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Government of Himachal Pradesh
HP State Audit Department

-3156-3162

From

The Director,
Himachal Pradesh State Audit Department,
Shimla-09

To

The Comptroller,
Chaudhary Sarwan Kumar Himachal Pradesh
Krishi Vishvavidyala Palampur,
District Kangra, HP.

Dated, Shimla-171009, the ...

03 JUN 2025

Subject:

Audit and Inspection Report on the accounts of Chaudhary Sarwan Kumar Himachal Pradesh Krishi Vishvavidyala Palampur, Kangra for the financial year 2021-2022.

Sir,

I am directed to forward herewith the audit and inspection report on the accounts of Chaudhary Sarwan Kumar Himachal Pradesh Krishi Vishvavidyala Palampur, Kangra for the financial year 2021-2022 for further necessary action. The annotated replies to the audit observations may please be sent to this department at the earliest.

Yours faithfully,



(Jitendar Singh)

Additional Director,
H.P. State Audit Department
Himachal Pradesh Shimla-171009
Phone No-0177-2620046

Encl:- As Above

Endst. No. As above dated...Shimla-171009

Copy forwarded for information and necessary action:-

1. The P.S. to Vice Chancellor, Chaudhary Sarwan Kumar Himachal Pradesh Krishi Vishvavidyala Palampur, Distt. Kangra.
2. The P.S. to Secretary(Agriculture) to the Government of Himachal Pradesh, Shimla-02.
3. The P.S. to Secretary, Himachal Pradesh Vidhan Sabha, Shimla-02.
4. The Director, Department of Agriculture, Himachal Pradesh, Shimla-05.
5. The Registrar, Chaudhary Sarwan Kumar Himachal Pradesh Krishi Vishvavidyala Palampur, Distt. Kangra with the request to look into matter personally and the necessary information/record may also be made available to audit at an early date, so that the settlement/adjustment of the audit observation could be made accordingly.
6. The Deputy Controller (Audit), Resident Audit Scheme, Chaudhary Sarwan Kumar Himachal Pradesh Krishi Vishvavidyala Palampur, Distt. Kangra.



(Jitendar Singh)

Additional Director,
H.P. State Audit Department
Himachal Pradesh Shimla-171009
Phone No-0177-2620046

ANNUAL AUDIT REPORT
ON THE ACCOUNTS OF
CHAUDHARY SARWAN KUMAR HIMACHAL PRADESH
KRISHI VISHAVVIDYALAYA, PALAMPUR
FOR THE PERIOD
01.04.2021 to 31.03.2022



RESIDENT AUDIT SCHEME
(H.P. STATE AUDIT DEPARTMENT)

PREFACE

- 1. This report has been prepared for submission to the Government of Himachal Pradesh under Section 45 of Himachal Pradesh Universities of Agriculture, Horticulture & Forestry Act, 1986*
- 2. Part-I of the Report deals with the Financial Position, Grant-in-Aid received from H.P. Govt. and Govt. of India and findings of pre audit of University Accounts for the year 2021-22.*
- 3. Part-II of the Report deals with the settled and outstanding paras of last audit reports.*
- 4. The latest position of all outstanding Audit Requisitions from 1983-84 to 2021-22 has been given in Annexure-'F' of this report.*

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

Sr. No.	Brief Description	Para No.	Amount (₹) in lacs
1.	Retrenchments/recoveries made during pre-audit	4	89.71
2.	Outstanding inter-departmental recoveries	5	36.41
3.	Non-adjustment of advances	6 (A & B)	6091.07
4.	Non re-imbursement of minus balances from funding agencies	7	922.62
5.	Deficit financial position of State Schemes	9	30.00
6.	Excess expenditure under CFLD on oil seeds	21 (A&B)	4.94
7.	Non utilization of the funds sanctioned by funding agency under CDA head	22 (A&B)	6.37
8.	Loss to the university exchequer due to delay in execution of work approx for 6 ½ years	26 (A)	.20
9.	Non/less accountal of grants in the annual account	28	16.51
10.	Non accountal of transfer of funds in annual account	34	2238.14
11.	Non production of relevant record pertaining to domestic income	35	3456.13
12.	Non accountal of interest on accrual basis in the books of accounts in Pension Funds receipts and payments account	41 (i)	20.53
13.	Less interest given by the bank on maturity of FDRs in respect of GPF account	46 (ii)	3.57
14.	Non production of FDRs in annual account by Dean Post Graduate	50 (i)	314.67

**ANNUAL AUDIT REPORT ON THE ACCOUNTS OF
CHAUDHARY SARWAN KUMAR
HIMACHAL PRADESH KRISHI VISHAVAVIDYALAYA,
PALAMPUR
FOR THE PERIOD FROM
1.04.2021 TO 31.03.2022**

Part-I

1. Introduction

Chaudhary Sarwan Kumar Himachal Pradesh Krishi Vishavavidyalaya, Palampur (Earlier HPKV) was established by virtue of Act No. 30 of 1978, replaced by the H.P. Universities of Agriculture, Horticulture and Forestry Act, 1986 (Act No. 4 of 1987) under the policy of Govt. of India to have at least one Agriculture University in each State to cater the needs in Agriculture Education, Research and Extension. Presently, this Agriculture University has five Colleges viz. College of Agriculture, College of Veterinary & Animal Sciences, College of Community Sciences, College of Basic Sciences, Postgraduate Studies and Directorate of Research and Extension.

The present audit and examination of accounts of CSK HPKV, Palampur for the period from 1.04.2021 to 31.03.2022 was conducted in the Resident Audit Scheme of CSK HPKV, Palampur headed by Sh. Dewan Chand, Deputy Controller (Audit). The audit report is compiled and presented by Sh. Dewan Chand Sharma, Deputy Controller (Audit) and results thereof are incorporated in the succeeding paras.

The audit report has been prepared on the basis of information furnished and records made available by the controlling officers of the institution. The H.P. State Audit Department disclaims any responsibility for any misinformation or non-submission of information on the part of auditee.

The charge of the office of Vice-Chancellor and Comptroller was held by the following officers during the period under report:-

(I)	Vice-Chancellor Prof. H.K. Chaudhary	Period 01.04.2021 to 31.03.2022
(II)	Comptroller Sh. Gurmeet Singh	Period 01.04.2021 to 31.03.2022

2. Financial Position

The Financial position of CSK HPKV, Palampur for the year 2021-22 is given as under:-

Particulars	Amount (₹)
Opening balance as on 1st April, 2021	429610624.94
Income including grants-in-aid received from the H.P.Govt. & ICAR etc.	2290484888.41
Total	2720095513.35
Expenditure incurred during the year	2108285465.34
Closing balance as on 31st March 2022	611810048.01

The financial position of the University does not include the figures of other accounts viz. GPF & CPF Accounts, Pension Corpus Fund Account, Account of Pension Saving and Revolving fund accounts etc. maintained separately by the various departments of the University. The closing balances of these accounts are detailed in **Annexure "A"** of this audit report.

The main sources of income of University were grants-in-aid received from H.P. Government, ICAR, GOI and domestic income derived from the sale of agriculture, horticulture and fisheries produce, sale of milk and feed, institutional charges, interest and paid seats of all the constituents colleges. The main components of expenditure were pay & allowances and retirement benefits of University employees, research, development, promotion and extension of agriculture education, animal husbandry, fisheries, tea industry, horticulture and forestry. Besides these main activities, University also received

funds for the construction of new buildings and other infrastructure, CDA grants for renovation and repair of roads and buildings and for creating other modern facilities in the main campus at Palampur and at different out stations of the University.

3. Grants-in-Aid

During the year 2021-22, the University received grants-in-aid to the tune of ₹1855683609.00 (Annual Account for the year 2021-22 Page-110) from the various sources, such as Agriculture, Animal Husbandry and Fisheries department of the State Government of Himachal Pradesh, the Indian Council of Agriculture Research, New Delhi and Government of India and from other miscellaneous projects etc. as per detail given below:-

I	H.P. State Grant	Amount (₹)
(i)	Agriculture department.	905191000.00
(ii)	Animal Husbandry department.	2970000.00
(iii)	Fisheries department.	500000.00
(iv)	SCSP.(Scheduled Caste Sub Plan)	304810000.00
	Total	1213471000.00
II	ICAR (Indian Council of Agriculture Research)	
(i)	ICAR Co-Coordinated Projects.	171891442.00
(ii)	Krishi Vigyan Kendra's.	219382304.00
(iii)	CDA(Central Development Assistance)	34040730.00
(iv)	ICAR Adhoc Projects.	2027277.00
	Total	427341753.00
III	GOI(Government of India)	
(i)	Ad hoc Projects.	21671542.00
	Total	21671542.00
IV	Others	
(i)	Miscellaneous Projects.	131998069.00
(ii)	CFSU.(Common facility and service Use)	4790537.00
(iii)	Department of Biotechnology/department of Science & Technology(DBT/DST)	8103718.00
(iv)	FADP.(Foreign Aided Development Project)	543700.00
(v)	CAAST/NAIHP(Centers for Advanced Agricultural	

Science and Technology/ National Agricultural Higher Education Project)	47763290.00
Total	193199314.00
Grand Total (1 to IV)	1855683609.00

4. Retrenchments and recoveries amounting to ₹ 89.71 lacs

(I) During the period under report, various departments of the University submitted wrong/excess payment claims on account of T.A., medical re- imbursement, contingent bills, arrear bills, pay fixation, works bills and other misc. bills for pre-audit. After checking these bills in audit, wrong/excess payments amounting to ₹ 8971115.00 were stopped. If these wrong/excess payments had not been pointed out by the State Audit, the University would have suffered significant financial loss. Therefore, it is very important to develop a full proof processing checking system and internal control in the University to prevent such unwanted losses and to ensure the implementation and compliance of all codal formalities. This matter is specifically brought to the notice of Comptroller to issue guidelines to all the HODs/P.I's & DDO's to make them more vigilant in this regard.

(II) Recurring savings pointed out by audit. Each year the amount of retrenchment made by audit includes recoveries from pay fixation etc. and other cases pointed out in minor objection statements which results into recurring saving to the University exchequer as the subsequent monthly expenditure are reduced to that extent.

5. Outstanding-Inter-Departmental recoveries amounting to ₹ 36.41 lacs.

Out of total inter-departmental recoveries of ₹ 36,45,308.85 as pointed out vide Audit Para 5 of the annual audit report for the year 2020-21, an amount of ₹ 6,12,682.25 was recovered during the period of current report. Particularly for the year 2021-22, an amount of ₹ 6,08,850.00 remained outstanding for further realization, bringing the total recoverable amount as on 31.03.2022 to ₹ 36,41,476.60. The department wise detail are given in **Annexure "B"**. Therefore, immediate steps may be taken to recover the long outstanding amounts from the concerned departments and compliance shown to audit.

6. Outstanding temporary contingent advances and deposit work advances amounting to ₹ 6091.07 lacs drawn up to 31.03.2022.

(A) **Non adjustment of temporary contingent advances drawn up to 31.03.2022 amounting to ₹ 4344.94 lacs .**

Temporary contingent advances amounting to ₹ 43,44,93,828.00 drawn up to 31.03.2022 (adjusted up to March, 2023) were lying pending for final adjustment. These temporary contingent advances were drawn for the purchase of equipments and computers

etc., organizing trainings & kisan melas, POL and other different purposes. The department wise detail of contingent temporary advances is given as under:-

Sr. No.	Name of Department	Outstanding Contingent Advances in (₹)
1.	AGRI. ECONOMICS	11000.00
2.	AGRONOMY	7272434.00
3.	AGRICULTURE ENGINEERING	3083628.00
4.	ANIMAL GENETICS & BREEDING	245000.00
5.	TEA HUSBANDRY	696154.00
6.	ANIMAL NUTRITION	4617831.00
7.	CPDU	55448.00
8.	COMPTROLLER'S OFFICE	27565066.00
9.	CONSTRUCTION DIVISION	55902762.00
10.	DEAN COLLEGE OF BASIC SCIENCES	5252197.00
11.	DEAN, COLLEGE OF AGRICULTURE	6750240.00
12.	DEAN, COVAS	19699505.00
13.	DEAN, COLLEGE OF COMMUNITY SCIENCE	33904462.00
14.	DIRECTOR EXTENSION EDUCATION	8562221.00
15.	DIRECTOR OF RESEARCH	2282955.00
16.	DEPARTMENT OF ARICULTURE BIOTECH	4537719.00
17.	ORGANIC AGRICULTURE	3646050.00
18.	DEAN P.G.	1638000.00
19.	ENTOMOLOGY	14135943.00
20.	FISHRIES	0.00
21.	UNIVERSITY HEALTH CENTRE	1248156.00
22.	HORTICULTURE	280387.00

23.	LIVE STOCK FARM	483308.00
24.	LIBRARY	14791269.00
25.	MICROBIOLOGY (COBS)	0.00
26.	MICROBIOLOGY (VETY)	2308228.00
27.	MEDICINE	0.00
28.	PHYSIOLOGY VETERINARY	0.00
29.	PLANT BREEDING	3241108.00
30.	PLANT PATHOLOGY	676927.00
31.	VETY PHARMACOLOGY	279388.00
32.	VETY SURGERY & RADIOLOGY	131110.00
33.	SEED SCIENCE & TECHNOLOGY	305026.00
34.	STUDENT WELAFRE OFFICE	6360825.00
35.	SOIL SCIENCE	38989750.00
36.	VEGETABLE SCIENCE	3186526.00
37.	VETY PATHOLOGY	2459759.00
38.	K.V.K.BARA	9366126.00
39.	K.V.K.,BAJAURA	13423253.00
40.	K.V.K.DHAULAKUAN	7655277.00
41.	K.V.K.,KANGRA	12764365.00
42.	K.V.K.,MANDI	13153846.00
43.	K.V.K., UNA.	16811137.00
44.	K.V.K. BERTHIN	10276232.00
45.	K.V.K. KUKUMSERI	21773832.00
46.	SAREC, KANGRA	940795.00
47.	RSS, AKROT	0.00
48.	HAREC, BAJAURA	1324938.00
49.	R.S.S. BERTHIN	350000.00
50.	HAREC, DHAULAKUAN	1419632.00
51.	HAREC, KUKUMSERI	17034450.00
52.	R.S.S. LARI	14949005.00
53.	R.R.S. LEO	3322226.00
54.	RWRC, MALAN	2282883.00

55.	R.R.S. SALOONI	3310500.00
56.	MAREC, SANGLA	9419396.00
57.	R.R.S.,SUNDERNAGAR	10000.00
58.	VETY GYEANOCOLGY	222220.00
59.	ANATOMY AND HISTOLOGY	83333.00
	G. Total	43,44,93,828.00

(B) Non-adjustment of deposit works advances drawn up to 31.03.2022 amounting to ₹ 1746.13 lacs.

Deposit works advances amounting to ₹ 17,46,12,733.00 drawn up to 31.03.2022 (adjusted up to March, 2023) were lying pending for final adjustment. These advances were drawn for the construction of new buildings, extension of existing infrastructure, repair and renovation of civil and electrical works. The department wise detail of deposit works is given as under:-

Sr. No.	Name of Department	Outstanding Deposit work Advances in (₹)
1.	AGRI. ECONOMICS	0.00
2.	AGRONOMY	2418560.00
3.	AGRICULTURE ENGINEERING	0.00
4.	ANIMAL GENETICS & BREEDING	162608.00
5.	TEA HUSBANDRY	96500.00
6.	ANIMAL NUTRITION	0.00
7.	CPDU	0.00
8.	COMPTROLLER'S OFFICE	0.00
9.	CONSTRUCTION DIVISION	32943344.00
10.	DEAN COLLEGE OF BASIC SCIENCES	7891362.00
11.	DEAN, COLLEGE OF AGRICULTURE	13196239.00
12.	DEAN, COVAS	21897467.00

13.	DEAN, COLLEGE OF HOME SCIENCE	3574390.00
14.	DIRECTOR EXTENSION EDUCATION	1046980.00
15.	DIRECTOR OF RESEARCH	2992756.00
16.	DEPARTMENT OF ARICULTURE BIOTECH	0.00
17.	ORGANIC AGRICULTURE	0.00
18.	DEAN P.G.	459000.00
19.	ENTOMOLOGY	1063527.00
20.	FISHRIES	0.00
21.	UNIVERSITY HEALTH CENTRE	0.00
22.	HORTICULTURE	698000.00
23.	LIVE STOCK FARM	1939593.00
24.	LIBRARY	0.00
25.	MICROBIOLOGY (COBS)	0.00
26.	MICROBIOLOGY (VETY)	1045197.00
27.	MEDICINE	0.00
28.	PHYSIOLOGY VETERINARY	0.00
29.	PLANT BREEDING	0.00
30.	PLANT PATHOLOGY	0.00
31.	VETY PHARMACOLOGY	0.00
32.	VETY SURGERY & RADIOLOGY	0.00
33.	SEED SCIENCE & TECHNOLOGY	24140172.00
34.	STUDENT WELAFRE OFFICE	4090000.00
35.	SOIL SCIENCE	458927.00
36.	VEGETABLE SCIENCE	0.00
37.	VETY PATHOLOGY	600000.00
38.	K.V.K.BARA	3764908.00
39.	K.V.K.,BAJAURA	4278180.00
40.	K.V.K.DHAULAKUAN	1596000.00
41.	K.V.K.,KANGRA	600000.00

42.	K.V.K.,MANDI	9755010.00
43.	K.V.K., UNA.	2436000.00
44.	K.V.K. BERTHIN	4534000.00
45.	K.V.K. KUKUMSERI	8501000.00
46.	SAREC, KANGRA	0.00
47.	RSS, AKROT	0.00
48.	HAREC, BAJAURA	0.00
49.	R.S.S. BERTHIN	0.00
50.	HAREC, DHAULAKUAN	0.00
51.	HAREC, KUKUMSERI	4680000.00
52.	R.S.S. LARI	5417530.00
53.	R.R.S. LEO	1287000.00
54.	RWRC, MALAN	117000.00
55.	R.R.S. SALOONI	3550000.00
56.	MAREC, SANGLA	3381483.00
57.	R.R.S.,SUNDERNAGAR	0.00
58.	VETY GYEANOCOLGY	0.00
59.	ANATOMY AND HISTOLOGY	0.00
	G. Total	17,46,12,733.00

Contingent Advances = 4344.94. lacs (As per "A")

Works Advances = 1746.13 lacs (As per "B")

Grand Total = 6091.07 lacs

Therefore, immediate steps may be taken for the final adjustments of aforementioned advances amounting to ₹ 6091.07 lacs and in case of violation of rules as specified in University Accounts Manual, administrative action against the defaulters may be taken to ensure the speedy adjustment and compliance be intimated to audit.

(c) Long outstanding contingent advances amounting to ₹ 794.36 lacs pending for adjustment from the year 1997-98 to 2014-15

Out of total contingent advances of ₹ 4344.94 lacs, the advances of ₹ 7,94,36,442.00 as detailed in "Annexure- C" of this report were long outstanding for adjustment from 1997-98 to 2014-15.

Despite consistently pointing out the serious issue of non-settlement of these

advances regularly in all the previous Audit Reports since 2003, the University Authorities have not taken cogent steps for the settlement of these advances, hence the possibility of misusing the full or partial amount of these advances cannot be ruled out.

(d) Further long outstanding contingent advances amounting to ₹ 1375.88 lacs pending for adjustment from the year 2015-16 to 2018-19

Out of total contingent advances of ₹ 4344.94 lacs, the advances amounting to ₹13,75,88,377 were outstanding for adjustment from the year 2015-16 to 2018-19 as per detail given below:-

Sr No.	Year of Drawl	Amount(₹)
1.	2015-16	2,39,87,807.00
2.	2016-17	1,93,80,099.00
3.	2017-18	6,26,31,889.00
4.	2018-19	3,15,88,582.00
Total		13,75,88,377.00

(e) Year wise long outstanding works advances amounting to ₹ 711.07 lacs pending for adjustment from the year 2011-12 to 2018-19

Out of total works advances of ₹1746.13 lacs the advances amounting to ₹711.07 Lacs were long outstanding for adjustment from the year 2011-12 to 2018-19 as per detail given below:-

Sr No.	Year of Drawl	Amount (₹)
1.	2011-12	37,08,670.00
2.	2012-13	90,68,030.00
3.	2013-14	96,76,700.00
4.	2014-15	34,47,340.00
5.	2015-16	68,85,000.00
6.	2016-17	2,95,76,010.00
7.	2017-18	62,17,752.00
8.	2018-19	25,27,889.00
Total		7,11,07,391.00

So the cogent action may be taken to settle the long pending advances under intimation to audit.

(f) Issuance of Grant Utilization Certificates against advances.

The advances drawn as above were booked as expenditure and University had issued Grant Utilization Certificates which were subject to the adjustments of said advances by the audit.

7. Non re-imbursement of excess expenditure amounting to ₹922.62 lacs incurred against the grants-in-aid received from various funding agencies.

Out of total recoverable amount of ₹14,96,45,557.00 as pointed out vide Para 7 of the annual audit report for the year 2020-21, an amount of ₹11,11,88,573.00 had been recovered during the year 2021-22 from the funding agencies, recoverable amount reduced to ₹3,84,56,984.00 Further during the year 2021-22, an expenditure of ₹53,80,51,43.90 was incurred over and above the grants- in-aid received and thus total recoverable amount reached to ₹922,62,127.90 from the funding agencies, as per detail given at **Annexure -D** of this report.

Therefore, the above mentioned excess expenditure may be recovered from the concerned funding agencies immediately and it may also be pointed out that from which head/ source, this excess expenditure was met out and the budgetary provisions for the excess expenditure may also be got checked and compliance intimated to audit. All the grant utilization certificates for excess expenditure were issued in view of the undertake given by the concerned P.I., Head of the Department and Comptroller that the amount of excess expenditure will be recouped/reimbursed from the funding agency.

8. Management of Pension Corpus Fund.

The pension scheme was started in the University w.e.f. 01.01.1986 as notified Vide notification No.1-128/88-HPKV/A/cs./01-81 dated 01.01.1997. Under Rule 1.1 of pension rule, pension corpus fund was established and the University share of all those employees who opted for pension scheme was transferred to this fund. This fund was made self sustainable and in the rules it was provided that "The State Government and other financing agencies will continue to provide to the University the CPF matching contribution @ 10% of the emoluments (excluding HRA & 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 was being done in the case of CPF. The contribution on account of retirement and death gratuity shall be credited in respect of each employee half yearly to this fund which shall be drawn from the respective schemes of the State Government and other funding agencies in the month of September & March". The Receipt and Payment Account of Pension Corpus Fund for the year 2021-22 is as under:-

**Receipts and Payments Account of Pension Corpus Fund
for the Year 2021-22**

RECEIPTS			PAYMENTS		
Sr. No.	Particulars	Amount (₹)	Sr. No.	Particulars	Amount (₹)
1.	Opening Balance as on 01.04.2021	92256005.50	1.	Pension paid to the pensioners	40910559.00
2.	Receipt on account of (10% for pension Corpus fund)	57562039.00	2.	Payment made during the year on account of DCRG.	41087937.00
3.	Amount transferred from pension saving bank account	40910559.00	3.	Payment made during the year on arrears	3147585.00
4.	Interest earned on savings	1626404.00	4.	Amount of transfer to other accounts	0.00
5.	Misc. receipts (Contribution of Employees on secondment basis)	9121875.65	5.	Misc. payments	252658.00
6.	Deposit by Central Cashier	0.00	6.	-	0.00
				Closing Balance as on 31.03.2022	116078144.15
				(i) SB a/c 76078144.15	
				(ii)FDRs 40000000.00	
	Total	201476883.15			201476883.15

In addition to above another Receipts and Payment Account in the name of Account of Pension Savings (page 124) had been prepared in the Annual Account of F.Y. 2021-22 having a separate Bank account number 37575579362, the detail of which is as under:-

**Receipt and Payment account of Account of Pension saving for the
Year 2021-22**

RECEIPTS			PAYMENTS		
Sr. No.	Particulars	Amount(₹)	Sr. No.	Particulars	Amount (₹)
1.	Opening Balance as on 01.04.2021	139746587.00	1.	Pension paid to the pensioners	463019630.00
2.	Receipt on Account of (10% for pension Corpus fund)	0.00	2.	Payment made during the year on account of F.M.A. arrear, D.R. arrear, etc.	9858559.00
3.	Contribution of Employees on secondment basis	0.00	3.	Amount of transfer to Pension corps fund account	40910559.00
4.	Amount transferred from State Account	513858273.00	4.	Payment made during the year on account of Commutated value of pension	111382918.00
5.	Interest earned on savings	1114293.00	5.	Misc. payments	265.50
6.	Misc. receipts	196197.00	6.	-	0.00
				Closing Balance as on 31.03.2022	29743418.50
	Total	654915350.00			654915350.00

During the year 2021-22 payment amounting to ₹50,39,30,189.00 (463019630+40910559) on account of pension & further payment amounting to ₹111382918.00 on account of commuted value of pension and

₹5,40,94,081.00(41087937+9858559+3147585) for DCRG, DR arrears etc. were made by the University. Only a sum of ₹ 30,16,23,401.15 was available with University in this fund during the year 2021-22 on account of previous opening balance, deposit by 10% of pension corpus fund, contribution of employees on secondment basis/ foreign service, interest earned on deposits and miscellaneous receipts etc. Thus, in order to meet the balance liability a sum of ₹ 51,38,58,273.00 had been transferred from general account to account of pension saving i.e. from State Government and thus closing balance in this fund as on 31.03.2022 was ₹145821562.65 (116078144.15+29743418.50) Therefore, in view of the position stated above, this matter is brought into the notice of higher authorities of the University to take suitable policy decision to make this fund self sustainable to meet out the liabilities on account of pensionary benefits in near future.

9. Deficit Financial Position

(I) State Schemes

The state schemes are running in deficit for the last so many years and the gap between the grants-in-aid receipt and the actual expenditure is increasing every year. The detail of grants-in-aid received from state Govt., own income and expenditure incurred during the last three years is given as under:-

(In lacs)

Sr. No.	Year	Opening Balance	Fund Received (₹)	University Income (₹)	Total (₹)	Exp. (₹)	Deficit	Page No.
1.	2019-20	(-) 603	13031	841	13269	13422	(-)153	106
2.	2020-21	(-) 153	12032	1517	13396	13796	(-) 400	117
3.	2021-22	(-)400	12135	608	12343	12373	(-) 30	110

(II) ICAR All India Coordinated Research Projects

The position in respect of ICAR all India coordinated research projects which are being run on 75:25 sharing basis is also very precarious. In these projects, 75% funds are provided by the Indian Council of Agricultural Research and 25% is the state share for which the state Government has a bilateral MOU and approximate yearly liability on account of state share for the year 2021-22 stands for ₹5.04 crore in comparison to ₹5.80 crore of financial year 2020-21.

(III) Reasons for ever increasing deficit of the University

- (i) There are certain liabilities/expenditure for which neither the Govt. is providing any grant-in-aid nor the University seem to have demanded separate funds for such expenditure.
- (ii) Besides, no separate budget allotment is made for medical re- imbursement and T.A. This expenditure is met out from grants-in-aid under salary head. Therefore a separate budgetary provisions for T.A. & medical re- imbursement may be made.
- (iii) Deficit on account of 25% state share of ICAR all India Coordinated Projects is the major component of total deficit and it is heavily increasing every year.
- (iv) Non implementation of clarifications and Govt. orders in respect of wrong promotions and grant of higher pay to the teachers promoted under CAS/PPS and grant of wrong advance increments at the time of appointment which involve huge overpayments and recurring losses to university .
- (v) Pensionary benefits are met out of Pension Corpus Fund, but the liability of leave encashment and gratuity of CPF account holders is charged to salary head without making proper budgetary provisions.
- (vi) Payment of pensioner's medical claims by diverting funds from State/GOI schemes and University receipt.
- (vii) Non recovery of deficit amount from Tea Board of India and other funding agencies.

The matter/reasons explained above for ever increasing deficit of the university, need intervention of the higher authorities to improve the financial health of the University. Strong financial measurements should be taken to reduce the ever growing deficit

10. Non-Recovery of increments/ higher scale granted under Old/ New ACPS to Sh. M.K. Verma & Sh. R. K. Bali, Ex-Technical Assistant Grade-I.

Kindly refer to Audit Requisition No. 80 dated 08.11.2016 vide which it was suggested to effect the recovery of increments/ higher pay scales granted vide Office Order No. QSD.8-1005/98/HPKV(Estt.)/ 56896-57237 dated 13.08.1999, No. QSD.8-1005/2003/CSKHPKV(Estt.)/ 12769-867 dated 21.02.2004 and No. QSD.8-1079/2013/CSKHPKV(Prop)/ ACP(Estt)/ 22821-34 dated 11.04.2013 under Old/ New ACPS in respect of Sh. M. K. Verma & Sh. R. K. Bali.

The recovery statement of Sh. M. K. Verma, Ex- Technical Assistant, Grade-I was put up in audit by the pay cell of Comptroller Office for vetting. On checking the record it had been noticed that the arrear amounting to ₹ 17,55,724.00 (997718.00 + 586572.00 + 171434.00) paid in 01/2019 & 02/2019 vide cheque No. 585 dated 29.01.2019, 181 dated 05.02.2019 & 586 dated 30.01.2019 out of ICAR-008-13, APL-012-28 & ICAR-018-14 respectively to Sh. M.K. Verma and ₹ 10,89,492.00 vide cheque No. 446155 dated 01.02.2019 out of SCP-031-46 to Sh. R.K. Bali, Ex- Technical Assistant Grade-I. But the recovery on account of ACPS withdrawn vide ibid office orders was not effected/ adjusted at the time of payment of arrear, which was required to be effected from the arrear payable to them. Thus, non-recovery of ₹ 6,46,816.00 (as per vetted copy of recovery statement) on account withdrawal of Old/ New ACPS from the arrear payment of Sh. M.K. Verma, Ex- Technical Assistant Gr-I, university suffered a loss of ₹ 90000.00 (approx) on account of interest till date.

Therefore, reasons for non-recovery of aforesaid amount from his arrears may be fully justified, and the same should be recovered at the earliest along with interest, if any, from the appropriate source under intimation to audit.

Whereas, recovery due from Sh. R.K. Bali, Ex- Technical Assistant Gr.-I is also not calculated & recovered from him till date, irrespective of the fact that his arrear had also been paid in 02/2019 as per detail given above. Therefore, recovery due from him may also be worked out and recovered alongwith interest, at the earliest under intimation to this office.

The matter was objected and observed vide Audit Requisition No. 29 dated 27.08.2021 addressed to the comptroller to take necessary action but no action had been taken till the compilation of this audit report.

11. Recovery on account of attached vehicle charges, excess kilometers shown for journeys performed, private journey (if any) and non-calculation of monthly average/ outturn of vehicle attached with the Estate Officer.

Outsource labour bill for the month of September 2021 in r/o Driver Vijay Kumar was put up in audit for pre-auditing. On checking, it was observed that the said driver was engaged on out source basis for vehicle No. HP-37 B-0200 attached with the Estate Officer as per letter No. QSD/7-1/SVC/Veh.Pool/ CSKHPKV/2020/-3083-84 dated 26.11.2020 of the Pool Officer. During the checking of complete record in support to this, the following observations had been noticed:-

1. The said vehicle was attached with Estate Officer, CSKHPKV, Palampur vide above letter of Pool Officer, but as per ECR, from the salary of Estate Officer, the recovery on account of attached vehicle was not made, reasons for non-recovery of attached vehicle charges may be justified or same be recovered as per Govt. of H.P. norms under intimation to audit.

2. On random checking the log book of concerned vehicle for the month of September, 2021 it was noticed that log book of the vehicle showed excess distance rather than the actual in each tour/ journey such as on 13.09.2021 distance from office to University campus & Palampur shown 62 Kms., on 18.09.2021 distance from office to Lab Block shown 11 Kms., on 22.09.2021 distance from university campus to Kallu Di Hatti shown as 46 Kms., which was much higher than actual distance. So, the same be rechecked/justified and excess journey than the actual distance be treated as private journey and the recovery for the same at prescribed rates as per the instructions/ Guidelines of the Govt. of H. P. be made from the officer/ official who had performed excess journey than, the actual. Besides above, complete log book from the date on which the vehicle attached with the Estate Officer be rechecked & excess Kms. shown if any be recovered from officer/ official at fault under intimation to audit.

3. As per the condition No. 3 of the said letter the monthly average of the vehicle had not been calculated which may be done and got verified from the competent authority before putting in the audit.

However, the labour bill of outsourced driver was admitted in audit subject to proper reply and settlement of audit requisition/observations vide audit Requisition No. 50 dated 12.10.2021 issued in favour of the excusive Engineer to take necessary action but no action taken has been informed till completion of this Audit report.

12. Violation of H.P. Government norms for the use and maintenance of Government vehicles – purchase of new tyres/ retreading of old tyres before required mileage.

Vehicle maintenance bills pertaining to vehicle No. HP 37C-9909 were put up in audit for pre-auditing. These bills were returned in original Vide objection statement No. RAS/SK/33/21-22 dated 11.10.2021. The reply submitted by Dean, College of Agriculture vide letter No. QSD/COA/Acctt./CSKHPKV/-4779 dated 26.10.2021, was examined in audit and not found in order satisfactory because of the following reasons:

1. The Vehicle had been placed under the disposal of the Dean, College of Agriculture for a period of four months or till the present incumbents. A significant expenditure on

account of vehicle maintenance had been incurred out of Amalgamated fund at the fag end of present incumbent i.e. August/ September, 2021 may be justified as the vehicle belongs to pool office and was handed back to the pool office after October, 2021.

2. The Retreading of two nos. tyres had been done by your department vide bill No. 1295 dated 26.08.2021 from M/s Puran Sales Corporations for the amount of ₹ 4,000.00 This was done contrary to the Assistant Engineer (Mech.) comments vide letter No. QSD/AC(Mech.) 12-15/WS/HQ/CSKHPKV/2021/-33-34 dated 02.07.2021 i.e. present tyres had not covered the required mileage as per the norms i.e. 18000 KMs. Retreading of tyres on the actual mileage covered for the 12377 KM before the required mileage 18000 KMs. i.e. before 5623 KMs. is clear violation of instructions issued by the Government in this regard, which may be enquired & factual position be intimated to audit.

3. Purchase of two nos. new tyres vide bill No. BO-MRND-151 dated 15.07.2021 for ₹ 13,299.00 from M/s H.P. Agro. Industries Corporation, Maranda, after the old tyres had covered the mileage of 12377 KMs. i.e. old tyres covered only 50% mileage. As per Himachal Pradesh Government, finance department letter No. Fin-I-C (14) 1/83- Part-IV dated 09.10.1990 the purchase of new tyres should be done after minimum 25000 KMs. mileage (after retreading). Therefore, the purchase of new tyres after 12377 KMs before achieving required mileage of 25000 KMs. (i.e. before 12623 KMs.) may be justified. In this regard the reply submitted by your department vide letter No. QSD/COA/Acctt./CSHHPKV/-4779 dated 26.10.2021, that the condition of tyres were not roadworthy because of the reason that vehicle was attached with pool and driven by different drivers was not in order.

Hence, the violation of H.P. Government norms for the use and maintenance of Govt. Vehicle may be enquired at university level and responsibility in this regard may be fixed and recovery may be got affected from person at fault and compliance be shown to audit.

However, the bills in question were admitted in audit keeping in view of third party liability subject to Audit Requisition/observations intimated to the Dean College of Agriculture vide Audit requisition no. 61 dated 09.11.2021.

13. Regarding recovery of Salary paid for the Extra Ordinary Leave (EOL) period in favour of Sh. Madan Singh, Junior Assistant.

The service book of Sh. Madan Singh, Junior Assistant was put up in audit for the vetting/ticking of Annual Increment w.e.f. 01.10.2021. During the checking of service

book, it was observed that the official was on EOL on medical ground w.e.f 08.09.2021 to 12.10.2021 for period of 35 days. In this regard orders were also issued by the Registrar Office vide No. QSD.7-653/06/CSKHPKV(Estt-I)/-15308-14 dated 22.02.2022, whereas, as per entry made in the ECR Salary had been paid to Sh. Madan Singh during the period of EOL w.e.f. 08.09.2021 to 12.10.2021.

Therefore, the recovery of Salary paid in lieu of EOL availed period be calculated and got recovered from the official under intimation to audit. The above observations had been intimated to the comptroller vide Audit Requisition No. 91 dated 17.03.2022 to take necessary action but no action taken had been informed till the compilation of this Audit Report.

14. Non- Deduction of Royalty from the contractors bills.

During the pre-audit of contractor's bills for the construction work, it was noticed that the two set of rules / standard are being adopted by the Estate Office for the deduction of Royalty from the contractor's bills. In the majority of cases the Royalty was not deducted without any valid documentary record/ proof of M-form, whereas the same was deducted in some cases. Due to the two set of rules for the deduction of Royalty as adopted, is caused the delay in passing/ pre-auditing the contractor's bills. Because, in the absence of documentary record/ proof it is very difficult for the audit to check, whether the deduction of the Royalty to be made or not which resulted into unnecessary correspondence. Therefore, to avoid the un-necessary correspondence between the Estate Office and the audit, the Guidelines/ instructions issued by the Government from time to time be followed strictly i.e. either M-form dully issued by the Mining Department or crusher owner's bill in support of the payment of Royalty as required to be submitted by the contractor.

In most of the bills, photocopies of the forms were enclosed without the mention of name of contractor and the location of work in progress. So, the misuse of these photocopies of forms issued to more than one person/ contractor can't be denied. Therefore, either the Royalty be deducted as per prescribed norms or in support to non-deduction of Royalty a certificate to the fact that "Royalty had already been paid by the contractor and nothing is recoverable from him on account of Royalty" be put in the MB as well as on the bill by the J.E. concerned and Counter signed by the Executive Engineer. The matter was brought to the notice of the Estate officer, vide Requisition No. 31 Dt. 28.08.2021 but no action had been taken, informed by the quarter concern till the compilation of this Audit report.

15. Regarding purchase of Godrej Furniture amounting to ₹2.28 lacs on single quotation basis

The Godrej Furniture amounting to ₹ 2,27,874.00 was purchased by Comptroller Office (CPDU) for the office chamber of Comptroller from M/s Furniture world, Palampur vide their bill No.FW/0095 dated 07.06.2021 as per contingent Voucher No 24/103 of 7/2021. The above Purchase was made on single quotation basis and the expenditure sanction was accorded by Hon'ble Vice Chancellor vide N-88 dated 08.03.2021 under the scheme Adhoc Misc 884-11.

In this regard, it is pertinent to mention here that, as per rule 28.1(g) of University Accounts Manual read with Rule 104, under Chapter-6 of the Himachal Pradesh Financial Rules, 2009, the purchase on single quotation basis can be affected only if the material happens to be of proprietary nature and which is available from single source. The products which are manufactured by the sole manufacturer's are classified as proprietary items and since the furniture purchased by the department is not only manufactured by the Godrej 'only but also' by so many other manufacturers in India also. Thus, the said furniture certainly does not fall under the category of proprietary nature. Therefore, the furniture in question is not proprietary product. Hence, the instant purchase made in contravention of Government instructions and in violation of procedure laid down in the Himachal Pradesh Financial Rules, 2009 & the Accounts Manual needs to be justified with the support of rules,

It is, therefore, requested that the purchase in question made by the department against the spirit of procurement rules be got regularized from the competent authority under intimation to audit. However, the bill in question had been admitted being a third party committed liability on the part of the university subject to the above audit/observations intimated to the comptroller vide Audit Requestion No. 13 dated 26.07.2021.

16. Procurement of goods worth ₹0.95 lacs without fair comparison- irregularity thereof.

For the purchase of Rice emasculator and mini Rice sheller of A Square make/ model, the bills these of were submitted in audit for pre-audit Vide Vr. No. 01/52 of 01/2022 amounting to ₹ 49,950.00 under scheme Misc. 2283-14 and Vr. No. 02/90 of 01/2022 for ₹ 45,000 under scheme Misc.-2226-141.

These voucher were returned in original vide audit observation No. RAS/SK/70/21-22 dated 28.01.2022 and RAS/SK/72/21-22 dated 28.01.2022 for regularization of the bills and observing other codal formalities. The department resubmitted the bills in audit but after examining the reply the same was not found in order because of following reasons:-

The department intended to purchase the above mentioned machinery for the make of A Squares and for this the NIQ Vide No. QSD.8-1/Store/G& PB/CSKHPKV/2021/-2168 dated 14.09.2021 and NIQ Vide No. QSD.8-1/Store/G&PB/CSKHPKV/2021/-2154-59 dated 14.09.2021 were floated in the market. For purchase of A Square make Rice Emasculator ASR VE-1117, total 4 firms quoted their rates and only two firms quoted their rates for the make A Square Rice Emasculator ASR VE1117 while other two firms quoted their rates for different specification and different make model. Out of these, M/s Ambala Associates rates for ₹49,950.00 was approved being the lowest rates. Similarly, for the purchase of A Square Mini Rice Sheller ASR 1103, total 3 firms quoted their rates and only one firm M/s Ambala Associates had quoted rates for the A Square Mini Rice Sheller ASR 1103 amounting to ₹45,000.00 while other two firms quoted their rates for different specification and different make/ model and the rates of M/s Ambala Associates, approved being the lowest.

In both cases, the firm M/s Ambala Associates, Model Town, Ambala City selected as a lowest quotee which was against the healthy competition. However for a healthy comparison/competitive rates at least three firms were required with the same make /model and specification.

The department forwarded both cases through the Director of Research to Comptroller Office to obtained Ex-post -facto expenditure sanction for the amount of ₹45,000.00 and ₹ 49,950.00 vide letter No. QSD.GPB/CSKHPKV(sanction)5-30/-5166 dated 24.02.2022 and QSD.GPB/CSKHPKV(sanction)5-30/-5168 dated 24.02.2022 and the Comptroller Office (Bud.) returned in original both cases with the remarks that specification of the product of all the firms were same as required in NIQ. Whereas, it is pertinent to mentioned here that in the instant cases the NIQ was issued by the department specifically for A Square make and the rates were quoted by the firm for different specification make and model as detailed above.

However, the bills were admitted in audit subject to condition that Ex-post-facto expenditure sanction on single quotation basis from competent authority may be obtained to regularize the purchase and compliance of this Audit Requisition no. 95 dated

23.03.2022 issued in favour of the Head, deptt. of Genetics & Plant Breeding but no action had been taken in this regard, informed till the compilation of this Audit Report.

17. **Extravagant expenditure on the procurement of Spartech Shrine Shredding Machine (Spartech & Shine BS 900 & BS 90) amounting to ₹ 9,11,095.00 (₹4,33,555.00 & 3,38,559.32 + 18% GST ₹ 1,38,980.59) respectively vide bill No. HB/1030/19-20 dated 03.03.2020.**

Plastic Bottle Shredder and Garden/ Agriculture/ plantation waste shredder were purchased by CPDU from the M/s Hitech Biomedics Life Saving Innovations, New Delhi vide bill No. HB/1030/19-20 dated 05.03.2020 amounting ₹ 9,11,095.00 (4,33,555.00 & 3,38,559.00 + 18% GST ₹ 1,38,980.59) on single quotation basis being appeared on GEM Portal after obtaining the sanction of the Hon'ble Vice-Chancellor and funds for which was allocated Vide N-21 dated 02.03.2020 and Vide N- 75 dated .03.02.2022.

The above mentioned bill was submitted in audit vide voucher No. 43/80 dated 20.12.2021 amounting to ₹ 10,02,205.00 (including 10% CPDU charges) for pre-audit and same was returned in original vide audit objection statement No. RAS/SK/61/21-22 dated 21.12.2021, RAS/SK/66/21-22 dated 05.01.2022 and further vide objection statement RAS/SK/73/21-22 dated 01.02.2022 with the audit observations and the reply which was submitted in response to the observations raised vide above mentioned objection statements was examined in audit but not found in order . Hence, the following audit observations were pointed out for the complete compliance and justifications regarding the purchase of the above mentioned machines:

1. The supply order for the supply & installation of Plastic Bottle Shredder & Garden/ Agriculture/ Plantation Waste Shredder was placed on 03.03.2020 and same was supplied by the firm vide bill No. as mentioned above on dated 15.03.2020 the GR No. 15799, whereas, the bill was put up for payment/ pre-audit on 12/2021 in audit which was almost 21 months later from the date of purchase of the Machines. Hence, the factual position for the late submission of the bill for payments may be intimated and justified to audit.

2. Requisition for the actual requirement of Machines by the department for which these machines were purchased by the CPDU may be attached to justify the necessity of their purchase .

3. As per the records attached, the machines had been installed by the Executive Engineer Civil in the premises of the College of Basic Science as per the direction of higher authority and Vide N- 70 ante of the noting. Whereas as per the proceeding of the meeting held in

the office of Director Research, CSKHPKV, Palampur dated 13.12.2021 at 2.30 PM regarding the installation of Plastic Bottle Shredder and Garden/ Agriculture/ Plantation Waste Shredder Machines, the committee as constituted for the installation of the machines had visited the site as per the directions of the Comptroller, CSKHPKV vide letter No. QSD./2-38/CSKHPKV-CPDU/HQ/-75707-13 dated 2.12.2021 and only physically inspected the machines, and found that their installment was pending due to electric 3-phase connection and further, it was decided by the committee that Garden/ Agriculture/ Plantation Waste Shredder machines will be shifted to the Department of Organic Agriculture and Natural Farming and the Plastic Bottle Shredder machine will be handed over to the Estate Officer for installation at the central place of the University where proper utilization may be possible. In this regard, it was pointed out that the factual positions of the installation of machines and present status of the working of the machines whether they are in functional or not, be intimated to audit.

4. The provision to make purchases on a single quotation basis, the rates appeared on GEM portal along with the formalities to be completed before processing the purchase on the single quotation as per the GEM guidelines and procedure and formalities required to be completed may be intimated to audit and justified accordingly.
5. The purchase of items by incurring such a huge amount of ₹ 9,11,095.00 was made without the requirement and requisition of any department in the University may be justified with full facts.

Thus, it is evident from the points mentioned above that the purchase of these machines were made without any requirements, and the chances to extent the financial benefit to the firm concerned may also be ruled out which seems resulted into the direct loss of ₹ 9,11,095.00 to the University exchequer as the machines purchased are still not installed and the benefits they were intended to provide have not been realized/ availed for the purpose for which the same were actually purchased.

However, the bill in question was admitted in audit being the third party committed liability and to avoid any litigation subject to the compliance of the Audit Requisition/above observations issued vide No. 77 dated 03.02.2022, in favour of The Comptroller, but action taken in this regard was not informed till the compilation of this Audit report.

18. Regarding absorption of the services in the University of various co-terminus staff appointed/ working in the running scales under different projects.

The benefit of 14 years regular service under the new ACPS scheme granted to the Drivers vide Registrar office order No. QSD.8-1005/18/CSKHPKV(Estt-II)/-60451-61 dated 04.09.2021 was put up in audit for ticking the entry thereof in the service books, but while checking the service books of these drivers, it was observed that the services of drivers were co-terminus with the projects and the services of these drivers were observed in the University vide Registrar office order No. QSD/5-103/2015/CT/CSKHPKV/(Estt.)/-32700-36 dated 11.07.2018. The cases of the absorption of the various staff working in the university in the running scale/pay band under different Kristi Vigyan Kendra/ All India Coordinated Research Projects/ other Govt. of India project and have completed 10 years of service on co-terminus basis against the vacant posts were admitted in audit subject to the approval of the Govt. of Himachal Pradesh. Therefore, it may be intimated to audit that whether the approval of the Govt. of Himachal Pradesh had been obtained or not.

However, the cases of the benefits of the ACPS granted to the Drivers and other staff after the 4, 9 & 14 years regular services who were on co-terminus & regularized after completion of 10 years service as co-terminus are/ were admitted in the audit subject to the audit requisition No.47 dated 24.09.2021, issued in favour of The Registrar but no action had been taken till the compilation of this Audit report.

19. Regarding purchase of Medals for ₹1.29 lacs for the 16th Convocation from Local Market- observation thereof.

While checking Vr. No. 14/197 of September, 2021 amounting to ₹ 1,29,317.00 for the purchase of 31 Nos. of Gold Madels for the 16th Convocation held in August, 2021 the following discrepancies were observed in audit:

1. As per NIQ No.QSD./CPDU/1-13/20/CSKHPKV dated 29.07.2021 the quotations for the supply of gold medals were collected only from three firms through sport purchase committee and the supply order was given to the firm on 07.08.2021. The convocation was organized in the university on 23.08.2021, however, the convocation was scheduled to be held in the university decided in the beginning of the year 2021. Preparation of Gold Medal was one of the primary arrangements and that should have been done well in time. In this case, since the total payments was more than one lac and the purchase should had to be effected as per the rule laid down in the university Accounts Manual chapter 28, rule 103 of the HPFR and by obtaining the rates from those firms who deals with such supply.

2. Absence of observing proper procedure by the university must have deprived from the benefits of most competitive rates as purchase had been effected in such a short span of time, the rate as approved lowest in favour of M/s Sood Enterprises amounting to ₹4050 seems to be very high. Had the process of purchase of Gold Medal is initiated well in time by observing all codal formalities and rules and the rates could had been much less than the rates at which the Gold Medals were purchased and the university could had saved some money, therefore, the reasons for which may be fully justified.

3. The process of preparation of Gold Medal was started at the end of the month of July i.e. 15 days before the event. Therefore, the administration may also ascertain the reason for this delay because ultimately this had caused higher procurement cost of the Gold Medals as the medals were to be supplied within the 10-15 days after placing the supply order to the firm and its responsibility may be fixed to avoid such lapses in future.

The payment bill was however, admitted in audit subject the above audit observations Conveyed to the comptroller, CSKHP. Agriculture University Vide Audit Requisition No. 46 dated 22.09.2021 but no reply has been received so the action may be taken under intimation to Audit and in view of that the supply had been received.

20. Regarding purchase of LED Ultra Glass Sandwich Posters for display.

Director of Extension Education had put up a voucher for pre-audit to purchase of 5 nos. sandwich poster @ ₹ 8,500.00 totaling ₹42,500.00 including GST vide bill No. 65 dated 03.07.2021 (Vr. No. 62/15 of 03/2021 out of RF-92-82-35) from M/s Ved Enterprises, Aima, Palampur on the basis of rates approved by the Director of Extension Education. During checking of bill/ voucher, following audit observations were noticed:

1. Director Extension Education had invited the quotation vide letter No. QSD/9-10/DEE/Store/CSKHPKV dated 07/01/2021 for 25-30 Nos. of sandwich posters which were amounting to ₹ 2,55,000.00 approximately. Hence, entire process was required to be done through the CPDU, as the desired purchase had gone above ₹ 1,00,000.00 as per guideline issued by the Hon'ble Vice-Chancellor vide letter No. QSD./CPDU-1/CSKHPKV/17/66564 dated 13.12.2017.

2. Director Extension Education had made supply order vide letter No. QSD.9-10/Store/DEE/CSKHPKV/ Vol-III/-1366-67 dated 02.07.2021 for the supply of 5 Nos. sandwich poster (2x3feet) @ ₹ 8,500.00 for the amount ₹ 42,500.00 the payment of which was made from the RF-92-85-35.

3. Earlier in the month of September 2020, the same rate had been quoted by the same firms for the same items (Led Glass Board 2x3feet) vide NIQ No. Ento/Store/CSKHPKV/2020/639-44 dated 18.09.2020 and lowest rate was approved @ ₹8,500.00 per poster (including GST) in f/o M/s Ved Enterprises Aima, Palampur. In this regard, audit had already raised quarries vide Para No. 19 of 2020-21 and audit requisition No. 6 & 10 dated 17.06.2021 and 13.07.2021 for the purchase of 29+5+6 LED Ultra Glass Sandwich Poster made by different department @ ₹ 8,500 amounting to ₹ 3,40,000.00. Beside it, advance was drawn for 14 No. Posters by the Director Extension Education.

4. The dimensions of posters was required to be mentioned on the bill, as it was not mentioned.

Hence, purchase made by the different departments of the University for 29+5+14+6+5= 59 Nos. sandwich posters total amounting to ₹ 5,01,500.00, on the basis of quotation for one No. poster and these after 25-30 Nos. posters by the Department of Entomology and Director Extension Education respectively at their own level, instead of processing the case through CPDU. Hence the benefit of more competitive/ economic rates could not be obtained due to procedural lapses which may be fully justified and had the whole purchase process proceeded through Comptroller Office, there could have been saving in University Exchequer by taking the benefit of bulk purchase on competitive market rates.

Hence, the both cases may be examined at the level of Comptroller Office and loss, if any, occurred to university exchequer due to this purchase, the responsibility in this regard may be fixed & over payment, if any, paid may be made good from the persons at fault/eight source under intimation to audit. Beside it, necessary instructions may be issued to all the departments to stop such type of practice & follow the rules/ Instructions in future.

However, the bill in question was admitted for payment being committed liability subject to this Audit Requisition.

(A.R. 28 dated 27.8.2021, The Comptroller)

21. (A) Excess expenditure of ₹ 2.66 lacs under CFLD on Oil Seed during 2020-21 by the Programme Coordinator, KVK Una.

Voucher No. 28/93 pertaining to payment of excess expenditure under CFLD on Oil Seed for the year 2020-21 was put up in audit for pre-audit by Programme Coordinator, KVK, Una. On checking of record of above mentioned voucher it was noticed that ₹54,000.00 was allocated by ICAR Ludhiana vide their letter No. 6(214)ATARI/ TECH/

FLD/ 2019/2714-2721 dated 31.12.2020 for the 25 demonstrations and copy of the same was forwarded to KVK, Una with the remarks that this may be treated as allocation for the year 2020-21 vide Budget Branch letter No. QSD. Bud 4-50/FLD/CSKHPKV/2015 -1982-87 dated 07.01.2021.

On scrutiny of record, it was noticed during audit that ₹ 3,20,461.00 had been utilized by the KVK Una for the organizing the Kisan Gosthi and other extension activities for which the funds were not allocated by the funding agency, and ultimately resulted into the excess expenditure of ₹ 2,66,461.00 over and above of allocated amount and loss to the revolving funds by ₹ 2,66,461.00 due to this unauthorized expenditure for which there was no mandate from the funding agency to organize the Kisan Gosthi and other extension activities.

Permission to recoup/ adjust of the excess expenditure out of Revolving Fund of KVK, Una had been accorded by the Hon'ble Vice-Chancellor, CSKHPKV which is clear violation of the rules/ instruction related to revolving fund passed vide budget branch Office Order No. QSD/Bud-2-437/2015/CSKHPKV/-7647-7731 dated 05.02.2015.

Therefore, the case may be examined at the level of the Comptroller Office that as to how, the Kisan Gosthi and other extension activities were organized by the KVK, Una instead of conducting the CFLD on Oilseeds during the 2020-21 with in the sanctioned amount of ₹54,000.00 and loss/ irregularity, if any, occurred to the University fund due to the above mentioned payment, the responsibility in this regard may be fixed under intimation to audit. Besides it, necessary instruction may be issued to all the Head of the departments, Incharge of KVK & Research Stations is advised to stop such type of practice and strictly follow the terms & condition of the funding agency.

However, the voucher in question was admitted for payment in view of the sanction accorded by the Hon'ble Vice-Chancellor to recoup/ adjust the excess expenditure vide letter No. QSD.Bud.4-29/CSKHPKV/-62094 dated 17.09.2021 subject to this Audit Requisition No. 49 dated 07.10.2021 issued to comptroller to take necessary action in the matter but no reply had been received still compilation of audit report.

21. (B) Excess expenditure of ₹2.27 lacs under CFLD on Oil Seed during 2020-21 by the Programme Coordinator KVK- Kangra.

Voucher No. 108/114 of 11/2021 pertaining to payment of excess expenditure under CFLD on Oil Seed for the year 2020-21 was put up in audit for pre-audit by Programme Coordinator, KVK, Kangra. On checking of record of above mentioned voucher, it was noticed that ₹ 54000.00 was allocated by ICAR Ludhiana vide their letter

No.6 (214) ATARI/ TECH/ FLD/ 2019/2714-2721 dated 31.12.2020 for the 25 demonstrations and copy of the same was forwarded to KVK, Kangra with the remarks that this may be treated as allocation for the year 2020-21 vide Budget Branch letter No. QSD. Bud 4-50/FLD/CSKHPKV/2015 -1982-87 dated 07.01.2021.

On scrutiny of record, it was noticed that ₹ 2,81,490.00 had been utilized by the KVK Kangra for organizing the Kisan Mela and other extension activities for which the funds were not allocated by the funding agency, and ultimately resulted into the excess expenditure of ₹ 2,27,490.00 over and above the allocated amount and loss to the revolving funds by ₹ 2,27,490.00 due to this unauthorized expenditure for which there was no mandate from the funding agency to organize the Kisan Mela and other extension activities.

Permission to recoup/ adjust of the excess expenditure out of Revolving Fund of KVK, Kangra had been accorded by the Hon'ble Vice-Chancellor, CSKHPKV which is clear violation of the rules/ instruction related to revolving fund passed vide budget branch Office Order No. QSD/Bud-2-437/2015/CSKHPKV/-7647-7731 dated 05.02.2015.

Therefore, the case may be examined at the level of the Comptroller Office that as to how, the Kisan Mela and other extension activities were organized by the KVK, Kangra instead of conducting the CFLD on Oilseeds during the 2020-21 with in the sanctioned amount of ₹ 54000.00 and loss/ irregularity, if any, occurred to the University fund due to above mentioned payment then responsibility in this regard may be fixed under intimation to audit. Beside it, necessary instruction may be issued to all the departments, Incharge of KVK & Research Stations to stop such type of practice and strictly follow the terms & condition of the funding agency.

However, the voucher in question was admitted for payment in view of the sanction accorded by the Hon'ble Vice-Chancellor to recoup/ adjust the excess expenditure vide letter No. QSD.Bud.4-37/CSKHPKV/15-63527-28 dated 29.09.2021 subject to this Audit Requisition No. 66 dated 16.11.2021 issued in favour of the comptroller CSKHPKV, Palampur to take necessary action in the matter but no action has been taken till the compilation of this audit report.

22. (A) Non utilization of funds worth ₹ 5.83 lacs & deposit the whole amount in the Comptroller's account of the university – observation thereof.

Advance adjustment account had been put up in audit, drawn vide Vr. No. 01/54 of 03/2019 out of CDA -014-15 for best teachers award and Guest adjunct faculty for the year 2018-19. During the checking of adjustment accounts, following audit observations were noticed:

1. Advance had been drawn in the month of March, 2019 for Adjunct faculty best teacher award for the year 2018-19 for which sanction was accorded by the competent authority vide letter No. QSD./Bud/3-1/10/CSKHPKV/-14783-93 dated 27.03.2019 and the amount was required to be utilized in the year 2018-19 as per guidelines issued by Comptroller, ICAR for strengthening and development of Agriculture Education in SAU for the year 2018-19. But, in the instant case amount remain unutilized till 31.03.2019 which required to be refunded to funding agency, if funds were not utilized in prescribed period and purpose, the reasons for which may be fully justified to audit under the provision of rules & terms and conditions of the funding agency .

2. State Audit Department had issued GUC for the amount of ₹5,83,000.00 on the basis of reconciled expenditure statement provided by the Comptroller Office and the amount treated as expenditure at that time and thereafter unutilized fund was transferred to the Comptroller account which deemed as income for the year 2018-19, hence the same does not seem to be in order and against the accounting principal as well as does not depict a true picture of accounts.

Therefore, from the above points, it is clear that this amount was drawn unnecessarily and without any requirement just to exhaust the grant, the reasons for which may be explained in detail. Besides above this unutilized amount may be refunded to the funding agency and the Grant Utilization Certificate be rectified to the extent under intimation to audit.

However, this advance was adjusted in audit subject to compliance of audit requisition no. 34 dated 01.09.2021 issued to the Head, Soil Science to take necessary action in the matter but no. action has been taken by the university authorities till compilation of this report, so necessary action may be taken under intimation to audit.

22. (B) Non utilization of funds worth ₹0.54 lacs & deposit the whole amount in the Comptroller's account of the university – observation thereof.

Advance adjustment account had been put up in audit, drawn vide Vr. No. 01/65 of 03/2017 out of CDA -12 for National Talent Scholarship for new students admitted through ICAR/ VCI for the year 2016-17. During the checking of adjustment accounts the following observations were noticed:

1. Advance was drawn in March, 2017 for National Talent Scholarship to new students for the year 2016-17 for which sanction was accorded by the competent authority vide letter No. QSD.Bud.3-510/2015/CSKHPKV/-16807-13 dated 31.03.2017 with the remarks that funds must be utilized in the year 2016-17 as per ICAR guidelines. But, in

this case amount remained unutilized in saving account at 3% interest rate till 10.12.2019 for almost 2½ years which required to be refunded to funding agency, if fund is not utilized in prescribed period and purpose, reasons for which may be fully justified to audit under the provision of rule & terms and conditions of the funding agency .

2. The department kept the unutilized amount in saving account for almost 2½ years @ 3% interest rate instead of keeping it in shape of FDR for the benefit of higher rate of interest rate. Hence, loss of interest (FDR- saving account) may be calculated and got recovered from the person at fault and the same be deposited into University account under intimation to audit.

3. State Audit Department had issued GUC for the amount of ₹ 54000.00 on the basis of reconciled expenditure statement provided by the Comptroller Office and the amount treated as expenditure at that time and thereafter unutilized fund had been transferred to the Comptroller account which deemed as income for the year 2019-20, hence, the same does not seem to be in order and against the accounting principal as well as does not depict a true picture of accounts.

Therefore, from the above points, it is clear that this amount was drawn unnecessarily and without any requirement just to exhaust the grant, the reasons for which may be explained in detail. Besides above, this unutilized amount may be refunded to the funding agency and the Grant Utilization Certificate be rectified to the extent under intimation to audit.

However, this advance was adjusted in audit subject to compliance of audit requisition No A.R. 22 dated 10.8.2021, issued to The Dean College of Agriculture for taking further necessary action but no action has been taken till the compilation of this report so the appropriate action may be taken on the above said observations.

23. **Regarding payment of ₹12.65 lacs (₹4,25,000.00+₹8,40,000.00) made to the firm at own level without pre- audited the bills from the audit for the purchase of Micro-Volume Spectrophotometer/ Nano Drop and Chemiluminescence Gel Documentation System by the CPDU.**

An Advance adjustment accounts vide Vr. No. Nil of 03/2015 for ₹ 9,24,000.00 and Vr. No. Nil of 03/2015 for ₹ 4,67,500.00 (including 10% CPDU handling charges) were put up in audit in August 2021 for adjustment thereof. While checking these adjustment accounts, it had been noticed that purchases were made on lowest quotation basis and the payments of ₹ 4,25,000.00 and ₹ 8,40,000.00 were made in the month of September and October, 2015 to the firm by the CPDU without getting it pre-audited and

passed from the audit and payment of above said advances were issued at own level which is against the provisions as contained in Rule -2.37(b) of University Accounts Manual and CPDU Guidelines vide Sr. 9, the reasons for which may be explained.

Beside this, the Department of Agriculture Biotechnology may also be asked to justify the reason for the late submission of advance adjustment accounts in audit as the advances were drawn in the month of March, 2015 and purchase in this account had been made on September, 2015, whereas adjustment account of these advances were put up in audit for adjustment in August, 2021 which is almost 6 years later after the purchase.

These adjustment advances were returned in original to process the adjustment accounts through CPDU with all relevant records and full justification as per rule, so that these adjustment accounts could be got settled/ adjusted in audit. The above observations were conveyed to the comptroller vide Audit Requisition No. 44 dated 22.9.2021 but no action has been taken till compilation of this Audit report. So appropriate action may be taken under intimation to audit.

24. Regarding temporary advance of ₹ 5.95 lacs drawn for the purchase of poly house material in the name of Dr. R.K. Gupta vide voucher No. 07/07 of march 2017- observations thereof.

An Advance amounting to ₹ 5,95,377.00 drawn vide voucher No 07/07 of March 2017 out of RKVY Adhoc misc – 2148-13 for the purchase of poly house material, Aluminum Ladders & drip irrigation system was put up in audit for the adjustment by the Department of Agriculture Engineering. During checking adjustment account, it was observed that the advance of ₹ 5,95,377.00 was divided in to three parts i.e. for the purchase of poly house material, Aluminum Ladder and drip irrigation system amounting to ₹ 3,15,628.00, ₹ 75,018.00 and ₹ 2,04,731.00 respectively, But the CPDU had purchased the two components out of these three components amounting to ₹ 3,90,346.00 and the third one the most important component, the drip irrigation system amounting to ₹ 2,04,731.00 was not purchased and refunded the amount of ₹ 2,04,731.00 as the unspent amount to the department of Agriculture Engineering, thereafter, the unspent amount was deposited in the comptroller account No. 30309203497 by the Department as income of the university.

The advance in question amounting to ₹ 5,95,377.00 was returned with certain audit observations raised vide audit objection statement Sr. No. 14/DK/State Audit dated 07.12.2021 and the advance was resubmitted in audit by the department with reply on dated,

8.12.2021 that the excess amount of ₹ 2,04,731.00 was drawn for the purchase of drip irrigation components which the CPDU has not purchased till date, therefore, reasons for not executing the purchase of the essential components of the poly house till Sept. 2021, as in the absence of this important component of poly house, how would it be irrigated and treating the unspent amount as the income of the University may be fully justified as the advance was drawn in March, 2017 for the purchase of the material of poly house to create the facility in the department as well as in the University that could not have been created due to non purchase of the drip irrigation system. In this regard, the Comptroller is requested to investigate the matter at his own level and to take the necessary action to process the case of the purchase of drip irrigation system without which the poly house cannot be effectively used.

The above audit observations were communicated to the comptroller vide audit requisition No. 72 dated 20.12.2021 to do the needful but no action had been taken till compilation of this Audit Report.

25. Regarding DCRG, Leave Salary and Pension Contributions with regard to Foreign Service/ Deputation:-

(A) Vetting of Annual Increment w.e.f. 01.03.2018 to 01.03.2021 on notional basis and calculation sheets on account of Leave Salary & Pension Contribution in respect of Dr. T.R. Sharma.

Service book and personal files in respect of Dr. T.R. Sharma, Professor, Department of Agriculture Biotech were put up in audit vide letter No. QSD./DAB/CSKHPKVEstt.PF/- 1779 dated 11.02.2022 for the ticking/matching of entries in service book on account of notional increments w.e.f 01.03.2018 to 01.03.2021 and vetting of calculation sheets on account of contributions of Leave Salary and Pension Contribution in the revised pay scale for the period of his deputation with ICAR w.e.f. 16.05.2017 to 31.10.2021. In this context, it was intimated that the revised pay scale of UGC/ ICAR w.e.f. 01.01.2016 in the University is yet to be implemented and his revised pay in the revised pay scale is to be fixed thereafter. Therefore, the calculation of the contribution in the revised pay scale cannot be vetted at this stage without the fixation of pay in the revised pay scale and its vetting thereof in the CSKHPKV, Palampur w.e.f 01.01.2016.

However, the entries of increment on notional basis in the service book were ticked/ vetted and calculations/ receipt of contributions will be vetted in audit after fixation in the revised pay scales w.e.f. 01.01.2016.

(A.R. 87 dated 14.03.2022, The Head Deptt. of Agriculture Biotech, COA)

25. (B) Recovery of DCRG, Pension, Contribution & Leave Salary Contribution and delayed interest from the borrowing department in respect of following officers/officials

(i) Sh. Bal Krishan, Beldar.

The retirement gratuity case in respect of Sh. Bal Krishan, Ex, Beldar was put up in audit for vetting who remained on secondment with the Mining Officer, Nurpur Distt. Kangra H.P. w.e.f. 08.03.2011 to 30.04.2020 till the date of his superannuation.

During checking the retirement gratuity case, it was observed that the contributions of DCRG & Leave Salary as received were not as per the condition - 4 & 5 of the terms & condition of secondment.

As per above conditions, the leave salary contribution @ 11% of the pay drawn in foreign service & DCRG contribution was required to be obtained within 15 days of the close of the financial year or at the end of foreign service, whichever is earlier, but these terms & conditions of the secondment were not followed in the instant case. It is therefore, requested that the interest on DCRG and leave salary contribution as per rule 7 (7) of foreign services rules part of CCS pension rules 1972, @ 2 paise per day per ₹100.00 from the date of expiry of that period up to the date on which contribution was finally received may be calculated and got recovered from the borrowing department as per rules under intimation to audit.

However, the retirement gratuity case in respect of Sh. Bal Krishan, Beldar as proposed and sanctioned by the competent authority was vetted in audit subject to the condition that the DCRG & Leave Salary Contributions may be got vetted from audit before putting for final payment/ vetting in future. The audit requisition bearing No. 07 dated 26.06.2021, issued in favour of the Comptroller but no action had been taken till the compilation of Audit report.

(ii) Sh. Ramesh Chand, Machineman.

The calculation sheet of DCRG and leave salary contributions in respect of Sh. Ramesh Chand, Ex, Machineman was put up in audit for vetting whose services were on secondment with the Medical Superintendent, Rajiv Gandhi Govt. Ayurvedic Hospital

Paprola, Distt Kangra H.P. w.e.f. 01.06.2011 to 30.11.2020 i.e. upto the date of his superannuation.

During checking the case in respect of Sh. Ramesh Chand, Machineman, it was observed that the contributions of DCRG & Leave Salary received were not as per the condition No. 4 & 5 of terms & condition of the secondment.

As per above conditions, the leave salary contribution @ 11% of the pay drawn in foreign service & DCRG contribution was required to be obtained within 15 days of the close of the financial year or at the end of foreign service, whichever is earlier, which was not done in the present case.

It is therefore, requested that the interest on DCRG/services and leave salary contribution @ 2 paise per day per ₹100.00 from the date of expiry under chapter foreign services as rule 7 (7) of CCS pension Rules 1972 of that period up to the date on which contribution was finally received may be calculated and got recovered from the borrowing department.

Beside it, Leave Salary Contribution for the financial year 2015-16 had neither been calculated nor received from the borrowing Department, so the same is required to be recovered accordingly.

Hence, the DCRG & Leave Salary Contribution case was returned herewith for the compliance of said Audit Requisition under requisition No. 27 dated 25.08.2021 in favour of Comptroller, CSKHP Agriculture university for taking necessary action but no action in the matter was taken till the compilation of this Audit Report.

(A.R. 27 dated 25.8.2021, The Comptroller)

(iii) Sh. Ashwani Kumar Bhardwaj, Proof Reader.

Leave Salary, Pension contribution and DCRG in respect of Sh. Ashwani Kumar Bhardwaj, Proof Reader was put up in audit for vetting who remained on secondment with the Directorate of Labour and Employment, Dharamshala (HP) w.e.f. 10.01.2012 to 16.02.2015 i.e. date of Secondment/ Foreign service.

During the checking, it was noticed that the total amount of ₹ 2,38,287.00 (₹1,72,623.00 + ₹ 65,664.00) on account of DCRG, Leave Salary and pension contribution was received in two instances on dated 29.07.2015 & 30.03.2016 & credited in Comptroller's Account through NEFT as per N- 163 to 164 of file No. QSD.1-9/2018/- Vetting/CSKHPKV/Pension. Whereas, the amount on account of delayed interest on leave salary, DCRG & Pension contribution as per condition- 3,4 & 5 of terms & conditions of

secondment/ foreign service as calculated at N-165 amounting ₹ 33,133.00 was not received from the borrowing department.

It is therefore, requested that the delayed interest @ 2 paise per day per ₹ 100.00 from the date of expiry as per rule 7 (7) foreign services rule part of CCS pension rules 1972 of that period up to the date on which contribution was finally received i.e. the amount of ₹ 33,133.00 as calculated at N-165 may be got recovered under intimation to this office. However, the Leave Salary, DCRG & Pension contribution in respect of Sh. Ashwani Kumar Bhardwaj, Proof Reader vetted in audit subject to audit requisition No. 63 dated 15.11.2021 issued in favour of comptroller to take necessary action in the matter but no action had been taken till the compilation on of this audit Report.

(iv) Sh. Bihari Lal, Beldar.

The calculation sheet of DCRG and leave salary contributions in respect of Sh. Bihari Lal, Beldar was put up in audit for vetting whose services were on secondment with the Department of revenue, H.P. Govt. at Tehsildar, Tehsil Jasinghpur, Distt Kangra H.P. w.e.f. 01.07.2011 to 31.03.2021 i.e. the date of his superannuation.

During checking the calculation sheet, it was observed that the contributions of DCRG & Leave Salary received were not as per the condition No. 4 & 5 of terms & condition of the secondment

As per above conditions, the leave salary contribution @ 11% of the pay drawn in foreign service & DCRG contribution was required to be obtained within 15 days of the close of the financial year or at the end of foreign service, whichever is earlier, which was not done in the present case.

It is, therefore, requested that the interest on DCRG and leave salary contribution @ 2 paise per day per ₹100.00 from the date of expiry as per rule 7 (7) foreign services rules part of CCS pension rules 1972 of that period up to the date on which contribution was finally received may be calculated and got recovered from the borrowing department.

Hence, the DCRG & Leave Salary Contribution case was returned herewith for the compliance vide Audit Requisition No. 76 dated 31.01.22 issued in favour of the student welfare officer to taken necessary action in the matter but no action had been taken till the compilation of this Audit Report.

26. (A) Loss of ₹0.20 lacs to the university exchequer due to delay in execution of work for approx 6½ years.

The adjustment accounts for the amount of ₹ 30000.00 and ₹ 20000.00 for repairing / modification of toilet in the Department of Genetics and Plant Breeding were

put up in audit for adjustment thereof. While checking the adjustment accounts the following observations had been noticed:

Amount of ₹ 30,000.00 was deposited by department of Genetics and Plant Breeding with Estate Office in May, 2014 vide Receipt No. 032/6182 dated 12/06/2014 after drawl of advance vide Vr. No. 01/70 of 03/2014 out of scheme CDA-009-14 for the repair/ modification of toilets in the department through Estate Office with estimated cost of ₹ 30,431.00. The department reminded the Estate Office time and again and after the 6th reminder vide letter No. QSD.C1/2013/CSKHPKV/(General)/-5910-12 dated 28.09.2019 with the remarks that the same work still not executed by Estate Office.

The Estate Office submitted revised estimate of ₹ 50,000.00 vide letter No. QSD/CSKHPKV/Estate/DB/Estimate/2019/-2884-87 dated 04.11.2019 to the department for arrange further funds of ₹ 20,000.00 and deposit with Estate Office for execution of the work. In Compliance of this, the department of Genetics and Plant Breeding again drawn advance for ₹20,000.00 vide Vr. No. 01/95 of 10/2019 out of scheme CDA 013-14 and submitted to the quarter concerned.

Hence, due to the negligence of the Estate Office the execution of the work was delayed approx by 6½ years and university had to suffer a loss of ₹ 20,000.00 on this work. Had the work been completed in due time, excess expenditure of ₹ 20,000.00 could be saved.

It is therefore, requested that responsibility may be fixed for the delay in executing of work & extra expenditure incurred due to negligence either be fully justified with sanction/ approval of competent authority or the amount be recovered alongwith interest from the person at fault under intimation to audit.

However, the advance drawl against deposit work for the amount ₹ 30,000.00 and ₹ 20,000.00 were adjusted in audit as there was no fault seemed on the part of advance holders under audit requisition 08 dated 30.06.2021 in favour of The Executive Engineer (C) to do the needful .

26. **(B) Regarding Providing Projection with CGI sheets in Teachers Residence (16 No. Residences) in New Campus at CSKHPKV, Palampur (Agreement No. : 1625). (SH: Roof Treatment of Teachers Residences (Providing & Fixing APP sheets) and Roofing over balconies of House No. 17 & 18 in New Campus).**

During the checking of 2nd & final bill for the work "Providing Projection with CGI sheets in Teachers Residences (16 Nos. Residences) in New Campus at CSKHPKV,

Palampur" (SH: Roof treatment of Teacher's Residences, Agreement No. : 1625, the following observations had been noticed:

1. The competent authority had allocated funds and partly accorded AA & ES + TS for the following works as per detail given below:

Sr. No.	Name of work	Amount (₹)	Latter No/ date	Remarks
1.	Providing & fixing CGI Sheet Roofing over existing flat roofs in Type-IV houses	12,00,000.00	QSD.Bud.2-13/07 /CSKHPKV/- 12024-27/ 29.02.2012	AA & ES Granted
2.	Providing CGI sheet roofing in type -IV	8,00,000.00	QSD.Bud.2-13/07 /CSKHPKV/- 20242-44 31.03.2021	AA & ES Granted
3.	Providing CGI Sheet roofing in type-IV houses	4,00,000.00	QSD.Bud.3-1/ 2011/ CSKHPKV/- 19681-96 30.03.2012	Allocation only

Out of total allocated amount of ₹ 24,00,000.00, ₹21,91,440.00 had been utilized by the department up to the year 2013 (as per expenditure register No. 4 page 51). For the balance amount of ₹2,08,560.00, the above said work was awarded in favour of Sh. Rajesh Bhatia, Contractor vide award letter No. QSD./CSKHPKV/Accts/Agree.No. 1625/2019/-2427-33 dated 08.07.2019, amounting to ₹ 2,26,314.00 with the period of three months to complete the work, against which exp. incurred till completion of this work was ₹2,41,570.00 + work contingency of ₹ 7,248.00, totaling ₹ 2,48,818.00. Hence, reasons for non-execution of balance work in time & the execution of the same approx after 07 years of its allocation may be detailed with full justification.

2. Against the total allocation of ₹ 24,00,000.00 in 03/2012 by the competent authority, AA&ES was accorded for only ₹ 20,00,000.00. Therefore AA&ES for balance amount of ₹ 4,40,258.00 i.e. total expenditure up to date less AA&ES already accorded may be obtained and attached with the bill.

3. As per Agreement the work should have been completed up to 23.10.2019. But from the record submitted, it appeared that this work was completed by the contractor on 28.12.2020 i.e. after 14 months of time allowed to contractor for completion of work, the time extension for which was accorded by the Executive Engineer (C).

In this regard, kindly intimate the hindrances which force the department to grant the time extension in favour of contractor and not invoking the provisions of clause-2 of the agreement may also be detailed. The above observation were intimated vide Audit Requisition No 16 dated 02.08.2022 in favour of the Executive engineer (C) but no action had been taken till the compilation of this audit report.

26. **(C) Regarding claim under Clause 10 CC of agreement amounting to ₹ 1.85 lacs & ₹5.67 lacs for the work "Construction of UG Girls Hostel and Rukmani Girls Hostel at CSKHPKV, Palampur (SH: Construction of Building portion i/c Water Supply and Sanitary Installation with Saptic tank)". Agreement No. 1547 & 1516.**

The claim under Clause 10 CC of the agreement for the work "Construction of UG Girls Hostel and Rukmani Girls Hostel at CSKHPKV, Palampur (SH: Construction of Building portion i/c Water Supply and Sanitary Installation with Septic tank)". Agreement No. 1547 & 1516 amounting to ₹ 1,84,501.00 ₹ 5,66,535.00 were submitted in audit for pre-auditing. During the checking / scrutiny of the claims some irregularities were noticed and claims were returned vide Audit Requisition No. 20 & 21 dated 07.08.2021 with the following audit observations:-

1. The quarterly statements for escalation and 10 CC claims submitted by the contractor may be put up for cross checking of claim passed by the DDO as instead of quarterly statement, consolidated statement attached, which did not seem to be as per rule. Beside it, the attested copies of quarter wise all India whole sale indexes of commodities for the period published by the Economic Advisor to GOI may also be attached.
2. Time extension was accorded to the contractor of UG Girls Hostel vide letter No. QSD.10-103/CSKHPKV/Estate/-2038 dated 30.07.2019 (Agreement No. 1547) and contractor of Rukmani Girls Hostel vide letter No. QSD.10-103/CSKHPKV/Estate/19-3683 dated 30.12.2019(Agreement No. 1516) subject to the condition that "No claim under clause 10(CC) will be admitted for the extended period, whereas in the calculation of the amount of extra work done in excess of awarded amount for extended period had also been included/ calculated. Same may be rechecked in view of the said condition and be justified under relevant rules with documentary proof.

3. As per section 33.10(2) of the CPWD works manual -2014 Clause 10 CC will be applicable in contracts where the stipulated period for completion is more than 12 months. Whereas, in these works the stipulated period for completion was only 12 months. So, the claim be rechecked as per above mentioned section.
4. Copy of monthly challans in respect of EPF deposited of labour deployed in these works by the contractor to assess the actual labour payment (at enhanced rates) payable to contractor may be attached.
5. Detail of work done by the contractor during stipulated period along with reference of MB and its page no. where measurement of the work was done may be given/ intimated.
6. Sanction of the competent authority for payment of claim under clause 10 CC may be attached/ enclosed.
7. Contractor ledger and site order book may be attached.
8. Record of time extension applied by the contractor from time to time in the prescribed proforma in compliance of clause 5 of the agreement may also be enclosed.
9. Compliance of rule 88 of HPFR-2009 may be ensured.
10. The payment of claim under 10 CC may be rechecked in view of Clause 10C of the agreement.
11. Compliance of audit requisition No. 41 dated 3.12.2020 may be ensured.
12. Date on which the site was handed over to contractor and hindrances to complete the work in stipulated period were on whose part i.e. department or contractor side may be intimated with relevant record.

In response to the observations raised vide audit requisition No. 20 & 21 dated 07.08.2021 the reply submitted by the Executive Engineer(c) vide letter No. QSD./CSKHPKV/10CC claim/2021/-4316-18 dated 21.10.2021 was examined in audit and not found satisfactory because reply of points raised vide Audit Requisition No. 20 dated 07.08.2021 had not been given. Therefore, the above claims were returned again vide Audit requisition No. 64 dated 15.11.2021 to furnish the reply of above requisition alongwith following observations:

1. 10 cc claims for both the stipulated period and on deviated value had been calculated and it observed that the double payment is being made to the contractor, therefore, the copy of rule/ instruction in this regard may be enclosed.

2. Copy of orders in support to powers under which XEN is competent to sanction 10 CC claim.

3. As per section 25 of CPWD Works manual 2014 contractor site order book as per appendix 27 shall be maintained and as per rule 25.1(i) verification of site book is mandatory before releasing payment to the contractor. So, not maintaining the site book is a serious laps. Therefore, reasons for not maintaining site book may be explained to audit.

4. As per para 10.7.1 of CPWD account code account related to contractor should be maintained in Form 43 of contractor ledger. So, not maintaining the contractor ledger may be justified.

5. As 10 CC payment is a part of building portion, therefore water charge as per prescribed rates may also be deducted.

6. In the reply, it was stated that there was no need to deposit EPF of labour. Whereas, as per the Guidelines of EPFO it is mandatory to deposit EPF and in this case, this record was to be maintained by the contractor. So, non-maintaining of record is major lapse which be justified.

7. As per your reply, there was no record to handing over the work site to contractor which was the clear violation of Rules of CPWD works manual and CPWD account code, which may be fully justified along with reasons.

In response to the above observations replies submitted by the Executive (C) vide letter No. QSD/CSKHPKV/10CC claim/2021-4230-32 dated 13.10.2021 and No. QSD/CSKHPKV/Const/AR/2021/-5621-23 dated 16.12.2021 were examined in audit and not found satisfactory.

However, to avoid any litigation the payments/claims were admitted in audit subject to Audit Requisition No. 20, 21 and 64 dated 07.08.2021 and 15.11.2021 respectively and further Audit Requisition 90 dated 16.03.2022, in favour of The Executive Engineer (C) to do the needful.

26. (D) Irregularities in the work bill C/o Interaction Centre –cum Incubator at CSKHPKV, Palampur (SH: Civil work including water supply and sanitary installation -Agreement No. 1722).

The 2nd running bill was submitted in audit for 100% payment in respect of the work of Interaction Centre- cum Lab and the same was returned in original with some audit observations vide Audit Observation No. RAS/SK/38/21-22 dated 27.10.2021. In response to the audit observations the department submitted the reply vide No. 4465 dated

29.10.2021 which was examined in audit and not found as per rule/ observation raised and again called for the following points:-

1. The bill was returned to justify the Non-deduction of Royalty as per H.P. Govt. Notification No. PW/CTR/32-20/ Genl. inst./2015/-8960-9050 dated 17.08.2015 where all Royalty deduction must be supported with M Form or crusher bill. In this regard, the department had submitted a reply that the bill had been attached, wherein CGST and SGST at the rate of 2.5% each as per Govt. Norms had been deposited. But the GST is not the part of Royalty. In this regard, either royalty as per rule be deducted or a certificate to the fact that nothing is recoverable from contractor on account of Royalty may be given on the bill and MB, duly countersigned by Executive Engineer (C).
2. Execution of extra items and deviated items without approval of competent authority as per condition No. 2,5 and 6 of letter No. 2461 dated 02.11.2020 of Estate Office may be got approved from competent authority and compliance shown to audit.
3. Penalty/ action taken against contractor for non-completion of work in time, under Clause-2 of agreement may also be intimated as the approximate 50% work was done till 2nd running bill, whereas the work must be completed by or before 21.03.2021 as per the terms and conditions of award letter.
4. Conversion factor of item No. 22 as per Schedule of Quantity as mentioned at MB-2042, page-22 Sr. No. -3 was previously recorded as 40×25×3, which was later on taken as 40×25×5 by cutting 3 and writing 5, resulting an increase in the weight of steel. Moreover, the conversion factor of weight taken as 1.90Kg/RMT was also seemed to be wrong. Therefore, factual position in this regard may be intimated that the steel as per design of work was 40×25×3 or of 40×25×5 with all the relevant record. Beside it, same was also done in respect of Sr. No.-4 in the above page, which may also be clarified to audit.
5. Purchase of cement by the contractor from open market may be justified as per H.P. Govt. Notification PBW(B)C(17)2/2012 dated 07.08.2018 and duly adopted by the University vide No. QSD/CPDU/1-56(GST) CSKHPKV/-46838 dated 20.09.2018 and it is also regretted to point out that neither any action nor any reply of this office audit requisition No. 30 dated 6.11.2019 is submitted by Estate Office till date.

Beside it, the reply/ compliance of all observations raised while passing 1st running bill may also be ensured. However, keeping in the view of third party payment, the remaining 25% payment in respect of 2nd running bill was admitted in audit subject to Audit Requisition No. 60 dated 01.11.2021, in favour of The Executive Engineer (C) to

submit the reply/take necessary action but no action had been taken till the compilation of Audit Report.

27. Non disposal/distribution of the material purchased by different departments/outstations of the university for office use/ further distributions amongst farmers

(i) Regarding non disposal/distribution of material Wheel Hoe Purchased under TSP Project amounting to ₹ 25.00 lacs out of to advance of ₹90.00 lacs

During checking of voucher No. 72/16 of July, 2021 out of Scheme RF-B-52-138-11(CPDU) put up for pre-audit on account of purchase of 1000 Nos. Wheel Hoe under TSP project vide bill No. BO-COMM-10 dated 25.06.2021 from HP AGRO IND.(COMM.DIV.) Ground Floor, Nigam Vihar Complex Shimla for distribution in future, the detail of which is as under:-

Sr. No.	Particulars	Qty.	Bill No./ Date	Name of Firm	Rate per piece	Amount (₹)
1.	Wheel Hoe	1000 Nos.	BO-COMM-10.dated 25.06.2021	HP Agro IND.ground flour, Nigam vihar Complex Shimla.	2500	25,00,000.00
	10% CPDU Charges					2,50,000.00
	Total					₹ 27,50,000.00

The above mentioned bill was admitted in audit subject to the verification of complete record of disposal/distribution of Wheel Hoe as per the TSP norms. Audit Requisition No 15 Dated 29.07.2021 issued in favour of the Comptroller to attend the observations but no action had been taken till the compilation of this Audit Report.

(ii) Regarding non disposal of different products amounting to ₹2.45 lacs for boosting milk production in milch animals under TSP-02-74.

During the checking of voucher No. 18/71 of Oct., 2021 out of RF-B-52-138-11(CPDU) put up for pre-audit of purchase of the different products for boosting milk

production in milch animals vide bill No.924/49 dated 01.10.2021 from the Incharge, Feed Unit, CSKHPKV, Palampur, Distt. Kangra H.P. for distribution in future, the detail of which is as under:-

Sr. No.	Particular/ Title	Qty.	Bill No./ Date	Name of Firm	Rate	Amount (₹)
1.	Special milk ration	76Qtl.	924/49 dated 01/10/2021	Incharge, Feed Unit, CSKHPKV	24/-per kg.	182400.00
2.	Special mineral mixture with Vit E & Se	3.6Qtl.	-do-	-do-	85/-per kg.	30600.00
3.	Protein energy mineral bolus	2.77Qtl.	-do-	-do-	65/-per kg.	18005.00
4.	Milk replacer	2.4Qtl.	-do-	-do-	60/-per kg.	14400.00
Total:						2,45,405.00

The above mentioned bill was admitted in audit subject to the audit Requisition No. 71 Dated 13.12.2021 issued in favour of the Comptroller for the verification of complete record of Disposal/ distribution of different products for boosting milk production but no action had been taken till the compilation of this Audit Report.

(iii) Regarding non disposal/distribution of agriculture implements under ICAR-031-16 & TSP-004-16

During the checking of voucher No. 03/5, 04/56 & 12/132 of March, 2022 out of Scheme ICAR-031-16 & TSP-004-16 put up for pre-audit for the purchase of agriculture implements vide bill No. BO-Mrnd-769, 770 & 739 dated 24.03.2022 & 09.03.2022 from Himachal Pradesh Agro Industries Corporation Ltd. Maranda, Teh. Palampur, Distt. Kangra H.P. for distribution in future, the detail of which is as under:-

Sr. No.	Particulars/ Title	Qty.	Bill No./ Date	Name of Firm	Rate	Amount (₹)
1	Hand Cultivator (Falcon)	80 Nos.	BO-Mrnd-769 dated 24.03.2022	HP Agro Industries Corporation Ltd.	210	16800.00

				Maranda, Palampur		
2	Hand Hoe (Falcon)	80 Nos.	-do-	-do-	145	11600.00
3	Hand Weeder (Falcon)	80 Nos.	-do-	-do-	120	9600.00
4	Sickle TATA	100 Nos.	BO-Mrnd- 770 dated 24.03.2022	-do-	180	18000.00
5	Hand Cultivator (Falcon)	100 Nos.	-do-	-do-	120	12000.00
6	Hand Hoe(Falcon)	100 Nos.	-do-	-do-	210	21000.00
7	Hand Weeder(Falcon)	100 Nos.	-do-	-do-	145	14500.00
8	Falcon Hand Cultivation -305	150 Nos.	BO-Mrnd- 739 dated 09.03.2022	-do-	125	18750.00
9	Hand Hoe FGHS-20	150 Nos.	-do-	-do-	215	32250.00
10	Hand Digging Trowel-2001	147 Nos.	-do-	-do-	155	22785.00
11	Spanco Sickle with wooden Grip-304	150 Nos.	-do-	-do-	215	32250.00
Total:						2,09,535.00

The above mentioned bills were admitted in audit subject to Audit Requisition 105 dated 29.03.2022 to the Head, deptt. of Agronomy for the verification of complete record of Disposal/ distribution of material as per norms but no action had been taken by the authorities till the compilation of Audit Report.

(iv) Regarding non disposal/distribution of purchase of material for demonstration under TSP-004-16.

During the checking of voucher No.28/135, 29/135, 34/136, 33/136, 15/132, 35/136, 23/134, 17/132, 13/132 and 19/133 of March, 2022 out of Scheme TSP-004-16 put up for pre-audit for the purchase of material (Herbicide/ insecticide, pamphlet and planting material) as per detail given below for the distribution thereof amongst the farmers in future:-

Sr. No.	Particular/ Title	Bill No./ Date	Name of Firm	Amount (₹)
1.	Herbicide	1449 dated 18.03.2022	M/s Vasudeva Krishak Sewa Kendra Palampur	32130.00
2.	Herbicide	1475 dated 19.03.2022	-do-	48615.00
3.	Herbicide	1448 dated 15.03.2022	-do-	34010.00
4.	Herbicide	1477dated1 9.03.2022	-do-	38042.00
5.	Herbicide	1320 dated14.02. 2022	-do-	31600.00
6.	Herbicide	618 dated 15.03.2022	M/s Walia Agro Sale Centre, Palampur	29351.00
	Herbicide	673 dated 29.03.2022	-do-	39700.00
7.	Planting of demonstrati	2468 dated 3.03.2022	Subject Matter Specialist (Horticulture Rampur Bushahr, Distt. Shimla	14250.00

	on latest Variety			
8.	Planting of demonstrati on latest Variety	951 dated 15.02.2022	Horticulture Development office- Cum-Incharge, Shimla	6900
9.	Multicolor Pamphlet	648 dated 21.03.2022	M/S Ved Enterprises Aima, Palampur Distt Kangra	28000.00
Total:				3,02,598.00

The above mentioned bills were admitted in audit subject to Audit Requisition No. 117 dated 31.03.2022 of the Head deptt. of Agronomy to the verification of complete record of Disposal of the material to the beneficiaries as per norms fixed by the funding agency under intimation to audit..

(v) Regarding disposal for purchase of Tool Kits & Wheel Hoe.

During the checking of voucher No.01/77 of March, 2022 out of Scheme RF-B-52-138-11(CPDU) put up for pre-audit for the purchase of Tool Kits & Wheel Hoe vide bill No. BO-Mrnd-794 dated 30.03.2022 from HP Agro Ind. Corp Ltd. BO Maranda, Teh. Palampur Distt Kangra H.P. for utilization in future, the detail of which is as under:-

Sr. No.	Particular/ Title	Qty.	Bill No./ Date	Rate	Amount (₹)
1	Garden Rake-1	100	BO-Mrnd-794 dated 30.03.2022	250	25000.00
2	Khilna Needle Head	100	-do-	150	15000.00
3	Digging Hoe Big	100	-do-	250	25000.00
4	Khilna with plain handle	100	-do-	150	15000.00
5	Double Hoe	100	-do-	150	15000.00

6	Planting Rod	50	-do-	250	12500.00
7	Kashi	50	-do-	170	8500.00
8	Drati small	100	-do-	120	12000.00
9	Drati medium	50	-do-	130	6500.00
10	Secateurs	100	-do-	350	35000.00
11	Pruning saw	50	-do-	140	7000.00
12	Hedge shear handle	50	-do-	330	16500.00
13	Carry bag	50	-do-	350	17500.00
14	Hand rake	50	-do-	170	8500.00
15	Wheel Hoe	50	-do-	2500	125000.00
	Total	1100 Nos.			3,44,000.00

The above bills were admitted in audit subject to the Audit Requisition No. 118 dated 31.03.2022, to the Comptroller for the verification of the complete record of disposal/ utilization of the tool kits, Hoe etc. as per the guidelines of the funding agency under intimation to audit.

(vi) Regarding Expenditure Sanction and non disposal of material under the project ICAR 010-14 TSP.

The bills Vide voucher No.03/42 & 04/42 of March, 2022 for ₹1,50,000.00 & ₹60,000.00 out of Scheme ICAR-010-14(TSP) and Vr. No 01/73 of 03/2022 for ₹36,340.00 out of Scheme Misc. 709-14 were submitted in audit for pre-audit which were returned in original with audit observations on dated 28.03.2022 and 31.03.2022 and reply submitted by department of Genetics and Plants Breeding examined in audit and not found satisfactory due to the following reasons:

1. The expenditure sanction accorded by the Director of Research for the amount of ₹1,50,000.00 and ₹60,000.00 out of Scheme ICAR-010-14(TSP) under Sr. No. 8 of delegation of financial power which seemed not to be fit for distribution/ demonstration purpose. Hence, the Ex-post-facto expenditure sanction from the competent authority under Sr. No. 16 may be obtained.

2. As the material was purchased for the distribution/ demonstration in future the detail of which is as under:

Sr. No.	Vr. No.	Particulars	Qty.	Bill No./ Date	Name of Firm	Rate (₹)	Amount (₹)
1.	03/42 of 03/2022	Milk Ration	6250 Kg.	98/925 dated 16.03.2022	Incharge, Feed Unit, CSKHPKV, Palampur	24	150000.00
2.	04/42 of 03/2022	Root Slips	100000 Nos.	07/772 dated 16.03.2022	Deptt. of Agronomy	0.60	60000.00
3.	01/73 of 03/2022	Line seeds	460Kg.	33/456 dated 29.03.2022	D.G.& P.B.	79	36340.00
Total							2,46,340.00

Therefore, the above mentioned bills are admitted in audit subject to the Audit Requisition No. 122 dated 31.03.2022, to the Head, deptt. of Genetics & Plant Breeding for Ex-post-facto expenditure sanction from the competent authority under Sr. No. 16 and the verification of complete record of Disposal/ distribution material in audit.

**AUDIT FINDINGS AND COMMENTS ON ANNUAL ACCOUNTS OF
THE UNIVERSITY FOR THE YEAR 2021-22 (vide Audit Requisition
No. 12 dated 21.08.2024)**

28. Non/ Less accountal of grants worth ₹16.51 lacs in Annual account.

The grants from different funding agencies amounting to ₹ 16,51,051.00 were received in the financial year 2021-22 as per the entry made in the Grant register, detail of which is given below. But the amounts of these grants were not entered/ included in the Annual Account of 2021-22, reasons for which may be intimated, because non-inclusion of these grants in the Annual Account do not show the true and fair picture of accounts of CSKHPKV, Palampur, therefore, these grants may now be included in Annual Account of 2021-22 under intimation to audit.

Sr. No.	Project code	Page No./Entry of Grant Register	Letter No./dated	Amount (₹)
1	CAAST	02/02	IASRI/NAHEP/AIF/ 2021-22 dated 22.07.2021	268548.00
2	ARYA	04/47	9(201)ATARI/ARYA/2021/- 999-1001 dated 26.07.2021	539003.00
3	NICRA	03/35	6(113)ATARI-NICRA-2021- 22/-664-66 dated 21.0621	343500.00
4	NICRA	04/35	6(113)ATARI-NICRA-2021- 22/-664-66 dated 21.0621	500000.00
		Total		16,51,051.00

29. Non –verification of grants depicted in Annual Account worth ₹462.75 lacs from Grant Registers.

The grants amounting to ₹ 4,62,75,094.00 were included in the Annual Accounts of 2021-22 detail of which is given in Annexure “G” but the cross verification of these grants could not be got verified in the concerned grant registers due to non- submission of record pertaining to these grants. It could not be ensured whether these grants were actually received during the year 2021-22 or not?

Therefore, it is requested that either the record pertaining to receipt of these grants

may be got verified in audit or the Annual Accounts of 2021-22 be rectified to the extent under intimation to audit.

30. Receipt of Grant worth ₹ 61.36 lacs shown in (-) Minus in Annual Account of 2021-22.

On scrutinizing the Annual Account of CSKHPKV, Palampur for the year 2021-22, it was observed that the grants amounting to ₹-61,36,370.00 as per detail given below were shown as received in (-) minus, which does not seem to be in order, as the receipt of grant cannot be in (-) minus

Sr. No.	Name of funding agency	Scheme code	Letter No. /date	Page No./ Sr. No. of Annual Account	Amount(₹)
1.	Finance & Accounts Officer Zonal Coordinating Project Directorate Zone-I PAU, Ludhiana	KVK-004-86(Kullu)	No.5(2)BE/ KVK/2021 -22/2933-2942 dated 31.01.2022	32/97	(-) 5,38,000.00
2.	Finance & Accounts Officer Zonal Coordinating Project Directorate Zone-I PAU, Ludhiana	KVK-002-88(Bara)	No.5(2)BE/ KVK/2021 -22/2933-2942 dated 31.01.2022	32/99	(-) 18,89,000.00
3.	Finance & Accounts Officer Zonal Coordinating Project Directorate	KVK-003-87(Dhaulakuan)	No.5(2)BE/ KVK/2021 -22/2933-2942 dated 31.01.2022	32/102	(-)28,69,000.00

	Zone-I PAU, Ludhiana				
4.	Finance & Accounts Officer Zonal Coordinating Project Directorate Zone-I PAU, Ludhiana	KVK-003-87 (Dhaulakuan)	No.5(2)BE/ KVK/2021 -22/3679- 3688 dated 28.02.2022	33/116	(-) 7,52,000.00
5.	Finance & Accounts Officer Zonal Coordinating Project Directorate Zone-I PAU, Ludhiana	KVK-010- 35(DEE)	No.5(2)BE/ KVK/2021 -22/3679- 3688 dated 28.02.2022	33/119	(-)40,000.00
6.	Incharge , FLD (Pulses) ATARI Project Directorate Zone-I PAU, Ludhiana	KVK-022- 88(i)(Bara)	No.6(213)/ ATARI/TE CH/FLD/2 021- 22/4133- 4140 dated 08.03.2022	34/131	(-)35,300.00
7.	Incharge , FLD (Pulses) ATARI Project Directorate Zone-I PAU, Ludhiana	KVK-022-89(i) Una	No.6(213)/ ATARI/TE CH/FLD/2 021- 22/4133- 4140 dated 08.03.2022	35/138	(-)13,070.00
Total					(-)61,36,370.00

Therefore, reasons for showing such a huge amount of grants in minus be inquired at university level and the factual position in this regard be intimated to audit at the earliest.

31. Transfer of ₹1017.24 lacs from Self Financing Scheme (SFS Account) to other accounts of University.

During the checking/ vetting of Annual Account of CSKHPKV, Palampur for the year 2021-22, it was noticed that as per page-127 to 129 of the Annual Account ₹10,17,23,980.00 were transferred from SFS Account No. 10640342419 to the following accounts during the year 2021-22:

Sr. No.	Account No.	Account pertains to	Amount (₹)
1	10640343604	COA	73,13,940.00
2	10640343659	COVAS	80,53,901.00
3	10640343626	COCS	51,62,610.00
4	10640342351	State(Comptroller)	19,48,384.00
5	10640344201	SWO	31,62,042.00
6	10640344063	Library	9,12,508.00
7	10640343671	Dean, PG	70,15,970.00
8	10640343637	COBS	46,36,072.00
9	10640342351	State(Comptroller)	13,51,838.00
10	10640344201	SWO	14,06,516.00
11	10640344063	Library	8,55,330.00
12	10640344201	SWO	3,94,600.00
13	10640343604	COA	59,01,296.00
14	10640343626	COCS	28,39,350.00
15	10640342351	State(Comptroller)	13,12,900.00
16	10640344201	SWO	25,69,474.00
17	10640344063	Library	17,600.00
18	98585036328	State(Comptroller)	25,192.00
19	10640343637	COBS	36,24,424.00
20	10640343671	Dean, PG	48,26,580.00
21	10640342351	State(Comptroller)	15,73,000.00

22	10640344201	SWO	29,01,900.00
23	10640344063	Library	42,300.00
24	98585036328	State(Comptroller)	1,73,389.00
25	10640343604	COA	16,25,772.00
26	10640343659	COVAS	60,19,752.00
27	10640343637	COBS	33,03,820.00
28	10640343626	COCS	37,69,550.00
29	10640342351	State(Comptroller)	13,88,400.00
30	10640344201	SWO	53,37,076.00
31	10640344063	Library	3,38,150.00
32	10640343671	Dean, PG	78,44,980.00
33	10640344201	SWO	22,93,964.00
34	10640344063	Library	6,82,200.00
35	10640342351	State(Comptroller)	10,99,200.00
Total:			10,17,23,980.00

But its further deposit/accountal in the above mentioned accounts were not got verified in audit by the quarter concerned. Therefore, it is requested that the deposit of above mentioned amount in the concerned accounts may be got verified from the audit at the earliest alongwith all relevant record and purpose for which this amount was transferred to the said accounts may also be detailed and got verified under intimation to audit.

32. Transfer of ₹ 6.65 lacs from One Account to another accounts of University/ third party.

During the checking/ vetting of Annual Account of CSKHPKV, Palampur for the year 2021-22, it was noticed that as per page-126 and 127 of the Annual Account ₹6,64,638.00 had been shown transferred from State (Comptroller) account No. 10640342351 of University to X-en Electrical during the year 2021-22 as per detail given below:

Sr. No.	Account No.	Account pertains to	Amount (₹)
1	33890679637	X-en Elect	7,1364.00
2	33890679637	X-en Elect	1,09,845.00
3	33890679637	X-en Elect	46,691.00
4	33890679637	X-en Elect	27,532.00
5	33890679637	X-en Elect	59,537.00

6	33890679637	X-en Elect	56,888.00
7	33890679637	X-en Elect	96,983.00
8	33890679637	X-en Elect	48,392.00
9	33890679637	X-en Elect	73,703.00
10	33890679637	X-en Elect	73,703.00
Total			6,64,638.00

But its further deposit in the above mentioned account and the purpose for which the said amounts were transferred could not be got verified in audit due to non submission of relevant record/information by the concerned department. Therefore, it is requested that the deposit of above mentioned amount in the concerned accounts may be got verified from audit at the earliest alongwith all relevant record.

33. Transfer of ₹ 1088.41 lacs from Student Fee Account to other accounts of University.

During the checking/ vetting of Annual Account of CSKHPKV, Palampur for the year 2021-22, it was noticed that ₹10,88,40,762.00 (page-129) had been transferred from Student Fee Account No. 32088116733 to the following accounts during the year 2021-22:

Sr. No.	Account No.	Account pertains to	Amount (₹)
1	Not mentioned	Student	9,042.00
2	Not mentioned	Student	5,684.00
3	10640342419	SFS	4,88,00,000.00
4	10640343626	COCS	8,000.00
5	2580001700030343	Student	3,000.00
6	Not mentioned	Student	15,000.00
7	10640342419	SFS	6,00,00,000.00
Total			10,88,40,726.00

But its further deposit in the above mentioned accounts could not be got verified in audit due to non production of relevant record. Therefore, it is requested that the credit of above mentioned amount in the concerned accounts may be got verified in audit at the earliest alongwith all relevant record and purpose for which this amount was transferred to the said accounts may also be detailed and got verified.

34. Non- Accountal of transfer of Funds amounting to ₹2238.14 lacs in the Annual Account of 2021-22:-

During the checking of transfer of funds from one account to another account of the University in the year 2021-22 as per letters of fund transfer submitted in audit by the quarter concerned, it was noticed that during the year 2021-22, the funds amounting to ₹ 22,38,14,422.00 were transferred from one account to another as per detail given below, but these transfer of funds were not depicted in the Annual Account along with other transfer of funds as detailed in page-126 to 129 of Annual Account. Due to non-depiction / accountal of these transfers in Annual Account, it is not clear that whether these transfers were made under provisions of rule and had actually taken place or not ? In addition to this , it needs also be clarified whether these funds were finally transferred to the said accounts or given to these accounts on loan basis, because transfer from SFS/ STATE/ADHOC etc. to STATE/ ICAR/KVK etc. do not seem to be in order. Beside it, its further credit in these accounts was not got verified in audit due to non preparation/submission of relevant record.

Sr. No.	Letter Nos. & Date	Transfer from Account No.	Transfer to Account No.	Amount Transferred in (₹)
1	QSD./State/CSKHPKV/Comp/-4-5 dated 01.04.2021	10640342419 (SFS)	10640342351 (State)	3,50,00,000.00
2	QSD./State/CSKHPKV/Comp/-282-283 dated 03.05.2021	10640342351 (State)	10640342373 (ICAR)	1,25,00,000.00
3	Bud.2-7/CSKHPK	10640342351 (State)	10640342362	15,30,522.00

	V/19/- 25779-1 dated 20.04.2021		Executive Engineer(C)	
4	QSD./State/ CSKHPKV/ Comp/-648 dated 17.06.2021	10640342351 (State)	10640342317 (KVK)	29,602.00
5	QSD./State/ CSKHPKV/ Comp/-950- 51 dated 16.07.2021	10640342351 (State)	10640342373 (ICAR)	18,11,730.00
6	QSD./cash/ CSKHPKV/ (Pen)/- 1034-35 dated 23.07.2021	30118702062 (Pension Corpus Fund)	10640342351 (State)	2,52,658.00
7	QSD./State/ CSKHPKV/ Comp/-549 dated 02.06.2021	10640342351 (State)	10640342419 (SFS)	3,50,00,000.00
8	QSD./State/ CSKHPKV/ Comp/-1128 dated 30.07.2021	34724700543 (Registration Fee Account)	10640342351 (State)	8,00,000.00
9	QSD./State/ CSKHPKV/ Comp/-1129	34854349548 (NRI)	10640342351 (State)	20,00,000.00

	dated 30.07.2021			
10	QSD./State/ CSKHPKV/ Comp/-1130 dated 30.07.2021	10640342351 (State)	10640342373 (ICAR)	1,25,00,000.00
11	QSD./State/ CSKHPKV/ Comp/- 1885-86 dated 23.12.2021	10640342351 (State)	10640342373 (ICAR)	1,25,00,000.00
12	QSD./State/ CSKHPKV/ Comp/- 1923-24 dated 01.01.2022	10640342384 (Adhoc)	10640342351 (State)	5,85,00,000.00
13	QSD./State/ CSKHPKV/ Comp/- 2104-05 dated 03.02.2022	10640342351 (State)	10640342373 (ICAR)	1,25,00,000.00
14	Bud.2- 5/18/CSKH PKV/05/- 1002-03 dated 05.02.2022	10640342384 (Adhoc)	10640342351 (State)	29,70,000.00
15	Bud.2- 780/CSKHP	10640342351 (State)	10640342362	9,69,910.00

	KV/04/- 14696-98 dated 21.02.2022		Executive Engineer(C)	
16	QSD./State/ CSKHPKV/ Comp/-2652 dated 25.03.2022	34854349548 (NRI)	10640342351 (State)	58,00,000.00
17	QSD./State/ CSKHPKV/ Comp/- 2651 dated 25.03.2022	34724700543 (Student Admission)	10640342351 (State)	91,50,000.00
18	QSD./State/ CSKHPKV/ Comp/-2650 dated 25.03.2022	10640342419 (SFS)	10640342351 (State)	2,00,00,000.00
Total				22,38,14,422.00

It is therefore, requested that non accountal of fund transferred, amounting to ₹22,38,14,422.00 in the Annual Account of 2021-22 may be explained with its further credit in the said accounts alongwith all relevant record and reasons under which this amount was transferred to said accounts be given with detailed justification under intimation to audit.

35. Non- Production of record pertaining to domestic income shown ₹3456.13 lacs.

During the checking/ vetting of the Annual Account of CSKHPKV, Palampur for the year 2021-22, it was noticed that domestic income of ₹ 34,56,12,957.41 was shown earned as per Sr. No.-V under head domestic income (Receipts side) at page-1 of Annual Account of 2021-22, as detailed below, but the complete relevant record i.e. cash books/ ledgers of the departments, source of income and bank pass books in respect of interest earned etc. was not shown/ got verified. Only register of compilation branch was put up to

audit for checking. In the absence of all relevant/connected record pertaining to the income as shown in below mentioned table it could not be verified in audit that the income as mentioned in the register of compilation branch & shown in Annual Account of 2021-22, are as per actual records of the department:

Sr. No.	Particulars	Page No. of Annual Account	Amount (₹)
1.	Agriculture	C-1 (P-56)	4,62,99,717.21
2.	SCSP	C-2 (P-57)	85,49,398.79
3.	Animal Husbandry	C-3 (P-58)	10,00,000.00
4.	Fisheries	C-4 (P-59)	50,00,000.00
5.	Co-ordinated Projects	C-5 (P-60)	2,79,405.00
6.	Krishi Vigyan Kendra	C-6 (P-61)	31,07,438.00
7.	Central Development Assistance	C-7 (P-62)	3,40,484.00
8.	ICAR Adhoc Projects	C-8 (P-63)	1,42,110.00
9.	Miscellaneous	C-9 (P-64)	4,674.00
10.	Common Facilities & Service use	C-10 (P-65)	37,67,127.00
11.	FADP	C-11 (P-66)	43,372.00
12.	Self Finance Scheme	C-12 (P-67)	12,19,76,111.00
13.	DBT/ DST	C-13(P-68)	1,96,569.00
14.	CMSC Programme in Agri. Bio-tech	C-14 (P-69)	9,903.00
15.	CAAST/NAIHP	C-15(P-70)	10,06,604.00
16.	Student Fee Account	C-16(P-71)	15,38,90,044.41
Total:			34,56,12,957.41

It is therefore, requested that the complete relevant record pertaining to the said domestic income shown as above may be got verified in audit at the earliest.

36. Non- Production of Cash Books/ Pass Books for checking in Audit.

On checking of the closing balances of different accounts of CSKHPKV, Palampur detailed from Page 111 to 113 in the Annual Account for the year 2021-22, the Cash Books and Pass Books/ Bank statements of these accounts were not submitted to audit for

verification of figures/ closing balances shown in the Annual Account and these closing balances were got verified from the statement as prepared in Compilation Branch of Comptroller Office. The bank account numbers of these balances were also not mentioned in Annual Account. In absence of relevant record authenticity of the receipt and payment account could not be relied upon.

Therefore, it is requested that all the relevant/complete record pertaining to these closing balances may be got verified in audit, at the earliest. Beside it, from the perusal of record, it was also noticed that few accounts operated in different outstations were not in operation from past many years as no transaction was held in these accounts and only amount of interest was being credited. Therefore, it is advised to look into the matter and if it is found that these accounts are not operational then may be closed and the amount in credit be transferred to the main account of University under intimation to audit.

37. Wrong classification of amount of ₹ 30.52 lacs received from LIC of India.

While checking the annual account of 2021-22, it was noticed that in Annexure B-10, ₹ 13,19,98,069.00 was shown as Grant in aid received during the year 2021-22 under the Head of Adhoc Miscellaneous Projects. But on perusal of the Grant register and GIA statement as enclosed in the annual account vide Page No. 42 to 51, it was observed that out of total grant of ₹13,19,98,069.00, an amount of ₹ 30,52,302.00 (detailed below) received from the LIC of India was also included/ shown as GIA received from Adhoc Projects.

Sr No.	Sr. No. of annual account	Page No. of annual account	Date of credit	Amount (₹)
1	53	44	12.08.2021	1,25,221.00
2	54	44	16.08.2021	20,27,900.00
3	61	45	31.08.2021	30,398.00
4	86	46	12.10.2021	60,971.00
5	87	46	12.10.2021	60,944.00
6	97	46	11.11.2021	4,87,897.00
7	98	46	11.11.2021	7,197.00
8	135	48	07.01.2022	89,169.00
9	140	48	27.01.2022	1,42,753.00
10	151	49	14.02.2022	19,852.00
Total				30,52,302.00

Since, the above amount was not a part of Grant in aid and the same was required to be shown separately in the annual account alongwith its further disbursement. Thus, due to this irregularity amount of GIA received under Adhoc Project had been inflated to the tune of **₹30,52,302.00**. Therefore, reasons for inclusion of the same under Adhoc Project may be justified and annual account may be rectified to the extent under intimation to audit.

38. Non recording of complete description/narration in the cash book/ledger accounts:-

While checking the GPF, CPF, CPS, SWO and other accounts of the university it was observed that neither the complete details of income/ expenditure were recorded in the ledgers/cash book, nor the complete description of the transactions were made, hence in the absence of which, authenticity of transactions and actual balances shown in the ledgers could not be relied upon. Therefore, it is advised that the complete informations viz. receipt number, date, amount, voucher number & detail of the party to whom payment made and the nature/name of article/item/services etc. as the case may be clearly mentioned in the ledger/ cash book, so as to ascertain the relevance of transactions whether these are actually pertain to the particular account or not?

39. Making maximum Investment in the shape of FDRs only in one bank i.e. SBI, HPAU branch Palampur without taking advantage of competitive rates.

While checking the Annual Accounts of the various departments of the university, it was noticed that Comptroller office as well as other departments of the university had invested maximum of their funds in shape of FDRs only in the State bank of India HPAU branch Palampur, whereas branches of other nationalized banks such as Punjab National Bank, UCO Bank, Indian Bank, Canara Bank, Bank of Baroda, Himachal Gramin Bank, Kangra Cooperative Bank etc. were also accessible within approx. 3 km radius of CSKHPKV Palampur. If the investment had made by comparing interest rates of the different nationalized banks, university could had benefited with more competitive rates of interest. Therefore, reasons for making most of the investment in one bank i.e. in SBI HPAU, Palampur may be justified and it is advised that in future before making the investment in shape of FDRs, interest rates of other nationalized banks may also be keep in mind so that university could be benefited with more competitive rates and could earn more interest income.

40. Non- maintenance of Month wise Reconciliation Statements- observation thereof.

While checking the Annual account in respect of General Provident Fund, Contributory Pension Fund, Contributory Pension Scheme, Student Funds accounts and

other accounts of the university, it was noticed that university authorities are not following the instructions issued vide Rule 2.2 of HPFR 1971 and Rule 4.22 of the university accounts manual which clearly state that at the end of the month the entries in the Bank Ledger in red and ordinary inks shall be separately totalled. A reconciliation shall be drawn up in each ledger after tallying the entries with the bank statement. Form/format in this regard has also been given in the University Accounts Manual. Beside this, as per rule 5.10 of the university accounts manual, "At the end of each month the Disbursing Officer or the employee to whom functions in this regard to cash book had been delegated under Rules 5.3 should verify the cash balance in the cash book and sign a dated certificate to the effect. Incase the Disbursing Officer is absent from headquarters at the end of the month, he may delegate the duty of verifying the cash balances to a responsible University employee under him or do so himself immediately on his return." Therefore, violation the above rules may be justified to audit. Moreover, the matter is brought to the notice of the higher authorities with the request to issue instructions to all the DDOs of the university to adhere the provisions of the above rules in letter and spirit.

41. Annual Account in respect of Pension Corpus Fund and Pension Saving Account-observation thereof.

(i) Non accountal of interest amounting to ₹20.53 Lacs on accrual basis in the books of accounts and other misc. observations in Pension Fund Receipt & Payment Account.

It was noticed that ₹ 4,00,00,000.00 were shown invested in shape of FDRs/ TDRs from Pension Corpus fund which were further re-invested on maturity along with the amount of interest earned thereon, but the interest accrued on maturity of these FDRs amounting to ₹20,53,163.00 (as per detail given below) during the year 2021-22 was not credited in the Cash Book/ Ledger on accrual basis, besides this interest earned in 2019-20 & 2020-21 for ₹ 20,60,008.00 and ₹ 20,58,716.00 respectively were also not credited and the same was already pointed out vide Para No. 32 of audit report 2020-21. Now, the actual value of FDRs had been increased from ₹4,00,00,000.00 to 4,61,71,887.00. This irregularity is against the accounting principles and the receipt & payment account of this fund as the accounts are prepared on accrual basis hence does not reflect a true & fair view. Therefore, it is requested that reasons for non-credit of interest earned in the Cash Book/ Ledger may be fully justified & be included in the books of accounts at the earliest under intimation to audit so that the true & fair picture of the account could be depicted in the Annual Account.

Sr. No.	FDR No.	Date of Investment	Amount invested/ Principal Amount	Period	Interest rate	Date of Maturity	Maturity Amount given by bank	Amount of interest earned	Actual maturity amount required to be given	Less interest given by Bank	Remarks
1.	3981026538	16.11.20	10000000	6 Month	4.40%	15.05.21	10217249	217249	10221210	3961	Reinvested with interest
	-do-	15.05.21	10217249	6 Month	4.40%	11.11.21	10439218	221969	10443265	4047	FDR matured on 11.11.2021 & further re-invested upto 10.05.2022
2	39810265695	16.11.20	10000000	6 Month	4.40%	15.05.21	10217249	217249	10221210	3961	Reinvested with interest
	-do-	15.05.21	10217249	6 Month	4.40%	11.11.21	10439218	221969	10443265	4047	FDR matured on 11.11.2021 & further re-invested upto 10.05.2022
3	39810265866	16.11.20	7889692	6 Month	4.40%	15.05.21	7856750	167058	7859796	3046	Reinvested with interest
	-do-	15.05.21	7856750	6 Month	4.40%	11.11.21	8027437	170687	8030549	3112	FDR matured on 11.11.2021 & further re-invested upto 10.05.2022
4	38665945683	03.02.21	8214516	1 Year	5.00%	03.02.22	8633007	418491	--	--	FDR matured on 03.02.2022 & further re-invested upto 03.02.2023
5.	3911636623	03.02.21	8214516	1 year	5.00%	03.02.22	8633007	418491	--	--	FDR matured on 03.02.2022 & further re-invested upto 03.02.2023
							Total:	₹ 20,53,163.00		₹ 22,174.00	

(ii) It was observed that the amount of maturity in respect of FDRs at Sr. No. 1 & 2 on 15.05.2021 and on 11.11.2021 come to ₹ 1,02,21,210 and ₹ 1,04,43,265.00 and for Sr. No. 3 ₹ 78,59,796.00 and ₹ 80,30,549.00 respectively, (kindly refer above table) whereas, maturity value had been shown for the FDRs at Sr. No. 1 and 2 as ₹ 1,02,17,249.00 and ₹ 1,04,39,218.00 and for Sr. No. 3 ₹ 78,56,750.00 and ₹ 80,27,437.00 respectively. Thus, the bank had given less credit of ₹ 22,174.00 on maturity of these FDRs. Therefore, the matter regarding less credit of interest may be taken up with the concerned bank and factual position be intimated to the audit at the earliest.

(iii) On scrutinizing the Receipt and Payment Account of Pension Corpus Fund and Account of Pension Saving as included in the Annual Account of 2021-22 at page-122 and 124 respectively, it had been observed that the pension contribution of employees depicted in the Pension Corpus Fund at page-122 and credited in account number 30117402062, whereas the expenditure incurred/payment made on account of pension disbursement was debited from Account of Pension Saving bearing Account No. 37575579362. Besides it, few payments of pension and some others payments such as DCRG, arrears etc. were disbursed/ debited from Pension Corpus Fund and the payment of commuted value of pension, arrears etc. from Account of Pension Saving. Thus, maintaining two separate Receipt and Payments Account of Pension Fund is not in order and against the rules as well as accounting principles, which may either be justified or only one Pension Corpus Fund Account be maintained in which all the receipts and payments relating, there to, be included so that true and fair picture of Pension Corpus Fund could be depicted in Annual Account of the University.

(iv) As per the bank statement of Pension saving account No. 37575579362, it was noticed that the bank had debited ₹ 265.50 on dated 06.10.2021 as MCC issue charges. Normally, this type of charge is not deducted from the university accounts. Therefore, matter regarding irregular deduction may be taken with the concerned bank and efforts should be made to recover the irregular deduction under intimation to audit.

42. Annual account in respect of Pensioner's Medical Reimbursement account- observation thereof.

(i) Regarding source of opening balance of ₹ 134.77 lacs in Pensioner's Medical Reimbursement Receipt and Payment Account.

The Receipt & Payment Account of Medical Reimbursement Pension Account was included at Page-123 of the Annual Account 2021-22 after observation of audit as pointed

out vide Para 41 of 2018-19, vide Para No. 44 of 2019-20 and also vide Para No. 33 of 2020-21 annual audit report.

On checking of concerned record, it was noticed that on 01.04.2021 the opening balance of ₹1,34,76,704.00 was shown in this account as per ledger balance. But in absence of previous years relevant record the authenticity of this opening balance could not be ascertained.

Therefore, it is requested that all the relevant record of Medical Reimbursement in respect of pensioners till it was operational alongwith receipts & expenditure a/c included in the account may be put up at the earliest so that this opening balance could be got verified in audit.

(ii) Amount Kept in Excess of routine requirement in the saving account.

During the checking of Medical Reimbursement Pension account, it had been observed that on average ₹20,00,000.00 was kept idle in the saving account throughout the year instead of investing the same in shape of FDRs. Due to lack of financial management of the funds, University had lost the opportunity to earn higher rate of interest. Therefore, it is advised that on the basis of last few years financial statements, sufficient funds should be retained in the saving account for routine/ day to day requirements and the excess amount may be invested in the shape of FDRs so university could earn more income.

(iii) While checking the Medical Reimbursement Pension Account for the financial year 2021-22, it was observed that there was not any grant received from the Government during the year 2021-22 and medical reimbursement claim of the pensioners worth ₹1,11,76,569.00 had been made out of balance available with the department to the tune of ₹1,36,97,979/- (opening balance of ₹1,34,76,704.00 + interest income ₹2,21,275.00). For the payment of medical claims of the pensioners university is fully dependent on the Government and if the funds are not received from the Government in near future, it will be very difficult to the university to meet out the liabilities of the pensioners of medical claims. Therefore, in view of the position stated above, this matter is brought to the notice of higher authorities of the University to take appropriate policy decision to meet out the liabilities on account of medical reimbursement claims so the pensioners have not to face any hardship in near future.

43. Non- production of record pertaining to amount invested in shape of FDRs/ TDRs Out of CPF, GPF & CPS.

On checking of the Receipt & Payment Accounts of CPF, GPF & CPS for the year 2021-22 as submitted by the concerned branch and as detailed at Page 114, 115 & 125 of

the Annual Account 2021-22, it was observed from the perusal of record that the amounts stand invested in shape of FDRs/ TDRs as on 01.04.2021 further increased/ decreased (due to new FDRs/ encashment of FDRs on maturity) on 31.03.2022 and the amount of interest accrued thereon was as per detail given below:

Sr. No.	Particulars	Opening balance as on 01.04.2021 (₹)	Interest accrued during 2021-22 (₹)	Closing balances of FDRs as on 31.03.2022 (₹)
1.	CPF	25,92,27,976.00	16,88,735	25,90,54,623.00
2.	GPF	1,17,50,13,767.00	1,16,70,477	1,10,86,66,054.00
3.	CPS	11,82,32,464.00	39,03,080	11,14,71,071.00

But, the amount shown as invested in shape of FDRs/TDRs and interest earned/ accrued thereon could not be verified in audit because of the fact that the neither the investment register was prepared nor any detail of FDRs put up to audit. In absence of any record pertaining to FDRs and interest accrued thereon, **misappropriation of funds at any stage can't be denied.**

Therefore, the matter is brought to the specific notice of the higher authorities of the University for taking appropriate action at their end to ensure the proper maintenance of said record and to ensure that the interest accrued on FDRs is accurate under intimation to audit.

44. Annual account in respect of Contributory Pension Fund account- observation thereof:

(i) Non production of record pertaining to Recovery of Advance worth ₹1.10 lacs

During checking of the annual account of CPF for the financial year 2021-22, it had been observed that ₹1,09,500.00 was shown as CPF advance recovered during the year, but neither entries in this regard were recorded in the cash book/ledger nor any record in this regard shown to audit. Due to lack of this, authenticity, the recovery of advance cannot be relied upon. Therefore, complete record may be got verified in the audit at the earliest.

(ii) Cheque issued but not presented for payment

During checking the CPF annual account, it was noticed that a cheque No. 525927 dated 26.07.2021 amounting to ₹ 2,08,177.00 had been issued vide cash book Page No. 127/10 but the same had not been cleared till 31.03.2022. Therefore, matter may be

enquired with the concerned bank and efforts should be made for the clearance of the same at the earliest under intimation to audit.

45. Annual account in respect of Contributory Pension Scheme.

Excess credit of ₹0.20 lacs given by the bank.

During checking the CPS annual account, it was noticed that an amount of ₹3,68,705.00 was received vide cheque No. 070422 on dated 11.03.2022 but bank had wrongly credited ₹3,88,705.00 i.e. ₹20,000.00 in excess. Therefore, matter may be clarified from the bank and same may be got verified at the earliest under intimation to audit.

46. Annual account in respect of General Provident Fund- observations thereof:-

(i) Irregular debit by the bank for ₹1681.50

While checking the cash book/ledger and bank statement of the GPF account, it was noticed that the bank had debited ₹1681.50 on dated 25.08.2021 as MCC issue charges. This type of charge is not debitable from the university accounts, therefore, this deduction does not seem to be in order. The matter regarding irregular debit may be taken up with the concerned bank and amount deducted may be got refunded from the concerned bank under intimation to audit.

(ii) Less credit of interest worth ₹3.57 lacs by the bank on maturity of FDRs

On scrutiny of FDRs statement of GPF account as put up by Comptroller office, it was noticed that bank had given less interest to the tune of ₹ 3,56,735.00 at the time of maturity of the FDR due to delay in maturity/late credit, pre- maturity of FDRs and deduction of TDS on the FDRs, as per the detail given below :

Sr. No.	FDR No.	Date of Investment	Principal Amount (₹)	ROI	Date of maturity	FDRs actually matured on	Interest earned (₹)	Actual Interest (₹)	Less interest credited by bank (₹)	Remarks
1	57360	29.08.19	5313469	6.80	09.07.21	27.07.21	717091	719171	2080	Less credited due to delay in maturity
2	76237	02.04.20	10162660	5.70	02.04.21	28.06.21	591772	637913	46141	Less credited due to delay in maturity
3	76725	02.04.20	10162660	5.70	02.04.21	28.06.21	591772	637913	46141	Less credited due to delay in maturity
4	00296	28.08.20	5560341	5.35	04.03.22	04.03.22	447194	469351	22157	Bank deducted ₹20815 as

										TDS and ₹1342 less credited
5	00029 7	28.08.20	5560341	5.35	04.03.22	04.03.22	447194	469351	22157	Bank deducted ₹20815 as TDS and ₹1342 less credited
6	63815	31.08.20	6341058	5.10	31.08.21	28.01.22	329632	364668	35036	Less credited due to delay in maturity
7	09551	18.07.20	5000000	5.10	18.07.21	19.07.21	259918	260653	735	Less interest credited by bank for one day
8	02640	27.12.20	5327762	5.25	27.12.21	27.12.21	263799	285264	21465	Bank deducted TDS for ₹ 21465
9	06775	29.03.21	10188410	5.40	29.03.26	15.11.21	219306	314877	95571	FDR prematured and less credited by bank
10	37298	29.03.21	9732178	5.40	29.03.26	26.04.21	14185	19528	5343	FDR prematured and less credited by bank
11	07305	29.03.21	10188410	5.40	29.03.26	23.09.21	144089	203998	59909	FDR prematured and less credited by bank
Total									3,56,735.00	

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

47. Annual account of Employee Welfare Fund- observation thereof.

(i) Non Maintenance/non production of relevant record

The reconciled financial position of the Employee Welfare Fund was put up in audit for verifying the figures as included in the Annual Account at page No. 116. But, the ledgers and other relevant record of the Employee Welfare Fund had not been put up in audit. In absence of which complete financial position of the Employee Welfare Fund included in the Annual Account could not be verified.

It is therefore requested that the complete record of the EWF account may be verified in audit at the earliest.

(ii) Amount Kept in Excess of routine requirement in the saving account

While checking the financial positions of the Employee Welfare Fund it was observed that on average ₹ 38,00,000.00 was kept idle in the saving account throughout the year instead of investing the same in shape of FDRs. Due to lack of financial management of the funds, University had lost the opportunity to earn higher rate of interest. Therefore, it is advised that on the basis of last few years financial statements, sufficient funds should be retained in the saving account for routine/ day to day requirements and excess amount may be invested in the shape of FDRs so university could earn more income.

(i) Cheque issued but not presented for payment till date.

During checking the financial position of the Employee Welfare Account, it was noticed that a cheque No. 339868 dated 13.09.2021 of ₹7,500.00 was issued in favour of Late Shri. Anil Kumar Chadda, (Ex Senior clerk) but the same had not been cleared from the bank till date. Therefore, it is advised that appropriate action may be initiated to clear the cheque from the bank or the same be taken as income to rectify the difference of ₹7500.00 under intimation to audit.

48. Book bank account of University Library –observation thereof.

(i) Non Operation of Book bank account.

While checking the ledger and pass book/ bank statement of the Book Bank account No. 10640346989 (SBI HPAU Palampur) of the University Library, it was noticed that this account is not in operation since, 2020-21 and only interest on savings is being received on quarterly basis. As per the record, this account was opened by the university library to collect the security from the students in lieu of issue of books to them for the semester basis. Since, this account is not in operation from long time, therefore, it is advised that if this account is not required now, same may be closed after obtaining the permission of the competent authority and balance amount may be transferred to university main account under intimation to audit.

(ii) Amount Kept in Excess of routine requirement in the saving account.

While checking the financial positions of the Book bank account of university library it was observed that on average ₹ 1,80,000.00 was kept idle in the saving account w.e.f 01.04.2021 to 31.03.2022 instead of investing the same in shape of FDRs. Due to lack of financial management of the funds, University had lost the opportunity to earn higher rate of interest. Because, this account is not in operation since, 2020,

therefore, it is advised that amount may be invested in the shape of FDRs so university could earn more income.

49. Purchee Fee Account of the University Health Centre- observation thereof.

While checking the annual account of Purchee Fee Account for the year 2021-22, it was noticed that during the year the bank had deducted ₹3,304.00 (₹ 59 each at 56 times) as excess cash deposit charges on different dates and further reverted ₹ 3,599.00 (₹708 on 21.06.2021, ₹2,360.00 on 23.03.2022 and ₹ 531.00 on 31.03.2022). The department had not prepared Bank Reconciliation Statement and in the absence of the BRS it could not be ascertained that amount reverted by the bank is in order and belongs to this account. Besides this, it was also noticed that entries in the ledger had been made by the department from the bank statement which is against the accounting principles and needs to be justified.

Moreover, in the cash book amount deducted as excess cash deposit charges had been shown as expenditure and amount reverted by bank as income. Due to this irregularity/mistake, annual account is not presenting true and fair position and presenting fictitious image of the accounts, which is not in order. Therefore, it is requested that Annual Account may be rectified to the extent under intimation to audit.

50. Annual account of Dean Post Graduate-Observations thereof.

(i) Non depiction of Fixed Deposit Receipts of ₹ 314.67 lacs in Annual Account and other miscellaneous observations in the Student Fund Account of Dean, Post Graduate.

During checking of the Student Funds, Receipt and Payment Account as included in the Annual Account of 2021-22, it had been observed from the information provided by the Dean, Post Graduate that a sum of ₹ 3,05,48,903.00 (as on 31.03.2021) invested in shape of FDRs/ TDRs which where increased up to ₹ 3,14,66,637.00 (as on 31.03.2022). But this amount of fixed deposit receipts was still not incorporated in the Annual Account of 2021-22 despite the fact that the matter was pointed out vide Para No. 37 of Annual Audit Report 2020-21, which is a serious irregularity. Besides this, the interest accrued on fixed deposit receipts had not been credited in the cash book on accrual basis, which is against the accounting principles.

Therefore, reasons for not depicting such a huge amount of fixed deposit receipts along with interest earned in the Annual Account may be fully explained besides reconciling and rectifying the Annual Account accordingly at the earliest under intimation to audit.

(ii) Amount kept in excess of routine requirement in the saving bank account

While checking the financial positions of Dean Post Graduate account, it was observed that on average ₹3,00,00,000.00 was kept idle in the saving account throughout the year instead of investing the same in shape of FDRs to get higher interest. Due to lack of financial management of the fund the opportunity to earn higher rate of interest had been lost. Therefore, it is advised that on the basis of last few years financial statements sufficient funds should be retained in the saving account for routine/ day to day requirements and excess amount, if any, may be invested in the shape of FDRs to earn more income.

(iii) Wrong/irregular debit of ₹ 265.50 by the bank for MCC issue Charges.

While checking the annual account of Dean, Post Graduate, it was noticed that bank had debited ₹265.50 as MCC issue charges on 28.09.2021, which does not seem to be in order as this type of charges are not debited by the banks from the Govt. organizations/ Autonomous bodies/ Corporations etc. Therefore, matter may be taken with the bank to reverse the same under intimation to audit.

(iv) Wrong amount taken in the Receipt side of the Annual account 2021-22

While checking the annual account of Dean, Post Graduate, it was noticed that in the receipts side of the annual account 2021-22, wrong/ incorrect balance of ₹3,18,45,033.75 had been shown/taken instead of actual amount of ₹ 2,09,22,582.00 received during the year, as detailed below:

Sr. No.	Head	Amount of receipts taken in the Annual account (₹)	Actual receipts as per Cash book during 2021-22 (₹)
1	Identity Card fee	28581.00	1600.00
2	Magazine fee	215400.00	181730.00
3	IRCMF	0.00	29826.00
4	CCCR fund	398700.00	103530.00
5	Miscellaneous	107970.75	676221.00
6	Interest on saving bank account	1244024.00	1038520.00
7	Tuition fee	23453000.00	13746450.00
8	Examination fee	1881267.00	954180.00
9	Thesis/PDC	2070908.00	1919800.00

10	Amalgamated fund	2035000.00	1126282.00
11	Infra fund/Dev fund	410183.00	1144443.00
12	Total	3,18,45, 033.75	2,09,22,582.00

Due to this irregularity/mistake receipts had been shown in excess of ₹ 1,09,22,451.75 and closing balance had also been inflated with ₹ 1,09,22,451.50 (.25 paisa difference due to taken of wrong opening balance in the annual account 2021-22 i.e. instead of ₹3,18,45,033.75, ₹ 3,18,45,033.50 was shown in the annual account) Thus, annual account is not presenting true and fair picture. Therefore, same may be rechecked and be corrected under intimation to audit.

51. Annual account of Student Welfare Organization- observations thereof.

(i) Non- production of record pertaining to amount invested in shape of FDRs/ TDR

On checking of the Receipt & Payment Account of Student Fund operated by Student Welfare Organization for the year 2021-22 as detailed at Page No. 119 of the Annual Account 2021-22, it had been observed on the perusal of record that the amounts stand invested in shape of FDRs/ TDRs as on 01.04.2021 for ₹ 2,77,69,715.00 further increased to ₹ 2,86,69,133 (due to new FDRs/ reinvestment) on 31.03.2022. But the amount shown as invested in shape of FDRs/TDRs and interest earned/ accrued thereon could not be verified in audit because of the fact that the neither the investment register was prepared properly nor any detail of FDRs put up in audit. In absence of any record pertaining to FDRs and interest accrued thereon, misappropriation of funds at any stage cannot be denied.

Therefore, the matter is brought to the specific notice of higher authorities of University for taking appropriate action at their end to ensure the proper maintenance of said record and to ensure that the interest accrued on FDRs is accurate under intimation to audit.

(ii) Wrong/irregular debit by bank for ₹ 3186.00

While checking the cash book and bank statement of the student fund account of the Student Welfare Organization maintained in the State Bank of India, AU Branch Palampur, account No. 10640344201, it was noticed that bank had deducted ₹ 3186.00 for misc. services such as Excess credit in SB as detailed in **Annexure- "H"**

This type of charges are generally not deducted by the bank from university accounts. Therefore, matter may be taken with the concerned bank and efforts should be made to recover the above wrong/irregular deductions under intimation to audit.

(iii) Recoupment of Permanent advance (PA) amounting to ₹0.70 lacs out of Student Fund Account.

While checking the cash book of student fund account of Student Welfare Organization for the financial year 2021-22, it had been noticed that entries of recoupment of PA for ₹ 70,065.00 were recorded in the cash book, detailed as below:

Sr. No.	Dated	Cash book Page No./Sr. No.	Amount (₹)
1	23.07.2021	118/23	13411.00
2	22.08.2021	122/27	1242.00
3	23.09.2021	126/39	1170.00
4	12.10.2021	129/03	8293.00
5	21.10.2021	129/19	4685.00
6	10.11.2021	132/06	4151.00
7	22.12.2021	136/40	8511.00
8	18.03.2022	141/22	21302.00
9	24.03.2022	145/43	7300.00
Total			70,065.00

In the cash book neither any entry w.r.t. drawl of permanent advance from the student fund account was found nor any record put up by the Student Welfare office. Therefore, complete record in this regard may be put up to audit. Beside this, it seems that above amount had been recouped from the student fund without any provisions/approval of the competent authority. As per the norms/guidelines of the student fund account, the amount could be utilized only for the welfare of the students and activities pertaining to students. Therefore, recoupment of PA out of student fund account may be justified with cogent reasons. Further, it is advised that in future amount may be utilized as per the norms/guidelines of the students fund account and as per the approval of the competent authority.

(iv) Amount Kept in Excess of routine requirement in the saving account

While checking the financial positions of the Student Fund Account it was observed that on average ₹ 2,50,00,000.00 was kept idle in the saving account throughout the year

instead of investing the same in shape of FDRs. Due to lack of financial management of the funds University had lost the opportunity to earn higher rate of interest. Therefore, it is advised that on the basis of last few years financial statements, sufficient funds should be retained in the saving account for routine/ day to day requirements and excess amount may be invested in the shape of FDRs so university could earn more income

(v) Amount of ₹1.99 lacs shown in minus in the receipt side of the cash book

While checking the cash book of student fund account, it was noticed that in the cash book Page No. 115 an amount of ₹1,98,885.00 was shown in minus, head wise detail of which is given below:

Sr. No.	Head	Amount shown in minus (₹)
1	Ferry	(-) 24105.00
2	Sports and Curricular	(-) 40675.00
3	Utensils, Crockery & Breakage	(-) 5600.00
4	Electricity Fund	(-) 98500.00
5	Hostel Common Room	(-) 5600.00
6	Counseling and Placements	(-) 15870.00
7	Internet Charges	(-) 8535.00
	Total	₹ (-) 1,98,885.00

As per the accounting principles receipts and payments side of the cash book could not be in minus. Therefore, reasons for showing the minus balances in the cash book may be justified to audit and same may be rectified to the extent under intimation to audit.

52. Non Production of Record by the Construction Division for verification of Annual account for the year 2021-22.

The record pertaining to Construction Division in respect of Misc. Receipts, expenditure of capital/ maintenance works, other expenditure as mentioned at page-72-74, 104-109 and Annual Receipt and Payment Account of security/ Earnest Money at page-120 as included in the Annual Account of 2021-22 could not be checked/ verified in audit, because of the fact that the record pertaining to these for the year 2016-17 onwards were also not got checked/ verified in audit due to non production of record by the quarter concerned as even after this was pointed out vide Para 42 of 2020-21 annual audit report.

Since, the record/ figures are interlinked and without verifying the record of previous years the record of this year cannot be checked.

Therefore, the whole matter is brought to the specific notice of higher authorities of CSKHPKV, for taking immediate necessary action under intimation to audit

53. Non- Production of Student Fund Receipt and Payment Account record by the Dean, College of Veterinary and Animal Sciences.

The Student Funds, Receipt and Payment Account of Dean, College of Veterinary and Animal Sciences, as included at page-121 of Annual Account for the year 2021-22 was not got verified in audit due to the fact that the record pertaining to this revolving fund w.e.f. 2018-19, onwards were also not checked/ verified in audit due to non-production of record by the department and this was pointed out vide Para No.35 of 2020-21 audit report. As the record/ figures are interlinked and without verifying the record of previous years the record of this year cannot be checked.

Therefore, it is brought to the notice of University authorities with the request to take necessary action at the earliest under intimation to audit.

54. Non- Production of relevant/ complete record by the Dean, College of Basic Sciences.

The Student Fund, receipt and payment account of Dean College of Basic Science, as included at page No. 121 of Annual Account for the year 2021-22 was not got verified in audit due to non production of relevant record/ incomplete information by the department for the financial year 2020-21 and the same was already reported vide Para No. 36 of 2020-21 annual audit report. Since, the record/figures are inter connected and without verifying the record of previous year the record of current financial year i.e. 2021-22 could not be verified. Therefore, it is requested that complete record connected to this account may be put up to the audit at the earliest so that the annual account could be vetted in audit

55. Non production of relevant record/ information by Dean, College of Community Science

The Student Fund, receipt and payment account of Dean College of Community Science, as included at page No. 121 of Annual Account for the year 2021-22 was not got verified in audit due to non production of relevant record/ non submission of requisite information by the department for the financial year 2020-21 and the same was already reported vide Para No. 38 of 2020-21 annual audit report. Since, the record/figures are inter related and without verifying the record of previous year the record of financial year 2021-22 could not be verified.

Therefore, matter is brought to the notice of University authorities with the request to take necessary action at the earliest under intimation to audit.

56. Non- Production of relevant record by the Dean, College of Agriculture

The Student Fund, receipt and payment account of Dean College of Agriculture, as included at page No. 121 of Annual Account for the year 2021-22 was not got verified in audit due to non production of relevant record/ non submission of requisite information by the department for the financial year 2020-21 and the same was already reported vide Para No. 39 of 2020-21 annual audit report. Since, the record/figures are inter related and without verifying the record of previous year the record of financial year 2021-22 could not be verified.

Therefore, matter is brought to the notice of University authorities with the request to take necessary action at the earliest under intimation to audit.

57. Miscellaneous observations with regards to audit of different Revolving Fund Accounts of the University.

On checking of Financial Position of Revolving Funds as included in the Annual Account of 2021-22 at page : 130 to 137, the following irregularities had been observed, which may be attended to at the earliest:-

(i) The reconciled financial positions of the Revolving Fund accounts at the level of Comptroller Office were put up to audit for verifying the figures as included in the Annual Account. But the ledgers, bank statement/passbook, FDR register and other relevant record of revolving funds prepared in the concerned departments had not got verified in audit. In the absence of which complete financial position of the Revolving funds accounts included in the Annual Account could not be verified.

It is therefore requested that, the complete record of revolving funds maintained at the level of departments may be got verified in audit at the earliest.

(ii) On perusal of details revolving funds as included in Annual Account of 2021-22 it was noticed that the financial position of revolving fund of CPDU (B-57-138-11) and College of Community Science (B-49-128-28) not included in the Annual Account of CSKHPKV, Palampur from the date of their start i.e. 2014-15 and 2010-11, irrespective of the fact that this was pointed out vide Para 43(iii) of Annual Audit Report for the year 2020-21. Non-inclusion of Financial Position of these revolving funds do not put a clear and true picture of the accounts of the University, reasons for which may be explained and the financial position of these revolving funds be included in the Annual Account, at the

earliest.

In addition, it may also be enquired & ensured at your own level that financial position of all the revolving funds be included in the Annual Account under intimation to audit so that the Annual Account of University could depict a clear and true picture of the University accounts.

(iii) From the perusal of revolving funds detail as included in the Annual Account 2021-22, it appears that many revolving funds were inoperative as neither any income was generated nor any expenditure was incurred in these revolving funds in the year 2021-22, the detail of which is given below:

Sr. No.	Name of Department	Page/ Sr. No. of Annual Account	Revolving Fund code
1.	Scientist Incharge ,KVK Dhaulakuan	130/10	A-24-87
2.	Programme coordinator KVK Kangra	131/18	A-36-91
3.	Dean, COHS, Palampur	131/26	A-45-28
4.	Scientist Incharge, KVK, Mandi	132/29	A-50-90
5.	Dean, COVAS	132/35	A-59-37
6.	Dean, COVAS	133/42	A-67-37
7.	Dean, COA	133/43	A-70-12
8.	The Comptroller	133/44	A-71-11
9.	Assoc. Dir., RRS, D/kuan	133/51	A-79-73
10.	Estate Organization	134/57	A-88-32
11.	Comptroller office(Trust fund)	134/63	B-71-11
12.	Dean, COHS	134/67	A-98-28
13.	Head, Horticulture	134/69	B-11-22
14.	Assoc. Director, RRS,Dhaulakuan	135/74	B-16-73
15.	Kukumseri	135/78	B-23-74
16.	Assoc. Director, RRS, D/kuan	135/81	B-27-73
17.	Kukumseri	135/82	B-28-74
18.	Lari	135/83	B-29-85

19.	Sangla	135/84	B-30-83
20.	Microbiology, COBS	135/85	B-32-27
21.	Bajaura	135/86	B-34-72
22.	Malan	135/89	B-39(RF:118-77)
23.	Seed Science	135/90	B-40(RF:119-36)
24.	Kukumseri	136/92	B-42(RF:121-74)
25.	COHS	136/96	B-49(RF: 128-28)
26.	COVAS	136/98	B-50 (RF: 129-37)
27.	Vegetable Science	137/107	B-62(RF:144-20)
28.	COVAS	137/113	B-71(RF:152-37)

It is therefore requested that factual position in respect of these revolving funds may be intimated to audit and if these revolving funds are not in operation now, then these may be closed and the balance available in these revolving funds may be transferred to the University main account under intimation to audit.

(iv) Large amount kept in saving bank account rather than investing in the shape of FDR/TDR

During checking of financial position of revolving funds as included in Annual Account of 2021-22, it had been noticed that the huge balance of maximum revolving funds were lying in saving bank accounts of the concerned departments as on 31.03.2022, some examples of which are given below:-

Sr. No.	Revolving Fund Code	Name of Department	Closing Balance as on 31.03.2022 (₹)
1	RF-A-11-36	Seed production unit	21,18,973.27
2	RF- A-15-32	A.E. maintenance	38,90,557.59
3	RF -A-23-86	KVK, Bajaura	52,92,036.00
4.	RF -A-27-74	RRS Kukumseri	13,69,430.49
5.	RF-A-32-72	HAREC, Bajaura	16,73,889.00
6	RF-A-35-79	RRS Kangra	18,10,464.29
7	RF-A-38-25	Dean COBS	12,40,712.10
8	RF-A-40-88	KVK Bara	33,92,795.45
9	RF-A-41-43	Animal Breeding	39,94,001.98

10	RF-A-42-44	Animal Nutr.	1,91,29,474.11
11	RF-A-43-89	KVK Una	17,13,447.36
12	RF-A-50-90	KVK, Mandi	53,43,159.67
13	RF-A-52-29	Library	59,53,025.67
14	RF-A-53-11	The Comptroller	2,72,06,338.16
15	RF-A-54-35	Director of Extension Education	15,92,994.02
16.	RF-56-47	Tea Husbandry	18,76,408.19
17.	RF-A-57-22	Horticulture	29,83,136.90
18.	RF-A-64-11	The Comptroller	81,37,932.11
19.	RF-67-37	COVAS	25,70,388.18
20.	RF-A-77-32	Executive Engineer(C).	54,01,946.44
21.	RF-A-83-91	KVK, Kangra	20,31,642.33
22.	RF-A-92-35	D.E.E.	23,79,685.10
23.	RF-A-94-94	Kukumseri	17,52,014.58
24.	RF-A-95-36	Seed Science & Technology	10,13,553.00
25.	RF-A-96-16	Agronomy	12,25,932.00
26.	RF-A-97-55	Nodal Office	70,38,894.95
27	RF-B-38-117-73	HAREC, D/kuan	26,31,819.00
28.	RF-B-58-139-32	Estate Office	46,34,433.50

The above table shows that a significant amount kept in the saving accounts by the different departments, if the amount after keeping in view the day to day requirements by the departments had invested in high rate of interest i.e. in fix deposit/ time deposits must had got higher interest and also increased the income of the university but due to lack of financial management the university had earned a lower interest due to keeping the large amount of funds in the saving accounts and resulted the loss of interest.

It is therefore advised to have proper financial management of the Revolving Funds, so that the financial position of the University be improved without affecting day to day activities of deptts, KVK, branches etc. of the university.

(v) **Non Updating of bank account statements of the Revolving Fund**

While checking the financial position of the revolving fund accounts for the year 2021-22, it was noticed that opening balance as on 01.04.2021 and closing balance as on 31.03.2022 of some revolving fund accounts were same and it seems that bank account statements had not been updated by the concerned departments, detailed as below:

Sr. No.	Department	R/F Code	Opening Balance (₹)	Closing Balance (₹)
1	KVK D/Kuan	A-24-87	3,30,692.79	3,30,692.79
2	KVK, Mandi	A-50-90	53,43,159.67	53,43,159.67
3	Dean, COVAS	A-59-37	67,456.45	67,456.45
4	Dean, COVAS	A-67-37	25,70,388.18	25,70,388.18
5	RSS D/kuan	A-79-73	4,493.60	4,493.60
6	RSS D/kuan	B-16-73	35,735.31	35,735.31
7	Seed Science	B-27-73	10,901.42	10,901.42
8	Microbiology, COBS	B-32-27	1,11,688.00	1,11,688.00
9	KVK, Bajaura	B-34-72	2,00,000.00	2,00,000.00
10	Seed Science	B-119-36	65,245.00	65,245.00
11	Dean, COVAS	B-129-37	2,57,063.00	2,57,063.00
12	Vegetable Science	B-144-20	1,49,687.50	1,49,687.50
13	Dean, COVAS	B-152-37	1,32,058.50	1,32,058.50

Therefore, it is advised that bank account statements of the above revolving fund accounts may be updated and compliance be shown to audit.

(vi) On checking of record as submitted by the compilation branch, it was noticed that some revolving funds were attached in the reconciled statement but the same had not been taken in the financial position of the annual account, detailed as below:-

Sr. No.	RF Code	Opening Balance as on 01.04.2020 (₹)	Income (₹)	Interest (₹)	Total (₹)	Exp. (₹)	Closing Balance (₹)
1.	153-14	1,98,032.00	1,18,000.00	5,742.00	3,21,774.00	0.00	3,21,774.00
2.	154-59	32,450.00	12,010.00	197.00	44,657.00	23,958.50	20,698.50
3.	153-36	3,05,266.50	7,50,000.00	15,658.00	10,70,924.50	5,25,240.00	5,45,684.50
4.	150-25	15,161.20	23,950.00	0.00	39,111.20	649.00	38,462.20

Beside this, revolving fund B-71-061-11 had neither taken in the reconciled statement nor in the annual account 2021-22 and the same was also pointed out vide Para No. 43(vii) of Annual Audit report 2019-20. Therefore, non-inclusion of Financial Position of these revolving funds in the annual account do not depict a clear and true picture of the accounts of the University, reasons for which may be explained and the financial position of the above revolving fund be included in the Annual Account, at the earliest under intimation to audit.

58. Non submission of requisite Information by the departments/ outstations of the university.


The various information pertain to the financial year 2021-22 were requested by audit vide letter No. Jt.Co(Audit)PLP/1-1/2023/-153-223 dated 11.08.2023 for the compilation of the audit report 2021-22. But despite of above letter, subsequent reminders and verbal requests maximum of the department and outstations of the university had not provided the following information till finalization of the audit report:


- (a) Scheme and Project wise income and expenditure statement.
- (b) Information regarding physical verification of store and stock during the year 2021-22
- (c) Total No. of revolving funds operational in the department alongwith purpose.
- (d) Non- operational bank accounts from last one year or more.
- (e) Complete detail of the project terminated during the year 2021-22 whether funded by state or other agency i.e. ICAR, DST etc. alongwith register of permanent stock articles.
- (f) Regarding land forming the estate of the university, cultivated, non cultivated and land encroached, if any.
- (g) Information regarding project/scheme where expenditure had been made in anticipation of receipt of funds.
- (h) Regarding cases where university had to pay interest/ penal interest to various serving/retired employees of the university or their legal heirs due to delayed payments of their dues/ retirement benefits etc.


Therefore, non submission the desired information may be justified and same may be provided to the audit at the earliest.

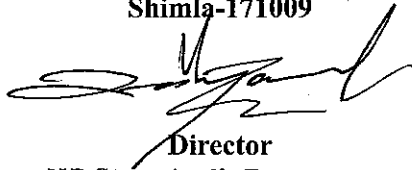
59. Conclusion:

The main sources of receipts/income of the University are grants-in-aid from H.P. State Govt. and Govt. of India. The total domestic income including the amount of paid seats in various colleges and 10-15% institutional charges debited to all the projects is less than five percent of the total income which is required to be increased to meet out the increasing expenditure of the University. The University administration should make the road map for commercial use of guest/rest houses and farmers hostels whenever these are not required for University activities. In many Departments like Floriculture, Vegetable, Tea and Fisheries etc. there is a huge scope for increasing the income. Besides taking steps for increasing the income, it is also very important to curtail the expenditure. Huge recoveries on account of wrong pay fixations, grant of advance increments, promotions made in personal promotion scheme and career advancement scheme have been pointed out in audit, but for the last so many years the required action has not been taken despite of clarifications issued by the Government. Special drive to settle the outstanding Audit Paras need to be initiated besides to take suitable action for the adjustment of outstanding advances as desired by the Additional Chief Secretary (Finance) vide item No. 124 (8) of the 124th meeting of the Finance Committee held on 06.11.19.


Joint Controller
Resident Audit Scheme,
CSK HPKV, Palampur (HP)


Joint Director
HP State Audit Department
Shimla-171009


Additional Director
HP State Audit Department
Shimla-171009


Director
HP State Audit Department
Shimla-171009

10

Part- II
Last Audit Report

(I) Last audit report for the year 2020-21 was issued by this department vide letter No.Fin(LA)H(2)C(15)XI(II)320/85-Vol-56-1517 dated 19.03.2024 and the authority was requested to submit the annotated reply to the audit observations incorporated in audit report. Majority of the departments have not taken interest for the settlement of audit paras. This not only defeats the very purpose of audit but also causes increase in number of paras every year. The matter is brought into the notice of the higher authorities. However, the latest position of outstanding & settled audit paras (as on 31.03.2024) of previous audit reports are as under and the University authorities are again requested to expedite the pace of settlement.

(II) During the period of current audit report the matter for settlement of old audit paras was taken up several times with the University administration and also launched special campaigns to review the old paras of previous audit reports and settled 36 main paras, 21 sub-paras and 33 audit requisition and recovery to the tune of ₹ 4403639.25 has been made. The full detail of which is given in **Annexure-E** of this report.

(III) The year wise detail of outstanding audit requisitions (as on 31.03.2024) of various departments of University is given in **Annexure-F**. The concerned heads of the departments are requested to take immediate necessary steps for the settlement of outstanding audit requisitions.

Details of outstanding audit paras incorporated in previous Audit Reports

i.e. 1988-1989 to 2020-21

Sr. No.	Period	Detail of Outstanding Paras					No. of Paras	Total No. of Paras
		1	2	3	4	5		
1	1988-89	15(B)					1	1
2	1989-90	19(T)	19(I)	19(2)(2)	19(2)(3)	19(3)(2)	5	6
3	1992-93	41					1	7
4	1996-97	21					1	8
5	1998-99	20	24(3)	24(4)			3	11
6	1999-2K	17	29				2	13
7	2000-01	15					1	14
8	2001-02	21	24	27	29		4	18
9	2002-03	8	9				2	20
10	2003-04	11	12(1)	12(2)	12(3)	12(4)		
		12(6)	12(7)	12(8)	12(9)	12(10)		
		12(11)	12(12)	14	15		14	34
11	2004-05	8	16	21(a)			3	37
12	2005-06	15	18	20	23	28(1)		
		28(2)	28(5)	28(6)	28(11)	29(2)(i)		
		29(2)(iv)	29(2)(v)	29(5)	30(2)	30(3)		
		30(4)(i)	30(4)(ii)	30(6)(i)	30(6)(ii)	30(7)		
		31(1)(ii)	31(1)(iii)	31(1)(iv)	31(1)(v)	31(1)(vi)		
		31(1)(vii)	31(1)(viii)	31(2)	32(i)	32(ii)		
		33(i)	33(ii)	33(iv)	33(v)		34	71
13	2006-07	11	15	16	17(1)	17(3)		

		17(4)	17(5)	17(6)	17(7)	17(10)		
		17(11)	17(12)	17(13)(i)	17(13)(ii)	17(14)		
		17(16)	17(17)(i)	17(17)(ii)	17(17)(iii)	17(17)(iv)		
		17(17)(v)	17(17)(vi)	17(17)(vii)	23	26(ii)		
		26(iii)	26(v)	26(vi)			28	99
14	2007-08	10(5)	12	13	20	27(i)		
		27(ii)	27(iii)	27(iv)	27(v)	27(vi)		
		27(vii)	27(viii)	27(ix)	28		14	113
15	2008-09	8	11	12	13	16		
		17	18	24	25	26(i)		
		26(ii)	26(iii)	26(iv)	26(v)	26(vi)		
		27(i)	27(ii)	27(iii)	27(iv)	29(a)		
		29(b)	29(i)(ii)	29(f)(i)	29(h)	29(i)		
		29(j)					26	139
16	2009-10	12	15	16	17	21		
		24(1)	24(2)	24(3)	24(4)	26		
		27	29				12	151
17	2010-11	10	11	12	13	15		
		16	17	18(i)	18(ii)	18(iii)		
		18(iv)	18(v)	18(vi)	18(vii)	19		
		20	21	22	23	24		
		25	26				22	173
18	2011-12	10(A)(1)	10(A)(2)	10(A)(3)	10(A)(4)	10(A)(5)(i)		
		10(A)(5)(ii)	10(A)(5)(iii)	16	17	19		
		21	23	24	25	26	15	188

19	2012-13	10(a)(i)	10(a)(ii)	10(a)(iii)	10(b)(i)	10(b)(ii)		
		11	13	16	17(i)	17(ii)		
		17(iii)	17(iv)	18	19	20(1)(i)		
		20(1)(ii)	20(2)(i)	20(2)(ii)	20(3)(a)(i)	20(3)(a)(ii)		
		20(3)(b)(i)	20(3)(i)	20(3)(ii)	20(3)(d)	20(3)(e)		
		20(3)(f)	20(3)(g)	20(4)	20(5)(i)	20(5)(ii)		
		20(6)(i)	20(6)(ii)	20(6)(iii)	20(7)	20(8)		
		20(9)(a)(i)	20(9)(a)(ii)	20(9)(a)(iii)	20(9)(a)(iv)	20(9)(b)(i)		
		20(9)(b)(ii)	20(9)(b)(iii)	20(10)			43	231
20	2013-14	12	13	15(i)	15(ii)	16		
		17	19	21	23(1)	23(2)		
		23(3)	23(4)	23(5)	23(6)	24(1)		
		24(2)	24(3)	25	26	29		
		30(1)	30(2)	30(2)(i)	30(2)(ii)	30(2)(iii)		
		31(i)	31(ii)	31(iii)	34	36		
		37	38	39	40(1)	40(2)		
		40(3)	41(1)	41(2)	41(3)	42	40	271
21	2014-15	10	11	14	18(iii)	16		
		17	18(i)	18(ii)	19(i)	19(ii)		
		19(iii)	19(iv)	21	22(i)	22(ii)		
		22(iii)	22(iv)	22(v)	23	24		
		25	26	27	28	29		
		30					26	297
22	2015-16	10(i)	10(ii)	12	13	14		
		16	26	27	29	30	10	307
23	2016-17	10	11	13	14	15		
		16	17	19	20	22		

		23	24A(i)	24A(ii)	24A(iii)	24A(iv)		
		24A(v)	24A(vi)	24A(vii)	24A(viii)	24A(ix)		
		24A(x)	24B(i)	24B(ii)	24B(iii)	24C (i)		
		24C(ii)	24D(i)	24D(ii)	24 (E)	24(F)		
		24(G)	24(H)	24(I)	24J(i)	24J(ii)		
		24J (iii)	24J (iv)	24J(v)	24K		39	346
24	2017-18	10	11	12	15	16		
		17	18	19(A)(i)	19(A)(ii)	19(A)(iii)		
		19(B)	19 (C)	20(A)	20(B)(i)	20(B) (ii)		
		21(i)	21(ii)	22	23(i)	23(ii)		
		23(iii)	23(iv)	23(v)	24(i)	24(ii)		
		24(iii)	25(i)	25(ii)	25(iii)	26		
		27(i)	27(ii)	27(iii)	28	29(i)		
		29(ii)	30	31	32(i)	32(ii)		
		32(iii)	32(iv)	32(v)	33	34		
		35	36	37(i)	37(ii)	37(iii)		
		37(iv)					51	397
25	2018-19	11	12	13	14	15		
		16	17	20	22	23		
		24	25	26(I)	26(II)	26(III)		
		26(IV)	26(V)	27	28(I)	28(II)		
		29	30	31	32	33		
		34(I)	34(II)	34(III)	34(IV)	34(V)		
		34(VI)	35(i)	35(ii)	35(iii)	36		
		36(I)	36(II)	36(III)	37(I)	37(II)		
		37(III)	37(IV)	38(I)	38(II)	38(III)		
		38(IV)	39(A)	39B(I)	39B(II)	39B(III)		
		39B(IV)	40(I)	40(II)	40(III)	40(IV)		
		40(V)	41				57	454

26	2019-20	10	11	12	13	14		
		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			33	487
27	2020-21	10	11	12	13(A)	13(B)		
		14(A)	14(B)	14(C)	15(A)	15(B)		
		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			38	525

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Part- II
Last Audit Report

(I) Last audit report for the year 2020-21 was issued by this department vide letter No.Fin(LA)H(2)C(15)XI(II)320/85-Vol-56-1517 dated 19.03.2024 and the authority was requested to submit the annotated reply to the audit observations incorporated in audit report. Majority of the departments have not taken interest for the settlement of audit paras. This not only defeats the very purpose of audit but also causes increase in number of paras every year. The matter is brought into the notice of the higher authorities. However, the latest position of outstanding & settled audit paras (as on 31.03.2024) of previous audit reports are as under and the University authorities are again requested to expedite the pace of settlement.

(II) During the period of current audit report the matter for settlement of old audit paras was taken up several times with the University administration and also launched special campaigns to review the old paras of previous audit reports and settled 36 main paras, 21 sub-paras and 33 audit requisition and recovery to the tune of ₹ 4403639.25 has been made. The full detail of which is given in **Annexure-E** of this report.

(III) The year wise detail of outstanding audit requisitions (as on 31.03.2024) of various departments of University is given in **Annexure-F**. The concerned heads of the departments are requested to take immediate necessary steps for the settlement of outstanding audit requisitions.

Details of outstanding audit paras incorporated in previous Audit Reports

i.e. 1988-1989 to 2020-21

Sr. No.	Period	Detail of Outstanding Paras					No. of Paras	Total No. of Paras
		1	2	3	4	5		
1	1988-89	15(B)					1	1
2	1989-90	19(T)	19(I)	19(2)(2)	19(2)(3)	19(3)(2)	5	6
3	1992-93	41					1	7
4	1996-97	21					1	8
5	1998-99	20	24(3)	24(4)			3	11
6	1999-2K	17	29				2	13
7	2000-01	15					1	14
8	2001-02	21	24	27	29		4	18
9	2002-03	8	9				2	20
10	2003-04	11	12(1)	12(2)	12(3)	12(4)		
		12(6)	12(7)	12(8)	12(9)	12(10)		
		12(11)	12(12)	14	15		14	34
11	2004-05	8	16	21(a)			3	37
12	2005-06	15	18	20	23	28(1)		
		28(2)	28(5)	28(6)	28(11)	29(2)(i)		
		29(2)(iv)	29(2)(v)	29(5)	30(2)	30(3)		
		30(4)(i)	30(4)(ii)	30(6)(i)	30(6)(ii)	30(7)		
		31(1)(ii)	31(1)(iii)	31(1)(iv)	31(1)(v)	31(1)(vi)		
		31(1)(vii)	31(1)(viii)	31(2)	32(i)	32(ii)		
		33(i)	33(ii)	33(iv)	33(v)		34	71
13	2006-07	11	15	16	17(1)	17(3)		

		17(4)	17(5)	17(6)	17(7)	17(10)		
		17(11)	17(12)	17(13)(i)	17(13)(ii)	17(14)		
		17(16)	17(17)(i)	17(17)(ii)	17(17)(iii)	17(17)(iv)		
		17(17)(v)	17(17)(vi)	17(17)(vii)	23	26(ii)		
		26(iii)	26(v)	26(vi)			28	99
14	2007-08	10(5)	12	13	20	27(i)		
		27(ii)	27(iii)	27(iv)	27(v)	27(vi)		
		27(vii)	27(viii)	27(ix)	28		14	113
15	2008-09	8	11	12	13	16		
		17	18	24	25	26(i)		
		26(ii)	26(iii)	26(iv)	26(v)	26(vi)		
		27(i)	27(ii)	27(iii)	27(iv)	29(a)		
		29(b)	29(i)(ii)	29(f)(i)	29(h)	29(i)		
		29(j)					26	139
16	2009-10	12	15	16	17	21		
		24(1)	24(2)	24(3)	24(4)	26		
		27	29				12	151
17	2010-11	10	11	12	13	15		
		16	17	18(i)	18(ii)	18(iii)		
		18(iv)	18(v)	18(vi)	18(vii)	19		
		20	21	22	23	24		
		25	26				22	173
18	2011-12	10(A)(1)	10(A)(2)	10(A)(3)	10(A)(4)	10(A)(5)(i)		
		10(A)(5)(ii)	10(A)(5)(iii)	16	17	19		
		21	23	24	25	26	15	188

19	2012-13	10(a)(i)	10(a)(ii)	10(a)(iii)	10(b)(i)	10(b)(ii)		
		11	13	16	17(i)	17(ii)		
		17(iii)	17(iv)	18	19	20(1)(i)		
		20(1)(ii)	20(2)(i)	20(2)(ii)	20(3)(a)(i)	20(3)(a)(ii)		
		20(3)(b)(i)	20(3)(i)	20(3)(ii)	20(3)(d)	20(3)(e)		
		20(3)(f)	20(3)(g)	20(4)	20(5)(i)	20(5)(ii)		
		20(6)(i)	20(6)(ii)	20(6)(iii)	20(7)	20(8)		
		20(9)(a)(i)	20(9)(a)(ii)	20(9)(a)(iii)	20(9)(a)(iv)	20(9)(b)(i)		
		20(9)(b)(ii)	20(9)(b)(iii)	20(10)			43	231
20	2013-14	12	13	15(i)	15(ii)	16		
		17	19	21	23(1)	23(2)		
		23(3)	23(4)	23(5)	23(6)	24(1)		
		24(2)	24(3)	25	26	29		
		30(1)	30(2)	30(2)(i)	30(2)(ii)	30(2)(iii)		
		31(i)	31(ii)	31(iii)	34	36		
		37	38	39	40(1)	40(2)		
		40(3)	41(1)	41(2)	41(3)	42	40	271
21	2014-15	10	11	14	18(iii)	16		
		17	18(i)	18(ii)	19(i)	19(ii)		
		19(iii)	19(iv)	21	22(i)	22(ii)		
		22(iii)	22(iv)	22(v)	23	24		
		25	26	27	28	29		
		30					26	297
22	2015-16	10(i)	10(ii)	12	13	14		
		16	26	27	29	30	10	307
23	2016-17	10	11	13	14	15		
		16	17	19	20	22		

		23	24A(i)	24A(ii)	24A(iii)	24A(iv)		
		24A(v)	24A(vi)	24A(vii)	24A(viii)	24A(ix)		
		24A(x)	24B(i)	24B(ii)	24B(iii)	24C (i)		
		24C(ii)	24D(i)	24D(ii)	24 (E)	24(F)		
		24(G)	24(H)	24(I)	24J(i)	24J(ii)		
		24J (iii)	24J (iv)	24J(v)	24K		39	346
24	2017-18	10	11	12	15	16		
		17	18	19(A)(i)	19(A)(ii)	19(A)(iii)		
		19(B)	19 (C)	20(A)	20(B)(i)	20(B) (ii)		
		21(i)	21(ii)	22	23(i)	23(ii)		
		23(iii)	23(iv)	23(v)	24(i)	24(ii)		
		24(iii)	25(i)	25(ii)	25(iii)	26		
		27(i)	27(ii)	27(iii)	28	29(i)		
		29(ii)	30	31	32(i)	32(ii)		
		32(iii)	32(iv)	32(v)	33	34		
		35	36	37(i)	37(ii)	37(iii)		
		37(iv)					51	397
25	2018-19	11	12	13	14	15		
		16	17	20	22	23		
		24	25	26(I)	26(II)	26(III)		
		26(IV)	26(V)	27	28(I)	28(II)		
		29	30	31	32	33		
		34(I)	34(II)	34(III)	34(IV)	34(V)		
		34(VI)	35(i)	35(ii)	35(iii)	36		
		36(I)	36(II)	36(III)	37(I)	37(II)		
		37(III)	37(IV)	38(I)	38(II)	38(III)		
		38(IV)	39(A)	39B(I)	39B(II)	39B(III)		
		39B(IV)	40(I)	40(II)	40(III)	40(IV)		
		40(V)	41				57	454

26	2019-20	10	11	12	13	14		
		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			33	487
27	2020-21	10	11	12	13(A)	13(B)		
		14(A)	14(B)	14(C)	15(A)	15(B)		
		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			38	525