular/details for these transactions were not mentioned in revolving fund account in the absence of which the authenticity of the transactions could not be ascertained that whether these pertain to revolving fund or not. This needs to be justified. The details of such transactions are given below.</p> <table><tr><td>Sr. No.</td><td>Date.</td><td>Debit Amount</td><td>Credit Amount</td><td>Description Given in R/F Account.</td></tr><tr><td>1</td><td>14.10.2021</td><td>-</td><td>4000.00</td><td>NEFT</td></tr><tr><td>2</td><td>02.03.2022</td><td>1,00,000.00</td><td>-</td><td>Transfer</td></tr></table> <p><b>b). Poor maintenance of revolving fund account as well as FDR register :</b> The revolving fund account was not maintained properly i.e. the account is required to be closed monthly whereas KVK Kandaghat has not closed their account monthly in the absence of which the monthly receipt &amp; expenditure could not be ascertained properly and take much time to work out the same. Therefore, it is advised to close the revolving fund account on monthly basis.</p>			Sr. No.	Date.	Debit Amount	Credit Amount	Description Given in R/F Account.	1	14.10.2021	-	4000.00	NEFT	2	02.03.2022	1,00,000.00	-	Transfer																																													
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18.	RHRS &KVK Kandaghat Account No. 03910100007934 (UCO Bank Kandaghat)	<p><b>a). Poor maintenance of revolving fund account:</b> The revolving fund account was not maintained properly i.e. the account is required to be closed monthly where as KVK Kandaghat has not closed their account monthly in the absence of which the monthly receipt &amp; expenditure could not be ascertained properly and take much time to work out the same. Therefore, it is advised to close the revolving fund account on monthly basis. Therefore, it is advised that above mentioned irregularities be avoided in future and record may be maintained properly.</p> <p><b>b). Detail of transaction made not mentioned :</b> While checking the revolving fund account it was noticed that various transactions were made from revolving fund account but particular/details for these transactions were not mentioned in revolving fund account in the absence of which the authenticity of the transactions could not be ascertained that whether these pertain to revolving fund or not. This needs to be justified. The details of such transactions are given below.</p> <table><tr><td>Sr. No.</td><td>Date.</td><td>Debit Amount</td><td>Credit Amount</td><td>Description Given in R/F Account.</td></tr><tr><td>1</td><td>02.04.2021</td><td>-</td><td>1,39,400.00</td><td>NEFT</td></tr><tr><td>2</td><td>04.05.2021</td><td>-</td><td>94,800.00</td><td>NEFT</td></tr><tr><td>3</td><td>09.06.2021</td><td>-</td><td>65,360.50</td><td>NEFT</td></tr><tr><td>4</td><td>07.07.2021</td><td>-</td><td>14,000.00</td><td>NEFT</td></tr><tr><td>5</td><td>16.09.2021</td><td>5,00,000.00</td><td>-</td><td>Transfer</td></tr><tr><td>6</td><td>02.03.2022</td><td>15,00,000.00</td><td>-</td><td>Transfer</td></tr><tr><td>7</td><td>18.01.2022</td><td>-</td><td>10000.00</td><td>NEFT</td></tr><tr><td>8</td><td>11.02.2022</td><td>-</td><td>281300</td><td></td></tr><tr><td>9</td><td>17.03.2022</td><td>-</td><td>218500</td><td>NEFT</td></tr><tr><td>10</td><td>22.03.2022</td><td>-</td><td>25600</td><td>NEFT</td></tr><tr><td>11</td><td>28.03.2022</td><td>-</td><td>55000</td><td>NEFT</td></tr></table>			Sr. No.	Date.	Debit Amount	Credit Amount	Description Given in R/F Account.	1	02.04.2021	-	1,39,400.00	NEFT	2	04.05.2021	-	94,800.00	NEFT	3	09.06.2021	-	65,360.50	NEFT	4	07.07.2021	-	14,000.00	NEFT	5	16.09.2021	5,00,000.00	-	Transfer	6	02.03.2022	15,00,000.00	-	Transfer	7	18.01.2022	-	10000.00	NEFT	8	11.02.2022	-	281300		9	17.03.2022	-	218500	NEFT	10	22.03.2022	-	25600	NEFT	11	28.03.2022	-	55000	NEFT
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19.	KVK Chamba Revolving fund Account No.110505740394 SBI, Parel (Chamba)	It was noticed that the complete details of receipts & payments were not given/ mentioned in the ledger account. As such authenticity of these transactions could not be ascertained i.e. whether these transactions were related to revolving Fund account or not. Therefore, it may be ensured to mention the nature of transaction clearly in the ledger viz detail of receipt/ payment, party name/ receipt no. etc. so as to establish the relevance of transactions. Same may be justified.																																																														
20.	Department of Plant Pathology,	It was noticed that the complete details of receipts & payments were not given/ mentioned in the ledger account. As such authenticity of these transactions could not be ascertained i.e. whether these transactions were related to revolving Fund account or not. Therefore, it may be ensured to mention																																																														



	Revolving Fund Account No. 09690100004277 Uco bank Nauni	the nature of transaction clearly in the ledger viz detail of receipt/ payment, party name/ receipt no. etc. so as to establish the relevance of transactions. Same may be justified.																																
21.	Department of Plant Pathology, Revolving Fund Account No. 09690100004106 Uco bank Nauni	It was noticed that the complete details of receipts & payments were not given/ mentioned in the ledger account. As such authenticity of these transactions could not be ascertained i.e. whether these transactions were related to revolving Fund account or not. Therefore, it may be ensured to mention the nature of transaction clearly in the ledger viz detail of receipt/ payment, party name/ receipt no. etc. so as to establish the relevance of transactions. Same may be justified.																																
22.	RHRSS & KVK Tabo, Distt. Lahul&Spiti HCR-190-72 38325986898 (SBI Tabo)	The cash book was not maintained properly. For instance some entries in revolving fund was found without attestation by DDO, which may be verified by the DDO now under intimation to audit.																																
23.	RHR&TS Mashobra Revolving fund for Farmer's Hostel Account No. 6178300178 (Indian Bank Mashobra)	<p><b>Amount shown as paid/transfer in the ledger but complete description has not been given whether these transactions pertain to Revolving fund or not:</b></p> <p>While checking the revolving fund account for the year 2021-22 it was found that that neither cheque no./ bill no./ voucher no. have been mentioned in the payment side of the ledger nor full narration has been shown in the ledger. In the absence of which it cannot be ascertained whether it is an appropriate charge out of the revolving fund or not. Some of the instances are enumerated below:-</p> <table><tr><th>Sr. No.</th><th>Dated</th><th>Amount</th><th>Name of person/firm whom payment made</th></tr><tr><td>1</td><td>02.09.2021</td><td>4,662.00</td><td>M/s Sharma Hardware, Mashobra</td></tr><tr><td>2</td><td>01.10.2021</td><td>4,900.00</td><td>M/s Kailash Enterprises, Shimla</td></tr><tr><td>3</td><td>05.10.2021</td><td>1,100.00</td><td>M/s Bhag Mal Devi Ram, Mashobra</td></tr><tr><td>4</td><td>05.10.2021</td><td>4,984.00</td><td>M/s Bhag Mal Devi Ram, Mashobra</td></tr><tr><td>5</td><td>05.10.2021</td><td>2,700.00</td><td>M/s Chauhan Enterprises, Gumma</td></tr><tr><td>6</td><td>23.11.2021</td><td>600.00</td><td>M/s Bhag Mal Devi Ram, Mashobra</td></tr><tr><td>7</td><td>10.12.221</td><td>9,360.00</td><td>Director of Extension Education</td></tr></table> <p>In future, it may be ensured that complete detail of transactions be mentioned in the ledger, so that the payments which actually pertains to the revolving fund could be assessed rightly and purpose for the creation of the revolving fund may be achieved accordingly.</p>	Sr. No.	Dated	Amount	Name of person/firm whom payment made	1	02.09.2021	4,662.00	M/s Sharma Hardware, Mashobra	2	01.10.2021	4,900.00	M/s Kailash Enterprises, Shimla	3	05.10.2021	1,100.00	M/s Bhag Mal Devi Ram, Mashobra	4	05.10.2021	4,984.00	M/s Bhag Mal Devi Ram, Mashobra	5	05.10.2021	2,700.00	M/s Chauhan Enterprises, Gumma	6	23.11.2021	600.00	M/s Bhag Mal Devi Ram, Mashobra	7	10.12.221	9,360.00	Director of Extension Education
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5	05.10.2021	2,700.00	M/s Chauhan Enterprises, Gumma																															
6	23.11.2021	600.00	M/s Bhag Mal Devi Ram, Mashobra																															
7	10.12.221	9,360.00	Director of Extension Education																															
24.	RHR&TS Mashobra Revolving fund for Floriculture A/c No. 46910100536 (HP State Cooperative Bank Mashobra) and A/c. 42501000008589 (Indian Overseas Bank, Shimla)	<p><b>a). Complete description of transactions not given in the ledger :</b></p> <p>While checking the revolving fund it was observed that complete description of transactions were not recorded in the ledger. As a result, it is not clear from the revolving fund that whether these transactions pertain to revolving fund or not. Moreover, the account is required to be closed monthly whereas the station has not closed their account monthly in the absence of which the monthly receipt &amp; expenditure could not be ascertained properly. Therefore, it is advised to close the revolving fund account on monthly basis. In future it may be ensured that complete description of transactions viz. voucher no./receipt no./cheque no. name of the party/ detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained and account may be closed on monthly basis.</p> <p><b>b). Poor maintenance of revolving fund account:</b></p> <p>The revolving fund account has not been maintained properly i.e. the account is required to be closed monthly, whereas the RHR&amp;TS has not closed their account monthly in the absence of which the monthly receipt &amp; expenditure could not be ascertained properly and take much time to work out the same. Therefore, it is advised to close the revolving fund account on monthly basis.</p>																																
25.	RHR&TS Mashobra Revolving fund for Floriculture A/c No. 554960016 (Indian Bank Mashobra)	<p><b>a). Complete description of transactions not given in the ledger :</b></p> <p>While checking the revolving fund it has been observed that complete description of transactions has not been given in the ledger. As a result, it is not clear from the revolving fund that whether these transactions pertain to revolving fund or not. In future it may be ensured that complete description of transactions viz. voucher no./receipt no. /cheque no., name of the party/detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained.</p> <p><b>b). Poor maintenance of revolving fund account:</b></p> <p>The revolving fund account has not been maintained properly i.e. the account is required to be closed monthly, whereas the RHR&amp;TS has not closed their account monthly in the absence of which the monthly receipt &amp; expenditure could not be ascertained properly and take much time to work out the same. Therefore, it is advised to close the revolving fund account on monthly basis.</p>																																
26.	Food Science & Technology A/C No. 55002750894 SBI Nauni	<p><b>Complete description of transactions not given in the ledger :</b></p> <p>While checking the revolving fund it was observed that complete description of transactions were not given in the ledger. As a result, it was not clear from the revolving fund that whether these transactions pertain to revolving fund or not. In future it may be ensured that complete description of transactions</p>																																




		viz. voucher no/receipt no, /cheque no., name of the party/detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained.
	Fruit Science Revolving Fund Fruit Science for ICAR Mega Project (Seed Production in Agriculture Crops and Fisheries) HPL-038-02 Account No. 09690100004115 (UCO Bank Nauni)	<p><b>a). Poor maintenance of revolving fund account:</b> The revolving fund account has been maintained properly i.e. the account is required to be closed monthly whereas the Department has not closed their account monthly in the absence of which the monthly receipt &amp; expenditure could not be ascertained properly. Therefore, it is advised to close the revolving fund account on monthly basis.</p> <p><b>b). Complete description of transactions not given in the ledger :</b> While checking the revolving fund it has been observed that complete description of transactions has not been given in the ledger. As a result, it is not clear from the revolving fund that whether these transactions pertain to revolving fund or not. In future it may be ensured that complete description of transactions viz. voucher no/receipt no. / cheque no., name of the party/detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained.</p>
28.	Fruit Science Revolving Fund Maintenance of Kiwi fruit Orchard and Nursery Production Scheme Code HPL-038-02-(II) Account No.0969010063675 (UCO Bank Nauni)	<p><b>a). Complete description of transactions not given in the ledger :</b> While checking the revolving fund it has been observed that complete description of transactions has not been given in the ledger. As a result, it is not clear from the revolving fund that whether these transactions pertain to revolving fund or not. In future it may be ensured that complete description of transactions viz. voucher no/receipt no. / cheque no., name of the party/detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained.</p> <p><b>b).Poor maintenance of revolving fund account:</b> The revolving fund account has been maintained properly i.e. the account is required to be closed monthly whereas the Department has not closed their account monthly in the absence of which the monthly receipt &amp; expenditure could not be ascertained properly. Therefore, it is advised to close the revolving fund account on monthly basis. Besides, re-writing, over writing and cuttings were also found in the ledger which were not found attested by the DDO. Same may be justified and avoided in future.</p>
29.	Department of Floriculture and Landscape Architecture Bank account No. 09690100004145 (UCO Bank Nauni)	<p><b>Complete description of transactions not given in the ledger :</b> While checking the revolving fund it was observed that complete description of transactions was not mentioned in the ledger. As a result, it was not clear from the revolving fund that whether these transactions pertain to revolving fund or not. In future it may be ensured that complete description of transactions viz. voucher no/receipt no. / cheque no., name of the party/detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained.</p>
30.	Department of Soil Science Water management HPL-124-17 R/F account No 40110554401 (SBI)	<p><b>a). Complete detail of receipts/payments were not mentioned in the ledger i.e. Voucher no, receipts no, date, amount paid in lieu of which (purpose) etc. in the absence of which the authenticity of the entries could not be ascertained whether it pertains to the revolving fund or not. Same may be justified and avoided in future.</b></p> <p><b>b). Ledger was not maintained properly. Cuttings and correction were made at some places but these corrections/cutting were not attested by the DDO. Besides, every transaction recorded in the bank ledger is required to be attested and verified by the DDO to ensure proper and relevant transactions in the bank ledger, but nothing in this regard is being done by the DDO which may be justified and bank ledger may be verified by DDO under intimation to audit.</b></p>
31.	Tree Improvement & Genetic Resources 9690110037133 (UCO Bank Nauni)	<p><b>Poor maintenance of revolving fund account:</b> The revolving fund account was not maintained properly i.e. the account was required to be closed monthly whereas the Department Tree Improvement &amp; Genetic Resources had not closed their account monthly in the absence of which the monthly receipt &amp; expenditure could not be ascertained properly. Therefore, it is advised to close the revolving fund account on monthly basis.</p>
32.	Director of Research Revolving fund Model Farm A/c no. (UCO Bank) 09690110009666	<p><b>a). Poor maintenance of revolving fund account:</b> While checking of the revolving fund account of the Director of Research, it was found that the Revolving Fund ledger/cash book has not been maintained properly. Due to poor maintenance of revolving account it is very difficult to verify monthly statement &amp; the closing balance of cash book and entries of ledger. Therefore the entries in Bank ledger may be recorded neatly and clearly in future.</p> <p><b>b) Complete description of transactions not given in the ledger :</b> While checking the revolving fund it has been observed that complete description of transactions has not been given in the ledger. As a result, it is not clear from the revolving fund that whether these transactions pertain to revolving fund or not. In future it may be ensured that complete description of transactions viz. voucher no/receipt no. / cheque no., name of the party/detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained.</p>
33.	Deptt. of Vegetable Science. R/F account no. 39874210801	<p><b>Complete description of transactions not given in the ledger :</b> While checking the revolving fund it was observed that complete description of transactions were not given in the ledger. As a result, it was not clear from the revolving fund that whether these transactions pertain to revolving fund or not. In future it may be ensured that complete description of transactions</p>





	SBI Nauni	viz. voucher no/receipt no. / cheque no., name of the party/detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained. Further it was also observed that the account was to be closed at the end of financial year but same has not been done. Same may be justified and it is advised that such type of irregularities may be avoided in future.
34.	COH&F Neri Revolving Fund A/c No. 11500110007365 (UCO)	It was also noticed that cash book was not maintained properly as a lot cuttings and overwriting were made which were not attested by the concerned DDO. In view of the above entries made in the cash book / ledger cannot be relied upon. Same may be justified and these lapses may be avoided in future.
35	RHRS Jachh Revolving Fund A/c No. 55104358824 SBI Jasur	<b>Poor maintenance of revolving fund account:</b> The revolving fund account was not maintained properly i.e. the account was required to be closed monthly where as the RHR&TS has not closed their account monthly in the absence of which the monthly receipt & expenditure could not be ascertained properly and it takes much time to work out the same. Therefore, it is advised to close the revolving fund account on monthly basis.
36	Deptt. of Silviculture & Agroforestry HPL-124- 2009690110008652 (UCO Nauni)	<b>Complete description of transactions not given in the ledger :</b> While checking the revolving fund it was observed that complete description of transactions was not given in the ledger. As a result, it was not clear from the revolving fund that whether these transactions pertain to revolving fund or not. In future it may be ensured that complete description of transactions viz. voucher no/receipt no. / cheque no., name of the party/detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained. Same may be justified and it is advised that such type of irregularities may be avoided in future.
37	College of Forestry HPL-124-16 Revolving Fund A/c No. 40158283172 SBI Nauni	<b>Complete description of transactions not given in the ledger :</b> While checking the revolving fund it was observed that complete description of transactions was not given in the ledger. As a result, it was not clear from the revolving fund that whether these transactions pertain to revolving fund or not. In future it may be ensured that complete description of transactions viz. voucher no/receipt no. / cheque no., name of the party/detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained. Same may be justified and it is advised that such type of irregularities may be avoided in future.
38	Fruit Science Revolving Fund Fruit Science HPL-038-02-1 Account No.40667146830 ( SBINauni)	<b>a).Poor maintenance of revolving fund account:</b> The revolving fund account was not maintained properly i.e. the account was required to be closed monthly, whereas the R/F account was not closed monthly in the absence of which the monthly receipt & expenditure could not be ascertained properly and take much time to work out the same. Therefore, it is advised to close the revolving fund account on monthly basis. <b>b). Complete description of transactions not given in the ledger :</b> While checking the revolving fund it was observed that complete description of transactions was not given in the ledger. As a result, it was not clear from the revolving fund that whether these transactions pertain to revolving fund or not. In future it may be ensured that complete description of transactions viz. voucher no/receipt no. / cheque no., name of the party/detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained. Same may be justified and it is advised that such type of irregularities may be avoided in future. <b>c).Ledger was not maintained properly.</b> Cuttings and correction were made at some places but these corrections/cutting were not attested by the DDO. Besides, every transaction recorded in the bank ledger is required to be attested and verified by the DDO to ensure proper and relevant transactions in the bank ledger, but nothing in this regard is being done by the DDO which may be justified and bank ledger may be verified by DDO under intimation to audit.

  
 Deputy Controller (Audit),  
 HP State Audit Department,  
 Shimla (H.P.) 171 009

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## Annexure-F

Refer para 47(O)(f) of the Report

Sr. No.	Name of the department and revolving fund	Remarks/ observations.
1.	Bajaura R/F a/c no. 33662239189 (SBI Bajaura)	<b>FDR register not maintained properly.</b> It was observed that FDR register was not maintained properly. Rate of interest on which FDR's was reinvested during the year and period/days for which FDR made was not shown in the FDR register. In the absence of which the correctness of interest earned on FDR's could not ascertained. The same may be justified and needful may be done now.
2.	Seed Science and Technology 09690100004069	<b>FDR register not maintained properly.</b> It was observed that FDR register had not been maintained properly. Rate of interest on which FDR's has been reinvested during the year and period/days for which FDR made has not been shown in the FDR register. In the absence of which the correctness of interest earned on FDR's could not ascertained. The same may be justified and needful may be done now.
3.	RHRS Dhaulakuan R/F a/c no. 11518979393	<b>Non maintenance of FDR register:</b> It was noticed that FDR register for amount invested in the shape of FD was not maintained by the department. Due to non-maintenance of FDR register it is very difficult to verify the date of investment, date of withdrawal/ reinvestment and rate of interest and interest income fetched on the FDR. Therefore all the details of FDR may be recorded neatly and clearly in future.
4.	Department of Forest Product Revolving Fund ( HPL 124-22) Account No. 09690110019436 (SBI)	The FDR register was not mentioned properly. Interest earned on the FDR No.192127 during FY 2021-22 was not mentioned for the full year. Interest earned on the FDR upto 10.10.2021 had only been booked in the FY 2021-22 and interest earned during the period 11.10.2021 to 31.03.2022 was not depicted in the FDR register, which was irregular, due to which the interest earned during the FY could not be verified. The FDR register may be prepared properly and interest earned during the period 11.10.2021 to 31.03.2022 may also be ascertained and entered in the R/F account and may be got verified in audit so that the R/F account may show true & fair position.
5.	KVK Chanba Revolving fund Account No.110505740394 SBI, Parel (Chamba)	<b>Poor maintenance FDR registers:</b> While checking the FDR register it was noticed that interest rate were not mentioned/ recorded in FDR register on which the FDR's were renewed. It was also noticed that FDR register was not being updated time to time. Due to this interest on FDR's could not be authenticated. Therefore, it is advised that above mentioned irregularities be avoided in future and record may be maintained properly.
6.	Department of Floriculture and Landscape Architecture Bank account No. 09690100004145 (UCO Bank Nauni)	<b>FDR register not maintained / put up in audit:</b> While checking the receipts and payment statement of the revolving fund it was observed that the FDR register was either not maintained or was not put up in audit for authentication of investments made in FDR. Same may be justified and necessary record may be put in audit now for verification.
7.	Deptt. of Floriculture ELP Revolving fund 09690110050583 (UCO Bank Nauni)	<b>Poor maintenance FDR registers:</b> While checking the FDR register it was noticed that interest rate has not been mentioned/ recorded in FDR register on which the FDR's were renewed. It was also noticed that FDR register was not being updated time to time. Due to this interest income earned on FDR's could not be authenticated. Therefore, it is advised that above mentioned irregularities be avoided in future and record may be maintained properly.
8.	College of Horticulture ELP R/F Account No. 65134855474	<b>Poor maintenance FDR registers:</b> While checking the FDR register it was noticed that interest rate were not mentioned/ recorded in FDR register on which the FDR's were renewed. It was also noticed that FDR register was not updated time to time. Due to this interest on FDR's could not be authenticated. Therefore, it is advised that above mentioned irregularities be avoided in future and record may be maintained properly.
9.	Deptt. of FLA ELP R/F Account 65137420835 (SBI Nauni)	<b>Poor maintenance FDR registers:</b> While checking the FDR register it was noticed that interest rate were not mentioned/ recorded in FDR register on which the FDR's were renewed. It was also noticed that FDR register was not updated time to time. Due to this interest on FDR's could not be authenticated. Therefore, it is advised that above mentioned irregularities be avoided in future and record may be maintained properly.
10.	COH&F Neri Revolving Fund A/c No. 11500110007365 (UCO)	FDR register was not maintained properly. Rate of interest mentioned in the FDR register and interest earned on maturity of FDR were not matching in maximum cases, hence the correctness of interest earned on FDR could not be ascertained. The same may be justified and in future to check correct/ accurate interest, interest rate, & No.

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		of days/ period for which FDR made for may be mentioned and original FDR or photocopy of FDR may be retained & shown to audit. Further a lot cuttings and overwriting have been done in the FDR register which were not attested by the concerned DDO. In view of the above entries made in the FDR register cannot be relied upon.
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Deputy Controller (Audit),  
HP State Audit Department,  
Shimla (H.P.) 171 009




## Annexure-G

Refer para 47(O)(g) of the Report

Sr. No.	Name of the department and revolving fund	Remarks/ observations.
1.	Directorate of Extension Education R/F of Farmers Hostel A/c No. 55002750963	<b>Non viability of the operation/running of revolving fund account.</b> It was found that operational expenditure of Rs. 2173268/- was incurred out of the R/f during the year 2021-22 whereas only Rs. 679148/- of operational income was generated, which is only 31.25% of the investment/ expenditure incurred for the running of revolving fund. There for the viability of operation of this revolving fund may be justified with cogent reasons thereof and more efforts are required to be made to increase the income and making the R/f viable.
2.	RHRS Jachh RF for Maintenance & Commercialization of ornamentals A/c No (SBI Jassur) 55104358835	<b>Non viability of the operation/running of Revolving Fund Account.</b> It has been found that expenditure of Rs.40,393/- was incurred for the raising of nursery during the year 2021-22 whereas only Rs. 38,750/- of income was generated, which is (96%) of the investment/expenditure incurred for the running of revolving fund. There for the viability of the operation of this revolving fund may be justified/ explained with reasons thereof.
3.	RHRS Jachh RF for Strengthen Potential of Beas Account No. 55104358813 (SBI Jasur)	While checking the revolving fund account it was noticed that this account is not in operation since June, 2009. This was also pointed out during previous year audit report and it was advised to close the same if the account is not required but department had not taken any action till date. Therefore either the operation of this account be justified or this account may be closed.
4.	RHR&TS Mashobra Revolving fund for Floriculture A/c No. 554960016 (Indian Bank Mashobra)	<b>Non viability of the operation/running of Revolving Fund Account.</b> It was found that expenditure of Rs.3,61,122/- was incurred out of the R/F account during the FY 2021-22 whereas only Rs. 2,77,917/- was generated as operational income, which was just 76.95% of the investment/expenditure incurred for the running of revolving fund. There for the viability of the operation of this revolving fund may be justified/ explained with reasons thereof and efforts is required to be made to increase the receipts/ income to make the R/F self-reliant.
5.	RHRSS&KVK Tabo, Distt. Lahul&Spiti (Strengthening of Nursery and Intercropping) Bank Account no. 11465101781 (SBI Tabo)	While checking the revolving fund account it was observed that there was no operational income/ expenditure in the revolving fund during the FY 2021-22. Keeping in view the fact that there was no operational income/ expenditure in the revolving fund account, this revolving fund is neither viable nor self-sustainable and defeats the purpose for which it was created. Hence it may be justified, that why this revolving fund should not be closed.
6.	Fruit Science RF ICAR Mega Project (Seed Production in Agriculture Crops and Fisheries) HPL-038-02 Account No.09690100004115 (UCO Bank Nauni)	<b>Non viability of the operation/ running of Revolving Fund Account.</b> It was found that expenditure of Rs.44,70,241/- was incurred out of R/F during the year 2021-22 and generated Rs. 22,06,624/- operational income making the R/F unviable, which is a matter of serious concern. There for the viability of the operation of this revolving fund may be justified/ explained with reasons thereof.
7.	Deptt. of Floriculture ELP Revolving fund 09690110050583 (UCO Bank Nauni)	<b>Non viability of the operation/ running of Revolving Fund Account.</b> It was found that expenditure of Rs.39117.47 was incurred out of ELP R/F during the year 2021-22 and generated Rs. 2963/- operational income making the R/F unviable, which is a matter of serious concern. There for the viability of the operation of this revolving fund may be justified/ explained with reasons thereof.
8.	Deptt. of Entomology. ELP R/F Account 09690110053874	<b>Non viability of the operation/running of Revolving Fund Account.</b> It was found that expenditure of Rs.46594/- was incurred out of the ELP R/F account during the FY 2021-22 whereas only nil income was generated during the FY. There for the viability of the operation of this revolving fund may be justified/ explained with reasons thereof.
9.	College of Horticulture ELP R/F Account No. 65134855474	<b>Non viability of the operation/running of Revolving Fund Account.</b> It was found that expenditure of Rs.36000/- was incurred out of the ELP R/F account during the FY 2021-22 whereas only nil income was generated. There for the viability of the operation of this revolving fund may be justified/ explained with reasons thereof.
10.	Deptt. of FST ELP R/F Account 65137420711 (SBI Nauni)	<b>Non viability of the operation/running of Revolving Fund Account.</b> It was found that expenditure of Rs.28794/- was incurred out of the ELP R/F account during the FY 2021-22 whereas only nil income was generated. There for the viability of the operation of this revolving fund may be justified/ explained with reasons thereof.



11.	Deptt. of FLA ELP R/F Account 65137420835 (SBI Nauni)	<b>Non viability of the operation/running of Revolving Fund Account.</b> It was found that expenditure of Rs.452824/- was incurred out of the ELP R/F account during the FY 2021-22 whereas only Rs. 300000/- of income was generated, which is just 66.25% of the investment/expenditure incurred for the running of revolving fund. There for the viability of the operation of this revolving fund may be justified/ explained with reasons thereof.
12.	COH&F Neri Revolving Fund A/c No. 11500110007365 (UCO)	<b>Non Operation of Revolving Fund:</b> Revolving Fund account No. 11500110007365 was opened in UCO Bank, Neri with the sanctioned amount of Rs. 20000/- . But, this revolving Fund account was lying un-operated since 4/2016 and therefore the purpose of creation of R/F is totally defeated. Hence it appears that this account is no more required. Therefore, either this account may be made functional properly or may be closed by transfer of amount lying in the Revolving Fund account to the Comptroller account.
13	Department of Forest Product Revolving Fund ( HCR- 145-22) Account No. 65009895920 (SBI)	It was found that expenditure of Rs. 205006/- was incurred out of the R/f during the year 2021-22 and Rs. 132470/- only was generated as income, which is only 65% of the investment/ expenditure incurred for the running of revolving fund. Therefore the viability of operation of this revolving fund may be justified with reasons thereof and more efforts be made to increase the income.

  
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**List of unserviceable store/stock articles for auction**

Sr No.	Name of Article	Qty	Rate	Amount	Date of purchase
1.	Seed bins 200kg cap.	10 Nos	162.50 each	1625.00	27.03.1972
2.	Seed bins 20kg cap.	7 Nos	25.00 each	175.00	21.03.1974
3.	Seed bins 10kg cap.	7 Nos	14.90 each	104.00	25.11.1971
4.	Shawl	3 Nos	341.00 each	1023.00	18.02.2014
5.	Grain bins	5 Nos	375.00 each	1875.00	01.07.1991
6.	Grain bins	6 Nos	190.00 each	1140.00	01.07.1991
7.	Sieve Medium size	4 Nos	33.27 each	133.08	08.08.1991
8.	Winowing pan	2 Nos	33.27 each	66.54	08.08.1991
9.	Seed bins 100kg cap.	4 Nos	100.10 each	400.40	15.10.1997
10.	Seed bins 40/50kg cap.	8 Nos	47.65 each	381.00	29.10.1997
11.	Secateurs	2 Nos	850.00 each	1700.00	06.10.2001
12.	Seed bins 75 kg cap	4 Nos	360.00 each	1440.00	17.11.2001
13.	Seed bins 50 kg cap	4 Nos	300.00 each	1200.00	17.11.2001
14.	Seed bins 25 kg cap	4 Nos	190.00 each	760.00	17.12.2001
15.	Table	1 No	2990.00 each	2990.00	13.12.2001
16.	Wall clock	1 No	120.00 each	120.00	24.04.2002
17.	Stamps	2 Nos	60.00 each	120.00	04.05.2002
18.	Plastic buckets	2 Nos	180.00 each	360.00	31.03.2010
19.	Spade	2 Nos	198.00 each	396.00	28.02.2014
20.	Drate	2 Nos	150.00 each	300.00	28.02.2014
21.	Office table	3 Nos	440.00 each	1320.00	27.10.1980
22.	Room heater	3 Nos	350.00 each	1050.00	19.12.2001

23.	Steel almirah	2 Nos	992.00 each	1984.00	15.10.1983
24.	Table fan	2 Nos	642.00 each	1284.00	20.06.1998
25.	Type writer	1 No	2880.00 each	2880.00	14.08.1981
26.	Angithi Iron	2 Nos	340.00 each	780.00	19.11.1996
27.	Table	1 No	2785.00 each	2785.00	17.02.1997
28.	Office table	3 Nos	4092.00 each	12276.00	17.02.1997
29.	Revolving chair	1 No	946.00 each	946.00	17.02.1997
30.	Office Chair	4 Nos	704.00 each	2816.00	17.02.1997
31.	Chair without arm	6 Nos	425.00 each	2550.00	01.10.2002
32.	Side rake	1 No	2409.00 each	2409.00	17.02.1997
33.	Steel paper tray	2 Nos	85.00 each	170.00	17.02.1997
34.	Computer table	1 No	3310.00 each	3310.00	2.04.1998
35.	Printer table	1 Nos	3420.00 each	3420.00	22.04.1998
36.	Computer chair	1 Nos	1700.00 each	1700.00	22.04.1998
37.	Jug steel	1 No	120.00 each	120.00	19.11.1999
38.	Curtain clothes	6 Nos	385.00 each	2310.00	29.01.2007
39.	Office chair	7 Nos	125.00 each	875.00	23.03.1988
40.	Black board	4 Nos	435.00 each	1740.00	01.10.2002
41.	Jug plastic	3 Nos	90.00 each	270.00	10.09.2010
42.	Buckets & Misc, Items	1 No bucket 2No tray 6No plate 2 no plate	90.00 each 95.00 each	405.00	30.10.2010
43.	Pin board	1 No	990.00 each	990.00	30.10.2002
44.	Cane plastic 10 ltr cap	1 No	70.00 each	70.00	12.07.2007
45.	Cane plastic 50 ltr cap	4 No	250.00 each	1000.00	31.08.2007
46.	Cork board	1 No	810.00 each	810.00	9.11.2003

47.	Telephone set	1 No	3295.00 each	3295.00	18.3.2005
48.	Telephone box	1 No	140.00 each	140.00	2.8.2005
49.	Computer chair	1 No.	1900.00 each	1900.00	15.9.2005
50.	Calculator	1 No	731.25 each	731.25	30.3.2006
51.	UPS	1 No	6552.00 each	6552.00	31.3.2006
52.	Laptop	1 No	72270.00 each	72270.00	24.3.2006
53.	HP colour jet printer 2550	1 No	30600.00 each	30600.00	24.3.2006
54.	Room heater	7 No	550.00 each	3850.00	7.12.2006
55.	UPS	2 No	5812.00 each	11624.00	16.6.2007
56.	Seminar chair	9 No	777.00 each	6993.00	1.10.1996
57.	Board iron	1 No	980.00 each	980.00	21.4.2008
58.	Lab table old	1 No	200.00 each	200.00	12.11.1997
59.	Sieves	10 No	255.00 each	2550.00	24.7.2010
60.	Pen drive	2 No	270.00 each	540.00	22.9.2012
61.	Table wooden	1 No	885.00 each	885.00	27.11.1997
62.	Table wooden	1 No	1250.0 each	1250.00	29.1.1993
63.	Table wooden old	1 No	655.00 each	655.00	29.1.1993
64.	Extension board	6 No	223.000 each	1338.00	6.9.2005
65.	Vegetable crates	5 No	315.00 each	1575.00	21.7.2011
66.	Table wooden	1 No	655.00 each	655.00	29.1.1993
67.	Vegetable seed extractor	1 No	9710.00 each	9710.00	9.11.2004
68.	Name plates	14 No	315.00 each	4410.00	1.1.2003
69.	Chair computer	4 No	735.00 each	2940.00	1.7.2007
70.	Pen drive	3 No	650.00 each	1950.00	13.2.2008
71.	Kitchen heater	1 No	245.00 each	245.00	16.11.2013
72.	Secateurs felco-5& felco-7	2 No	2200.00 550.00 each	3750.00	27.3.2014
73.	Plastic box	20 No	35.00 each	700.00	8.10.2014

74.	Lock	10 No	20.00 each	200.00	2008 to 2017
75.	Orbit calculator	1 No	370.00 each	370.00	21.12.2011
76.	Cultivator 9 tyne	1 No	10925.00 each	10925.00	21.03.2007
	Cultivator 9tyne	1 No	11500.00 each	11500.00	24.42006
78.	Disc 26" dia	1 No	14000.00 each	14000.00	24.42007
79.	Top link	1 No	375.00 each	375.00	25.11.2004
80.	MB plough	1 No	1150.00 each	1150.00	30.12.2004
81.	Cultivator	1 No	6000.00 each	6000.00	27.12.2004
82.	Tyre HP-14-3315	8 No	Each		21.4.2006
83.	Screw driver Plier Screw driver Ring spanner Spanner	1 set 1 no 1 no 1 no 3 nos	506.25 each	506.25	12.02.2007
84.	MB plough	1 No	17000.00 each	17000.00	24.4.2006
85.	Cultivator	1 No	5000.00 each	5000.00	27.12.2004
86.	Computer Infinity Wipro LQ-1050 printer UPS 1 KVA	1 No complete	106450.00 each	106450.00	30.6.1998
87.	UPS 600VA & 500VA	1 No 1 No	2470.00 each 2652.00 each	5122.00	31.03.2005
88.	Computer with accessories	1 No	43941.00 each	43941.00	25.06.2005
89.	Battery UPS	2 Nos	819.00 each	1638.00	9.2.2011
	<b>Total</b>			<b>4,60,514.77</b>	

  
 Deputy Controller (Audit),  
 HP State Audit Department,  
 Shimla (H.P.) 171 009